

NHS Pensions - Estimate of GP (and non-GP) Providers NHS Pensionable Profits/Pay: 2018/19

Every GP Practice, sPMS Contractor, and 'classic' APMS Contractor (that is an Employing Authority) **must** submit this form to the relevant PCSE team (if based in England) or to the Local Health Board (if based in Wales) by **01/03/2018**.

Senior Provider's name:

Name of PCSE Team/dCCG (England) or LHB (Wales):

Name of surgery & NHSP EA code:

In Table 1 list all the GP partners, GP shareholders, and GP sole traders who are NHS Pension Scheme members

Table 1

						A	B*	
	Effective from date	Surname	Initials	Local GP Code (not the NHSP EA code)	Please enter the NI or NHS Pension Scheme membership number	Estimated surgery (as named above) NHS pensionable income	Estimated SOLO income (i.e. OOHs, CCG, GPwSI, Appraisals) and GP Locum work (as recorded on forms A & B) and Bed Fund income and income pensioned at other surgeries.	Estimated employee contributions tier (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5% or 14.5%). The tiered rate is based on the total of columns A + B
1								
2								

3								
4								
5								
6								
7								
8								
9								

In Table 2 list all the salaried GPs and long term fee based GPs* who are NHS Pension Scheme members

Table 2

A

B*

	Effective from date	Surname	Initials	Local GP Code (not the NHSP EA code)	Please enter the NI or NHS Pension Scheme membership number	Estimated surgery (as named above) NHS pensionable income	Estimated SOLO income (i.e. OOHs, CCG, GPwSI, Appraisals) and GP Locum work (as recorded on forms A & B) and Bed Fund income and income pensioned at other surgeries.	Estimated employee contributions tier (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5% or 14.5%). The tiered rate is based on the total of columns A + B
1								
2								
3								
4								
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8								
9								
10								
11								
12								

** Please include any freelance GP Locums that wish to be considered as Type 2 practitioners for pension purposes. If the GP wishes to be considered as a Freelance GP Locum for more than 6 months then please do not include them within the estimate form and continue to use the appropriate GP Locum A & B forms to pension this income*

If you have a long term fee based GP that was previously regarded as a Type 2 practitioner during 2017/18 and now wishes to be considered as a freelance Locum GP please remove from Table 2, enter their details below and resubmit to PCSE

	Effective from date	Surname	Initials	Local GP Code (Not NHSP EA Code)	Please enter the NI or NHS Pension scheme membership number
1					
2					
3					
4					
5					

In Table 3 list all the non-GP Providers; i.e. (non-GP partners/shareholders. They can only pension income from one surgery (contract) and cannot pension external income, such as OOHs.

Table 3

						A	B*
	Effective from date	Surname	Initials	Local GP Code (not the NHSPS EA code)	Please enter the NI or NHS Pension Scheme membership number	Estimated surgery (as named above) NHS pensionable income	Estimated employee contributions tier (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5% or 14.5%). The tiered rate is based on column A
1							
2							
3							
4							
5							

The next stage is to calculate the surgery's total estimated pensionable pay in 2018/19.

Total estimated pay in column A from all three tables:	£
Total estimated pay in column B from tables 1 & 2:	£
Total of A & B	£

Print name of the senior Provider: _____

Signature: _____

Date: _____

* Any **salaried/PAYE** hospital or CCG work is 'Officer' in NHS pension terms and must **not** be declared in column B of this form by virtue that 'Officer' tiered contributions are separate; i.e. not linked to GP income. The relevant NHS employer (i.e. hospital or CCG) will deduct contributions at source. 'Bed Fund' employers must however base the tiered employee contributions on the **total** GP income.

Primary Care Support England (PCSE) or Local Health Board (LHB) must ALWAYS be notified of any new GPs/non-GP Providers who join or leave surgery after this form has been submitted. The surgery will be required to complete a revised form if requested to by PCSE, dCCG or LHB.

2018/19 - Guidance notes for GP and non-GP providers

This form must be used to provide PCSE or the LHB with projected pensionable pay so that the monthly contributions deductions are as accurate as possible; this will reduce outstanding contributions at year end. Larger surgeries may need to use a continuation sheet.

Every individual GMS/PMS/APMS surgery must complete this form.

Organisations that hold several GMS/PMS/APMS contracts must complete this form in respect of each contract.

If a GP Provider is involved in more than one surgery or performs ad hoc GP NHS work (i.e. OOHs, CCG) as an individual all their total GP income must be taken into account.

GPs must pension all their eligible NHS GP income; they cannot 'pick and mix'. However GPs who trade as limited company in respect of ad hoc work cannot superannuate this income.

GPs cannot superannuate fee based (contract for services) income they receive from an Independent Provider.

This form must not be used for freelance GP Locums or salaried (non-GP) staff.

Non-GP Providers can only superannuate income (i.e. profits) from one nominated surgery.

Scheme Contributions and Rates

The employer contribution rate in 2018/19 is **14.3%** and the administration levy is **0.08%** meaning the employer should pay over **14.38%** in total

Pay that is used to set the contribution tiered rate for GP (and non-GP) Providers who start after 1 April or leave before 31 March is annualised; e.g. a GP who starts at a surgery on 01/06/2018 and earns £70,000.00 up to 31/03/2019 is subject to the 13.5% rate. ($£70,000.00 \div 304 \text{ days} \times 365 \text{ days} = \text{notional pay of } £84,046.05$).

The guidance above regarding annualising of pay to set a tier only relates to GPs or non-GP Providers who are members of the new 2015 NHS Pension Scheme.

Those GPs or non-GP Providers who remain a member of the 1995 or 2008 Section shall continue to have their tiered contribution rate for 2018/19 and subsequent years based on their actual, not annualised, income even if they start a pensionable post mid year.

Pay in respect of a part time GP in the 1995/2008 Scheme is **not** converted to a whole time equivalent value when setting a tier.

PCSE or the LHB will normally top slice all contributions on account from the main payment made to the surgery; i.e. GMS global sum, PMS/APMS contract price. The deductions made are only in respect of the mainstream surgery income as stated in column A as contributions should already have been paid in respect of income declared in column B.

Providers are legally responsible for paying contributions on time and cannot withhold contributions by virtue of a dispute over funding with their commissioner.

At the end of the 2018/19 pension year every GP Provider/ non-GP Provider must declare their NHS pensionable income on an annual end of year Certificate. The 2018/19 Providers Certificate must be submitted to PCSE or the LHB by 28 February 2020. Salaried GPs (and long-term fee based GPs that wished to be considered as Type 2 practitioners) must complete a Type 2 self-assessment form 2018/19 to ensure they have paid tiered contributions at the correct rate and submit to PCSE/LHB by 28 February 2020. Any arrears of contributions must be paid immediately.

GP (and non-GP Provider) tiered contribution rate table from 1 April 2015 to 31 March 2019

	Total Pensionable Income	Contribution Rate
1	Up to £15,431.99	5%
2	£15,432.00 to £21,477.99	5.6%
3	£21, 478.00 to £26,823.99	7.1%
4	£26,824.00 to £47,845.99	9.3%
5	£47,846.00 to £70,630.99	12.5%
6	£70,631.00 to £111,376.99	13.5%
7	£111,377.00 and over	14.5%

How we use your information

The NHS Business Services Authority – NHS Pensions will use the information provided for administering your NHS Pension Scheme membership and processing payment of your NHS pension benefits. We may share your information to administer and pay your NHS pension, enable us to prevent and detect fraud and mistakes, for debt collection purposes, or as required by law. For more information about who we share your information with and how long we keep your personal data and your rights, please visit our website at www.nhsbsa.nhs.uk/yourinformation