

NHS Pension Scheme

2019/20 Type 2 Medical Practitioner Self-Assessment Form guidance notes

These guidance notes relate to the self-assessment form that all type 2 medical Practitioners must complete and submit to their Primary Care Support England (PCSE) team (England) or their Local Health Board (LHB) for work in Wales by 28 February 2021. If you worked in both England and Wales you must complete two self-assessment forms sending one to PCSE and one to the LHB. (Your tiered employee contribution rate is based on your combined GP income in both countries).

A type 2 medical Practitioner is:

- A salaried GP employed by a GP practice, alternative provider of medical services (APMS) contractor or by a LHB.
- A long-term fee based/self-employed GP who works for a GP practice, APMS contractor, or LHB.
- A GP who works solely on a self-employed basis for an Out of Hours Provider that is an Employing Authority or on a self-employed basis for a NHS Trust/Foundation Trust that provides Out of Hours (OOHs) services.

Setting the correct tiered employee contribution rate

Information about NHS Pension Scheme tiered employee contribution rates is available in the GP Pension Guide located in the Information for practitioners and non-GP providers webpage on our website.

If you were a member of the 2015 Scheme in 2019/20 (1 April 2019 to 31 March 2020) your tiered contribution rate is based on your annualised 2019/20 GP pensionable income. The GP Pension Guide explains how annualisation works. Please also use the annualising calculator which is also located within the Information for practitioners and non-GP providers webpage on our website.

If you were a protected 1995 or 2008 Section GP member in 2019-8/20 your pay is not annualised. Your tiered rate is based on your aggregated GP actual income; there is more information in GP Pension Guide.

If you were a tapered GP member who you transitioned from the 1995 or 2008 Section to the 2015 Scheme during 2019/20 and the transition was 'seamless' with no breaks you are subject to one tiered rate. If you did not have continuous 2015 Scheme membership from your transition date to 31 March 2020 your 2015 Scheme GP income is annualised and you may pay two different tiered rates in 2019/20.

The rules

The basic rules are outlined below, the GP Pension Guide provides more detailed information:

- If you had any type 2 medical Practitioner NHS Pension Scheme membership in the year 1 April 2019 to 31 March 2020 you must, under statutory legislation, complete the form. If you worked in England and Wales you must complete two forms.
- You are legally required to pay the same rate of tiered contributions in respect of all your GP pensionable posts unless you were a tapered member in 2019/20. You must pro-actively liaise with all relevant NHS organisations you worked for to ensure you paid the correct tiered contributions 'across the board'.
- If you owe arrears of contributions in respect of a salaried GP post these are collected via the practice even if you may have left.
- Failure to comply with the NHS Pension Scheme Regulations may result in your pensionable pay provisionally set to zero for the relevant period.
- If you had more than one type 2 post in 2019/20 you must include all posts on the form and send a copy to each relevant PCSE /LHB. If you moved from the 1995/2008 Section to the 2015 Scheme in 2019/20 record the income for each separately on the relevant Tab.
- If you were also a GP provider (type 1) in 2019/2019 you must also complete a GP provider Certificate of Pensionable Income.
- If you also worked as a freelance GP locum in 2019/20 and chose to pension that work, you must complete locum forms A and B.

- If you were on paid maternity, paternity, adoption or sick leave during 2019/20, any pay received is pensionable, therefore you remain an NHS Pension Scheme member. If your salary is reduced (such as half pay) the tiered rate remains the same as it is based on your unreduced pay. For example, if your tiered rate was set at 12.5% you pay 12.5% on any reduced maternity, paternity, adoption or sick pay. You should have advised PCSE/LHB if you had been on maternity, paternity, adoption or sick leave.
- If in 2019/20 you were a GP Registrar or formally employed by a Clinical Commissioning Groups (CCGs) under a contract of employment you were an Officer in NHS Pension Scheme terms. Therefore, your contributions and salary must not be declared on the self-assessment form.

The NHS Business Service Authority/NHS Pensions, PCSE, or the LHB cannot complete the form on your behalf.

Completing the tabs

Please refer to the following notes when completing the self-assessment form. Your situation will determine which pages of the self-assessment form you will need to complete.

Personal details TAB

Box A

Enter your full name, your current address and also your work email address. If your surname changed during 2019/20, please provide your previous surname.

Box B

State your NHS Pension Scheme membership number. This is often known as your 'SD' number and is eight digits long.

Box C

State your National Insurance number.

Box D

State the relevant host employing authority (EA) code for your local PCSE team/LHB you worked for in 2019/20. Details of the EA code you require can be found in the 'Member Hub' of our website in the 'Useful Information' webpage.

If you worked for more than one organisation for example a GP practice or an OOHs provider and your contributions were paid at the wrong rate you must liaise with each contractor to pay the correct rate.

Box E

List the names and addresses of the practices, LHBs or OOHs who you worked for directly in scheme year 2019/20.

Box F

Approved maternity, paternity, adoption, and sick leave.

Please select either Yes or No from the drop down box. If you have selected Yes please complete the Authorised Leave Tab.

Enter the annual pay/income you were in receipt of immediately prior to your period of leave. You will be deemed to have earned at the same rate during the period of leave. Although your tiered rate will not change you will only pay contributions on the pay you actually receive. The practice will continue to pay employer contributions on unreduced pay. You may need to discuss this with them to ensure their employer contributions have been paid to PCSE/LHB at the correct amount.

1995/2008 Scheme/Section tab

Steps 1

Please select correct tiered contribution rate from the dropdown box.

Step 2

In boxes 1 – 5 enter all the pay / income you have received for each employment period as requested.

In boxes 1a – 5a enter the employee contributions paid in relation to each stream of income.

Step 3

Box 6 will self-populate based on the pay details in boxes 1 – 5.

Step 4

In box 7 please enter the total amount of additional voluntary contributions for Added Years and Additional Pension.

Any NHS Money Purchase Additional Voluntary Contributions (MPAVCs) paid to Prudential, Standard Life or Equitable Life must not be included within this figure.

Any independent pension provisions. For example, freestanding AVCs where you paid directly to the provider must not be included within this figure.

Box 1b – 6b will prepopulate the amount of contributions under or overpaid during 2019/20

2015 Scheme tab

Steps 1

Please select correct tiered contribution rate from the dropdown box.

Step 2

In boxes 1 – 5 enter all the pay / income you have received for each employment period as requested. In boxes 1a – 5a enter the employee contributions paid in relation to each stream of income.

Step 3

Box 6 will self-populate based on the pay details in boxes 1 – 5.

Step 4

In box 7 please enter the total amount of additional voluntary contributions for Added Years, Additional Pension and Early Retirement Reduction Buy Out (ERRBO). Any NHS Money Purchase Additional Voluntary Contributions (MPAVCs) paid to Prudential, Standard Life or Equitable Life must not be included within this figure. Any independent pension provisions, e.g. freestanding AVCs where you paid directly to the provider must not be included within this figure.

Box 1b – 6b will prepopulate the amount of contributions under or overpaid during 2019/20

Authorised Leave tab

Only complete this TAB if, as a salaried GP, your contract of employment entitled you to paid maternity paternity, adoption or sick leave. If you moved from the 1995/2008 Section to the 2015 Scheme during the period you were being paid for this leave, please contact us for advice about completing this Tab.

Step 1

In boxes 1 – 3 enter all the pay / income you have received for each employment period as requested. Please ensure that the total practice income matches the income input on the 1995/2008 Scheme Tab or the 2015 Tab.

Step 2

Enter the annual pay / income you were in receipt of immediately prior to your period of leave. You will be deemed to have earned at the same rate during the period of leave. Although your tiered rate will not change you will only pay contributions on the pay you actually receive. The practice will continue to pay employer contributions on unreduced pay. You may need to discuss this with them to ensure their employer contributions have been paid to PCSE/LHB at the correct amount.

Next steps

Arrears of contributions: If the amount in box 6b on the 1995-2008 and 2015 tabs is in red you will owe arrears of contributions. You must pay these arrears to the relevant bodies immediately when submitting this form. You must not pay the arrears through one source except if the organisation no longer exists.

If, for example the tiered rate set by your practice was wrong you must pay the arrears to the PCSE team/LHB **via** the practice.

If you also underpaid tiered contributions on your OOHs income you must pay the arrears directly to your OOHs provider or to your local PCSE team/LHB depending upon local arrangements.

If you have underpaid on your freelance GP locum income you must arrange to pay the arrears directly to your local PCSE team or the LHB.

If you were employed directly by an LHB you must pay the arrears directly to the LHB.

To help you identify the body that you owe contributions to boxes 1a to 5a will automatically provide the amounts owed (shown in red).

Overpaid contributions: If the amount in box 6b is in green you have overpaid employee contributions. You must ensure that these overpaid contributions are returned to you.

If, for example, the tiered rate set by your practice was too high you must recover the overpayment through the practice who will liaise with the local PCSE team/LHB.

If you overpaid tiered contributions on your OOHs income you must recover the excess contributions directly from your OOHs provider or the PCSE team/LHB.

If you have overpaid on your freelance GP locum income PCSE/LHB will arrange to pay the excess contributions directly to you via cheque / BACs.

If you were employed directly by an LHB and overpaid contributions you must recover the overpaid contributions directly from the LHB.

To help you identify the body that you require a refund from boxes 1b to 6b will automatically provide the amounts due (shown in **green**).

If in the rare circumstance the organisation no longer exists and there are adjustments to the contributions you have paid, please contact us for further advice.

Added Years/Additional Pension: If you have an Added Years or Additional Pension contract you must ensure that you have paid the additional contributions. Added Years contributions are paid as a percentage of your pay in **every** post whereas Additional Pension contributions are paid as a monetary amount through one pensionable post only.

Prior to 1 April 2008, members who first joined the NHS Pension Scheme on or after 1 June 1989 were subject to the pensionable earnings cap. For example, the member could only pension NHS earnings in the NHS Pension Scheme up to a prescribed limit. If a member joined before 1 June 1989 but had a break in pensionable employment of more than a year, which ended after 1 June 1989 and before 1 April 2008 they were also subject to the cap.

With effect from 1 April 2008, the earnings cap has been removed and mainline employer and tiered employee contributions are to be based upon full NHS pensionable earnings.

However, if a GP who was previously subject to the cap is buying Added Years under an agreement that started before 1 April 2008 those Added Years remain subject to the cap. The pensionable pay in respect of capped GP Added Years contributions is as follows:

Year 2013/14 £141,000.00

Year 2014/15 £145,800.00

Year 2015/16 £149,400.00

Year 2016/17 £150,600.00

Year 2017/18 £154,200.00

Year 2018/19 £160,800.00

Year 2019/20 £166,200.00

Any Added Years agreements starting on or after 1 April 2008, are **not** subject to the earnings cap and contributions will be payable on the full actual NHS pensionable earnings.

Early Retirement Reduction Buy Out (ERRBO): Where an ERRBO agreement exists in 2019/20 it will be necessary to ensure that you have paid the correct contributions. The amount paid should be included in the AVC box.

Where your agreement has been completed in 2019/20 an apportioned percentage for the days to the end of the contract should be calculated.

If you terminated or suspended your ERRBO agreement during 2019/20 any ERRBO contributions that you have paid in the relevant part year only should have been returned / reclaimed.

Submitting the completed form: If you only worked in England, the self-assessment form **must** be sent to the relevant local PCSE team, before 28 February 2021. Forms can be submitted online at www.pcse.england.nhs.uk/contact-us or by post to:

**Primary Care Support England,
PO Box 350,
Darlington,
DL1 9QN.**

If you only worked in Wales the self-assessment form must be sent to the LHB.

If you worked in both England and Wales you must complete two self-assessment forms sending one to PCSE and one to the LHB. (Your tiered employee contribution rate is based on your combined GP income in both countries).

Read the **Declaration** on the form carefully before you sign and date it. Always retain a copy for your records.

Note that we, NHSE/PCSE, or the LHB cannot complete the forms on your behalf.