

## **NHS Pension Scheme – General Dental Practitioners Retrospective membership application form**

### **Introduction**

If you worked directly for the Health and Justice Department at NHS England & Improvement from April 2013 to treat patients of detained estates (e.g. prisoners or offenders) you should have been given the opportunity to join the NHS Pension Scheme at the time. If you wish to claim retrospective NHS Pension Scheme membership you can do so by completing this form. You can only claim for the whole period worked, not parts of it. Completing the form does not legally commit you to claiming retrospective NHS Pension Scheme membership and paying employee contributions. You will only make that decision when you know the arrears of employee NHS Pension Scheme contributions due.

The NHSBSA (NHS Business Services Authority) shall calculate the arrears of employee contributions however it cannot forecast the value of your NHS pension benefits should you elect to claim retrospective membership as this depends on several factors. More information about NHS pension benefits can be found on the NHSBSA/NHS Pensions website by clicking onto 'Member Hub' and then onto 'Member Guides'.

If you treated patients of detained estates whilst trading as a limited company, you cannot claim retrospective NHS Pension Scheme membership. Nor can you claim for private (non-NHS) work on this form.

If you do not wish to claim retrospective NHS Pension Scheme membership do not complete form.

### **NHS Pension Scheme contributions & tax issues**

If you claim retrospective NHS Pension Scheme membership you will have to pay arrears of employee contributions and Added Years contributions if applicable. The maximum arrears of employee contributions due should not exceed 14.5% of the total income declared in Part 2. NHS England shall pay the arrears of NHS Pension Scheme employer contributions.

Retrospective membership will result in greater growth of your NHS pension benefits therefore you should consider your HMRC Annual Allowance liabilities. As you did not pay employee contributions it may mean that you were not afforded income tax relief. Should you wish to claim retrospective income tax relief from HMRC the NHSBSA, shall, upon request, corroborate the reasons for your change in circumstances. Please state at Part 3 if you were subject to the basic rate of 20% or the higher rate of 40% during the retrospective period and also your current tax rate.

The NHSBSA and NHS England cannot provide financial or tax advice.

## Next steps

If you are considering claiming NHS Pension Scheme membership, please complete this form and send it to:

[nhsbsa.retrospectivemembership@nhs.net](mailto:nhsbsa.retrospectivemembership@nhs.net)

You must submit this form no later than 31 March 2021 as any forms submitted after this date will not be accepted. Submitting this form means you are expressing an interest in claiming retrospective NHS Pension Scheme membership. You will only make a final decision when you are notified of the arrears of employee contributions due. You will be expected to pay the arrears in a 'one off' payment unless this will cause you financial hardship.

## Part 1: personal details

Please complete all the boxes. We will not disclose any details to a third party other than NHS England & Improvement who are your NHS Pension Scheme Employing Authority. If you have a 'nhs.net' email account, please provide it.

Full name:

Address:

NHSPS reference/membership number:

SD

National Insurance number:

Email address:

Contact telephone number:

## Part 2: dates worked & locations

In the two boxes below please state the very first date and last date you treated patients of detained estates; ignore any gaps in between. The first date cannot be before 1 April 2013. If you do not know the exact date just declare the month and year.

First date:

 /  / 

Last date:

 /  /

In the box below state the locations where you treated patients of detained estates.

### Part 3: pensionable income & tax

In the boxes below declare the income earned in each year (April to March) from treating patients of detained estates which may have to be verified. Enter 'nil' if you did not earn any income in a specific year.

2013/14 pay

2014/15 pay

2015/16 pay

2016/17 pay

2017/18 pay

2018/19 pay

2019/20 pay

2020/21 pay

In the box below please state if you were subject to the income tax basic rate (e.g. 20%) or the higher rate (e.g. 40%) during the retrospective period named at Part 2.

%

In the box below please state your current tax rate.

%