

NHS Pensions - GP locum Form A – 2021/22

GP locum own use only

General guidance

- To claim NHS Pension Scheme membership for freelance GP locum surgery NHS work, complete Part 1 of this form and send it with your invoice to the GP surgery. To claim NHS Pension Scheme membership for appraisal work, complete Part 1 of this form and send with your invoice to NHS England or the Local Health Board (Wales). A separate form A is required for each invoice.
- You must inform your 'employer' from the outset if you intend to pension your locum income. Your freelance GP locum **pensionable** income is 90% of your fee excluding the employer contribution element. You cannot pension any more or less than 90%.
- Your tiered employee contribution rate in the tax year 2021/22 is based on all your GP pensionable income, not just your freelance GP locum income. If you are a member of the 2015 Scheme you must annualise your GP income to set the relevant tiered contribution rate. All breaks, regardless of length, must be accounted for. If you are a fully protected member of the 1995 or 2008 Section your tiered contribution rate in 2021/22 is based on your aggregate GP pensionable income, there is no annualising.
- The contribution rate paid by your 'employer' is 14.38% which includes the administration levy of 0.08%. (The overall employer contribution rate is 20.68% but HM Treasury make up the additional 6.3%).
- This form must only be used to record self-employed work where you are deputising for an absent GP, where you are working on a temporary basis in a surgery, appraisal work or if you are working as an individual. If you trade as a limited company you cannot declare the income on this form.
- If you are a GP provider, you cannot pension income as a freelance GP locum in your own surgery.
- Do not use this form to record self-employed Out of Hours (OOHs) or clinical commissioning group (CCG) work. Please use the SOLO form for this.
- The rule where you cannot pension a period of freelance GP locum work that ended more than 10 weeks ago has been suspended for year 2021/22.
- You must pay any arrears of contributions immediately at year end.
- You must always enter your unique payment reference (UPR) on this form.
- If you initially intended to pension your income but did not, you must return the employer contribution element of your fee to the surgery or, in the case of appraisal work to NHS England or the Local Health Board (LHB).
- You must submit all contributions and forms within seven days of each month end. For example, if you are paid in May 2021 you must submit the contributions and forms to NHS England/PCSE or the LHB by 7 June 2021.

How we use your information

We 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

Part 1: To be completed by the GP locum

Your name

NI number

Details of PCSE or LHB employing authority (EA) Code

GMC registration number if known

Unique Payment Reference (UPR) number L O C 2 0

Please enter below the actual dates you worked. (Refer to the guidance below under 'Surgery work').

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I claim NHS Pension Scheme membership for work I undertook as an individual freelance GP locum, not as a limited company. I have worked in a GP surgery on a temporary or deputising basis or been performing appraisal work. I shall review my tiered contribution rate at year-end and forward all contributions to the relevant body.

Signature Date

Part 2: To be completed by the commissioning body (for example, a practice manager)
The same person cannot sign Parts 1 and 2.

GP locum's basic fee (excluding employer contributions) for the work above £ 1

GP locum's pensionable pay (90% of the fee at box 1) £ 2

NHS Pension Scheme employer contributions (14.38% of box 2) £ 3

Who was this work done for?

NHS Pension Scheme employing authority (EA) code

Name of surgery or commissioning body.

Please also stamp this box with the practice stamp.

Signature Date

Part 1- Guidance for freelance GP locums.

Overview

- Freelance GP locums must complete Forms A and B if they wish to pension their surgery or appraisal work.
- The surgery (or NHS England/LHB in respect of appraisal work) must pay the 14.38% employer contributions.
- OOHs, CCG, Section 12, or GP with special interests (GPwSI) work must not be declared on Forms A and B.
- Only surgery work performed under a contract for services deputising for an absent GP or working on a temporary basis can be recorded on this form.
- Non-NHS (for example, private) work is not pensionable in the NHS Pension Scheme.
- Freelance GP locums trading as limited companies cannot pension their income.
- GP appraisal work performed by a freelance GP locum is pensionable.

Payments and submissions (England)

In respect of GP locum work in England this form can either be submitted online at www.pcse.england.nhs.uk/contact-us or via post to Primary Care Support England, PO Box 350, Darlington, DL1 9QN.

If you are a locum in England you can now submit your payments by BACS. The bank account details you require can be obtained by calling Primary Care Support England (PCSE) on 0333 014 2884. When submitting your paperwork online or by post and your payment by BACS you must provide a unique payment reference (UPR) comprised of the following details:

- NHS Pension Scheme membership (SD) number - 8 digits
- Details of the form this relates to - LOC (pre-filled)
- Month - 3 characters (i.e. April = Apr)
- Year - 4 digits

Examples:

12345678LOCAPR2021
12345678LOC FEB 2022

Your UPR number on Form A should match the UPR on Form B and on your BACS submission. If your paperwork and BACS payment do not include the UPR then your NHS pension record may not be credited with this work.

Surgery work

To claim NHS Pension Scheme membership complete Part 1 of this form and send it with your invoice. You must complete this form each time you are paid for pensionable freelance GP locum work.

If you are submitting one invoice/fee to a surgery for several individual sessions or days worked in a month, list all of the individual sessions or days on this form. For example, if you entered into a contract for services to work every Monday in July 2021 and invoiced the surgery after the last Monday, enter all four dates in the boxes above as follows;

From 05/07/2021 to 05/07/2021
From 12/07/2021 to 12/07/2021
From 19/07/2021 to 19/07/2021
From 26/07/2021 to 26/07/2021

If you work for just one day, for example on 5 July 2021, enter the following in the boxes above

From 05/07/2021 to 05/07/2021

If you entered into a contract for services to work every Monday, Tuesday, and Wednesday in July 2021 and invoiced the surgery after the last Wednesday (28th) enter all four periods in the boxes above as follows;

From 05/07/2021 to 07/07/2021

From 12/07/2021 to 14/07/2021

From 19/07/2021 to 21/07/2021

From 26/07/2021 to 28/07/2021

You do not need to complete a separate Form A for each session or day within the same month provided they are covered by the one invoice/fee. If however you invoice the same surgery for individual sessions or days (for example after each Monday to Wednesday session) you must complete a separate Form A on each occasion.

If your work spans two calendar months with no breaks and you are invoicing for the whole period you can enter, for example, 29/06/2021 to 01/07/2021 in the boxes at Part 1. If your work spans the months of March 2022 and April 2022 it is recommended that you record and invoice for each month separately. This ensures that if you are subject to annualising your tiered employee contribution rate in the tax year 2021/22 that it takes account of your pensionable work in March 2022.

If there are breaks (of any length) between your actual periods of work you must enter each separate period.

Use Annex A if there are not enough boxes at Part 1.

GP appraisal work

The same rules apply in respect of appraisal work. Please enter only the dates you actually worked.

Record keeping

Keep copies of all your forms for your records. The 'GP locum use' box at the top is for your administration purposes. For more detailed information refer to the GP Pension Guide located on the practitioner webpage of the Member Hub of the NHS Pensions website.

Part 2- Guidance for surgeries, NHS England, and LHBs.

If a freelance GP locum wants to pension their income they will ask you to validate Part 2 of this form.

Step 1: Enter the GP locum fee in box 1.

Step 2: Multiply the fee by 90% and enter the resulting amount in box 2. This is the pensionable pay.

Step 3: Multiply the amount in box 2 by 14.38% and enter the amount in box 3. These are the employer contributions and administration levy.

Please note:

- Freelance GP locums cannot pension income in the NHS Pension Scheme if they trade as a limited company.
- A GP provider cannot pension income (in the NHS Pension Scheme) as a freelance GP locum in their own surgery.
- Only surgery work performed under a contract for services where the locum is deputising for an absent GP or working on a temporary basis must be recorded on this form.
- Please pay the freelance GP locum and complete the form promptly.
- Always keep a copy of locum pensions forms because locum fees are an expense for the surgery.

Annexe A

NHS Pensions - GP locum Form A – 2021/22

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