

NHS Dental Services - Guidance for the Completion of Net Pensionable Earnings Declaration for Performers

Part of the Annual Reconciliation report

The end of year annual reconciliation report contains an estimate of the net pensionable earnings (NPE) or net pensionable earnings equivalent (NPEE) for you as a Performer on each contract that you have undertaken NHS dental services in the last financial year between 1 April and 31 March. These figures were submitted as an estimate by your Provider on each Contract where you undertook NHS Dental Services and under the NHS Pension Regulations you must declare that these figures are correct.

The annual reconciliation report (ARR) has been produced in accordance with the Statement of Financial Entitlements. NHS Dental Services has made annual reconciliation reports available to contract holders and Performers on behalf of health bodies.

You must complete this return even if you are not a current member of the NHS Pension Scheme, have retired but are still working, have incorporated and cannot 'pension' your net income from 7 November 2011 or have opted out for whatever reason.

What to do now

You are required by law to declare the actual NPE or NPEE earned within each contract in the period 1 April to 31 March even if you are not in the NHS Pension Scheme.

A Performer's NHS pensionable income is their net GDS/PDS income paid up to 31 March of each year, excluding additional payments for maternity, paternity, seniority, long term sickness and trainers grant. A Performer cannot pension GDS/PDS income in respect of a colleague, nor can they pension/superannuate private income. Any payment for maternity, paternity and sick pay and the trainer grant should not be included in your NPE or NPEE as this is outside of the practice ceiling limit of 43.9%.

For a number of reasons including some shown in the questions below, the estimated NPE or NPEE stated on the ARR may not be correct. **If the estimated NPE or NPEE is correct** you should log into Compass and agree the figures in conjunction with your Provider and then submit the record by 30 June

What to do next

1. Check each line to make sure the estimate against each contract (if you work on more than one contract) is correct.

2. If any need changing talk to the Provider of each contract and agree what the figure should be then change the figures on line.
3. Read the declaration and then submit the record before 30 June

Your questions answered

Why do I have to complete this declaration?

We need to know all the details shown on your declaration and for pension purposes the actual net pensionable earnings earned by you as a Performer in the period 1 April – 31 March in the last financial year end. We can then ensure the correct contributions are paid into your pension if you are a scheme member. The yearly earnings estimate notified by your Provider(s) and entered on Compass was only an estimate and the amount you actually earned may have been different during this period. We would also like to ensure that if you are a non-pensionable Performer, i.e. not in the NHS Pension scheme, that your pay has been taken into account in order to establish the maximum allowable net pensionable pay for each contract you work on.

Why do I have to make the declaration?

It is a contractual requirement to complete this declaration and is detailed in the Statement of Financial Entitlement under paragraph 4.21 and paragraph 30 of schedule 3 to the GDS/PDS contracts regulations. It is also a statutory requirement under the NHS Pensions Scheme Regulations.

What happens if I do not submit the return before 30 June?

There is a statutory obligation to complete this declaration and you must submit it even if there are no changes. If your return is late or not received at all it may result in a zero pensionable pay return being notified to NHS Pensions even though contributions have been made.

What figure does the estimate of NPE include?

The estimated NPE figure provided by your Provider(s) uses the estimated earnings figure entered on Compass for last financial year end and is the total of the payments scheduled by NHS Dental Services on the April to March inclusive schedule runs and shown on your monthly superannuation notification. You should check the figures and if your actual figure is different insert the correct net pensionable earnings for the period 1 April to 31 March.

What happens if I have left any of the contracts listed?

We need to know precisely the net pensionable earnings earned by you on each contract in the period 1 April to 31 March so if you left but contributions continued to be taken then you, the Provider and or health body may need a refund of the contributions paid on that money. Please therefore enter the figure for the period up to when you left.

What happens if the figures I enter is different from the Provider's figures?

You should discuss this with your Provider and agree the figures between you to ensure we have the correct and latest information.

What happens if I was paid for long term sickness?

The actual net pensionable earnings must not include any additional payments for maternity, paternity, seniority, long term sickness or trainers grant. The figure required is the net pensionable earnings earned in the period 1 April to 31 March. Additional adjustment items should not be included.

What if I was working on a contract which isn't shown on my ARR?

You need to discuss this with the Provider of the contract you were working on so they can add it to their contract.

What do I enter if I retired part way through the year?

We need to know precisely the net pensionable earnings earned by you on each contract during the last financial year end in the period 1 April to 31 March so if you retired but contributions continued to be taken then you, the Provider and or health body may need a refund of the contributions paid on that money. Please therefore enter the figure for the period up to when you retired, and any NPEE for the period after retirement.

When will I be informed of my final position for contributions to be paid to NHS Pensions?

Once you and your Provider have agreed the amounts this will be shown on the system. Any adjustments required as a result of your declaration will be carried out in July. All adjustments will show on the July superannuation notification and will be taken or repaid in August.

What happens if I incorporated (i.e. set myself up as a limited company)?

If you have incorporated, then you cannot be a member of the NHS Pension scheme as the regulations do not permit this. You must still declare NPEE for the period on the contract.

More information

For more information go to the [Askus](#) page, or go to www.nhsbsa.nhs.uk/nhs-dental-service, or visit the NHS Pensions website www.nhsbsa.nhs.uk/pensions