

NHS Pensions

Final Pay Control Form (FPC 1)

Where a member of the 1995 section or a 1995/2015 transition member of the NHS Pension Scheme has been awarded a significant pay increase in the last four years leading up to retirement, the employer may be liable for a final pay control charge. A final pay control charge may apply where the pensionable pay increases above the allowable amount.

From 1 July 2021 changes to final pay control rules increased the allowable amount from the consumer prices index (CPI) plus 4.5% to CPI plus 7%.

Exemptions introduced for increases in pensionable pay as a result of:

- nationally agreed contracts, framework agreements or re-banding where this is authorised under particular NHS terms and conditions.
- a National Clinical Excellence Award (CEA)
- promotions following fair and open competition, with supporting evidence.
- the ending of a salary sacrifice arrangement.
- an increase in practice profits impacting non-GP providers in certain circumstances.

We are required to identify each instance where pensionable pay exceeds the allowable amount, calculate the charge, and collect payment of that charge from the employer within the statutory one calendar month deadline. Under the statutory 1995 NHS Pension Scheme Regulations if the employer does not pay the charge within the one-month deadline they are subject to additional statutory charges.

Where the individual is a member of the 1995 section or a 1995/2015 transition member this form must be completed to determine if a final pay control charge may apply. It must be returned to us when you submit the member's retirement application form AW8.

Part A to be completed by the employer

In the case of a non-GP provider this form must be jointly completed by the practice manager and NHS England or the Local Health Board in Wales.

| | | | |
|------------------------------|----------------------|--------------------------|----------------------|
| Member name | <input type="text"/> | | |
| NHS Pension Scheme SD number | <input type="text"/> | | |
| EA Code | <input type="text"/> | EA Ref/Assignment number | <input type="text"/> |
| Member's job title | <input type="text"/> | | |

Please note any enclosures with the members SD number

Q1 Is the member a non-GP provider, in a (GMS, PMS, or APMS) GP practice who is not a GP? Yes No

If Yes go to Part B question 7. If No continue to question 2-6

Q2 Has the pay increase been awarded due to Agenda for Change (AfC)? Yes No

If yes, please provide the pay scales in the box below, for the last four years. Pay scales are not recorded on NHSBSA's member records.

Q3 Is the pay increase due to a clinical excellence award (CEA)? Yes No

If yes, select if it was awarded locally or nationally Locally Nationally

If awarded locally please confirm amount awarded

£

Please confirm the date awarded

Q4 Is the pay increase due to cessation of a salary sacrifice arrangement? Yes No

If Yes, please provide the start and end date the arrangement was made

| | | | |
|------------|----------------------|----------|----------------------|
| Start date | <input type="text"/> | End date | <input type="text"/> |
|------------|----------------------|----------|----------------------|

Please also provide amount of salary sacrifice

Q5 Is the increase in salary due to a promotion which was as a result of fair and open competition Yes No

If yes, please enclose the required evidence as below. Without evidence of fair and open competition there will be a charge.

- i) Job advert to include closing date of application
- ii) Job description
- iii) Any other evidence that is relevant

Q6 Is the pay increase as a result of a change in the terms and conditions of NHS employment approved by the Secretary of State? Yes No

If yes, please provide full details including supporting evidence and the date of the change to the terms and conditions of NHS employment in the box below

Please now complete Part C

Part B non-GP providers

A partner or shareholder (GMS, PMS or APMS) in a GP practice who is a non-GP provider

Q7 Has the non-GP provider's pensionable income increased due to a change in their practice share allocation in the last three years which is as a direct result of another provider's share allocation decreasing? Yes No

If yes, please provide details of the share allocation before and after the change in the box below

Q8 Has the non-GP provider's pensionable income increased due to a change in their practice share allocation in the last three years which is as a direct result of another provider leaving? Yes No

If yes, please provide details of the share allocation before and after the change in the box below.

Q9 Has the non-GP provider's pensionable income increased solely due to an increase in the partnership profits within the three-year period immediately prior to the date on which they cease to be in pensionable employment? Yes No

Q10 Has the non-GP provider's pensionable income increased due to an increase in the partnership profits and an increase in the actual share allocation during the same three-year period? Yes No

If yes, please provide details of the share allocation before and after the change in the box below.

Part C Pensionable Pay

Please provide the dates and total pensionable pay (TPP) below for all of the last four years. Each period should span 365 days of pensionable employment.

For example, if the last day of pensionable employment was 30/09/2021 and there were no breaks, Year 1 would be 01/10/2020 -30/09/2021.

For **all** part time members please give the notional whole time pensionable pay for each of the four years, or lesser period if applicable. This figure should be the pensionable pay that would have been paid in a single comparable whole-time employment.

Pay figures provided on this form should match pay figures provided on the AW8.

| | Year | | Actual TPP | Notional whole time TPP |
|------------------------|------|----|------------|-------------------------|
| Year 1 – final year | From | to | £ | £ |
| Year 2 – middle year | From | to | £ | £ |
| Year 3 – earliest year | From | to | £ | £ |
| Year 4 – base year | From | to | £ | £ |

Part D to be signed by employer/non-GP provider

Please ensure you have completed all sections of the form where applicable. The form will be returned to you where it has not been fully completed.

Please refer to the Employer Hub section of our website for more information on final pay controls.

- I confirm the information I have provided to the best of my knowledge is correct.
- I am aware that any falsification of figures may be treated as fraud.

Full name

EA/GP practice name

Authorised signature