

NHS Pensions – 2015/16 and 2016/17 Type 2 Medical Practitioner self-assessment of tiered contributions amnesty.

These guidance notes relate to the self-assessment form that all type 2 medical Practitioners must complete and send to their Primary Care Support England (PCSE) team for work in England, or their Local Health Board (LHB) for work in Wales.

It is designed for Type 2 Medical Practitioners who have not yet completed the self-assessment form in one or both of scheme years 2015/16 and 2016/17. Where appropriate they can make a single submission covering both years. All submissions must be made by 28 February 2019.

Setting the correct tiered contribution rate based on annualised GP income.

Updated information about the tiered contributions for GPs in scheme years 2015/16 – 2016/17 is available on our website in the Practitioner section of the member hub. If you are a member of the 2015 Scheme your tiered contribution rate may be based on your annualised GP income. The guidance explains how annualisation is applied. If you are a member of the 2015 Scheme please use the Annualisation Calculator to determine the correct tiered contribution rate.

If you are a protected member who was allowed to continue in the 1995/2008 Scheme, your pay will not be annualised. Your tiered rate is based on your aggregated actual income. The guidance explains the protection arrangements.

This form takes account of the ‘add and annualise’ method of calculating tiered contributions so it will not be necessary to claim re-imbursement of contributions if you have not previously completed the type 2 self-assessment form for 2015/16 and / or 2016/17.

Guidance and completion notes

A type 2 medical Practitioner is:

- a salaried GP formally employed by a GP practice, APMS contractor or by a LHB
- a long term fee based/self employed GP who works for a GP practice, APMS contractor, LHB for a period of, generally, six months or more
- a GP who works solely on an employed or self employed basis for an Out of Hours Provider that is not an NHS Trust/Foundation Trust
- a GP who works for a CCG on a self-employed basis
- a GP who does GPwSI work.

A GP who is formally employed by a CCG under a contract of service (i.e. contract of employment) is an Officer and their contributions and salary are not declared on the annual self-assessment form.

A GP registrar post is an Officer post and any earnings and contributions relating to this post must not be declared on the annual self-assessment.

Every GP is legally required to pay the same rate of tiered contributions in respect of all their GP pensionable posts. It is a condition of a GP's NHS Pension Scheme membership that they proactively liaise with all relevant NHS organisations they work for to ensure they have paid the correct tiered contributions 'across the board'. Failure to comply with the NHS Pension Scheme Regulations may result in pensionable pay provisionally set to zero for the relevant period.

The type 2 self – assessment form should only be completed if a GP has done type 2 work during scheme years 2015/16 and / or 2016/17.

- If a GP had more than one type 2 post during 2015/16 and / or 2016/17 they must include all posts on this form and send a copy to each relevant PCSE /LHB. There are separate Tabs for each year and Scheme.
- If a GP had a GP Provider (type 1) post and a salaried/assistant (type 2) post during 2015/16 and / or 2016/17 they must complete a GP Provider Certificate of pensionable income as well as the type 2 assessment form. If they also worked as a freelance GP Locum and chose to pension that work, they must continue to use GP Locum forms A and B.
- If a GP had a type 2 post during 2015/16 and / or 2016/17 they must complete the type 2 self-assessment form. If they also had a freelance GP locum post and chose to pension that work, they must record it using Locum forms A and B.
- If a GP only worked as freelance GP locum during 2015/16 and / or 2016/17 they do not need to complete the type 2 self–assessment form. If they chose to pension the work they must record it using GP Locum forms A and B.

If a GP was on maternity, paternity or sick leave during 2015/16 and / or 2016/17 any maternity, paternity or sick pay counts towards setting the tiered rate. GPs should have advised their PCSE/LHB if they had been on maternity, paternity or sick leave. Guidance on this is available on the membership section of our website at:

www.nhsbsa.nhs.uk/member-hub/membership-nhs-pension-scheme

Any GP related pension enquiries should be sent to

nhsbsa.pensionsmember@nhsbsa.nhs.uk

Please note that we cannot complete GP forms on your behalf.

Notes

Please refer to the following notes when completing the self-assessment form. Your situation will determine which pages of the 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 2015/16 and / or 2016/17, 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 (i.e. host) Employing Authority (EA) code for your local PCSE team/LHB you worked for during 2015/16 and / or 2016/17. Details of the EA code you require can be found by entering your postcode at

www.nhspensions.nhsbsa.nhs.uk/EmployerContactsLookup/EALookup.aspx

If you relocated during 2015/16 and / or 2016/17 you may have had more than one PCSE team or LHB so must send a copy of this form to each relevant PCSE team or LHB.

If you worked for more than one organisation i.e. GP surgery or 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 Out of Hours Providers who you worked for directly during 2015/16 and / or 2016/17

Box F

Maternity, Paternity 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.

1995 / 2008 Scheme Tab

Step 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 (MPAVC's) paid to Prudential, Standard Life or Equitable Life must not be included within this figure. Any independent pension provisions .i.e. Freestanding AVC's where the GP pays directly to the provider must not be included within this figure.

Box 1b – 6b will prepopulate with the amount of contributions under or over paid during 2015/16 and / or 2016/17

2015 Scheme Tab

Step 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 (MPAVC's) paid to Prudential, Standard Life or Equitable Life must not be included within this figure. Any independent pension provisions .i.e. Freestanding AVC's where the GP pays directly to the provider must not be included within this figure.

Authorised Leave Tab

This Tab only applies to salaried GP's who under their contract of employment are entitled to paid maternity, paternity or sick leave. If you moved from the 1995/2008 Scheme to the 2015 Scheme during the period you were being paid for this leave, please contact NHS Pensions 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 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 surgery will continue to pay employer contributions on unreduced pay.

You may need to discuss this with the practice to ensure their employer contributions have been paid to PCSE / LHB at the correct amount.

All guidance regarding authorised leave can be located on our website.

Next steps

Arrears of contributions: If the amount in box 6b on the 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 surgery was wrong you must pay the arrears to the PCSE team/LHB via the surgery.

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

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

If you were employed directly by a LHB you must pay the arrears directly to the LHB. To help you identify the body that you owe contributions to boxes 1a to 4a will automatically provide the amounts owed (**shown in red**).

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

If, for example, the tiered rate set by your surgery was too high you should recover the overpayment through the surgery 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 OOHP or the PCSE team/LHB.

If you have overpaid on your 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 NHS Pensions for further advice using the following email address: nhsbsa.pensionsmember@nhsbsa.nhs.uk

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 main pensionable post only.

Prior to 1 April 2008, members who first joined the Scheme on or after 1 June 1989 were subject to the pensionable earnings cap; i.e. 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 Practitioner 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 Practitioner 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

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 2015/16 and / or 2016/17 it will be necessary to ensure that you have paid the correct contributions. The amount paid should be included in the AVC box for each year.

Where your agreement has been completed during 2015/16 or 2016/17 an apportioned percentage for the days to the end of the contract should be calculated.

If you terminated or suspended your ERRBO agreement during 2015/16 or 2016/17 any ERRBO contributions that you have paid in the relevant part year only should have been returned / reclaimed.

Submitting the completed form: If you worked in England the self-assessment form must be sent to the relevant local PCSE team. 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 worked in Wales the self-assessment form must be sent to the LHB.
Read the Declaration on the form carefully before you sign and date it. Always retain a copy for your records.

If you, or your accountant, have any questions please contact NHS Pensions using the following email address: nhsbsa.pensionsmember@nhsbsa.nhs.uk

Please note that NHSBSA cannot complete the forms on your behalf.