

NHS Pensions – 2016/17 Type 2 Medical Practitioners self-assessment of tiered contributions

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. Completed forms for the year 1 April 2016 to 31 March 2017 must be submitted to the relevant office, by 28 February 2018.

Setting the correct tiered contribution rate based on annualised GP income

Updated information about tiered contributions for GPs in NHSPS (NHS Pension Scheme) year 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 tiered contributions guidance explains how annualisation is applied. Please also use the annualising calculator located on our website in the Practitioner section of the member hub.

This form takes account of the 'add and annualise' method of calculating tiered contributions for 2015 Scheme members.

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

If you are a tapered GP member (i.e. you transitioned/switched) from the 1995 or 2008 Section to the 2015 Scheme) on 1 June 2016, 1 August 2016, 1 October 2016, 1 December 2016, or 1 February 2017) and the transition was 'seamless' (i.e. you were in continuous 2015 Scheme membership from your transition/switch date to 31 March 2017) you are subject to one tiered rate. If you did not have continuous 2015 Scheme membership from your transition/switch date to 31 March 2017 your 2015 Scheme GP income is annualised and you may pay two different tiered rates in 2016/17. There is more information in the GP tiered contributions guidance on our website.

Guidance and completion notes

Every GP who had any type 2 medical Practitioner NHSPS membership in the year 1 April 2016 to 31 March 2017 must, under the Regulations complete the form.

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 unless they are a tapered member in 2016/17. It is a condition of a GP's NHSPS 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 NHSPS 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 in 2016/17.

- If a GP had more than one type 2 post in 2016/17 they must include all posts on this form and send a copy to each relevant PCSE /LHB. If you have moved from the 1995/2008 Section to the 2015 Scheme during the year, please record the income for each separately on the relevant Tab.
- If a GP had a GP Provider (type 1) post and a salaried/assistant (type 2) post in 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 in 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 a freelance GP locum in 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 paid maternity, paternity, adoption or sick leave during 2016/17, the pay received counts towards setting the tiered rate. GPs should have advised their PCSE/LHB if they had been on maternity, paternity, adoption or sick leave. Guidance on this is available on the membership section of our website.

GP pension enquiries should be sent to nhsbsa.pensionsmember@nhsbsa.nhs.uk

Please note that the NHSBSA/NHS Pensions 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 self-assessment 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 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 in 2016/17. Details of the EA code you require can be found in the 'Member Hub' of our website in the 'Useful Information' webpage.

If you relocated during 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 in scheme year 2016/17

Box F

Maternity, Paternity, Adoption 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/Section Tab

Steps 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 the amount of contributions under or over paid during 2016/17

2015 Scheme Tab

Steps 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.

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

Authorised Leave Tab

This Tab only applies to salaried GP's who under their contract of employment are entitled to paid maternity paternity, adoption 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 Scheme 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 5a 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 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.

Where your agreement has been completed in 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 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, before 28 February 2018. 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.