# NHS Pension Scheme

# 2022/23 Type 2 Medical Practitioner Self-Assessment Form guidance notes

These guidance notes relate to the self-assessment form that all Type 2 medical practitioners must complete and submit to Primary Care Support England (PCSE) for work in England, or their Local Health Board (LHB) for work in Wales, by 31 March 2024.

**If you only worked in England**: The self-assessment form **must** be submitted to PCSE by **31 March 2024**.

The easiest way to submit this form to PCSE is via PCSE Online [https://secure.pcse.england.nhs.uk/](https://secure.pcse.england.nhs.uk/%20)

Guidance on how to submit this form on PCSE Online can be found at [https://pcse.england.nhs.uk/services/gp-pensions/end-year-processes](https://pcse.england.nhs.uk/services/gp-pensions/end-year-processes%20)

Forms can also be submitted via [www.pcse.england.nhs.uk/contact-us](http://www.pcse.england.nhs.uk/contact-us) or by post to:

Primary Care Support England,

PO Box 350,

Darlington,

DL1 9QN.

Please note –although third parties (accountants) may submit self-assessment forms on behalf of their clients using the website Contact us form, only signed forms can be accepted by PCSE.  Unsigned forms will be returned.

**If you only worked in Wales:** The self-assessment form must be submitted to the LHB by **31 March 2024**.

Read the Declaration on the form carefully before you submit it and ensure that all forms submitted are signed as unsigned forms will be returned. Always retain a copy for your records.

**If you worked in both England and Wales**: You must complete two self-assessment forms and submit one to PCSE and one to the LHB. Your tiered employee contribution rate is based on your combined GP income in both countries.

The NHS Business Service Authority/NHS Pensions, PCSE, or the LHB cannot complete the form on your behalf.

A Type 2 medical practitioner is:

* A salaried GP employed by a GP practice, alternative provider of medical services (APMS) contractor, an LHB or a PCN or other organisation providing PCN sub-contracted services.
* A long-term fee based/self-employed GP who works for a GP practice, APMS contractor, or LHB.
* A GP who works solely on a self-employed basis for an Out of Hours provider that is an NHS Pension Scheme employing authority, or on a self-employed basis for an NHS Trust/Foundation Trust that provides Out of Hours (OOHs) services.

## Setting the correct tiered employee contribution rates

During 2022/23, the tier rates for Employee contributions changed from 1 October 2022, creating the requirement to apportion pensionable earnings between two separate periods (1 April 2022 to 30 September 2022, then 1 October 2022 to 31 March 2023). The tiered employee contribution rates for each period are shown on the relevant tab of the form.

As you were a member of the 2015 Scheme in 2022/2023 (1 April 2022 to 31 March 2023) your tiered contribution rate is based on your annualised 2022/23 GP pensionable income.

Please use the 2022/23 annualising calculator and guidance which is also located within the [Information for practitioners and non-GP providers](https://www.nhsbsa.nhs.uk/member-hub/information-practitioners-and-non-gp-providers) page of our website.

## The rules

The basic rules are outlined below. The GP Pension Guide provides more detailed information:

* If you had any Type 2 medical practitioner NHS Pension Scheme membership in the year 1 April 2022 to 31 March 2023 you must, under statutory legislation, complete the form. If you worked in both England and Wales, you must complete two forms.
* You are legally required to pay the same rate of tiered contributions in respect of all your GP pensionable posts You must proactively liaise with all relevant NHS organisations you worked for to ensure you paid the correct tiered contributions in all posts.
* If you owe arrears of contributions in respect of a salaried GP post these are collected via the practice even if you may have left.
* Failure to comply with the NHS Pension Scheme Regulations may result in your pensionable pay being provisionally set to zero for the relevant period.
* If you had more than one Type 2 post in 2022/23, you must include all posts on the form and send a copy to each relevant PCSE /LHB.
* If you completed any Solo work during 2022/23 that was pensioned via Solo forms, this must be included on the form.
* If you were also a Type 1 practitioner (GP provider) in 2022/23 you must also complete a GP Provider Certificate of Pensionable Profits.
* If you also worked as a freelance GP locum in 2022/23 and chose to pension that work by submitting locum forms A and B within 10 weeks, this work must also be included on this form.
* If you were on paid maternity, paternity, adoption, or sick leave during 2022/23, any pay received is pensionable, therefore you remain an NHS Pension Scheme member. If your salary is reduced (such as half pay) the tiered rate remains the same as it is based on your unreduced pay. For example, if your tiered rate was set at 12.5% you pay 12.5% on any reduced maternity, paternity, adoption, or sick pay. Your practice should have completed the Maternity Breakdown form to advise PCSE/LHB if you had been on maternity, paternity, adoption, or sick leave.
* If in 2022/23 you were a GP registrar, or formally employed by a Clinical Commissioning Group (CCG) or Integrated Care Board (ICB) under a contract of employment, you were classed as an officer in NHS Pension Scheme terms. Your employer is responsible for collecting the contributions and updating your scheme membership record.
* **Your contributions and salary for officer work must not be declared on this self-assessment form**.

## Completing the tabs

Please refer to the following notes when completing the self-assessment form. Your circumstances as a scheme member 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 your work email address. If your surname changed during 2022/23, please provide your previous surname.

### Box B

Enter your NHS Pension Scheme membership number. This is often known as your ‘SD’ number and is eight digits long.

### Box C

Enter your National Insurance number.

### Box D

Enter PCSE for work in England or which LHB you worked for in Wales in 2022/23.

If you worked for more than one organisation, for example a GP practice and an 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, addresses and ODS codes of the practices, CCGs, ICBs, LHBs or OOHs providers who you worked for directly in scheme year 2022/23. Select ‘salaried’ for work at a GP Practice and ‘Solo’ for CCG, ICB, LHB or OOH work. You must not include any practices you did locum work for.

### Box F

Approved maternity, paternity, adoption, and sick leave.

Please select either ‘Yes’ or ‘No’ from the dropdown box. If you have selected Yes, please complete the Authorised Leave tab. Enter the annual pay/income you would have earned if you had not had the approved maternity, paternity, adoption, or sick 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 practice will continue to pay employer contributions on employer pay (actual plus deemed pay), i.e., the pay you would have received if you had not been on the approved maternity, paternity, adoption, or sick leave.

You may need to ask the practice for a copy of the Maternity Breakdown form showing the employer contributions paid to PCSE/LHB during the approved leave.

## 2015 Scheme April 2022 to September 2022 tab and October 2022 to March 2023 tab

### Step 1

Please select the correct tiered contribution rate from the dropdown box. The tier is based on your annualised 2015 Scheme GP income.

### Step 2

In boxes 1 to 5 enter all the pay / income you have received for each employment as requested split 1 April 2022 to 30 September 2022 and 1 October 2022 to 31 March 2023.

In boxes 1a to 5a enter the employee contributions paid from each stream of income for each of the separate periods.

Box 6 will self-populate based on the pay details in boxes 1 to 5 and the tier rates you have selected.

Box 1b to 6b will self-populate the amount of 2015 Scheme contributions under or overpaid during 2022/23 for your own personal contributions. Any shortfall should be repaid to the relevant employer and if there is an overpayment in the amount your employer has deducted from you via their payroll this should be claimed back from the relevant employer.

### Step 3

In box 7 please enter the total amount of additional voluntary contributions paid for added years, additional pension and early retirement reduction buy out (ERRBO).

Any NHS money purchase additional voluntary contributions (MPAVCs) paid to Prudential, Standard Life or Utmost Life and Pensions (formerly Equitable Life), must not be included in box 7. This is because the NHS MPAVC Scheme is a separate pension scheme, and the contributions are paid directly to the provider who will invest them on your behalf.

Contributions you paid to any independent pension provisions must not be included in box 7 because they are not part of the NHS Pension Scheme. For example, contributions freestanding AVCs.

**2022-23 Total pay summary tab**

This tab self-populates from the two previous tabs to show the overall position for the year.

## Authorised Leave tab

Only complete this tab if, as a salaried GP, your contract of employment entitled you to paid maternity, paternity, adoption, or sick leave.

### Step 1

In boxes 1 to 3 enter all the actual pay / income you have received for each employment as requested. Please ensure that the total practice income matches the income input on the 2022/23 total pay summary.

### Step 2

In boxes 1a to 3a 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 practice will continue to pay employer contributions on

employer pay (actual plus deemed pay).

You may need to discuss this with the practice to ensure that they have completed the Maternity Breakdown form and the employer contributions have been paid to PCSE/LHB at the correct amount.

If you are also contributing towards added years, additional pension, or ERRBO the additional contributions remain payable on your unreduced/deemed rate of pay.

## Next steps

Arrears of contributions

If the amount in box 6b on the 2022-2023 total pay summary is in red you owe arrears of contributions. You must pay the arrears to the relevant bodies immediately when submitting this form. You must not pay the arrears through one source except if an organisation no longer exists.

If, for example the tiered rate set by your practice was wrong you must pay the arrears to PCSE/LHB **via** the practice.

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

If you have underpaid on your freelance GP locum income you must arrange to pay the arrears directly to PCSE or the LHB.

If you were employed directly by an 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 show the amounts owed in red.

Overpaid contributions

If the amount in box 6b and 8b is in green you have overpaid employee contributions. You must ensure that the overpaid contributions are returned to you.

If, for example, the tiered rate set by your practice was too high you must recover the overpayment through the practice who will liaise with PCSE/LHB.

If you overpaid tiered contributions on your OOHs income you must recover the excess contributions directly from your OOHs provider or PCSE/LHB.

If you have overpaid on your freelance GP 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 5b will automatically show the amounts due in green.

If in the rare circumstance an organisation no longer exists and there are adjustments to the contributions you have paid, please contact us for further advice.

Added years / additional pension

If you have an added years or additional pension contract, you must ensure that you have paid the correct additional contributions. The amount paid should be included in the AVC box 7. 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 pensionable post only.

Prior to 1 April 2008, members who first joined the NHS Pension Scheme on or after 1 June 1989 were subject to the pensionable earnings cap. For example, 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 based upon full NHS pensionable earnings.

However, if a GP 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 GP 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
* Year 2017/18 £154,200.00
* Year 2018/19 £160,800.00
* Year 2019/20 £166,200.00
* Year 2020/21 £170,400.00
* Year 2021/22 £172,800.00
* Year 2022/23 £181,800.00

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 2022/23 you must ensure that you have paid the correct contributions. The amount paid should be included in box 7.

Where your agreement has been completed in 2022/23 an apportioned percentage for the days to the end of the contract should be calculated.

If you terminated or suspended your ERRBO agreement during 2022/23 any ERRBO contributions that you have paid in the relevant part year only should have been returned / reclaimed.