

NHS Pensions - GP Locum A

GP Locum own use only

GP Locum certificate of pensionable pay: April 2017 onwards

General guidance

GP Locum: To claim NHS Pension Scheme (NHSPS) membership for freelance GP Locum GMS, PMS, APMS or appraisal NHS work, please complete Part 1 of this form and send with the invoice to the GP surgery, Primary Care Support England (PCSE), delegated CCG (dCCG) or LHB. A separate form is required for each payment.

- From 1 April 2017 an administration levy was introduced. This is 0.08% of each active members pensionable pay. The best way to collect this levy is for it to be paid over at the same time as the employers contributions. So now instead of paying 14.3% employers contributions every month 14.38% should be paid over.
- Long term fee based work is not regarded as GP Locum work in NHS Pension terms
- A GP Locum who sets themselves up as a limited company (or similar) cannot superannuate their income.
- A GP Provider cannot pension income as a GP Locum in their own Practice.
- This form must **not** be used to record OOHs or CCG work; use form SOLO.
- GP Locum work performed more than 10 weeks ago **cannot** be pensioned. See GP Locum factsheet for further information.
- Tiered employee contributions are based on total GP (Practitioner) pensionable income.
- Any arrears of employee tiered contributions must be paid.

Part 1. To be completed by the GP Locum

Your name

National Insurance number

Details of PCSE/dCCG or LHB

Registration number if known

Please enter below the dates you worked.

From / / to / / From / / to / /

From / / to / / From / / to / /

I claim NHS Pension Scheme membership for the NHS work I undertook as an individual, not as a limited company. I have worked on a temporary basis performing regular sessions **in a surgery** for less than six months, or regular appraisal work. I shall forward all contributions on to the relevant body.

Signature

Date

Part 2 - To be completed by the commissioning body (eg. practice manager)
The same person cannot sign Parts 1 and 2 (see guidance notes on next page).

GP Locum's basic fee (**excluding** NHSPS contributions) for the work above. £ (1)

GP Locum's **pensionable** pay (90% of the fee at box 1) £ (2)

NHSPS employer contributions (14.38% of box 2) £ (3)

Who was this work done for?

NHSPS EA code

Name of surgery/practice or commissioning body.

Please also stamp this box with the Practice stamp.

Declaration

I certify that the GP Locum was paid the fee at box 1 **and** the employer contributions at box 3.

Signature

Date of payment / /

Form A - Guidance for freelance GP Locums - Part 1

- Freelance GP Locums must complete Forms A and B if they wish to pension their surgery or appraisal work.
- The surgery, commissioner or LHB must pay the 14.38% employer contribution
- OOHs/CCG/GPwSI work must not be declared on Forms A and B
- Regular fee based work lasting more than six months at the same surgery without any breaks must not be declared on Forms A and B; this is type 2 Practitioner work in NHS pension terms
- Non-NHS (i.e. private) work is not pensionable
- Freelance GP Locums trading as limited companies cannot pension their income.
- Appraisal work can now be pensioned.

To claim NHSPS membership for freelance GP locum work, complete Part 1 of Form A and send it with your monthly invoice. If you are invoicing for more than one separate period of work in the month show all of them on the form. You do not need a separate form for each short session or period within the same month provided they are covered by the same invoice payment. If you do GP locum NHS work for more than one surgery you will need to send a separate Form A with your invoices to each surgery each month.

Surgery based work

If you work **every** day of the month please enter the first and last day of the calendar month; i.e. from 01/05/2017 to 31/05/2017. If your work spans two calendar months with no breaks and you are invoicing for the whole period you can enter, for example, 28/07/2017 to 01/08/2017. If there are breaks between your periods of work you must enter each separate period in the month. If you work for just one day enter, for example, 09/07/2017 to 09/07/2017.

Appraisal work

You may now pension appraisal work if you wish.

Record keeping

Please keep a copy of Form A for your records. The 'GP Locum use' box at the top is for your administration purposes. If you need any help completing Form A please refer to NHS Pensions website at www.nhsbsa.nhs.uk/pensions or email, nhsbsa.practitioners@nhs.net

Form A - Guidance for Surgeries, PCSE, delegated CCGs (dCCGs), LHBs - Part 2

If a GP locum wants to pension (i.e. superannuate) their income they will ask you to certify/declare the dates worked, fee paid, pensionable pay, and employer contributions at Part 2 of Form A.

Step 1: Enter the GP locum fee at box 1.

Step 2: Multiply the fee by 90% and enter the resulting amount in box 2; this is the pensionable pay.

Step 3: Multiply the amount in box 2 by 14.38% and enter the amount in box 3. These are the employer contributions and administration levy.

- Freelance GP Locums cannot pension income if they are trading as a limited company
- A GP who works for a surgery on a long term fee based arrangement (i.e. six months or more without significant breaks) is a type 2 Practitioner not a freelance GP locum, in NHS pension terms
- A GP partner/single-trader/shareholder cannot pension income as a GP locum in their own Practice.

You must sign and date the declaration in Part 2 of Form A and insert your NHSPS EA code and stamp to validate it. Please return the completed Form A to the GP locum along with your payment **including the NHSPS employer contributions**. Please pay the GP locum (and complete Form A) promptly so that they can complete their paperwork and calculate their employee contributions. Keep a copy.

If you need any help completing Form A please refer to NHS Pensions website at: www.nhsbsa.nhs.uk/pensions or email, nhsbsa.practitioners@nhs.net