

NHS Pensions - Estimate of GP and non-GP Provider NHS Pensionable Profits/Pay: 2019/20

Every GMS, PMS and APMS contactor (i.e. practice), that is an NHS Pension Scheme Employing Authority, **must** complete and submit this form by **1 March 2019**. Practices in England must submit the completed form to the relevant Primary Care Support England (PCSE) team and practices in Wales to the Local Health Board (LHB).

Senior Provider's name:

Name of PCSE Team (England) or LHB (Wales):

Name of surgery & NHSP EA code:

In three tables below list the relevant GPs (excluding freelance locums) and non-GP Providers.

PCSE or LHB must always be notified if a GP (excluding a freelance GP locum) or non-GP Provider joins or leaves the practice/surgery after this form has been submitted. The practice/surgery must submit a revised form.

Table 1: List all the GP partners, GP shareholders, and GP sole traders who are NHS Pension Scheme members

						A	B	
	Effective from date	Surname	Initials	Local GP Code (not the NHSP EA code)	Please enter the NI or NHS Pension Scheme membership number	Estimated NHS pensionable income for practice/surgery named above.	Estimated SOLO income (i.e. OOHs, CCG, GPwSI, Appraisals) and GP Locum work (as recorded on forms A & B) and Bed Fund income and income pensioned at other practices/surgeries.	Estimated employee contributions tier (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5% or 14.5%). The tiered rate is based on the total of columns A + B
1								
2								
3								
4								
5								
6								
7								
8								
9								

Table 2: List all the salaried GPs and long term fee based GPs who are NHS Pension Scheme members

Please include any long term self-employed GPs that want to be considered as Type 2 practitioners for pension purposes. Do not include GPs who wish to be considered as a freelance GP locum; they should continue to use GP Locum A & B forms to pension this income.

						A	B	
	Effective from date	Surname	Initials	Local GP Code (not the NHSP EA code)	Please enter the NI or NHS Pension Scheme membership number	Estimated NHS pensionable income for practice/surgery named above.	Estimated SOLO income (i.e. OOHs, CCG, GPwSI, Appraisals) and GP Locum work (as recorded on forms A & B) and Bed Fund income and income pensioned at other practices/surgeries.	Estimated employee contributions tier (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5% or 14.5%). The tiered rate is based on the total of columns A + B
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Table 3: List all the partners in this contract who are non-GP Providers and NHS Pension Scheme members.

Non-GP Providers can only pension income from one practice (contract) and cannot pension external income, for example OOHs.

A

	Effective from date	Surname	Initials	Local GP Code (not the NHSPS EA code)	Please enter the NI or NHS Pension Scheme membership number	Estimated NHS pensionable income for practice/surgery named above	Estimated employee contributions tier (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5% or 14.5%). The tiered rate is based on column A
1							
2							
3							
4							
5							

The next stage is to calculate the practice total estimated pensionable pay in 2019/20

Total estimated pay in column A from all three tables: £

Total estimated pay in column B from tables 1 & 2: £

Total of A & B £

Print name of the senior Provider:

Signature:

Date:

Salaried / PAYE work

Any **salaried/PAYE** hospital or CCG work is 'Officer' in NHS pension terms and must **not** be declared in column B of this form because 'Officer' tiered contributions are separate; i.e. not linked to GP income. The relevant NHS employer (i.e. hospital or CCG) will deduct contributions at source. 'Bed Fund' employers must however base the tiered employee contributions on the **total** GP income.

Changes during the year 2019/20

PCSE or LHB must ALWAYS be notified if a GP (excluding a freelance GP locum) or non-GP Provider joins or leaves the practice/surgery after this form has been submitted. The practice/surgery must submit a revised form.

2019/20 Notes for GP and non-GP providers

This form must be used to provide PCSE or the LHB with projected pensionable pay so that the monthly contributions deductions are as accurate as possible; this will reduce outstanding contributions at year end. Larger surgeries may need to use a continuation sheet.

Every individual GMS/PMS/APMS surgery must complete this form. Organisations that hold several contracts must complete a separate copy in respect of **each** contract held.

If a GP is involved in more than one surgery or performs ad hoc GP NHS work (i.e. OOHs, CCG) as an individual, all their total GP income must be included on the form(s) for the purpose of estimating profits and paying monthly contributions.

If this form is not received by PCSE / LHB by the deadline of 1 March 2019 the contribution rate will automatically be set at 14.5% for all GP / Non-GP Providers until an estimate has been submitted.

GPs must pension all their eligible NHS GP income; they cannot choose to pension only part of their GP income. However, GPs who trade as a limited company in respect of ad hoc (i.e. SOLO) work cannot pension this income.

GPs cannot pension fee based (contract for services) income they receive from an Independent Provider.

This form must not be used for freelance GP locums or salaried (non-GP) practice staff.

Employer Contributions

Employer contributions are paid at the same rate in the 1995/2008 Scheme and the 2015 Scheme.

The employer contribution rate prior to April 2019 is 14.3% and the administration levy is 0.08%, meaning the employer should pay over 14.38% in total.

However, the Department of Health and Social Care is consulting on a proposal to increase the employer contribution rate from 1 April 2019. Subject to the outcome of the consultation and Parliamentary approval of changes to the Scheme regulations, the employer contribution may increase to 20.6%. If confirmed the total to be paid over would increase to 20.68%, including the levy.

Employee Contributions

The rate at which GPs pay contributions is based on their global GP income.

Non-GP Providers can only pension income (i.e. profits) from one nominated practice/surgery.

Tiered contribution rates are the same for both the 1995/2008 Scheme and 2015 Scheme. The rates payable from 1 April 2019 are:

	Total Pensionable Income	Contribution Rate
1	Up to £15,431.99	5%
2	£15,432.00 to £21,477.99	5.6%
3	£21, 478.00 to £26,823.99	7.1%
4	£26,824.00 to £47,845.99	9.3%
5	£47,846.00 to £70,630.99	12.5%
6	£70,631.00 to £111,376.99	13.5%
7	£111,377.00 and over	14.5%

Setting the tiered rate for members of the 1995 / 2008 Scheme

GPs or non-GP Providers who remain a member of the 1995 or 2008 Section shall continue to have their tiered contribution rate based on their actual, not annualised, income even if they start a new pensionable post mid-year.

Pay in respect of a part time GP in the 1995/2008 Scheme is **not** converted to a whole time equivalent value when setting a tier.

Setting the tiered rate for members of the 2015 Scheme

For the purpose of setting the tiered contribution rate pay must be annualised for GP and non-GP Providers, who start after 1 April or leave before 31 March. For example, a GP who starts at a surgery on 1 June 2019 and is expected to earn £70,000.00 up to 31 March 2020 is subject to the 13.5% rate. ($£70,000.00 \div 304 \text{ days} \times 365 \text{ days} = \text{annualised pay of } £84,046.05 = 13.5\%$). The contributions paid are based on their actual pensionable pay; i.e. $£70,000.00 \times 13.5\% = £9,450.00$.

Payment of contributions

The contractor (practice/surgery) must make suitable arrangements with PCSE or the LHB for employee and employer contributions to be paid at the correct tiered rate 'on account'. To support this PCSE or the LHB will normally top slice all contributions on account from the main payment made to the surgery; i.e. GMS global sum or PMS/APMS contract price. The deductions made are only in respect of the mainstream surgery income as stated in column A. Contributions in respect of income declared in column B will be collected separately by the EA responsible for that work.

Providers are legally responsible for paying contributions on time. They cannot withhold contributions pending resolution of a dispute over funding with their commissioner.

At the end of the 2019/20 pension year every GP Provider/ non-GP Provider must declare their NHS pensionable income on an annual end of year Certificate. The 2019/20 Providers Certificate

must be submitted to PCSE or the LHB by 28 February 2021. Salaried GPs and long-term fee based GPs that wished to be considered as Type 2 practitioners must complete a Type 2 self-assessment form 2019/20, to ensure they have paid tiered contributions at the correct rate. The Type 2 self-assessment form must also be submitted to PCSE/LHB by 28 February 2021. Any arrears of contributions must be paid immediately.

How we use your information

The NHS Business Services Authority/NHS Pensions will use the information provided for administering NHS Pension Scheme membership and processing payment of NHS pension benefits. We may share the information to administer and pay NHS pension benefits, enable us to prevent and detect fraud and mistakes, for debt collection purposes, or as required by law. For more information about who we share information with and how long we keep personal data and individual's rights, please visit our website at www.nhsbsa.nhs.uk/yourinformation