

## NHS Pensions - GP Locum Form A – 2020/21

GP Locum own use only

### General guidance

- To claim NHS Pension Scheme membership for freelance GP locum surgery NHS work complete Part 1 of this form and send it with the invoice to the GP surgery.
- To claim NHS Pension Scheme membership for GP appraisal work complete Part 1 of this form and send with the invoice to NHS England or the Local Health Board (Wales). A separate form A is required for each invoice.
- Your freelance GP locum **pensionable** income is 90% of the fee excluding the employer contribution element; you cannot pension any more or less than 90%.
- Your tiered employee contribution rate in year 2020/21 is based on all your GP pensionable income; not just your freelance GP locum income. If you are member of the 2015 Scheme you must annualise your GP income to set the relevant tiered contribution rate; all breaks, regardless of length, must be accounted for. If you are a fully protected member of the 1995 or 2008 Section in year 2020/21 your tiered contribution rate is based on your aggregate GP pensionable income, there is no annualising.
- The employer contribution rate is 14.38% which includes the administration levy of 0.08%.
- Only surgery work you perform under a contract for services where you are deputising for an absent GP, or where you are working on a temporary basis, can be recorded on this form.
- If you trade as a limited company you cannot declare the income on this form.
- If you are a GP Provider you cannot pension income as a freelance GP locum in your own surgery. If you are a salaried GP you may do so on an occasional (temporary) basis.
- Do not use this form to record self-employed OOHs or CCG work; use the SOLO form.
- During the current pandemic you may pension freelance GP locum work that ended more than 10 weeks ago.
- You must pay any arrears of contributions immediately at year end.
- You must always enter your unique payment reference (UPR) on this form.
- If you initially intended to pension your income but did not you must return the employer contribution element of your fee to the surgery or, in the case of appraisal work to NHS England or the Local Health Board.
- You must submit all contributions and forms within seven days of each month end; e.g. if you are paid in May 2020 you must submit the contributions and forms to NHS England/PCSE or the LHB in Wales by 7 June 2020.

### How we use your information

We will use the information provided for administering your NHS Pension Scheme membership and processing payment of your NHS pension benefits. We may share your information to administer and pay your NHS pension, 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 your information with and how long we keep your personal data and your rights, please visit our website at [www.nhsbsa.nhs.uk/yourinformation](http://www.nhsbsa.nhs.uk/yourinformation)

**Part 1: To be completed by the GP Locum**

Your name:

NI number:

Details of PCSE or LHB EA Code

Registration number if known:

Unique Payment Reference (UPR) number

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Please enter below the actual dates you worked. (Refer to the guidance below under 'Surgery work').

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

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

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

I claim NHS Pension Scheme membership for work I undertook as an individual freelance GP locum; not as a limited company. I have worked in a GP surgery on a temporary or deputising basis or been performing appraisal work. I shall review my tiered contribution rate at year-end and forward all contributions to the relevant body.

Signature		Date	
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**Part 2: To be completed by the commissioning body (e.g. practice manager)**

**The same person cannot sign Parts 1 and 2.**

GP Locum's basic fee (excluding employer 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 or commissioning body.

Please also stamp this box with the Practice stamp.

Signature		Date of payment	
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# Part 1- Guidance for freelance GP locums

## Overview

- Freelance GP locums must complete Forms A and B if they wish to pension their surgery or appraisal work.
- The surgery (or NHS England/LHB in respect of appraisal work) must pay the 14.38% employer contributions.
- OOHs, CCG, Section 12, or GPwSI work must not be declared on Forms A and B.
- Only surgery work performed under a contract for services deputising for an absent GP, or working on a temporary basis, can be recorded on this form.
- Non-NHS (i.e. private) work is not pensionable in the NHS Pension Scheme.
- Freelance GP locums trading as limited companies cannot pension their income.
- GP appraisal work performed by a freelance GP locum is pensionable.

## Payments and submissions

This form can either be submitted online at [www.pcse.england.nhs.uk/contact-us](http://www.pcse.england.nhs.uk/contact-us) or via post to Primary Care Support England, PO Box 350, Darlington, DL1 9QN

If you are a locum in England you can now submit your payments by BACS, the bank account details you require can be obtained by calling PCSE on 0333 014 2884.

When submitting your paperwork online or by post and your payment by BACs you must unique payment reference (UPR) comprised of the following details:

- NHS Pension Scheme membership (SD) number - 8 digits
- Details of the form this relates to - LOC (pre-filled)
- Month - 3 characters (i.e. April = Apr)
- Year - 4 digits

Examples:

12345678LOCAPR2020  
12345678LOC FEB 2021

Your unique payment reference (UPR) number on Form A should match the UPR on Form B and on your BACS submission. If your paperwork and BACS payment do not include the UPR then your NHS pension record may not be credited with this work.

To claim NHS Pension Scheme membership complete Part 1 of this form and send it with your invoice. You must complete this form each time you are paid for pensionable freelance GP locum work.

## Surgery work

If you are submitting one invoice/fee to a surgery for several individual sessions or days worked in a month list all of the individual sessions or days on this form. For example, if you entered into a contract for services to work every Monday in July 2019 and invoiced the surgery after the last Monday enter all four dates in the boxes above as follows;

From 06/07/2020 to 06/07/2020  
From 13/07/2020 to 13/07/2020  
From 20/07/2020 to 20/07/2020  
From 27/07/2020 to 27/07/2020

If you work for just one day, for example on 6 July 2020, enter the following in the boxes above

From 06/07/2020 to 06/07/2020

If you entered into a contract for services to work every Monday, Tuesday, and Wednesday in July 2020 and invoiced the surgery after the last Wednesday (29<sup>th</sup>) enter all four periods in the boxes above as follows;

From 06/07/2020 to 08/07/2020

From 13/07/2020 to 15/07/2020

From 20/07/2020 to 22/07/2020

From 27/07/2020 to 29/07/2020

You do not need to complete a separate Form A for each session or day within the same month provided they are covered by the one invoice/fee. If however you do invoice the same surgery for individual sessions or days (e.g. after each Monday to Wednesday session) you must complete a separate Form A on each occasion.

If your work spans two calendar months with no breaks and you are invoicing for the whole period you can enter, for example, 29/06/2020 to 01/07/2020 in the boxes at Part 1.

If there are breaks (of any length) between your actual periods of work you must enter each separate period.

Use Annexe A if there are not enough boxes at Part 1.

### **GP appraisal work**

The same rules apply in respect of appraisal work. Please enter only the dates you actually worked.

### **Record keeping**

Keep copies of all your forms for your records. The 'GP Locum use' box at the top is for your administration purposes. If you have any questions please refer to NHS Pensions website at [www.nhsbsa.nhs.uk/nhs-pensions](http://www.nhsbsa.nhs.uk/nhs-pensions) (Practitioner webpage) or email, [nhsbsa.practitioners@nhs.net](mailto:nhsbsa.practitioners@nhs.net)

## **Part 2- Guidance for surgeries, NHS England, and LHBs**

If a freelance GP locum wants to pension their income they will ask you to validate Part 2 of this form.

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.

Please note:

- Freelance GP locums cannot pension income in the NHS Pension Scheme if they trade as a limited company.
- A salaried GP may undertake occasional pensionable freelance GP locum in their own surgery however a GP Provider cannot.
- Only surgery work performed under a contract for services where the locum is deputising for an absent GP or working on a temporary basis must be recorded on this form.
- Please pay the freelance GP locum and complete the form promptly.
- Always keep a copy of locum pensions forms because locum fees are an expense for the surgery.

If you have any questions please refer to NHS Pensions website at:

[www.nhsbsa.nhs.uk/nhs-pensions](http://www.nhsbsa.nhs.uk/nhs-pensions) (Practitioner webpage) or email, [nhsbsa.practitioners@nhs.net](mailto:nhsbsa.practitioners@nhs.net)

**Annexe A**

NI number:	
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From	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	to	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>
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