

## NHS Pensions - GP locum Form A: 1 April 2022 to 30 September 2022

GP locum own use only

A new form will be available by 1 October 2022 for work undertaken from 1 October 2022 due to a change in the contributions payable from this date.

### 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 your invoice to the GP surgery. To claim NHS Pension Scheme membership for appraisal work, complete Part 1 of this form and send with your invoice to NHS England or the Local Health Board (Wales). A separate form A is required for each invoice.
- You must inform your employer from the outset if you intend to pension your locum income. Your freelance GP locum **pensionable** income is 90% of your fee excluding the employer contribution element. You cannot pension any more or less than 90%.
- Your tiered employee contribution rate in the tax year 2022/23 is based on all your GP pensionable income, not just your freelance GP locum income. From 1 April 2022 all members will be in the 2015 Scheme, and you must annualise your GP income to set the relevant tiered contribution rate. All breaks, regardless of their length, must be accounted for.
- The contribution rate paid by your employer is 14.38% which includes the administration levy of 0.08%. (The overall employer contribution rate is 20.68% but HM Treasury make up the additional 6.3%).
- This form must only be used to record self-employed work where you are deputising for an absent GP, where you are working on a temporary basis in a surgery, appraisal work or if you are working as an individual. 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.
- Do not use this form to record self-employed out of hours (OOHs) or clinical commissioning group (CCG) work. Please use the solo form for this.
- The suspension of the rule where you cannot pension a period of freelance GP locum work that ended more than 10 weeks ago has been extended to 30 September 2022.
- 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 (LHB).
- You must submit all contributions and forms within seven days of each month end. For example, if you are paid in May 2022, you must submit the contributions and forms to NHS England/PCSE or the LHB by 7 June 2022.

### 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 employing authority (EA) Code			
GMC registration number if known		ODS Code	
Unique payment reference (UPR) number	<input type="text"/>	L O C	<input type="text"/> 2 0 <input type="text"/>

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

From	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	to	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>
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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	<input type="text"/>	Date	<input type="text"/>
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**Part 2: To be completed by the commissioning body (for example, a practice manager)**  
**The same person cannot sign Parts 1 and 2.**

GP locum's basic fee (excluding employer contributions) for the work above	£	<input type="text"/>	1
GP locum's pensionable pay (90% of the fee at box 1)	£	<input type="text"/>	2
NHS Pension Scheme employer contributions (14.38% of box 2)	£	<input type="text"/>	3
Who was this work done for?	<input type="text"/>		
NHS Pension Scheme employing authority (EA) code	<input type="text"/>		
Name of surgery or commissioning body.	<input type="text"/>		
Please also stamp this box with the practice stamp.	<input type="text"/>		

Signature	<input type="text"/>	Date	<input type="text"/>
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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 GP with special interests (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 (for example, 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 (England)

In respect of GP locum work in England 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 Primary Care Support England (PCSE) on 0333 014 2884. When submitting your paperwork online or by post and your payment by BACS you must provide a 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:

12345678LOCAPR2022  
12345678LOC FEB 2023

Your 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.

Your ODS code can be found on NHS Digital's ODS Portal by using the following link:

<https://odsportal.digital.nhs.uk/Organisation/Search>

### Surgery 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.

If you are submitting one invoice/fee to a surgery for several individual sessions or days worked in a month, list all the individual sessions or days on this form. For example, if you entered into a contract for services to work every Monday in July 2022 and invoiced the surgery after the last Monday, enter all four dates in the boxes above as follows:

From 04/07/2022 to 04/07/2022  
From 11/07/2022 to 11/07/2022  
From 18/07/2022 to 18/07/2022  
From 25/07/2022 to 25/07/2022

If you work for just one day, for example on 4 July 2022, enter the following in the boxes above:

From 04/07/2022 to 04/07/2022

If you entered into a contract for services to work every Monday, Tuesday, and Wednesday in July 2022 and invoiced the surgery after the last Wednesday (28<sup>th</sup>) enter all four periods in the boxes above as follows:

From 04/07/2022 to 06/07/2022

From 11/07/2022 to 13/07/2022

From 18/07/2022 to 20/07/2022

From 25/07/2022 to 27/07/2022

You do not need to complete a separate Form A for each session or day within the same month provided they are covered by one invoice/fee. If, however you invoice the same surgery for individual sessions or days (for example 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, we recommend you record and invoice each month separately. For example, if you work 29 June 2022 to 01 July 2022, you should record 29/06/2022 to 30/06/2022 in part 1 on your June form and 01/07/2022 separately on your July form. Recording each month separately will ensure that the correct contribution rate is applied to your income for work undertaken before and after the contribution rate changes, which take effect on 1 October 2022. It will also ensure that when annualising, your tiered employee contribution rate in year 2022/23 takes account of pensionable locum work performed in 2022/23.

If there are breaks of any length between your actual periods of work, you must enter each period separately.

Use Annex 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. For more detailed information refer to the GP Pension Guide located on the practitioner webpage of the Member Hub of the NHS Pensions website.

### **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 in 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 GP provider cannot pension income in the NHS Pension Scheme as a freelance GP locum in their own surgery.
- 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.

**Annexe A**

NHS Pensions - GP locum Form A: – 1 April 2022 to 30 September 2022

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