

Limited company annual certificate of pensionable income 2018/19

Guidance notes for the completion of the certificate incorporating frequently asked questions

Contents

Introduction.....	3
Purpose of the certificate and levels of contributions	3
Who should complete this certificate?	4
What happens after I have completed the certificate?.....	4
Completing the certificate: Boxes A - Q.....	6
Calculating your pensionable pay: Boxes 1 - 91.....	10
Annex A.....	25
GP Providers Pensionable Pay 2018/19	25
Out Of Hours Providers with NHS Pension Scheme Employing Authority (“EA”) Status During 2018/19.....	30
Annex C - Frequently Asked Questions	32
General	32
NHSPS Status & Membership Questions.....	33
NHS Pensionable Income (Dividends & Salary).....	35
Contributions & Annualisation	39
Accountancy Related Questions	40
Other Information	41
Annex D – Establishment of maximum individual NHS dividend entitlement per accounting period. Limited Company certificate – shareholder breakdown.....	42
Annex E – Establishment of principle of pensionable dividend income ‘drawdown’. Limited company certificate	43
Annex F –Establishment of principle of pensionsable dividend income ‘ drawdown’. Limited company certificate	44
Annex G(i): Example certificate; unbroken 1995/2008 and 2015 service	45
Annex G(ii): Example certificate; broken 1995/2008 and 2015 service	45

Introduction

This booklet is issued by NHS Pensions to give guidance on the completion of the Limited Company Annual Certificate of Pensionable Profits 2018/19 (the “Ltd certificate”). The Ltd certificate is subject to changes each year, and these guidance notes are aimed specifically at the 2018/19 certificate only. (copies of guidance notes and frequently asked questions from earlier years are available on the NHS Pensions website).

In completion of the Ltd certificate you must be mindful of the overall requirements, rules, regulations and legislation surrounding the NHS Pension Scheme. The rules of the NHS Pension Scheme are laid down in regulations agreed by Parliament. They are the National Health Service Pension Scheme Regulations 1995 (“NHSPS Regulations”) and subsequent amendments, the National Health Service Pension Scheme Regulations 2008 and subsequent amendments and the National Health Service Pension Scheme Regulations 2015 and subsequent amendments. You can view these on the NHS Pensions website at: www.nhsbsa.nhs.uk/nhs-pensions

You should also have regard to tax law and Companies Act legislation.

This booklet does not seek to offer definitive guidance in any of these areas of legislation, and specialist professional advice must always be sought in the event of any uncertainties.

Similarly, NHS Pensions cannot offer any specific advice on the completion of the Ltd certificate.

Background information on the NHS Pension Scheme can be found on our website.

Purpose of the certificate and levels of contributions

The purpose of the certificate is to calculate a provider’s pensionable NHS earnings, the rate of contribution due and the balance of the contributions payable or repayable for the year in respect of that provider’s income derived as a shareholder in a company holding a GMS, PMS, sPMS or APMS contract.

Levels of tiered rate contributions charged can be found in the members’ hub area of the website under the membership, pay and contributions heading: www.nhsbsa.nhs.uk/nhs-pensions

Important note – members of the 2015 Scheme may have their employee pension tier rate determined by their ‘annualised’ earnings. Please consult the guidance on

the NHS Pensions Agency's website and the new annualisation calculator available there.

The certificate can only be completed **after** your 2018/19 personal (and, if applicable, partnership) income tax return has been completed.

Who should complete this certificate?

From 1 April 2006 dividends received from a company (limited by shares) that qualified to hold a GMS, PMS, sPMS or APMS contract and satisfies the NHS Pension Scheme Employing Authority criteria may be pensioned subject to the dividends being wholly in respect of NHS work.

Where a GMS, PMS, sPMS, or APMS practice/centre operates as a limited company the limited company version of the certificate ("ltd certificate") must be completed. A shareholder will also have to complete the main 2018/19 GP Provider (and non-GP Provider) Certificate of Pensionable Profits if they are also a partner or single hander elsewhere.

A GP provider who is/was a salaried GP (or long-term fee-based GP) in 2018/19 will also have to complete the Type 2 Practitioner Self-Assessment Form to ensure they have paid tiered contributions in 2018/19 at the correct rate.

Where a contract is held by a limited company and the provider receives a salary from the company, that salary must not be entered in box 3 or box 22 of the main 2018/19 certificate as such a salary will be included in this limited company certificate instead.

For guidance on multiple contracts please refer to the notes to box G.

What happens after I have completed the certificate?

In England a provider's Employing Authority is NHS England. Primary Care Support England (PCSE) act on behalf of NHS England and are responsible for collecting contributions, certificate processing, etc. PCSE has introduced an online submission system for all GP forms and the 2018/19 certificates should be submitted through that online contact.

In Wales, the Local Health Board (LHB) is the Employing Authority.

Once you are happy the details contained in the certificate are correct, you should sign the relevant declaration on pages 9 and/or 10 and submit the signed certificate to your PCSE team or, in Wales, the LHB. These are known as Commissioning Bodies.

The website address for PCSE is below. In the “type of enquiry” drop down menu, select “GP Pensions” and complete the remaining pages. The certificate attachment may be PDF format or Excel spreadsheet. **Please note – third parties (accountants) may submit the certificates on behalf of their clients using this system only if signed forms accompany them. Unsigned forms will only be accepted if submitted via an nhs.net email address.**

<https://pcse.england.nhs.uk/contact-us/>

In Wales, the LHBs remain as the pension administrators and certificates should continue to be submitted to them as previously.

The deadline for submission of the certificate is **28 February 2020**.

Completing the certificate: Boxes A - Q

Box A: Your Name

Enter the shareholder's (i.e. provider's) full name; do not use initials. If your surname has changed in 2018/19 please also provide your previous surname.

Box B: National Insurance Number (1), NHS Pension Scheme Reference Number (2) and GMC registration number (3)

Enter the shareholder's national insurance number, individual NHSPS (NHS Pension Scheme) reference number and GMC registration number.

The NHSPS reference is often known as your 'SD' number and begins with SD followed by two digits representing your year of birth (i.e. 1957 is 57) then six further digits.

Your GMC reference number is also required and can be obtained from the GMC's website.

It is important to complete all these details as their absence can cause delays in the processing of your certificate.

Box C: Company's Full Name

Specify the name of the company as it is registered with Companies House.

Box D: Company's NHSPS Employing Authority Code

The NHSPS Employing Authority code is a letter followed by three digits; i.e. A123. Your practice/payroll manager should know this code, however if it is difficult to obtain enter the name of the practice.

Box E: Company's Registered Number

Specify the company's number as it is registered with Companies House.

Box F: Type of Contract

Specify the type of contract that this certificate relates to – GMS, PMS, sPMS or APMS.

Box G: Host PCSE or LHB

In respect of a GP provider the 'host' is on whose performers list the GP is registered (or has been during the year) or with whom the GP provider has a contract. In respect of a non GP provider the host is the organisation with whom the non-GP provider is (or has been) contracted with.

Where changes of practice occurs, there will be implications for your ltd certificate and you may need to complete more than one ltd certificate as described below.

Follow these instructions to determine how many ltd certificates you are required to complete:

a) Change of practice, but remain within the same locality.

In this situation, two ltd certificates will be required and the references in boxes D, & F may be different on each.

b) Change of practice, also with a change of PCSE/LHB.

In this situation, two ltd certificates will be required and the references in boxes D, F, & G may be different on each.

The 'host' is in this instance is on whose performers list you are registered (or contracted with) either before the change in practice or at the year end, depending upon which ltd certificate is being completed.

c) Change of 'host' (i.e. due to a merger), but remain with the same practice.

In this situation, one ltd certificate only should be completed, with the entry at box G relating to the host PCSE/LHB upon whose performers list you appear at the end of the relevant year (i.e. 31 March 2019).

d) One limited company holds two or more contracts, whether GMS, PMS, SPMS or APMS. Strictly, to ensure compliance with the NHSPS Regulations, separate ltd certificates are required for limited company income (salary and dividends) from each contract. In practical terms, however, it is accepted that, where the number of contracts held by the limited company is exceptionally high, it would be difficult to extract the salary and dividends pertaining to each contract. In these circumstances, please contact NHS Pensions to agree a format for submission of the necessary ltd certificates.

Box H: Tax and NHS Pensions Scheme Year End

This box is pre-filled.

Box I: Date You Became A Shareholder

Where you became a shareholder during the year ended 31 March 2019, enter that date here. If your shareholding merely changed during the year, or you were a shareholder before 1 April 2018, no entry needs to be made.

Box J: Date You Ceased To Be A Shareholder

Where you ceased to be a shareholder of the company, please enter the date of cessation here. Where you left the NHSPS, but retained ownership of your shares, such as when you become a deferred member or have disposed and reacquired shares for 24-hour retirement purposes, enter the date of leaving the scheme and describe what has happened at box 87.

Box K: Added Years Cap

Prior to 1 April 2008 members who first joined the NHSPS on or after 1 June 1989 were subject to the pensionable earnings cap; i.e. the member could only pension NHS earnings in the NHSPS 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 after 1 June 1989 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 to be based upon full NHS pensionable earnings.

However, if an NHSPS member, 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. Contributions in respect of the earnings subject to the added years cap are still limited to £160,800 for 2018/19.

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. Do NOT enter “Yes” in box K if this is the case.

Further information and guidance on the operation of the earnings cap can be found on our website in the Earnings Cap factsheet

Box L: Provisional Accounts

Note your 2018/19 personal tax return will not necessarily need to have been completed to enable you to make the entries on your 2018/19 ltd certificate. It will, however, be beneficial to have done so to cross reference the entries extracted from the company records.

There is no reason why the figures for salary and dividend from two sets of accounts should be provisional as they are taxed on a receipts/paid basis and definite figures will be known for the tax year. The entries on the ltd certificate should not, therefore, be from provisional personal tax return figures.

It is possible, however, that the accounts for the year end falling after 5 April 2019 may not have been prepared by the time you need to submit the limited company certificate. In these circumstances, an estimated figure will be required in box 5a and box L should be ticked. An adjustment to pensionable pay will then be required on your 2019/20 ltd certificate to correct the position.

See also the guidance for box 5B below.

Boxes M and N: 2015 Scheme

Some GPs may have joined/transitioned to the 2015 Scheme since 1 April 2015. If so, their tiered contribution rate is based upon annualised earnings if they have had any breaks or started or retired during the pension year.

If you have moved into the 2015 Scheme in 2018/19, tick box M and enter the relevant date in box N.

Further annualising guidance is available in the new GP Member Pension Guide located in the Practitioner webpage of our website. There is also an annualisation calculator.

Box O

Tick this box if you are completing the certificate for seniority purposes only.

Boxes P & Q (pages 4 and 5)

Please refer to the new GP Member Pension Guide on our website (Practitioner webpage) regarding if you are subject to annualising.

If you are a protected 1995 or 2008 Section member during 2018/19 your tiered employee contribution rate is based upon your aggregate actual 2018/19 GP

income. That is, you are not annualised and should tick box P and complete the remainder of page 4.

If you are a 2015 Scheme member during 2018/19 do **not** tick box P or complete page 4. Move on to page 5 and tick box Q. Your tiered employee contribution rate is based upon annualised 2015 Scheme GP income in accordance with the 'add then annualise' rule. You should use the annualisation calculator that is available NHS Pensions' website (Practitioner webpage) to establish your tiered rate.

Calculating your pensionable pay: Boxes 1 - 91

Important notes regarding the following guidance:

Any comments made for boxes 1A, 2A, 3A etc apply equally to boxes 1B, 2B, 3B etc. Unless otherwise stated, all instructions are relevant to figures for each particular year end being considered. Separate guidance will be provided in specific instances where differences are required.

Pensionable limited company income for the year ended 31 March 2019 is based upon the employment income and dividends received from the company in the tax year 2018/19, i.e. the year ended 5 April 2019. Dividends and salary paid in the 5 days from 1 April 2018 to 5 April 2019 will therefore be included in the 2018/19 pensionable pay.

In looking at the payment of dividends, only legal dividends as per section 830 of the Companies Act 2006 will be considered to be pensionable. Section 830 says that a company may only make distributions out of profits available for the purpose. A final dividend will require full accounts to be prepared to determine whether such a dividend can be paid. A final dividend will be treated as paid when it is declared by ordinary resolution.

It is feasible that the limited company may pay a GP provider a commercial fee, which is an expense within the company, for services or work done over and above that required of him/her by the shareholder agreement. This may be allowable as a deduction in the company accounts in line with HMRC guidance at page BIM38110 of their business income manual. Such income is not income derived as a shareholder of the limited company and plays no part in the certificate to which these notes refer.

It is likely that a type 2 medical practitioner's self-assessment form will be required for such income, with the appropriate GP SOLO forms having been completed for payments to the GP.

Full accounts do not need to be prepared to pay an interim dividend. This may be authorised by the directors and will be treated as paid when the entry is made in the company records.

Documentation and records should not be backdated to retrospectively declare a dividend.

We can confirm that there can be no carry forward of undistributed pensionable dividend income. Only dividends legally paid and declared for an accounting period can be pensionable. Pensionable NHS dividends will be treated as the first slice of dividends paid for the accounting period, to the limit of the maximum pensionable amount of dividend (see more in the notes to box 2 and annex D). Any dividends paid in excess of the maximum pensionable amount, no matter to what tax year they relate, will not be pensionable.

Box 1: Accounting Year End

Salary and dividends paid in 2018/19 may be paid from two or more accounting year ends. Enter these accounting year ends in boxes 1 and 1A.

For 31 March year ends, enter 31 March 2019 in box 1 and 31 March 2020 in box 1a. The other procedures are exactly the same as for any other year ends.

Where the company only started in 2018/19 and therefore has no accounting period ending in 2018/19, enter the first accounting period end date in both boxes 1 and 1A, with the corresponding total income and non-NHS income figures for that period in both sides of page 1.

Box 2: Share of Total Income

The figure in box 2 should be your share of the company's total medical related (NHS and non-NHS) income as calculated for, say, shareholder 1 in annex D.

Annex E (June year-end) and annex F (March year-end) provide diagrammatic illustrations of how the dividends in respect of these different accounting years would be pensionable on the ltd certificate based upon dividend figures as per Annex D.

NHS Pension Scheme regulations allow for pooling of certain outside appointment income. Examples of this may include CCG positions, appraisal income or salaried hospital appointments.

The figure in box 2, (step 1 from annex D) for the company's total income and non-NHS income, must exclude GP SOLO or NHS GP locum income (recorded on locum forms A or B) paid to the limited company. Such income is generally deemed to be

private income with superannuation contributions already deducted and should **not** be paid into the company.

Should such income be paid to the company and pooled with other income, it should be paid gross **plus** the employer contribution.

Where GP SOLO income (e.g. some CCG, appraisal, appointment income) has been paid into a company's bank account net, i.e. after the deduction of SOLO superannuation contributions. This income should **not** form part of the company's income.

Similarly, employment income is also private income and should be retained privately. The administrative practice (HMRC Employment Income Manual EIM03000 to EIM03004, also Business Income Manual BIM40350 to BIM40360 and Extra Statutory Concession A37) of including certain employment professional fees as professional fees within the trading income rules does not apply, other than in very restrictive circumstances, to receipts by a limited company. Any salaried appointments that have traditionally been paid into a partnership and pooled between partners should not be paid into a limited company. Where the shareholders' agreement stipulates that such salaried appointment income is pooled between shareholders, that income should not appear in the company accounts. Effect may be given to the 'pooling' by allocating additional salary or dividends to the non-salary-earning shareholders appropriately.

Box 3 – Non-NHS Income

State your share of the amount in box 2 that was in respect of non-NHS medical related work. This includes private income, insurance reports and medicals, etc.

Box 4 - NHS Income

Box 4 will state the company's total NHS income and must not include SOLO, GP locum, or employed NHS income. Box 4 must not include any private income.

Box 5 – NHS Income Ratio

The figure in box 5 is the NHS income/non-NHS income ratio for the purposes of calculating the element of company salary and dividends that are 'NHS pensionable'. It is recognised that the accounts for the year end falling **after** 5 April 2019 may not have been prepared by the deadline for submission of this certificate. Where this is the case, no entries are required at boxes 1A, 2A, 3A and 4A and an estimated figure only is required at box 5A. You should use your knowledge of your affairs to make a best estimate for the ratio that is entered in box 5A.

Alternatively, if the ratio of NHS to total income for the accounts to which box 5A relates is expected to be in line with those for box 5, then it is acceptable to utilise the same percentage in box 5A.

Where a different percentage is used, please describe in box 87 how this has been determined.

Where an estimated figure was used in box 5A of the 2017/18 ltd certificate, then an adjustment is required to the pensionable pay in 2018/19. Further entries will be required at box 82 onwards, and then boxes 10 and 19 as a result.

Where an estimated percentage figure has been utilised in box 5A for 2018/19, then correcting figures will be required on the 2019/20 ltd certificate.

Box 6 – Accounting Year End

These boxes must reflect the company year ends from boxes 1 and 1A.

Box 7 – Salary Received

You must enter your gross limited company salary, i.e. before the deduction of tax and National Insurance, paid in the year 2018/19 that relates to the accounts referred to at box 6 above. Such a company salary should not have had superannuation deducted at source as it is the purpose of this certificate to collect this superannuation. Where, however, such a salary has incorrectly been pensioned through the payroll, the salary gross of tax, NIC and superannuation should be entered in box 7 and the contributions deducted entered in boxes 49 to 52 and 66 to 69.

Where personal expenses have been incurred and are claimed on the employment pages of your tax return at boxes 17 to 20, enter in box 7 the net figure after the deduction of these expenses. This is a different approach to the calculation of officer pensionable pay, but is required by NHSPS Regulations for GPs and non GP providers.

Box 8 – NHS Element Of Salary Received

The purpose of box 8 is to calculate what element of your company salary is in respect of NHS income.

Box 9 – Total Pensionable Salary for 2018/19

The purpose of box 9 is to total the two elements of pensionable salary paid by the company that falls into 2018/19.

Box 10 – Adjustment For 2018/19 Pensionable Salary

The figure in box 10 is the result of the calculations on page 7 and is used to amend the pensionable salary figure for 2018/19 to compensate for over/under statement of the 2017/18 figure.

Box 11 – Adjusted Total Pensionable Salary for 2018/19

This provides the total pensionable salary figure for 2018/19.

Box 12 – Share of Profit After Tax

The narrative alongside box 12 on the certificate states that pensionable dividends will be treated as the first slice of dividends paid for the accounting period. In order to determine the maximum pensionable dividend you must first determine the company's overall income, expenses and corporation tax and hypothetically allocate these to each shareholder to whom dividends have been paid during the company's accounting year.

The company income, expenses and corporation tax are allocated in the ratio of the scheme member's personal dividend income for the year to the total dividends paid in that year. In this way each shareholder is apportioned at box 12 a maximum theoretical share of profit after tax. On no account should brought forward undistributed profits from earlier years be included in this calculation. See annex D for an illustration.

Box 13 – Maximum Potential NHS Pensionable Dividend

This maximum theoretical dividend from box 12 is then apportioned between the maximum **potential NHS dividend** and the remaining non-NHS dividend. See annex E and F for an illustration.

Box 14 – Net Dividend Received

This reflects the actual net dividend paid in respect of the respective accounting years at boxes 6 and 6A above. This is the full dividend paid as per the company accounts.

Box 15 – Maximum Actual Pensionable Dividend

Box 15 is the lower of 1) the maximum potential NHS dividend from box 13 and 2) the actual dividend paid from box 14.

Box 16 – Dividend Paid Before 6 April 2018

NHS dividends are deemed to be the first slice of dividend payments made. Box 16 is therefore the amount of total dividend relating to the accounting year in box 6 that was paid before 6 April 2018. This figure also represents how much of the box 15 maximum pensionable dividend was used up by the pre-6 April 2018 dividends.

Box 16A – Dividend Paid Before 6 April 2019

Box 16A is the total amount of dividends paid before 6 April 2019 but in the company accounting year end shown in box 6A. As pensionable dividends are deemed to be the first slice of dividends paid, all of these will be pensionable in 2018/19, provided they don't exceed the maximum level of pensionable dividends per box 15A.

Box 17 – NHS Pensionable Dividend For 2018/19

Box 17 is the result of subtracting box 16 from box 15. This is the amount of dividend paid after 6 April 2018 and in respect of the accounting year shown in box 6 which are pensionable. If the company has made a loss in the accounting year the figure in box 15 could be nil, therefore by subtracting box 16 a negative result may arise. Where this is the case the figure in box 17 should be restricted to nil.

Box 17A – Lower of Boxes 16A And 15A

Box 17A is the lower of boxes 16A and 15A. This reflects the actual pensionable dividend for 2018/19 that relates to the accounting year end shown in box 6A.

Box 18 – Pensionable Dividend For 2018/19

The purpose of box 18 is to total the two elements of pensionable dividend paid by the company that fall into the year ended 5 April 2019.

Box 19 – Adjustment For 2018/19 Pensionable Dividend

The figure in box 19 is the result of the calculations on page 7 and is used to amend the pensionable dividend figure for 2018/19 to compensate for over/under statement of the 2017/18 figure.

Box 20 – Total Pensionable Dividend For 2018/19

This provides the total pensionable dividend figure for 2018/19.

Box 21 - Total Pensionable Pay For 2018/19

Box 21 totals the pensionable salary and pensionable dividend for 2018/19. This is your total limited company pensionable pay for 2018/19.

Box 22 – Pensionable Pay For Added Years Purposes

Also see notes to box K. Only enter a figure in this box if you are capped **just** for added years purposes. From 1 April 2008 a cap does not apply to mainstream pensionable pay.

The figure in this box would normally be the earnings cap relevant to 2018/19 (£160,800).

However, care should be taken when entering a figure here if you also have income pensioned separately (e.g. salaried appointments or GP locum income) or pensionable income derived from a GMS/PMS contract. Under these circumstances the correct amount may not be the full value of the cap as an amount of the cap may have been allocated against these other sources.

Where the cap applies to your added years contract, your **total** NHS pensionable income from **all** NHS sources in the year ending 31 March 2019 cannot exceed £160,800.00.

We cannot advise on the application of the cap to any particular source of NHS income.

Professional assistance should always be sought on this issue from an appropriately qualified Independent Financial Adviser.

Box 23 – Seniority For 2018/19 From Each Accounting Year End

Seniority payments (if applicable) have to be separately identifiable in the certificate in accordance with the Statement of Financial Entitlements mainly for the purposes of the calculation of average adjusted superannuable income.

The figures in these boxes should be the amount of seniority received by the company for you in the company accounts in the year ended 31 March 2019. No adjustment should be made for employer superannuation contributions.

Where the company accounting year end is not 31 March, each box will reflect one, two or three quarters of the seniority paid to the company for you in the year ended 31 March 2019. Seniority payments are made in the practice statements of June, September, December and March. If the accounting year end were, for example, 30 June, box 23 would contain the seniority payment for June 2018 from the accounts for the year ended 30 June 2018 and box 23A would contain the seniority payments for the three quarters ended 30 September 2018, 31 December 2018 and 31 March 2019 from the accounts for the year ended 30 June 2019.

Box 24 - Total Seniority

This is the sum of the four quarters of seniority for the year ended 31 March 2019.

Box 24A – Excluded Income for Seniority Purposes

The Department of Health & Social Care has confirmed what constitutes superannuable income for seniority purposes. This includes mainstream GP income from GMS, PMS, APMS practice, out of hours, GP with Special Interest income, CCG income etc. Specifically excluded, however, are income from honorary board posts, salaried clinical positions (other than bed fund posts) and salaried community medical officer posts.

The purpose of box 24A is to identify any amounts that the PCSE/LHB may have to deduct from the pensionable pay declared at box 21 that are not relevant for pensionable pay for seniority purposes. Usually no entry should be required in this box on the ltd certificate because any excluded income is generally in the form of a salaried PAYE position and would therefore be personal income that appears on an individual's personal tax return and would not be paid into a limited company. However, this box is present on the certificate, to enable the exclusion of a shareholder's share of excluded income paid to the company that may have been paid on a fee basis.

Box P and boxes 25 - 32 – Establishing Tier Rates for Employee Contributions

Employee contributions in 2018/19 range from 5% to 14.5% as stated on page 4 of the certificate. These tiered rates are absolute and should not be time apportioned for anyone who is a member of the scheme for less than 12 months.

The purpose of these boxes is to determine the employee tiered rate that is to apply to practitioner pensionable pay for 2018/19 and which appears in boxes 41 and 58.

Tick Box P if you have been a continuous 2015 Scheme member throughout the year (with no breaks) or only a member of the 1995 Section or 2008 Section during the year.

i. GP Providers

The tier rate payable in 2018/19 may be determined differently to previous years, depending upon the Provider's circumstances, when they have moved to the 2015 Scheme. Different rates may apply to 1995 (or 2008) pensionable pay than to 2015 pensionable pay.

Where a GP Provider is a member of the 1995/2008 Scheme only in 2018/19, their tiered rate is based upon their total NHS GP income even if they have had breaks.

Where a GP is a member of the 2015 Scheme during year 2018/19 and they have had no breaks in service (i.e. a seamless transfer from 1995/2008 or a complete year of 2015 membership) their tiered rate is based upon their total NHS GP income (i.e. the sum of 1995/2008 and 2015).

Where a GP Provider is a member of the 2015 Scheme during the year 2018/19 and there has been a break at some point, 'annualisation' of 2015 Scheme GP income may need to occur. For 2018/19 we have produced new guidance and a spreadsheet calculator to assist members in determining their tiered rate for 2018/19. This utilises a method of "add and annualise" rather than the alternative "annualise and add" that may have been used in previous years. We are providing an opportunity to amend previous years' tier rates where a lower tier may be achieved using the 2018/19 alternative method. Please consult our website for full details. This guidance will enable you to assess whether you need to tick box P.

ii. Non-GP Providers

Non GP providers can only pension income from one source and therefore tier allocation will be based on their pensionable earnings from that single source.

Boxes 32A and 32B

It is also necessary to determine the pensionable pay separately where one will have membership in two different schemes in the year. Pensionable pay will have to be allocated to the correct scheme record. For limited company pensionable pay, this will involve a time apportionment of the figure from box 21. Despite the fact that it will be possible to identify the pay dates of salary/dividend, and thus allocate actual pay to certain periods and schemes, we have taken a pragmatic approach and will time apportion all limited company income round the transition date to the 2015 Scheme.

Box Q and boxes 33 to 40: Contribution Tiered Rates Continued

Boxes 33A to 39A, where applicable, will all have income relating to the period when 1995/2008 membership ceased. Similarly, boxes 33B to 39B will only contain income from the date of joining the 2015 scheme.

It will be necessary to apportion main practice income from box 21 between boxes 33A and 33B on a daily basis, dependent upon the date the 2015 Scheme was entered. Please then refer to the new guidance and spreadsheet calculator available on the NHS Pensions Agency website to determine the tiered rates for 2018/19.

Boxes 41-44 and 58-61: Contribution Rates

These boxes state the percentages at which the varying classes of contribution are paid.

Tiered Employee Contributions:

Please consult the guidance on our website and the new annualisation calculator available there.

Added Years

No new added years contracts should have been commenced after 31 March 2009.

Money Purchase AVCs

The figure in box 43A is your provisional NHSPS money purchase AVCs if you have a NHS money purchase AVC contract with the Prudential, Standard Life, or Equitable Life. This is generally based on a percentage of your pensionable pay however can be a fixed amount. Where it is a fixed amount, the annual amount should be entered in box 43B rather than box 43A. The amount in box 43B should

then be copied into box 47. **Do not** enter details in respect of any free standing AVC's.

Additional Pension Purchase

Where an additional pension contract exists in 2018/19, it will be necessary to enter the contributions due in box 43C for the period from 1 April 2018, or commencement if later, to 31 March 2019.

Contributions for additional pension can be made either by a single lump sum or regular monthly payments. For single lump sum payments made during 2018/19 enter this sum in box 43C. Where payments are made monthly, enter the monthly amount multiplied by the number of whole months paid during the year ended 31 March 2019.

Early Retirement Reduction Buy Out (ERRBO)

Where an ERRBO agreement exists in 2018/19 it will be necessary to enter the contributions due in box 60D for the period from 1 April 2018.

Where your agreement has been completed in 2018/19, an apportioned percentage for the days to the end of the contract should be calculated.

If you terminated or suspended your ERRBO agreement during 2018/19 any ERRBO contributions that you have paid during 2018/19 should have been returned for this year only. Please enter zero in boxes 60D.

Employer Contributions

Employer contributions are 14.38% for 2018/19.

Where a limited company is providing GMS, PMS, sPMS, or APMS services, the NHS Pension Scheme employer contributions must be treated as an expense of the company.

Boxes 45-48 and 62-65 - Contributions Due

Multiply the pensionable pay figure from box 32A or 32B, or 33A or 33B (or, if the cap applies for your added years purchase, an apportioned amount of the figure from box 22) by the relevant percentage figure from boxes 41 to 44 (58-61).

Where you have an NHS money purchase AVC paid as a fixed amount, the figure in box 47 (64) will match that in box 43B (60B).

Where you have an additional pension contract, the figure in box 47 (64) will match that in box 43C (60C).

Where you have a combination of arrangements under money purchase percentages/fixed amounts and additional pension purchase, the amount at box 47 (64) will reflect the total amount due for all such arrangements.

Boxes 49-51 and 66-69 – Contributions Already Paid

These boxes must state the company-based contributions already paid that relate to 2018/19 (i.e. not including payments made in respect of a previous year) for the particular scheme alone that the page relates to.

These figures should include payments already made to PCSELHB or deducted from your global sum or contract price payment 'on account' throughout the year by PCSELHB.

It should be emphasised that there is no link between the figures in these boxes and the level of contributions which are claimed for tax relief. The entry in these boxes will relate to those contributions made in respect of 2018/19 that were paid or deducted by PCSELHB before this certificate is submitted.

Boxes 49-51 (66-69) should not include any deductions from outside salaried appointments, locum income, GP SOLO income, appraisal income or any other privately earned amounts. Where the shareholder agreement determines that such income, although performed by a shareholder personally, should be pooled among all shareholders, the earning shareholder should be considered to have retained those fees as private income and the remaining shareholders allocated additional salary or dividend to ensure they receive their entitlement.

The exception to the preceding paragraph is where a shareholder salary is paid by this limited company that has superannuation incorrectly deducted at source. Where this has occurred, the deductions (employee, employer and added years) should all be included in boxes 49-52 (66-69).

Clearly, where a member has transitioned from the 1995/2008 Scheme to the 2015 Scheme, the contributions relating to each will need time apportioning around the transition date, with those relating to 1995/2008 being entered in 49-52 and those to 2015 in 66-69.

Boxes 53-57 and 70-74 – Contributions Due Less Contributions Paid

These are the balance of contributions to be paid/ (or refunded).

Boxes 75 - 86 – Prior Year Adjustment

Where an estimated figure was included at box 5A of the 2017/18 ltd certificate, an adjustment is required to ensure that the correct amount of income has been pensioned. These boxes calculate how much that adjustment needs to be.

It is possible that the adjustment may be negative and that the 2018/19 pensionable pay will be reduced as a result. Downwards adjustments of this nature may, in circumstances such as cessation and leaving the practice, mean that overall pensionable pay is negative. Where this occurs, it is necessary to go back and amend the previous year's certificate with the correct figures in the right hand side and submit to the PCSELHB. A nil return will then need submitting for 2018/19.

Boxes 75 and 75A – Accounting Year End

Both of these boxes will be the accounting year end that falls in 2018/19 for which estimated figures were included on the 2017/18 certificate.

Boxes 76 and 76A - Comparison of NHS Income Ratio

These boxes compare the estimated NHS income ratio from the 2017/18 certificate to the actual NHS income ratio from this 2018/19 certificate.

Box 76 will be the estimated figure from box 5A of the 2017/18 certificate.

Box 76A is the actual figure from box 5A of the 2018/19 certificate.

Boxes 77 and 77A - Salary Received in 2017/18

These figures will be the same as they reflect the actual salary paid prior to 6 April 2018 that relate to the accounts ending after that date.

Both boxes 77 and 77A will be the salary from box 7A of the 2017/18 certificate.

Boxes 78 and 78A – NHS Salary

The results at boxes 78 and 78A respectively will reflect the estimated pensionable salary from the 2017/18 certificate for the accounts ending in 2018/19 and the actual figure for this period from finalised accounts.

Box 79 - Adjustment Required For 2017/18 Pensionable Salary

Box 79 is the result of subtracting box 78 from 78A and reflects the adjustment necessary to the 2018/19 pensionable salary at box 10 of this certificate to correct the estimate used in 2017/18.

Boxes 80 and 80A – Comparison of Profit After Tax

Box 80 and 80A will show the theoretical entitlement to profit after tax.

Box 80 will be the estimated entitlement as per box 12A of the 2017/18 certificate.

Box 80A will be the actual entitlement as per box 12A of the 2018/19 certificate.

Boxes 81 and 81A - Maximum Potential Pensionable Dividend

Multiplying the potential after tax entitlement by the NHS income ratio produces the estimated maximum potential pensionable dividend and the actual maximum potential pensionable dividend.

Boxes 82 and 82A - Net Dividend Received

Clearly the pensioned dividend may not exceed the actual dividend paid. The actual dividend paid for the accounting year is therefore entered here for the purposes of comparison and box 83 below.

Box 82 should match box 14A of the 2017/18 certificate, which may have been provisional.

Box 82A will match box 14 of the 2018/19 certificate.

It is probable that box 82 will also match boxes 14 and 82A.

Boxes 83 and 83A – Maximum Actual Pensionable Dividend

Box 83 and 83A are the maximum actual pensionable dividends for the above accounting year end.

Boxes 84 and 84A – Dividend Paid Before 5 April 2018

The purposes of boxes 77 to 86 are to amend an incorrect position in 2017/18 on the 2018/19 certificate.

Boxes 84 and 84A therefore identify the element of dividends paid in respect of the accounting year that were paid in 2017/18.

Box 84 will reflect the entry at box 16A of the 2017/18 certificate, which may have been provisional.

Box 84A will be the entry from box 16 on page 3 of the 2018/19 certificate.

It is probable also that box 84 will be the same figure as boxes 16 and 84A.

Boxes 85 and 85A – NHS Pensionable Dividend for 2017/18 For The Accounting Year Ending 2018/19

Boxes 85 and 85A produce the estimated and actual NHS pensioned dividend for the above accounting year.

Box 86 – Adjustment to Pensionable Dividend For 2018/19

By subtracting box 85 from box 85A, the necessary adjustment to the 2018/19 pensioned dividend is arrived at and should be copied to box 19. The number may be negative and will therefore reduce the 2018/19 pensionable dividend.

Box 87 – Notes to The Certificate

White space to add any additional information deemed helpful to understanding the figures in the certificate and in particular re boxes 32A and 32B or 33A and 33B.

Boxes 88 to 91: Agent details

As noted earlier in these notes, there is a new procedure for submitting certificates of pensionable profits for 2018/19. There is a PCSE online submission form through which attachments of certificates can be made. Where the member includes details in these boxes, the declarations have been amended to include authorisation for PCSE to contact the agent regarding any queries.

Declaration pages

The GP or non GP Provider should sign and date the declaration on page 9 and/or 10 of the ltd certificate and submit to PCSELHB for processing, providing the summarised information at the bottom of the form as specified.

Annex A

GP Providers Pensionable Pay 2018/19

GP providers (i.e. type1/Principal Practitioners) pensionable income is listed below and is subject to the payments being net of expenses. The fees must be in respect of NHS primary medical services and be paid directly to the GP (or practice) by PCSE, an LHB, or Out of Hours Provider (that qualifies as a NHSPS Employing Authority).

GP providers **must** pension income in respect of the following;

Additional services

Adoption and fostering work (collaborative services)

APMS (where they are the contract holder)

Appraisal work

Blue (disabled) badge scheme (collaborative services)

Board and advisory work; i.e. non clinical NHS work including appraisals and CCG Board work

Case conference and other meetings arranged by Social Services (collaborative services)

Certificates to enable chronically disabled/blind persons to obtain telephones (collaborative services)

Certification services

Clinical Commissioning Groups (CCGs) payments directly from CCGs are pensionable from April 2013. See FAQs for further details.

Collaborative services (in accordance with section 26(4) of the 1977 Health Act)

Commissioned services

Contract price (PMS)

Dispensing

Dispensing services (i.e. the provision of drugs, medicines, and appliances).

Educating medical students or GPs in a practice (The fees must come directly from the Commissioning Body/EA and not a medical school or university)

Enhanced services (direct, local, or national)

Essential services

Family planning (Commissioned services)

Food poisoning notifications (Commissioned services)

General/Personal Dental Services

General Ophthalmic Services

Global sum (GMS)

GMS (where they are the contract holder)

GP Locum work (This work must always be recorded on GP Locum forms A, & B which can be downloaded from the NHS Pensions website. It must never be recorded on form SOLO or paid (as pooled pensionable income) into the practice accounts. A GP provider cannot record locum work in their own practice i.e internal locum work, on Locum forms A & B)

GPsWSI (GPs with special interests) work (Commissioned services)

Health Education England payments directly to individual GPs or practices

IT

Lecture fees (Commissioned services)

Local authority work in England in respect of collaborative services, section 75 work and local enhanced services

Marriage difficulty sessions (Commissioned services)

Medical certificates (as listed in the GMS Contracts Regulations)

NHS Standard Contract income (where the GP is the contract holder)

Out Of Hours work for an LHB, Trust, or an OOHP that is an Employing Authority.

PCO administered funds

PMS (where the GP is the contract/agreement holder)

Practice Based Commissioning (PBC) (Only if paid direct to a GP, or GMS/PMS practice, by PCSE/LHB)

Premises (e.g. cost or notional rent)

Prime Minister's Challenge Fund (where the GP holds an existing APMS/PMS/GMS contract)

Priority housing reports requested by local authorities, (Collaborative services)

Prisoners' healthcare (fees in respect of prisoners' healthcare are pensionable subject to PCSE/LHB paying the fees directly to the GP/practice)

QOF (quality and outcomes framework)

Regional/AT sessions (commissioned services)

'Section 12' or mental health work (Collaborative services)

Seniority payments

Sessional work commissioned by family planning clinics (Collaborative services)

Social services reports (Collaborative services)

SPMS (Specialist Personal Medical Services)

Trainers grant

GP Providers must not pension fees paid to them or their practice by the following:

A Direction Body (i.e. a hospice)

DWP

A GP Federation (where a Federation is a classic APMS Contractor Employing Authority and the GP is a shareholder/partner they must complete a separate Certificate)

An Independent Provider

A Local Authority

A Local Medical Committee

A medical school

The Ministry of Defence

NHS Pensions (in respect of NHS ill health pension or Injury Benefit Scheme medical reports)

Police

Prisoners' healthcare - fees paid to a GP or their practice by an organisation that is not a NHSPS Employing Authority in respect of the national 'Drug Intervention Programme', private fees (i.e. travel vaccination fees not funded by the NHS), and cremation fees.

Fees paid to a GP by a hospital under an 'honorary contract' or under a service level agreement are not generally pensionable, however contact NHS Pensions for further guidance. An exception to this is where a GP is paid a fee by a hospital trust for a commissioned service (e.g. lecture fees), this remains pensionable.

Funds that a practice may inherit from another business, by virtue of acquiring that business, and that are drawn down later as a salary or dividends are not pensionable in the NHS Pension Scheme.

GP Providers cannot pension income they receive from another GMS/PMS/APMS surgery under a sub-contracting arrangement.

Non-GP Providers (NGPP)

Non-GP Providers can only pension income in respect of one GMS/PMS/APMS contract even though they may be party to several contracts.

Where a practice has a mixture of GP and non-GP partners, the non-GP partner pensionable income cannot exceed the GP partner pensionable income if they are all equal share partners.

Annex B

Out Of Hours Providers with NHS Pension Scheme Employing Authority (“EA”) Status During 2018/19

Badger Healthcare Ltd (W229)
Banes Emergency Medical Services (W314)
BARDOC (W107)
BEDOC (Bedford On Call) (W206)
Birmingham & District GP Emergency Room Ltd (W215)
BRISDOC Healthcare Services Ltd (W316)
Cambridgeshire Doctors On Call Ltd (W222)
Core Care Links Ltd (W118)
Cornwall Health Ltd (W319)
Central Notts Clinical Services Ltd (W204) (went into administration 16 May 2015)
Chorley Medics Ltd (W110)
CUEDOC Ltd (Choc) (W101)
Derbyshire Health United Ltd (W225)
Devon Doctors Ltd (W303)
East Berkshire Primary Care OOHs Services (W306)
East Lancs Medical Services (ELMS) Ltd (W117)
FRENDOC Ltd (W312) (company dissolved 12 May 2015)
Fylde Coast Medical Services (NW) Ltd (W103)
GOTODOC Ltd (W106)
Herts Urgent Care Ltd (W227)
Integrated Care 24 LTD (W313)
Invicta Health Community Interest Company (W318)
Local Care Direct (W112)
London Central West Unscheduled Care Collaborative (W213)
M-DOC LTD (W208)
Mastercall OOHs Services (EA Code W108)
NEMS Community Benefits Service Ltd (W202)
North Hants Urgent Care (W304)

Northern Doctors Urgent Care Ltd (W104) (ceased 30/07/2015)
Out of Hours West Lancashire CIC Ltd (W102)
Partnership Of East London Co-Operatives (PELC) Ltd (W216)
Preston Primary Care Centre (W119)
Principal Medical Ltd (W226)
SAGPEC Ltd (W111) (dissolved 5 May 2015)
Shropshire Doctors' Co-operative Ltd (W201)
SOUTH DOC Services Ltd (W223)
St Helens Rota (W115)
Urgent Care 24 Ltd (W113)

Annex C - Frequently Asked Questions

General

Q. How do I contact my Employing Authority?

A. If you are a GP in England PCSE's email contact address is;
www.pcse.england.nhs.uk/contact-us

If you are a GP in Wales the email contact address is;
primarycareservices@wales.nhs.uk

Q. How do I contact NHSBSA/NHS Pensions?

A. There is a dedicated email account;
nhsbsa.practitioners@nhs.net

However before contacting NHSBSA/NHS Pensions refer to the new GP Member Pension Guide located in the Practitioner webpage of the website.

Q. What happens if I don't complete the certificate?

You are legally required to complete the Certificate. Non-completion will have an effect on your future NHS pension benefits, those of your dependents, and your seniority allowance. The GMS Statement of Financial Entitlements also states that monthly contractual payments may be withheld if a provider fails to complete the certificate.

Q. Why do I have to complete the certificate on an annual basis?

Because your NHS pensionable pay is based on your r NHS income less expenses, the only way to record this is by completing the certificate.

Q. Are GP shareholders eligible for seniority payments?

Much depends on the contract. GP shareholders should seek clarification from their PCSE/LHB.

Q. Where should the Certificate be sent after it has been validated?

A. NHSE/PCSE or the LHB keeps the original. The Provider (or their accountant) must retain a copy. From 2018/19 PCSE use their online contact form to submit certificates.

NHSPS Status & Membership Questions

Q. I have retired from my provider post during 2018/19, do I still have to complete the certificate?

Yes because you were in 'pensionable employment' during 2018/19.

Q. I am a non GP Provider; do I still complete the certificate?

Yes. Every non GP provider must complete the certificate annually. As non GP providers are classed as 'whole-time officers' (regardless of the hours they work) they can only be 'pensionable' in one practice/centre and therefore are only required to complete one certificate. By virtue of the fact that non GP providers are classed as whole-time they must decide, after seeking expert advice, which of their NHS posts should be pensionable.

Q. I am a GP provider in two or more separate practices/centres; do I need to complete two certificates?

Yes, even if the practices are located within the same boundary.

Q. I am a GP provider; do I have to complete more than one certificate if I had more than one host PCSE team or LHB in the same year?

If you relocated during the year then you must complete a certificate in respect of each practice. However, if your host PCSE/LHB changed due to a PCSE/LHB merger (but you did not change practices) only one certificate is required. If you moved from England or Wales to Scotland (or Northern Ireland) you will need to complete one certificate in respect of England/Wales and another in respect of Scotland (or Northern Ireland)

Q. I am a salaried GP (i.e. a performer) directly employed (i.e. under PAYE) by a practice, LHB, or SPMS/APMS provider; do I have to complete a certificate?

You are legally required to complete a Type 2 Self Assessment Form at the end of the pension year 2018/19. This is to ensure you have paid the correct rate of tiered contributions. This form is on our website.

Q. My GMS/PMS/APMS practice converted from being a partnership to a limited company on the 1st of October 2018, how does this affect the certificate?

Each GP (and non GP) provider must complete 2 certificates, the main certificate covering the period 01/04/2018 to 30/09/2018 and the limited company certificate covering the period 01/10/2018 to 31/03/2019.

Q. I am a GP with my own ltd co practice however, for tax reasons, have separately set up another ltd co as a vehicle for my fringe NHS (i.e. locum, OOHs) income to flow through. Is this pensionable?

No. If you have set up a limited company yourself (i.e. as an individual) that is a separate legal entity to your practice any income that is paid to you cannot be pensionable. This is because the unique limited company that you have set up does not qualify under the NHSPS Regulations as an Employing Authority or as an individual member.

NHS Pensionable Income (Dividends & Salary)

Q. I am a GP shareholder; do I have to pension all of my NHS GP work?

Yes, you must pension all of your eligible NHS GP income and cannot opt out of pensioning certain parts of it. As far as the limited company practice/centre is concerned you must pension all the income you draw down. Any income (profits) retained in the business are not pensionable even if you take this (reserved) income in the future.

You can opt out of pensioning salaried officer posts such as hospital based clinical assistant or community posts however you cannot opt out of pensioning bed fund posts.

Q. How should a GP shareholder pension OOHs income?

A GP shareholder may find it helpful for their SOLO income to be paid into their personal account rather than the practice/centre account. This should make it easier if the OOH has to collect arrears of employee tiered contributions because it did not apply the correct tiered rate in the first instance.

Q. I am a GP provider. Can I pension income as a GP provider through my own practice earned from working for another practice that I may (or may not) be involved in as a partner or shareholder?

No. This is strictly forbidden under the NHS Pension Regulations.

Q. I am a GP provider, can I pension work as a GP locum in my own practice(s)?

If you work internal locums in your own practice you cannot use locum A and B forms to pension this income. You must however pension this income on your GP provider certificate of pensionable profit as either part of your partnership share of profits or self-employed income.

Q. Is medical school income pensionable?

No. Although some medical schools are granted special Scheme 'Direction' status any fees paid to a GP (or practice) by a medical school are not 'pensionable'. Only salaried employees of an open 'Directions body' may join the Scheme.

Q. Is the trainers grant pensionable?

Yes. The trainers grant received by training GPs/GP practices is pensionable. The income received is deemed to include the 14.38% employer contributions. The employer contributions are then stripped out.

Q. Is prison work pensionable?

A. Yes, however only if the fees are being paid directly to the GP/practice b NHSE/PCSE or the LHB.

Q. How should self-employed CCG income be pensioned?

By using form SOLO. All income earned under fee based arrangements is pensionable but the CCG must **not** create an Officer post even if the GP is 'put on the payroll' to satisfy HMRC rules.

Where a GP is formally employed by a CCG under a contract of employment the CCG must create an Officer post.

There is more information in the new GP Member Pension Guide.

Q. Is local authority income pensionable?

With effect from 1 April 2013 payments made by a local authority (under The Health and Social Care Act 2012) to a GP partner, single-hander or GP practice in England in respect of collaborative services, section 75 work and local enhanced services are pensionable income.

Where the fee based payment has been made to an individual GP in England the local authority must complete a SOLO form and send this to PCSE with all contributions due. I.e. the GP will have received a fee net of superannuation.

Where the fee has been paid to a practice the local authority should have made it clear that the fee includes the employer contribution element. These fees should be treated as pensionable income on the GP provider certificate.

Q. I perform GP OOHs work for an NHS Trust/Foundation Trust who are the local out of hours provider; is it pensionable?

Yes. If you work under a contract for services (self-employed) arrangement the Trust must superannuate the income by completing form SOLO. As an alternative to the SOLO if you are a GP Provider you may agree to have the fees paid directly into

your practice account however, the 14.38% employer contributions must be included.

If you are formally employed (i.e, contract of service) by an NHS Trust/Foundation Trust to perform OOHs they must put you into the NHSPS as an Officer.

Q. The GP (and non GP) providers (i.e. shareholders) draw down their profits as a combination of salary and dividends. Are the dividends pensionable?

Where a practice is a limited company, any dividends taken are pensionable subject to them being solely in respect of NHS work and in the year 2018/19. Any income retained in the business can never be pensioned.

Q. Are the gross dividends or the net dividends pensionable?

It is the net dividends that are actually drawn down in 2018/19 and that relate to 2018/19 that are pensionable.

Q. Are all the net dividends and salary pensionable?

No, only those that are drawn down at the time and are wholly attributable to GMS, PMS, or APMS.

Q. Are dividends pensionable if they are held in reserve and taken in a future year?

No. There are no provisions in the Regulations to pension reserves. It is only the NHS net dividends that are actually taken in the relevant year that are pensionable.

Q. Is a capital distribution of 2018/19 funds pensionable?

No. Only income in the form of dividends and salary taken are pensionable and they must only relate to year 2018/19 profits.

Q. What happens when there are sources of non-NHS income in the company accounts?

That element of non-NHS income must be stripped out of the dividend and salary so that it is not pensioned.

Q. How is the non-NHS income stripped out of a salary?

Simply by applying the percentage of NHS income to total income from the company accounts year end falling into the tax year 2018/19 to the salary taken in that tax year.

Q. But where the accounting year-end is not March, the percentage applied to the salary will not have been calculated upon the income for the period the salary was earned?

That is correct. However, for the ease of application, a straightforward method has been implemented.

Q. What happens when an existing company has undistributed reserves brought forward from a time before an NHS contract was entered into?

Undistributed reserves are not pensionable.

Q. What happens if I dispose of, or acquire shares?

The working of the certificate will not be affected as the pensionable pay follows your entitlement regardless of the level. Your entitlement to dividends decreases or increases appropriately.

Q. If, once I have actually received a 2018/19 dividend payment, I decide to reinvest some of that money back into the company, will this affect my pensionable pay?

So long as you have actually been paid a net NHS dividend that relates solely to year 2018/19 it is pensionable. What you do with that money thereafter is up to you.

Q. What are the tax implications regarding the pensioning of dividends?

NHS Pensions cannot provide financial or tax advice. Please consult HMRC or your accountant.

Contributions & Annualisation

Q. How do I know if annualisation applies to me in the 2015 Scheme?

A. We have produced a new GP Member Pension Guide and an annualising calculator. Both are on NHS Pensions' website within the Practitioner webpage.

1995 and 2008 Section GPs are not subject to annualising. That is, their tiered employee contribution rate in 2018/19 is based on their aggregate 2018/19 GP pensionable income.

Q. How are 2018/19 2015 Scheme GP earnings annualised?

A. Annualising is used to set the tiered employee contribution rate for a 2015 Scheme GP member. Where a 2015 Scheme GP does not have continuous 365 days NHSPS membership they must factor in their non-pensionable service when annualising their income. The formula is;

Total GP pensionable income in 2018/19 ÷ 2018/19 pensionable service in days x 365 days

This is sometimes referred to as 'add then annualise'.

Where a 2015 Scheme GP provider does have continuous (365 days) NHSPS membership in 2018/19 their annualised and actual GP income are the same.

Accountancy Related Questions

Q. Am I subject to 'pension overlap' when dealing with pensionable pay from a limited company?

No. Pension overlap only arises in a self-employed or partnership situation where the accounts are not drawn up to a 31 March or 5 April year end. In a limited company the pensionable income derived is from salary and/or dividends paid in the tax year. As the income is based upon the tax year, no overlap period is created.

Q. How are redress monies in respect of interest rate hedging products treated on the certificate?

The basic redress (which represents the refund of excess payments for the hedging product), the 8% compensatory interest and any consequential loss claim should be excluded from all income, corporation tax and profit figures used for the limited company certificate (there is no need to exclude dividends paid from redress monies).

This treatment may result in GP shareholders not being compensated for past restrictions to NHS pensionable dividend and salary as a result of product costs. You may therefore need to consider if a consequential loss claim is appropriate.

Other Information

Q. What are the rules regarding claiming NHS pension benefits?

A GP shareholder and non-GP shareholder must terminate any involvement in the contract in order to claim their pension. This means they must cease to be a shareholder for at least 24 hours.

A GP provider (or non-GP provider) who is the sole shareholder must completely terminate their contract with NHS England or the LHB and must resign from any other NHS posts; e.g. hospital posts.

Q. What is deemed pensionable sick pay?

GPs who suffer a genuine loss of pensionable income as a result of long term illness may qualify for deemed pensionable sick pay to be credited to their pension records however they must proactively apply for this by contacting NHS Pensions.

Q. I am a GP partner and also legally own a share in an APMS practice/centre that operates as a company limited by shares. However, this share is held in trust on behalf of the practice/partnership. Who can pension income received from the company?

If the company is a classic APMS Contractor in NHS pension terms (i.e. an APMS Employing Authority) only you can superannuate your APMS income by completing the limited company version of the Certificate. If, under the partnership agreement, you distribute the income to your practice colleagues they cannot pension it.

Annex D – see the guidance notes in respect of box 2 of the limited company certificate. Establishment of maximum individual NHS dividend entitlement per accounting period.
Limited Company certificate – shareholder breakdown

Accounts year ended		30/06/2018	Shareholder 1	Shareholder 2	Shareholder 3	Shareholder 4	Shareholder 5
Total non-NHS income		78,000	17,808 Box 3	17,808	13,356	17,808	11,219
Total NHS income		860,000	196,347	196,347	147,260	196,347	123,699
		938,000	214,155 Box 2	214,155	160,616	214,155	134,918
Less Total expenses		(500,000)	(114,155)	(114,155)	(85,616)	(114,155)	(71,918)
Profits chargeable to corporation tax		438,000	100,000	100,000	75,000	100,000	63,000
Less Corporation tax		(87,600)	(20,000)	(20,000)	(15,000)	(20,000)	(12,600)
Distributable profit		350,400	80,000 Box 12	80,000	60,000	80,000	50,400
Dividends paid:							
Shareholder 1	(80,000)						
Shareholder 2	(80,000)						
Shareholder 3	(60,000)						
Shareholder 4	(80,000)						
Shareholder 5	(50,400)	(350,400)	(80,000)	(80,000)	(60,000)	(80,000)	(50,400)
Retained funds		-	-	-	-	-	-

Step 1 - from the company accounts for each year stipulated, determine the full amount of non-NHS income, NHS income and expenses, then include the actual corporation tax payable. This determines the overall distributable profit for the accounting period.

Step 2 - allocate the non-NHS income, NHS income, expenses and corporation tax to each shareholder using the ratio of that shareholder's dividend paid to the total dividend paid, i.e. for shareholder 1 for 30/06/2018 the company's total income, expenditure and corporation tax allocated to him/her by the ratio: 80,000 / 350,400, being that necessary for box 12 of the 2018 certificate and 75,000 / 360,000, being for box 12A of the 2019 certificate.

Accounts year ended		30/06/2019	Shareholder 1	Shareholder 2	Shareholder 3	Shareholder 4	Shareholder 5
Total non-NHS income		90,000	22,500 Box 3A	22,500	15,000	18,000	12,000
Total NHS income		860,000	215,000	215,000	143,333	172,000	114,667
		950,000	237,500 Box 2A	237,500	158,333	190,000	126,667
Less Total expenses		(500,000)	(125,000)	(125,000)	(83,333)	(100,000)	(66,667)
Profits chargeable to corporation tax		450,000	112,500	112,500	75,000	90,000	60,000
Less Corporation tax		(90,000)	(22,500)	(22,500)	(15,000)	(18,000)	(12,000)
Distributable profit		360,000	90,000 Box 12A	90,000	60,000	72,000	48,000
Dividends paid:							
Shareholder 1	(75,000)						
Shareholder 2	(75,000)						
Shareholder 3	(50,000)						
Shareholder 4	(60,000)						
Shareholder 5	(40,000)	(300,000)	(75,000)	(75,000)	(50,000)	(60,000)	(40,000)
Retained funds		60,000	15,000	15,000	10,000	12,000	8,000

Annex E - see the guidance notes in respect of box 2 of the limited company certificate.
Establishment of principle of pensionable dividend income "drawn down"
Limited company certificate - schematic of method of individual first slicing
30 June year end

Shareholder 1	30/06/2018		30/06/2019
Non-NHS income	17,808		22,500
NHS income	196,347		215,000
Total	214,155		237,500
Less Expenses	(114,155)		(125,000)
Profits chargeable to corporation tax	100,000		112,500
Less Corporation tax	(20,000)		(22,500)
Distributable profit	80,000	Maximum pensionable x	90,000
Dividends paid and declared	(80,000) Box 14	=	(75,000) Box 14A
Retained funds	0		15,000
			Maximum pensionable x = 81,474 Box 13A
			215,000
			237,500
			15,000

Dividends paid	31/08/2017	30/11/2017	28/02/2018	30/06/2018	31/08/2018	31/12/2018	31/03/2019	05/04/2019	30/06/2018			
Interim re 2018	20,000	15,000	10,000	35,000	20,000	10,000	5,000	5,000	35,000			
Pensionable dividends	2017/18	31/08/2017 30/11/2017 28/02/2018	20,000 15,000 10,000	45,000	2018/19	30/06/2018 31/12/2018 31/03/2019 05/04/2019	20,000 10,000 5,000 5,000	40,000	2019/20	30/06/2018	35,000	75,000
Unpensionable dividend		30/06/2018	6,652									

Step 1 - determine your maximum pensionable dividend in the ratio of NHS income to total income

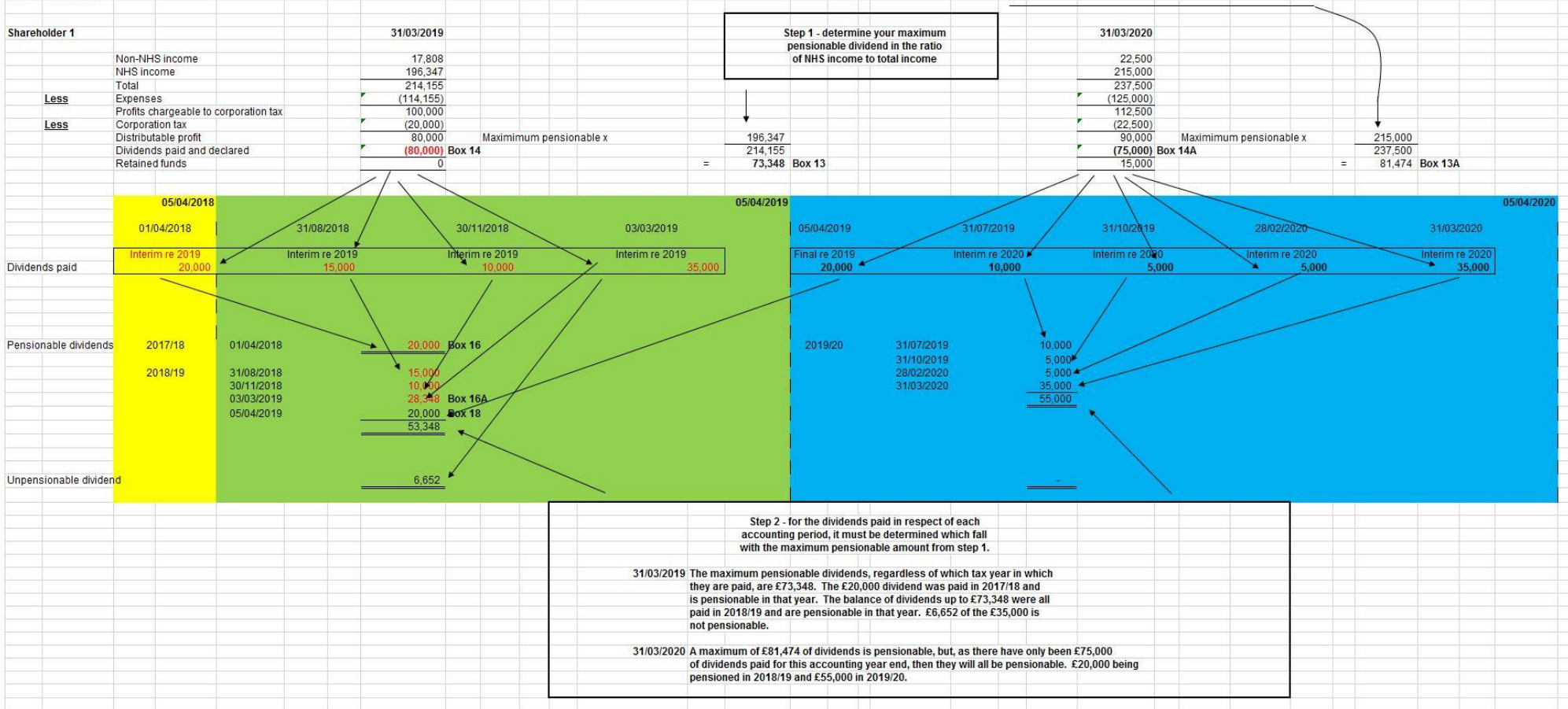
Step 2 - for the dividends paid in respect of each accounting period, it must be determined which fall within the maximum pensionable amount from step 1.

30/06/2018 The maximum pensionable dividends, regardless of the tax year in which they are paid, are £73,348. As NHS dividends are treated as the first slice of those paid, all three dividend paid in 2017/18 are pensionable and, for 2018/19, the first £28,348 of the dividend of £35,000 paid at 30/06/2018 is pensionable. The balance of the £35,000 dividend, being £6,652, is not pensionable.

30/06/2019 A maximum of £81,474 of dividends is pensionable, but, as there have only been £75,000 of dividends paid for this accounting year end, then they will all be pensionable; £40,000 being in 2018/19 and £35,000 in 2019/20

Annex E – Establishment of principle of pensionable dividend income ‘drawdown’. Limited company certificate – schematic of method of individual first slicing 30 June year end

Annex F - see the guidance notes in respect of box 2 of the limited company certificate.
 Establishment of principle of pensionable dividend income "drawn down"
 Limited company certificate - schematic of method of individual first slicing
 31 March year end



Annex F – see the guidance notes in respect of box 2 of the limited company certificate. Establishment of principle of pensionable dividend income ‘drawdown’. Limited company certificate – schematic of method of individual first slicing 31 March year end

Annex G(i): Example certificate; unbroken 1995/2008 and 2015 service



Business Services Authority

GP Provider (or non-GP Provider) Shareholder of a Qualifying Limited Company Certificate of Pensionable Income for 2018/19

To be completed by all GP (and non-GP) providers who are shareholders in a limited company that holds a GMS, PMS, APMS or SPMS contract and is a Scheme Employing Authority

The main 2018/19 Certificate and/or Type 2 Certificate may also need to be completed if not all of your pensionable earnings derive from this one company contract.

NOT to be completed by a salaried GP employed by a limited company who is not a shareholder.

Provider's full name	<input type="text"/>	Box A
Provider's NI number or Pension Scheme ref no.	<input type="text"/>	B
Company's full name	<input type="text"/>	C
Company's employing authority code	<input type="text"/>	D
Company's registration number	<input type="text"/>	E
Type of contract: i.e. GMS, PMS, APMS, SPMS etc	<input type="text"/>	F
Host (i.e. commissioning) PCSE/LHB	<input type="text"/>	G
NHS Pension Scheme year end, to which the pensionable income at box 21 relates.	<input type="text" value="31/03/2019"/>	H
Date during 2018/19 that the pension scheme member became a shareholder	<input type="text"/>	I
Date during 2018/19 that the pension scheme member ceased to be a shareholder, opted out or retired from the NHS Pension Scheme.	<input type="text"/>	J
Tick if earnings cap applies to your added years purchase	<input type="checkbox"/>	K
Tick this box if figures in this certificate are estimated or from provisional accounts	<input type="checkbox"/>	L
Tick this box if you have entered the 2015 NHS pension scheme	<input type="checkbox"/>	M
If box M is ticked please provide the date of entering the 2015 scheme	<input type="text" value="01/08/2018"/>	N
Tick this box if the certificate is for seniority purposes only	<input type="checkbox"/>	O

Please refer to the 'Limited Company Guidance And Completion Notes' when completing this schedule.

Calculation of the company's NHS income ratio

For each of the company year ends from which salary and dividends were paid in the tax year 2018/19, the particular ratio of NHS income needs to be calculated.

Accounting year ended	30/06/2018	1	30/06/2019	1A
State your theoretical share of the company's total NHS and non-NHS income (<u>not</u> adjusted for tax purposes) excluding shareholders' income that has been pensioned separately.	214,155.00	2	237,500.00	2A
State the amount of income included in Box 2 above relating to non-NHS income.	17,808.00	3	22,500.00	3A
Deduct the non-NHS income stated in Box 3 from the income stated in Box 2. This is your theoretical entitlement to the company's NHS income.	196,347.00	4	215,000.00	4A
NHS income ratio (Box 4 ÷ Box 2 x 100) *	91.68%	5	90.53%	5A

Important Note

* Where a provisional ratio was used at box 5A of the 2017/18 certificate, please consult the guidance regarding necessary adjustments, complete page 7 and enter the adjustments at boxes 10 and 19.

* Where the accounts for the year end falling after 5 April 2018 have not been either prepared or finalised, it will be necessary to use an estimated percentage at box 5A. You should use your knowledge of your own affairs to determine this percentage, but it is acceptable to rely on the figure from box 5. Where the figure is estimated, tick box L above and, if not using the figure from box 5, explain at box 87 how you have arrived at the figure in box 5A.

Calculation of pensionable profits paid as salary

Accounting year ended	30/06/2018	6	30/06/2019	6A
For each company year end, enter the element of salary received in 2018/19. The sum of boxes 7 and 7A will therefore reflect the entry at box 1 of the employment page of your 2018/19 tax return (see below).	4,000.00	7	4,200.00	7A
Multiply the figure in box 7 by the figure in box 5.	3,667.38	8	3,802.11	8A
Add box 8 and 8A. This equals your pensionable salary for 2018/19.			7,489.49	9
Enter the adjustment to pensionable salary for 2017/18, from box 79 on page 7.			80.82	10
Add box 9 to box 10. This is your total pensionable salary for 2018/19.			7,550.30	11

Calculation of pensionable profits paid as dividends

Enter your theoretical share of the profit after tax, but before dividends paid, in respect of each accounting year end to which dividends paid in 2018/19 relate, based upon the ratio indicated in the guidance notes.	80,000.00	12	90,000.00	12A
Multiply the figure in box 12 by the figure in box 5. This is your maximum potential pensionable dividend for the respective accounting year end.	73,347.62	13	81,473.68	13A

Enter your total net dividend received in respect of each accounting year above.	<input type="text" value="80,000.00"/>	14	<input type="text" value="75,000.00"/>	14A
Enter the smaller of boxes 13 and 14. This is your maximum actual pensionable dividend for each accounting period.	<input type="text" value="73,347.62"/>	15	<input type="text" value="75,000.00"/>	15A
For the accounting year ending in 2018/19, enter the amount of your dividend that was paid before 6 April 2018 (this cannot exceed box 14 and should match box 16A of the previous cert)	<input type="text" value="45,000.00"/>	16		
For the accounting year ending in 2018/19, subtract box 16 from box 15. This is your NHS pensionable dividend for 2018/19 for the accounting year end that falls in 2018/19 (cannot be negative)	<input type="text" value="28,347.62"/>	17		
			<input type="text" value="40,000.00"/>	16A
For the accounting year ending after 2018/19, enter the amount of dividend paid before 6 April 2019 (cannot be more than box 14A). This figure will carry forward to box 16 of the 2019/20 Limited Company Certificate.				
Enter the lower of box 15A and 16A. This is your NHS pensionable dividend for 2018/19 for the accounting year ending after 2018/19.			<input type="text" value="40,000.00"/>	17A
Add boxes 17 & 17A. This is your pensionable dividend for 2018/19.			<input type="text" value="68,347.62"/>	18
Enter the adjustment to pensionable dividend for 2017/18, see box 86 on page 7.			<input type="text" value="0.00"/>	19
Add box 18 to 19. This is your total pensionable dividend.			<input type="text" value="68,347.62"/>	20
<u>NHS pensionable pay</u>				
Add the figures in boxes 11 and 20 together and enter the total in box 21. This is your total limited company pensionable pay for 2018/19.			<input type="text" value="75,897.93"/>	21
<u>NHS pensionable pay for added years purposes</u>				
Enter the amount of pensionable pay for added years purposes for 2018/19. Whilst this defaults to the prescribed full value for the year (£180,800 if capped), where there is income pensioned elsewhere it may be that the amount in box 22 should be reduced.			<input type="text"/>	22
<u>Seniority</u>				
Enter the seniority for the respective year end that was paid to the company for you in 2018/19. Depending on the year end of the company accounts, either entry may reflect one, two, three or all four of the quarterly seniority payments received for you on the practice statements of June, September and December 2018 and March 2019.	<input type="text" value="4,500.00"/>	23	<input type="text" value="1,500.00"/>	23A
Add box 23 to 23A. This is your total seniority payment for the year ended 31 March 2019.			<input type="text" value="6,000.00"/>	24
Enter the amount of excluded income included in box 21 above from honorary board posts, salaried clinical posts or salaried community medical officer posts (please see notes to this box, but the entry is likely to be nil).			<input type="text"/>	24A

2018/19 Tax Return Check Boxes	
Employment	
Employment box 7 above	4,000.00
Employment box 7A above	4,200.00
Total employment to cross reference to box 1 of the tax return employment pages	<u>8,200.00</u>
Dividends	
30 June 2018 dividends per box 14 above	80,000.00
30 June 2018 dividends paid in 2017/18	-45,000.00
30 June 2019 dividends paid in 2018/19	40,000.00
Total dividends to cross reference to box 3 of the tax return	<u>75,000.00</u>

Tier rates for employee contributions - no Annualisation

Please tick box P if the annualisation rules do not apply to your 2015 scheme income and your pensionable pay is, therefore, determined by the aggregate of your 2018/19 income. Should annualisation apply to you in 2018/19, please leave box P and this page blank and proceed to page 5. Please consult the guidance notes for further information on annualised earnings.

Apply tier rate below

 P

Pensionable pay from box 21	<input type="text" value="75,897.93"/>	25	Up to £15,431.99	5.0%
Add: Locum income pensioned separately	<input type="text"/>	26	£15,432.00 up to £21,477.99	5.6%
Add: Type 2 practitioner pensionable pay already pensioned at source.	<input type="text"/>	27	£21,478.00 up to £26,823.99	7.1%
Add: The pensionable amount of other salaried income treated as practitioner pay (eg hospital bed fund posts).	<input type="text"/>	28	£26,824.00 up to £47,845.99	9.3%
Add: Pensionable GP SOLO income.	<input type="text"/>	29	£47,846.00 up to £70,630.99	12.5%
Add: Pensionable practitioner income from the Type 1 Practitioner Certificate of Pensionable Profit.	<input type="text"/>	30	£70,631.00 up to £111,376.99	13.5%
Add: Any other pensionable practitioner pay not included above; eg other type 1 practitioner certificate.	<input type="text"/>	31	£111,377.00 and over	14.5%
This is your gross practitioner pay for the determination of the tier rate.	<input type="text" value="75,897.93"/>	32		

Where you have ticked box M above and entered a date in box N on page 1 please apportion your practitioner and GP Solo income around that date. The guidance notes offer assistance.

	1995/2008		2015
Pensionable pay from box 21 apportioned between schemes	<input type="text" value="25,368.63"/>	32A	<input type="text" value="50,529.30"/>
			32B

Tier rates for employee contributions - with Annualisation

If you were a member of the 2015 pension scheme at any time during the year, and your earnings are subject to the annualisation rules, please tick the box below and consult the guidance notes to apportion your income from box 21 between the schemes. You will then need to use the annualisation calculator from the NHS Pensions Agency website to calculate the correct tier rate for 2015 membership.

	<input type="checkbox"/>	Q	
	1995/2008		2015
Pensionable pay from box 21 apportioned between schemes	<input type="text"/>	33A	<input type="text"/> 33B
Add: Pensionable practitioner income from the Type 1 Certificate of pensionable profit	<input type="text"/>	34A	<input type="text"/> 34B
Add: Any other pensionable practitioner pay not included above; eg other Type 1 or company certificate	<input type="text"/>	35A	<input type="text"/> 35B
Add: Locum income pensioned separately	<input type="text"/>	36A	<input type="text"/> 36B
Add: GP Solo income for the year	<input type="text"/>	37A	<input type="text"/> 37B
Add: Type 2 practitioner pensionable pay already pensioned at source, including bed fund posts	<input type="text"/>	38A	<input type="text"/> 38B
Total income for tier rate purposes	<input type="text"/>	39A	<input type="text"/> 39B
Tier rate for 1995/2008 scheme income	<input type="text" value="0.0%"/>	40A	
Tier rate for 2015 scheme income (refer to the NHS Pensions Agency calculator available on the website)			<input type="text"/> 40B

Determination of the tiered employee contribution rate to be applied to all practitioner pay for 2018/19. Where income has been pensioned separately, you must contact the relevant employing authority to arrange any adjustment separately.

Calculation of NHS Pension Scheme Contributions for 1995/2008 schemes

	Relevant %	Contributions due	Contributions already paid	Contributions due less contributions paid
Employee pension contributions*	13.50% 41	3,424.78 45	2,892.98 49	531.80 53
Added years pension contributions*	0.00% 42	- 46	- 50	- 54
Money Purchase AVC%*	0.00% 43A	- 47	- 51	- 55
Money Purchase amount*	0 43B	- 47	- 51	- 55
Additional pension amount*	0 43C	- 47	- 51	- 55
Employer pension contributions	14.38% 44	3,648.00 48	3,064.29 52	583.71 56
Total amount of contributions (over)/under paid for the year				1,115.51 57

Boxes 45 to 48 include the amount of pensionable pay in box 32A (or 33A) multiplied by the relevant % in box 41 to 44 above.

Boxes 49 to 52 include the contributions already paid and recorded by the PCSE/LHB for 2018/19 in respect of company income.

* You must enter zero or the actual percentage in boxes 41, 42 & 43A, and zero or the actual amount in boxes 43B & 43C.

* See the NHS Pensions Agency's guidance to tiered rate contributions to be used.

Calculation of NHS Pension Scheme Contributions for the 2015 scheme

	Relevant %	Contributions due	Contributions already paid	Contributions due less contributions paid
Employee pension contributions*	13.50% 58	6,821.45 62	5,785.71 66	1,035.74 70
Added years pension contributions*	0.00% 59	- 63	- 67	- 71
Money Purchase AVC%*	0.00% 60A	- 64	- 68	- 72
Money Purchase amount*	0 60B	- 64	- 68	- 72
Additional pension amount*	0 60C	- 64	- 68	- 72
ERRBO amount	0 60D	- 64	- 68	- 72
Employer pension contributions	14.38% 61	7,286.11 65	6,128.57 69	1,137.54 73
Total amount of contributions (over)/under paid for the year				2,173.28 74

Boxes 62 to 65 include the amount of pensionable pay in box 32B (or 33B) multiplied by the relevant % in box 58 to 61 above.

Boxes 66 to 69 include the contributions already paid and recorded by the PCSE/LHB for 2018/19 in respect of company income.

* You must enter zero or the actual percentage in boxes 58, 59 & 60A, and zero or the actual amount in boxes 60B, 60C & 60D.

* See the NHS Pensions Agency's guidance to tiered rate contributions to be used.

2017/18 Adjustments

If estimated figures have been used in the 2017/18 certificate, for profits from accounts ending in the 2018/19 tax year, the correct ratio of NHS income needs to be calculated and an adjustment needs to be made to the pensionable pay.

Accounting year ended	<input type="text" value="30/06/2018"/>	75	<input type="text" value="30/06/2018"/>	75A
	Estimate from 2017/18		Actual from final accounts	

Enter the estimated and actual NHS income ratio (box 5A, from the 2017/18 certificate and box 5 from this certificate)	<input type="text" value="90.53%"/>	76	<input type="text" value="91.68%"/>	76A
--	-------------------------------------	----	-------------------------------------	-----

Calculation of pensionable profits paid as salary

In each box enter the element of salary received in 2018/19 (box 7A from the 2017/18 certificate)	<input type="text" value="7,000.00"/>	77	<input type="text" value="7,000.00"/>	77A
---	---------------------------------------	----	---------------------------------------	-----

Multiply the figure in box 77 by the figure in box 76.	<input type="text" value="6,337.10"/>	78	<input type="text" value="6,417.92"/>	78A
--	---------------------------------------	----	---------------------------------------	-----

Subtract box 78 from 78A. This is the adjustment to your pensionable salary for 2018/19.			<input type="text" value="80.82"/>	79
--	--	--	------------------------------------	----

Calculation of maximum potential pensionable dividend

Enter your estimated and actual theoretical share of the profits after tax, but before dividends (box 12A from 2017/18 and 12 of this certificate respectively).	<input type="text" value="81,000.00"/>	80	<input type="text" value="80,000.00"/>	80A
--	--	----	--	-----

Multiply the figure in box 80 by the figure in box 76. This is your maximum potential pensionable dividend.	<input type="text" value="73,329.30"/>	81	<input type="text" value="73,347.62"/>	81A
---	--	----	--	-----

Enter your total net dividend received in respect of the above accounting year.	<input type="text" value="80,000.00"/>	82	<input type="text" value="80,000.00"/>	82A
---	--	----	--	-----

Enter the smaller of boxes 81 and 82. This is your maximum actual pensionable dividend.	<input type="text" value="73,329.30"/>	83	<input type="text" value="73,347.62"/>	83A
---	--	----	--	-----

Of the figure in box 82, enter the amount of dividend paid before 6 April 2017.	<input type="text" value="45,000.00"/>	84	<input type="text" value="45,000.00"/>	84A
---	--	----	--	-----

Enter the lower of box of 83 and 84. This is your NHS pensionable dividend for 2017/18 for the accounting year ending in 2018/19.	<input type="text" value="45,000.00"/>	85	<input type="text" value="45,000.00"/>	85A
---	--	----	--	-----

Subtract box 85 from 85A. This is the adjustment to your pensionable dividend for 2018/19.			<input type="text" value="0.00"/>	86
--	--	--	-----------------------------------	----

Additional Information

Use this page to provide any additional information and calculations 87

If you cannot use the standard or alternative non-NHS expense calculations explain your own method of non-NHS expense calculation here.

Also use this box to provide any other information that may assist the processing of this certificate, including notes about retirement, 24 hour retirement, seniority, added years capped income etc.

If you have an agent who completes your certificate you may provide their details below to enable communication:

Agent name	<input type="text"/>	88
Address	<input type="text"/>	89
Office telephone number	<input type="text"/>	90
E-mail address	<input type="text"/>	91

1995/2008 Scheme Pensionable Profits

Declaration of NHS pensionable profits in respect of GMS, PMS, SPMS or APMS income from a limited company for 2018/19

Provider's name

Company's full name

Ni number or pension scheme ref no Company NHSPA EAC

Pensionable profit Pensionable profit for added years

You must send the certificate to the PCSE/LHB as soon as possible and NO LATER THAN 28th February 2020. If you give false information you may be liable to investigation and prosecution.

"I confirm that information provided on this Certificate is correct, is consistent with my HMRC tax return and the accounts filed to Companies House, my declared NHS pensionable pay does not include non-NHS (i.e. private) income, and that I shall pay all contributions due."

Where agent details have been included on page 8, I hereby give my consent for PCSE to contact my agent regarding the information provided in this certificate

Provider's signature _____ Date _____

Total contributions

	Relevant %		Contributions due		Contributions already paid		Contributions due less contributions paid		
Employee pension contributions	13.50%	41	3,424.76	45	2,892.96	49	531.80	53	
Added years pension contributions	0.00%	42	-	46	-	50	-	54	
Money Purchase AVC%	0.00%	43A		47		51		55	
Money Purchase amount	0	43B	-		-		-		
Additional pension amount	0	43C							
Employer pension contributions	14.38%	44	3,648.00	48	3,064.29	52	583.71	56	
Total amount of contributions (over)/under paid for the year								1,115.51	57

PCSE/LHB Agreement

I have checked the figures shown in boxes 21, 22 and 24 of this certificate and I am satisfied that they appear consistent with the relevant NHS work and income that this PCSE/LHB is aware of and confirm that they have been used to confirm, record and pay over to NHS Pensions the appropriate NHS Pension Scheme contributions for the year to which this certificate relates.

PCSE/LHB authorised signature _____ Date _____

An electronic spreadsheet version of the Certificate is only acceptable with page 9 unsigned if submitted via an nhs.net email address. Submissions from other sources must be accompanied by the signed page.

2015 Scheme Pensionable Profits

Declaration of NHS pensionable profits in respect of GMS, PMS, SPMS or APMS income from a limited company for 2018/19

Provider's name

Company's full name

NI number or pension scheme ref no Company NHSPA EAC

Pensionable profit Pensionable profit for added years

You must send the certificate to the PCSE/LHB as soon as possible and NO LATER THAN 28th February 2020. If you give false information you may be liable to investigation and prosecution.

"I confirm that information provided on this Certificate is correct, is consistent with my HMRC tax return and the accounts filed to Companies House, my declared NHS pensionable pay does not include non-NHS (i.e. private) income, and that I shall pay all contributions due."

Where agent details have been included on page 8, I hereby give my consent for PCSE to contact my agent regarding the information provided in this certificate

Provider's signature _____ Date _____

Total contributions

	Relevant %		Contributions due		Contributions already paid		Contributions due less contributions paid		
Employee pension contributions	13.50%	58	6,821.45	62	5,785.71	66	1,035.74	70	
Added years pension contributions	0.00%	59	-	63	-	67	-	71	
Money Purchase AVC%	0.00%	60A		64		68		72	
Money Purchase amount	0	60B	-		-		-		
Additional pension amount	0	60C							
ERRBO amount	0	60D							
Employer pension contributions	14.38%	61	7,286.11	65	6,128.57	69	1,137.54	73	
Total amount of contributions (over)/under paid for the year								2,173.28	74

PCSE/LHB Agreement

I have checked the figures shown in boxes 21, 22 and 24 of this certificate and I am satisfied that they appear consistent with the relevant NHS work and income that this PCSE/LHB is aware of and confirm that they have been used to confirm, record and pay over to NHS Pensions the appropriate NHS Pension Scheme contributions for the year to which this certificate relates.

PCSE/LHB authorised signature _____ Date _____

An electronic spreadsheet version of the Certificate is only acceptable with page 10 unsigned if submitted via an nhs.net email address. Submissions from other sources must be accompanied by the signed page.

Annex G(ii): Example certificate; broken 1995/2008 and 2015 service



Business Services Authority

GP Provider (or non-GP Provider) Shareholder of a Qualifying Limited Company Certificate of Pensionable Income for 2018/19

To be completed by all GP (and non-GP) providers who are shareholders in a limited company that holds a GMS, PMS, APMS or SPMS contract and is a Scheme Employing Authority

The main 2018/19 Certificate and/or Type 2 Certificate may also need to be completed if not all of your pensionable earnings derive from this one company contract.

NOT to be completed by a salaried GP employed by a limited company who is not a shareholder.

Provider's full name	<input style="width: 95%;" type="text"/>	Box A
Provider's NI number or Pension Scheme ref no.	<input style="width: 95%;" type="text"/>	B
Company's full name	<input style="width: 95%;" type="text"/>	C
Company's employing authority code	<input style="width: 95%;" type="text"/>	D
Company's registration number	<input style="width: 95%;" type="text"/>	E
Type of contract; i.e. GMS, PMS, APMS, SPMS etc	<input style="width: 95%;" type="text"/>	F
Host (i.e. commissioning) PCSE/LHB	<input style="width: 95%;" type="text"/>	G
NHS Pension Scheme year end, to which the pensionable income at box 21 relates.	<input style="width: 95%; background-color: #e0f0ff;" type="text" value="31/03/2019"/>	H
Date during 2018/19 that the pension scheme member became a shareholder	<input style="width: 95%;" type="text"/>	I
Date during 2018/19 that the pension scheme member ceased to be a shareholder, opted out or retired from the NHS Pension Scheme.	<input style="width: 95%;" type="text"/>	J
Tick if earnings cap applies to your added years purchase	<input style="width: 40%;" type="checkbox"/>	K
Tick this box if figures in this certificate are estimated or from provisional accounts	<input style="width: 40%;" type="checkbox"/>	L
Tick this box if you have entered the 2015 NHS pension scheme	<input checked="checked" style="width: 40%; text-align: center;" type="checkbox"/>	M
If box M is ticked please provide the date of entering the 2015 scheme	<input style="width: 95%; background-color: #e0f0ff;" type="text" value="01/08/2018"/>	N
Tick this box if the certificate is for seniority purposes only	<input style="width: 40%;" type="checkbox"/>	O

Please refer to the 'Limited Company Guidance And Completion Notes' when completing this schedule.

Calculation of the company's NHS income ratio

For each of the company year ends from which salary and dividends were paid in the tax year 2018/19, the particular ratio of NHS income needs to be calculated.

Accounting year ended	30/06/2018	1	30/06/2019	1A
State your theoretical share of the company's total NHS and non-NHS income (not adjusted for tax purposes) excluding shareholders' income that has been pensioned separately.	214,155.00	2	237,500.00	2A
State the amount of income included in Box 2 above relating to non-NHS income.	17,808.00	3	22,500.00	3A
Deduct the non-NHS income stated in Box 3 from the income stated in Box 2. This is your theoretical entitlement to the company's NHS income.	196,347.00	4	215,000.00	4A
NHS income ratio (Box 4 ÷ Box 2 x 100) *	91.68%	5	90.53%	5A

Important Note

* Where a provisional ratio was used at box 5A of the 2017/18 certificate, please consult the guidance regarding necessary adjustments, complete page 7 and enter the adjustments at boxes 10 and 19.

* Where the accounts for the year end falling after 5 April 2018 have not been either prepared or finalised, it will be necessary to use an estimated percentage at box 5A. You should use your knowledge of your own affairs to determine this percentage, but it is acceptable to rely on the figure from box 5. Where the figure is estimated, tick box L above and, if not using the figure from box 5, explain at box 87 how you have arrived at the figure in box 5A.

Calculation of pensionable profits paid as salary

Accounting year ended	30/06/2018	6	30/06/2019	6A
For each company year end, enter the element of salary received in 2018/19. The sum of boxes 7 and 7A will therefore reflect the entry at box 1 of the employment page of your 2018/19 tax return (see below).	4,000.00	7	4,200.00	7A
Multiply the figure in box 7 by the figure in box 5.	3,667.38	8	3,802.11	8A
Add box 8 and 8A. This equals your pensionable salary for 2018/19.			7,469.49	9
Enter the adjustment to pensionable salary for 2017/18, from box 79 on page 7.			80.82	10
Add box 9 to box 10. This is your total pensionable salary for 2018/19.			7,550.30	11

Calculation of pensionable profits paid as dividends

Enter your theoretical share of the profit after tax, but before dividends paid, in respect of each accounting year end to which dividends paid in 2018/19 relate, based upon the ratio indicated in the guidance notes.	90,000.00	12	90,000.00	12A
Multiply the figure in box 12 by the figure in box 5. This is your maximum potential pensionable dividend for the respective accounting year end.	73,347.62	13	81,473.68	13A

Enter your total net dividend received in respect of each accounting year above.	<input type="text" value="80,000.00"/>	14	<input type="text" value="75,000.00"/>	14A
Enter the smaller of boxes 13 and 14. This is your maximum actual pensionable dividend for each accounting period.	<input type="text" value="73,347.62"/>	15	<input type="text" value="75,000.00"/>	15A
For the accounting year ending in 2018/19, enter the amount of your dividend that was paid before 6 April 2018 (this cannot exceed box 14 and should match box 16A of the previous cert)	<input type="text" value="45,000.00"/>	16		
For the accounting year ending in 2018/19, subtract box 16 from box 15. This is your NHS pensionable dividend for 2018/19 for the accounting year end that falls in 2018/19 (cannot be negative)	<input type="text" value="28,347.62"/>	17		
For the accounting year ending after 2018/19, enter the amount of dividend paid before 6 April 2019 (cannot be more than box 14A). This figure will carry forward to box 16 of the 2019/20 Limited Company Certificate.			<input type="text" value="40,000.00"/>	16A
Enter the lower of box 15A and 16A. This is your NHS pensionable dividend for 2018/19 for the accounting year ending after 2018/19.			<input type="text" value="40,000.00"/>	17A
Add boxes 17 & 17A. This is your pensionable dividend for 2018/19.			<input type="text" value="68,347.62"/>	18
Enter the adjustment to pensionable dividend for 2017/18, see box 86 on page 7.			<input type="text" value="0.00"/>	19
Add box 18 to 19. This is your total pensionable dividend.			<input type="text" value="68,347.62"/>	20
<u>NHS pensionable pay</u>				
Add the figures in boxes 11 and 20 together and enter the total in box 21. This is your total limited company pensionable pay for 2018/19.			<input type="text" value="75,897.93"/>	21
<u>NHS pensionable pay for added years purposes</u>				
Enter the amount of pensionable pay for added years purposes for 2018/19. Whilst this defaults to the prescribed full value for the year (£160,800 if capped), where there is income pensioned elsewhere it may be that the amount in box 22 should be reduced.			<input type="text"/>	22
<u>Seniority</u>				
Enter the seniority for the respective year end that was paid to the company for you in 2018/19. Depending on the year end of the company accounts, either entry may reflect one, two, three or all four of the quarterly seniority payments received for you on the practice statements of June, September and December 2018 and March 2019.	<input type="text" value="4,500.00"/>	23	<input type="text" value="1,500.00"/>	23A
Add box 23 to 23A. This is your total seniority payment for the year ended 31 March 2019.			<input type="text" value="6,000.00"/>	24
Enter the amount of excluded income included in box 21 above from honorary board posts, salaried clinical posts or salaried community medical officer posts (please see notes to this box, but the entry is likely to be nil).			<input type="text"/>	24A

2018/19 Tax Return Check Boxes	
Employment	
Employment box 7 above	4,000.00
Employment box 7A above	4,200.00
	8,200.00
Total employment to cross reference to box 1 of the tax return employment pages	
	8,200.00
Dividends	
30 June 2018 dividends per box 14 above	80,000.00
30 June 2018 dividends paid in 2017/18	-45,000.00
30 June 2019 dividends paid in 2018/19	40,000.00
	75,000.00
Total dividends to cross reference to box 3 of the tax return	
	75,000.00

Tier rates for employee contributions - no Annualisation

Please tick box P if the annualisation rules do not apply to your 2015 scheme income and your pensionable pay is, therefore, determined by the aggregate of your 2018/19 income. Should annualisation apply to you in 2018/19, please leave box P and this page blank and proceed to page 5. Please consult the guidance notes for further information on annualised earnings.

Apply tier rate below

 P

Pensionable pay from box 21	75,897.93	25	Up to £15,431.99	5.0%
Add: Locum income pensioned separately		26	£15,432.00 up to £21,477.99	5.6%
Add: Type 2 practitioner pensionable pay already pensioned at source.		27	£21,478.00 up to £26,823.99	7.1%
Add: The pensionable amount of other salaried income treated as practitioner pay (eg hospital bed fund posts).		28	£26,824.00 up to £47,845.99	9.3%
Add: Pensionable GP SOLO income.		29	£47,846.00 up to £70,630.99	12.5%
Add: Pensionable practitioner income from the Type 1 Practitioner Certificate of Pensionable Profit.		30	£70,631.00 up to £111,376.99	13.5%
Add: Any other pensionable practitioner pay not included above; eg other type 1 practitioner certificate.		31	£111,377.00 and over	14.5%
This is your gross practitioner pay for the determination of the tier rate.	75,897.93	32		

Where you have ticked box M above and entered a date in box N on page 1 please apportion your practitioner and GP Solo income around that date. The guidance notes offer assistance.

	1995/2008		2015
Pensionable pay from box 21 apportioned between schemes	32A		32B

Tier rates for employee contributions - with Annualisation

If you were a member of the 2015 pension scheme at any time during the year, and your earnings are subject to the annualisation rules, please tick the box below and consult the guidance notes to apportion your income from box 21 between the schemes. You will then need to use the annualisation calculator from the NHS Pensions Agency website to calculate the correct tier rate for 2015 membership.

	<input checked="" type="checkbox"/>	Q	
	1995/2008		2015
Pensionable pay from box 21 apportioned between schemes	19,227.82	33A	56,670.11 33B
Add: Pensionable practitioner income from the Type 1 Certificate of pensionable profit		34A	34B
Add: Any other pensionable practitioner pay not included above; eg other Type 1 or company certificate		35A	35B
Add: Locum income pensioned separately		36A	36B
Add: GP Solo income for the year		37A	37B
Add: Type 2 practitioner pensionable pay already pensioned at source, including bed fund posts		38A	38B
Total income for tier rate purposes	19,227.82	39A	56,670.11 39B
Tier rate for 1995/2008 scheme income	5.6%	40A	
Tier rate for 2015 scheme income (refer to the NHS Pensions Agency calculator available on the website)			13.5% 40B

Determination of the tiered employee contribution rate to be applied to all practitioner pay for 2018/19. Where income has been pensioned separately, you must contact the relevant employing authority to arrange any adjustment separately.

Calculation of NHS Pension Scheme Contributions for 1995/2008 schemes

	Relevant %	Contributions due	Contributions already paid	Contributions due less contributions paid
Employee pension contributions*	5.60%	1,076.74	2,892.96	- 1,816.22
Added years pension contributions*	0.00%	-		-
Money Purchase AVC%*	0.00%			
Money Purchase amount*	0	-		-
Additional pension amount*	0			
Employer pension contributions	14.38%	2,764.93	3,064.29	- 299.36
Total amount of contributions (over)/under paid for the year				- 2,115.58

Boxes 45 to 48 include the amount of pensionable pay in box 32A (or 33A) multiplied by the relevant % in box 41 to 44 above.

Boxes 49 to 52 include the contributions already paid and recorded by the PCSE/LHB for 2018/19 in respect of company income.

* You must enter zero or the actual percentage in boxes 41, 42 & 43A, and zero or the actual amount in boxes 43B & 43C.

* See the NHS Pensions Agency's guidance to tiered rate contributions to be used.

Calculation of NHS Pension Scheme Contributions for the 2015 scheme

	Relevant %	Contributions due	Contributions already paid	Contributions due less contributions paid
Employee pension contributions*	13.50%	7,650.46	5,785.71	1,864.75
Added years pension contributions*	0.00%	-		-
Money Purchase AVC%*	0.00%			
Money Purchase amount*	0	-		-
Additional pension amount*	0			
ERRBO amount	0			
Employer pension contributions	14.38%	8,149.16	6,128.57	2,020.59
Total amount of contributions (over)/under paid for the year				3,885.34

Boxes 62 to 65 include the amount of pensionable pay in box 32B (or 33B) multiplied by the relevant % in box 58 to 61 above.

Boxes 66 to 69 include the contributions already paid and recorded by the PCSE/LHB for 2018/19 in respect of company income.

* You must enter zero or the actual percentage in boxes 58, 59 & 60A, and zero or the actual amount in boxes 60B, 60C & 60D.

* See the NHS Pensions Agency's guidance to tiered rate contributions to be used.

2017/18 Adjustments

If estimated figures have been used in the 2017/18 certificate, for profits from accounts ending in the 2018/19 tax year, the correct ratio of NHS income needs to be calculated and an adjustment needs to be made to the pensionable pay.

Accounting year ended	<input type="text" value="30/06/2018"/>	75	<input type="text" value="30/06/2018"/>	75A
	Estimate from 2017/18		Actual from final accounts	

Enter the estimated and actual NHS income ratio (box 5A, from the 2017/18 certificate and box 5 from this certificate)	<input type="text" value="90.53%"/>	76	<input type="text" value="91.66%"/>	76A
--	-------------------------------------	----	-------------------------------------	-----

Calculation of pensionable profits paid as salary

In each box enter the element of salary received in 2018/19 (box 7A from the 2017/18 certificate)	<input type="text" value="7,000.00"/>	77	<input type="text" value="7,000.00"/>	77A
---	---------------------------------------	----	---------------------------------------	-----

Multiply the figure in box 77 by the figure in box 76.	<input type="text" value="6,337.10"/>	78	<input type="text" value="6,417.92"/>	78A
--	---------------------------------------	----	---------------------------------------	-----

Subtract box 78 from 78A. This is the adjustment to your pensionable salary for 2018/19.			<input type="text" value="80.82"/>	79
--	--	--	------------------------------------	----

Calculation of maximum potential pensionable dividend

Enter your estimated and actual theoretical share of the profits after tax, but before dividends (box 12A from 2017/18 and 12 of this certificate respectively).	<input type="text" value="81,000.00"/>	80	<input type="text" value="80,000.00"/>	80A
--	--	----	--	-----

Multiply the figure in box 80 by the figure in box 76. This is your maximum potential pensionable dividend.	<input type="text" value="73,329.30"/>	81	<input type="text" value="73,347.62"/>	81A
---	--	----	--	-----

Enter your total net dividend received in respect of the above accounting year.	<input type="text" value="80,000.00"/>	82	<input type="text" value="80,000.00"/>	82A
---	--	----	--	-----

Enter the smaller of boxes 81 and 82. This is your maximum actual pensionable dividend.	<input type="text" value="73,329.30"/>	83	<input type="text" value="73,347.62"/>	83A
---	--	----	--	-----

Of the figure in box 82, enter the amount of dividend paid before 6 April 2017.	<input type="text" value="45,000.00"/>	84	<input type="text" value="45,000.00"/>	84A
---	--	----	--	-----

Enter the lower of box of 83 and 84. This is your NHS pensionable dividend for 2017/18 for the accounting year ending in 2018/19.	<input type="text" value="45,000.00"/>	85	<input type="text" value="45,000.00"/>	85A
---	--	----	--	-----

Subtract box 85 from 85A. This is the adjustment to your pensionable dividend for 2018/19.			<input type="text" value="0.00"/>	86
--	--	--	-----------------------------------	----

Additional Information

Use this page to provide any additional information and calculations

87

If you cannot use the standard or alternative non-NHS expense calculations explain your own method of non-NHS expense calculation here.

Also use this box to provide any other information that may assist the processing of this certificate, including notes about retirement, 24 hour retirement, seniority, added years capped income etc.

If you have an agent who completes your certificate you may provide their details below to enable communication:

Agent name

88

Address

89

Office telephone number

90

E-mail address

91

1995/2008 Scheme Pensionable Profits

Declaration of NHS pensionable profits in respect of GMS, PMS, SPMS or APMS income from a limited company for 2018/19

Provider's name

Company's full name

NI number or pension scheme ref no Company NHSPA EAC

Pensionable profit Pensionable profit for added years

You must send the certificate to the PCSE/LHB as soon as possible and NO LATER THAN 28th February 2020. If you give false information you may be liable to investigation and prosecution.

"I confirm that information provided on this Certificate is correct, is consistent with my HMRC tax return and the accounts filed to Companies House, my declared NHS pensionable pay does not include non-NHS (i.e. private) income, and that I shall pay all contributions due."

Where agent details have been included on page 8, I hereby give my consent for PCSE to contact my agent regarding the information provided in this certificate

Provider's signature _____ Date _____

Total contributions

	Relevant %	Contributions due	Contributions already paid	Contributions due less contributions paid
Employee pension contributions	5.60%	1,076.74	2,892.96	1,816.22
Added years pension contributions	0.00%	-	-	-
Money Purchase AVC%	0.00%	-	-	-
Money Purchase amount	0	-	-	-
Additional pension amount	0	-	-	-
Employer pension contributions	14.38%	2,764.93	3,064.29	299.36
Total amount of contributions (over)/under paid for the year				2,115.58

PCSE/LHB Agreement

I have checked the figures shown in boxes 21, 22 and 24 of this certificate and I am satisfied that they appear consistent with the relevant NHS work and income that this PCSE/LHB is aware of and confirm that they have been used to confirm, record and pay over to NHS Pensions the appropriate NHS Pension Scheme contributions for the year to which this certificate relates.

PCSE/LHB authorised signature _____ Date _____

An electronic spreadsheet version of the Certificate is only acceptable with page 9 unsigned if submitted via an nhs.net email address. Submissions from other sources must be accompanied by the signed page.

2015 Scheme Pensionable Profits

Declaration of NHS pensionable profits in respect of GMS, PMS, SPMS or APMS income from a limited company for 2018/19

Provider's name

Company's full name

NI number or pension scheme ref no Company NHSPA EAC

Pensionable profit Pensionable profit for added years

You must send the certificate to the PCSE/LHB as soon as possible and NO LATER THAN 28th February 2020. If you give false information you may be liable to investigation and prosecution.

"I confirm that information provided on this Certificate is correct, is consistent with my HMRC tax return and the accounts filed to Companies House, my declared NHS pensionable pay does not include non-NHS (i.e. private) income, and that I shall pay all contributions due."

Where agent details have been included on page 8, I hereby give my consent for PCSE to contact my agent regarding the information provided in this certificate

Provider's signature _____ Date _____

Total contributions

	Relevant %		Contributions due		Contributions already paid		Contributions due less contributions paid		
Employee pension contributions	13.50%	58	7,650.48	62	5,785.71	66	1,864.75	70	
Added years pension contributions	0.00%	59	-	63	-	67	-	71	
Money Purchase AVC%	0.00%	60A		64		68		72	
Money Purchase amount	0	60B	-		-		-		
Additional pension amount	0	60C							
ERRBO amount	0	60D							
Employer pension contributions	14.38%	61	8,149.18	65	6,128.57	69	2,020.59	73	
Total amount of contributions (over)/under paid for the year								3,885.34	74

PCSE/LHB Agreement

I have checked the figures shown in boxes 21, 22 and 24 of this certificate and I am satisfied that they appear consistent with the relevant NHS work and income that this PCSE/LHB is aware of and confirm that they have been used to confirm, record and pay over to NHS Pensions the appropriate NHS Pension Scheme contributions for the year to which this certificate relates.

PCSE/LHB authorised signature _____ Date _____

An electronic spreadsheet version of the Certificate is only acceptable with page 10 unsigned if submitted via an nhs.net email address. Submissions from other sources must be accompanied by the signed page.