

## NHS Pensions

### Final Pay Control Form (FPC 1)

Where a member of the 1995 Section or a 1995/2015 transition member of the NHS Pension Scheme has been awarded a significant pay increase in the last four years leading up to retirement, the employer may be liable for a final pay control charge. A final pay control charge may apply where the pensionable pay increases above the allowable amount.

From 1 July 2021 changes to final pay control rules increased the allowable amount from the consumer prices index (CPI) plus 4.5% to CPI plus 7%.

Exemptions introduced for increases in pensionable pay as a result of:

- nationally agreed contracts, or framework agreements where this is authorised under particular NHS terms and conditions.
- a National Clinical Excellence Award (CEA)
- promotions following fair and open competition, with supporting evidence.
- the ending of a salary sacrifice arrangement.
- an increase in practice profits impacting non-GP providers in certain circumstances.

We are required to identify each instance where pensionable pay exceeds the allowable amount, calculate the charge, and collect payment of that charge from the employer within the statutory one calendar month deadline. Under the statutory 1995 NHS Pension Scheme Regulations if the employer does not pay the charge within the one-month deadline they are subject to additional statutory charges.

**Where the individual is a member of the 1995 Section or a 1995/2015 transition member this form must be completed to determine if a final pay control charge may apply. It must be returned to us when you submit the member's retirement application form AW8.**

## Part A to be completed by the employer

In the case of a non-GP provider this form must be jointly completed by the practice manager and NHS England or the Local Health Board in Wales.

Member name

NHS Pension Scheme SD number

EA Code

EA Ref/Assignment number

Member's job title

Please note any enclosures with the members SD number

Q1 Is the member a non-GP provider, in a (GMS, PMS, or APMS) GP practice who is not a GP?  Yes  No

**If Yes go to Part B question 7. If No continue to question 2-6**

Q2 Has the pay increase been awarded due to Agenda for Change (AfC)?  Yes  No

If yes, please provide the pay scales in the box below, for the last four years. Pay scales are not recorded on NHSBSA's member records.

Q3 Is the pay increase due to a clinical excellence award (CEA)?  Yes  No

If yes, select if it was awarded locally or nationally  Locally  Nationally

If awarded locally please confirm amount awarded

£

Please confirm the date awarded

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Q4 Is the pay increase due to cessation of a salary sacrifice arrangement?  Yes  No

If yes, please provide the start and end date the arrangement was made

Start date

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End date

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Please also provide amount of salary sacrifice

Q5 Is the increase in salary due to a promotion which was as a result of fair and open competition  Yes  No

If yes, please enclose the required evidence as below. Without evidence of fair and open competition there will be a charge.

- i) Job advert to include closing date of application
- ii) Job description
- iii) Any other evidence that is relevant

Q6 Is the pay increase as a result of a change in the terms and conditions of NHS employment approved by the Secretary of State?  Yes  No

If yes, please provide full details including supporting evidence and the date of the change to the terms and conditions of NHS employment in the box below

Q7 Has the non-GP provider's pensionable income increased due to a change in their practice share allocation in the last three years which is as a direct result of another provider's share allocation decreasing?  Yes  No

If yes, please provide details of the share allocation before and after the change in the box below

Q8 Has the non-GP provider's pensionable income increased due to a change in their practice share allocation in the last three years which is as a direct result of another provider leaving?  Yes  No

If yes, please provide details of the share allocation before and after the change in the box below.

Q9 Has the non-GP provider's pensionable income increased solely due to an increase in the partnership profits within the three-year period immediately prior to the date on which they cease to be in pensionable employment?  Yes  No

Q10 Has the non-GP provider's pensionable income increased due to an increase in the partnership profits and an increase in the actual share allocation during the same three-year period?  Yes  No

If yes, please provide details of the share allocation before and after the change in the box below.

**Part C to be signed by employer/non-GP provider**

Please ensure you have completed all sections of the form where applicable. The form will be returned to you where it has not been fully completed.

Please refer to the Employer Hub section of our website for more information on final pay controls.

- I confirm the information I have provided to the best of my knowledge is correct.
- I am aware that any falsification of figures may be treated as fraud.

Full name

EA/GP practice name

Authorised signature