

NHS Pension Scheme

Integrated Care Board (ICB) guide for employers



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It represents the relevant NHS Pension Scheme Regulations and should not be treated as a complete and authoritative statement of the law.

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Whilst every attempt is made to ensure the accuracy of the guide, it would be helpful if employers could bring to our attention any perceived errors or omissions using the stakeholder engagement email address at: stakeholderengagement@nhsbsa.nhs.uk.

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Introduction

Integrated Care Boards (ICBs) were created following the NHS Long Term plan (2018) with the legislation included in the Health and Social Care Act in 2022 and replaced Clinical Commissioning Groups on 1 July 2022. They are clinically led statutory NHS bodies responsible for the planning and commissioning of health care services for their local area. There are 42 ICBs in England.

ICBs will continue with functions previously performed by CCGs. Each CCG's staff, assets and liabilities transferred to the relevant ICB, on 1 July 2022, and some NHS England direct commissioning functions will be delegated.

Although ICBs have taken on CCG functions, they bring health and care organisations together in new ways, with a greater emphasis on collaboration and shared responsibility for the health of the local population. ICBs will also have flexibilities to deliver commissioning activities differently - for example, to exercise their functions through, or jointly with, providers, NHS England a local authority or a combined authority.

These changes offer a variety of opportunities for organisations within the NHS, and system partners, to work more collaboratively in the planning and delivery of services to tackle health inequalities and improve quality and outcomes.

ICB Employing Authority codes in the NHS Pension Scheme start with a 10,11,12 or 13.

GPs working for ICBs

Self-employed GP board members and clinical leads

If a surgery-based GP provider, surgery based salaried GP, or a GP who solely performs Out of Hours services, is working for a ICB as a board member, clinical lead, or other role, under a contract for services (self-employed) arrangement their ICB income is pensionable.

Freelance GP Locums

Following a recent change to the regulations, GP's who are solely freelance GP locums can now pension board and advisory work only for an ICB, via the SOLO form route. NHS Pensions are currently looking into how this may affect any historic employments.

Integrated Care Boards (ICBs) who have GPs working under a contract for service need to upload a monthly Solo spreadsheet to PCSE Online. Guidance for ICBs can be found at [Uploading SOLO pension contributions - Primary Care Support England](#) ICBs must make payments direct to NHS Pensions using the RFT1 process. This can be one or multiple RFTs, as long as they are updated on ESR, as The Pensions Finance Reporting team will email the ICB with any queries regarding Solo contributions if required following the Annual Assurance exercise.

In addition to the completion and submission of the monthly spreadsheet by providers and ICBs, it is still a requirement for GPs to submit an annual GP Solo form to declare their annual Solo income.

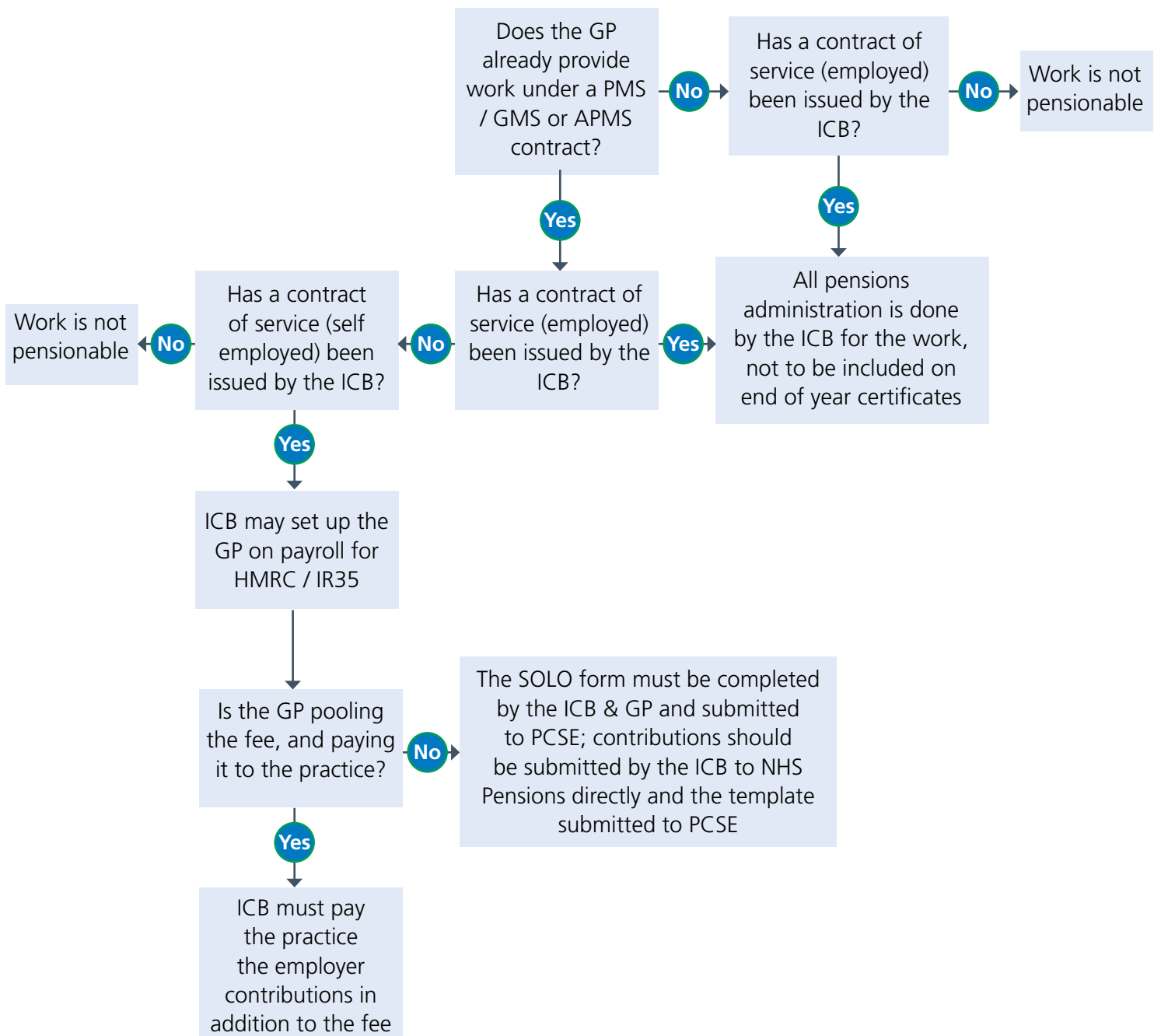
Although the GP may have to be set up on the payroll and have National Insurance contributions and income tax deducted at source to satisfy HMRC's IR35 rules the ICB must not create a pensionable post on Pensions Online (POL). ICB's must pay the total amount of employee and employer pension contributions over to NHS Pensions, via the RFT1 process. for each of their Clinical Leads and Board Members who have a contract for services. The tiered employee contribution rate is based on the GP's aggregate pensionable income, not solely their ICB income. ICBs are responsible for uploading the contributions data to PCSE online so that the GP's pension record is updated.

Occasionally a GP provider working under contract for services arrangement may elect for their ICB income to be paid directly to their practice. This is sometimes referred to as 'pooling'. The ICB must include NHS Pension Scheme employer contributions within the fee and the solo form is not required. The GP provider must declare this income in their annual Certificate of Pensionable Income.

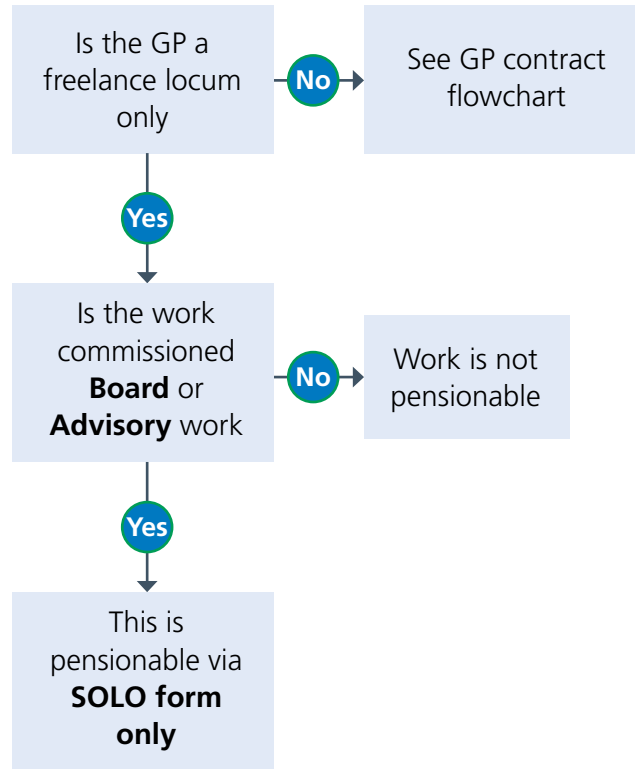
Employed GP board members and clinical leads.

If a GP works for a ICB under a contract of service (for example a contract of employment) they are an Officer in NHS Pension Scheme terms. The ICB must create an Officer record via Pensions Online (POL) and send contributions directly to NHS Pensions, just the same as with any other employee. The tiered employee contribution rate is based on the members actual pensionable pay at the ICB.

How to treat employed and self-employed GPs within a ICB



Freelance locum completing ICB work



Non-GP staff employed by an ICB

ICBs must ensure that all eligible (non-GP) employed staff are afforded access to the NHS Pensions Scheme. If they are ineligible the ICB must offer alternative pension arrangements under Department of Work and Pensions (DWP) auto-enrolment legislation. The codes for POL are outlined below.

Table 1: POL Codes

Capacity code	Job description	Employment type	NHS Pension Scheme status
4	Administration/Clerical (Non-Manual)	1	Officer
1	Nurse, Midwife, Physio, Health Visitor	7	Special Class - Officer
1	Nurse, Midwife, Physio, Health Visitor	8	Non Special Class - Officer
3	Employed doctor	3	Officer

The capacity code for employed doctors does not apply to doctors engaged under a contact for services (self-employed) arrangement (for example GPs).

If the codes you are using are not listed above, please contact us and we will advise.

Special Class Status

Special Class (SC) status is a historical provision awarded to members employed as nurses, midwives, physiotherapists, and health visitors. It enabled members in these occupational groups to retire from age 55 without a reduction to their benefits, subject to certain qualifying criteria being met at retirement.

Please refer to the special class factsheet on our website for further information.

If a ICB employs an individual whose role requires a nursing qualification/experience the member should be considered for retention of Special Class status. If there is any doubt that a member may be able to retain Special Class status then you must refer the case to us more information can be found on the membership section of the employers hub at **Membership | NHSBSA**.

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 www.nhsbsa.nhs.uk/nhs-pensions