

## NHS Pensions - GP locum Form A: 1 April 2025 to 31 March 2026

GP locum own use only

NHS Pensions Regulations state you cannot pension a period of freelance GP locum work that ended more than 10 weeks ago. Any forms received after 10 weeks cannot be pensionable so will be rejected.

As a freelance GP locum, you must pay both your employee and employer contributions to NHS England/PCSE, or the LHB, no later than the seventh day of the following month.

### England

To claim NHS Pension Scheme membership for freelance GP locum surgery NHS work or appraisal work carried out in England, forms can now be submitted via PCSE Online. Guidance on how to complete your locum forms on PCSE Online can be found at <https://pcse.england.nhs.uk/services/gp-pensions/gp-locums/>. You should send your invoice to the GP surgery as normal (or NHS England for appraisal work).

Once you have submitted a Locum A form on PCSE Online, the practice you completed the work for (or NHS England if it is appraisal work) will receive a notification that a form is awaiting approval. As soon as the Form A has been approved you will be able to submit the Form B.

Instructions on how to submit payment to NHS England are displayed on PCSE Online when you submit a Form B.

If you are unable to use PCSE Online, you can complete Part 1 of the form below and send it with your invoice to the GP surgery for freelance GP locum surgery NHS work or NHS England for appraisal work. Instructions on how to submit payment to NHS England can be found on Locum Form B.

### Wales

- To claim NHS Pension Scheme membership for freelance GP locum surgery NHS work, complete Part 1 of this form and send it with your invoice to the GP surgery. To claim NHS Pension Scheme membership for appraisal work, complete Part 1 of this form and send with your invoice to the Local Health Board (LHB) (Wales). A separate form A is required for each invoice.

### General guidance

- You must inform your employer from the outset if you intend to pension your locum income. Your freelance GP locum **pensionable** income is 90% of your fee excluding the employer contribution element. You cannot pension any more or less than 90%.
- Your tiered employee contribution rate in the tax year 2025/26 is based on all your GP pensionable income, not just your freelance GP locum income. From 1 April 2022 all members will be in the 2015 Scheme, and you must annualise your GP income to set the relevant tiered contribution rate. All breaks, regardless of their length, must be accounted for.

- The contribution rate paid by your employer is 14.38% which includes the administration levy of 0.08%. (The overall employer contribution rate is 23.78% as a result of the transition arrangement introduced when the employer contribution rate was last increased, but HM Treasury will make up the additional 9.4%.)
- This form must only be used to record self-employed work where you are deputising for an absent GP, where you are working on a temporary basis in a surgery, appraisal work or if you are working as an individual. If you trade as a limited company, you cannot declare the income on this form.

The practice ODS code can be found by searching the NHS Digital ODS portal:

<https://digital.nhs.uk/services/organisation-data-service>

- If you are a GP provider, you cannot pension income as a freelance GP locum in your own surgery.
- Do not use this form to record self-employed out of hours (OOHs) or Integrated Care Board (ICB) work. The provider (or ICB) must follow the Solo process to submit your contributions.
- NHS Pensions Regulations state you cannot pension a period of freelance GP locum work that ended more than 10 weeks ago. Any forms received after 10 weeks cannot be pensionable so will be rejected.
- You must pay any arrears of contributions immediately at year end.
- If you initially intended to pension your income but did not, you must return the employer contribution element of your fee to the surgery or, in the case of appraisal work to NHS England or the LHB.

### **Recording locum sessions**

You must complete and submit Form A each time you are paid for pensionable freelance GP locum work.

If you are submitting one invoice/fee to a surgery for several individual sessions or days worked in a month, list all the individual sessions or days on the same form. For example, if you entered into a contract for services to work every Monday in June 2025 and invoiced the surgery after the last Monday, enter all 4 dates in the boxes below as follows:

From 02/06/2025 to 02/06/2025

From 09/06/2025 to 09/06/2025

From 16/06/2025 to 16/06/2025

From 23/06/2025 to 23/06/2025

If you work for just one day, for example on 2 June 2025, enter the following in the boxes below

From 02/06/2025 to 02/06/2025

If you entered into a contract for services to work every Monday, Tuesday, and Wednesday in June 2025 and invoiced the surgery after the last Wednesday enter all 4 periods in the boxes below as follows:

From 02/06/2025 to 04/06/2025

From 09/06/2025 to 11/06/2025

From 16/06/2025 to 18/06/2025

From 23/06/2025 to 25/06/2025

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

If your work spans 2 calendar months with no breaks, you must record and invoice each month separately. For example, if you work 28 July 2025 to 01 August 2025, you should record 28/07/2025 to 31/07/2025 in part 1 on your July form and 01/08/2025 separately on your August form. Recording each month separately will ensure that the correct contribution rate is applied to your income for work undertaken before and after any future planned contribution rate changes. It will also ensure that when annualising, your tiered employee contribution rate in year 2025/26 takes account of pensionable locum work performed in 2025/26.

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

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

### GP appraisal work

The same rules apply in respect of appraisal work. Please enter only the dates you actually worked. NHS Pensions considers Appraisal work to take between 1-3 days, and this time should be recorded as time worked. Any extension to these days worked should be agreed with your employer beforehand, to not be unreasonably withheld.

Where a GP undertakes appraisal work, they are paid a fixed fee per appraisal rather than being engaged on a sessional, hourly, or daily rate. As such:

- If the appraisal is completed over **3 consecutive days**, locum form A should reflect **one continuous period** of 3 days of pensionable work, with the **entire fee recorded** against that period on locum form B.
- If the appraisal is completed over **3 non-consecutive days**, locum form A should show **3 separate entries ( 3 separate periods of engagement)** —one for each day worked. In this case, the fee on locum form B should be **divided equally** across the 3 days, with **one-third of the total fee recorded** for each individual day of pensionable work.

### Record keeping

Keep copies of all your forms for your records. The 'GP locum use' box at the top is for your administration purposes. For more detailed information refer to the GP Pension Guide located on the practitioner webpage of the NHS Pensions website ([www.nhsbsa.nhs.uk/nhs-pensions](http://www.nhsbsa.nhs.uk/nhs-pensions))

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

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

Step 1: Enter the GP locum fee in box 1.

Step 2: Multiply the fee by 90% and enter the resulting amount in box 2. This is the pensionable pay.

Step 3: Multiply the amount in box 2 by 14.38% and enter the amount in box 3. These are the employer contributions and administration levy.

Please note:

- It is important to check and confirm the actual dates worked.
- Freelance GP locums cannot pension income in the NHS Pension Scheme if they trade as a limited company.
- A GP provider cannot pension income in the NHS Pension Scheme as a freelance GP locum in their own surgery.
- Only surgery work performed under a contract for services where the locum is deputising for an absent GP or working on a temporary basis must be recorded on this form.
- Please pay the freelance GP locum and complete the form promptly to ensure the locum can comply with the 10-week rule.
- Always keep a copy of locum pensions forms because locum fees are an expense for the surgery.

## How we use your information

For more information about how the NHSBSA processes your personal data, see our privacy notice - [www.nhsbsa.nhs.uk/our-policies/privacy/nhs-pensions-privacy-notice](http://www.nhsbsa.nhs.uk/our-policies/privacy/nhs-pensions-privacy-notice)

### Part 1: To be completed by the GP locum

Your name										
NI number										
Details of PCSE or LHB EA code										
GMC registration number if known					Practice ODS Code					

**Please enter below the actual dates you worked.** (Refer to the guidance above ).

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

Signature											Date			/			/				
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**Part 2: To be completed by the commissioning body (for example, a practice manager)**  
**The same person cannot sign Parts 1 and 2.**

GP locum's basic fee (excluding employer contributions) for the work above

£

1

GP locum's pensionable pay (90% of the fee at box 1)

£

2

NHS Pension Scheme employer contributions (14.38% of box 2)

£

3

Who was this work done for?

NHS Pension Scheme EA code

Name of surgery or commissioning body.

Practice address

Signature

Date

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**Annex A**

NHS Pensions - GP locum Form A: – 1 April 2025 to 31 March 2026

NI Number

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