

NHS Pension Scheme - GP Locum certificate of pensionable pay: April 2013 onwards

GENERAL GUIDANCE

GP Locum: To claim NHS Pension Scheme (NHSPS) membership for freelance GP Locum GMS, PMS or APMS NHS work, please complete Part 1 of this form and send with the invoice to the GP Practice. A separate form is required for each payment.

- From 1 April 2013 the NHSPS employer contributions are paid by the Practice to the NHSPS via the GP Locum.
- Long term fee based work is not regarded as GP Locum work in NHS Pension terms; please refer to Newsletter 8/2009.
- A GP Locum who sets themselves up as a limited company (or similar) cannot pension/superannuate their income.
- A GP Provider cannot pension income as a GP Locum in their own Practice.
- This form must not be used to record OOHs or CCG work; use form SOLO.
- GP Locum work performed more than 10 weeks ago cannot be pensioned.
- Tiered employee contributions are based on total GP (Practitioner) pensionable income.
- Any arrears of employee tiered contributions must be paid.

Part 1. To be completed by the GP Locum

Your name

National Insurance number

Former Host PCT / Current LHB

Registration number if known

Please enter below the dates you worked for the Employing Authority (i.e. Practice).

From / / to / / From / / to / /

From / / to / / From / / to / /

I claim NHS Pension Scheme membership for the NHS work I undertook as an individual; not as a limited company. I have worked on a temporary basis performing regular sessions for less than 6 months, or ad hoc sessions for longer than 6 months. I shall forward all contributions on to the relevant body.

Signature

Date

 / /

Part 2 To be completed by the Employing Authority (EA) Authorised Signatory

(eg. practice manager) **The same person cannot sign Parts 1 & 2 (see guidance notes overleaf).**

GP Locum's fee (excluding NHSPS contributions) for the NHS work above.

£ (1)

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

£ (2)

NHSPS employer contributions (14% of box 2)

£ (3)

Which GP(s) was this work done for?

NHSPS EA code

Name of Practice / Centre

Declaration

I certify that the GP Locum was paid the fee at box 1 and the employer contributions at box 3.

Signature

Date of payment

 / /

Form A - Guidance for freelance GP locums - Part 1

- Freelance GP locums must complete Forms A & B if they wish to pension their Practice income
- The Practice must pay the 14% employer contribution for work performed from 01/04/2013
- Regular OOHs/CCG/GPwSI work must not be declared on Forms A & B
- Regular fee based work lasting more than six months at the same Practice without any breaks must not be declared on Forms A & B; this is type 2 Practitioner work in NHS pension terms
- Do not use this new version of Form A for work performed prior to 01/04/2013; use the pre-existing Form A on NHS Pensions website
- Non-NHS (i.e. private) work is not pensionable
- Freelance GP locums trading as limited companies cannot pension their income.

To claim NHSPS membership for freelance GP locum work, complete Part 1 of Form A and send it to the Practice along with your monthly invoice. If you are invoicing for more than one separate period of work in the month show all of them on the form. You do not need a separate form for each short session or period within the same month provided they are covered by the same invoice payment. If you do GP locum NHS work for more than one Practice you will need to send a separate Form A with your invoices to each Practice each month.

If you work **every** day of the month please enter the first and last day of the calendar month; i.e. from 01/05/2013 to 31/05/2013. If your work spans two calendar months with no breaks and you are invoicing for the whole period you can enter, for example, 28/07/2013 to 01/08/2013. If there are breaks between your periods of work you must enter each separate period in the month; i.e. 07/07/2013 to 11/07/2013 and 14/07/2013 to 18/07/2013. If you work for just one day enter, for example, 09/07/2013 to 09/07/2013.

Please keep a copy of Form A for your records. The 'GP Locum use' box at the top is for your administration purposes. If you need any help completing Form A please refer to NHS Pensions website at www.nhsbsa.nhs.uk/pensions or email, practitioners@nhspa.gov.uk

Form A - Guidance for Practices/Surgeries - Part 2

If a GP locum wants to pension (i.e. superannuate) their income they will ask you to certify/declare the dates worked, fee paid, pensionable pay, and employer contributions at Part 2 of Form A.

Step 1: Enter the GP locum fee at 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% and enter the amount in box 3. These are the employer contributions that the Practice must pay (for work performed from 01/04/2013) over to the GP locum.

- Freelance GP locums cannot pension income if they are trading as a limited company
- A GP who works for a Practice on a long term fee based arrangement (i.e. 6 months or more without significant breaks) is a type 2 Practitioner not a freelance GP locum, in NHS pension terms
- A GP partner/single-trader/shareholder cannot pension income as a GP locum in their own Practice.

You must sign and date the declaration in Part 2 of Form A and insert your NHSPS EA code and stamp to validate it. Please return the completed Form A to the GP locum along with your payment **including the NHSPS employer contributions**. Please pay the GP locum (and complete Form A) promptly so that they can complete their paperwork and calculate their employee contributions. Keep a copy.

If you need any help completing Form A please refer to NHS Pensions website at www.nhsbsa.nhs.uk/pensions or email, practitioners@nhspa.gov.uk