

## Estimates of NHS Pensionable Profits/Pay – 2010/11

This form must be completed by the Practice (or APMS contractor) and submitted to the relevant PCT/LHB by 01/04/2010. (Refer to page 2 for guidance on completion)

Name(s) of Senior Partner(s)/Provider(s) \_\_\_\_\_

Name of PCT/LHB \_\_\_\_\_

Name of Practice \_\_\_\_\_

GP Providers/Type 1 Practitioners (i.e. Partners, Shareholders, Sole Trader )

					A	B*	
	Surname	Initials	Local GP Code	Please enter the NI or NHS Pension Scheme number	Estimate of this Practice's (as named above) NHS pensionable income	Estimate of other GP type income; i.e. OOHs & PEC recorded on SOLO, GP Locum work (recorded on forms A & B), Bed Fund, or income from other Practices as a Provider or Salaried GP	Estimated employee contributions tier (5%, 6.5%, 7.5% or 8.5%). Tiered rate is based on the total of columns A + B
1							
2							
3							
4							
5							
6							

GP Performers/type 2 Practitioners (i.e. Salaried GPs and long term fee based (sessional) GPs)

					A	B*	
1							
2							
3							
4							
5							
6							
7							
8							

Non-GP Providers (i.e. non-GP partners/shareholders)

					A	B	
1						Not applicable	
2						Not applicable	
3						Not applicable	

Total estimated pay in column A = £ \_\_\_\_\_

Total estimated pay in column B\* = £ \_\_\_\_\_

Total of A & B = £ \_\_\_\_\_

Print name of senior Principal (Provider/type 1) \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

\* Any PAYE NHS hospital (Officer) salaried income (i.e. clinical assistant, community medical officer) must not be declared on this form as 'Officer' tiered contributions are ring fenced; i.e. not based on the GP income. The relevant NHS employer will deduct contributions at source. The 'Bed Fund' employer must base the tiered employee contributions on the total GP income.

## 2010/11 - GUIDANCE NOTES FOR GP & NON-GP PROVIDERS

Please use the form to provide the PCT/LHB with projected pensionable pay and provisional tiered rates so that the estimated monthly deductions are as accurate as possible and any amounts outstanding at the year-end (31 March 2011) are minimal. Large GP Practices may need to use a continuation sheet.

If a GP is a Provider or a Salaried GP in more than one Practice their **total** (i.e. global GP) earnings must be taken account of when setting the 2010/11 tier.

***This form must not be completed for freelance GP Locums or salaried (non-GP) Practice staff.***

NHS pensionable pay for GP Providers and non-GP Providers is based on their share of Practice profits. GP Providers pensionable income is further increased if they perform additional fee based GP NHS work such as OOHs, PEC, or GP Locum work.

***Non-GP Providers are regarded as WT Officer Scheme members and can only 'pension' income from one nominated Practice.***

NHS pensionable pay for Salaried GPs and long term fee based GPs is their Practice income plus pay from other NHS GP type work such as OOHs, PEC, or GP Locum. The Practice should be able to provide the PCT/LHB with an accurate statement of the Practice salary.

### Scheme Contributions & Rates

In all cases deductions of NHS Pension Scheme contributions are made in two stages.

1. The PCT/LHB will deduct (i.e. top slice) Scheme employee and employer contributions on account from the Practice's main payment; i.e. GMS Global Sum, PMS Contract Price, APMS budget. The deductions actually made by the PCT/LHB are only in respect of the mainstream Practice income (as stated in column A) because employee and employer contributions will already have been paid in respect of OOHs, PEC, Bed Fund, GP Locum work, etc, as declared in column B.

***However, the tiered employee contributions rate to be applied must be based on the total pensionable income for 2010/11; i.e. the total of columns A and B.***

2. After the end of the 2010/11 pensions year every GP Provider, non-GP Provider, Salaried GPs and long-term fee based GPs must declare their NHS pensionable income (to the PCT/LHB) by completing the relevant annual end of year Certificate. The 2010/11 Providers Certificate must be submitted to the relevant host (i.e. commissioning) PCT/LHB by the 28<sup>th</sup> of February 2012. GP Performers must complete and submit their new 2009/10 Annual Certificate by the 30<sup>th</sup> of June 2010; they will have to complete the 2010/11 Certificate by the 30<sup>th</sup> of June 2011.

***The new GP Performers 2009/10 end of year Certificate is not yet available so there may be an extension to the June 2010 deadline.***

The actual figures from the end of year Certificates are then reconciled to the estimated earnings and contributions received by the PCT/LHB.

The provisional tiered contribution rate table for 2010/11 is as follows;

Up to £20,709	5%
£20,710 - £68,392	6.5%
£68,393 - £107,846	7.5%
£107,847 plus	8.5%

***The above tiered rate table is subject to review later this year as the new rates have yet to be finalised.***

- Tiered contributions paid by a GP or non-GP Provider in 2010/11 are based on their actual 2010/11 certified pensionable pay. (Salaried PAYE posts, except Bed Fund posts, are treated separately).
- GPs must pension all their NHS GP income as outlined in columns A & B; they cannot 'pick and mix'.
- The pay that is used to set contribution tiers for GP and non-GP Providers who start after 01/04/2010 is not annualised; i.e. it is not scaled to a full year.
- The pay in respect of a part time GP is not converted to a whole time equivalent value for the purposes of setting a tier.
- The employer contributions rate remains at 14% and any avc's in respect of added years or the new additional pension continue to be paid on account.