

**NHS Pension Scheme - Monthly Pensionable GP Work  
(Out of Hours / Primary Medical Services)**

**GP SOLO**

Instructions for completion of this form on a monthly basis can be found over the page. **Do not** use this form if the GP elects to have their pensionable income paid into the practice account and shared. The NHS employer is responsible for sending this form, with the contributions, to the GP's host PCT / LHB.

**Part 1** To be completed by the GP - Please give your details below:

Name

National Insurance number

NHSPS Membership number SD /

Host PCT/LHB (see Notes)

I claim NHSPS membership and confirm that my pensionable pay is as stated in Box C, and that I have paid the relevant contributions. I declare that no one else shall pension this income, that I am registered on the Medical Performers List and I am eligible to join the NHS Pension Scheme. I declare that all the information on this form is correct, that I have not undertaken this work under a commercial arrangement and have not recorded this work separately as a pensionable GP locum.

Signature

Date  /  /

**Part 2** To be completed by an authorised signatory (e.g. owner, member, finance director, accountant, payroll manager, etc.) of the NHS Pension Scheme Employing Authority

Please enter the month the payment below relates to  (see notes for 2004/05 payment)

Monthly pay, excluding NHS Pension Scheme employer contributions, made to the GP  £  A

Professional NHS expenses for the month (enter NIL if no expenses incurred)  £  B

GP's NHS pensionable pay for the month (A - B) (see Notes)  £  C

NHS Pension Scheme employee contributions (6% of Box C)  £  D

Additional contributions for Added Years or NHS MPAVCs (see Notes)  £  E

NHS Pension Scheme employer contributions (14% of Box C)  £  F

Total NHS Pension Scheme contributions (D+E+F)  £  G

**Declaration:** I certify that this NHS Pension Scheme Employing Authority has paid the GP, in the month stated, the amount (excluding employer contributions) shown in Box A. I confirm that the pensionable pay is as stated in Box C and that employee contributions have been deducted.

Please tick one of the following boxes:

I enclose a cheque for the amount shown in Box G made payable to the GP's Host PCT / LHB  (see below)

I have paid the amount shown in Box G to the GP's Host PCT/LHB by electronic transfer

Signature

Name of NHSPS Employing Authority in BLOCK CAPITALS

NHS Pension Scheme E A Code  e.g. W301 or 7654

Date of payment  /  /

*Please ensure that Part 1 is completed by the GP before you send this form to the Host PCT/LHB with the monies. One single monthly cheque or electronic payment covering several GPs listed under the same PCT/LHB may be acceptable, subject to the host PCT/LHB's agreement. Please keep a copy of this form for your records.*

## INSTRUCTIONS

These instructions are for NHS Pension Scheme Employing Authorities in England and Wales, including OOH Providers, engaging the services of GPs for NHS work that does not fall within the GP's normal GMS/PMS contract obligations. **If the GP chooses to share (i.e. pool) the pensionable income amongst their partners this form must not be used.**

From April 2005 this form must be completed and sent to the GP's 'host' PCT/LHB at the end of the calendar month, with the monies for the amount shown in Box G. This is for work that is now pensionable under the new GP contract and does not form part of the GP's normal GMS/PMS duties. See below for work performed from 1 April 2004 to 31 March 2005.

### ***You must take this action to enable the GP to claim NHS Pension Scheme membership***

From April 2005 this form must be used every month to record fees paid directly to a GP for their services on a self employed contract for services arrangement. OOH Providers that are NHSPS Employing Authorities must also use this form to record pensionable pay for a GP employed with them under a formal contract of employment. Other NHSPS Employing Authorities (i.e. PCTs, LHBs, NHS Trusts) **must not** use this form to record work undertaken under a formal contract of employment. NHSPS Employing Authorities, other than OOH Providers, who formally employ a GP under a contract of employment must forward a form SS14 to the NHS Pensions Agency; the GP is classed as an Assistant Practitioner for NHSPS purposes.

Only direct payments made to GPs for NHS work must be entered on this form. GP work undertaken under a commercial arrangement cannot count towards NHS Pension Scheme membership. Work undertaken as a GP Locum **must not** be recorded on this form. *Further guidance for GP Locums can be found on the Pensions Agency's website at [www.nhspa.gov.uk](http://www.nhspa.gov.uk)* The GP and NHSPS Employing Authority must keep a copy of this form when completed for accounting purposes

## NOTES

### **GPs Host PCT/LHB**

If the GP has their own GP Practice or is a salaried GP, the host PCT/LHB is the PCT/LHB with whom the GP is contracted to provide GMS or PMS. The host PCT/LHB for GPs who are not partners or salaried is the PCT/LHB with whom they are registered on the Medical Performers List.

### **The Payment Month and Retrospective Contributions for 2004/05**

From April 2005 NHSPS Contributions must be recorded on a strict calendar monthly basis and must arrive at the GP's host PCT/LHB no later than the 7th day after the month end. Any GP work performed from 01.04.2004 to 31.03.2005 can be recorded on this form up to 30.06.2005. **A separate form is not required for every month. One GP SOLO form is sufficient for the year, but the relevant months must be clearly stated in Part 2. i.e. Oct 04 to March 05 or 1 April 2004 to 31 March 2005.**

### **GP's Pensionable Pay (Box C)**

If paid under a contract for services arrangement, the pensionable pay stated in Box C includes NHS Pension Scheme employee contributions but must not include expenses or NHS Pension Scheme employer contributions. If paid to a GP working under a contract of employment for an OOH provider, pensionable pay is before tax, National Insurance contributions and NHS Pension Scheme employee contributions have been deducted, but excludes expenses or NHS Pension Scheme employer contributions.

### **GPs buying Added Years or paying NHS Scheme Money Purchase AVCs (MPAVCs)**

**Added Years** - If the GP is already a NHS Pension Scheme member through a practitioner post or employment in a hospital or the community, and is buying added years through extra percentage contributions, they must also pay the extra percentage contribution for the pay stated in Box C. If they don't know the extra percentage, check with their other employer(s) or the Pensions Agency. Then work out the extra contributions and enter the total amount at Box E.

**NHS Scheme MPAVCs** - If the GP is already a NHS Pension Scheme member and paying an extra percentage of their pay as MPAVCs to one of the NHS Scheme's AVC providers they can pay the extra percentage for the pay stated in Box C also. If they don't know the extra percentage, check with their other employer(s) or the Pensions Agency. Then work out the extra contributions and enter the total amount at Box E.

If the GP is buying NHS Pension Scheme Added Years and NHS Money Purchase AVCs, please state the total amount in Box E and annotate next to Box E the separate amounts. **Do not record Free-Standing AVCs on this form.**