

## NHS Pensions - GP Locum Form A – 2019/20

GP Locum own use only

### General guidance

**GP Locum:** To claim NHS Pension Scheme membership for freelance GP locum surgery based NHS work please complete Part 1 of this form and send with the invoice to the GP surgery. To claim membership in respect of appraisal work complete Part 1 of this form and send with the invoice to NHS England or the Local Health Board (Wales). A separate form is required for each invoice.

- The employer contribution rate is 14.3% plus an administration levy of 0.08%; therefore the total employer contribution rate is 14.38%.
- Only surgery work performed under a contract for services that is deputising for an absent GP, or is on a temporary basis, can be recorded on this form.
- A GP locum who sets themselves up (i.e. trades) as a limited company cannot pension their locum income in the NHS Pension Scheme.
- A GP Provider cannot pension income as a freelance GP locum in their surgery.
- This form must not be used to record OOHs or CCG work.
- A period of freelance GP locum work that ended more than 10 weeks ago cannot be pensioned in the NHS Pension Scheme.
- The tiered employee contribution rate in year 2019/20 is based on all GP pensionable income; not just freelance GP locum income.
- If you are member of the 2015 Scheme in year 2019/20 you must annualise your GP income to set the relevant tiered contribution rate; all breaks, regardless of length, must be accounted for. If you are fully protected member of the 1995 or 2008 Section in year 2019/20, your tiered contribution rate is based on your aggregate GP pensionable income; there is no annualising.
- Any arrears of contributions must be paid immediately at year end.
- You must always enter your unique payment reference (UPR).
- If you intended to pension your income but then decided not to, 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 Local Health Board.
- You must submit all contributions and forms within seven days of each month end; i.e. if you are paid in May 2019 you must submit the contributions and forms to NHS England/PCSE, or the LHB in Wales, by 7 June 2019.

### How we use your information

We will use the information provided for administering your NHS Pension Scheme membership and processing payment of your NHS pension benefits. We may share your information to administer and pay your NHS pension, enable us to prevent and detect fraud and mistakes, for debt collection purposes, or as required by law. For more information about who we share your information with and how long we keep your personal data and your rights, please visit our website at [www.nhsbsa.nhs.uk/yourinformation](http://www.nhsbsa.nhs.uk/yourinformation)

**Part 1: To be completed by the GP Locum**

Your name:

NI number:

Details of PCSE or LHB EA Code

Registration number if known:

Unique Payment Reference (UPR) number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	L	O	C	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2	0	<input type="text"/>	<input type="text"/>
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Please enter below the actual dates you worked. (Refer to the guidance below under 'Surgery work').

From	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	to	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	From	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	to	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>
From	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	to	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	From	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	to	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>
From	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	to	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	From	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	to	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>

I claim NHS Pension Scheme membership for the NHS work I undertook as an individual qualified freelance GP locum; not as a limited company. I have worked in a surgery on a temporary or deputising basis or been performing appraisal work. I shall forward all contributions on to the relevant body.

Signature	<input type="text"/>	Date	<input type="text"/>
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**Part 2: To be completed by the commissioning body (e.g. practice manager)  
The same person cannot sign Parts 1 and 2.**

GP Locum's basic fee (excluding NHSPS contributions) for the work above	£	<input type="text"/>	1
GP Locum's pensionable pay (90% of the fee at box 1)	£	<input type="text"/>	2
NHSPS employer contributions (14.38% of box 2)	£	<input type="text"/>	3

Who was this work done for?

NHSPS EA code

Name of surgery or commissioning body.

Please also stamp this box with the Practice stamp.

Signature	<input type="text"/>	Date	<input type="text"/>
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# Guidance for freelance GP locums - Part 1

## Overview

- Freelance GP locums must complete Forms A and B if they wish to pension their surgery or appraisal work.
- The surgery (or NHS England/LHB in respect of appraisal work) must pay the 14.38% employer contribution.
- OOHs, CCG, or GPwSI work must not be declared on Forms A and B.
- Only surgery work performed under a contract for services deputising for an absent GP, or working on a temporary basis, can be recorded on this form.
- Non-NHS (i.e. private) work is not pensionable in the NHS Pension Scheme.
- Freelance GP locums trading as limited companies cannot pension their income.
- Appraisal work performed by a freelance GP locum is pensionable.

## Payments and submissions

This form can either be submitted online at [www.pcse.england.nhs.uk/contact-us](http://www.pcse.england.nhs.uk/contact-us) or via post to Primary Care Support England, PO Box 350, Darlington, DL1 9QN

If you are a locum in England you can now submit your payments by BACS, the bank account details you require can be obtained by calling PCSE on 0333 014 2884.

When submitting your paperwork online or by post and your payment by BACS you must unique payment reference (UPR) comprised of the following details:

- NHS Pension Scheme membership (SD) number - 8 digits
- Details of the form this relates to - LOC (pre-filled)
- Month - 3 characters (i.e. April = Apr)
- Year - 4 digits

Examples:

12345678LOCAPR2019  
12345678LOC FEB 2020

Your unique payment reference (UPR) number on Form A should match the UPR on Form B and on your BACS submission. If your paperwork and BACS payment do not include the UPR then your NHS pension record may not be credited with this work.

To claim NHS Pension Scheme membership complete Part 1 of this form and send it with your monthly invoice. You must complete this form each time you are paid for pensionable freelance GP locum work.

## Surgery work

If you are submitting one invoice/fee to a surgery for several individual sessions or days worked in a month list all of the individual sessions or days on this form. For example, if you entered into a contract for services to work every Monday in June 2019 and invoiced the surgery after the last Monday enter all four dates in the boxes above as follows;

From 03/06/2019 to 03/06/2019  
From 10/06/2019 to 10/06/2019  
From 17/06/2019 to 17/06/2019  
From 24/06/2019 to 24/06/2019

If you work for just one day, for example on 3 June 2019, enter the following in the boxes above

From 03/06/2019 to 03/06/2019

If you entered into a contract for services to work every Monday, Tuesday, and Wednesday, during June 2019 and invoiced the surgery after the last Wednesday enter all four periods in the boxes above as follows;

From 03/06/2019 to 05/06/2019

From 10/06/2019 to 12/06/2019

From 17/06/2019 to 19/06/2019

From 24/06/2019 to 26/06/2019

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

If your work spans two calendar months with no breaks and you are invoicing for the whole period you can enter, for example, 28/07/2019 to 01/08/2019 in the boxes at Part 1.

If there are breaks (of any length) between your actual periods of work you must enter each separate period in the month.

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

### **Appraisal work**

The same rules apply in respect of appraisal work. Please enter only the dates you actually worked.

### **Record keeping**

Keep copies of all your forms for your records. The 'GP Locum use' box at the top is for your administration purposes. If you have any questions please refer to NHS Pensions website at [www.nhsbsa.nhs.uk/nhs-pensions](http://www.nhsbsa.nhs.uk/nhs-pensions) (Practitioner webpage) or email, [nhsbsa.practitioners@nhs.net](mailto:nhsbsa.practitioners@nhs.net)

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

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 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 14.38% and enter the amount in box 3. These are the employer contributions and administration levy.

Please note:

- Freelance GP locums cannot pension income in the NHS Pension Scheme if they are trading as a limited company.
- A GP Provider (i.e. partner) 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 as they have 10 weeks in which to declare pensionable locum work.
- Always keep a copy of locum pensions forms because locum fees are an expense for the surgery.

If you have any questions please refer to NHS Pensions website at:

[www.nhsbsa.nhs.uk/nhs-pensions](http://www.nhsbsa.nhs.uk/nhs-pensions) (Practitioner webpage) or email, [nhsbsa.practitioners@nhs.net](mailto:nhsbsa.practitioners@nhs.net)

NHS Pensions - GP Locum Form A – 2019/20  
Annexe A

NI number:	
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From   /   /     to   /   /

From   /   /     to   /   /

From   /   /     to   /   /

From   /   /     to   /   /

From   /   /     to   /   /

From   /   /     to   /   /

From   /   /     to   /   /

From   /   /     to   /   /