

Superannuation (NHS) Circular No 7/2009

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GP Practices
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13 March 2009

Dear Colleagues

INTRODUCTION OF INCOME CERTIFICATES FOR SALARIED GPs AND ASSISTANT PRACTITIONERS FROM 1 APRIL 2009

1. This circular expands on information given in SPPA circular 2009/02 in respect of assistant practitioners and salaried GPs.
2. Circular 2009/2 outlined that from 1 April 2009 a pension contribution tier will be based on a practitioner's aggregated income for the financial year which is relevant to the current scheme year. An initial estimate of the practitioners earnings will be required to allow a contribution tier be set for the year. In the case of principal practitioners this will usually be based on the previous year's "end of year certificate" as supplied to the Practitioners Services Division (PSD) and who will advise on setting an initial tier. However since assistant practitioners and salaried GPs do not report their income back to PSD **it will be the responsibility of the employer** to set a contribution tier on the assistant practitioner/salaried GP's estimated income from **all** sources for that year.
3. There will be cases where the assistant practitioner/salaried GP has more than one employer and therefore the setting of the contribution tier will require the assistant practitioner/salaried GP to ensure that all his/her estimated earnings for the year are aggregated so that a correct tier can be set. **To meet this requirement each assistant practitioner/salaried GP must complete a certificate with his estimated earnings from all sources at the beginning of each scheme year and present a copy of the completed form (attached at Annex A) to each employer.** This will allow each employer to be aware of the estimated aggregated earnings from



each employment for the year ahead so that the correct contribution tier can be applied. A copy of this form should also be sent to SPPA by the assistant practitioner/salaried GP for the member's record. (Employer's may wish to note that the contribution table contained within the form and accompanying advice has been updated and is the one to be used for practitioners from 1 April 2009. Further information on contribution tiers in general will be sent out shortly.)

4. If the assistant practitioner/salaried GP has a change in income part way through the year the contribution tier may be adjusted as necessary. If a tier is adjusted "in year" a new estimated income certificate must be completed by the assistant practitioner/salaried GP and presented to each employer. It will be the responsibility of the assistant practitioner/salaried GP to ensure that any underpayment or overpayment is reconciled at the end of the scheme year.

5. At the end of the scheme year the assistant practitioner/salaried GP will be required to arrange for a further form to be completed verifying his actual earnings from all sources. A form for this purpose will be sent out before March 2010 along with further information on reconciling any contributions which have been over or underpaid.

Action required

6. A certificate for estimated income is attached to this circular and **Employers should ensure that all assistant practitioners and salaried GPs receive copies and are made aware of the requirement for completion.** Annex B is a fact sheet to accompany the form. This form and factsheet will also be available on the SPPA Website.

8. If you have any queries or require further information on these changes please contact me at the above address or e-mail.

Yours faithfully

Sharon Liptrott (Mrs)
Policy Manager, NHSSS