



SCOTTISH PUBLIC PENSIONS AGENCY

NHS Superannuation Scheme (Scotland)

Superannuation (Health Service) Circular No. 7/2003

General Managers

- Health Boards
 - NHS Quality Improvement Scotland
 - Common Services Agency
 - State Hospital
 - NHS Health Scotland
 - NHS Education Scotland
- Chief Executives NHS Trusts
General Practitioners & Direction Bodies
National Association of Non Principals

7 Tweedside Park
Tweedbank
Galashiels TD1 3TE

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Fax: 01896 893214
gordon.taylor.@scotland.gsi.gov.uk

Your ref:
Our ref: SHD/7/11

24 July 2003

Dear Sir or Madam

NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME SCOTLAND LOCUM WORK UNDERTAKEN BY GMS/PMS GPs

1. Superannuation (Health Services) Circular No. 6/2003 advised that suitably qualified General Medical Practitioners would be able to have their earnings in respect of GP locum employment made pensionable.
2. From 1 April 2003 a General Medical Practitioner will be able to count their GP locum employment for pension purposes if they are a qualified GP on the Medical List of a Health Board or, are a named provider or performer in a PMS (Personal Medical Services) pilot who is deputising for or providing additional services to a NHS GP or GP practice.
3. The arrangements for membership are very similar to those in place for "freelance" GP locums. Application for membership of the scheme in respect of any GP locum employment must be made not later than 10 weeks after the end of any period of such employment. This should be done by the submission of completed GP locum forms A & B and the appropriate employee contributions to the Practitioner Services Division of the Common Services Agency for the area within which their Health Board is located.
3. Practitioners who performed NHS locum services between 1 April 2002 and 31 March 2003 can also apply to have their earnings from such employment made pensionable retrospectively provided that they have not already funded a personal pension or stakeholder pension in respect of these earnings. They can do this by submitting GP locum forms A & B and the appropriate scheme contributions for the backdated periods to the Practitioner Services Division of the CSA. If a GP locum backdates their membership of the scheme, an annual return (NSR03) must be completed and sent to SPPA for the year ending 31 March 2003.



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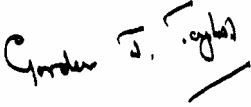
4. Membership of the scheme for GP locum employment will operate on the following basis:

- 90% of the gross income of a GP's locum employment will be treated as pensionable - the remaining 10% will be regarded as "expenses" and be non-pensionable.
- Pension benefits will be calculated on the 'practitioner' dynamised pay basis described in the SPPA Guide to the Scheme for General Practitioners.
- On receipt of forms A & B, Practitioner Services Division should confirm that the applicant meets the criteria for scheme membership then complete a starter form (NSR01) confirming group code as 09 and service type as 03 and forward it to SPPA. Once this is processed an SB7 form confirming membership of the scheme will be issued in the usual way. Pay reference numbers should be as normal for practitioner members of the scheme i.e. the geographical indicator used for the respective employing authority.
- A GP should make payment of employee contributions (6% of pensionable earnings) for a period of GP locum employment to the Practitioner Services Division of the Common Services Agency for the area within which their host employing authority is located.
- Practitioner Services Division of the CSA will be responsible for paying the employer contributions, currently 5.5% of pensionable pay, to SPPA. The scheme regulations require that contributions should be paid over to SPPA not later than the 19th day of the month following the month in which the scheme member pays them. If a GP has included Additional Voluntary Contributions (AVCs) with their normal employee contributions, these must be paid to the appropriate NHS AVC provider no later than 7 working days after they are received.
- A leaver form (NSR02) should be completed and sent to SPPA following the termination of a period of GP locum employment in the same way as for other scheme members. However, a leaver should only be submitted if more than 3 calendar months have elapsed since the end date of the period of GP locum employment.
- An annual return form (NSR03) should be completed each year at 31 March for practitioners in GP locum employment at that date, including those within the 3-month break period.
- Pensionable GP locum employment does not give access to the scheme benefits arising from redundancy or voluntary early retirement with employer's consent, or to the NHS Injury Benefit Scheme.
- A GP must retire from all of their pensionable posts to qualify for retirement benefits.
- A GP who is not entitled to join the scheme because they are already in receipt of a NHS pension cannot pension their GP locum earnings.



5. Any enquiries regarding this circular should be made to Mrs Mary Amos on 01896 893118 or e-mail mary.amos@scotland.gsi.gov.uk.

Yours faithfully

A handwritten signature in black ink that reads "Gordon J. Taylor". The signature is written in a cursive style and is positioned above a horizontal line.

Gordon J Taylor
Director of Operations

GP FORM A

NHS PENSION SCHEME – GP LOCUM’S MONTHLY CERTIFICATE OF NHS EMPLOYMENT AND EARNINGS

To claim NHS scheme membership for GP locum work, you must complete Part 1 on this form and send it with your monthly invoice to the appropriate GP Practice. You will need a separate form for any additional GP practices.

Only NHS GP locum services contracted directly between a GP locum and a NHS GP practice may be entered on this form

Part 1 To be completed by the GP Locum

Your Name

National Insurance Number

Superannuation Number /

Please enter below the dates you worked as a GP Locum

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

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

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

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

Signature _____

Date _____

I declare that the information I have given in this Part is correct and complete and I understand that if it is not disciplinary action may be taken against me. I claim payment of monies due to me for NHS work carried out as a Locum during the dates specified in this part.

Part 2 To be completed by an Authorised Signatory

GP Locum’s **gross earnings** for the NHS work shown in Part 1 Above. **Do not include travel expenses or other expenses.**

£

I certify that this practice has paid the GP locum named in Part 1 the gross amount shown for the NHS work declared in Part 1. I understand that, if the amount shown is not correct, disciplinary action may be taken.

Practice Name/Stamp

Signature: _____

Date

Practice Ref No

Completion Notes for Form A

This form is a certificate of GP locum NHS employment. GP Locums will need it to support a claim to Practitioner Services for membership of the NHS Superannuation Scheme.

PART 1 Notes for GP locums

To claim NHS Superannuation Scheme membership for GP locum NHS work, please complete Part I of GP Form A and send it with your monthly invoice to the employing practice. 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 these are covered by the same invoice payment. If you do GP locum NHS work for more than one employer, you will need to send a separate Form A, to each employer each month. If you covered a GPs NHS duties out of hours, your pay is pensionable if you have a direct contract with that GP or their practice.

Dates you work

You can only enter NHS work beginning on 1.4.2002 or later. If you work every day of the month you are invoicing, please enter the first and last day of the calendar month. eg. from 1.4.2002 to 30.4.2002. If your work finishes soon after the end of the month and you are invoicing for the whole period, you can enter, e.g. from 17.4.2002 to 2.5.2002. If there are breaks between your periods of work (except weekends and bank holidays in an otherwise continuous period of work) you must enter each separate period in the month e.g. from 1.4.2002 to 14.4.2002 and from 20.4.2002 to 23.4.2002.

Important If you do both NHS and private GP locum work you can only claim NHS Scheme membership for the dates you did NHS work and the practice can only certify the NHS pay.

Please keep a copy of Form A for your records.

PART 2 Notes for authorised signatories

When you employ a GP in respect of locum work who is registered on the Medical List of your Primary Care Trust they can claim NHS Superannuation Scheme membership if their work for you is NHS work.

If the GP wants to make a claim for NHS Scheme membership with your Primary Care Trust you will have to certify the dates and gross earnings for their NHS work at Part 2 of form A. This can be at the end of the work or the calendar month when they invoice you for payment. If their GP locum NHS work for you finishes shortly after the end of a month and their invoice covers the whole period they can submit Form A to cover the whole period.

Important If the GP does NHS and private work you can ONLY certify dates and gross earnings for the NHS work.

You must sign and date the declaration in Part 2 of the form. Please return the completed form to the GP.

If you need any help completing Form A please telephone Mary Amos on 01896 893118 or E-mail mary.amos@scotland.gsi.gov.uk



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COMPLETION NOTES FOR FORM B

This form is used by GPs in respect of their locum employment to record ALL earnings for NHS work in a month. The form is used to claim NHS Superannuation Scheme membership with Practitioner Services for work done and to calculate the appropriate pension contributions.

Part I — Identity details

Complete and send a GP Form B to Practitioner Services within 7 days of the end of the month. e.g. you should complete your July 2003 form to show all the NHS locum earnings you receive from GP Practices between 1st and 31st July 2003, regardless of when the work was done, and send it to Practitioner Services with a cheque for the appropriate pension contributions by 7 August 2003. Complete all identity details in full, showing clearly the calendar month the schedule covers.

Part 2— Periods of NHS GP Locum work and gross earnings

Enter on each line of Form B the period of GPs locum NHS work and your gross earnings, from all GP Practice in the previous month. Attach the Form A for the work. Use a new line for any other Practice(s) you received NHS earnings from during the month and attach the Form A. If you worked 2 or more individual periods during the month for a Practice (i.e. periods separated by a break of 1 or more days) you need only enter the first and last of the days covered by the payment. If a period of work ended soon after the end of the month, e.g. on 3 August 2003 and you have received payment and have the relevant Form A, you can enter it on your July Form B.

Note that you may only enter payment for GP locum NHS work completed on or after 1 April 2002.

Part 3— Calculating your NHS Pension Scheme contributions

- Add up the total GP locum earnings you received and write the amount in box (a)
- Only 90% of this gross pay is pensionable - enter 10% of the gross earnings in box (b)
- Deduct the amount in box (b) from the amount in box (a); enter the result in box (c)
- Your minimum NHS Scheme contribution before tax relief is 6% of the amount in box (c)
- work out 6% of this amount and enter the result in box (d).

If you are not buying Additional Service, the amount in box (d) is the pension contribution you need to pay:

- Enter your box (d) amount in the Grand Total box (f) to and your calculation is complete.

If you are buying Additional Service:

- **Additional Service** - if you are already a NHS Scheme member in a practitioner post or work in hospitals or the community and buying Additional Service through extra percentage contributions, you must also pay the extra percentage on your GP locum NHS work. If you don't know your extra percentage, check with your other employer(s) or SPPA. Work out the extra percentage of the amount in box (c) and enter it in box (e).
- The pension contribution you need to pay is the total of the amounts in box (d) and box (e). Enter this total in Grand Total box (f) and your calculation is complete.

**If you need any help completing Form B please telephone Mary Amos on 01896 893118 or
E-mail mary.amos@scotland.gsi.gov.uk**



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Completed forms A & B along with the appropriate contributions should be forwarded to:

Employing Authority	ADDRESS
Ayr & Arran, Argyll & Clyde, Greater Glasgow, Lanarkshire, Western Isles, Dumfries & Galloway	Practitioner Services Division Clifton House Clifton Place Glasgow G3 8YT
Borders, Fife, Lothian, Forth Valley	Practitioner Services Division Finance Department Stevenson House 555 Gorgie Road Edinburgh EH 3LG
Highland, Grampian, Orkney, Tayside, Shetland	Practitioner Services Division Summerfield House 1 Gairsay Road Aberdeen AB15 6GF