



SCOTTISH PUBLIC PENSIONS AGENCY

NHS Superannuation Scheme (Scotland)

Superannuation (Health Service) Circular No. 3/2003

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- National Association of Non Principals

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Your ref:
Our ref: SHD/7/11

3 March 2003

Dear Sir or Madam

NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME SCOTLAND NHS PENSION SCHEME MEMBERSHIP FOR GP LOCUMS

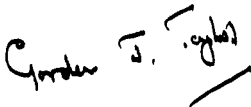
1. NHS Superannuation Scheme (Scotland) Circulars Nos 5/2001 and 5/2002, dated 22 June 2001 and 23 April 2002 respectively, indicated that membership of the NHS Superannuation Scheme was to be extended to GP Locums. This Circular explains the procedures that must be followed for GP locums who elect to join the scheme.
2. The NHS Superannuation Scheme (Scotland) Regulations will be amended with effect from 1 March 2003 to allow GP locums access to the scheme. It is a condition of access that a GP locum must be on the Supplementary or Services list of an employing authority.
3. A GP qualified doctor will be able to join the scheme for GP locum work if he or she:
 - i) is on the supplementary or services list of an employing authority, or is a named performer in a PMS pilot and is not, at the same time, an assistant or principal practitioner deputising for or providing additional services to a NHS GP or GP practiceand
 - ii) makes application for membership of the scheme not later than 10 weeks after the end of any period of engagement as a locum practitioner, enclosing completed GP locum forms A & B and the appropriate employee contributions.
4. Doctors who join the scheme by 31 August 2003 will be able to apply to have any GP locum work they did between 1 April 2001 and the date of their joining the scheme made pensionable.



5. Hospital doctors and PMS performers who also carry out GP locum work, are eligible for membership of the scheme even if the officer membership already amounts to whole time. They must however meet the criteria for GP locum employment and scheme membership. Applications should be made and reported on the basis given at paragraph 8 below.
6. Breaks in periods of GP locum employment of up to three months will count as qualifying service only. Where a break in employment is less than three months in length there will be no requirement for the GP locum to rejoin the scheme, but there will be no entitlement to death in service or ill-health retirement benefits during the three months break period.
7. GP locum membership of the scheme does not give access either to the benefits arising from redundancy or voluntary early retirement with employer's consent, or to the NHS Injury Benefit Scheme.
8. Membership of the scheme for GP locums will operate on the following basis:
 - 90% of the gross income of a GP locum will be treated as pensionable - the remaining 10% is regarded as "expenses" and is non-pensionable.
 - Pension benefits will be calculated on the 'practitioner' dynamised pay basis described in the SPPA Guide to the Scheme for General Practitioners.
 - A GP locum must register with a host employing authority. If a GP locum works for more than one employing authority, the host employing authority will be the one on whose supplementary medical list for non-principals they are registered.
 - A GP locum should make payment of employee contributions (6% of pensionable pay) to the Practitioner Services Division of the Common Services Agency for the area within which their host employing authority is located. **A GP locum can backdate their membership of the scheme to a date on or after 1 April 2001. If they do so, arrears of contributions must be paid over to the Practitioner Services Division before 31 March 2003 in order to obtain tax relief.**
 - **If a GP locum backdates their membership of the scheme, an annual return form (NSR03) must be completed and sent to SPPA for the earlier year or years.**
 - A GP locum must record details of their employment and earnings on forms that have been prepared for this purpose. Copies of the relevant forms (Forms A & B) with guidance notes on how to complete them are attached.
 - 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 are paid over to SPPA not later than the 19th day of the month following the month in which they are paid by the scheme member. If a GP locum has included Additional Voluntary Contributions (AVCs) with their normal employee contributions, these must be paid to the appropriate NHS provider no later than 7 working days after they are received. The GP locum is responsible for paying any Stakeholder Pension contributions directly to the provider.

- 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 for practitioner members of the scheme i.e. the geographical indicator used for the respective employing authority.
 - A GP Locum who joins the scheme may also be able to consider increasing their benefits by purchasing additional service or by transferring previous pension rights into the scheme. Any GP locum wishing to do this should contact SPPA at the above address in writing. If a GP locum backdates their membership of the scheme to a date on or after 1 April 2001 they can also make an application to purchase additional service from a birthday after the first date of pensionable service they have claimed for. Any transfer of pension rights will be calculated on pensionable earnings at date of joining, if this is beneficial.
 - A leaver form (NSR02) should be completed and sent to SPPA following each termination of service in the same way as for other scheme members. However, a GP locum`s service should only be terminated (by submitting leaver form NSR02), if more than 3 months calendar months have elapsed since the end date of their last period of employment.
 - An annual return form (NSR03) should be completed each year at 31 March for GP locums in employment at that date, including those within the 3 month break period.
9. 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



Gordon J Taylor