

NHS Pension Scheme (Scotland)**“Annex D”****Assistant Practitioners and Salaried GPs – Annual Self-assessment Form
(Please note this form is currently under review)**

This form is to be used by the member to help employers ensure they are deducting the correct contribution rate. Assistant and salaried GP practitioners including locums who are not principal GPs are required to ensure that earnings from all NHS employments are taken into account when setting the level of contributions which will be payable to the NHS Pension Scheme (Scotland).

This form must be given by the employee to all employers (in respect of assistant and salaried GP employments) for completion. This form does not apply to GP providers, GP registrars, or freelance GP locums. A copy should also be retained by the employer (including PSD for locums).

Once all employers have provided Pay information the member must send the completed form, detailing all employments, to all relevant employers, to ensure the correct rate is applied. This form must be sent to all active employers, not sent to SPPA.

It is a condition of a GP's NHS Pension Scheme membership that practitioners proactively liaise with relevant NHS organisations to ensure they have paid the correct tiered contributions 'across the board.' Failure to comply with the NHS Pension Scheme Regulations may result in pensionable pay provisionally set to zero for the relevant period. It is a legal requirement for practitioners to complete and submit the self-assessment each year.

Notes for completion

1. The pay declared under “estimate of actual earnings” is the actual salary paid taking account of any reduced (i.e., half pay) in respect of sick leave, maternity leave etc.
2. Employers should enter date of commencement of employment if this takes place after the commencement of the scheme year.
3. Employers should enter date of termination of employment if this occurs before the end of the scheme year.
4. For the scheme year 2024-25 employers must calculate contributions for practitioners on two different rates. This is because when the member totals up their annual pay, they will need to apportion the income earned up to 1 October 2024 and pay contributions on this based on the member contribution rates before 1 October 2024. On their income earned from 1 October 2024 to the end of the 2024-25 year they will need to pay contributions using the new rates effective from 1 October 2024

5. The applicable employee contribution rates from 1 April 2024 can be found in circular [2024/03](#) and the rates from 1 October 2024 can be found in circular [2024/10](#)
6. Employer contribution rate from 1 April 2024 is 22.5%.

Part A – to be completed by the member**Scheme reference number:****Surname:****Forename(s):****National Insurance number:**

Part B - to be completed by employer			
Name and address of each employer	Estimate of annual earnings 2024-2025	Commencement date of employment (see notes for completion)	Termination of employment date if applicable (see notes for completion)
1.			
2.			
3.			
4.			
Total aggregate of estimated earnings columns 1-4			
Contribution tier applicable to total aggregated income			

N.B. each employer will continue to pay employer contributions on the individual employment and not the aggregated earnings.

Part C – to be completed by the member and sent to all relevant employers

Declaration

I understand that the information provided on this form is, to the best of my knowledge accurate and that the information contained is only to be used for the purpose of setting the correct contribution tier in respect of the NHS Pension Scheme.

Signed

Date