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NHS Pensions

**A guide to applying to become a GMS/PMS/sPMS
Provider - Applying to the NHS Pension Scheme**

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Overview

The purpose of this guide is to advise APMS Contractors on how to become a Classic APMS Contractor for NHS Pensions that is an APMS contractor.

What is a GMS / PMS / sPMS Provider?

A GMS / PMS / sPMS Provider, in NHS Pension terms, is an organisation that holds a GMS or sPMS contract or a PMS agreement and that are a company limited by shares, a partnership, a network or a Federation, and that has been issued a GMS/PMS/sPMS r Employing Authority (EA) Code.

Type of access to the Scheme

All staff hired by the GMS/PMS/sPMS Provider will either be a Practice staff member or a Practitioner in the NHS Pension Scheme.

Practice staff for all non GP staff who are not Shareholders (non GP Provider)

GPs are afforded Practitioner status in the NHS Pension Scheme there are three types:

GP Providers (Type 1): GP Shareholders, GP Partners and single handed GPs are GP Provider/Type 1 medical Practitioners in NHS pension terms. They must pension **all** of their GP pensionable income. GP Providers cannot opt out of pensioning certain GP work. In England Primary Care Support England (PCSE) will submit a joining or rejoining the NHS Pension Scheme form (SS14) to NHS Pensions, in Wales it continues to be the Local Health Board (LHB).

Salaried GPs (Type 2): A salaried GP (or long term fee based GP) working at a Practice/Surgery is regarded as a type two medical Practitioner. Every Practice/centre must inform the relevant PCSE office or LHB of their salaried/sessional GPs so that a Type 2 Practitioner pension record is created.

Freelance GP Locums: These are GPs who cover for sick or absent GP colleagues on a temporary basis. PCSE or the LHB are responsible for setting up a pension record. When a GP locum presents their pension forms to the Practice they must be completed straight away otherwise the GP may not be able to pension their income. The Practice/Surgery pays the 14.3% employer contributions and the 0.08% administration levy (total of 14.38%) for freelance GP locums.

Non GP Provider: Non GP Providers (i.e. non GP Shareholders/partners) are afforded whole time Officer Status in NHS pension terms and **must elect to pension income from just one contract only**. The relevant PCSE office or the LHB will submit a joining or rejoining the NHS Pension Scheme form (SS10) to NHS Pensions followed by the SD55 pension update forms.

It is the responsibility of PCSE or the LHB to update pension records for GPs and non GP Providers (by submitting the SD55 pension update forms to NHS Pensions).

New starters and TUPE staff

Any new starters or TUPE staff can be absorbed into your EA Code. On transferring to another provider the new provider may need to apply to become a Closed Direction Employer.

How to become a GMS / PMS / sPMS Provider

Action	Completed by
Application and full copy of signed contract received by Scheme Access Team	Applicant
Application receipt letter Commissioner letter out Companies house check NHS family Shareholder check Any contract issues raised	Scheme Access Team
Commissioner letter in	Commissioner of contract
Allocate EA code Complete final actions Send out confirmation letter to applicant	Scheme Access Team

Additional contracts issued

If once you have been accepted as a GMS/PMS/sPMS Provider you are awarded additional NHS Standard contracts and/or NHS Standard sub-contracts (from 1 April 2017), you will be able to absorb the contracts under your existing EA code, you will just need to complete the additional contracts form and send a full signed copy of the contract(s) awarded.

If you are awarded any additional APMS contracts you will need to apply for a Classic APMS contractor EA code, as per the NHS Pension Regulations (more information is in the Classic APMS contractor guide).

If it is a Local Authority contract then you will need to confirm if you need to apply for another form of access to the NHS Pension Scheme. **This type of contract cannot be absorbed under your existing GMS / PMS / sPMS Provider EA code.**

If you have decided to merge your Practice/company with another please read the merger guide to ensure the correct steps are taken to retain Classic APMS contractor status before having any contracts amended (novated).

GMS/PMS/sPMS Provider additional employer responsibilities

All GMS/PMS/sPMS Providers are legally bound to administer the NHS Pension Scheme locally in accordance with statutory pension legislation. They are obliged to offer the NHS Pension Scheme to all of their eligible employed staff, including those who work part time and on the bank.

A GMS/PMS/sPMS Provider that has access to the NHS Pension Scheme is legally required in addition to the Employers Charter to do the following:

- Deduct employee tiered contributions and forward these along with employer contributions directly to NHS Pensions by the 19th day of month end. **Please note that different rules apply for GPs and non GP Providers.**
- Deduct employee/employer contributions in respect of all types of GPs and non GP Providers and forward them to PCSE or the LHB at the correct rate and on time i.e. by the 17th day of the month following payment.
- Countersign the freelance GP locum pension forms and pay the employer contributions.
- Inform NHS Pensions when an employee joins or leaves. In the case of a GP (or a non GP Provider) Primary Care Support England (PCSE) or the LHB must be informed.
- Notify NHS Pensions if the organisation wins or loses contracts or if the constitution of the organisation changes.
- If you win any NHS Standard Contracts after you have been given GMS/PMS/sPMS Provider status as of 1 April 2016 then those contracts can be absorbed under your existing GMS/PMS/sPMS Provider Employing Authority (EA) code. Please contact us for more guidance.
- Prior to the 1 April each year every Practice/surgery is legally required to inform PCSE or the LHB of the estimated pensionable income of its GPs (excluding freelance GP locums) and non GP Providers. There is an estimate of NHS Pensionable Profits/Pay form for this purpose that can be found on the NHS Pensions website. **If a Practice/surgery or company does not complete this mandatory form tiered contributions may be collected at the highest rate.**

A GMS/PMS/sPMS Provider must never send in pension forms or contributions in respect of GPs (including GP Locums) or non GP Providers directly to NHS Pensions.

Certificate of pensionable income/profits

Where a GMS/PMS/sPMS GP Provider is involved in several Practices/surgeries or contracts they must complete a Certificate in respect of each contract. However a non GP Provider can only declare their NHS pensionable income from one selected contract on one certificate.

The pensionable income for a GP Provider is their profits plus any NHS ad hoc income. They must declare their NHS pensionable income on a separate certificate in respect of **each** GMS/PMS/APMS contract that they are involved in. If they are also a director, the director income must also be declared on the certificate. This must also include income from any NHS Standard contracts that you hold.

Type 2 Medical Practitioners (i.e. Salaried GPs and long term fee based GPs) must complete a self-assessment form at year end. This is to ensure they have paid the correct rate of tiered contributions on all their GP pensionable income.

The pensionable income for a Type 2 Medical Practitioner is their basic Practice/surgery income plus any NHS ad hoc income recorded on form GP SOLO. All Type 2 Medical Practitioners (i.e. salaried and long term fee based GPs) must complete an end of year self-assessment form to ensure that they have paid the correct rate of tiered contributions across the board.

It is the Practice(s) who engages the services of a freelance GP locum which must pay the employer contributions.

GP SOLO form - The GP SOLO form is for GPs completing NHS fringe/ad hoc work (such as Out of Hours, CCG, etc) that the GP wants as a personal pension credit.

Contacting NHS Pensions

There is a dedicated email address that Classic APMS contractors can use to contact NHS Pensions for general enquiries:

nhsbsa.pensionemployers@nhs.net - **this should be used for staff queries**

nhsbsa.practitioners@nhs.net - **this should be used for GP queries**

For queries surrounding the application and joiner for process please contact the Scheme Access Team at nhsbsa.schemeaccess@nhs.net

NHS Pensions address is:

NHS Pensions
PO Box 2269
Bolton
BL6 9JS

Telephone numbers:

Employer helpline: general enquiries 0300 3301 353

Open 8.00am to 6.00pm Monday to Friday

Member helpline: 0300 3301 346 or 0191 279 0571

Open 8.00am to 6.00pm Monday to Friday

Pensions Online: Technical enquiries 0870 011 7108

Frequently Asked Questions

Q. If we win any additional NHS Standard Contracts, what do we have to do?

A. As of 1 April 2016 any GMS/PMS/sPMS Providers who win an NHS Standard contract in addition to their ongoing GMS/ sPMS contract or PMS agreement will now not need to apply for Independent Provider (IP) status. These additional contracts will be absorbed into their ongoing GMS/PMS/sPMS Provider Employing Authority code. Please contact the Scheme Access Team on nhsbsa.schemeaccess@nhs.net to discuss which EA code will be applied for these contracts.

Q. We have salaried (non GP) staff who are already members of the NHS Pension Scheme at another Practice/surgery or company, can I use the same EA code for pension purposes?

A. No. Each Practice/surgery must apply to be an Employing Authority and a new record must be set up for each individual member under the new EA code. If a person works at more than one location they must have more than one pensionable (part time) post set up. Creating one whole time pensionable post is in breach of the Regulations.

Q. We have used the services of a freelance GP locum on a long term basis, what are their NHS Pension Scheme rights and who pays their employer contributions?

A. If a Practice/surgery uses a freelance GP locum on a short term temporary (deputising) basis they are a GP Locum in NHS pension terms. The GP Locum must complete pension forms GP Locum A and GP Locum B if they wish to pension their work which must not be more than 10 weeks old from the first day of working. The Practice/surgery pays the 14.38% employer contributions.

Q. If the structure (i.e. constitution) of the GMS/PMS/sPMS Provider changes, such as new Shareholders, do we need to notify NHS Pensions?

A. Yes. Whilst you may still be recognised as a GMS/PMS/sPMS Provider by the commissioner it may affect your status as an Employing Authority under the statutory NHS Pension Scheme Regulations.

Q. One of the partners/Shareholders is a GP Provider in two or more separate Practices/surgeries or company, do they need to complete separate annual certificates?

A. Yes. GPs must pension all their NHS GP income, therefore GP Providers must complete a separate certificate for each Practice/surgery/contract even if owned by the same organisation. For example if the GP is a Provider at six Practices/surgeries they must complete six certificates.

Q. One of the Shareholders is not a GP, how does this affect their NHS pension?

A. A non GP Shareholder is known as a non GP Provider. They are afforded whole time Officer NHS Pension Scheme status regardless of the hours they work. If they are a non GP Provider in more than one Practice/surgery/contract (or have any other NHS posts) they must decide which contract is to be their NHS pensionable post, they can only

pension one. This situation may occur when a limited company runs many Practices/surgeries.

Q. How do I record a Practice staff member working at more than one Classic APMS contractor, GMS or PMS Provider?

A. A unique pension record must be created in respect of every Practice staff NHS Pension Scheme member. If a person works at more than one Practice/surgery they must have more than one pensionable (part time) post set up. Creating one whole time pensionable post under a host Practice/surgery is in breach of the Regulations.

Q. Am I responsible for GPs and non GP Providers payments and records?

A. No. The rule is that PCSE or the LHB in Wales is the NHS Pension Scheme Employing Authority for all types of GPs and for non GP Providers. This includes Salaried GPs employed by an APMS Practice/surgery.

A Practice/surgery must ensure that every GP (except freelance GP Locums) joins the NHS Pension Scheme unless they proactively opt out by liaising with PCSE or the LHB.

The employer and (tiered) employee contributions are normally top sliced on account from each Practice/surgery/contract or company budget by NHS England, the DCCG or the LHB. The tiered rate for all GPs and non GP Providers is based on their total pensionable income in the current year if they are members of the 1995/2008 Scheme. If they are members of the 2015 Scheme then their tiered rate is based on annualised pay figures.

Q. A GP Locum has worked at my Practice for a continuous period of six months or more what form do I complete?

A. A fee based GP working on a long term basis (i.e. six months or more) is regarded as a Type 2 medical Practitioner not a GP locum under the NHS Pension Scheme Regulations, and the Practice must treat them as such. This means that you will have to complete an estimate of pensionable pay form to enable PCSE or the LHB to top slice pension contributions.

Q. We are a GMS/PMS/sPMS Provider and are planning on merging with another, can I keep my EA code?

A. For more information on mergers please see the merger guide which can be found on our website.