

Purpose

The GP Solo form should be completed by NHS General Practitioners in Scotland, for NHS work that does not fall within the GP's normal GMS/Section 17c contract obligations.

This form must not be used where pensionable income is paid to the practice or direct to the GP where it has already had pension contributions deducted (i.e. on an NHS payroll)

Part 1 – To be completed by the GP

GMC Number	<input type="text"/>	SB Number	<input type="text"/>													
Surname	<input type="text"/>	Other Name	<input type="text"/>													
Date of Birth	<input type="text"/>	Gender	Male <input type="checkbox"/> Female <input type="checkbox"/>													
Address	<input type="text"/>	Host EA	<input type="text"/>													
	<input type="text"/>	N. I. Number	<input type="text"/>													
Post Code	<input type="text"/>	Contact e-Mail	<input type="text"/>													
Period the payment relates to	<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>-</td><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td> </tr> </table>			D	D	M	M	Y	Y	-	D	D	M	M	Y	Y
D	D	M	M	Y	Y	-	D	D	M	M	Y	Y				

	£	Box No
NHS earnings, excluding NHS pension scheme employer contributions paid to the GP		A
Professional expenses relevant to earnings in Box A		B
NHS Pensionable pay (Box A – Box B)		C
NHS Pension Scheme employee contributions (9.5% of Box C)		D
Additional Contributions for Added Years (_____ % of Box C)		E
Total Employee Contributions (Box D + Box E)		F

Part 2 - To be completed by Practitioner Services

NHS Pension Scheme employer contributions (20.9% of Box C)	£	G
Total NHS Pension Scheme Contributions (Box F + Box G)	£	H

Note: Please submit your GP Solo form to the appropriate Practitioner Services regional office address determined from your Host Employing Authority (EA) to arrive no later than the 7th of the month following the period to which this form relates.

Please ensure you have provided a contact e-mail address as cheques are no longer accepted and we will be in touch to advise you of the Worldpay payment arrangements in due course.

Declaration

I confirm that my pensionable pay for the period stated is that shown in Box C, and that I enclose the total employee contributions (Box F).
 I declare that no one else shall pension this income that I am registered on the Medical Performers List and I am eligible to join the NHS Pension Scheme.
 I declare that all the information on this form is correct, that I have not undertaken this work under a commercial agreement and have not recorded this work separately as a pensionable GP locum.

Signature _____ Date _____

Please scan & return the completed form to Practitioner Services: nss.locumcontributions@nhs.scot

FOR PRACTITIONER SERVICES USE ONLY												
Pending Remittance	<input type="checkbox"/>	Completed	<input type="checkbox"/>	PS Ref No	S	M	L	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

GP Solo Form – Completion Guidance Notes

These instructions are for the completion of form GP Solo by NHS General Practitioners in Scotland, for NHS work that does not fall within the GP's normal GMS/Section 17c contract obligations.

This form must not be used where pensionable income is paid to the practice or direct to the GP where it has already had pension contributions deducted (i.e. on an NHS payroll).

GPs and NHS Boards **must not** use this form to record work undertaken under a formal contract of employment. NHS Boards who formally employ a GP under a contract of employment, must forward a form NSR01 to the Scottish Public Pensions Agency; such GPs are classed as Assistant Practitioners for NHSPS purposes.

Only payments made to GPs for NHS work can be entered on this form. GP work undertaken under a commercial arrangement cannot count towards NHS pension scheme membership.

Work undertaken as a GP locum **must not** be recorded on this form. GP Locum work must be recorded on Forms A & B as per current instructions.

The use of the GP Solo form should be limited to the circumstances where the NHS Board has held on to the 20.9% contributions but has paid to the contractor an amount from which the contractor has yet to account for the personal 9.5% contributions (and any added years contributions).

NOTES:**➤ GP's NHS Board**

This is the NHS Board the GP is contracted to for the pensionable income stated in Box A. Please note a different form is required for each NHS Board income is earned from.

➤ The Payment Period and Contributions

One GP Solo form is sufficient for each year, but the relevant period must be clearly stated in Part 1 (i.e. Oct 2019 to March 2020 or 1 April 2019 to 31 March 2020). Contributions calculated on the form will thus be for the whole year.

➤ GP's Pensionable Pay (Box C)

If paid under a contract for services arrangement, the pensionable pay stated in Box C includes NHSPS employee contributions but must not include expenses or NHS Pension Scheme employer contributions.

If paid to a GP working under a contract of employment for an OOH provider, pensionable pay is before tax, National Insurance contributions and NHSPS employee contributions have been deducted, but excludes expenses or NHS Pension Scheme employer contributions.

➤ GP buying Added Years (Box E)

GPs must show the percentage used to calculate added years in the space provided.

➤ Action on completion of form

GPs should forward the form to Practitioner Services. Please ensure you have provided a contact e-mail address as cheques are no longer accepted and we will be in touch to advise you of the Worldpay payment arrangements in due course.

Practitioner Services will calculate the employer's scheme contributions, use this information in finalising the pension contribution on the Annual Certificate of Pensionable Profits and will obtain payment of employer's contributions from the NHS Board for onward payment to SPPA.

Practitioner Services will conduct enquiries with NHS Boards to confirm the liability for employer's contributions. Practitioner Services may have to alter pension records and/or take further action if errors are identified.