

Purpose

GP Form A is a certificate of GP Locum NHS employment. GP Locums will need it to support a claim to Contractor Finance for membership of the NHS superannuation scheme. If a GP Locum is a member of the NHS Superannuation Scheme they must superannuate all GP type earnings.

PART 1: Notes for GP Locums

To claim NHS superannuation scheme membership for GP Locum NHS work, please complete Part 1 of GP Form A and send it with your monthly invoice to the employing practice.

A GP Principal and Salaried GP cannot pension income earned as a GP Locum in their own practice, using this Form. A GP Principal should include this on their Annual Certificate (GAC) for the appropriate financial year and must record such income there in Box. 4 Salaried GPs should have such income recorded by their Practice through the Practice Payroll.

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.

Dates you work

You can only enter NHS work for the current financial year, i.e. 1st April – 31st March. If you work every day of the month you are invoicing, please enter the first and last day of the calendar month, e.g. from 01/04/20nn to 30/04/20nn. 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 17/04/20nn to 02/05/20nn.

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, eg from 01/04/20nn to 14/04/20nn and from 20/04/20nn to 23/04/20nn.

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 GP Form A for your records.

PART 2: Notes for Practice authorised signatories

When you employ a GP Locum who is registered on the supplementary list of your NHS Board they can claim NHS superannuation scheme membership if their work for you is NHS work.

If the GP Locum wants to make a claim for NHS scheme membership with your NHS Board you will have to certify the dates and gross earnings for their NHS work at Part 2 of GP 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

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

If the GP Locum does NHS and private work you can only certify dates and gross earnings for the NHS work. A GP Principal and Salaried GP cannot pension income earned as a GP Locum in their own practice, using GP Form A.

If you need any help completing GP Form A please e-mail Contractor Finance.

Please scan & return the completed form to Contractor Finance: nss.locumcontributions@nhs.scot