



Primary Care Support England



GP Pensions

# A Practice Manager Guide to Pension Contributions

Version V1.0 - 29th June 2022

**NHS**

England

Primary Care Support England

# Introduction

This guide is designed to support GP Practices in the administration of the NHS pensions scheme for their GPs. In particular, you will find support in how to resolve a number of contributions queries to prevent potentially large or unexpected deductions.

There are a number of reasons that can impact the amount of pension contributions being deducted. This guide will walk you through some of the key reasons for changes in contributions and what you need to do to ensure the contributions are correctly deducted. The key impacts to pension contributions are:

- Performers not being attached to the correct practice under the Performers List process
- PCSE not holding the GP's NHS Pension Scheme number
- Estimates not being submitted, updated or being vastly different to the actuals
- Incorrect tier rates
- Type 1 and Type 2 end of year reconciliation meaning large deductions are required

To access the processes in this guide, the User Administrator at your practice needs to assign you the following roles to your PCSE Online account:

- GPP - Joiners & Leavers
- GPP - Practice Estimates & Salary Change
- GPP - Statements
- PL Practice Manager



# Contents

If there is a specific section in this guide that you would like to see, please **click** one of the icons below to be taken straight to that section.

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## Section 1

# Deducting Pension Contributions

- Why are contributions not being deducted for a GP?
- Why are contributions being deducted for a GP who is no longer at my practice?
- Why are pension contributions not being deducted for a GP? NHS Pension Scheme number (SD Number)



# Why are contributions not being deducted for a GP?

In order for pension contributions to be deducted correctly from your practice, a GP performer needs to be assigned to your practice on the Performers List. If the GP doesn't show on your estimates form this could suggest they are not attached to your practice.

As a performer joins a practice, they are required to complete a Performer Management employment change on the Performer List in PCSE Online. You should check that the GP has completed this in order for you to be able to submit estimates and collect pension contributions. Click on the Existing Performers icon (right) to access the guide:

[Existing Performers - Primary Care Support England](#)

Once submitted the performer will be assigned to the practice but as 'proposed'. This status will remain until the employment change is approved by the person at the practice who has the role 'PL Practice Manager' and where required the Commissioner.

If you do not have a PL Practice manager please contact [pcse.user-registration@nhs.net](mailto:pcse.user-registration@nhs.net) and we will be happy to advise you and set up an administrator at your practice. Once you have the access you can then approve the change. Click on the practice managers icon (right) to access further guidance:

[Practice Managers - Primary Care Support England](#)

Once the employment change is approved, the Joiner form can be completed by a person at the practice with the appropriate role. This can only be back dated to the beginning of the tax year. Any contributions required in the tax year will automatically be deducted in the next payment run. A request will need to be raised with PCSE for any contributions that need to be deducted prior to the 1st April. Click on the Joiners and Leavers icon (right) to access further guidance:

[Joiners and Leavers - Primary Care Support England](#)

## Guide Actions

When you are done, click on the **Next Page** > Icon to move onto the next page in this section of the guide.



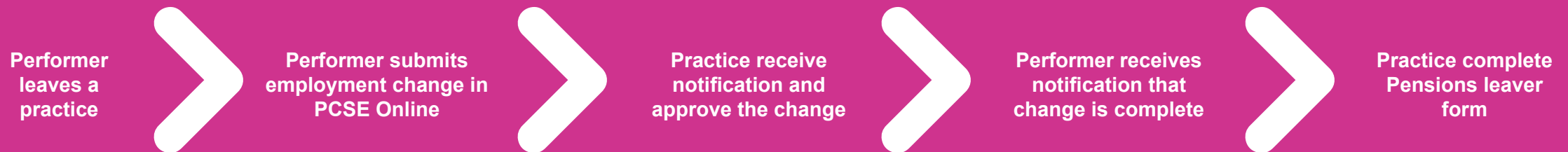
# Why are contributions being deducted for a GP who is no longer at my practice?

If a GP leaves your practice and you do not complete a leaver form, contributions will continue to be deducted from your practice.

To avoid any financial detriment to the practice you should complete the leaver form when a GP leaves your practice to cease contributions. This can be done in advance of the GP leaving your practice, as soon as you know the date they will be leaving. Following completion of the leaver form any pension contributions incorrectly deducted in the financial year will be automatically refunded and future payments ceased in the next payment run. Click on the joiners and leavers icon (right) for a step by step guide to removing a GP from your practice.

[Joiners and Leavers - Primary Care Support England](#)

This simple diagram shows how the process flows for a leaver:



Please be aware processing a leaver doesn't opt the GP out of the pension scheme but just prevents further contributions being deducted from your practice.

If a GP does want to opt out of the pension scheme an opt out can be completed. Click on the Opt out icon (right) to access further guidance:

[Opt Out of the Pension Scheme - Primary Care Support England](#)

## Guide Actions

When you are done, click on the **Next Page** >Icon to move onto the next page in this section of the guide.



# Why are pension contributions not being deducted for a GP?

## NHS Pension Scheme number (SD Number)

If you have checked and the GP is aligned to your practice on the performer list we may not have their SD number. The first thing to check is if we hold their SD Number in PCSE online, you can do this by searching the GPs GMC number on contributions statement screen. When the record returns if there is no data in the SD number field then the GP has not been migrated onto the system.

In some cases PCSE and NHSE do not hold the GPs SD number, without the SD number, contributions wouldn't have been deducted. There are only a small population now of GPs who are impacted by this.

To correct this you will need to contact us and provide the following details:

- GMC number
- DOB
- Scheme name.
- GP's full name
- SD Number

You can contact us by either of the following methods:

**Contact us - Primary Care Support England**  
Click the link to send us a form



**Phone: 0333 014 2884**  
The Customer Support Centre is open from 8:00-17:00, Monday to Friday for all services.

### Guide Actions

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## Section 2

# Incorrect Pension Contributions

- Why are pension contribution deductions incorrect? Incorrect and out of date Estimates
- Why are pension contributions being deducted incorrectly for a GP? Incorrect Tier rates





# Why are pension contribution deductions incorrect? Incorrect and out of date Estimates

Pension contributions are deducted based on the information provided to PCSE on the practice estimate form. If any information is incorrect or not up to date, this could result in too much or too little being deducted. To ensure the contributions are deducted correctly it is extremely important to:

- **Ensure an accurate estimate is submitted every year by the deadline of 1st March,**
- **If a salary change takes place this needs to be updated on PCSE online**
- **Ensure that you check tier rates have been correctly reflected in the estimates form.**

All the above will impact the amount of deductions being taken for a GP from a practice. You can check that the details are correct by clicking the estimates tab on PCSE online. Click on the Estimate icon (right) to access further guidance:

[Estimate - Primary Care Support England](#)

Every GP Practice, PMS Contractor, and 'classic' APMS Contractor (that is an Employing Authority) must submit this form to PCSE by 1 March every year. It is important to be as accurate as possible when completing Estimates in order to avoid large adjustments at year end. If an estimates form is not received by PCSE, pension contributions will be deducted as per the previous year and this could result in incorrect contributions being taken.

## GP Performers

Within PCSE Online, GP Performers who work for a GP Practice can now submit details of their own estimated earnings and any changes in their salary throughout the year. This will help to ensure that the correct pensions contributions are being taken from the Practice each month, and avoid large adjustments at the end of the financial year. Information provide via PCSE Online will be automatically added to the main Practice Estimate form, making the overall administration easier for the practice.

Any updates to estimates will be reflected in the next available payment run.

## Guide Actions

When you are done, click on the **Next Page** >Icon to move onto the next page in this section of the guide.



# Why are pension contributions being deducted incorrectly for a GP?

## Incorrect Tier rates

If the GP doesn't have the correct tier rate in PCSE online, the contributions will be incorrect and this could mean that contributions will be over or underpaid. The tier rates are:

### Contribution rates before tax relief (gross)

Tier	Full time pensionable pay used to determine contribution rate	Contribution rate (before tax relief) (gross) from scheme year 1 April 2015 to 31 March 2022
1	Up to £15,431.99	5%
2	Up to £15,432.00 to £21,477.99	5.6%
3	Up to £21,478.00 to £226,823.99	7.1%
4	Up to £26,824.00 to £47,845.99	9.3%
5	Up to £47,846.00 to £70,630.99	12.5%
6	Up to £70,631.00 to £111,376.99	13.5%
7	Up to £111,377.00 and over	14.5%

### Guide Actions

When you are done, click on the **Next Page** > Icon to move onto the next page in this section of the guide.

The tier rate can be amended by submitting a new estimate form using the estimates guide. If a new estimate isn't submitted PCSE will make the required corrections following receipt of the GPs Type 1/Type 2 end of year certificate.

Please be aware this could result in large adjustment being made when certificate are reconciled under the end of year process.



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## Section 3

# Additional Pension Deductions

- Why have additional deductions been taken for a GP? Type 1 and Type 2  
End Of Year adjustments



# Why have additional deductions been taken for a GP?

## Type 1 and Type 2 End Of Year adjustments

The purpose of the end of year certificate is to calculate:

- **A provider's pensionable NHS earnings**
- **The level at which pension contributions need to be paid, and**
- **The contributions due**

PCSE will use this information to reconcile payments received against the certificate and arrange to correct any under or over payments from the previous financial year. You may see deductions or credits on your statement following the reconciliation of estimated pension contributions v's the actual pension contributions required.

It is extremely important that certificates are submitted each year to avoid adjustments being needed for multiple years which could be substantial. These payments can only be taken in one lump sum and currently cannot be spread across a number of months.

Submitting an annual certificate is a simple process in PCSE online. Click on the Support icon (right) to access further guidance:

**Support - Primary Care Support England**

Any adjustments made as part of end of year processing can be seen on your statement. Check the code aligned to the adjustment:

- **PRYEOP – Previous year employee contributions at a PMS practice**
- **PRYEEG – Previous year employee contributions at a GMS practice**
- **PRYERP – Previous year employer contributions at a PMS practice**
- **PRYERG – Previous year employer contributions at GMS practice**
- **PRYAVP – Previous year AVC contributions at PMS practice**
- **PRYAVG – Previous year AVC contributions at GMS practice**

For current year deductions it will show the GMC and the GP name.

You can review the GP's certificate on the relevant listing screen on PCSE online to understand the reason for the deduction or credit.



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## Section 4

# Performer Updating Their Personal Details

- How a Performer submits an employment change
- Practice approving the change



# How a Performer submits an employment change

Whenever a Performer has a change in employment, they are required to update the Performers List in PCSE Online.

## Updating the Performers List allows:

- Pension contributions to be taken from the monthly practice payment
- Prescriber codes to be updated
- The Performer to be included on the annual practice estimate

The Performer logs in to PCSE Online with their own unique username and password and updates their own details.

Once updated, the practice they are about to join will receive a notification telling them they need to log into PCSE Online and approve a change.

**Please note:** Any changes made will show as **Proposed** until approved by the joining practice.

## Guide Actions

Click on the **magnifying glass icon** to see more information. When you are done, click on the **Next Page** >Icon to move onto the next page in this section of the guide.

The screenshot shows the PCSE Online Performer Home Page. The page has a dark blue header with the NHS England logo and navigation links for Home, Performers List, and Help. The main content area is titled 'PCSE Online Performer Home Page' and features a sidebar menu with options: Home, Personal Details, Employment Details (highlighted), Local Office Details, Performer Type, and Withdrawal From Performer List. The main content area is titled 'Change of Employment' and contains a section for 'PERFORMER EMPLOYMENT DETAILS'. Under this section, there is a table for 'Current employment details' with the following data:

Practice	Practice Address	Level of Commitment	Principal/Balanced	Prescriber Number	Action
England Medical Practice 3	5 north street, alberta, AL3 4EB	60	Principal		Edit

Below the table, there is a question: 'ARE YOU STARTING AT A NEW PRACTICE?' with radio button options for 'Yes' and 'No'. An 'Add Practice' button is located at the bottom right of the page.





## Practice approving the change

Once a Performer has submitted a change of practice or role, users at the practice with the **PL Practice Manager** role will receive a notification.

Log into PCSE Online, click Performers List and review all practice changes. Click **Review Practice Change**, scroll to the bottom of the page and click **Accept** or **Reject**.

Once the change is approved, the GP Pension joiner form can be completed by a user at the practice with the **GPP - Joiners & Leavers** role.

Index Number	Performer Name	Role	Change Description	Status	Date	Action
CAS-39600- R4JDK0	Test Twentythree	Principal	Retirement / Resignation Request - Practice	Pending	25/08/2021	<a href="#">Review Practice change</a>
CAS-39676- JSH4Z3	John Jovi	Principal	Change Practice (Joining Practice)	Pending	24/08/2021	<a href="#">Review Practice change</a>
CAS-39675- JSH4Z3	John Jovi	Principal	Change Practice (Joining Practice)	Pending	24/08/2021	<a href="#">Review Practice change</a>
CAS-39600- P5N9E0	Test Twentyx	Selected	Change Practice (Joining Practice)	Pending	25/08/2021	<a href="#">Review Practice change</a>
CAS-39610- X1H1K2	Test Eight	Selected	Change Practice (Joining Practice)	Pending	18/08/2021	<a href="#">Review Practice change</a>

Displaying 1-5 of 5 items.

Navigation: < 1 >

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**PRACTICE NAME :** England Medical Practice 3  
**PRINCIPAL SALARIED :** Principal  
**PERFORMER NAME :** Test Twentythree  
**LEVEL OF COMMITMENT :** HD  
**END DATE :**

### Guide Actions

When you are done, click on the **Next Page** > Icon to move onto the next page in this section of the guide.





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## Section 5

# Completing a GP Pensions Joiner/Leaver Form

- [Completing a GP Pensions joiner form](#)
- [Completing a GP Pensions leaver form](#)
- [Viewing previous practice GP practice leavers and joiners](#)



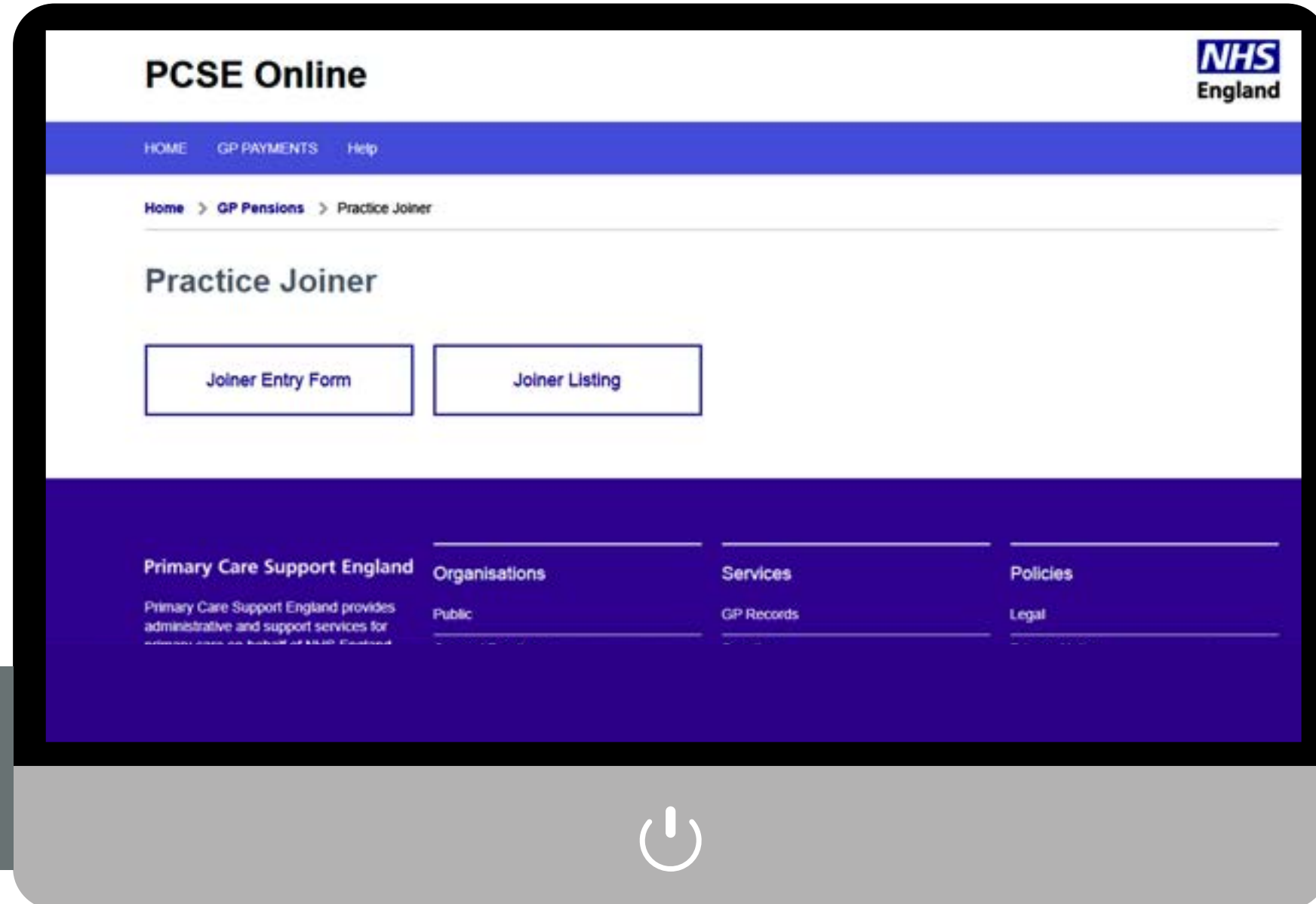


# Completing a GP Pensions joiner form

To process a practice joiner, first you need to:

- [Log in to PCSE Online](#)
- [Click on GP Pensions and Payments](#)
- [Click Pensions](#)
- [Click on Practice Joiner](#)
- [You will now be on the practice joiners screen.](#)

Click on the magnifying glass icons to see more information then click the next icon.



## Guide Actions

Click on the **magnifying glass icon** to see more information. When you are done, click on the **Next Page** > Icon to move onto the next page in this section of the guide.



# Completing a GP Pensions joiner form

Now you are in the joiners form. Click on the magnifying glass icons to see the next steps, then click **Next**.

The screenshot shows the 'PCSE Online' interface for NHS England. The page title is 'Joiner Entry Form'. The breadcrumb trail is 'Home > GP Pensions > Practice Joiner > Joiner Entry Form'. There are three input fields at the top: 'Practice Name : GP Management Tool', 'Application Reference Number :', and 'Date : 13/08/2021'. Below these is the 'Joiner Type' section with radio buttons for 'GP' (selected) and 'Non Gp'. A large text input field contains the instruction 'Type Either Pension Scheme Membership Number, GMC Code (If Appropriate), NI Number, FirstName OR Surname'. At the bottom, there are four input fields: 'Name' (with placeholder 'Title.First Name + Middle Name + Surname'), 'GMC Number' (with placeholder 'GMC Number'), 'NHS Pension Scheme Membership Number', and 'NI Number'. The NHS England logo is in the top right corner. A 'Please read the Guidance Notes' link is also present.

## Guide Actions

Click on the **magnifying glass icon** to see more information. When you are done, click on the **Next Page** > Icon to move onto the next page in this section of the guide.





# Completing a GP Pensions joiner form

Click on the magnifying glass icons to see the next steps, then click Next.

Note that completion of this form does not replace the requirement for members who are GP performers to update their details on the National Performer List via the relevant NPL form(s)  
All fields must be filled in; if no income relevant enter "0".

**Joining Date**

**Income Type**  
 Partnered (Type 1)  Salaried (Type 2)

**Select Tier Rate**

For the purposes of estimate pension contribution calculations, please enter the following information (which will update the practice estimate)

Enter estimated salary NHS pensionable income : **Salary Income**

N.B. If the joining individual wishes to opt-out of the NHS Pension Scheme this form should not be completed. The individual should complete the Opt-Out SD502 form and submit via that screen on PCSE Online.  
If the member has any active additional voluntary contribution contracts they should review their details in the Voluntary Contribution Listing to confirm that they are happy with the current details.

**Declaration**  
I confirm that the detail given above is accurate and agreed between the applicant and the Practice and that I have the authority to agree to the necessary deductions being made from the Practice Payment.

**Date**

## Guide Actions

Click on the **magnifying glass icon** to see more information. When you are done, click on the **Next Page icon** to move onto the next page in this section of the guide.



# Completing a GP Pensions joiner form

The joiners/leavers contributions will only backdate within the current financial year through PCSE online.

Click on the magnifying glass icons to see the next steps, then click **Next**.

The screenshot shows a web form for completing a GP Pensions joiner form. It includes the following sections:

- Joining Date:** A text input field with the placeholder 'dd/mm/yyyy' and a calendar icon.
- Income Type:** Two radio button options: 'Partnered (Type 1)' and 'Salaried (Type 2)'. The 'Salaried (Type 2)' option is selected.
- Select Tier Rate:** A dropdown menu with a '%' symbol.
- Salary Income:** A section with the text 'Enter estimated salary NHS pensionable income :'. To the right is a text input field with a blue 'Enter Amount' button.
- Disclaimer:** A pink highlighted box containing the text: 'N.B. If the joining individual wishes to opt-out of the NHS Pension Scheme this form should not be completed. The individual should complete the Opt-Out SD502 form and submit via that screen on PCSE Online. If the member has any active additional voluntary contribution contracts they should review their details in the Voluntary Contribution Listing to confirm that they are happy with the current details.'
- Declaration:** A section with the text: 'I confirm that the detail given above is accurate and agreed between the applicant and the Practice and that I have the authority to agree to the necessary deductions being made from the Practice Payment.'
- Date:** A text input field with the placeholder 'dd/mm/yyyy', a calendar icon, and a checkbox labeled 'Tick to Confirm'.

## Guide Actions

Click on the **magnifying glass icon** to see more information. When you are done, click on the **Next Page** icon to move onto the next page in this section of the guide.





# Completing a GP Pensions joiner form

Click on the magnifying glass icons to see the next steps, then click **Next**.

The screenshot shows a web form titled "Select Tier Rate" with a dropdown menu currently set to "%". Below this is a text prompt: "For the purposes of estimate pension contribution calculations, please enter the following information (which will update the practice estimate)". A large input field is labeled "Enter estimated salary NHS pensionable income :" and has a "Salary Income" label above it. To the right of this field is a button labeled "Enter Amount". A red warning box contains the following text: "N.B. If the joining individual wishes to opt-out of the NHS Pension Scheme this form should not be completed. The individual should complete the Opt-Out SD502 form and submit via that screen on PCSE Online. If the member has any active additional voluntary contribution contracts they should review their details in the Voluntary Contribution Listing to confirm that they are happy with the current details." Below the warning box is a "Declaration" section with the text: "I confirm that the detail given above is accurate and agreed between the applicant and the Practice and that I have the authority to agree to the necessary deductions being made from the Practice Payment." Underneath is a "Date" field with a placeholder "dd/mm/yyyy", a calendar icon, and a checkbox labeled "Tick to Confirm". At the bottom of the form are four buttons: "Cancel", "Save for Later", "Print", and "Submit".

## Guide Actions

Click on the **magnifying glass icon** to see more information. When you are done, click on the **Next Page** icon to move onto the next page in this section of the guide.





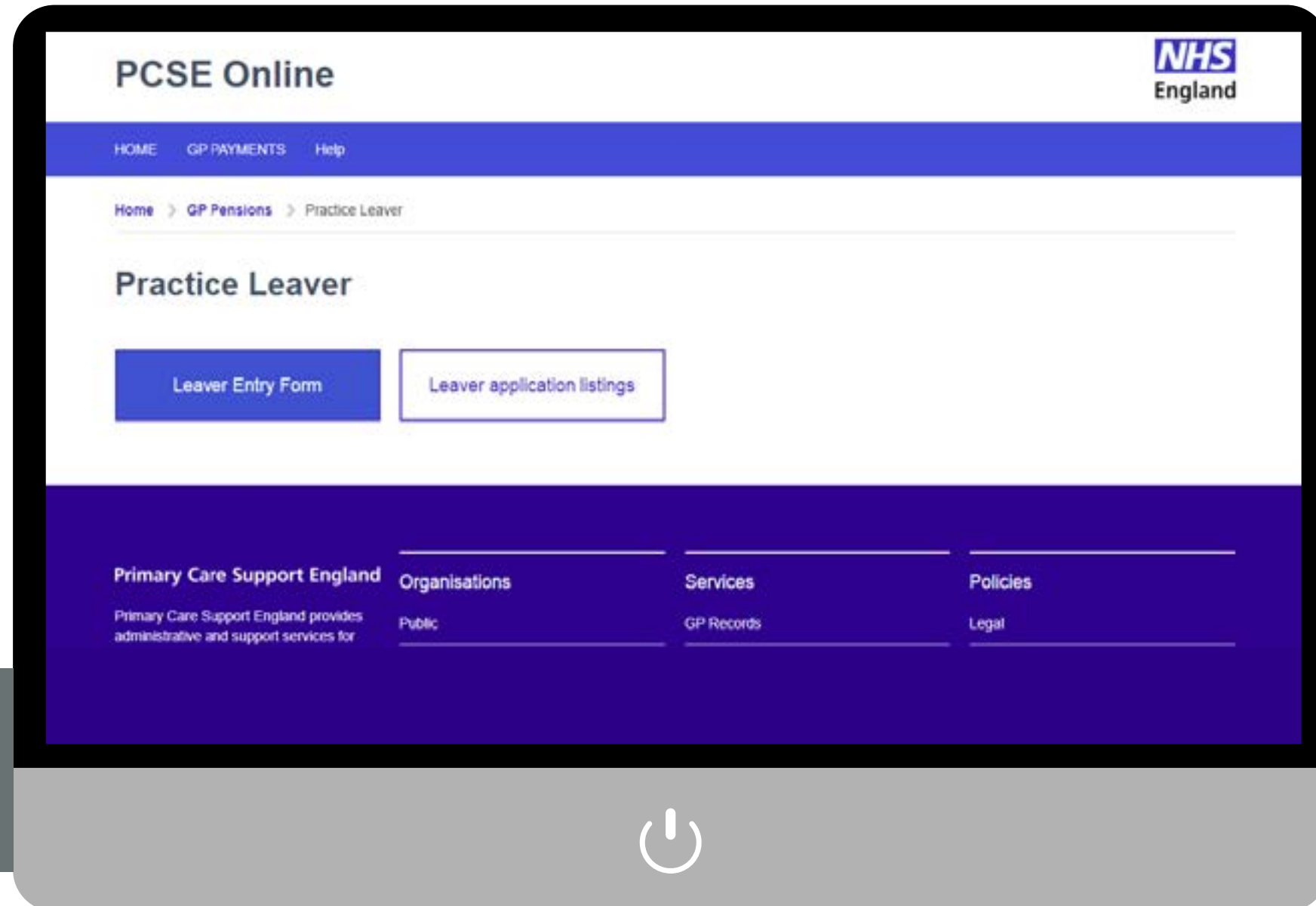
# Completing a GP Pensions leaver form

To process a practice leaver, first you need to:

- [Log in to PCSE Online](#)
- [Click on GP Pensions and Payments](#)
- [Click Pensions](#)
- [Click on Practice Leaver](#)

You will now be on the practice leavers screen.

Click on the magnifying glass icons to see more information then click the **next** icon.



## Guide Actions

Click on the **magnifying glass icon** to see more information. When you are done, click on the **Next Page** icon to move onto the next page in this section of the guide.



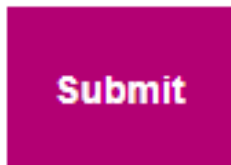


# Completing a GP Pensions leaver form

Enter the name or GMC number of the Performer who is leaving, as well as their intended leave date.

Once you have entered the leaver's details, read the declaration and tick to confirm

When ready, click the **Submit** button.



The pension contributions for the Performer will stop from the following calendar month and will be automatically back dated to their leave date, where the leave date is within the current financial year.

## Guide Actions

When you are done, click on the **Next Page** icon to move onto the next page in this section of the guide.

The screenshot shows a web form titled "Leaver Entry Form" with a breadcrumb trail: Home > GP Pensions > Practice Leaver > Leaver entry form. The form includes a "Practice Name" field with "The Heron Medical Practice", an "Application Reference Number" field, and a "Date" field with "16/07/2020". There is a "Please read the Guidance Notes" link with a "Guidance Notes" button. Below these are two dropdown menus: "Select / Type the name of applicant" with "DR Jones (GMC12345)" and "Intended Leaving Date" with "30/07/2020". A "Declaration" section contains the text "I Confirm that the detail given above is accurate and agreed between the employee and the practice." and a "Date" field with "16/07/2020" and a "Tick to Confirm" checkbox. At the bottom are "Cancel", "Print", and "Submit" buttons.





# Viewing previous practice GP practice leavers and joiners

To view previous practice leavers and joiners:

- Log in to PCSE Online
- Click on GP Pensions and Payments
- Click Pensions
- Click on Practice Joiner or Practice leaver

Which ever screen you go into, you see a listing option. Click either one of these to be taken to the screen shown.

Click on the magnifying glass icon to see more information.

Home > GP Pensions > Practice Leaver > Employee / Partner Activities Listing

## Employee / Partner Activities Listing

Practice Name:  Date:

Leaving Start Date:

Leaving End Date:

Submission Date From:

Submission Date To:

Joining Leaving Opt-out

Leaver Name	GMC Number	NHS Pension Scheme Membership Number	Submission Date	Leaving Date	View Activity
No records could be found					

Showing 0 to 0 of 0 entries

## Guide Actions

Click on the **magnifying glass icon** to see more information. When you are done, click on the **Next Page** icon to move onto the next page in this section of the guide.







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## Section 6

# Further Support

- Step-by-step clicks
- Further Support and Customer Feedback



# Step-by-step clicks

This is a summary of the steps you need to process a practice joiner and leaver. If you would like to see these processes in more detail, choose one of the links in contents page to be taken straight into that section.

## The overall joiner process

1. Performer joins practice
2. Performer submits employment change in PCSE Online
3. Practice receive notification and approve the change
4. Performer receives notification that change is complete
5. Practice complete Pensions joiner form

## Process a practice joiner

1. Log in
2. Pensions
3. Practice Joiner
4. Joiner Entry Form
5. Enter the Performers name/GMC number
6. Enter the date they are joining
7. Choose the joiner type
8. Choose whether they are a salaried or GP partner
9. Enter their estimated figures
10. Tick the declaration
11. Submit

## Process a practice leaver

1. Log in
2. Pensions
3. Practice Leaver
4. Leaver Entry Form
5. Select the Performer who is leaving from the drop down
6. Enter the date they are leaving
7. Tick the declaration
8. Submit

## Guide Actions

When you are done, click on the **Next Page** > Icon to move onto the next page in this section of the guide.



## Primary Care Support England

Your feedback helps us to make things better.

How satisfied are you with this interactive guide for managing practice leavers and joiners?

Very Satisfied

Satisfied

Dissatisfied

Very Dissatisfied

# Contact Us

For further support and information, please visit our website:



## PCSE Website

[www.pcse.england.nhs.uk](http://www.pcse.england.nhs.uk)

To visit PCSE Online:

## PCSE Online

For queries relating to a particular service, please use our:



## Online Enquiries Form

<https://pcse.england.nhs.uk/contact-us/>

Or alternatively, you can call our:



## Customer Support Centre

0333 014 2884



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