

# Red Flag Update

Important updates for GP practices

## TOP TIPS & GUIDANCE FOR ADMINISTERING SALARIED GP & GP PARTNER PENSIONS

Rowleys Medical Team's brief overview of practice and GP responsibilities for Administering GP Pensions, how it works and links to further sources of information.

### 1. GP JOINERS

#### GP responsibility

When GPs (salaried & partner) join the Performers List they will be given access to PCSE. They will need to log into their account and link themselves to the practice. Further information can be found here:

[PCSE Existing Performers](#)

#### Practice responsibility

Once the GP has linked themselves to the practice they have to be accepted in PCSE. Usually the 'Main PCSE user' in the practice will get an email with a link to the website to complete the action but further information can be found here:

[PCSE Leavers and Joiners](#)

The practice will need to have an estimate of the GPs' earnings from the practice for the rest of the financial year and to add the correct contribution tier rate.

Once submitted, this will trigger the pension deductions from the GMS statement.

### 2. ROUTINE MANAGEMENT

#### Practice responsibility

Every month the practice should check the GMS statement to confirm that the pension deductions are being taken and are in line with expectations. If any unexpectedly stop or start, contact PCSE straight away.

### 3. ANNUAL REQUIREMENTS

GPs (salaried & partner) pay pension contributions on the basis of estimated earnings submitted on the 'Estimate of Pensionable Profits/Pay form. Once a year GPs have to submit a certificate setting out their actual earnings and the pension contributions are adjusted based on this in an end of year adjustment (EOY) via the GMS statement.

GPs must submit a Type 1 (partners) Certificate of Earnings or Type 2 (salaried) Medical Practitioner Self Assessment, by 28th February for the previous financial year.

GPs also need to submit their estimate of earnings for the coming year, PCSE have not yet released the form or submission date for the 2023-24 estimates.

If a salaried GP's estimate moves them into a different contribution tier the practice will need to update this in the payroll system.

### 4. GP LEAVERS

#### GP responsibility

GPs (salaried & partner) need to notify PCSE if they leave by logging in and updating their employment information in PCSE.

#### Practice responsibility

When they have done this, the practice will then have an action in PCSE to approve them leaving.

Once this has been completed pension deductions should cease.

#### What Can Go Wrong?

Overall the process has been hugely simplified in recent years through the use of online submissions, however things do still go wrong.

### TOP TIPS

- Make sure GPs log in to PCSE and update their joining / leaving status
- Be clear who is submitting estimates of earnings and certificates; the GP or the Practice Manager?
- Make sure the deductions of employees' pension from salaried GPs via the payroll, matches the deductions made on the GMS statement.

For further information, some helpful links:

- [NHS Pension guide](#)
- [PCSE support hub](#)
- [NHS members hub](#)

For further information or the above or to arrange a consultation, please contact:

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