

GP Pensions

Type 1 Annual Certificate

Version V2.0 - 29th June 2022



Primary Care Support England

Introduction

GP Pensions administration is now managed through PCSE Online.

You can now complete and submit your Type 1 annual certificate form in PCSE online. Creating an easier and more efficient way to declare your annual income and contributions.

The purpose of the certificate is to calculate:

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



We 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. PCSE will process certificates submitted by the deadline of the 30th April.

It is important to remember to keep your Performer List professional details up to date as any discrepancies can cause unnecessary delays in the processing of your NHS Pension scheme details. Click [here](#) to view our support guide for managing your performer details through PCSE Online.

Also, if you need to search for a practice ODS code whilst filling out your Type 1 form, you can visit the **NHS Digital ODS Portal** by clicking the link [here](#).

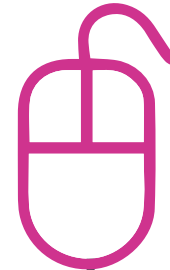
For further support with filling out your Type 1 form, you can find a video demo [here](#) which will give you an insight into searching for and adding a practice to your Type 1 form.

To use this guide, your user administrator needs to ensure you have been set up in PCSE Online with at least one of the following roles:

- **GPP - GP Principal**
- **GPP - GP Accountant**

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.



Page 1 - Pension Scheme Member Details



Pages 2 – 9 Recording my income and contributions



Page 10 – Additional Information



Pages 11 – 14 Other Declarations



Where can I see my historic Type 1 forms submitted through PCSE Online?



Step-by-step clicks



Further Support





Page 1 - Pension Scheme Member Details

Before you can complete a Type 1 annual certificate, first you need to:

- Log in to PCSE Online
- Click GP Pensions and Payments
- Choose Pensions
- Click Annual Certificate
- Click Annual Certificate

You will now be on the **Pension Scheme Member Details** page of the Type 1 form.

You can click on the magnifying glass icons to see more information if required. When you're ready to move on click Next.

GP (and non GP) Providers Annual Certificate of Pensionable Profits

Please read the Guidance Notes [Guidance Notes](#)

Pensionable pay relating to the NHS Pension Scheme year ended 31 March.
To be completed by all GMS, PMS, SPMS and APMS GP (and non-GP) providers who are partners or 'single-handers'

Not to be completed where the practice is a limited company, or by any salaried GPs. Salaried GPs to complete the self-assessment (not Annual Certificate). Solely Solo GPs to not complete a Year End Certificate as it's not intended for them.

Pension Scheme Member Details

Select Pension Scheme Member

Type Either Pension Scheme Membership Number, GMC Code (if Appropriate), NI Number, FirstName OR Suman

First Name (A) Last Name (A)

NI Number (C) NHSPS Membership Number

Practice Name

Select Practice

OR

Search for a practice

Search By Practice Code/Practice Name

Financial Year

Hide Navigation Menu

- 1 - Pension Scheme Member Details
- 2 - Total Annual Income
- 3 - Expenses and Pensionable Profit
- 4 - Non-NHS Expenses Alternative
- 5 - Non-NHS Expenses Extended
- 6 - Employee Contributions 1
- 7 - Employee Contributions 2
- 8 - NHSPS Contributions 1995/ 2008
- 9 - NHSPS Contributions 2015
- 10 - Additional Information
- 11 - Declaration 1995 / 2008





Page 1 - Pension Scheme Member Details

You can click on the magnifying glass icons to see more information if required. When you're ready to move on click **Next**.

The screenshot shows a web form for entering pension scheme member details. On the left is a navigation menu with five items: '10 - Additional Information' (highlighted), '11 - Declaration 1995 / 2008', '12 - Declaration 2015', '13 - SOLO Declaration 1995/2008', and '14 - SOLO Declaration 2015'. The main form area contains several sections:

- Financial Year:** A dropdown menu labeled 'Select Financial Year'.
- Practice ID:** A text input field labeled 'Practice ID' with a magnifying glass icon and '(D)'.
- Contract Type (GMS, PMS, SPMS, APMS):** A dropdown menu labeled 'Select Contract Type'.
- Employing Authority Code:** A text input field labeled 'Employing Authority Code' with a magnifying glass icon and '(D)'.
- Host (PCSE or LHB):** A dropdown menu labeled 'Please select' with a magnifying glass icon and '(E)'.
- Practice Accounts Year End:** A date input field labeled 'dd/mm/yyyy' with a calendar icon and '(F)'.
- GP Private Fee (Self Employed) Accounts year end when private fees are not fed through practice accounts:** A date input field labeled 'dd/mm/yyyy' with a calendar icon and '(G)'.
- Commencement Date if practice started in current year:** A date input field with a magnifying glass icon and '(H)'.
- If you have retired from the scheme during current financial year, please enter your date of retirement, including 24 hour retirement. Also use this box to include the date of leaving one practice, but not retiring:** A date input field labeled 'dd/mm/yyyy' with a calendar icon and '(I)'.
- Tick if earnings cap applies to your added years purchase:** A checkbox labeled 'Earning Cap Applies' with a magnifying glass icon and '(J)'.
- Tick this box if figures in this certificate are from a provisional tax return:** A checkbox.

At the bottom center of the screen is a power button icon.



Page 1 - Pension Scheme Member Details

You can click on the magnifying glass icons to see more information if required..

Once you have entered all of the relevant information, click **Save and Next** to move on in the form.

Save and Next

The screenshot shows a web form for entering pension scheme member details. It includes several input fields with magnifying glass icons for search, and checkboxes for various options. The form is displayed on a computer monitor.

adminyyyyy (P)

GP Private Fee (Self Employed) Accounts year end when private fees are not fed through practice accounts

adminyyyyy (Q)

Commencement Date if practice started in current year

(R)

If you have retired from the scheme during current financial year, please enter your date of retirement, including 24 hour retirement. Also use this box to include the date of leaving one practice, but not retiring.

adminyyyyy (S)

Tick if earnings cap applies to your added years purchase

Earning Cap Applies (T)

Tick this box if figures in this certificate are from a provisional tax return

Figures from Provisional Tax Return (K)

2015 NHS Pension Scheme

Entered 2015 NHS Pension Scheme (L)

Cancel Save for Later Print **Save & Next**



Pages 2 – 9 Recording my income and contributions

Now that you have progressed past your **Pension Scheme Member Details**, you can now begin to work your way through the form recording your income from various different sources and logging the contributions that you have made to your NHS pension scheme.

You can click on the magnifying glass icons to see more information if required. When you're ready to move on click **Next**.

☰ Hide Navigation Menu

- 1 - Pension Scheme Member Details ✓
- 2 - Total Annual Income
- 3 - Expenses and Pensionable Profit
- 4 - Non-NHS Expenses Alternative
- 5 - Non-NHS Expenses Extended
- 6 - Employee Contributions 1
- 7 - Employee Contributions 2
- 8 - NHSPS Contributions 1995/ 2008
- 9 - NHSPS Contributions 2015
- 10 - Additional Information
- 11 - Declaration 1995 / 2008
- 12 - Declaration 2015
- 13 - SOLO Declaration 1995/2008

GP Share/ GP Non Share of Total NHS/ Non NHS Income

Calculation of GP share or non-GP share of total NHS income and non-NHS income for the expenses ratio:

Step 1 Specify your GP or Non GP share of income declared in boxes 3.29 & 3.50 of the full practice partnership tax return of your medical practice, adjusted for tax purpose(i.e. reflects your share of boxes 3.29 & 3.50 minus your share of box 3.71)	<input style="width: 100%;" type="text" value="1,234.00"/> (1)
Step 2 Add your self employed income declared in boxes 15 & 16 of the self employed(full) pages of your tax return , in respect of medical related work , adjusted for tax purposes(i.e reflects boxes 15 plus 16 minus 62), use boxes 9 and 10 adjusted for tax purposes where income is below ? 62,000 on the 'short' pages	+ <input style="width: 100%;" type="text" value="123.00"/> (2)
Step 3 Add your medical related employed income reflected in box1 of the employment pages of your tax return	+ <input style="width: 100%;" type="text" value="123.00"/> (3)
Step 4 Add your medical related employed income, before expenses, declared elsewhere on your tax return, adjusted for tax purposes	+ <input style="width: 100%;" type="text" value="123.00"/> (4)



Pages 2 – 9 Recording my income and contributions

You can click on the magnifying glass icons to see more information if required. When you're ready to move on click **Next**.

Step 3 State the amount of income included in box 3 above relating to non NHS income	+	<input type="text" value="123.00"/>	(9)
Step 4 State the amount of income included in box 4 above relating to non NHS income	+	<input type="text" value="123.00"/>	(10)
Step 5 Deduct your income included above in boxes 7, 8, 9 and 10 pensioned separately	-	<input type="text" value="1.00"/>	(11)
This is your total non-NHS income for the purposes of the income ratio	=	<input type="text" value="491.00"/>	(12)

Calculation of non-NHS Income: Total medical income ratio

Total non-NHS Income	<input type="text" value="491.00"/>	=	<input type="text" value="0.31"/>	(13)
Total NHS and non-NHS Income	<input type="text" value="1,602.00"/>			

Previous
Save for Later
Print
Save & Next



Page 10 – Additional Information

Once you have completed pages 1 – 9, you will come to the **Additional Information page**.

You will use this section to provide any additional information and calculations to support your annual certificate submission.

You can click on the magnifying glass icons to see more information if required. When you're ready to move on click **Next**.

The screenshot shows the 'PCSE Online' interface. At the top right is the NHS England logo. A navigation bar contains 'HOME', 'GP PAYMENTS', and 'Help'. Below this is a breadcrumb trail: 'Home > GP Pensions > Annual Certificate > NHS Pension Scheme Annual Income Listing > Annual Certificate'. The main heading is 'GP (and non GP) Providers Annual Certificate of Pensionable Profits'. To the right of the heading is a link for 'Please read the Guidance Notes' with a 'Guidance Notes' button. Below the heading is a field for 'Selected Financial Year: 2019/20'. On the left is a 'Hide Navigation Menu' sidebar with a list of sections: '1 - Pension Scheme Member Details ✓', '2 - Total Annual Income ✓', '3 - Expenses and Pensionable Profit ✓', '4 - Non-NHS Expenses Alternative ✓', '5 - Non-NHS Expenses Extended ✓', and '6 - Employee Contributions 1'. The main content area is titled 'Additional Information' and contains a text box with the label 'Text' and a character count '(107)'. Below the text box is a file upload area with a 'Choose Files' button, the text 'No file chosen', and an upload icon.





Page 10 – Additional Information

You can click on the magnifying glass icons to see more information if required.

Once ready, you will have the option at the bottom of the page to Submit the form. You can also Save for later and Print the form.

Save for Later

Print

Submit

The screenshot shows a web form interface for 'Page 10 - Additional Information'. On the left is a vertical navigation menu with 14 items, each with a magnifying glass icon. Item 10, 'Additional Information', is highlighted in blue. The main content area includes a text input field labeled 'Text' with a character count '(107)'. Below it is a file upload section with a 'Choose Files' button, 'No file chosen' text, and an upload icon. A table below the upload section has two columns: 'File Name' and 'Action'. It contains one row with 'Evidence.docx' and a 'Delete' button. Below the table is a declaration text: 'I confirm that information provided on this Certificate is correct, is consistent with my HMRC tax return, my declared NHS pensionable pay does not include non-NHS (i.e. private) income, and that I shall pay all contributions due. I have been given delegated authority from the relevant GP / Non GP Partner to complete this form on their behalf.' Below the declaration is a 'Declaration Date' field with the value '10/09/2020' and a 'Tick to Confirm' checkbox which is checked. At the bottom of the form are four buttons: 'Previous', 'Save for Later', 'Print', and 'Submit'. The entire form is displayed on a monitor graphic with a power button icon at the bottom center.

3 - Expenses and Pensionable Profit ✓

4 - Non-NHS Expenses Alternative ✓

5 - Non-NHS Expenses Extended ✓

6 - Employee Contributions 1

7 - Employee Contributions 2 ✓

8 - NHSPS Contributions 1995/ 2008 ✓

9 - NHSPS Contributions 2015 ✓

10 - Additional Information

11 - Declaration 1995 / 2008

12 - Declaration 2015

13 - SOLO Declaration 1995/2008

14 - SOLO Declaration 2015

income etc.

Text (107)

Choose Files No file chosen

File Name	Action
Evidence.docx	Delete

I confirm that information provided on this Certificate is correct, is consistent with my HMRC tax return, my declared NHS pensionable pay does not include non-NHS (i.e. private) income, and that I shall pay all contributions due. I have been given delegated authority from the relevant GP / Non GP Partner to complete this form on their behalf.

Declaration Date

10/09/2020 Tick to Confirm

Previous Save for Later Print Submit

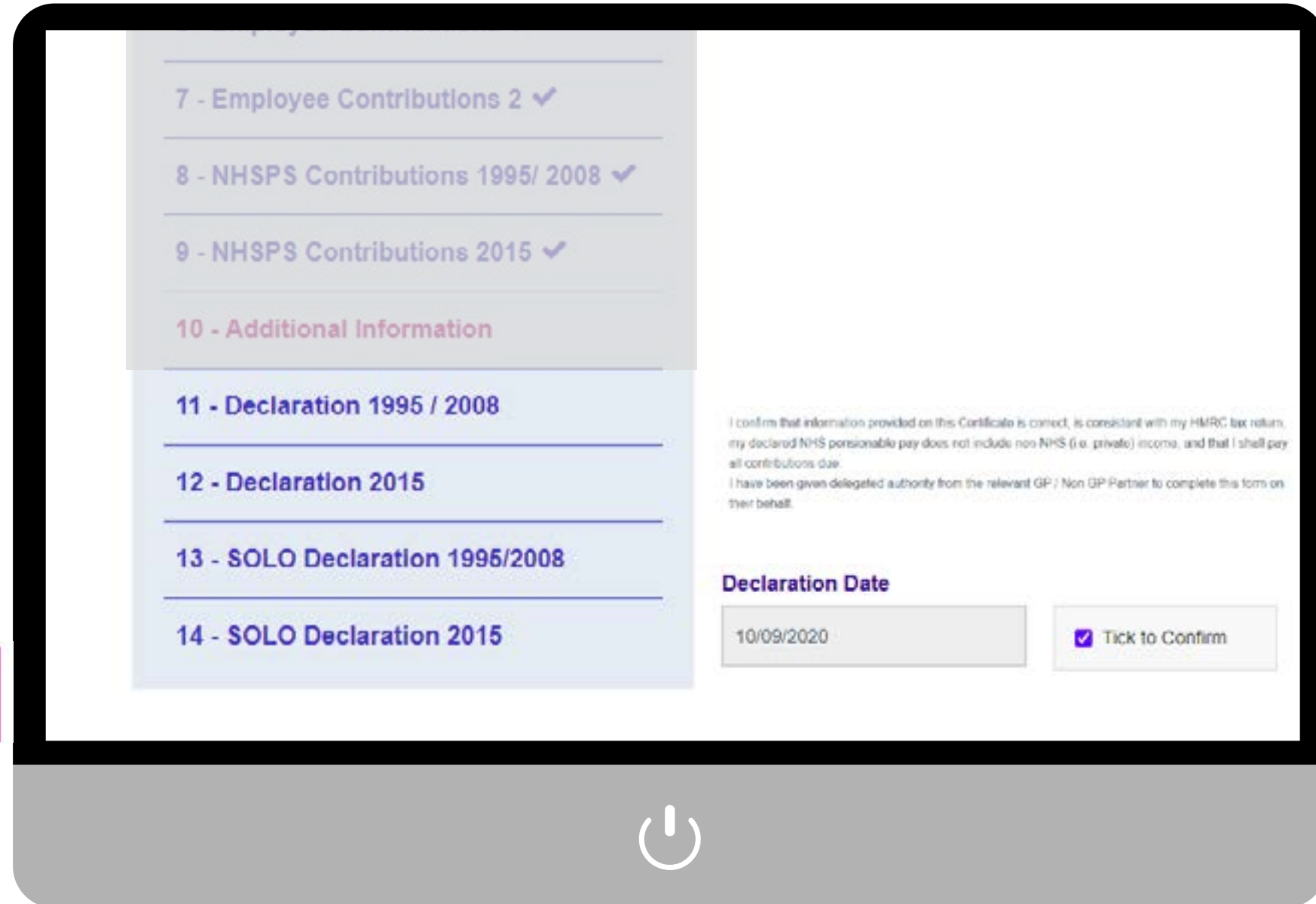


Pages 11 – 14 Other Declarations

Depending on your circumstances i.e. the type of work you have declared in the submission or which NHSPS you are a part of, you will be given the option for different declarations in the form.

You can click on the magnifying glass icons to see more information if required.

Once ready, you will have the option at the bottom of the page to Submit the form. You can also Save for later and Print the form.



Save for Later

Print

Submit



Where can I see my historic Type 1 forms submitted through PCSE Online?

If you want to view historic Type 1 Annual Certificates submitted through PCSE online.

- [Log in.](#)
- [Click on GP Pensions and Payments](#)
- [Click Pensions](#)
- [Click Annual Certificate](#)
- [Click Listing screen](#)

Click on the magnifying glass icon to see more

The screenshot displays the PCSE Online interface. At the top right is the NHS England logo. Below it is a navigation bar with links for HOME, GP Pensions and Payments, and Help. A breadcrumb trail reads: Home > GP Pensions > Annual Certificate > NHS Pension Scheme Annual Income Listing.

The search section includes three dropdown menus: 'NHSPS Number/GMC Code/GP Name' with a search icon, 'Form Type' set to 'Annual Certificate', and 'Approval Status' set to 'Please Select'. Below these are two date pickers for 'Submission Date From' and 'Submission Date To', both showing 'dd/mm/yyyy'. There are 'Close' and 'Search' buttons.

A table header is visible with columns: Form ID, NHSPS Member Name, Organisation Name, Submission Type, Submission Date, Declaration Status, Revert to Draft, and Action. The table body contains the message 'No records could be found' and 'Showing 0 to 0 of 0 entries'.



Step-by-step clicks

Each process been summarised below in a series of step by step quick clicks. If you would like to see these processes in more detail, return to the contents page and click on the relevant process.

Completing and submitting a Type 1 Annual Certificate

1. Log in to PCSE Online
2. Click GP Payments
3. Choose Pensions
4. Click Annual Certificate
5. Click Annual Certificate
6. Enter your GMC number to populate your personal and professional details
7. Enter your national insurance number and choose the relevant practice that you are registered against (if applicable)
8. Select the financial year that the annual certificate is relevant to
9. In the next few boxes, select the relevant dates if the sub-titles apply to you and your circumstances
10. Review the content and click Save and Next
11. Depending on the type of work you have carried out in this financial year, work your way through pages 2 to 9.

These pages are as follows:

- 2 - Total Annual Income
- 3 - Expenses and Pensionable Profit
- 4 - Non-NHS Expenses Alternative
- 5 - Non-NHS Expenses Extended
- 6 - Employee Contributions 1
- 7 - Employee Contributions 2
- 8 - NHSPS Contributions 1995/2008
- 9 - NHSPS Contributions 2015

1. Add your additional information on page 10
2. Tick the declaration box and submit
3. If applicable, read and tick the declarations between pages 11 - 14



Primary Care Support England

Your feedback helps us to make things better.

How satisfied are you with this interactive guide for Type 1 annual certificates?

Very Satisfied

Satisfied

Dissatisfied

Very Dissatisfied



Go back to the contents page

Contact Us

For further support and information, please visit our website:



PCSE Website

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