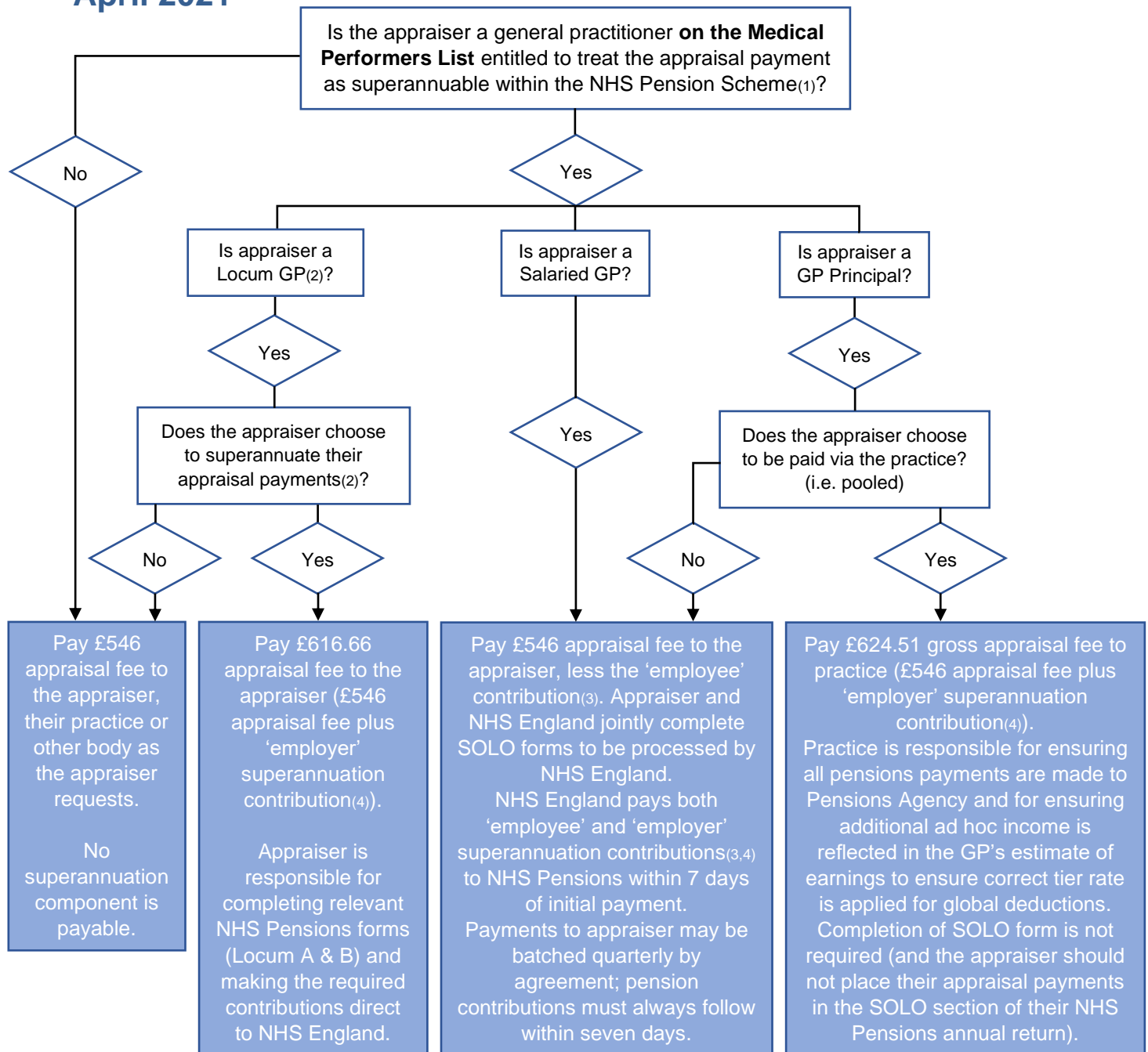


Appraiser remuneration and superannuation algorithm for independent contractor appraisers

April 2021



- The following doctors are not entitled to treat their appraisal payments as pensionable via the NHS Pension Scheme:
 - Appraisers who are not on the Medical performers list as general practitioners (GPs)
 - GPs in receipt of their NHS Pension who are not entitled to re-join the NHS Pension Scheme
 - GPs who have suspended pension payments for any reason
 - GPs who invoice through a limited company.
- A doctor who is classified as a Locum GP by NHS Pensions is permitted to choose whether or not to regard appraisal payments as pensionable within the NHS Pension Scheme.
- The employee tiered contribution rate declared on form SOLO must take account of the GP's global pensionable income in the relevant year. If at year end the rate applied was understated the GP must pay the arrears directly to NHS England. If the GP overpaid contributions, because the rate was too high, NHS England must refund them immediately.
- From 1 April 2019, the underlying NHS Pension Scheme 'employer' contribution increased to 20.68% (which includes the 0.08% admin levy) of the superannuable amount; however employers will continue to pay 14.38% in Scheme year 2021/22, with the balance of employer contribution being paid by NHSEI by other means. For principal GPs and salaried GPs this is 14.38% of £546 (£624.51); for locum GPs² this is 14.38% of 90% of £546 (£616.66), as a fixed 10% of locum fees is agreed to be set against expenses.

