

ANNEX A

GP Providers Superannuable Pay

A GP Partner, Single Handed GP, or GP shareholder is classed as a GP Provider for HPSS Superannuation Scheme purposes. Their HPSS Superannuable income is listed below and is subject to the payments being in respect of primary medical services, being paid directly to the GP (or Practice) by an approved HPSS Superannuation Scheme Employing Authority, and to the GP not being 'capped'.

Fee based payments (net of expenses) in respect of:

A GMS contract*
A PMS agreement
HPSS appraisal work
Certification services (medical certificates as listed in the GMS Contracts Regulations)
Collaborative services**
Commissioned services***
Educating medical students (or GPs) in a Practice
Enhanced services (direct, local, or national)
General Dental Services
General Ophthalmic Services
HPSS board and advisory work
HPSS dispensing services (i.e. personally administered pharmaceutical services)
HPSS GP Locum work****
HPSS Out Of Hours work (for a HSS Board/Trust or OOHP that is an Employing Authority)
Providing APMS (Alternative Provider of Medical Services)
Seniority payments

* Includes payments (net of expenses) in respect of additional services, essential services, the global sum, quality and outcome framework and dispensing.

** In accordance with section 26(4) of the 1977 Health Act and includes fees (net of expenses) paid directly by a HSS Board/Trust.

***This includes fees paid directly by a HSS Board/Trust to GPs with special interests (GPsWSI).

****GP Locum work must always be recorded on GP Locum forms A, B, C, or D which can be downloaded from the HPSS Superannuation Branch website. It must never be recorded on form SOLO or paid (as pooled superannuable income) into the Practice accounts.

Any HPSS profits that are 'drawn down' as dividends in 2005/06 are not superannuable. More information about the superannuable status of dividends from April 2006 will be provided soon.

Fees paid to a GP (or Practice) by a medical school or the police are not superannuable. Non-HPSS private fees (i.e. travel vaccination fees not funded by the HPSS) are not regarded as HPSS superannuable income.

Non GP Providers Superannuable Pay

A non GP Provider (i.e. Partner, Single-Hander, or shareholder who is not a GP) is classed as whole time Officer for HPSS Superannuation Scheme purposes. Their HPSS superannuable pay is their share of the GMS/APMS Practice HPSS profits less expenses. This will include superannuable income in respect of 'ad hoc' GP work that any GP Partners have elected to 'pool'.

Non GP Providers must 'pension' all of their HPSS Practice profits provided that they are not subject to the superannuable earnings cap.