

How GP Employments are Treated for Pension Purposes

Employment Type	Pension Scheme Status	Pension Scheme	Contributions & Tier
GP Partner in a Practice	Principal Practitioner	Practitioner Pension Scheme	Contribution tier is dependent on their total Practitioner Earnings and is calculated through the Annual Certificate
GP Partner in an OOH Provider on a sessional arrangement	Principal Practitioner	Practitioner Pension Scheme	Contribution tier is dependent on their total Practitioner Earnings and is calculated through the Annual Certificate (deducted at source)
GP Partner in an OOH Provider on a salaried contract	Assistant Practitioner	Practitioner Pension Scheme	Contribution tier is dependent on their total Practitioner Earnings and is calculated through the Annual Certificate (IPS) (deducted at source)
GP Partner who works as a locum in another GP Practice	Principal Practitioner	Practitioner Pension Scheme	Contribution tier is dependent on their total Practitioner Earnings and is calculated through Locum A&B Forms (IPS on Annual Certificate)
GP Partner employed as a trainer with NIMDTA	Principal Practitioner	Practitioner Pension Scheme	Contribution tier is dependent on their total Practitioner Earnings and is calculated through the Annual Certificate
GP Partner who carries out Prison Work (only if paid directly by HSC)	Principal Practitioner	Practitioner Pension Scheme	Contribution tier is dependent on their total Practitioner Earnings and is calculated through the Annual Certificate
GP Partner who has a Hospital Bed Post (Cottage Hospital Employment)	Principal Practitioner	Practitioner Pension Scheme	Contribution tier is dependent on their total Practitioner Earnings (Earnings are treated as IPS)
GP Partner who is a training co-ordinator/facilitator with NIMDTA	Officer	Officer Pension Scheme	Contribution tier is dependent on their WTE Earnings. (Limits on no of hours worked)
GP Partner who is a medical manager in an OOH Provider	Officer	Officer Pension Scheme	Contribution tier is dependent on their WTE Earnings. (Limits on no of hours worked)
GP Partner who has a Hospital employment	Officer	Officer Pension Scheme	Contribution tier is dependent on their WTE Earnings. (Limits on no of hours worked)

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GP Partner	<p>SUMDE (Supplement for Undergraduate Medical and Dental Education) is funding paid by the Department of Health Social Services & Public Safety (DHSSPS) to Trusts, General Medical Practitioners (GMPs) and General Dental Practitioners (GDPs) practices in Northern Ireland in recognition of the <u>additional costs</u> associated with teaching medical and dental students during the five years of the undergraduate curriculum and <u>not a payment for teaching</u>.</p> <p>This income should be included in the annual certificate, however, it would be up to the practice, in collaboration with their accountants, to determine the split of income, and any expenditure which might have been incurred, properly apportioned to each GP within the Practice.</p>		
Salaried GP in a GP Practice	Assistant Practitioner	Practitioner Pension Scheme	Dependant on their total Practitioner Earnings
Salaried GP in an OOH Provider on a sessional arrangement	Assistant Practitioner	Practitioner Pension Scheme	Dependant on their total Practitioner Earnings
Salaried GP in an OOH Provider on a salaried contract	Assistant Practitioner	Practitioner Pension Scheme	Dependant on their total Practitioner Earnings
Salaried GP who works as a locum in another GP Practice	Locum Practitioner	Practitioner Pension Scheme	Dependant on their total Practitioner Earnings
Salaried GP who works as a medical manager in an OOH Provider	Officer	Officer Pension Scheme	Contribution tier is dependent on their WTE Earnings. (Limits on no of hours worked)
Salaried GP who has a Hospital employment	Officer	Officer Pension Scheme	Contribution tier is dependent on their WTE Earnings. (Limits on no of hours worked)
Locum GP in a GP Practice	Locum	Practitioner Pension Scheme	Dependant on their total Practitioner Earnings
Locum GP who works in a GP Practice and an OOH Provider on a sessional basis.	Locum	Practitioner Pension Scheme	Dependant on their total Practitioner Earnings
Locum GP who in a GP Practice and an OOH Provider on a salaried basis.	Assistant Practitioner	Practitioner Pension Scheme	Dependant on their total Practitioner Earnings

Locum GP who works solely for an OOH Provider on a sessional basis.	Assistant Practitioner	Practitioner Pension Scheme	Dependant on their total Practitioner Earnings
Locum GP who works in a GP Practice on a regular basis	Assistant Practitioner	Practitioner Pension Scheme	Dependant on their total Practitioner Earnings
Locum GP who works in a Hospital Employment	Officer	Officer Pension Scheme	Contribution tier is dependent on their WTE Earnings. (Limits on no of hours worked)