## **How GP Employments are Treated for Pension Purposes**

Employment Type	Pension	Pension Scheme	Contributions & Tier
	Scheme Status		
GP Partner in a	Principal	Practitioner	Contribution tier is dependent
Practice	Practitioner	Pension Scheme	on their total Practitioner
			Earnings and is calculated
			through the Annual Certificate
GP Partner in an OOH	Principal	Practitioner	Contribution tier is dependent
Provider on a	Practitioner	Pension Scheme	on their total Practitioner
sessional			Earnings and is calculated
arrangement			through the Annual Certificate
			(deducted at source)
GP Partner in an OOH	Assistant	Practitioner	Contribution tier is dependent
Provider on a salaried	Practitioner	Pension Scheme	on their total Practitioner
contract			Earnings and is calculated
			through the Annual Certificate
			(IPS) (deducted at source)
GP Partner who	Principal	Practitioner	Contribution tier is dependent
works as a locum in	Practitioner	Pension Scheme	on their total Practitioner
another GP Practice			Earnings and is calculated
			through Locum A&B Forms (IPS
			on Annual Certificate)
GP Partner	Principal	Practitioner	Contribution tier is dependent
employed as a	Practitioner	Pension Scheme	on their total Practitioner
trainer with			Earnings and is calculated
NIMDTA			through the Annual Certificate
GP Partner who	Principal	Practitioner	Contribution tier is dependent
carries out Prison	Practitioner	Pension Scheme	on their total Practitioner
Work (only if paid			Earnings and is calculated
directly by HSC)			through the Annual Certificate
GP Partner who has	Principal	Practitioner	Contribution tier is dependent
a Hospital Bed Post	Practitioner	Pension Scheme	on their total Practitioner
(Cottage Hospital			Earnings (Earnings are treated
Employment)	0.00	0.00	as IPS)
GP Partner who is a	Officer	Officer Pension	Contribution tier is dependent
training co-		Scheme	on their WTE Earnings.
ordinator/facilitator			(Limits on no of hours worked)
with NIMDTA	Office :	Officer Description	Combuilbustions tions in describes
GP Partner who is a	Officer	Officer Pension	Contribution tier is dependent
medical manager in		Scheme	on their WTE Earnings.
an OOH Provider	O(C)	Off.	(Limits on no of hours worked)
GP Partner who has	Officer	Officer Pension	Contribution tier is dependent
a Hospital		Scheme	on their WTE Earnings.
employment			(Limits on no of hours worked)

GP Partner SUMDE (Supplement for Undergraduate Medical and Dental Education	Scheme Status   SUMDE (Supplement for Undergraduate Medical and Dental Education) is					
funding paid by the Department of Health Social Services & Public Sa	,					
(DHSSPS) to Trusts, General Medical Practitioners (GMPs) and Gener	-					
Dental Practitioners (GDPs) practices in Northern Ireland in recogniti	, , ,					
	the <u>additional costs</u> associated with teaching medical and dental students					
during the five years of the undergraduate curriculum and not a pay	during the five years of the undergraduate curriculum and <u>not a payment</u>					
<u>for teaching.</u>	<u> </u>					
	This income should be included in the annual certificate, however, it					
	would be up to the practice, in collaboration with their accountants, to					
been incurred, properly apportioned to each GP within the Practice.	determine the split of income, and any expenditure which might have					
Salaried GP in a GP Assistant Practitioner Dependant on their total						
Practice Practitioner Pension Scheme Practitioner Earnings						
Salaried GP in an Assistant Practitioner Dependant on their total						
OOH Provider on a Practitioner Pension Scheme Practitioner Earnings						
sessional Practitioner Pension Scheme Practitioner Earnings						
arrangement						
<u> </u>						
Salaried GP in anAssistantPractitionerDependant on their totalOOH Provider on aPractitionerPension SchemePractitioner Earnings						
salaried contract						
Salarieu Contract						
Salaried GP who Locum Practitioner Dependant on their total						
works as a locum in Practitioner Pension Scheme Practitioner Earnings						
another GP Practice						
Salaried GP who Officer Officer Pension Contribution tier is depend	lent					
works as a medical Scheme on their WTE Earnings.	Jent					
manager in an OOH (Limits on no of hours wor	ked)					
Provider	Reaj					
Salaried GP who Officer Officer Pension Contribution tier is depend	dent					
has a Hospital Scheme on their WTE Earnings.	20110					
employment (Limits on no of hours wor	ked)					
Locum GP in a GP Locum Practitioner Dependant on their total	,					
Practice Pension Scheme Practitioner Earnings						
Locum GP who Locum Practitioner Dependant on their total						
works in a GP Pension Scheme Practitioner Earnings						
Practice and an						
OOH Provider on a						
sessional basis.						
Locum GP who in a Assistant Practitioner Dependant on their total						
GP Practice and an Practitioner Pension Scheme Practitioner Earnings						
OOH Provider on a						
salaried basis.						

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