



HSC Pension Service

Provided by



Business Services Organisation

GP STAFF NEWSLETTER

Please note this newsletter is provided to practice managers, payroll administrators and finance managers responsible for administering the pension scheme rules to the practice staff within GP practices/federations. It is intended to advise and remind practices of procedures for this process and should not be given to the practice staff themselves.

The HSC Pension Service will distribute a relevant Member Newsletter that should be given to staff.

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HSC (P) 04-23/24

Mar 2024

1. Contribution Rates - Phase 2 Contribution Tiers

The DoH have acknowledged that as an agreement has not yet been met in implementing the 2023/24 AFC pay award, they are not in a position to have the new employee pension tiers in place from 1 April 2024 as they will include the uplift for the 2023/24 Agenda for Change (AFC) pay award in addition to an uplift for CPI from 01/04/2024 moving forward.

The DoH have however confirmed that their plan is still to implement the reduced tiers from 01/04/2024, but the legislation will be made later in the year 2024/25 with retrospective effect.

The DoH have also acknowledged that they are conscious that for administrative purposes it would be much easier, for GP practices in particular, to be calculating contributions from the updated figures from 1 April 2024.

As such the figures in the table below are the ones which are expected to be agreed.

It is important to note, that whilst it is most unlikely that any change will take place, these figures will not be finalised until the legislation is in place. You may therefore have to amend any revisions you have made to your payroll, if the AFC **pay award** is amended from what is expected.

As previously mentioned in the DoH consultation for the new HSC Pension Scheme contribution rates, the employer contributions will move to 23.2% from 01/04/2024. This increase of 0.7% is liable and due from 01/04/2024, and will be reflected in the new GP1 from April 2024. Any queries relating to the funding of the additional 0.7% should be directed to the Strategic Planning and Performance group (SPPG)

Please see the previously used tables

Table 1 – Original Phase 1 rates applied to Staff contributions from 01/04/2023

Table 2 – New thresholds effective 01/04/2023 after the 23/24 Pay Award is implemented.

Table 3 - New phase 2 tiers and thresholds after 23/24 pay award and CPI uplift.

1. Contribution Rates - Phase 2 Contribution Tiers

Table 1—Contribution Structure following 2022/23 AFC Pay Award applicable for year 2022/23

Tier	Pensionable earnings (based on actual salary)	Contribution rate (before tax re-
1	Up to £13,246	5.1%
2	£13,247 to £16,831	5.7%
3	£16,832 to £22,878	6.1%
4	£22,879 to £23,948	6.8%
5	£23,949 to £28,223	7.7%
6	£28,224 to £29,179	8.8%
7	£29,180 to £43,805	9.8%
8	£43,806 to £49,245	10.0
9	£49,246 to £56,163	11.6%
10	£56,164 to £72,030	12.5%
11	£72,031 and above	13.5%

Table 2—Contribution Structure following 2023/24 AFC Pay Award – applicable for year 2023/24

Tier	Pensionable earnings (based on actual salary)	Contribution rate (before tax re-
1	Up to £13,246	5.1%
2	£13,247 to £17,673	5.7%
3	£17,674 to £24,022	6.1%
4	£24,023 to £25,146	6.8%
5	£25,147 to £29,635	7.7%
6	£29,636 to £30,638	8.8%
7	£30,639 to £45,996	9.8%
8	£45,997 to £51,708	10%
9	£51,709 to £58,972	11.6%
10	£58,973 to £75,632	12.5%
11	£75,633 and above	13.5%

1. Contribution Rates - Phase 2 Contribution Tiers

Table 3 — Phase 2 Contribution Structure effective 01/04/2024 after introduction of legislation

Tier	Pensionable Earnings	Contribution rate from introduction of phase 2
1	Up to £13,259	5.2%
2	£13,260 to £26,831	6.5%
3	£26,832 to £32,691	8.3%
4	£32,692 to £49,078	9.8%
5	£49,079 to £62,924	10.7%
6	£62,925 and above	12.5%

2. GP55a - Annual Return 2023/24

The GP55a to finalise 23/24 year is due by 17th May. The team will complete checks on the submission and the information will be used to update member pension records in preparation for Annual Benefit Statements (ABS) 24. Further information about the progress of ABS24, will be provided in June 2024 Newsletter.

Points to note about your GP55a submission.

- You must complete additional information on the GP55a tab of your GP1 incorporating GP55a before submitting to HSC Pension Service. Please see separate correspondence sent by GP Team.
- You must submit your GP55a as a separate email from your GP1 submission, confirming the additional information above has been completed. If this step is not completed, your email will be returned and marked as non submission until the correct submission is received.
- You should check the practice checker page for any errors and aim to resolve before sending to HSC Pension Service.
- You should check that each months GP1 has no missing information.
- You may receive a query email from the HSC Pension Service GP admin team regarding your GP55a. Please reply to this email as soon as possible to avoid any issues.

3. GP1 incorporating GP55a 23/24 -

The GP1 incorporating GP55a 23/24 will be sent to all practices by the end of March/ start of April 2024.

As previously mentioned In the last newsletter, the new GP1 incorporating GP55a will request the part time hours each month for part time staff. This will bring the practices in line with the trusts and will pave the way for future planned changes to the GP1 process.

Please ensure that your payroll is capable of reporting the ACTUAL part time hours worked for members, simply entering the contracted hours is not accurate enough.



4. Payment on Account (POA) & SR1 2024/25

The Payment on Account (POA) and SR1 24/25 have recently been sent to practice accountants. Please continue to send these returns to gpcertificates@hscni.net

5. Important information relating to Applications for Consideration for Ill Health Retirement

Members can only be considered for “In Service Ill Health Retirement” if they meet the eligibility criteria set out in the Scheme Regulations.

This means that a member must be in HSC pensionable employment at the date HSC Pension Service makes the decision that the member has been accepted as meeting the criteria for either Tier 1 or Tier 2 Ill Health Retirement.

If a member’s contract of employment is terminated, prior to the assessment date for consideration for Ill Health Retirement, they cannot be assessed as an in service application which can have an impact on the criteria to be met and benefits payable. This is applicable to all scheme members including practice staff, GP’s and partners etc.

Please ensure all stakeholders responsible for employment/partnership contracts etc. are aware of the rules governing In Service Ill Health Retirement and review and amend your procedures if necessary. Please also ensure that all scheme members within your organisation, where termination of contracts is possible/likely as a result of ill health are informed in sufficient time of the rules and the timeframes relating to applications for consideration for In Service Ill Health Retirement.

6. Previous Focus On's

Previous Focus On for reference purposes

Application for Scheme retirement benefits (AW6) & T55a - COMPLETION – EMPLOYER'S RESPONSIBILITY

[GP-Staff-Newsletter-Q1-June-2021.pdf \(hscni.net\)](#)

Pensionable Pay including all deemed pay

[GP-Staff-Newsletter-Q2-2021.pdf \(hscni.net\)](#)

Scheme membership

[GP-Staff-Newsletter-Q3-2021-1.pdf \(hscni.net\)](#)

Updated J2

[GP-Staff-Newsletter-Q4-2022.pdf \(hscni.net\)](#)

Practice staff Forms - FAQ

[GP-Staff-Newsletter-Q2-Sep-2022.pdf \(hscni.net\)](#)

New Contribution tiers

[GP-Staff-Newsletter-Q3-2022.pdf \(hscni.net\)](#)

7. Contact Us

By writing to us at:-

HSC Pension Service

Waterside House

75 Duke Street

Londonderry

BT47 6FP

Via e- mail at:- hscpensions@hscni.net

By Telephone: 028 7131 9111 Option 3

10.00 am to 12.00pm / 2.00 pm to 4.00pm - Monday to Thursday

10.00 am to 12.00pm - Friday

If you have any suggestions for the newsletter or would like a particular topic covered in future publications please do not hesitate in contacting us by emailing: hscpensions@hscni.net

