



Type 2 certificates for salaried GPs



Salaried GPs must complete a Type 2 certificate by 28 February following the tax year end to which it relates. At Larking Gowen, we have a team of medical specialists available to help.”

A Type 2 medical practitioner is...

- A salaried GP employed by a GP practice, APMS contractor or by a Local Health Board.
- A long term self-employed GP who works for a GP practice, APMS contractor or Local Health Board for a period of, generally, six months or more.
- A GP who works solely on an employed or self-employed basis for an Out of Hours Provider that is not an NHS Trust/Foundation Trust.
- A GP who works for a CCG on a self-employed basis.
- A GP who does GPwSI work.

How we can help

Our approach is to provide you with a single point of contact; someone who knows about your tax affairs and can help you with any day-to-day queries.

Through specialist departments in personal taxation and an in-house technical taxation team you can be reassured that you'll receive the most up-to-date proactive advice.

As members of the Association of Specialist Medical Accountants (AISMA) we're aware of current issues affecting the NHS, such as the NHS Pension Scheme.



The practice

It's essential that a practice completes a year end reconciliation of their Salaried GPs' pensionable pay and tiered rates to make sure that their records are correct.

It will then be the practice's responsibility to inform PCSE of any inaccuracies and make sure that the correct tax relief has been given through payroll.

If you'd like to discuss anything covered here in more detail, or you'd like to speak with a member of our team about preparing your certificate(s), please contact a member of our medical team.

NHS pension records

The certificate is a mechanism for NHS Pensions to make sure that you've paid the correct pension contribution tier rate across all of your Practitioner roles. Officer roles are not taken into account.

It also ensures that your pension record details the correct and up-to-date information.

It's the responsibility of the GP to complete a Type 2 certificate by 28 February following the tax year end to which it relates.

Please note that a Type 2 certificate needs to be completed for each relevant position held.

It's essential to inform the practice manager at each of your employment posts of your other pensionable income at the earliest opportunity, so that this can be fed into the estimate of pensionable pay that the practice has to provide to Primary Care Services England (PCSE). This will mitigate any potential shortfalls or overpayments by having the correct tier applied to your salary.

Your tier rate is based on combined income from all pensionable sources such as salary, out of hours earnings pensioned using GP Solo forms and any locum income pensioned using locum A & B forms.

The employer practice should be notified of any overpayment or underpayment, which is calculated on the Type 2 certificate upon submission of the form. The practice should then make any appropriate adjustments to payroll and confirm their position with PCSE. We see a lot of incorrect certificates that have used the taxable pay figure in error. This means your pension will be understated.

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