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GMS

STATEMENT OF FINANCIAL ENTITLEMENTS

2026-27

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1. Introduction

1.1. Scottish Ministers, in exercise of the powers conferred by section 17M and 105(6) of the National Health Service (Scotland) Act 1978[1], and all other powers enabling them to do so, after consulting in accordance with section 17M(4) of the 1978 Act both with the bodies appearing to them to be representative of persons to whose remuneration these directions relate and with such other persons as they think appropriate, gives the directions set out in this Statement of Financial Entitlements ("SFE").

1.2. This SFE relates to the payments to be made by Health Boards to a contractor under a general medical services ("GMS") contract. It replaces the Statement of Financial Entitlements, signed on 11 February 2026 and is effective from 1 April 2026. Previous SFE's continue to have effect in relation to claims for payments that relate to the relevant financial years.

1.3. In these directions unless the context otherwise requires–

a) words or expressions used here and the 1978 Act bear the meaning they bear in the 1978 Act;

b) references to legislation (i.e. Acts and subordinate legislation) are to that legislation as amended, extended or applied, from time to time;

c) words importing the masculine gender include the feminine gender, and vice versa (words importing the neuter gender also include the masculine and feminine gender); and

d) words in the singular include the plural, and vice versa.

1.4. This SFE is divided into Parts, Sections, paragraphs, sub-paragraphs and heads. A Glossary of some of the words and expressions used in this SFE is provided in Annex A. Words and expressions defined in that Annex are generally highlighted by initial capital letters.

1.5. The directions given in this SFE apply to Scotland only. They were authorised to be given, and by an instrument in writing, on behalf of Scottish Ministers, by Susan Gallacher, a member of the Senior Civil Service, on 5 November 2026, and came into force with effect from 1 April 2026.

1.6. This SFE may be revised at any time, in certain circumstances with retrospective effect[2]. For the most up-to-date information, contact the Scottish Government, Primary Care Directorate, General Practice Policy Division, Area 1.ER, St Andrew's House, Regent Road, EDINBURGH, EH1 3DG.

[1] Section 17M was inserted by section 4 of the Primary Medical Services (Scotland) Act 2004.
[2] See section 17M(3)(e) of the NHS (Scotland) Act 1978

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Signed by authority of the Scottish Ministers



Susan Gallacher
Scottish Government, Primary Care Directorate: A member of the Senior Civil Service

Part 1 Global Sum and Income and Expenses Guarantee

2. Global Sum Payments

2.1. Global Sum Payments are a contribution towards the contractor's costs in delivering essential and additional services, including their staff costs. Although the Global Sum Payment is notionally an annual amount, it is to be revised quarterly and a proportion paid monthly.

Calculation of a contractor's first Initial Global Sum Monthly Payment.

2.2. At the start of each financial year – or, if a GMS contract starts after the start of the financial year, for the date on which the GMS contract takes effect – Health Boards must calculate for each contractor its first Initial Global Sum Monthly Payment ("Initial GSMP") value for the financial year. This calculation is to be made by first establishing the contractor's Contractor Registered Population (CRP)–

a) at the start of the financial year; or

b) if the contract takes effect after the start of the financial year, on the date on which the contract takes effect.

2.3. The Scottish Workload Formula, a summary of which is included in Annex B of this SFE, determines how the total Global Sum amount for Scotland is to be distributed to all practices in Scotland. Once the contractor's CRP has been established, this number is to be adjusted by the Scottish Workload Formula. The resulting figure is the contractor's Contractor Weighted Population for the Quarter. It is on the basis of the Contractor Weighted Population for the Quarter, relative to the Scotland-wide Weighted Population for the Quarter, that the practice is allocated its share of the Scotland-wide Global Sum, not including the sums allocated for Temporary Patients Adjustments. The Global Sum is now £924,537,429.

2.4. The practice Global Sum amount is calculated by taking the total Global Sum amount for Scotland (£942,537,429), subtracting the total sum allocated for Annual Temporary Patients Adjustments then multiplying by the practice's share of the overall Scotland-wide weighted population for the Quarter.

2.5. The resulting amount is then to be divided by twelve, and the resulting amount from that calculation with the addition of one twelfth of the

contractor's Temporary Patient Adjustment is the contractor's first Initial GSMP for the financial year.

Calculation of Adjusted Global Sum Monthly Payments.

2.6. If, where a first Initial GSMP for the financial year has been calculated, the relevant GMS contract stipulates that the contractor is not to provide one or more of the Additional Services listed in Table 1 - Adjusted Global Sum Monthly Payments in this paragraph, the Health Board is to calculate an Adjusted GSMP for that contractor as follows. If the contractor is not going to provide–

a) one of the Additional Services listed in Table 1 - Adjusted Global Sum Monthly Payments, the contractor's Adjusted GSMP will be its Initial GSMP reduced by the percentage listed opposite the service it is not going to provide in Table 1 - Adjusted Global Sum Monthly Payments;

b) more than one of the Additional Services listed in Table 1 - Adjusted Global Sum Monthly Payments, an amount is to be deducted in respect of each service it is not going to provide. The value of the deduction for each service is to be calculated by reducing the contractor's Initial GSMP by the percentage listed opposite that service in Table 1 - Adjusted Global Sum Monthly Payments, without any other deductions from the Initial GSMP first being taken into account. The total of all the deductions in respect of each service is then deducted from Initial GSMP to produce the Adjusted GSMP;

c) Where one of the Additional Services listed in Table 1 - Adjusted Global Sum Monthly Payments has transferred to Health Board delivery, contractors will no longer be providing that service but deductions should not be made to their Initial GSMP. This is to ensure income stability for practices as services transfer.

Table 1 - Adjusted Global Sum Monthly Payments

Additional Services	Percentage of Initial GSMP
Cervical Screening Services	0.84
Child Health Surveillance	0.54
Maternity Medical Services	1.61
Contraceptive Services	1.84

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First Payable Global Sum Monthly Payment.

2.7. Once the first value of a contractor's Initial GSMP, and where appropriate Adjusted GSMP have been calculated, the Health Board must determine the gross amount of the contractor's Payable GSMP. This is its Initial GSMP or, if it has one, its Adjusted GSMP. The net amount of a contractor's Payable GSMP, i.e. the amount actually to be paid each month, is the gross amount of its Payable GSMP minus any monthly deductions in respect of superannuation determined in accordance with Section 22 (see paragraph 22.6).

2.8. The Health Board must pay the contractor its Payable GSMP, thus calculated, monthly (until it is next revised). The Payable GSMP is to fall due on the last day of each month. However, if the contract took effect on a day other than the first day of a month, the contractor's Payable GSMP in respect of the first part-month of its contract is to be adjusted by the fraction produced by dividing–

a) the number of days during the month in which the contractor was under an obligation under its GMS contract to provide the Essential Services by;

b) the total number of days in that month.

Revision of Payable Global Sum Monthly Payments.

2.9. The amount of the contractor's Payable GSMP is thereafter to be reviewed–

a) at the start of each quarter;

b) if there are to be new Additional Services opt-outs (whether temporary or permanent);

c) if the contractor is to start or resume providing specific Additional Services that it has not been providing; or

d) if the amount specified in paragraph 2.3 is changed.

2.10. Whenever the Payable GSMP needs to be revised, the Health Board will first need to calculate a new Initial GSMP for the contractor (unless this cannot have changed). This is to be calculated in the same way as the contractor's first Initial GSMP (as outlined in paragraphs 2.3 and 2.4 above), but using the most recently established CRP of the contractor (the number is to be established quarterly).

2.11. Any deductions for Additional Services opt-outs are then to be calculated in the manner described in paragraph 2.6 If the contractor starts

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or resumes providing specific Additional Services under its GMS contract to patients to whom it is required to provide essential services, then any deduction that had been made in respect of those services will need to be reversed. The resulting amount (if there are to be any deductions in respect of Additional Services) is the contractor's new (or possibly first) Adjusted GSMP.

2.12. Once any new values of the contractor's Initial GSMP and Adjusted GSMP have been calculated, the Health Board must determine the gross amount of the contractor's new Payable GSMP. This is its (new) Initial GSMP or, if it has one, its (new or possibly first) Adjusted GSMP. The net amount of a contractor's Payable GSMP, i.e. the amount actually to be paid each month, is the gross amount of its Payable GSMP minus any monthly deductions in respect of superannuation determined in accordance with Section 22 (see paragraph 22.6).

2.13. Payment of the new Payable GSMP must (until it is next revised) be made monthly, and it is to fall due on the last day of each month. However, if a change is made to the Additional Services that a contractor is under an obligation to provide and that change takes effect on any day other than the first day of the month, the contractor's Payable GSMP for that month is to be adjusted accordingly. Its amount for that month is to be the total of–

a) the appropriate proportion of its previous Payable GSMP. This is to be calculated by multiplying its previous Payable GSMP by the fraction produced by dividing–

   i. the number of days in the month during which it was providing the level of services based upon which its previous Payable GSMP was calculated; by

   ii. the total number of days in the month; and

b) the appropriate proportion of its new Payable GSMP. This is to be calculated by multiplying its new Payable GSMP by the fraction produced by dividing–

   i. the number of days left in the month after the change to which the new Payable GSMP relates takes effect; by

   ii. the total number of days in the month.

2.14. Any overpayment of Payable GSMP in that month as a result of the Health Board paying the previous Payable GSMP before the new Payable GSMP has been calculated is to be deducted from the first payment in respect of a complete month of the new Payable GSMP. If there is an underpayment for the same reason, the shortfall is to be added to the first payment in respect of a complete month of the new Payable GSMP.

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Conditions attached to Payable Global Sum Monthly Payments.

2.15. Payable GSMPs, or any part thereof, are only payable if the contractor satisfies the following conditions–

a) the contractor must make available to the Health Board any information which the Health Board does not have but needs, and the contractor either has or could reasonably be expected to obtain, in order to calculate the contractor's Payable GSMP;

b) the contractor must make any returns required of it (whether computerised or otherwise) to Public Services Delivery Scotland (PSD Scotland), and do so promptly and fully;

c) the contractor must immediately notify the Health Board if for any reason it is not providing (albeit temporarily) any of the services it is under an obligation to provide under its GMS contract; and

d) all information supplied to the Health Board pursuant to or in accordance with this paragraph must be accurate.

2.16. If the contractor breaches any of these conditions, the Health Board may, in appropriate circumstances, withhold payment of any or any part of a Payable GSMP that is otherwise payable.

3. Income and Expenses Guarantee

3.1. The Income and Expenses Guarantee ("the guarantee") is based on the historic revenue of a practice under the General Medical Services Statement of Financial Entitlements 2017/18 for its Analogous Global Sum (AGS), and is essentially designed to protect those income levels.

3.2. Guarantee calculations are one-off calculations made in respect of contractors whose GMS contracts took effect on 1 April 2018, or in a case where a contractor entered into a GMS contract prior to 1 April 2018, that contract is treated as taking effect for payment purposes on 1 April 2018. The basis of a Guarantee calculation is the AGS from the financial year 2017/18 mentioned in paragraph 3.1.

Calculation of Analogous Global Sum.

3.3. The Analogous Global Sum was produced by calculating a practice's income based on the number of patients registered on the contractor's practice list on 1 April 2018 under the General Medical Services Statement of Financial Entitlements 2017/18.

a) The Scottish Allocation Formula was applied to the patient list for the last time on 1 April 2018.

b) Practices' notional share of the Global Sum was added to their Temporary Patient Adjustment and a final deduction of 6% for Out of Hours applied to the total (this was applied to all practices whether or not they have opted out of Out of Hours: income from Out of Hours as an Additional Service has been separately guaranteed by the Scottish Government).

c) Practices' Correction Factors and Core Standard Payments should be added to this adjusted figure.

d) This combined figure is the Analogous Global Sum.

Calculation of Income and Expenses Guarantee Monthly Payments.

3.4. The contractor's AGS was compared to the paragraph 2.3 total in respect of the contractor. In the financial year 2018/19, a contractor's paragraph 2.3 total was the annual amount of its first Initial Global Sum Payment, excluding its Temporary Patients Adjustment. From that paragraph 2.3 total was

subtracted any Historic Opt-Outs Adjustment to which the contractor was entitled.

3.5. A contractor was entitled to an Opt-Outs Adjustment if–

a) between 13 November 2017 and 1 April 2018, the GPs comprising the contractor were not providing, within GMS services, one or more of the Additional Services listed in Table 1 - Adjusted Global Sum Monthly Payments in paragraph 2.6; and

b) the contractor would not be providing those services in the financial year 2018/19.

3.6. The amount of the contractor's Opt-Outs Adjustment was calculated as follows. If the contractor was claiming an Opt-Outs Adjustment in respect of–

a) one of the Additional Services listed in Table 1 - Adjusted Global Sum Monthly Payments in paragraph 2.6, the value of the contractor's Opt-Outs Adjustment was the amount by which its paragraph 2.3 total would be reduced if it was reduced by the percentage listed opposite that service in Table 1 - Adjusted Global Sum Monthly Payments;

b) more than one of the Additional Services listed in Table 1 - Adjusted Global Sum Monthly Payments in paragraph 2.6, the value of the contractor's Opt-Outs Adjustment was to include an amount in respect of each service. The value of the amount for each service was the amount by which the contractor's paragraph 2.3 total would be reduced if it is reduced by the percentage listed opposite that service in Table 1 - Adjusted Global Sum Monthly Payments, without any other deductions from the paragraph 2.3 total first being taken into account. The total of all the amounts in respect of each service was then aggregated to produce the final amount of the contractor's Opt-Outs Adjustment.

3.7. Accordingly, a contractor's paragraph 2.3 total, minus any Opt-Outs Adjustment to which it is entitled, is its Global Sum Comparator.

3.8. If the contractor's AGS was less than its Global Sum Comparator, an Income and Expenses Guarantee was not payable in respect of that contractor. However, if its AGS was greater than its Global Sum Comparator, Income and Expenses Guarantee Monthly Payments ("guarantee payments") had to be paid by the Health Board to the contractor under its GMS contract. The amount of the guarantee payments payable was the difference between the contractor's AGS and its Global Sum Comparator, divided by twelve.

Practice mergers or splits.

3.9. Except as provided for in paragraphs 3.10 to 3.15, a contractor with a GMS contract which took effect, or was treated as taking effect for payment purposes, after 1 April 2018 is not entitled to guarantee payments.

3.10. If—

a) a new contractor comes into existence as the result of a merger between one or more other contractors; and

b) that merger led to the termination of GMS contracts and the agreement of a new GMS contract,

the new contractor is to be entitled to a guarantee payment that is the total of any guarantee payments payable under the terminated GMS contracts.

3.11. If—

a) a new contractor comes into existence as a result of a contractor taking on a board-run practice; and

b) that practice was previously a GMS contract practice with a guarantee payment

the new contractor is to be entitled to a guarantee payment that is the equivalent of any guarantee payments payable under the terminated GMS contracts subject to uplifts during the period the practice was directly-run.

3.12. If—

a) a new contractor comes into existence as the result of a partnership split of a previous contractor (including a split in order to reconstitute as a company limited by shares);

b) at least some of the members of the new contractor were members of the previous contractor; and

c) the split led to the termination of the previous contractor's GMS contract,

the new contractor will be entitled to a proportion of any guarantee payment payable under the terminated contract. The proportions are to be worked out on a pro rata basis, based upon the number of patients registered with the previous contractor (i.e. immediately before its contract is terminated) who will be registered with the new contractor when its new contract takes effect.

3.13. However, where a contractor that is a company limited by shares becomes entitled to guarantee payments as a consequence of a partnership split in order to reconstitute as a company limited by shares, that entitlement

is conferred exclusively on that company and is extinguished if that company is dissolved. Following such a dissolution, discretionary payments under section 17Q of the 1978 Act, equivalent to guarantee payments, could be made by the Health Board to a new contractor to whom the extinguished company's patients are transferred. Such payments may be appropriate, for example, where a group of providers in a partnership become a company limited by shares and then again a partnership, but all the while they continue to provide essentially the same services to essentially the same number of patients.

3.14. If—

a) a new GMS contract is agreed by a contractor which has split from a previously established contractor; but

b) the split did not lead to the termination of the previously established contractor's GMS contract,

the new contractor will not be entitled to any of the previously established contractor's guarantee payment unless, as a result of the split, an agreed number, or a number ascertainable by the Health Board(s) for the contractors, of patients have transferred to the new contractor at or before the end of the first full quarter after the new GMS contract takes effect.

3.15. If such a transfer has taken place, the previously established contractor and the new contractor are each to be entitled to a proportion of the guarantee payment that has been payable under the previously established contractor's GMS contract. The proportions are to be worked out on a pro rata basis. The new contractor's fraction of the guarantee payment will be–

a) the number of patients transferred to it from the previously established contractor; divided by

b) the number of patients registered with the previously established contractor immediately before the split that gave rise to the transfer;

c) and the old contractor's guarantee payment is to be reduced accordingly.

Conditions attached to payment of Income and Expenses Guarantee Monthly Payments.

3.16. guarantee payments, or any part thereof, are only payable if the contractor satisfies the following conditions–

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a) the contractor must make available any information which the Health Board does not have but needs, and the contractor either has or could reasonably be expected to obtain, in order to calculate the contractor's guarantee payment; and

b) all information supplied pursuant to or in accordance with this paragraph must be accurate.

3.17. If the contractor breaches any of these conditions, the Health Board may, in appropriate circumstances, withhold payment of any or any part of a guarantee payment that is otherwise payable.

4. Minimum Earnings Expectation

Expectation

4.1. No whole time equivalent ("WTE") GP partner in a practice will earn less than the Minimum Earnings Expectation ("MEE") of £93,859 per annum plus employers superannuation. At current rates of employer contribution this equates to £114,977 per annum per WTE GP partner in a practice, before deduction of employees and employers superannuation. The £93,859 figure excludes some NHS income and excludes all non-NHS (private) income.

Whole Time Equivalent

4.2. For the purposes of the MEE, WTE is based on core practice hours and is defined as providing NHS services in sessions totalling at least 40 hours per week. By way of illustration 10 sessions averaging at least 4 hours is WTE (see Table 2 - 10 x 4 Hour Session WTE partnership), as would be 8 sessions averaging at least 5 hours (see Table 3 - 8 x 5 Hour Session WTE partnership). The minimum earnings expectation is prorated for partners who work less than this defined WTE.

Table 2 - 10 x 4 Hour Session WTE partnership

Sessions	Minimum Earnings (exc. Superannuation)	Minimum Earnings (incl. Superannuation)
1	£9,386	£11,498
2	£18,772	£22,996
3	£28,157	£34,493
4	£37,544	£45,991
5	£46,929	£57,488
6	£56,315	£68,987
7	£65,700	£80,483
8	£75,087	£91,983
9	£84,473	£103,478
10	£93,859	£114,977

Table 3 - 8 x 5 Hour Session WTE partnership

Sessions	Minimum Earnings (exc. Superannuation)	Minimum Earnings (incl. Superannuation)
1	£11,733	£14,373
2	£23,464	£28,744
3	£35,197	£43,116
4	£46,929	£57,488
5	£58,663	£71,861

6	£70,394	£86,234
7	£82,127	£100,606
8	£93,859	£114,977

Calculating Minimum Earnings Expectation

4.3. MEE is based on NHS taxable profits earned within Core Hours As such it does not include income earned from receiving Golden Hello payments under the SFE or income earned from participating in the Extended Hours Direct Enhanced Service. Contractors should also exclude private earnings from their taxable profits for the purposes of the MEE (see Table 4 - Income for exclusion from the Minimum Earnings Expectation calculation).

Table 4 - Income for exclusion from the Minimum Earnings Expectation calculation

Golden Hello Payments
Extended Hours Access Scheme – where earned outwith core hours
Income from Community Hospital work that can be clearly distinguished from GMS hours
Local Medical Committee fees – where earned outwith core hours
Out of Hours earnings
All non-NHS (private) income earned within practice opening hours

4.4. Income from Community Hospital work that cannot be clearly distinguished from GMS hours should be included. If Community Hospital income is excluded then a similar calculation to exclude the time taken to earn this income as with private income (see example below) is required.

4.5. All non-NHS (private) income earned within practice opening hours is excluded and, as noted in the example, the time taken to earn this income is excluded as well in calculating WTE and sessions worked. For example, a partner working 10 4-hour sessions of which two sessions are private work would have a MEE of £75,087i.e. the calculation is based on 8 sessions and excludes the income earned in the two private sessions (see Table 2 - 10 x 4 Hour Session WTE partnership).

4.6. Seniority payments are included for the purposes of identifying whether a GP partner qualifies for the minimum earnings expectation.

Claims

4.7. To claim a MEE payment contractors must submit the following to PSD:

- Certified end of year accounts;

- A copy of the contractor's declaration of superannuation/pensions showing individual breakdowns (HMRC Partnership Tax Return SA800 pages 6 and 7) together with a reconciliation between the individual partner's box 11 amount and the value included in the certificate at Annex F; and
- A certificate and declaration (at Annex F) signed and completed by GP partners and their accountant. This includes a declaration of the sessional/time commitment and division of profits.

Conditions attached to payment of Minimum Earnings Expectations.

4.8. A MEE Payment, or any part thereof, is only payable to a contractor if the following conditions are satisfied–

a) the contractor must make available to the Health Board any information which the Health Board does not have but needs, and the contractor either has or could reasonably be expected to obtain, in order to calculate the payment;

b) all information provided pursuant to or in accordance with sub-paragraph a) must be accurate; and

c) a contractor who receives a MEE Payment in respect of a GP partner must give that payment to that doctor–

i. within one calendar month of it receiving that payment; and

ii. as an element of the personal income of that GP partner subject (in the case of a GP partner who is a shareholder in a contractor that is a company limited by shares) to any lawful deduction of income tax and national insurance.

4.9. If the conditions set out in paragraph 4.8 a) to c) are breached, the Health Board may in appropriate circumstances withhold payment of any or any part of a payment to which the conditions relate that is otherwise payable.

4.10. If a contractor breaches the condition in paragraph 4.8 c), the Health Board will require repayment of any payment to which the condition relates, or may withhold payment of any other payment payable to the contractor under this SFE, to the value of the payment to which the condition relates.

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Part 2 Quality Improvement, Assurance and Planning

5. Quality Improvement, Assurance and Planning

5.1. In accordance with paragraph 112 of Schedule 6 of the 2018 Regulations, Each GP practice will have a Practice Quality Lead (PQL)[3] who will engage in the local GP cluster.

Time commitment

5.2. Each PQL must find 2 hours monthly (usually within practice time) for quality improvement, assurance and planning.

5.3. In addition, each PQL should spend approximately two sessions per month on their quality role[4] in the financial year 2026-27. This will usually require time spent outside the practice e.g. attending cluster meetings.

Payment

5.4. The payment for work under paragraph 5.3 will be £6,677 per practice a year, paid monthly. A Health Board may make extra payments for sessions which are additional to the minimum session time (set by paragraph 5.3), as may be agreed between the Health Board and the practice.

[3] Not necessarily always the same GP – it could be a different GP from the practice, as required.
[4] This is a requirement of paragraph 122(2) of Schedule 6 of the 2018 Regulations.

Part 3 Payments for Specific Purposes

6. Payments for locums covering maternity, paternity and adoption leave

6.1. Employees of contractors will have rights to time off for ante-natal care, maternity leave, paternity leave, adoption leave and parental leave, if they satisfy the relevant entitlement conditions under employment legislation for those types of leave. In cases of shared parental leave, the birth mother will be obliged to take two weeks' maternity leave, but any leave in addition to this two weeks can be shared with their partner as they jointly decide. In such a circumstance the Health Board is required to make locum payments to the GP practice for the GP who is taking shared parental leave in the same way as they currently do for a mother of a child. The rights of partners within partnerships to these types of leave is a matter for their partnership agreement.

6.2. If an employee or partner who takes any such leave is a performer under a GMS contract, the contractor may need to employ a locum to maintain the level of services that it normally provides. Under this SFE the Health Board is directed to pay such cover to the contractor under its GMS contract in respect of the payment of the costs of locum cover actually incurred where the performer on leave is a GP performer subject to paragraphs 6.3 and 6.4 and up to the maximum amount payable as set out in paragraph 6.5 The Health Board may pay for other such cover as a matter of discretion.

Entitlement to payments for covering ordinary maternity, paternity and adoption leave

6.3. In any case where a contractor actually and necessarily engages a locum (or more than one such person) to cover for the absence of a GP performer on ordinary maternity leave, paternity leave, shared parental leave or adoption leave, and—

a) the leave of absence is for more than one week;

b) the performer on leave is entitled to that leave either under–

i. statute;

ii. a partnership agreement or other agreement between the partners of a partnership; or

iii. a contract of employment, provided that the performer on leave is entitled under their contract of employment to be paid their full salary, be that a full-time or part-time salary, by the contractor during their leave of absence;

c) the contractor is not also claiming another payment for locum cover in respect of the performer on leave pursuant to this Part,

then subject to paragraph 6.2 and the following provisions of this Section, the Health Board must provide financial assistance to the contractor under its GMS contract in respect of the cost of engaging that locum (this will be the costs of the locum cover actually incurred, up to the maximum amount payable, as set out in paragraph 6.5).

6.4. It will be considered necessary for a practice to engage a locum (or to continue to engage a locum), except where the Health Board considers that it is unnecessary in any of the following circumstances—

a) if the Health Board has offered to provide the locum cover itself and the contractor has refused that offer without good reason;

b) if the performer on leave had a right to return but that right has been extinguished;

c) if the contractor has engaged a new employee or partner to perform the duties of the performer on leave and it is not carrying a vacancy in respect of another position which the performer on leave will fill on his return; and

d) (where the performer on leave is not a job sharer) if the locum is an internal locum unless there is evidence of limited or no availability of an external locum (which is a locum who is not a partner or shareholder of the contractor, or already an employee of the contractor).

Ceilings on the amounts payable.

6.5. The maximum amount payable under this Section by the Health Board in respect of locum cover for a GP performer is—

a) in respect of the first two weeks for which the Health Board provides reimbursement in respect of locum cover, £1,501 per week; and

b) in respect of any week thereafter for which the Health Board provides reimbursement in respect of locum cover, £2,298 per week,

and the maximum periods that such locum cover can be claimed for are: 26 weeks for maternity leave, shared parental leave or for adoption leave for

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the parent who is the main care provider; and 2 weeks for paternity leave or for adoption leave for the parent who is not the main care provider.

Payment arrangements.

6.6. The contractor is to submit claims for costs actually incurred after they have been incurred, at a frequency to be agreed between the Health Board and the contractor, or if agreement cannot be reached, within 14 days of the end of month during which the costs were incurred. Any amount payable falls due at the end of the month after the claim is submitted.

Conditions attached to the amounts payable.

6.7. Payments under this Section, or any part thereof, are only payable if the contractor satisfies the following conditions—

a) if the leave of absence is maternity leave or shared parental leave taken by the birth mother, the contractor must supply the Health Board with a certificate of expected confinement as used for the purposes of obtaining statutory maternity pay, or a private certificate providing comparable information;

b) if the leave of absence is for paternity leave or shared parental leave taken by the parent who isn't the birth mother, the contractor must supply the Health Board with a letter written by the GP performer confirming prospective parenthood and giving the date of expected confinement;

c) if the leave of absence is for adoption leave, the contractor must supply the Health Board with a letter written by the GP performer confirming the date of the adoption and the name of the main care provider, countersigned by the appropriate adoption agency;

d) the contractor must, on request, provide the Health Board with written records demonstrating the actual cost to it of the locum cover;

e) once the locum arrangements are in place, the contractor must inform the Health Board—

i. if there is to be any change to the locum arrangements; or

ii. if, for any other reason, there is to be a change to the contractor's arrangements for performing the duties of the performer on leave;

f) where cover is provided by an internal locum, any such additional sessions required by the GP performer must be provided and evidenced by the normal claim mechanisms.

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6.8. If the contractor breaches any of these conditions, the Health Board may, in appropriate circumstances, withhold payment of any sum otherwise payable under this Section.

7. Payments for support covering sickness leave

7.1. If an employee or partner takes any sickness leave is a performer under a GMS contract, the contractor, in order to maintain the level of services that it normally provides, may need to:

i employ a locum, or
ii use the services of a "GP performer", which means, for the purposes of this section, a GP who works as either a party to the contract or who is already engaged or employed by the contractor.

7.2. Even where the Health Board is not directed in this SFE to pay for such cover, it may do so as a matter of discretion – and indeed, it may also pay for or provide and pay for locum support for performers who are returning from sickness leave, to support phased returns to work or for those who are at risk of needing to go on sickness leave. It should in particular consider exercising its discretion—

a) where there is an unusually high rate of sickness in the area where the performer performs services; or

b) to support contractors in rural areas where the distances involved in making home visits make it impracticable for a GP performer returning from sickness leave to assume responsibility for the same number of patients for which they previously had responsibility.

Entitlement to payments for covering sickness leave.

7.3. In any case where a contractor actually and necessarily engages a locum, or uses the services of a GP performer (or more than one such person) to cover for the absence of a GP performer on sickness leave, and—

a) if the performer is employed by the contractor, the contractor must–

i. be required to pay statutory sick pay to that performer; or

ii. be required to pay the performer on leave his full salary during absences on sick leave under his contract of employment.

b) if the GP performer's absence is as a result of an accident, the contractor must be unable to claim any compensation from whoever caused the accident towards meeting the cost of engaging a locum or using the services of a GP performer to cover for the GP performer during the performer's absence. But if such compensation is payable, the Health Board may loan the contractor the cost of the locum or the cost of using

the services of a GP performer, on the condition that the loan is repaid when the compensation is paid unless–

i. no part of the compensation paid is referable to the cost of the locum or the cost of using the services of a GP performer, in which case the loan is to be considered a reimbursement by the Health Board of the costs of the locum or the costs of the GP performer which is subject to the following provisions of this Section; or

ii. only part of the compensation paid is referable to the cost of the locum or the cost of using the services of a GP performer, in which case the liability to repay shall be proportionate to the extent to which the claim for full reimbursement of the costs of the locum or the costs of the GP performer was successful;

c) the contractor is not already claiming another payment from the board for locum cover or payment for the cost of using the services of a GP performer as cover in respect of the performer on leave pursuant to this Part;

then subject to the following provisions of this Section, the Health Board must provide financial assistance to the contractor under its GMS contract in respect of the cost of engaging a locum or the cost of engaging a GP performer (which may or may not be the maximum amount payable, as set out in paragraph 7.5).

7.4. It will be considered necessary to engage the locum, or to continue to engage the locum, or to use the services of a GP performer, except where the Health Board considers that it is unnecessary in any of the following circumstances:

a) it should not normally be considered necessary if the Health Board has offered to provide the locum cover itself and the contractor has refused that offer without good reason, but if the Board offers to provide locum cover and the contractor opts to use the services of a GP performer as cover the Board should accept the practice's cover in place of the offered Board locum;

b) it should not normally be considered necessary to employ a locum or use the services of a GP performer if the performer on leave had a right to return but that right has been extinguished; and

c) it should not normally be considered necessary to employ a locum or use the services of a GP performer if the contractor has engaged a new employee or partner to perform the duties of the performer on leave and it is not carrying a vacancy in respect of another position which the performer on leave will fill on his return;

Ceilings on the amounts payable.

7.5. The maximum amount payable under this Section by the Health Board in respect of locum cover or cover provided by using the services of a GP performer for a GP performer on sickness leave is £2,298 per week or the actual costs incurred by engaging the locum or using the services of a GP performer, if lower than the maximum amount payable.

The maximum periods in respect of which payments under this Section are payable in relation to a particular GP performer are–

a) An initial 2 weeks for half the full amount of the sum the Health Board and contractor have agreed is payable in accordance with section 7.9

b) 26 weeks for the full amount of the sum that the Health Board and contractor have agreed is payable in accordance with section 7.9; and

c) a further 26 weeks for half the full amount of the sum the Health Board and contractor have agreed is initially payable in accordance with section 7.9.

7.6. In order to calculate these periods, a determination is to be made in respect of the first day of the GP performer's absence as to whether, in the previous 52 weeks, any amounts have been payable in respect of them under this Section or Section 7 of the immediately preceding SFE. If any amounts have been payable in those 52 weeks, the periods in respect of which they were payable are to be aggregated together. That aggregate period (whether or not it in fact relates to more than one period of absence). Periods on half the full amount should be aggregated towards one total and periods on the full amount aggregated towards another.

Accordingly, if payments have been made in respect of locum cover for the GP performer for 32 out of the previous 52 weeks, the remaining entitlement in respect of him is for a maximum of 20 weeks, and at half the full amount that the Health Board initially deemed was payable.

Payment arrangements.

7.7. The contractor is to submit to the Health Board claims for costs actually incurred during a month by the 10th of the following month, and any amount payable is to fall due on the same day of the following month that the contractor's Payable GSMP falls due.

Conditions attached to the amounts payable.

7.8. Payments under this Section are only payable if the following conditions are satisfied–

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a) the contractor must contact the Health Board as soon as practicable to reach agreement with the Health Board to the engagement of the locum or the use of the services of a GP performer. The Health Board must seek to agree the request as quickly as possible, including agreement with the contractor as to the amount that is to be paid to the practice for the locum cover or the cover provided by the use of the services of a GP performer;

b) the board must, when considering a contractor's engagement of a locum or the use of the services of a GP performer, have reasonable regard to competitive market rates for a locum appointment or for setting costs relating to the use of the services of a GP performer when agreeing (a).

c) Where a contractor uses the services of a GP performer, they should ensure that any claim for the maximum amount payable reasonably applies to the actual sessions replaced;

d) the contractor must, without delay, supply the Health Board with medical certificates in respect of each period of absence longer 7 days in a row (including non-working days) for which a request for assistance with payment for locum cover or cover provided by the use of the services of a GP performer is being made;

e) the contractor must, on request, provide the Health Board with written records demonstrating the actual cost to it of the locum cover or the cover provided by the use of the services of a GP performer;

f) once the cover arrangements, whether locum arrangements or arrangements relating to cover by a GP performer are in place, the contractor must inform the Health Board–

i. if there is to be any significant change to the cover arrangements; or

ii. if, for any other reason, there is to be a change to the contractor's arrangements for performing the duties of the performer on leave;

at which point the Health Board is to determine whether it still considers the locum cover or cover by the use of the services of a GP performer necessary;

g) if the cover arrangements are in respect of a performer on leave who is or was entitled to statutory sick pay, the contractor must inform the Health Board immediately if it stops paying statutory sick pay to that employee;

h) the performer on leave must not engage in conduct that is prejudicial to his recovery; and

i) the performer on leave must not be performing clinical services for any other person, unless under medical direction and with the approval of the Health Board.

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7.9. If any of these conditions are breached, the Health Board may, in appropriate circumstances, withhold payment of any sum otherwise payable under this Section.

8. Payments for locums to cover for suspended doctors

8.1. This section applies where a GP performer is on 1 April 2004 suspended from a medical or supplementary medical list or, on or after that day, is suspended from a performers' list.

8.2. A GP performer who is suspended from a medical performers' list either–

a) on or after 1 April 2004; or

b) by virtue of being suspended from a performers list,

may be entitled to payments directly from the Health Board that suspended him. This is covered by a separate determination under regulation 15 (1) of the Performers List Regulations

Eligible cases.

8.3. In any case where a contractor—

a) either–

i. is a sole practitioner who is suspended from his Health Board's medical performers list and is not in receipt of any financial assistance from his Health Board under section 17Q of the 1978 Act as a contribution towards the cost of the arrangements to provide primary medical services under his GMS contract during his suspension,

ii. is paying a suspended GP performer–

a. who is a partner in the contractor, at least 90% of his normal monthly drawings (or a pro rata amount in the case of part months) from the partnership account; or

b. who is an employee of the contractor, at least 90% of his normal salary (or a pro rata amount in the case of part months); or

iii. paid a suspended GP performer the amount mentioned in paragraph ii a or b for at least six months of his suspension, and the suspended GP performer is still a partner in or employee of the contractor;

b) actually and necessarily engages a locum (or more than one such person) to cover for the absence of the suspended GP performer;

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c) It is expected that an external locum will be engaged to provide any required cover, who is not a partner or shareholder of the contractor, or already an employee of the contractor, unless the performer on leave is a job sharer. Where there is evidence of limited or no availability of external locums the NHS board and LMC can agree that the engagement of internal locum(s) is necessary. In these circumstances any additional sessions required and approved must be provided and evidenced by the normal claim mechanisms; and

d) the contractor is not also claiming a payment for locum cover in respect of the absent performer under another Section in this Part;

then subject to the following provisions of this Section, the Health Board must provide financial assistance to the contractor under its GMS contract in respect of the cost of engaging that locum (which may or may not be the maximum amount payable, as set out in paragraph 8.5).

8.4. It is for the Health Board to determine whether or not it is or was in fact necessary to engage the locum, or to continue to engage the locum, but it is to have regard to the following principles–

a) it should not normally be considered necessary to employ a locum if the Health Board has offered to provide the locum cover itself and the contractor has refused that offer without good reason;

b) it should not normally be considered necessary to employ a locum if the absent performer had a right to return but that right has been extinguished; and

c) it should not normally be considered necessary to employ a locum if the contractor has engaged a new employee or partner to perform the duties of the absent performer and it is not carrying a vacancy in respect of another position which the absent performer will fill on his return.

Ceilings on the amounts payable.

8.5. The maximum amount payable under this Section by the Health Board in respect of locum cover for a GP performer is £1,304 per week.

Payment arrangements.

8.6. The contractor is to submit claims for costs actually incurred after they have been incurred, at a frequency to be agreed between the Health Board and the contractor, or if agreement cannot be reached, within 14 days of the end of month during which the costs were incurred. Any amount payable falls due at the end of the month after the claim is submitted.

Conditions attached to the amounts payable.

8.7. Payments under this Section, or any part thereof, are only payable if the contractor satisfies the following conditions–

a) the contractor must, on request, provide the Health Board with written records demonstrating—

i. the actual cost to it of the locum cover; and

ii. that it is continuing to pay the suspended GP performer at least 90% of his normal income before the suspension (i.e. his normal monthly drawings from the partnership account, his normal salary or a pro rata amount in the case of part months); and

b) once the locum arrangements are in place, the contractor must inform the Health Board—

i. if there is to be any change to the locum arrangements; or

ii. if, for any other reason, there is to be a change to the contractor's arrangements for performing the duties of the absent performer;

at which point the Health Board is to determine whether it still considers the locum cover necessary.

8.8. If the contractor breaches any of these conditions, the Health Board may, in appropriate circumstances, withhold payment of any sum otherwise payable under this Section.

9. Payments in respect of Prolonged Study Leave

9.1. GP performers may be entitled to take Prolonged Study Leave, and in these circumstances, the contractor for whom they have been providing services under its GMS contract may be entitled to two payments–

a) an educational allowance, to be forwarded to the GP performer taking Prolonged Study Leave; and

b) the cost of, or a contribution towards the cost of, locum cover.

Types of study in respect of which Prolonged Study Leave may be taken.

9.2. Payments may only be made under this Section in respect of Prolonged Study Leave taken by a GP performer where–

a) the study leave is for at least 10 weeks but not more than 12 months;

b) the educational aspects of the study leave have been approved by the local Director of Postgraduate GP Education, having regard to any guidance on Prolonged Study Leave that Directors of Postgraduate GP Education have agreed nationally; and

c) the Health Board has determined that the payments to the contractor under this Section in respect of the Prolonged Study Leave are affordable, having regard to the budgetary targets it has set for itself.

The Educational Allowance Payment.

9.3. Where the criteria set out in paragraph 9.2 are met, in respect of each week for which the GP performer is on Prolonged Study Leave, the Health Board must pay the contractor an Educational Allowance Payment of £176, subject to the condition that where the contractor is aware of any change in circumstances that may affect its entitlement to the Education Allowance Payment, it notifies the Health Board of that change in circumstances.

9.4. If the contractor breaches the condition set out in paragraph 9.3, the Health Board may, in appropriate circumstances, withhold payment of any or any part of an Educational Allowance Payment that is otherwise payable.

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Locum cover in respect of doctors on Prolonged Study Leave.

9.5. In any case where a contractor actually and necessarily engages a locum (or more than one such person) to cover for the absence of a GP performer on Prolonged Study Leave, then subject to the following provisions of this Section, the Health Board must provide financial assistance to the contractor under its GMS contract in respect of the cost of engaging that locum (which may or may not be the maximum amount payable, as set out in paragraph 9.7).

9.6. It is for the Health Board to determine whether or not it was in fact necessary to engage the locum, or to continue to engage the locum, but it is to have regard to the following principles—

a) it should not normally be considered necessary to employ a locum if the Health Board has offered to provide the locum cover itself and the contractor has refused that offer without good reason;

b) it should not normally be considered necessary to employ a locum if the performer on leave had a right to return but that right has been extinguished; and

c) it should not normally be considered necessary to employ a locum if the contractor has engaged a new employee or partner to perform the duties of the performer on leave and it is not carrying a vacancy in respect of another position which the performer on leave will fill on his return.

9.7. The maximum amount payable under this Section by the Health Board in respect of locum cover for a GP performer is £1,304 per week.

Payment arrangements.

9.8. The contractor is to submit to the Health Board claims for costs actually incurred during a month at the end of that month, and any amount payable is to fall due on the same day of the following month that the contractor's Payable GSMP falls due.

Conditions attached to the amounts payable.

9.9. Payments in respect of locum cover under this Section, or any part thereof, are only payable if the following conditions are satisfied—

a) the contractor must obtain the prior agreement of the Health Board to the engagement of the locum (but its request to do so must be determined

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as quickly as possible by the Health Board), including agreement as to the amount that is to be paid for the locum cover;

b) It is expected that an external locum will be engaged to provide any required cover, who is not a partner or shareholder of the contractor, or already an employee of the contractor, unless the performer on leave is a job sharer. Where there is evidence of limited or no availability of external locums the NHS board and LMC can agree that the engagement of internal locum(s) is necessary. In these circumstances any additional sessions required and approved must be provided and evidenced by the normal claim mechanisms; and

c) the contractor must, on request, provide the Health Board with written records demonstrating the actual cost to it of the locum cover; and

d) once the locum arrangements are in place, the contractor must inform the Health Board–

i. if there is to be any change to the locum arrangements; or

ii. if, for any other reason, there is to be a change to the contractor's arrangements for performing the duties of the performer on leave;

at which point the Health Board is to determine whether it still considers the locum cover necessary.

9.10. If any of these conditions are breached, the Health Board may, in appropriate circumstances, withhold payment of any sum in respect of locum cover otherwise payable under this Section.

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10. Payments in respect of Neonatal Care Leave

10.1. Employees of contractors will have rights to time off for neonatal care, if they satisfy the relevant entitlement conditions under employment legislation for those types of leave. The rights of partners within partnerships to these types of leave is a matter for their partnership agreement.

10.2. If an employee or partner who takes any such leave is a performer under a GMS contract, the contractor may need to employ a locum to maintain the level of services that it normally provides. Under this SFE the Health Board is directed to pay such cover to the contractor under its GMS contract in respect of the payment of the costs of locum cover actually incurred where the performer on leave is a GP performer subject to paragraphs 10.3 and 10.4 and up to the maximum amount payable as set out in paragraph 10.5. The Health Board may pay for other such cover as a matter of discretion.

Entitlement to payments for covering neonatal care leave

10.3. In any case where a contractor actually and necessarily engages a locum (or more than one such person) to cover for the absence of a GP performer on neonatal care leave, and—

a) the leave of absence is for more than one week;

b) the performer on leave is entitled to that leave either under–

i. statute;

ii. a partnership agreement or other agreement between the partners of a partnership; or

iii. a contract of employment, provided that the performer on leave is entitled under their contract of employment to be paid their full salary, be that a full-time or part-time salary, by the contractor during their leave of absence;

c) the contractor is not also claiming another payment for locum cover in respect of the performer on leave pursuant to this Part,

then subject to paragraph 10.2 and the following provisions of this Section, the Health Board must provide financial assistance to the contractor under its GMS contract in respect of the cost of engaging that locum (this will be the costs of the locum cover actually incurred, up to the maximum amount payable, as set out in paragraph 10.5).

10.4. It will be considered necessary for a practice to engage a locum (or to continue to engage a locum), except where the Health Board considers that it is unnecessary in any of the following circumstances—

e) if the Health Board has offered to provide the locum cover itself and the contractor has refused that offer without good reason;

f) if the performer on leave had a right to return but that right has been extinguished;

g) if the contractor has engaged a new employee or partner to perform the duties of the performer on leave and it is not carrying a vacancy in respect of another position which the performer on leave will fill on his return; and

h) (where the performer on leave is not a job sharer) if the locum is an internal locum unless there is evidence of limited or no availability of an external locum (which is a locum who is not a partner or shareholder of the contractor, or already an employee of the contractor).

Ceilings on the amounts payable.

10.5. The maximum amount payable under this Section by the Health Board in respect of locum cover for a GP performer is £2,298 per week,

10.6. Neonatal care leave locum cover can be claimed for one week's leave for every 7 full and continuous days that a GP's baby is in neonatal care for up to 12 weeks.

Payment arrangements.

10.7. The contractor is to submit claims for costs actually incurred after they have been incurred, at a frequency to be agreed between the Health Board and the contractor, or if agreement cannot be reached, within 14 days of the end of month during which the costs were incurred. Any amount payable falls due at the end of the month after the claim is submitted.

Conditions attached to the amounts payable.

10.8. Payments under this Section, or any part thereof, are only payable if the contractor satisfies the following conditions—

a) the contractor must supply the Health Board with a letter written by the GP performer confirming their full name, their baby's date of birth and,

if adopted, the date they were placed with the GP performer (or the date they entered into Great Britain if adopted from overseas), the start and (if known) the expected end date of the baby's neonatal care, when the GP performer wants their Neonatal Care Leave to begin, how many weeks' leave the GP performer expects to take, that the GP performer will care for the baby during the period they're claiming for, and the GP performer is the baby's parent or mother's partner with caring responsibilities for the baby.

b) Where the GP performer is unable to predict how much leave they intend to take, the contractor should indicate to the Health Board that the full entitlement specified in 10.6 will be claimed and inform the Health Board immediately if locum reimbursement is subsequently no longer required due to the GP performer's return from leave when their baby is discharged from neo-natal care.

c) the contractor must, on request, provide the Health Board with written records demonstrating the actual cost to it of the locum cover;

d) once the locum arrangements are in place, the contractor must inform the Health Board—

iii. if there is to be any change to the locum arrangements; or

iv. if, for any other reason, there is to be a change to the contractor's arrangements for performing the duties of the performer on leave;

e) where cover is provided by an internal locum, any such additional sessions required by the GP performer must be provided and evidenced by the normal claim mechanisms.

10.9. If the contractor breaches any of these conditions, the Health Board may, in appropriate circumstances, withhold payment of any sum otherwise payable under this Section.

11. Seniority Payments

11.1. Seniority Payments are payments to a contractor in respect of individual GP providers in eligible posts. They reward experience, based on years of Reckonable Service.

Eligible posts.

11.2. Contractors will only be entitled to a Seniority Payment in respect of a GP provider if the GP provider has served for at least two years in an eligible post, or for an aggregate of two years in more than one eligible post – part-time and full-time posts counting the same. The first date after the end of this two year period is the GP provider's qualifying date. For these purposes, a post is an eligible post–

a) in case of posts held prior to 1 April 2004, if the post-holder provided unrestricted general medical services and was eligible for a basic practice allowance under the Red Book; or

b) in the case of posts held on or after 1 April 2004, if the post-holder performs primary medical services and is-

i. themself a GMS contractor (i.e. a sole practitioner);

ii. a partner in a partnership that is a GMS contractor;

iii. a shareholder in a company limited by shares that is a GMS contractor;

iv. a partner in a contractor that is a limited liability partnership; or

v. a medical practitioner who is a member in a contractor that is a company limited by guarantee;

Service that is Reckonable Service.

11.3. Work shall be counted as Reckonable Service if–

a) it is clinical service as a doctor within the NHS or service as a doctor in the public service health care system of another EEA Member State (including service in that system pre-Accession);

b) it is clinical service as a doctor or service as a medical officer within the prison service or the civil administration (which includes the Home Civil Service) of the United Kingdom, or within the prison service or the civil

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administration of another EEA Member State (including service in that prison service or the civil administration pre-Accession);

c) it is service as a medical officer–

i. in the armed forces of an EEA Member State (including the United Kingdom) or providing clinical services to those forces in a civilian capacity(including service pre-Accession); or,

ii. in the armed forces under the Crown other than the United Kingdom armed forces or providing clinical services to those forces in a civilian capacity;

if accepted by the Health Board or endorsed by Scottish Ministers as Reckonable Service;

d) it is service with the Foreign and Commonwealth Office as a medical officer in a diplomatic mission abroad, if accepted by the Health Board or endorsed by Scottish Ministers as Reckonable Service; or

e) it comprises up to a maximum of four years clinical service in a country or territory outside the United Kingdom–

i. which followed the date of first registration of the GP provider in that country or territory; and

ii. in circumstances where–

a. on 31 March 2003, that period of clinical service was counted by a Health Board as a period of registration for the purposes of a calculation of the annual rate of the GP Provider's Seniority Payment under the Red Book, and

b. that period of clinical service is not counted as Reckonable Service by virtue of any of the preceding sub-paragraphs in this paragraph.

Calculation of years of Reckonable Service.

11.4. Claims in respect of years of service are to be made to the Health Board, and should be accompanied by appropriate details, including dates, of relevant clinical service. Where possible, claims should be authenticated from appropriate records, which may in appropriate circumstances include superannuation records. If the Health Board is unable to obtain authentication of the service itself, the onus is on the GP provider to provide documentary evidence to support his claim (although payments may be made while verification issues are being resolved). Health Boards should only count periods of service in a calculation of a GP provider's Reckonable

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Service if they are satisfied that there is sufficient evidence to include that period of service in the calculation.

11.5. In determining a GP provider's length of Reckonable Service–

a) only clinical service is to count towards Reckonable Service;

b) only clinical service since the date on which the GP provider first became registered (be it temporarily, provisionally, fully or with limited registration) with the General Medical Council, or an equivalent authority in another EEA Member State, is to count towards Reckonable Service, with the exception of Reckonable Service prior to registration that is taken into account by virtue of paragraph 11.3 e);

c) periods of part-time and full-time working count the same; and

d) generally, breaks in service are not to count towards Reckonable Service, but periods when doctors were taking leave of absence (i.e. they were absent from a post but had a right of return) due to compulsory national service, maternity leave, paternity leave, adoption leave, parental leave, holiday leave, sick leave or study leave, or because of a secondment elective or similar temporary attachment to a post requiring the provision of clinical services, are to count towards Reckonable Service.

11.6. Claims in respect of clinical service in or on behalf of armed forces pursuant to paragraph 11.3 c), are to be considered in the first instance by the Health Board, and should be accompanied by appropriate details, including dates and relevant postings. If the Health Board is not satisfied that the service should count towards the GP provider's Reckonable Service as a doctor, it is to put the matter to Scottish Ministers, together with any comments it wishes to make.

11.7. Before taking a decision on whether or not to endorse the claim, Scottish Ministers will then consult the Ministry of Defence or the equivalent authorities of the country in whose, or for whose, armed forces the GP provider served or worked. Generally, the only service that will be endorsed is service where the GP provider undertook clinical duties (whether on military service or in a civilian capacity), and Scottish Ministers have received acceptable confirmation of the nature and scope of the clinical duties performed by the GP provider from the relevant authorities.

11.8. Claims in respect of clinical service for or on behalf of diplomatic missions abroad pursuant to paragraph 11.3 d) are to be considered in the first instance by the Health Board, and should be accompanied by appropriate details, including dates and relevant postings. If the Health Board is not satisfied that the service should count towards the GP provider's Reckonable Service as a doctor, it is to put the matter to Scottish Ministers, together with any comments it wishes to make.

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11.9. Before taking a decision on whether or not to endorse the claim, Scottish Ministers will consult the Foreign and Commonwealth Office. Generally, the only service that will be endorsed is service where the GP provider undertook clinical duties for–

a) members of the Foreign and Commonwealth Office and their families;

b) members of the Department for International Development and their families;

c) members of the British Council and their families;

d) British residents, official visitors and aid workers;

e) Commonwealth and EEA Member State official visitors;

f) staff and their families of other Commonwealth, EEA Member State or, in the opinion of the Foreign and Commonwealth Office, friendly State diplomatic missions;

and Scottish Ministers have received acceptable confirmation of the nature and scope of the clinical duties performed by the GP provider from the relevant authorities.

Determination of the relevant dates.

11.10. Once a GP provider's years of Reckonable Service have been determined, a determination has to be made of two dates–

a) the date a GP provider's Reckonable Service began, which is the date on which their first period of Reckonable Service started (his "Seniority Date"); and

b) the GP provider's qualifying date (see paragraph 11.2).

Calculation of the full annual rate of Seniority Payments.

11.11. Once a GP provider has reached their qualifying date, they are entitled to a Seniority Payment in respect of their service as a GP provider thereafter. The amount of their Seniority Payment will depend on two factors: their Superannuable Income Fraction, and their number of years of Reckonable Service.

11.12. At the end of each quarter, the Health Board is to make an assessment of the Seniority Payments to be made in respect of individual GP providers working for or on behalf of its GMS contractors. If–

a) a GP provider's Seniority Date is on the first date of that quarter, or falls outside that quarter, their Years of Reckonable Service are the number of complete years since their first Seniority Date, and the full annual rate of the Seniority Payment payable in respect of them is the full annual rate opposite their Years of Reckonable Service in the Table below; and

b) the GP provider's Seniority Date falls in that quarter on any date other than the first date of that quarter, the full annual rate of the Seniority Payment payable in respect of them changes on their Seniority Date – and so in respect of that quarter, the full annual rate of the Seniority Payment payable in respect of them is to be calculated as follows–

i. calculate the daily rate of the full annual rate of payment for the first total of Years of Reckonable Service relevant to them (i.e. divide the annual rate by 365 or 366 where the relevant year includes 29 February), and multiply that daily rate by the number of days in that quarter before their Seniority Date,

ii. calculate the daily rate of the full annual rate of payment for the second total of Years of Reckonable Service relevant to them (i.e. divide the annual rate by 365 or 366 where the relevant year includes 29 February), and multiply that daily rate by the number of days in that quarter after and including his Seniority Date, then add the totals produced by the calculations in heads (i) and (ii) together, and multiply by four.

Table 5 - Years of Reckonable Service

Years of Reckonable Service	Full annual rate of payment per practitioner
0	£0
1	£0
2	£0
3	£0
4	£0
5	£0
6	£600

7	£672
8	£753
9	£843
10	£944
11	£1,057
12	£1,184
13	£1,326
14	£1,486
15	£1,664
16	£3,185
17	£3,504
18	£3,854
19	£4,239
20	£4,663
21	£5,129
22	£6,785
23	£6,989
24	£7,198
25	£7,414
26	£7,637
27	£7,866
28	£8,225
29	£8,455
30	£8,692
31	£8,935
32	£9,186

33	£9,443
34	£9,707
35	£9,979
36	£10,258
37	£10,546
38	£10,841
39	£11,144
40	£11,457
41	£11,777
42	£12,107
43	£12,446
44	£12,795
45	£13,153
46	£13,521
47	£13,900

11.13. If immediately before 1 April 2013, any GP provider entitled to an amount under as the full annual rate of the Seniority Payment under paragraph 13.13 of the SFE 2004/2005 as in force on 31 March 2004, that GP provider continues to be entitled to that amount.

Superannuable Income Fractions.

11.14. In all cases, the full annual rate of a Seniority Payment for a GP provider is only payable under this SFE in respect of a GP provider who has a Superannuable Income Fraction of at least two thirds.

11.15. For these purposes, a GP provider's Superannuable Income Fraction is the fraction produced by dividing–

a) NHS pensionable profits from all sources for the financial year to which the Seniority Payment relates, as reported on his certificate submitted to the Health Board in accordance with paragraph 23.17, excluding any amount in respect of Seniority Payments; by

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b) the Average Adjusted Superannuable Income.

Save that in a year when the GP provider retires and as a result his pensionable profits relate only to part of the year, then the Average Adjusted Superannuable Income should be adjusted so that it is pro-rata for the period to which the pensionable profits relate.

11.16. The Average Adjusted Superannuable Income is to be calculated as follows–

a) all the NHS profits, from the previous financial year, of the type mentioned in paragraph 11.15 a) of all the GP providers in Scotland who have submitted certificates to a Health Board in accordance with paragraph 23.17 by a date still to be fixed are to be aggregated; then

b) this aggregate is then to be divided by the number of GP providers in respect of which the aggregate was calculated;

and the total produced by sub-paragraph b) is the Average Adjusted Superannuable Income amount for the calculation in paragraph 11.15.

11.17. If the GP provider has a Superannuable Income Fraction of one third or between one third and two thirds, only 60% of the full annual amount payable in respect a GP provider with his Reckonable Service is payable under this SFE in respect of him. If he has a Superannuable Income Fraction of less than one third, no Seniority Payment is payable under this SFE in respect of him.

Amounts payable.

11.18. Once a GP provider's full annual rate in respect of a quarter has been determined, and any reduction to be made in respect of his Superannuable Income Fraction has been made, the resulting amount is to be divided by four, and that quarterly amount is the Quarterly Superannuation Payment that the Health Board must pay to the contractor under his GMS contract in respect of the GP provider.

11.19. If, however, the GP provider's–

a) qualifying date falls in that quarter, the quarterly amount is instead to be calculated as follows: the annual amount (taking account of any reduction in accordance with the GP provider's Superannuable Income Fraction) is to be divided by 365 (or 366 where the relevant year includes 29 February), and then multiplied by the number of days in the quarter after and including his qualifying date; and

b) retirement date falls in that quarter, the quarterly amount is instead to be calculated as follows: the annual amount (taking account of any reduction

in accordance with the GP provider's Superannuable Income Fraction) is to be divided by 365 (or 366 where the relevant year includes 29 February), and then multiplied by the number of days in the quarter prior to the GP provider's retirement date.

11.20. Payment of the Quarterly Seniority Payment is to fall due on the last day of the quarter to which it relates (but see paragraph 22.7).

Conditions attached to payment of Quarterly Seniority Payments.

11.21. A Quarterly Seniority Payment, or any part thereof, is only payable to a contractor if the following conditions are satisfied–

a) if a GP provider receives a Quarterly Seniority Payment from more than one contractor, those payments taken together must not amount to more than one quarter of the full annual rate of Seniority Payment in respect of him;

b) the contractor must make available to the Health Board any information which the contractor does not have but needs, and the contractor either has or could reasonably be expected to obtain, in order to calculate the payment;

c) all information provided pursuant to or in accordance with sub-paragraph b)must be accurate; and

d) a contractor who receives a Seniority Payment in respect of a GP provider must give that payment to that doctor–

i. within one calendar month of it receiving that payment; and

ii. as an element of the personal income of that GP provider subject (in the case of a GP provider who is a shareholder in a contractor that is a company limited by shares) to any lawful deduction of income tax and national insurance.

11.22. If the conditions set out in paragraph 11.21 a) to c) are breached, the Health Board may in appropriate circumstances withhold payment of any or any part of a payment to which the conditions relate that is otherwise payable.

11.23. If a contractor breaches the condition in paragraph 11.21 d), the Health Board may require repayment of any payment to which the condition relates, or may withhold payment of any other payment payable to the contractor under this SFE, to the value of the payment to which the condition relates.

12. Golden Hello Scheme

12.1. Doctors who meet the below conditions may claim a Golden Hello . This claim must be made, via a claim form, within 18 months of taking up an entitled post. Where a GP is awarded a Golden Hello, any adjustments or additions (e.g. where a GP becomes entitled to a full time Golden Hello) will be calculated based on the Golden Hello Scheme which applied at the date on which the GP was first awarded the Golden Hello. If a GP stops being employed in a post which would entitle them to receive a Golden Hello, they are not entitled to apply for a further Golden Hello in any practice where they had previously received a Golden Hello.

12.2. The arrangements set out below are for GPs working in GMS practices. PCA(M)(2019)14 sets out arrangements for GPs working in remote and rural 2C and PMS practices.

Entitled posts - Conditions for Golden Hello Payments

12.3. In order to qualify for a Golden Hello, a doctor must meet the conditions set out in this section and take up a post as a GP in a practice that the doctor has not previously worked in, which is an entitled post in accordance with this paragraph and paragraph 12.5.

12.4. A doctor will be entitled to a payment under the Golden Hello Scheme if, on or after 1 April 2018, they take up a post as a GP with a GP contactor who has confirmed with the Health Board, in advance of advertising the post, that it is eligible for the Golden Hello Scheme

12.5. A Golden Hello is available where, either-

a) the post is in any practice in a location attracting payments for remoteness and rurality;

b) the post is in a GMS practice with a patient list attracting payments for deprivation;

or

c) the contractor is able to provide evidence, specific to the local area, of significant difficulties around recruitment and/or retention of GPs within that area and that evidence is accepted by the Health Board (in consultation with the Health and Social Care Partnership), and the Local Medical Committee.

12.6. The requirements under this paragraph are that–

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a) the post is as a GP employed or engaged by a contractor;

b) Contractors include-

i. sole practitioners;

ii. partnerships;

iii. limited liability partnerships;

iv. companies limited by shares; and

v. companies limited by guarantee.

c) if the post is part-time it–

i. involves a working commitment that generates a Time Commitment Fraction of at least one day per week; or

ii. together with any other post held by the doctor that also entails performing primary medical services, involves a working commitment that generates a Time Commitment Fraction of at least one day per week; and

d) if the doctor is an employee of the contractor, they are on a contract–

i. for an indefinite period or

ii. for a fixed term of more than two years;

e) subject to the provisions in this Section for making further payments because of new commitments, they have not previously received (or where they did previously receive a Golden Hello but subsequently it was wholly repaid) a payment under–

i. this Section;

ii. paragraph 15 of the Red Book; or

iii. the Golden Hello Scheme under a section 17C (formerly Personal Medical Services) contract

unless the new payment is for a remote and rural practice.

Payments for practices with recruitment difficulties under the Golden Hello Scheme

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12.7. A Golden Hello must be paid to every GP taking up an entitled post in areas with recruitment difficulties that meet the requirements of paragraph 12.5 The amount of the payment must be at least £5,000.

Payment for remoteness, rurality and deprivation under the Golden Hello Scheme

12.8. Payments for joining a practice within an area attracting payments for remoteness and rurality or deprivation are available as follows:

a) Subject to paragraph (b) below, a Golden Hello of £10,000 must be paid to every GP taking up an entitled post in a remote and rural area. Remote and rural practices are listed in Annex D,

b) Rates of payment are:
   i. Standard payment full-time or part-time with a Time Commitment Fraction of 16 hours or more per week – full payment of £10,000.
   ii. Part-time with a Time Commitment Fraction of less than 16 hours per week – a payment of £6,000 (60% of the full payment),

c) Subject to paragraphs (d) and (e) below, a Golden Hello of between £7,500 and £12,500 will be payable to every entitled GP taking up a substantive post in one of the most deprived practices in Scotland. A link to a list of deprived practice is provided in Annex D

d) A component of the payments will be made on a sliding scale with increases at a linear rate between £2,500 and £7,500 with those practices in the most deprived areas receiving the highest payment. The scale can also be found at the link provided in Annex D.

e) Rates of payment are:
   i. Standard payment full-time or part-time with a Time Commitment Fraction of 16 hours or more per week – full payment will be made.
   ii. Part-time with a Time Commitment Fraction of less than 16 hours per week – a payment will be made of 60% of the full payment.

12.9. Where a practice meets both the remote and rural and the deprivation criteria, the GP will be entitled to one golden hello only, whichever is the more favourable.

Job Sharers

12.10. Each person in a job-sharing arrangement will be entitled individually to payment under paragraphs 12.3 and 12.8 if they satisfy the appropriate conditions.

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12.11. The amount of money payable will be dependent on the time commitment of the jobsharer.

Changes in circumstances

12.12. If, within two years of the appointment for which they have claimed a Golden Hello, an entitled GP:

a) Increases their time commitment;

b) Moves to a practice entitled to higher payments for Golden Hellos; or

c) Both of the above

that GP is entitled to refresh their Golden Hello claim based upon their new circumstances. This may occur within post, by starting a different post or by taking an additional post.

12.13. An entitled GP who increases their commitment (in an entitled position as specified in 12.3) within 6 months of taking up an entitled post, to such a level as would have attracted a higher payment had the position been the first held will receive the standard payment for their new commitment less any payment they have previously been awarded .

12.14. An entitled GP who increases their commitment (in an entitled position as specified in paragraph 12.4) within between six months and two years of taking up an entitled post, to such a level as would have attracted a higher payment had the position been the first held will receive half of the difference between the full payment for their new commitment and the payment for their previous commitment as awarded.

12.15. Where, within two years, an entitled GP who received a payment under paragraph 12.3, 12.8 or 12.12 stops providing or assisting in the provision of general medical services or performing section 17C (formerly Personal Medical Services) arrangements as:

a) a GP principal on the medical list of a Health Board;
b) an employee of a principal assisting in the provision of general medical services;
c) a section 17C (formerly Personal Medical Services) performer; or
d) a salaried GP employed by a Health Board,

they will be required to return some or all of the payment received as specified in paragraph 12.16.

12.16. The amount of the payment returnable will be dependent on the amount of time spent as an entitled GP as shown below:

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a) less than 6 months as an entitled GP - 100%;

b) from 6 months to 2 years as an entitled GP - 50%.

12.17. Periods of absence under 12.18 c) and d) must not be included in the computation of periods of time for the purposes of paragraphs 12.11–12.21.

12.18. The provisions for the return of payments do not apply where the Health Board is satisfied that the GP has ceased to work in a role mentioned in 12.15 due to:

a) death;

b) enforced early retirement from general practice due to illness or injury;

c) exceptional personal circumstances, provided that the Health Board agrees;

d) maternity leave, paternity leave, adoption leave or shared parental leave (or other extended parenting leave agreed by the Health Board) provided the GP gives an undertaking that they will return to practise and does so within two years or any longer period which the Health Board may agree on a case-by-case basis;

e) transfer to a post under GMS or section 17C (formerly Personal Medical Services) arrangements elsewhere in the UK.

12.19. In considering whether to agree to a period of absence longer than two years under 12.18 d), the Health Board must have regard to the GP's personal circumstances and to any reasons the GP may provide.

Relocation costs

12.20. Where a GP takes up a substantive post in a remote and rural area (as defined at paragraph 12.8 a), subject to the submission of appropriate receipts, the GP is entitled to claim up to the first £5,000 of relocation costs.

Recruitment costs

12.21. Subject to submission of appropriate receipts, practices in remote and rural areas as defined at paragraph 12.8 a) above, are eligible to claim up to the first £2,000 of recruitment costs, including, at the discretion of the Health Board, the cost of locum cover where there were difficulties and delays in finding a replacement GP.

12.22. Applications for payment must be made to Health Boards within 18 months of the date on which the doctor took up the entitled post or from the date on which the new time commitment started. Payment may be made in respect of an application submitted after this 18 month period at the discretion of the Health Board.

Rates of payment.

Table 6 - Golden Hello rates

Eligibility	Rate
1. Recruitment Difficulty (as defined in paragraph 12.7)	At least £5000
2. Remote and Rural (as defined in paragraph 12.8(a))	£10,000
3. Deprived (as defined in paragraph 12.8(c))	£7,500 - £12,500
4. Criteria for both 2 and 3 met	Paragraph 12.8 applies

12.23. Periodically Scottish Government and SGPC will jointly monitor the impact of these revised arrangements on recruitment and NHS boards' financial spend to ensure that the intention of the changes are achieved. The above arrangements also remain subject to future contractual negotiations.

13. Payment of Fees to Doctors Under Section 47 of Part 5 of the Adults with Incapacity (Scotland) Act 2000.

13.1. Where a general practitioner carries out an assessment and issues a certificate to allow the general practitioner or member of the Primary Health Care Team who has had authority appropriately delegated and who is acting on that general practitioner's behalf or under that general practitioner's instructions to treat the patient, no fee is payable.

Where an independent health professional seeks confirmation that a certificate of incapacity is in force

13.2. Where a medical certificate of incapacity already exists for a patient to permit general practitioners and staff acting on their behalf to treat a patient, an 'independent health professional' (e.g. dentists, opticians and community pharmacists) may be permitted to draw upon this existing medical certificate, providing it covers the intervention proposed to treat the patient in question. Under this arrangement practices are not entitled to charge a fee.

Where a general practitioner is requested by an independent health professional to carry out an assessment

13.3. Where a general practitioner has not issued a certificate of incapacity and one is believed to be required by another independent health professional to treat the patient under the NHS, the practice may receive a fee for the assessment and completion of the certificate for the purposes of the independent health professional. The fee payable is £165.08.

13.4. Where a GP is required to undertake a second assessment and produce an additional certificate for an independent health professional to provide treatment under the NHS, having already issued a certificate which enabled the GP to treat a patient, payment of a fee of £165.08 is payable to the GP.

13.5. Applications for payment should be completed and sent to the local Practitioner Services Division for processing and payment.

13.6. Claims will be the subject of checks by Practitioner Services Division with the independent health professional requesting the assessment and certificate.

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14. Doctors' Retainer Scheme

14.1. The GP Retainer scheme enables qualified GPs, who are unable for the present to commit themselves to a more substantive GP post, to continue working in General Practice in order to maintain and develop their skills and enter a permanent post when their circumstances permit.

14.2. GP Practices may only claim the maximum number of sessions for a GP retainer set out below (14.3). However from 1 April 2020 a GP retainer may work more than 4 sessions a week without leaving the scheme.

Payments in respect of sessions undertaken by members of the Scheme

14.3. Subject to paragraph 14.5, where–

a) a contractor who is considered as a suitable employer of members of the Doctors' Retainer Scheme by the Director of Postgraduate GP Education employs or engages a member of the Doctors' Retainer Scheme; and

b) the service sessions for which the member of the Doctors' Retainer Scheme is employed or engaged by that contractor have been arranged by the local Director of Postgraduate GP Education,

the Health Board must pay to that contractor under its GMS contract £76.92 in respect of each full session that the member of the Doctors' Retainer Scheme undertakes for the contractor in any week, up to a maximum of four sessions per week.

14.4. The Health Board must also pay to that contractor under its GMS contract £310 per annum for that member of the Doctors' Retainer Scheme.

Provisions in respect of leave arrangements

14.5. The Health Board must pay to the contractor under its GMS contract any payment payable under paragraph 14.3 in respect of any session which the member of the Doctors' Retainer Scheme is employed or engaged to undertake but which that member does not undertake because they are absent due to leave related to—

a) public holidays

b) annual holiday up to a maximum number of sessions annually equivalent to 6 weeks' worth of arranged sessions for the member of the Doctors' Retainer Scheme;

c) maternity, paternity or adoption, in accordance with the circumstances and for the periods referred to in Section 6. The maximum periods that members of the Doctor's Retainer scheme can be absent for are: 26 weeks for maternity leave, shared parental leave or for adoption leave for the parent who is the main care provider; and 2 weeks for paternity leave or for adoption leave for the parent who is not the main care provider. Additional payments for locums covering maternity, paternity and adoption leave can be made where the practice meets the criteria in 6.3.

d) parental leave, in accordance with statutory entitlements (except that the normal statutory qualifying period of one year's service with the contractor does not apply);

e) sickness, for a reasonable period as agreed by the contractor and the Health Board;

f) an emergency involving a dependant, in accordance with employment law and any guidance issued by The Department for Work and Pensions;

g) other pressing personal or family reasons where the contractor and the Health Board agree that the absence of the member of the Doctors' Retainer Scheme is necessary and unavoidable.

Payment conditions.

14.6. Payments under this section are due at the end of the month in which the session to which the payment relates takes place. However, the payments, or any part thereof, are only payable if the contractor satisfies the following conditions–

a) the contractor must inform the Health Board of any change to the member of the Doctors' Retainer Scheme's working arrangements that may affect the contractor's entitlement to a payment under this section;

b) the contractor must inform the Health Board of any absence on leave of the member of the Doctors' Retainer Scheme and the reason for such absence;

c) in the case of any absence on leave in respect of which there are any matters to be agreed between the contractor and the Health Board in accordance with paragraph 14.5 above, the contractor must make available to the Health Board any information which the Health Board does not have but needs, and which the contractor either has or could be reasonably expected to obtain, in order to form an opinion in respect of any of the matters which are to be agreed between the contractor and the Health Board;

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d) the contractor must inform the Health Board if the doctor in respect of whom the payment is made ceases to be a member of the Doctors' Retainer Scheme, or if it ceases to be considered a suitable employer of members of the Doctors' Retainer Scheme by the Director of Postgraduate GP Education.

14.7. If a contractor breaches any of these conditions, the Health Board may, in appropriate circumstances, withhold payment of any payment otherwise payable under this Section.

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15. Dispensing

15.1. Payment is made for the supply of drugs and appliances only where they have been supplied by a dispensing practice in accordance with arrangements made under Schedule 6, Part 3 of the 2018 Regulations. In this and the following paragraphs, "appliances" means appliances listed in the Drug Tariff (i.e. the Statement prepared by Scottish Ministers under regulation 9 of the National Health Service (Pharmaceutical Services)(Scotland) Regulations 2009, as amended).

15.2. Some practices are prescribing practices as well as dispensing practices, i.e. their lists include some patients who can conveniently obtain their medicines etc. from chemists, and for whom, accordingly, the practice is not required to dispense medicines but to write prescriptions and hand them to the patient in the ordinary way. This section does not apply to the supply of drugs and appliances to these 'prescribing patients' but only to those 'dispensing patients' for whom the practice has been required by the Health Board to dispense.

15.3. Payments to dispensing practices for drugs, appliances, etc. supplied to patients on the practice dispensing list, temporary residents and patients who are receiving maternity medical services or contraceptive services from the practice (and in respect of whom the Health Board have required the practice to dispense) shall be as follows:

a) the basic price. For proprietary preparations this is the List Price as defined in the Drug Tariff. For non-proprietary items the basic price is the Tariff price as listed in Parts 7, 7S, 7U and 9 of the Drug Tariff, or when not so listed, the price as determined in accordance with paragraph 13 of Part 1 of the Drug Tariff. The price of appliances shall be that listed in the Drug Tariff;

   less, except where the practice has been exempted under paragraph 15.7, 15.8 or 15.9 below, a discount calculated in accordance with schedule 1 to this paragraph;

b) an on-cost allowance of 10.5% of the basic price before deduction of any discount under schedule 1;

c) a container allowance of 3.8 pence per prescription;

d) a dispensing fee as shown in schedule 2 to this paragraph, other than in relation to appliances and oxygen therapy equipment;

e) an allowance in respect of VAT in accordance with paragraph 15.5 ; and

f) if appropriate, exceptional expenses in accordance with paragraph 15.6.

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Practices may not claim payment under this paragraph for centrally supplied vaccines.

15.4. Payments in respect of the supply of oxygen therapy equipment shall be made in accordance with the provisions of part 10, paragraph 6 of the Drug Tariff and shall not be subject to these discount arrangements.

15.5. **For the dispensing period 1 July 2011 onwards** A VAT allowance shall be paid to cover any VAT payable on the purchase of any products listed below for personal administration under a GMS contract:

a) vaccines, anaesthetics and injections;

b) the following diagnostic reagents: Dick Test; Schick test; Protein Sensitisation Test Solutions; and Tuberculin Tests (i.e. Koch Test, Mantoux Test, Patch Test and Diagnostic Jelly);

c) intrauterine contraceptive devices (including drug- releasing IUCDs, contraceptive caps and diaphragms);

d) pessaries which are appliances; and

e) sutures (including skin closure strips).

No allowance will however be paid for any item which is centrally supplied as part of a programme such as the Childhood Immunisation Programme or any programme against a Pandemic Influenza Virus.

15.6. Where additional expenses have been incurred in obtaining from a manufacturer or wholesaler supplies of a drug or appliance (other than those items for which prices are given in Parts 2-5, 7, 7S and 9 of the Tariff), which a practice does not frequently require to provide, payment of the amount incurred will be authorised if the practice submits a claim giving full details to the Health Board with the appropriate prescription form and if, in any doubtful cases, the Health Board, after consultation with the GP Subcommittee of the Area Medical Committee, is satisfied that the additional expenses were necessarily incurred and were reasonable.

15.7. Where a practice is able to provide evidence and the Health Board, after making such enquiries as it deems necessary and after consulting the GP Subcommittee of the Area Medical Committee, is satisfied that by reason of the remoteness of the practice the practice is unable to obtain any discount on the basic price (see paragraph 15.3) for the purchase of drugs and appliances the Health Board shall approve the exemption of the practice from the application of the discount scale. In such cases the Health Board shall inform Practitioner Services Division of the period during which the exemption should be applied. Payments will then be calculated on the full, and not the discounted, basic price. Such an exemption may be granted for

a period of up to one year and may be renewed for further such periods if the practice is able to satisfy the Health Board that the practice continues to be unable to obtain any discount.

15.8. Where:

a) a practice is able to provide evidence; and

b) the Health Board after making such enquiries as it deems necessary and after consulting the GP Subcommittee of the Area Medical Committee is satisfied;

c) that by reason of :

i. the remoteness of the practice; or

ii. the small quantities of drugs and appliances the practice needs to buy (normally where the total monthly basic price to be reimbursed is below that which would attract an adjustment for discount);

the practice is only able to obtain drugs and appliances at a price in excess of the basic price (see paragraph 15.3) and on average more than 5% above the basic price then Practitioner Services Division shall approve a special payment. Practitioner Services Division shall determine the appropriate level of the special payment from the scale below:

Table 7 - Appropriate Level of Special Payment

Where on average the price paid (excluding VAT) is:	Special Payment:
in excess of 5% and up to 10% over basic price	5% over basic price
in excess of 10% and up to 15% over basic price	10% over basic price
in excess of 15% and up to 20% over basic price	15% over basic price
in excess of 20% over basic price	20% over basic price

Practitioner Services Division shall apply the rate for the special payment and the period during which it should be applied to the basic price payable. The VAT allowance (see paragraph 15.5) shall be calculated on the basic price plus the special payment. The on-cost allowance shall be calculated

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on the basic price. No discount shall be applied. Such payments may be granted for a period of up to one year and may be renewed for further such periods at the same or a different rate if the practice is able to satisfy the Health Board that it continues to meet the above conditions.

Transitional Arrangements.

15.9. Where a practitioner succeeds to the practice of a dispensing practitioner who at the time of their withdrawal from the performer list or medical list was:

a) exempted from application of the discount scale under paragraph 15.7 or;

b) was in receipt of the special payment provided under paragraph 15.8;

and the successor has made application to Practitioner Services Division for such exemption or special payment, Practitioner Services Division shall treat the practitioner as qualifying for the exemption or special payment as appropriate for a period of 3 months from the date of their admission to the performers list or until their application is determined, whichever is the earlier.

Claims.

15.10. Payments are based on the monthly surrender and pricing of the prescriptions issued. Prescriptions for proprietary preparations (including prescriptions for non-proprietary preparations available only in proprietary form) should be endorsed with the size of the pack used in dispensing. All the prescriptions should then be noted, counted and sent under cover of Form GP34A to the appropriate Prescription Pricing Bureau (see schedule 3) within the first week of the month following that in which the prescriptions were dispensed.

15.11. Dispensing practices must submit all prescriptions for pricing in one batch under cover of one claim form relating to the practice in order that the appropriate rate of discount under schedule 1 may be applied. Practices may if they wish sub-divide the partnership batch into bundles relating to the individual practitioners and attach separate claims to each for the purpose of calculating the dispensing fees provided that all such bundles are sent to Practitioner Services Division together in one batch for the partnership.

Payments On Account.

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15.12. Monthly payments on account will be made by Practitioner Services Division based on about 80% of the sum due. The estimated sum due will be based on the number of prescriptions submitted for pricing and the average payments per prescription for the previous authorisation. In the case of a practice who has not previously dispensed in a practice and for whom no such authorisation is available, the estimated sum due will normally be based on the last authorisation for the practice, as appropriate. For prescriptions dispensed in February and submitted in March the practice should receive at the beginning of April about 80% of the estimated sum due for February plus the balance of the sum due for prescriptions dispensed in January. Where, because the average cost of prescriptions varies significantly from month to month, it appears to Practitioner Services Division that payment of the amount notified would be likely to result in an overpayment, Practitioner Services Division will pay a lesser amount on account.

Examination Of Prescription Forms.

15.13. Priced prescription forms will not normally be returned to a practice. However any practice which has supplied drugs and appliances and which wishes to examine their prescription forms after they have been priced should inform Practitioner Services Division so that they may make the necessary arrangements. It would normally be from 2 to 6 months after pricing before the forms are available for inspection at Practitioner Services Division premises.

Accounting.

15.14. In order to ensure that the annual surveys of practitioners' practice expenses carried out by HM Revenue and Customs are as accurate as possible, practitioners should ensure that their actual expenditure on drugs and appliances are shown 'gross' in their accounts. Payments under this paragraph should be brought to account 'gross' as 'income'.

Paragraph 15/Schedule 1: Discount Scale

Table 8 - Discount Scale

Total Basic Price of all Prescriptions submitted for Pricing by Practitioner/ Practice in Month	Rate of Discount to be applied to Basic Practice %
1 – 1000	0.00
1001 – 1125	0.08
1126 – 1250	0.15
1251 – 1375	0.21
1376 – 1500	0.26
1501 – 1625	0.32
1626 – 1750	0.37
1751 – 1875	0.42
1876 – 2000	0.48
2001 – 2125	0.54
2126 – 2250	0.61
2251 – 2375	0.68
2376 – 2500	0.77
2501 – 2625	0.88
2626 – 2750	0.99
2751 – 2875	1.12
2876 – 3000	1.25
3001 – 3125	1.42
3126 – 3250	1.59
3251 - 3375	1.76
3376 - 3500	1.93
3501 - 3625	2.09
3626 – 3750	2.24
3751 - 3875	2.38

3876 - 4000	2.53
4001 - 4125	2.69
4126 - 4250	2.85
4251 - 4375	3.01
4376 - 4500	3.15
4501 - 4625	3.29
4626 - 4750	3.42
4751 - 4875	3.54
4876 - 5000	3.68
5001 - 5125	3.81
5126 - 5250	3.86
5251 - 5375	4.09
5376 - 5500	4.23
5501 – 5625	4.35
5626 - 5750	4.47
5751 - 5875	4.59
5876 - 6000	4.70
6001 - 6125	4.81
6126 - 6250	4.91
6251 - 6375	5.01
6376 - 6500	5.11
6501-6625	5.20
6626 – 6750	5.29
6751 – 6875	5.37
6876 – 7000	5.45
7001 – 7125	5.54
7126 – 7250	5.61
7251 – 7375	5.69

7376 – 7500	5.76
7501 – 7625	5.83
7626 – 7750	5.90
7751 – 7875	5.96
7876 – 8000	6.03
8001 – 8125	6.09
8126 – 8250	6.15
8251 – 8375	6.21
8376 – 8500	6.27
8501 – 8625	6.32
8626 – 8750	6.38
8751 – 8875	6.43
8876 – 9000	6.48
9001 – 9125	6.53
9126 - 9250	6.58
9251 - 9375	6.62
9376 - 9500	6.67
9501 - 9625	6.72
9626 - 9750	6.76
9751 - 9875	6.80
9876 - 10000	6.84
10001 - 10125	6.88
10126 - 10250	6.92
10251 - 10375	6.96

10376 - 10500	7.00
10501 - 10625	7.04
10626 - 10750	7.07
10751 - 10875	7.11
10876 - 11000	7.14
11001 - 11125	7.18
11126 - 11250	7.21
11251 - 11375	7.24
11376 - 11500	7.27
11501 - 11625	7.31
11626 - 11750	7.34
11751 - 11875	7.37
11876 - 12000	7.39
12000+ -	7.42

NB: Where a practitioner is in partnership the rate of discount to be applied is that which relates to the total Basic Price of all prescriptions submitted for pricing by all the partners.

Paragraph 15/Schedule 2: Fee Scale

Dispensing Fees (see paragraph 15.3) - marginal fee scale for application to prescriptions submitted for pricing by practitioner/practice per month.

Table 9 - Dispensing Fees

Prescriptions in Bands	Payment per * Prescription from 01.04.2002
1-100	154.7
101-200	153.7
201-300	150.2
301-450	147.2
451-600	142.7
601-650	122.2
651-700	119.2
701-750	115.2

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751-800	113.7
801-850	108.2
851-900	103.2
901-950	100.2
951-1000	94.7
1001-1050	92.7
1051-1100	88.2
1101-1150	83.7
1151-1200	81.7
1201-1250	76.7
1251-1300	74.7
1301-1350	70.2
1351-1400	64.2
1401-1450	62.2
1451-1500	57.2
1501-1750	84.7
1751-2000	94.7
2001-2250	92.7
2251-2500	90.2
2501-2750	88.7
2751-3000	86.2
3001-3250	85.7
3251-3500	84.7
3501-3750	83.2
3751-4000	82.7
4001-4250	81.7
4251-4500	79.7
4501-4750	78.7
4751-5000	77.7
5001-5250	77.2
5251-5500	75.7
5501-5750	74.7
5751-6000	73.7
6001-6250	72.7
6251-6500	71.7
6501-6750	70.7

* Payment will be reduced by 1p per prescription for each additional 250 prescriptions per month in excess of 6,750.

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Paragraph 15/Schedule 3: Address for Claims

ADDRESSES TO WHICH DISPENSING PRACTICES SHOULD SUBMIT THEIR CLAIMS
Practitioner Services Division (Pharmacy)
3 Bain Square
Livingston
EH54 7DQ

Paragraph 15/ Schedule 4: List of Vaccines

Subject to the provisions of b) below, no payments are payable under paragraph 15 in respect of the products listed in paragraph a) below, which are centrally supplied as part of the Childhood Immunisation Programme-

a) MMR (Measles, Mumps and Rubella); BCG (Bacillus Calmette-Guerin); Tuberculin Purified Protein Derivative; Meningococcal C conjugate vaccine and Rotavirus (for children under 5 and persons entering the first year of higher education);

   DTaP/IPV/HiB (Diphtheria/Tetanus/Pertussis/Inactivated Polio/Haemophilus influenzae type B); dTaP/IPV (low doDiphtheria/Tetanus/Pertussis/Inactivated Polio); DTaP/IPV (Diphtheria/Tetanus/Pertussis/Inactivated Polio); and Td/IPV (Diphtheria/Tetanus/ Inactivated Polio); HiB/MenC (Haemophilus influenzae type B/meningitis C) and PCV/PPV (pneumococcal);

b) payments are payable under this Section in respect of Td/IPV (Diphtheria/Tetanus/ Inactivated Polio) where that product is used for the treatment of adults or supplied to patients who require such products prior to travelling outside the United Kingdom and in either case where the Td/IPV product has been purchased by the contractor directly from the manufacturer.

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Part 4 Payments for other purposes

16. Premises

16.1. There are other premises costs payable under GMS contracts which are dealt with in the Primary Medical Services (Premises Development Grants, Improvement Grants and Premises Costs) Directions 2004. These include payments in respect of new premises development and improvement projects, and payments in respect of recurring premises costs such as mortgage repayments, rent payments and notional rent payments.

17. IT Expenses

17.1. The National Health Service (General Medical Services Contracts) (Scotland) Regulations 2018 outline Health Board's responsibilities for providing integrated information management, technology systems and telecommunications links (Schedule 6, Part 5, paragraph 71).

18. Occupational Health

18.1. On 31 October 2016 an Occupational Health service was launched across Scotland, in order to provide a consistent level of service of Occupational Health services for primary care staff. An occupational health service will be provided for primary care staff.

19. Provision of Emergency Oxygen

19.1. Every GP practice in Scotland will be supplied with oxygen and defined accessories, to assist with emergencies as required.

19.2. Each practice will receive the following defined accessories as a minimum under the national contract:

Oxygen cylinder	(#2)
Guedel Airways sizes 0, 1, 2, 3, 4	(#2)
High concentration reservoir mask	(#2)
Oxygen gas sign	(#2)
Laminated Instructions	(#2)
Emergency bag containing the above	(#2)

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19.3. Practices will not be charged for refills of cylinders provided under 19.2.

20. Appraisal Premium

20.1. Every GP practice in Scotland is reimbursed for the cost of appraisals through an Appraisal Premium for each practitioner. £200,000 was included in the Global Sum in 2017-18 for this purpose and this will be subject to the same uplifts as the rest of the Global Sum.

21. Protected Time

21.1. Each GP practice will have Protected Time consisting of one session a month (usually within practice time) to allow GPs to maintain and develop their training and skills, and those of their practice teams.

21.2. The payment for Protected Time under paragraph 21.1 will be £2,520 per practice a year, paid monthly.

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Part 5 Supplementary Provisions

22. Administrative Provisions

Overpayments and withheld amounts.

22.1. Without prejudice to the specific provisions elsewhere in this SFE, if a Health Board makes a payment to a contractor under its GMS contract pursuant to this SFE and–

a) the contractor was not entitled to receive all or part thereof, whether because it did not meet the entitlement conditions for the payment or because the payment was calculated incorrectly (including where a payment on account overestimates the amount that is to fall due);

b) the Health Board was entitled to withhold all or part of the payment because of a breach of a condition attached to the payment, but is unable to do so because the money has already been paid; or

c) the Health Board is entitled to repayment of all or part of the money paid,

the Health Board may recover the money paid by deducting an equivalent amount from any other payment payable pursuant to this SFE, and where no such deduction can be made, it is a condition of the payments made pursuant to this SFE that the contractor must pay to the Health Board that equivalent amount.

22.2. Where a Health Board is entitled pursuant to this SFE to withhold all or part of a payment because of a breach of a payment condition, and the Health Board does so or recovers the money by deducting an equivalent amount from another payment in accordance with paragraph 22.1, it may, where it sees fit to do so, reimburse the contractor the amount withheld or recovered, if the breach is cured.

Underpayments and late payments.

22.3. Without prejudice to the specific provisions elsewhere in this SFE relating to underpayments of particular payments, if the full amount of a payment that is payable pursuant to this SFE has not been paid before the date on which the payment falls due, then unless–

a) this is with the consent of the contractor; or

b) the amount of, or entitlement to, the payment, or any part thereof, is in dispute,

once it falls due, it must be paid promptly (see regulation 26 of the 2018 Regulations).

22.4. If the contractor's entitlement to the payment is not in dispute but the amount of the payment is in dispute, then once the payment falls due, pending the resolution of the dispute, the Health Board must–

a) pay to the contractor, promptly, an amount representing the amount that the Health Board accepts that the contractor is at least entitled to; and

b) thereafter pay any shortfall promptly, once the dispute is finally resolved.

22.5. However, if a contractor has–

a) not claimed a payment to which it would be entitled pursuant to this SFE if it claimed the payment; or

b) claimed a payment to which it is entitled pursuant to this SFE but a Health Board is unable to calculate the payment until after the payment is due to fall due because it does not have the information or computer software it needs in order to calculate that payment (all reasonable efforts to obtain the information, or make the calculation, having been undertaken),

that payment is (instead) to fall due at the end of the month during which the Health Board obtains the information or computer software it needs in order to calculate the payment.

Payments on account.

22.6. Where the Health Board and the contractor agree (but the Health Board's agreement may be withdrawn where it is reasonable to do so and if it has given the contractor reasonable notice thereof), the Health Board must pay to a contractor on account any amount that is–

a) the amount of, or a reasonable approximation of the amount of, a payment that is due to fall due pursuant to this SFE; or

b) an agreed percentage of the amount of, or a reasonable approximation of the amount of, a payment that is due to fall due pursuant to this SFE,

and if that payment results in an overpayment in respect of the payment, paragraph 22.1 applies.

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22.7. Health Boards will not be able to calculate the correct amount of GP providers' Seniority Payments during the financial year to which they relate because it will not be possible to calculate the correct value of the GP provider's Superannuable Income Fraction until–

a) the Average Adjusted Superannuable Income for that financial year has been established; and

b) the GP provider's pensionable earnings from all sources for that financial year, excluding–

i. pensionable earnings which do not appear on his certificate submitted to the Health Board in accordance with paragraph 23.17, and

ii. any amount in respect of Seniority Payments,

have been established.

If a Health Board cannot reach agreement with a contractor on a payment on account in respect of a Quarterly Seniority Payment pursuant to paragraph 22.6, it must nevertheless pay to the contractor on account a reasonable approximation of the Quarterly Seniority Payment, on or before the unrevised due date for payment of that payment (i.e. before it is revised in accordance with paragraph 22.5). If that payment results in an overpayment in respect of the Quarterly Seniority Payment, paragraph 22.1 applies.

Payments to or in respect of suspended doctors whose suspension ceases.

22.8. If the suspension of a GP from a medical practitioners list ceases, and–

a) that GP enters into a GMS contract that takes effect for payment purposes on or after 1 April 2004, any payments that the GP received under a determination made under regulation 15(1) of the Performers List Regulations may be set off, equitably, against the payments that he is entitled to receive under his GMS contract pursuant to this SFE; or

b) a contractor is entitled to any payments in respect of that GP pursuant to this SFE and a payment was made to the GP pursuant to a determination made under regulation 15(1) of the Performers List Regulations but the GP was not entitled to receive all or any part thereof, the amount to which the GP was not entitled may be set off, equitably, against any payment in respect of him pursuant to this SFE.

Effect on periodic payments of termination of a GMS contract.

22.9. If a GMS contract under which a periodic payment is payable pursuant to this SFE is terminated before the date on which the payment falls due, a proportion of that payment is to fall due on the last day on which the contractor is under an obligation under its GMS contract to provide essential services. The amount of the periodic payment payable is to be adjusted by the fraction produced by dividing–

a) the number of days during the period in respect of which the payment is payable for which the contractor was under an obligation under its GMS contract to provide essential services; by

b) the total number of days in that period.

This is without prejudice to any arrangements for the recovery of money paid under the GMS contract that is recoverable as a result of the contract terminating or any breach thereof.

Time limitation for claiming payments.

22.10. With exception to the time limits relating to Golden Hello claims under paragraph 12.1, payments under this SFE are only payable if claimed within 3 years of the date on which they could first have fallen due (albeit that the due date has changed pursuant to paragraph 22.5).

Dispute resolution procedures.

22.11. Any dispute arising out of or in connection with this SFE between a Health Board and a contractor is to be resolved as a dispute arising out of or in connection with the contractor's GMS contract, i.e. in accordance with the NHS dispute resolution procedures or by the courts (see Part 7 of Schedule 6 of the 2018 Regulations).

22.12. The procedures require the contractor and the Health Board to engage with the local dispute resolution process with a view to resolving the dispute between themselves before referring it for determination.

Protocol in respect of locum cover payments.

22.13. Part 3 sets out a number of circumstances in which Health Boards are obliged to pay a maximum amount per week for locum cover in respect of an absent performer. However, even where a Health Board is not directed

pursuant to this SFE to make payments in respect of such cover, it has powers to do so as a matter of discretion – and may also decide, as a matter of discretion, to make top-up payments in cases where the maximum directed amount is payable.

22.14. As a supplementary measure, Health Boards are directed to adopt and keep-up-to date a protocol, which they must take all reasonable steps to agree with any relevant GP sub-committee of the area medical committee, setting out in reasonable detail–

a) how they are likely to exercise their discretionary powers to make top-up payments in respect of locum cover, having regard to the budgetary targets they have set for themselves, where they are not obliged to make such payments;

b) how they are likely to exercise their discretionary powers to make payments in respect of cover for absent GP performers which is provided by nurses or other health care professionals;

c) how they are likely to exercise their discretionary powers to make payments in respect of a GP performer who is on long term sickness leave, where locum cover payments are no longer payable in respect of him under Section 7. In determining the amounts that may be appropriate in these circumstances, Health Boards are not expected to exceed the half rate payable in the second period of 26 weeks under paragraph 0 c), or the amount that would be payable under the NHS Superannuation Scheme (Scotland) Regulations if the performer retired on grounds of permanent incapacity, whichever is the lower; and

d) where they are not obliged to make payments in respect of locum cover pursuant to Part 4, how they are likely to exercise their discretionary powers to make payments in respect of a sole practitioner who is absent for the purposes of attending an accredited postgraduate educational course, in circumstances where, because of the nature of the locality in which the contractor's premises are situated, locum cover arrangements (i.e. arrangements other than cover provided by a neighbouring practice) are essential to meet the needs of patients in that locality for primary medical services.

Where a Health Board departs from that protocol in any individual case and refuses an application for funding in respect of locum cover, this must be duly justified to the unsuccessful applicant.

Adjustment of Contractor Registered Populations.

22.15. The starting point for the determination of a contractor's Contractor Registered Population is the number of patients recorded by PSD Scotland as being registered with the contractor, initially when its GMS contract takes

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effect and thereafter at the start of each quarter, when a new number must be established.

22.16. However, in respect of any quarter, this number may be adjusted as follows–

a) if a contractor satisfies a Health Board that a patient who registered with it before the start of a quarter was not included in the number of patients recorded by PSD of NHS National Services Scotland as being registered with it at the start of that quarter, and the Health Board received notification of the new registration within 48 hours of the start of that quarter, that patient–

i. is to be treated as part of that contractor's Contractor Registered Population at the start of that quarter; and

ii. if they were registered with another of the Health Board's contractors at the start of that quarter, is not to be counted as part of that other contractor's Contractor Registered Population for that quarter;

b) if, included in the number of patients recorded by PSD Scotland as being registered with a contractor at the start of a quarter, there are patients who–

i. transferred to another contractor in the quarter before the previous quarter (or earlier); but

ii. notification of that fact was not received by the Health Board until after the second day of the previous quarter;

those patients are not to be treated as part of the contractor's Contractor Registered Population at the start of that quarter;

c) if a patient is not recorded by PSD Scotland as being registered with a contractor at the start of a quarter, but that patient–

i. had been removed from a contractor's patient list in error; and

ii. was reinstated in the quarter before the previous quarter (or earlier);

that patient is to be treated as part of the contractor's Contractor Registered Population at the start of that quarter.

22.17. If a contractor wishes its Contractor Registered Population to be adjusted in accordance with paragraph 22.16, it must–

a) within 10 days of receiving from the Health Board a statement of its patient list size for a quarter, request in writing that the Health Board makes the adjustment; and

b) within 21 days of receiving that statement, provide the Health Board with the evidence upon which it wishes to rely in order to obtain the adjustment.

and the Health Board must seek to resolve the matter as soon as is practicable. If there is a dispute in connection with the adjustment, paragraphs 22.11 and 22.12 apply.

23. Pension Scheme Contributions

Health Boards' responsibilities in respect of contractors' employer's and employee's pension contributions

23.1. There are currently two pension schemes for the NHS in Scotland. New members and members re-joining after a 5 year break will be members of the Career Average Revaluation Scheme (CARE) which was introduced from 1 April 2015. The previous Superannuation Scheme comprising of the 2008 and 1995 sections was closed to new members from 31 March 2015. However, some members who were given protection will remain in the 1995/2008 scheme either indefinitely or to the date their protection expires. Information about the NHS schemes in Scotland can be found on the Scottish Public Pension Agency (SPPA)'s website at www.sppa.gov.uk. It should be noted however that the process for the collection of contributions is the same across both schemes.

23.2. Employer's pension contributions in respect of GP registrars – who are subject to separate funding arrangements from those in respect of other GP performers – are the responsibility of the PSD Scotland, which act as their employer for pension purposes whilst in General Practice.

23.3. The relevant "Pension Scheme Regulations" are:-

a) The NHS Superannuation Scheme (Scotland) Regulations 2011, as amended (the 1995 section) as amended.
b) The NHS Superannuation Scheme (2008 Section)(Scotland) Regulations 2013, as amended (the 2008 section)
c) The NHS Pension Scheme (Scotland) Regulations 2015, as amended (the 2015 scheme)

The regulations can be viewed on the SPPA website.

Contributions for staff

23.4. Under each of the Pension Scheme Regulations, contractors continue to be responsible for paying the employers' pension contributions of practice staff who are members of the scheme and for collecting and forwarding to the SPPA both employers and employees pension contributions in respect of their practice staff.

23.5. With effect from 1 April 2004, contractors became responsible for paying to the SPPA both the employer's and employee's pension contributions for–

a) non-GP providers;

b) GP performers who are not GP registrars; and

c) Assistant Practitioners;

who are members of the NHS scheme. The details are set out in the Pension Scheme Regulations.

23.6. The increases from 14.9% to 22.5% in the employer's pension contribution rate since 1 April 2019 is not reflected in payments described elsewhere in this SFE. Contractors will instead receive an additional sum from PSD based upon their rate of February 2019 employer's pension contributions sufficient to cover the difference. The additional sum will be paid monthly to employers to allow them to meet their pension contributions obligations as normal. The figures will be reconciled after the end of the financial year and the End-year Adjustments process (23.16-23.19).

Partner Contributions

23.7. In this Section, non-GP providers and GP performers who are not GP registrars are together referred to as "Pension Scheme Contributors". References to the "NHS Pension Scheme" relate to Scheme membership under any of the Pension Scheme Regulations detailed in paragraph 23.4.

23.8. The cost of paying Pension Scheme Contributors' employer's and employee's pension contributions relating to the income of Pension Scheme Contributors which is derived from the revenue of a GMS contract was included in the national calculations of the levels of the payments in respect of services set out in this SFE.

23.9. The national calculations referred to in paragraph 23.8 were calculated to reflect an employer contribution rate of 14.9%. A new rate of 20.9% came into effect from 1 April 2019, so this rate and subsequent increases are not reflected in national calculations of payments elsewhere in this SFE. The Scottish Government will instead pay the difference to SPPA directly on behalf of practices. The payment made by Scottish Government will be based upon the contributions that the NHS Board (or PSD on its behalf) has forwarded to SPPA (see paragraph 23.11).

23.10. It is also to be assumed that–

a) any other arrangements that the contractor has entered into to provide services which give rise to NHS pensionable profits for the purposes of the applicable Pension Scheme Regulations would have included provision for all the payable pension contributions in respect of its Pension Scheme Contributors in the contract price; and

b) all payments from the NHS Board (or PSD on its behalf) to the contractor

which give rise to NHS pensionable earnings for the purposes of the applicable Pension Scheme Regulations, would also have covered the cost of any Money Purchase Additional Voluntary Contributions that the NHS Board (or PSD on its behalf) is obliged, to forward to the SPPA or a Money Purchase Additional Voluntary Contributions Provider on the contractor's, or its Pension Scheme Contributors', behalf.

23.11. Accordingly, the costs of paying the employer's and employee's pension contributions of a contractor's Pension Scheme Contributors under the applicable Pension Scheme Regulations in respect of their NHS pensionable earnings from all sources – unless pensioned for the purposes of the applicable Pension Scheme Regulations elsewhere, for example, under a contract of employment with a NHS Board – are all to be deducted by PSD Scotland from the monies paid to the contractor, pursuant to this SFE.

Monthly deductions in respect of pension contributions

23.12. The deductions are to be made in two stages. First, PSD Scotland must, as part of the calculation of the net amount of a contractor's monthly payments under this SFE, deduct an amount that represents a reasonable approximation of a monthly proportion of–

a) the contractor's liability for the financial year in respect of the employer's pension costs under the applicable Pension Scheme Regulations relating to any of the contractor's Pension Scheme Contributors (i.e. a reasonable approximation in respect of their total NHS pensionable profits which are not pensioned elsewhere) who are members of the NHS Pension Scheme (Scotland);

b) those Pension Scheme Contributors' related employee's pension contributions (including added years contributions); and

any payable Money Purchase Additional Voluntary Contributions in respect of those Pension Scheme Contributors.

23.13. Before determining the monthly amount to be deducted in accordance with paragraph 23.12 above, PSD Services Scotland must take reasonable steps to agree with the contractor what that amount should be. PSD of Scotland must duly justify to the contractor the amount that it does determine as the monthly deduction.

23.14. Pension contributions in respect of payments for specific purposes which are paid after the start of the financial year will, for practical reasons, need to be handled slightly differently. The relevant NHS Board and the contractor may agree that the payment is to be made net of any pension contributions that the Health Board is responsible for collecting on behalf of the SPPA or a Money Purchase Additional Voluntary Contributions Provider. In the absence of such an agreement, the default position is that the

contribution will be calculated as part of the End year Adjustments process and the contributions will actually be deducted from payments made to the practice in the following financial year.

23.15. An amount equal to the monthly amount that PSD (or the NHS Board where pensioned separately) deducts must be remitted to the SPPA and any relevant Money Purchase Additional Voluntary Contributions Providers no later than –

a) the 19th day of the month after the month in respect of which the amount was deducted; or

b) in the case of Money Purchase Additional Voluntary Contributions, 7 days after an amount in respect of them is deducted pursuant to paragraph 23.12.

End-year adjustments.

23.16. After the end of any financial year the final amount of each Pension Scheme Contributor's pensionable earnings in respect of the financial year will need to be determined. For these purposes, the pensionable income of a Pension Scheme Contributor is their total NHS pensionable earnings, as determined in accordance with the applicable Pension Scheme Regulations.

23.17. As regards contractors that are partnerships, sole practitioners or companies limited by shares, it is a condition of all the payments payable pursuant to Parts 1 to 3 of this SFE – if any of the contractor's Pension Scheme Contributors are members of the NHS Pension Scheme – that the contractor ensures that its Pension Scheme Contributors (other than those who are neither members of the NHS Pension Scheme nor due Seniority Payments) prepare, sign and forward to PSD Scotland—

an accurately completed certificate, the General Medical Practitioner's Annual Certificate of Pensionable Profits, in the standard format provided nationally;

no later than one month from the date on which the GP was required to submit the HM Revenue and Customs return on which the certificate must be based.

23.18. Seniority Payments have to be separately identifiable in the certificate for the purposes of confirming the amount of GP providers' Seniority Payments. Seniority Payment figures in the certificates forwarded to PSD Scotland will necessarily be provisional (unless they are submitted too late for the information they contain to be included in the national calculation of Average Adjusted Pensionable Income), but the forwarding of certificates must not be delayed simply because of this. Pension Scheme Contributors who are not members of the NHS Pension Scheme but in respect of whom a claim for a Quarterly Seniority Payment is to be made

must nevertheless prepare, sign and forward the certificate to the Health Board so that the correct amount of their Seniority Payments may be determined.

23.19. Once a contractor's Pension Scheme Contributors' pensionable earnings in respect of a financial year have been agreed, PSD Scotland must—

a) if its deductions from the contractor's payments under the SFE for the relevant financial year relating to the pensionable contributions in respect of those earnings–

i. did not cover the cost of all the employer's and employee's superannuation contributions that are payable by the contractor or the Pension Scheme Contributors in respect of those earnings–

a) deduct the amount outstanding from any payment payable to the contractor under its GMS contract pursuant to this SFE (and for all purposes the amount that is payable in respect of that payment is to be reduced accordingly); or

b) obtain payment (where no such deduction can be made) from the contractor of the amount outstanding, and it is a condition of the payments made pursuant to this SFE that a contractor that is an employing authority of a Pension Scheme Contributor must pay to the Contributor's relevant NHS Board the amount outstanding; or

ii. were in excess of the amount payable by the contractor and the Pension Scheme Contributor to the SPPA in respect of those earnings, repay the excess amount to the contractor promptly; and

b) forward any outstanding employer's and employee's pension contributions due in respect of those earnings to the SPPA (having regard to the payments it has already made on account in respect of those Pension Scheme Contributors for that financial year).

Locums.

23.20. There are different arrangements for pension contributions of locums, and these are not covered by this SFE.

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24. Combined Workforce Payment

Payments for Workforce Data

24.1. Contractors will receive monthly Combined Workforce Payments.

24.2. These will be based on contractors' shares of the Global Sum (exclusive of Temporary Patient Adjustments) and total Guarantee payments. £65 million will be distributed among GP practices by this means. £50 million will be distributed from 1 April 2026 with the remainder distributed from 1 January 2027.

24.3. Contractors will be required to complete and the General Practice Workforce Data app on a quarterly basis as a condition of payment for the original payments. Payment will be suspended for 3 months in the event of non-completion.

24.4. Payment of the latter amount is dependent upon demonstration that capacity has been both maintained and increased.

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Annex A Glossary

PART 1

ACRONYMS

The following acronyms are used in this document:

CRP – Contractor Registered Population

GMS – General Medical Services
GSMP – Global Sum Monthly Payment
LMC – Local Medical Committee
NHS – National Health Service
PQL – Practice Quality Lead
PSD Scotland - Public Services Delivery Scotland

PART 2

DEFINITIONS

Unless the context otherwise requires, words and expressions used in this SFE and the 2018 Regulations bear the meaning they bear in the 2018 Regulations.

The following words and expressions used in this SFE have, unless the context otherwise requires, the meanings ascribed below:

"the 1978 Act" means the National Health Service (Scotland) Act 1978. This Act was significantly amended (for the purposes of this SFE) by the Primary Medical Services (Scotland) Act 2003;

"the 2018 Regulations" means the National Health Service (General Medical Services Contracts) (Scotland) Regulations 2018;

"Additional Services" means the following services: cervical screening services, child health surveillance, maternity medical services, and contraceptive services,;

"Adjusted Global Sum Monthly Payment" is to be construed in accordance with paragraphs 2.6 and 2.11;

"Analogous Global Sum" is to be construed in accordance with paragraph 3.2;

"Assistant Practitioner" means a GP Performer (who is not a GP provider) who is—

a) employed (under a contract of employment or a contract for services) by a GMS practice, a section 17C agreement provider, an HBPMS contractor, an OOH provider or a Health Board; and

b) in that employment is engaged wholly or mainly in assisting that practitioner's employer in the discharge of the employer's duties as a GMS practice, a section 17C agreement provider, an HBPMS contactor, an OOH provider or a Health Board;

Combined Workforce Payment means the payments made

"contractor" means a person entering into, or who has entered into, a GMS contract with a Health Board;

"Contractor Registered Population", in relation to a contractor, means – subject to any adjustment made in accordance with paragraph 22.16 – the number of patients recorded by PSD Scotland as being registered with the contractor, initially when its GMS contract takes effect and thereafter at the start of each quarter, when a new number must be established;

"Contractor Weighted Population for the Quarter" is a figure set for each contractor arrived at by the Global Sum Allocation Formula in Annex B;

"employed or engaged", in relation to a medical practitioner's relationship with a contractor, includes–

a) a sole practitioner who is the contractor;

b) a medical practitioner who is a partner in a contractor that is a partnership;

c) a medical practitioner who is a partner in a contractor that is a limited liability partnership;

d) a medical practitioner who is a shareholder in a contractor that is a company limited by shares; and

e) a medical practitioner who is a member in a contractor that is a company limited by guarantee;

"employing authority" has the same meaning as in the NHS Superannuation Scheme (Scotland) Regulations;

"full-time" means in relation to a performer of primary medical services –

(a) with a contract of employment, a contractual obligation to work for at least 37½ hours per normal working week; or
(b) without a contract of employment (which is only relevant in the context of Golden Hello payments), an equivalent working commitment of at least 37½ hours per normal working week;

where the hours total may be made up of surgeries, clinics, administrative work in connection with the performance of primary medical services, or management

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activities and other similar duties which enhance the performance of the contractor as a provider of primary medical services but do not directly relate to the performance of primary medical services;

"general practitioner" means a medical practitioner whose name is included in the General Practitioner Register kept by the General Medical Council;

"GMS contract" means a general medical services contract under section 17J of the 1978 Act;

"GMS contractor" means a contractor who provides primary medical services under a GMS contract;

"GP performer" means a general practitioner–

a) whose name is included in a medical performers' list of a Health Board; and

b) who performs medical services under a GMS contract, and who is–

i. himself a GMS contractor (i.e. a sole practitioner); or

ii. an employee of, a partner in, a member of, or a shareholder in the contractor;

"GP provider" means a GP who is–

a) himself a GMS contractor (i.e. a sole practitioner);

b) a partner in a partnership or limited liability partnership that is a GMS contractor;

c) a shareholder in a company limited by shares that is a GMS contractor; or

d) a member in a company that is a GMS contractor;

"GP registrar" has the same meaning as in regulation 2 of the National Health Service (Primary Medical Services Performers Lists) (Scotland) Regulations 2004. ("the Performers List Regulations");

"HBPMS contract" means an arrangement between a Health Board and a person under section 2C(2) of the 1978 Act for the provision of primary medical services, but does not include:

a) a GMS contract;

b) a PMS agreement; or

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c) an arrangement which a Health Board enters into for the provision of primary medical services to prisoners in prisons;

"HBPMS contractor" means a person with whom a Health Board has entered into an HBPMS contract;

"Income and Expenses Guarantee" is to be construed in accordance with paragraph 3.1;

"Income and Expenses Guarantee Monthly Payment" is to be construed in accordance with paragraph 3.8;

"Initial Global Sum Monthly Payment" is to be construed in accordance with paragraphs 2.4 and 2.10;

"medical performers List" is to be construed in accordance with regulation 4(1) of the Performers List Regulations;

"Money Purchase Additional Voluntary Contributions Provider" is an "authorised provider" as defined in section 10(6) of the Superannuation Act 1972;

"Money Purchase Additional Voluntary Contributions" means voluntary contributions made by a member of an occupational pension scheme over and above his or her normal contributions;

"NHS Pension Scheme "has the meaning given by paragraph 23.7;

"non-GP provider" has the same meaning as in the NHS Pension Scheme Regulations and includes:

a) a partner in a partnership that is a GMS practice who is not a GP provider and who demonstrates to the satisfaction of the scheme manager that they assists in the provision of NHS services provided by that practice;

b) a partner in a partnership or a limited liability partnership—
   i. all of whose members have entered into a Section 17C Agreement for the provision of primary medical services, but
   ii. who is not a GP provider and who demonstrates to the satisfaction of the scheme manager that they assist in the provision of NHS services provided by that partnership;

c) a partner in a partnership or a limited liability partnership that is an HBPMS contractor—
   i. that has entered into an HBPMS contract for the provision of primary medical services, but
   ii. who is not a GP provider and who demonstrates to the satisfaction of the scheme manager that they assist in the provision of NHS services provided by that partnership;

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d) a shareholder in a company limited by shares or a member in a company limited by guarantee that is—
   i. a GMS practice, or
   ii. a Section 17C Agreement practice or an HBPMS contractor that has entered into a Section 17C Agreement or an HBPMS contract for the provision of primary medical services,
   but who is not a GP provider and who demonstrates to the satisfaction of the scheme manager that they assist in the provision of NHS services provided by that company;

e) an individual who is a Section 17C Agreement practice or an HBPMS contractor, but who is not a GP provider and who demonstrates to the satisfaction of the scheme manager that they participate in the provision of NHS services;

"Opt-Outs Adjustment" is to be construed in accordance with paragraphs 3.5 and 3.6;

"part-time" means in relation to a perform of primary medical services –
   i. with a contract of employment, a contractual obligation to work for less than 37½ hours per normal working week; or
   ii. without a contract of employment (which is only relevant in the context of Golden Hello payments) an equivalent working commitment which is less than 37½ hours per normal working week;

where the hours total may be made up surgeries, clinics, administrative work in connection with the performance of primary medical services, or management activities and other similar duties which enhance the performance of the contractor as a provider of primary medical services but do not directly relate to the performance of primary medical services;

"Payable Global Sum Monthly Payment" is to be construed in accordance with paragraphs 2.7 and 2.12;

"pensionable earnings", in relation to a member of a pension scheme established by the Pension Scheme Regulations, has the meaning given by the applicable Pension Scheme Regulations;

"Pension Scheme Contributor" shall be construed in accordance with paragraph 23.7;

"Pension Scheme Regulations" means, in each case, the regulations which established the pension scheme of which the person is a member (see paragraph 23.3 for a list of the pension scheme regulations);

"Performers List Regulations" means the National Health Service (Primary Medical Services Performers List) (Scotland) Regulations 2004;

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"PMS agreement" means an agreement pursuant to section 17C of the 1978 Act to provide primary medical services;

"PMS provider", except where the context otherwise indicates means a person or body who is providing primary medical services in accordance with an agreement pursuant to section 17C of the 1978 Act;

"Practice Quality Lead" means a GP (not necessarily always the same GP) from each practice within a cluster with the responsibility and protected time to lead on practice continuous Quality Improvement activity, including linking with the Cluster Quality Lead;

"Quarter" means a quarter of the financial year;

"Reckonable Service" is to be construed in accordance with paragraph 11.3;

"Red Book" means the Statement of Fees and Allowances under regulations 35 and 36 of the National Health Service (General Medical Services) (Scotland) Regulations 1995, as it had effect on 31st March 2004. However, for the purposes of paragraph 11.3 e) ii a, it means the Statement of Fees and Allowances under regulations 35 and 36 of the National Health Service (General Medical Services) (Scotland) Regulations 1995, as it had effect on 31st March 2003;

"sole practitioner" means a GP performer who is himself a contractor;

"suspended", in relation to a GP performer, means suspended from a medical performers list;

"Temporary Patients Adjustment" is to be construed in accordance with paragraph 2.4 and Annex C; and

"Time Commitment Fraction" is the fraction produced by dividing a performer of primary medical services' actual working commitment by 37½ hours. The hours total may be made up of surgeries, clinics, administrative work in connection with the performance of primary medical services, or management activities and other similar duties which enhance the performance of the contractor as a provider of primary medical services but do not directly relate to the performance of primary medical services.

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Annex B The Scottish Workload Formula (SWF) for General Medical Services

Introduction

B1 The following note is an explanation of the Scottish Workload Formula (SWF) for General Medical Services (GMS) which forms part of the contract.

B2 The SWF is a formula that allocates resources to GP practices on the basis of the workload of their patients. The SWF is responsible for the allocation of a global sum to each practice. The global sum accounts (on average) for 80-85 per cent of a practices' current income in Scotland. The remainder of the resources available to GMS flows through Health Boards (including premises, IT and seniority), enhanced services, and the Income and Expenses Guarantee (''the guarantee'').

The Scottish Workload Formula.

B3 The Scottish Workload Formula (SWF) determines how the global sum in Scotland is distributed between GP practices; it does not inform the total size of the Scottish budget for the global sum. The SWF is a population-based formula at GP practice level with a series of 'weightings' to reflect the relative demand of GMS patients. The SWF allocates a weight to each patient reflecting.

- Their age and sex (demography).
- Additional demands (deprivation and morbidity and life circumstances.

There are other weights to take account of the larger workload in regard to care home patients (1.43) and new registrations (1.46).

GP Practice Population.

B4 The SWF uses the registered list of each practice as the basis for the calculation.

Demography.

B5 The relative demand for GMS will to a significant extent depend on the age and sex structure of the patient. Population groups that are relatively intensive users of GP services are young women and older patients. The SWF includes a series of age and sex 'weightings' to allocate a greater weight to high-use patients. The 'weightings' which will be applied from 1 April 2019 to 31 March 2020 are summarised in the following table:

Table 10 - Demographic Weightings

Age-Band	Female	Male
0-4	1.00	1.08
5-9	0.45	0.46
10-14	0.61	0.50
15-19	1.49	0.59
20-24	1.92	0.65
25-29	1.87	0.67
30-34	1.90	0.81
35-39	1.93	0.95
40-44	2.03	1.18
45-49	2.19	1.45
50-54	2.39	1.86
55-59	2.71	2.42
60-64	3.11	3.09
65-69	3.59	3.75
70-74	4.27	4.36
75-79	4.89	5.00
80-84	5.12	5.29
85+	5.09	5.26

Note that these SWF age-sex 'weightings' are based on 2012/13 year data from the Practice Team Information (PTI) practices[5] and are expressed relative to a female patient aged 0-04.

Additional Need.

[5]Approximately 56 practices in Scotland provide monthly consultation returns to the PTI database.

B6 The relative demand for GMS will also depend on the socio-economic status of patients. People from deprived backgrounds typically have poorer health outcomes, higher morbidity and greater health needs. The SWF includes an index of deprivation and morbidity and life circumstances to 'weight' each patient on the practice list on the basis of the following indicators:

- Scottish Index of Multiple Deprivation decile
- Limiting long-term illness rate
- Long-term sick and unemployed

Table 11 - SIMD Deciles

SIMD Deciles	Change in workload relative to the reference category
1 (Most deprived)	0
2	0
3	-0.01
4	-0.03
5	-0.05
6	-0.08
7	-0.08
8	-0.08
9	-0.10
10 (Least deprived)	-0.14

Table 12 - Morbidity and life circumstances

Morbidity and life circumstances	Weights applied to Data Zone values
Limiting long-term illness ratio	0.27
Long-term sick and unemployed	0.94

A GP practice population with a relatively higher proportion of high-use patient groups - as defined by the above set of indicators - will receive a greater share under the SWF.

The Weighted Practice Population.

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B7 The 'weighted' practice population or list is the registered GP practice population adjusted to reflect the Scottish 'weights' for age-sex, and additional need. The weights are calculated at the patient level: that is, the patient weight will reflect the patients' age, sex and their data zone of residence, which determines the value of the SIMD and other morbidity and life circumstances indicators. This can be illustrated as:

Patient weight = age/sex weight * SIMD weight * LLTI weight * LTSU weight

(LLTI = Long-term Limiting Illness; LTSU = Long-term Sick and Unemployed)

Population Growth

B8 The Global Sum is adjusted on an annual basis for population growth.

B9 The percentage uplift for population growth is calculated as follows:

$$\%\ \text{uplift} = \frac{1}{\text{Contractor Registered Population previous year}} * \text{Contractor Registered Population this year}$$

B10 This percentage is then applied to the Global Sum to produce the amount by which the Global Sum will be uplifted for population growth.

Income and Expenses Guarantee ("the guarantee").

B11 The Income and Expenses guarantee ("the guarantee") applies to all Scottish GP practices that qualify for this funding supplement. Scottish practices' indicative allocations are based on the Scottish Workload Formula. Any practice in Scotland with an indicative allocation, which is less than their equivalent global sum fees and allowances receives a guarantee.

Summary.

B12 In summary the main points are that:

- The Scottish Workload Formula (SWF) is a population-based formula that allocates resources according to relative patient demand for GMS. The SAF allocates a global sum for each practice in Scotland.

- The SWF uses registered practice population data, 'weighted' for variations in demography, and deprivation between GP practice populations. The 'weighted' list is used to calculate the share of global sum resources that are allocated to the GP practice.

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Annex C Temporary Patients Adjustment

C1 The need for this arises from GPs' obligations to provide emergency treatment to people who are not registered with their practice and to provide treatment to temporary residents. The Temporary Patients Adjustment will be calculated as follows.

C2 All contractors are to receive a payment for unregistered patients as an element in their global sum allocation.

C3 In the case of a contractor in respect of which a Temporary Patients Adjustment was calculated for the financial year prior to the current financial year in respect of which a calculation needs to be made, the Temporary Patients Adjustment for the current financial year will be the same amount as was calculated for the previous financial year.

C4 In the case of a contractor in respect of which no Temporary Patients Adjustment was calculated for the financial year prior to the current financial year in respect of which a calculation needs to be made, the NHS Board is instead to determine for the contractor, as the basis for its Temporary Patient Adjustment for the current financial year, a reasonable annual amount which is an appropriate rate for the area where the practice is located. Before making such a determination, the NHS Board must discuss the matter with the contractor.

C5 Once a Temporary Patients Adjustment has been determined, it remains unchanged.

Annex D List of Practices for which Payments are Payable under the Golden Hello Scheme

D1 Deprived practices for the purposes of the Golden Hello are the 40% of practices in Scotland with the largest percentage of patients living in the 15% most deprived datazones.

D2 The practices in Table 13 - Deprivation eligibility, subject to having a GMS contract, are eligible for deprivation Golden Hello payments.

Table 13 - Deprivation eligibility

NHS Board	Practice Code	Patients in 15% most deprived areas	Rank	Level of supplementary payment	Pro-rata level (less than 4 sessions per week)
NHS Greater Glasgow & Clyde	43237	81.5%	1	£12,500	£7,500
NHS Greater Glasgow & Clyde	46630	78.3%	2	£12,486	£7,491
NHS Greater Glasgow & Clyde	40559	78.1%	3	£12,471	£7,483
NHS Greater Glasgow & Clyde	43542	78.0%	4	£12,457	£7,474
NHS Greater Glasgow & Clyde	46471	77.1%	5	£12,443	£7,466
NHS Greater Glasgow & Clyde	40421	77.0%	6	£12,428	£7,457
NHS Greater Glasgow & Clyde	49751	76.4%	7	£12,414	£7,448
NHS Greater Glasgow & Clyde	43307	76.3%	8	£12,400	£7,440
NHS Greater Glasgow & Clyde	40544	75.5%	9	£12,385	£7,431
NHS Greater Glasgow & Clyde	40722	74.9%	10	£12,371	£7,423
NHS Greater Glasgow & Clyde	43256	73.8%	11	£12,357	£7,414
NHS Greater Glasgow & Clyde	46095	73.8%	12	£12,342	£7,405
NHS Greater Glasgow & Clyde	46339	73.5%	13	£12,328	£7,397
NHS Greater Glasgow & Clyde	46451	73.1%	14	£12,314	£7,388
NHS Greater Glasgow & Clyde	52330	73.0%	15	£12,299	£7,380
NHS Greater Glasgow & Clyde	46235	72.8%	16	£12,285	£7,371

NHS Greater Glasgow & Clyde	43294	71.0%	17	£12,271	£7,362
NHS Greater Glasgow & Clyde	52062	69.6%	18	£12,256	£7,354
NHS Greater Glasgow & Clyde	52096	69.2%	19	£12,242	£7,345
NHS Greater Glasgow & Clyde	46151	68.5%	20	£12,228	£7,337
NHS Greater Glasgow & Clyde	46131	68.3%	21	£12,213	£7,328
NHS Greater Glasgow & Clyde	40436	67.8%	22	£12,199	£7,319
NHS Greater Glasgow & Clyde	87485	67.5%	23	£12,185	£7,311
NHS Fife	21421	66.7%	24	£12,170	£7,302
NHS Greater Glasgow & Clyde	46146	66.2%	25	£12,156	£7,294
NHS Greater Glasgow & Clyde	43326	65.7%	26	£12,142	£7,285
NHS Greater Glasgow & Clyde	46428	65.5%	27	£12,128	£7,277
NHS Greater Glasgow & Clyde	43097	65.3%	28	£12,113	£7,268
NHS Greater Glasgow & Clyde	46184	65.1%	29	£12,099	£7,259
NHS Greater Glasgow & Clyde	46292	64.7%	30	£12,085	£7,251
NHS Greater Glasgow & Clyde	43129	64.7%	31	£12,070	£7,242
NHS Greater Glasgow & Clyde	46201	63.9%	32	£12,056	£7,234
NHS Greater Glasgow & Clyde	52400	63.5%	33	£12,042	£7,225
NHS Greater Glasgow & Clyde	40417	63.3%	34	£12,027	£7,216
NHS Greater Glasgow & Clyde	43538	63.1%	35	£12,013	£7,208
NHS Greater Glasgow & Clyde	52293	63.0%	36	£11,999	£7,199
NHS Greater Glasgow & Clyde	43063	62.0%	37	£11,984	£7,191
NHS Greater Glasgow & Clyde	46611	61.4%	38	£11,970	£7,182
NHS Greater Glasgow & Clyde	46555	60.3%	39	£11,956	£7,173
NHS Greater Glasgow & Clyde	46574	60.0%	40	£11,941	£7,165
NHS Greater Glasgow & Clyde	43504	59.8%	41	£11,927	£7,156
NHS Greater Glasgow & Clyde	46381	59.5%	42	£11,913	£7,148
NHS Greater Glasgow & Clyde	40563	58.9%	43	£11,898	£7,139
NHS Greater Glasgow & Clyde	46081	58.6%	44	£11,884	£7,130

NHS Greater Glasgow & Clyde	46521	58.2%	45	£11,870	£7,122
NHS Greater Glasgow & Clyde	46057	57.6%	46	£11,855	£7,113
NHS Greater Glasgow & Clyde	52359	55.3%	47	£11,841	£7,105
NHS Greater Glasgow & Clyde	49765	54.7%	48	£11,827	£7,096
NHS Lothian	70978	54.5%	49	£11,812	£7,087
NHS Greater Glasgow & Clyde	46023	54.4%	50	£11,798	£7,079
NHS Greater Glasgow & Clyde	49604	54.1%	51	£11,784	£7,070
NHS Greater Glasgow & Clyde	46112	53.9%	52	£11,769	£7,062
NHS Tayside	12831	53.7%	53	£11,755	£7,053
NHS Greater Glasgow & Clyde	52241	53.5%	54	£11,741	£7,044
NHS Greater Glasgow & Clyde	43167	53.5%	55	£11,726	£7,036
NHS Greater Glasgow & Clyde	52043	53.3%	56	£11,712	£7,027
NHS Greater Glasgow & Clyde	46606	53.1%	57	£11,698	£7,019
NHS Fife	21524	52.9%	58	£11,683	£7,010
NHS Greater Glasgow & Clyde	46447	52.1%	59	£11,669	£7,001
NHS Greater Glasgow & Clyde	43133	51.7%	60	£11,655	£6,993
NHS Greater Glasgow & Clyde	86228	51.1%	61	£11,640	£6,984
NHS Greater Glasgow & Clyde	40761	50.4%	62	£11,626	£6,976
NHS Greater Glasgow & Clyde	46165	50.2%	63	£11,612	£6,967
NHS Greater Glasgow & Clyde	52128	50.2%	64	£11,597	£6,958
NHS Ayrshire & Arran	80217	49.9%	65	£11,583	£6,950
NHS Greater Glasgow & Clyde	43011	49.7%	66	£11,569	£6,941
NHS Fife	20108	49.1%	67	£11,554	£6,933
NHS Greater Glasgow & Clyde	49375	49.1%	68	£11,540	£6,924
NHS Greater Glasgow & Clyde	46560	48.7%	69	£11,526	£6,915
NHS Tayside	11382	48.4%	70	£11,511	£6,907
NHS Greater Glasgow & Clyde	86336	48.1%	71	£11,497	£6,898
NHS Tayside	11645	48.1%	72	£11,483	£6,890
NHS Tayside	11486	48.0%	73	£11,468	£6,881
NHS Tayside	11650	47.9%	74	£11,454	£6,872
NHS Greater Glasgow & Clyde	43311	47.8%	75	£11,440	£6,864

NHS Greater Glasgow & Clyde	86341	47.7%	76	£11,426	£6,855
NHS Greater Glasgow & Clyde	43082	47.3%	77	£11,411	£6,847
NHS Greater Glasgow & Clyde	87560	47.2%	78	£11,397	£6,838
NHS Lothian	70198	47.1%	79	£11,383	£6,830
NHS Ayrshire & Arran	80701	46.8%	80	£11,368	£6,821
NHS Greater Glasgow & Clyde	40281	46.4%	81	£11,354	£6,812
NHS Greater Glasgow & Clyde	40493	46.1%	82	£11,340	£6,804
NHS Lothian	70215	45.9%	83	£11,325	£6,795
NHS Greater Glasgow & Clyde	46343	45.7%	84	£11,311	£6,787
NHS Tayside	11221	45.6%	85	£11,297	£6,778
NHS Greater Glasgow & Clyde	86321	45.4%	86	£11,282	£6,769
NHS Greater Glasgow & Clyde	40703	45.4%	87	£11,268	£6,761
NHS Greater Glasgow & Clyde	43468	45.3%	88	£11,254	£6,752
NHS Fife	20729	45.3%	89	£11,239	£6,744
NHS Greater Glasgow & Clyde	87490	44.6%	90	£11,225	£6,735
NHS Lanarkshire	60158	44.5%	91	£11,211	£6,726
NHS Greater Glasgow & Clyde	49106	44.3%	92	£11,196	£6,718
NHS Ayrshire & Arran	80679	44.3%	93	£11,182	£6,709
NHS Ayrshire & Arran	80330	44.2%	94	£11,168	£6,701
NHS Greater Glasgow & Clyde	86374	44.0%	95	£11,153	£6,692
NHS Tayside	11861	43.8%	96	£11,139	£6,683
NHS Greater Glasgow & Clyde	86271	43.4%	97	£11,125	£6,675
NHS Greater Glasgow & Clyde	86285	43.3%	98	£11,110	£6,666
NHS Greater Glasgow & Clyde	52039	43.3%	99	£11,096	£6,658
NHS Tayside	11166	43.0%	100	£11,082	£6,649
NHS Greater Glasgow & Clyde	86360	42.6%	101	£11,067	£6,640
NHS Greater Glasgow & Clyde	49074	42.6%	102	£11,053	£6,632
NHS Ayrshire & Arran	80202	42.5%	103	£11,039	£6,623
NHS Greater Glasgow & Clyde	40046	42.4%	104	£11,024	£6,615
NHS Greater Glasgow & Clyde	40582	41.7%	105	£11,010	£6,606
NHS Highland	55836	41.4%	106	£10,996	£6,597
NHS Greater Glasgow & Clyde	49178	41.3%	107	£10,981	£6,589

NHS Greater Glasgow & Clyde	46396	41.2%	108	£10,967	£6,580
NHS Greater Glasgow & Clyde	40224	40.8%	109	£10,953	£6,572
NHS Greater Glasgow & Clyde	40084	40.7%	110	£10,938	£6,563
NHS Greater Glasgow & Clyde	86181	40.4%	111	£10,924	£6,554
NHS Greater Glasgow & Clyde	43191	40.3%	112	£10,910	£6,546
NHS Greater Glasgow & Clyde	40691	40.1%	113	£10,895	£6,537
NHS Lanarkshire	61659	40.0%	114	£10,881	£6,529
NHS Greater Glasgow & Clyde	40262	39.8%	115	£10,867	£6,520
NHS Greater Glasgow & Clyde	52221	39.5%	116	£10,852	£6,511
NHS Lanarkshire	61625	39.5%	117	£10,838	£6,503
NHS Greater Glasgow & Clyde	49041	39.3%	118	£10,824	£6,494
NHS Greater Glasgow & Clyde	52429	39.3%	119	£10,809	£6,486
NHS Lanarkshire	63512	39.0%	120	£10,795	£6,477
NHS Lanarkshire	61151	39.0%	121	£10,781	£6,468
NHS Ayrshire & Arran	80010	38.7%	122	£10,766	£6,460
NHS Ayrshire & Arran	80556	38.7%	123	£10,752	£6,451
NHS Greater Glasgow & Clyde	49093	38.3%	124	£10,738	£6,443
NHS Ayrshire & Arran	80518	38.2%	125	£10,723	£6,434
NHS Greater Glasgow & Clyde	87606	37.9%	126	£10,709	£6,426
NHS Greater Glasgow & Clyde	43275	37.8%	127	£10,695	£6,417
NHS Lanarkshire	61663	37.7%	128	£10,681	£6,408
NHS Greater Glasgow & Clyde	87521	37.7%	129	£10,666	£6,400
NHS Fife	20803	37.6%	130	£10,652	£6,391
NHS Greater Glasgow & Clyde	52005	37.3%	131	£10,638	£6,383
NHS Highland	84646	36.9%	132	£10,623	£6,374
NHS Greater Glasgow & Clyde	85403	36.8%	133	£10,609	£6,365
NHS Lothian	70662	36.6%	134	£10,595	£6,357
NHS Greater Glasgow & Clyde	52255	36.5%	135	£10,580	£6,348
NHS Greater Glasgow & Clyde	87466	36.1%	136	£10,566	£6,340
NHS Tayside	11289	36.1%	137	£10,552	£6,331
NHS Greater Glasgow & Clyde	85259	36.0%	138	£10,537	£6,322
NHS Greater Glasgow & Clyde	52024	36.0%	139	£10,523	£6,314
NHS Fife	20630	36.0%	140	£10,509	£6,305

NHS Greater Glasgow & Clyde	87555	36.0%	141	£10,494	£6,297
NHS Lanarkshire	62609	35.8%	142	£10,480	£6,288
NHS Lanarkshire	63419	35.7%	143	£10,466	£6,279
NHS Greater Glasgow & Clyde	87541	35.4%	144	£10,451	£6,271
NHS Ayrshire & Arran	80698	35.3%	145	£10,437	£6,262
NHS Lanarkshire	62050	35.3%	146	£10,423	£6,254
NHS Tayside	11823	35.3%	147	£10,408	£6,245
NHS Ayrshire & Arran	80414	35.1%	148	£10,394	£6,236
NHS Tayside	11931	34.9%	149	£10,380	£6,228
NHS Tayside	11128	34.9%	150	£10,365	£6,219
NHS Lanarkshire	62690	34.8%	151	£10,351	£6,211
NHS Ayrshire & Arran	80005	34.8%	152	£10,337	£6,202
NHS Greater Glasgow & Clyde	86177	34.6%	153	£10,322	£6,193
NHS Greater Glasgow & Clyde	49267	34.5%	154	£10,308	£6,185
NHS Greater Glasgow & Clyde	40525	34.5%	155	£10,294	£6,176
NHS Greater Glasgow & Clyde	52109	34.1%	156	£10,279	£6,168
NHS Greater Glasgow & Clyde	46625	34.0%	157	£10,265	£6,159
NHS Lanarkshire	60196	34.0%	158	£10,251	£6,150
NHS Lanarkshire	63832	34.0%	159	£10,236	£6,142
NHS Lanarkshire	61131	33.8%	160	£10,222	£6,133
NHS Lothian	78330	33.5%	161	£10,208	£6,125
NHS Forth Valley	25652	33.1%	162	£10,193	£6,116
NHS Lanarkshire	60213	33.0%	163	£10,179	£6,107
NHS Lanarkshire	62967	32.9%	164	£10,165	£6,099
NHS Fife	21469	32.8%	165	£10,150	£6,090
NHS Fife	21384	32.8%	166	£10,136	£6,082
NHS Ayrshire & Arran	80344	32.8%	167	£10,122	£6,073
NHS Greater Glasgow & Clyde	85230	32.7%	168	£10,107	£6,064
NHS Lanarkshire	63902	32.7%	169	£10,093	£6,056
NHS Forth Valley	25027	32.6%	170	£10,079	£6,047
NHS Fife	20861	32.3%	171	£10,064	£6,039
NHS Ayrshire & Arran	80772	32.1%	172	£10,050	£6,030
NHS Lanarkshire	63828	32.1%	173	£10,036	£6,021
NHS Ayrshire & Arran	80058	32.0%	174	£10,021	£6,013
NHS Greater Glasgow & Clyde	87471	31.9%	175	£10,007	£6,004
NHS Greater Glasgow & Clyde	40332	31.9%	176	£9,993	£5,996
NHS Lanarkshire	61216	31.8%	177	£9,979	£5,987
NHS Lothian	70906	31.5%	178	£9,964	£5,979
NHS Forth Valley	25031	31.5%	179	£9,950	£5,970

NHS Greater Glasgow & Clyde	85225	31.5%	180	£9,936	£5,961
NHS Lothian	70911	31.4%	181	£9,921	£5,953
NHS Lanarkshire	61061	31.3%	182	£9,907	£5,944
NHS Fife	21440	31.2%	183	£9,893	£5,936
NHS Lanarkshire	62736	31.1%	184	£9,878	£5,927
NHS Greater Glasgow & Clyde	52147	31.1%	185	£9,864	£5,918
NHS Tayside	11096	30.9%	186	£9,850	£5,910
NHS Lanarkshire	61447	30.8%	187	£9,835	£5,901
NHS Greater Glasgow & Clyde	87625	30.8%	188	£9,821	£5,893
NHS Lanarkshire	61240	30.8%	189	£9,807	£5,884
NHS Ayrshire & Arran	80363	29.9%	190	£9,792	£5,875
NHS Ayrshire & Arran	80768	29.6%	191	£9,778	£5,867
NHS Lanarkshire	62933	29.6%	192	£9,764	£5,858
NHS Fife	21261	29.6%	193	£9,749	£5,850
NHS Lanarkshire	63527	29.5%	194	£9,735	£5,841
NHS Greater Glasgow & Clyde	87502	29.5%	195	£9,721	£5,832
NHS Ayrshire & Arran	80753	29.4%	196	£9,706	£5,824
NHS Lanarkshire	60092	29.1%	197	£9,692	£5,815
NHS Greater Glasgow & Clyde	52260	29.0%	198	£9,678	£5,807
NHS Lanarkshire	62031	29.0%	199	£9,663	£5,798
NHS Lothian	70573	29.0%	200	£9,649	£5,789
NHS Lanarkshire	60110	29.0%	201	£9,635	£5,781
NHS Lothian	78190	28.9%	202	£9,620	£5,772
NHS Ayrshire & Arran	80171	28.9%	203	£9,606	£5,764
NHS Greater Glasgow & Clyde	87729	28.8%	204	£9,592	£5,755
NHS Ayrshire & Arran	80306	28.6%	205	£9,577	£5,746
NHS Ayrshire & Arran	81012	28.6%	206	£9,563	£5,738
NHS Lothian	70569	28.6%	207	£9,549	£5,729
NHS Lanarkshire	61485	28.4%	208	£9,534	£5,721
NHS Greater Glasgow & Clyde	43218	28.0%	209	£9,520	£5,712
NHS Greater Glasgow & Clyde	52058	28.0%	210	£9,506	£5,703
NHS Greater Glasgow & Clyde	52202	27.8%	211	£9,491	£5,695
NHS Greater Glasgow & Clyde	87409	27.6%	212	£9,477	£5,686
NHS Fife	21011	27.5%	213	£9,463	£5,678
NHS Fife	20998	27.5%	214	£9,448	£5,669
NHS Ayrshire & Arran	80908	27.3%	215	£9,434	£5,660
NHS Lanarkshire	63461	27.1%	216	£9,420	£5,652
NHS Ayrshire & Arran	80081	27.0%	217	£9,405	£5,643
NHS Fife	20964	26.9%	218	£9,391	£5,635

NHS Greater Glasgow & Clyde	52414	26.9%	219	£9,377	£5,626
NHS Fife	21007	26.9%	220	£9,362	£5,617
NHS Lanarkshire	61466	26.8%	221	£9,348	£5,609
NHS Lanarkshire	62671	26.6%	222	£9,334	£5,600
NHS Highland	55338	26.6%	223	£9,319	£5,592
NHS Lanarkshire	62596	26.6%	224	£9,305	£5,583
NHS Greater Glasgow & Clyde	43186	26.5%	225	£9,291	£5,574
NHS Lanarkshire	60181	25.9%	226	£9,277	£5,566
NHS Greater Glasgow & Clyde	40718	25.6%	227	£9,262	£5,557
NHS Highland	55145	25.6%	228	£9,248	£5,549
NHS Greater Glasgow & Clyde	43203	25.5%	229	£9,234	£5,540
NHS Lanarkshire	62011	25.5%	230	£9,219	£5,532
NHS Greater Glasgow & Clyde	40390	25.0%	231	£9,205	£5,523
NHS Greater Glasgow & Clyde	52185	24.9%	232	£9,191	£5,514
NHS Ayrshire & Arran	80400	24.9%	233	£9,176	£5,506
NHS Forth Valley	25991	24.8%	234	£9,162	£5,497
NHS Greater Glasgow & Clyde	87343	24.7%	235	£9,148	£5,489
NHS Lanarkshire	60139	24.3%	236	£9,133	£5,480
NHS Lanarkshire	60105	24.3%	237	£9,119	£5,471
NHS Fife	20659	24.2%	238	£9,105	£5,463
NHS Greater Glasgow & Clyde	87292	24.2%	239	£9,090	£5,454
NHS Lanarkshire	60124	24.2%	240	£9,076	£5,446
NHS Greater Glasgow & Clyde	46216	24.0%	241	£9,062	£5,437
NHS Lanarkshire	63457	23.9%	242	£9,047	£5,428
NHS Greater Glasgow & Clyde	52433	23.8%	243	£9,033	£5,420
NHS Ayrshire & Arran	81099	23.6%	244	£9,019	£5,411
NHS Fife	20983	23.1%	245	£9,004	£5,403
NHS Ayrshire & Arran	80109	23.0%	246	£8,990	£5,394
NHS Lanarkshire	62628	22.8%	247	£8,976	£5,385
NHS Forth Valley	25313	22.8%	248	£8,961	£5,377
NHS Lanarkshire	62717	22.8%	249	£8,947	£5,368
NHS Lanarkshire	63438	22.6%	250	£8,933	£5,360
NHS Greater Glasgow & Clyde	40629	22.6%	251	£8,918	£5,351
NHS Greater Glasgow & Clyde	43453	22.5%	252	£8,904	£5,342
NHS Ayrshire & Arran	80077	22.4%	253	£8,890	£5,334
NHS Forth Valley	25525	22.4%	254	£8,875	£5,325
NHS Forth Valley	25262	22.3%	255	£8,861	£5,317

NHS Greater Glasgow & Clyde	46019	22.1%	256	£8,847	£5,308
NHS Greater Glasgow & Clyde	87339	21.9%	257	£8,832	£5,299
NHS Greater Glasgow & Clyde	49801	21.9%	258	£8,818	£5,291
NHS Forth Valley	25309	21.8%	259	£8,804	£5,282
NHS Tayside	12210	21.8%	260	£8,789	£5,274
NHS Fife	20606	21.5%	261	£8,775	£5,265
NHS Dumfries & Galloway	18057	21.5%	262	£8,761	£5,256
NHS Lanarkshire	63334	21.4%	263	£8,746	£5,248
NHS Lothian	70253	21.4%	264	£8,732	£5,239
NHS Ayrshire & Arran	80274	21.3%	265	£8,718	£5,231
NHS Greater Glasgow & Clyde	87517	21.2%	266	£8,703	£5,222
NHS Tayside	11171	21.0%	267	£8,689	£5,213
NHS Lanarkshire	60209	20.9%	268	£8,675	£5,205
NHS Fife	20611	20.9%	269	£8,660	£5,196
NHS Ayrshire & Arran	80397	20.7%	270	£8,646	£5,188
NHS Fife	20979	20.6%	271	£8,632	£5,179
NHS Forth Valley	25737	20.6%	272	£8,617	£5,170
NHS Lanarkshire	63481	20.5%	273	£8,603	£5,162
NHS Ayrshire & Arran	80289	20.5%	274	£8,589	£5,153
NHS Forth Valley	26015	20.4%	275	£8,574	£5,145
NHS Lanarkshire	63052	20.3%	276	£8,560	£5,136
NHS Dumfries & Galloway	18305	20.3%	277	£8,546	£5,128
NHS Dumfries & Galloway	18095	20.2%	278	£8,532	£5,119
NHS Lanarkshire	60177	20.0%	279	£8,517	£5,110
NHS Tayside	11058	19.9%	280	£8,503	£5,102
NHS Lanarkshire	63890	19.9%	281	£8,489	£5,093
NHS Lanarkshire	60143	19.7%	282	£8,474	£5,085
NHS Tayside	12281	19.5%	283	£8,460	£5,076
NHS Greater Glasgow & Clyde	52344	19.5%	284	£8,446	£5,067
NHS Lanarkshire	62045	19.1%	285	£8,431	£5,059
NHS Greater Glasgow & Clyde	52217	19.1%	286	£8,417	£5,050
NHS Lanarkshire	62115	19.1%	287	£8,403	£5,042
NHS Forth Valley	25686	19.0%	288	£8,388	£5,033
NHS Lothian	70164	18.9%	289	£8,374	£5,024
NHS Lanarkshire	62986	18.8%	290	£8,360	£5,016
NHS Borders	16545	18.8%	291	£8,345	£5,007
NHS Highland	84030	18.6%	292	£8,331	£4,999
NHS Ayrshire & Arran	80113	18.5%	293	£8,317	£4,990
NHS Lothian	71472	18.5%	294	£8,302	£4,981
NHS Lothian	70427	18.5%	295	£8,288	£4,973

NHS Greater Glasgow & Clyde	85047	18.2%	296	£8,274	£4,964
NHS Forth Valley	25544	18.0%	297	£8,259	£4,956
NHS Lothian	78414	17.9%	298	£8,245	£4,947
NHS Dumfries & Galloway	18593	17.9%	299	£8,231	£4,938
NHS Lanarkshire	63033	17.9%	300	£8,216	£4,930
NHS Forth Valley	25332	17.9%	301	£8,202	£4,921
NHS Greater Glasgow & Clyde	40065	17.9%	302	£8,188	£4,913
NHS Greater Glasgow & Clyde	43261	17.8%	303	£8,173	£4,904
NHS Ayrshire & Arran	80378	17.6%	304	£8,159	£4,895
NHS Highland	84241	17.6%	305	£8,145	£4,887
NHS Lothian	77197	17.6%	306	£8,130	£4,878
NHS Lanarkshire	63616	17.5%	307	£8,116	£4,870
NHS Dumfries & Galloway	18560	17.5%	308	£8,102	£4,861
NHS Highland	84237	17.4%	309	£8,087	£4,852
NHS Greater Glasgow & Clyde	46061	17.3%	310	£8,073	£4,844
NHS Greater Glasgow & Clyde	85090	17.1%	311	£8,059	£4,835
NHS Lanarkshire	62510	17.1%	312	£8,044	£4,827
NHS Lanarkshire	63546	17.1%	313	£8,030	£4,818
NHS Greater Glasgow & Clyde	87324	17.0%	314	£8,016	£4,809
NHS Fife	20305	17.0%	315	£8,001	£4,801
NHS Borders	16141	16.9%	316	£7,987	£4,792
NHS Lanarkshire	61502	16.7%	317	£7,973	£4,784
NHS Highland	84256	16.6%	318	£7,958	£4,775
NHS Lanarkshire	63476	16.5%	319	£7,944	£4,766
NHS Lothian	70126	16.4%	320	£7,930	£4,758
NHS Greater Glasgow & Clyde	87108	16.4%	321	£7,915	£4,749
NHS Grampian	30311	16.2%	322	£7,901	£4,741
NHS Highland	55841	16.2%	323	£7,887	£4,732
NHS Tayside	13975	16.2%	324	£7,872	£4,723
NHS Greater Glasgow & Clyde	46127	16.2%	325	£7,858	£4,715
NHS Greater Glasgow & Clyde	85066	16.1%	326	£7,844	£4,706
NHS Greater Glasgow & Clyde	85032	16.0%	327	£7,830	£4,698
NHS Greater Glasgow & Clyde	43576	16.0%	328	£7,815	£4,689
NHS Lanarkshire	63423	15.9%	329	£7,801	£4,681
NHS Lanarkshire	62632	15.8%	330	£7,787	£4,672
NHS Lothian	70588	15.7%	331	£7,772	£4,663
NHS Forth Valley	25281	15.6%	332	£7,758	£4,655
NHS Greater Glasgow & Clyde	49676	15.6%	333	£7,744	£4,646

Sensitivity: Confidential - External

NHS Greater Glasgow & Clyde	85071	15.3%	334	£7,729	£4,638
NHS Greater Glasgow & Clyde	46305	15.3%	335	£7,715	£4,629
NHS Lothian	78010	15.2%	336	£7,701	£4,620
NHS Tayside	10233	15.1%	337	£7,686	£4,612
NHS Lanarkshire	63442	14.8%	338	£7,672	£4,603
NHS Tayside	10286	14.7%	339	£7,658	£4,595
NHS Tayside	10322	14.4%	340	£7,643	£4,586
NHS Dumfries & Galloway	18273	14.4%	341	£7,629	£4,577
NHS Tayside	10182	14.4%	342	£7,615	£4,569
NHS Ayrshire & Arran	80522	14.3%	343	£7,600	£4,560
NHS Lanarkshire	62991	14.0%	344	£7,586	£4,552
NHS Greater Glasgow & Clyde	49553	14.0%	345	£7,572	£4,543
NHS Fife	20184	13.9%	346	£7,557	£4,534
NHS Lothian	71398	13.8%	347	£7,543	£4,526
NHS Forth Valley	25173	13.8%	348	£7,529	£4,517
NHS Greater Glasgow & Clyde	40296	13.6%	349	£7,514	£4,509
NHS Lothian	78397	13.6%	350	£7,500	£4,500

Table 14 - Deprivation eligibility

D3 Remote and rural practices are those with a practice location which is defined as Remote Small Town, Very Remote Small Town, Remote Rural, or Very Remote Rural.

D4 The practices Table 15 - rural Golden Hellos are eligible for remote and rural Golden Hello payments.

Table 15 - rural Golden Hellos

NHS Board	Practice Code	Practices Urban/Rural category based on practice location rather than based on patient location.
NHS Tayside	10036	7
NHS Tayside	10708	7
NHS Tayside	14501	7
NHS Borders	16047	7
NHS Dumfries & Galloway	18057	5
NHS Dumfries & Galloway	18095	5
NHS Dumfries & Galloway	18112	8
NHS Dumfries & Galloway	18151	5
NHS Dumfries & Galloway	18199	7

NHS Dumfries & Galloway	18235	7
NHS Dumfries & Galloway	18574	8
NHS Dumfries & Galloway	18589	8
NHS Dumfries & Galloway	18593	5
NHS Dumfries & Galloway	18625	8
NHS Dumfries & Galloway	18630	7
NHS Dumfries & Galloway	18659	7
NHS Dumfries & Galloway	18663	8
NHS Forth Valley	25351	8
NHS Grampian	31437	4
NHS Grampian	31475	7
NHS Grampian	31812	7
NHS Grampian	32290	7
NHS Grampian	32317	7
NHS Grampian	32393	8
NHS Grampian	33061	7
NHS Orkney	38012	5
NHS Orkney	38027	8
NHS Orkney	38084	8
NHS Orkney	38205	5
NHS Orkney	38210	8
NHS Orkney	38239	8
NHS Orkney	38258	8
NHS Shetland	39015	8
NHS Shetland	39020	8
NHS Shetland	39034	8
NHS Shetland	39049	8
NHS Shetland	39068	8
NHS Shetland	39072	8
NHS Shetland	39087	8
NHS Shetland	39091	5
NHS Shetland	39161	8
NHS Highland	55003	5
NHS Highland	55075	8
NHS Highland	55080	8
NHS Highland	55145	5
NHS Highland	55183	8
NHS Highland	55201	7
NHS Highland	55220	8
NHS Highland	55249	8
NHS Highland	55253	8
NHS Highland	55272	8
NHS Highland	55287	8
NHS Highland	55291	7

NHS Highland	55304	8
NHS Highland	55323	5
NHS Highland	55338	4
NHS Highland	55342	8
NHS Highland	55357	8
NHS Highland	55395	8
NHS Highland	55427	7
NHS Highland	55431	7
NHS Highland	55446	8
NHS Highland	55451	8
NHS Highland	55521	8
NHS Highland	55535	8
NHS Highland	55554	8
NHS Highland	55569	8
NHS Highland	55573	8
NHS Highland	55639	7
NHS Highland	55677	8
NHS Highland	55732	7
NHS Highland	55747	7
NHS Highland	55911	7
NHS Highland	55925	7
NHS Highland	55930	7
NHS Highland	55944	7
NHS Highland	56030	8
NHS Highland	56523	8
NHS Highland	56538	7
NHS Highland	56576	8
NHS Ayrshire & Arran	80132	7
NHS Ayrshire & Arran	80274	4
NHS Ayrshire & Arran	80289	4
NHS Ayrshire & Arran	80518	7
NHS Ayrshire & Arran	80679	7
NHS Ayrshire & Arran	80927	8
NHS Highland	84006	7
NHS Highland	84030	5
NHS Highland	84063	8
NHS Highland	84097	8
NHS Highland	84129	8
NHS Highland	84191	8
NHS Highland	84237	5
NHS Highland	84241	5
NHS Highland	84256	5
NHS Highland	84275	8
NHS Highland	84307	7

NHS Highland	84364	8
NHS Highland	84383	8
NHS Highland	84415	8
NHS Highland	84449	7
NHS Highland	84538	8
NHS Highland	84581	5
NHS Highland	84646	5
NHS Highland	84684	7
NHS Highland	84716	8
NHS Highland	84740	8
NHS Highland	84773	8
NHS Highland	84805	8
NHS Highland	84810	8
NHS Western Isles	90031	8
NHS Western Isles	90098	8
NHS Western Isles	90101	8
NHS Western Isles	90115	8
NHS Western Isles	90120	8
NHS Western Isles	90134	8
NHS Western Isles	90149	8
NHS Western Isles	90172	5
NHS Western Isles	90204	8

Table 16 -

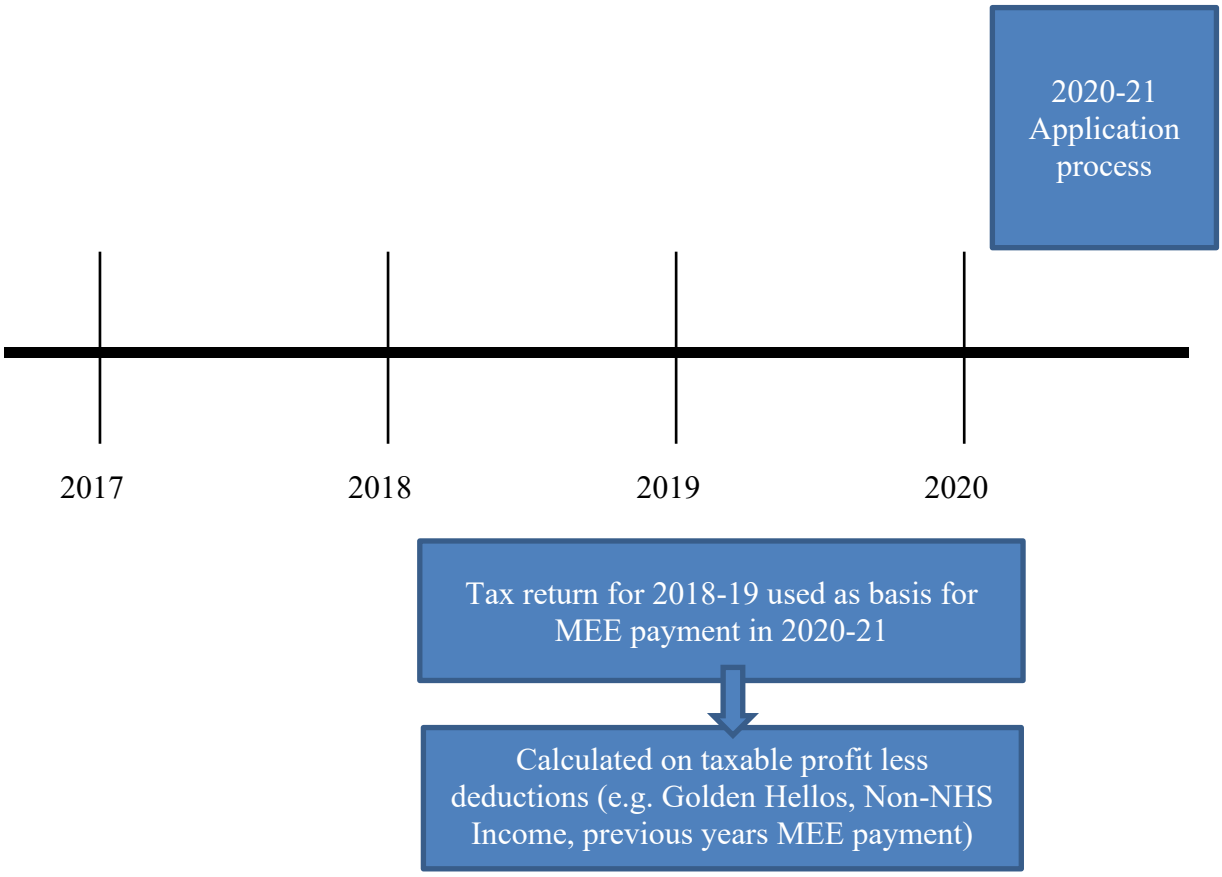
Annex F – Minimum Earnings Expectation guidance

The GP partner minimum earnings expectation was agreed as part of Phase 1 of the new GP contract and applies from 1 April 2019.

The expectation is that no whole time equivalent ("**WTE**") GP partner in a practice will earn less than the minimum earnings expectation of £93,859 per annum plus employers superannuation (this is an uplift of 6% on the previous minimum earnings expectation). This equates to £114,977 per annum per WTE GP partner in the practice, before deduction of employees and employers superannuation. The £93,859 figure excludes some NHS income[6] and excludes all non-NHS (private) income.

If you are not sure if your practice will qualify for the minimum earnings expectation or have any queries about this guidance please contact your accountant in the first instance.

Outline of the first two years of the minimum earnings expectation[7]:



[6] For example extended hours (where income is earned out with core hours) and golden hellos.
[7] It is anticipated that the minimum earnings expectation will continue until such time as phase 2 of the contract and a remuneration scale similar to consultants is negotiated.

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Application process

Practices applying for a payment under the minimum earnings expectation should use the claim form set out at Annex G. The completed form must be signed by partners in the practice and the practice accountants and sent to their local Practitioner Services Regional Office together with supporting documentation (see "Verification" below).

The key dates are:

Timeline for applying for the minimum earnings expectation	
August 2026	Practices normally receive accounts from accountants in August for year ending 31 March 2026, and these are signed off by partners.
April 2027	Practices complete the claim form and submit to PSD Scotland.
31 July 2027	Cut-off date for applications.
April 2027 Onwards	Processing and verification by PSD Scotland.
April 2027 Onwards	Payment will be made to qualifying practices (as a one off lump sum) along with their regularly monthly payment from PSD Scotland once the value of any entitlement has been calculated and confirmed.

Practices whose accounting period does not end in March/April will still have taxable earnings for 2026/27 but these will not be based on accounts for April 26 to March 27, but may be based, for example, from Feb 26 to Jan 27. These practices will still follow the same arrangements for tax returns by 31 Jan 2027 and pension returns by 28 Feb 2027.

The minimum earnings expectation is an in year payment granted in the expectation that a GP partner's income that year will be below the Minimum Earnings Expectation threshold. It is evidenced using practice account information for the most recent financial year available, but is not a retrospective payment for that year.

Consequently, where a new GP partner has joined a practice, accounts information relating to previous partners can be regarded as reasonable evidence of the practice's expectation that an MEE payment will be required. Where accounts information is used relating to a partner other than the applicant, any difference in seniority payments should be made clear.

Hours worked

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For the purposes on the minimum earnings expectation WTE is based on core practice hours.

WTE is defined as providing NHS services in sessions totalling at least 40 hours per week. For example 10 sessions averaging at least 4 hours is WTE, as would be 8 sessions averaging at least 5 hours.

Part of the application process will be to confirm what the sessional split is for partners.

The minimum earnings expectation is prorated for partners who work less than this defined WTE (4.2).

Income

The minimum earnings expectation is based on NHS taxable profits earned within core hours.

From the Annual Certificate of Pensionable Profits, the figure to be used will be box 21, partnership taxable profits less box 7 (non NHS partnership income) plus non-NHS expenses relating to box 7 (part of box 31).

This amount should be adjusted to remove any Golden Hello payment (if applicable), and any extended hours access scheme payments included in the partnership profit share where the income is earned by the GP working outwith core hours.

Other items may require to be excluded as described below if they are included in the partnership taxable profit and not as self-employed, employed or other medical related income.

The taxable profits (for 2026-27) then need to be adjusted by 100/120.9 as per box 36 on the Annual Certificate of Pensionable Profits.

Employers superannuation will only be paid if the GP Partner is in the NHS Pension Scheme.

<u>Income included in calculating partner earnings:</u>

Income includes, but is not restricted to, income from the global sum, enhanced services, dispensing. It also includes any income received as a result of having an NHS patient list – i.e. anything arising from the fees and charges specified in regulations such as certificates.

Community Hospital income which cannot be clearly distinguished from GMS hours should also be included. If Community Hospital income is excluded then a similar calculation to exclude the time taken to earn this income as with private income is required (see the example given for private income in the section below).

Seniority should be included. A condition of Seniority payments (paragraph 10.21) is that contractor who receives a Seniority Payment in respect of a GP provider must give that payment to that doctor.

Income **excluded** from calculating partner earnings:

- Income received by way of a Golden Hello.
- Payments for the Extended Hours Directed Enhanced Service and LMC fees are excluded where this income is earned outside of core hours.
- Income from Out of Hours work.
- All non-NHS (private) income earned within practice opening hours and, as noted in the example below, the time taken to earn this income is excluded as well in calculating WTE and sessions worked.

In future years payments made under the minimum earning expectation will be excluded from any calculation of eligibility for payment under the minimum earning expectation.

Verification

To allow verification of eligibility Practices must submit:

1	Certified end of year accounts.
2	A copy of the practice declaration of superannuation/pensions showing individual breakdowns (HMRC Partnership Tax Return SA800 pages 6 and 7 together with a reconciliation between the individual partner's box 11 amount and the value included in the certificate below).
3	Reconciliation between partnership profits as per the accounts and the aggregate of the individual partner's Box 21 on the Annual Certificate of Pensionable Profits (box 11 amounts from the HMRC Partnership Tax return SA800).
4	A certificate and declaration (at Annex A) signed and completed by GP partners and their accountant. This includes a declaration of the sessional/time commitment and division of profits.

Practice stability

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A key part of the 2018 Contract is the recognition that practices require income stability, particularly as services are transferred, for example through the vaccination transformation programme.

A key principle of the minimum earnings expectation is that GP practices should not intentionally reduce partner income by unilaterally withdrawing services or other means to gain more protection under the guarantee. PSD Scotland may ask for previous years accounts to verify any changes to partner income.

Partners' share of the minimum earnings expectation

Money is paid to a GP Practice for the purpose of making up low earning partners' income. We would expect this to be reflected in the next year's accounts.

If a practice breaches this condition the Health Board will recover the income guarantee payment. The Health Board may do so by requiring repayment, or by withholding payment of any other payment payable to the contractor under the contract, to the value of the payment to which the condition relates.

Overpayments

Normal SFE arrangements for overpayments will apply.

Annex G – Minimum Earnings Expectation form

Practice Accounting period

Partner's name	% Share of practice NHS profits /income	Weekly sessions worked	average minimum hours for sessions	WTE 0.1 – 1.0	NHS Taxable Profits See description above	Seniority included in NHS Taxable Profits	Other Deductions (e.g. Golden Hellos; Extended Hours; Community Hospital Work etc.)
Totals							

How is notional WTE determined in your practice e.g. 8 x minimum 5 hour sessions, 10 x minimum 4 hour sessions etc.

Declaration of sessional/time commitment and division of profits (if required)

GP income floor (total of individual WTE x £93,859)	
Practice uplift payment being claimed (total of individual GP income floor – individual NHS taxable profits)	
Employer superannuation contributions (uplift x 22.5%)	
Income floor support/uplift payment provided	
Is this payment based on earnings of a previous partner?	

I/we, the undersigned declare;

- that the information given on this form and supporting documentation is accurate and I/we understand that if it is not, action may be taken against me/us, including the recovery of any sums paid inappropriately

- that any payment received will be used to support GP partners in this practice earning less than the minimum earnings expectation

- that we will supply any additional information required by PSD in order to process this application and we acknowledge that this claim may be subject to Payment Verification. Where PSD is unable to obtain authentication, we acknowledge that the onus is on the Practice to provide whatever documentary evidence is required to support this claim.

[To be signed by all GP partners and the accountant completing this form]

[To be sent to your Practitioner Services Regional Office upon completion]