

Employer:

Please see Notes for guidance for help filling in this form:



Mandatory fields are marked with *

A. Member's details

(To be completed by the employer)

Title:	Surname*:	Forename(s)*:
Date of Birth*:		National Insurance number*:
Normal pension age*: [see notes 7 & 9]		Place of work*:

Nature of employment* [a job description and full information on requirements of the job must be attached for the doctor]:

Hours of employment* [please tick as appropriate and if the employee is part time, please show the proportion of whole time hours or weeks also]:

Whole time ☐ Part time ☐ If part time give hours:

Q1. Has the employee been working reduced contractual hours and had reduced pensionable pay as a consequence of the reduction in working hours due to the condition that caused or contributed to the member's ill health retirement?*:

Yes ☐ No ☐ [please tick as appropriate] If yes, please attach a statement to give background details including factors that led to the reduction in hours, number of hours by which the member's contractual hours were reduced, and the date(s) the reduction(s) in hours occurred. This is to assist the registered medical practitioner when answering question B8/B9. If hours have been reduced and had reduced pensionable pay more than once as a result of ill health, these can be considered too.

Q2. Does the employee have an incomplete added years' contract*? [See note 10. Please also contact the Retirements team at Greater Manchester Pension Fund if you need further guidance with this question].

Yes ☐ No ☐ [please tick as appropriate]

B. Medical Practitioner's certificate

(To be completed by the IRMP)

This part is to be completed by an approved Independent Registered Medical Practitioner (IRMP) [see note 3]. Please refer to the relevant notes and definitions section on page 3 where appropriate.

Section 1*: In your opinion, is the employee named in Part A suffering from a condition that, more likely than not, renders him/her permanently incapable [see note 4] of discharging efficiently the duties of the employment he/she was engaged in because of ill health or infirmity of mind or body? [please tick as appropriate]

B1: Yes ☐ → Go to section 2 B2: No ☐ → Go to Part D

Section 2: In your opinion, is the employee named in Part A not immediately capable of undertaking [see note 5] any gainful employment [see note 6]?

B3: Yes ☐ → Complete B5, B6 or B7 B4: No ☐ → Go to Part D

B5: ☐ Tier 1: The employee is unlikely to be capable of undertaking gainful employment [see note 6] before normal pension age [see note 7]

B6: ☐ Tier 2: The employee is unlikely to be capable of undertaking any gainful employment [see note 6] within the next three years but is likely to be capable of undertaking gainful employment at some time after that and before normal pension age [see note 7]

B7: ☐ Tier 3: The employee is likely to be capable of undertaking gainful employment [see note 6] within the next three years or before normal pension age [see note 7] if earlier

P72 form – Summary member details (To be completed by employer in case pages get separated)	
Surname*:	Forename(s)*:
National Insurance number*:	Employer*:
B. Medical Practitioner's certificate continued (To be completed by the IRMP)	
Section 3: <i>Only complete this section if the employee has been working reduced contractual hours and had reduced pensionable pay as a result of the reduction in working hours, as shown by the employer ticking yes to Q1. in Part A and where you have ticked B5 or B6 in section 2 of Part B.</i>	
In your opinion, is the employee named in Part A in part time service and working reduced contractual hours wholly or partly as a result of the condition that caused or contributed to the member's ill-health retirement? <i>[please tick as appropriate]</i>	
B8: Yes ☐	B9: No ☐
C. Severe ill health test statement as required by HMRC (To be completed by the IRMP)	
<i>Only complete this part if B5, B6 or B7 have been ticked.</i>	
In your opinion, does the employee named in Part A satisfy the following statement? As a result of his/her ill health or infirmity, the employee is unable to continue in his/her current job and is unlikely to be capable of taking on any other paid work in any capacity, otherwise than to an insignificant extent <i>[see note 8]</i> before State pension age <i>[see note 9]</i> .	
C1: Yes ☐	C2: No ☐
Note: the answer to this question is used to determine whether or not the employee could be subject to a tax charge in accordance with the annual allowance test under the Finance Act 2004.	
Please now complete Part D.	
D. General statement (To be completed by the IRMP)	
Please sign and complete the details below as a declaration that the following statements are true: - I am a Greater Manchester Pension Fund approved IRMP. - I have not previously advised, or given an opinion on, or otherwise been involved in this case. - I have given due regard to the guidance <i>[see note 2]</i> issued by the Secretary of State when completing this certificate. - I am registered with the General Medical Council. - I hold a diploma in occupational health medicine (D Occ Med) or an equivalent qualification issued by a competent authority in an EEA State (with 'competent authority' having the meaning given by Section 55(1) of the Medical Act 1983), or I am an Associate, a Member or a Fellow of the Faculty of Occupational Medicine or an equivalent institution in an EEA State. - I attach a copy of my full report/assessment.	
Signature of IRMP*:	
Printed name of IRMP*:	
Date*:	
IRMP/Company's Official Stamp:	
For Pensions Office use only	
Pensions Office stamp:	

Notes for guidance: P72, Medical Practitioner's certificate

for active members

Meaning of terms used

1. This medical certificate is provided in respect of an **active** member in accordance with Regulation 36 of the Local Government Pension Scheme (LGPS) Regulations 2013 and for the purposes of section 229(4) of the Finance Act 2004.

2. The latest versions of the Statutory Guidance are available at:

<http://www.lgpsregs.org/index.php/dclg-publications/dclg-stat-guidance>

3. The independent registered medical practitioner (IRMP) signing the certificate must have been approved for this purpose by the administering authority i.e. Greater Manchester Pension Fund.

4. **Permanently incapable** means that the person will, more likely than not, be incapable of discharging efficiently the duties of the employment they were engaged in because of ill health or infirmity of mind or body until, at the earliest, their normal pension age' [see point 7].

5. The IRMP is providing an opinion on the person's capability of undertaking gainful employment based solely on the effect the medical condition has on the person's ability to undertake gainful employment.

6. **Gainful employment** means paid employment for not less than **30 hours** in each week for a period of **not less than 12 months**. It does not have to be employment that is commensurate in terms of pay and conditions with that of the person's current employment.

7. **Normal pension age** means the member's individual State pension age (SPA) at the time the employment is to be terminated, but with a minimum age of 65. For a full breakdown of individual SPAs please see: <http://www.pensionsadvisoryservice.org.uk/state-pensions/know-your-state-pension-age> [also, see point 9].

8. **Insignificant extent** means, for example, that the person could undertake voluntary work or unpaid work where out of pocket expenses are reimbursed or small amounts of travelling or subsistence payments are made. Any paid work should be insignificant, for example it should be infrequent or only for a few days during the year and the payment must be small in amount, not just as a proportion of the pay or salary they are earning in their current job. Please see the HMRC for further guidance regarding severe ill health for annual allowance purposes at: <https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm051200#IDAOVPMB>

9. SPA is currently age 65 for men. SPA for women is currently being increased to be equalised with that for men. Women's SPA will reach 65 by November 2018. The SPA will then begin to increase further for both men and women from December 2018 onwards. To determine an individual's SPA please go to: <http://www.pensionsadvisoryservice.org.uk/state-pensions/know-your-state-pension-age>

10. Relevant to Q2. in Part A only. Where an active member has an incomplete added years' contract, that contract will be deemed to have been fully paid for if the member meets the old definition of ill health retirement under regulation 27 of the LGPS Regulations 1997. If the answer to Q2. in Part A is '**Yes**', the employer will need to ask the IRMP as part of the referral for a view on whether or not the person named in Part A is permanently incapable (1997 definition) of discharging efficiently the duties of the employment shown in Part A or any other comparable employment with his/her employer because of ill health or infirmity of mind or body. Part B of the P72 form will also need to be completed by the IRMP as usual. The signed response to this question from the IRMP should be sent with the P72 to Greater Manchester Pension Fund in **ALL** cases where the member has an incomplete added years' contract, even if the employee is determined not to be entitled to an ill health pension under the LGPS Regulations 2013.

Old definition of ill health retirement under regulation 27 of the LGPS Regulations 1997:

"Comparable employment" means employment in which, when compared with the member's employment-

(a) the contractual provisions as to capacity either are the same or differ only to an extent that is reasonable given the nature of the member's ill-health or infirmity of mind or body; and

(b) the contractual provisions as to place, remuneration, hours of work, holiday entitlement, sickness or injury entitlement and other material terms do not differ substantially from those of the member's employment.

"Permanently incapable" means that the member will, more likely than not, be incapable, until, at the earliest, his/her 65th birthday.

for active members continued...

General

- If **B2**, or **B1** together with **B4**, have been ticked, this means that in the medical opinion of the approved IRMP **the employee does NOT meet the criteria for an ill health pension under the LGPS.**
- If **B1**, **B3** and **B5** have been ticked, this means that in the medical opinion of the approved IRMP **the employee meets the criteria for a tier 1 ill health pension under the LGPS.**
- If **B1**, **B3** and **B6** have been ticked, this means that in the medical opinion of the approved IRMP **the employee meets the criteria for a tier 2 ill health pension under the LGPS.**
- If **B1**, **B3** and **B7** have been ticked, this means that in the medical opinion of the approved IRMP **the employee meets the criteria for a tier 3 ill health pension under the LGPS.**
- The opinion given by the approved IRMP does not, in itself, give entitlement or otherwise to an ill health award. Nor should the medical practitioner indicate to the employee that such an award will or will not be made. ***It is for the employer to make the formal ill health award determination.***
- If **B8** has been ticked (i.e. the employee is in part-time service and working reduced contractual hours wholly or partly as a result of the condition that caused or contributed to the member's ill-health retirement) the employer can calculate the assumed pay (*also known as assumed pensionable pay*) upon which the member's enhancement to benefits is to be calculated as if the reduction in contractual hours and pay had not occurred.
- If **C1** has been ticked, this means that there is no pension input amount for the purposes of the annual allowance test under the Finance Act 2004 as the person meets the 'severe ill health condition' under section 229 (4) of that Act.
- Where an active member has an incomplete added years' contract:
 - If the employee, in the medical opinion of the approved IRMP, meets the old ill health definition under regulation 27 of the LGPS Regulations 1997 but does not meet the ill health definition in regulation 35 of the LGPS Regulations 2013, this means that the employee will be deemed to have completed payment of the added years' contract but will not be entitled to an ill health pension under the 2013 Regulations.
 - If the employee does not, in the medical opinion of the approved IRMP, meet the old ill health definition under regulation 27 of the LGPS Regulations 1997 but does meet the ill health definition in regulation 35 of the LGPS Regulations 2013, this means that the employee will not be deemed to have completed payment of the added years' contract (they will only be entitled to the proportion they had paid for) but they will be entitled to an ill health pension under the 2013 Regulations.
 - If the employee, in the medical opinion of the approved IRMP, meets the ill health definition under the 1997 and under the 2013 Regulations, this means that the employee will be deemed to have completed payment of the added years' contract and will be entitled to an ill health pension under the 2013 Regulations.
- If the employer agrees to award ill health retirement benefits, the employer should complete and sign form P71i and then send to the Pensions Office, along with this certificate.

These notes were up-to-date when this form was updated in March 2015 and are given for information only. They confer no contractual or statutory rights and in the event of any dispute the appropriate legislation will prevail.