P72r(5)

Version 2

Medical practitioner's certificate for a suspended Tier 3 Pensioner where the cessation of employment occurred after 31/03/2014

- review taking place at the request of the member whilst the tier 3 is in payment or within 3 years after payment of the tier 3 pension has been discontinued (and before normal pension age) *[see note 7]*

BLACK INK ONLY

Former employer:

Please see Notes for guidance for help filling in this form:
Mandatory fields are marked with *

A. Current/Suspended Tier 3 Pensioner details (To be completed by the employer)

Title:	**Surname*:**	**Forename(s)*:**
Address*:		**Home email: (if known)**
Postcode*:		**Contact number: Home/Mobile if known)**
National Insurance number*:		**Date of leaving scheme***:
Date of Birth*:		**Date member asked for case to be reviewed:**
Date tier 3 pension was originally discontinued (if appropriate):		
Position (post title) and nature of employment (normal occupation) at date became a tier 3 ill health pensioner* *[a job description and full information on requirements of the job must be attached for the doctor]:*		

The person named above was, at the date of cessation of their former position, certified as being, on the balance of probabilities, permanently incapable *[see note 4]* of discharging efficiently the duties of his/her employment with his/her employer because of ill health or infirmity of mind or body, and that, although not immediately capable at that time of undertaking other gainful employment *[see note 6],* it was nevertheless likely that he/she would be capable of undertaking gainful employment *[see note 6]* within 3 years of the date of cessation of employment (or by his/her normal pension age *[see note 7]*, if earlier). He/she was awarded a short-term, reviewable, tier 3 pension and has made a request, either whilst the tier 3 ill health pension is still in payment or within 3 years of it being discontinued, for the employer to determine whether or not to move him/her to a tier 2 ill health pension. It is therefore now necessary to determine, in accordance with regulation 37(10) of the Local Government Pension Scheme Regulations 2013, whether the person can, due to the medical condition that resulted in the original award of a tier 3 ill health pension, be uplifted to a tier 2 ill health pension.

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: I certify that, in my opinion, having considered their ill health or infirmity, the person named in Part A *[Please tick either B1 or B2]*

☐ **B1: IS/WAS LIKELY** to be capable of undertaking *[see note 5]* gainful employment *[see note 6]* within three years of the date of leaving shown in Part A (or by their normal pension age *[see note 7],* if earlier),

→ ***Go to Part D***

or

☐ **B2: IS UNLIKELY** to be capable of undertaking *[see note 5]* gainful employment *[see note 6]* within three years of the date of leaving shown in Part A but is likely to be capable of undertaking gainful employment *[see note 6]* at some point thereafter and is permanently incapable [see note 4] of discharging efficiently the duties of the employment they were undertaking at the date of leaving shown in Part A and which gave rise to the tier 3 ill health pension.

→ *If this form is being completed within the same Scheme year (ending 31st March) that the person named in Part A ceased employment (as shown in Part A) -* ***Go to Part C***
Otherwise - ***Go to Part D***

P72r(5) form – Summary member details (To be completed by the former employer in case pages get separated)

Surname*:	Forename(s)*:
National Insurance number*:	Former employer*:

C. Severe ill health test statement – as required by HMRC (To be completed by the IRMP)

I further certify that, in my opinion, the person named in Part A *[Please tick either C1 or C2]*

☐ **C1: DOES**

☐ **C2: DOES NOT**

satisfy the following statement:
As a result of his/her ill health or infirmity, the employee is unlikely to be capable of taking on any other paid work in any capacity, otherwise than to an insignificant extent [see note 8] before State pension age [see note 9].

Please note: The answer to this question is used to determine whether or not the person 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 doctor.
- I have given due regard to the guidance *[see note 2]* 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 of an equivalent institution in an EEA State.
- I attach a copy of my full report/assessment.

Signature of IRMP*:	Date*:
Printed name of IRMP*:	IRMP/Company's Official Stamp:

For Pensions Office use only

Pensions Office stamp:

Notes for guidance: P72r(5), Medical practitioner's certificate for a

Suspended Tier 3 Pensioner where the cessation
of employment occurred after 31/03/2014
– review taking place at the request of the member whilst the tier 3 pension is in payment or within
3 years after payment of the tier 3 pension has been discontinued (and before
normal pension age)

Meaning of terms used

1. This medical certificate is provided by an independent, approved, duly qualified registered medical practitioner in respect of a **tier 3 pensioner who,** in accordance with regulation 37 of the Local Government Pension Scheme Regulations 2013**, has requested a review, whilst the tier 3 pension is in payment or within 3 years after payment of the tier 3 pension has been discontinued (and before normal pension age), to determine whether or not the person meets the criteria to be uplifted to a tier 2 pension.**

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 is, more likely than not, incapable of discharging efficiently the duties of their employment with the employer because of ill health or infirmity of mind or body until, at the earliest, their normal pension age *[see note 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 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 former employment.

7. ***Normal pension age*** means the employee's individual State pension age at the time the deferred benefit is to be brought into payment, but with a minimum of age 65. State pension age is currently age 65 for men. State pension age for women is currently being increased to be equalised with that for men. Women's State pension age will reach 65 by November 2018. The State pension age will then begin to increase further for both men and women from December 2018 onwards. To determine an individual's State pension age please go to ***http://www.pensionsadvisoryservice.org.uk/about-pensions/the-state-pension/know-your-state-pension-age***

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. ***State pension age (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. The IRMP signing the certificate does not have to be a different IRMP to the one who originally certified the member's permanent incapacity at the date of leaving i.e. **the same practitioner can sign this certificate too.**

General

- If **B1** is ticked, the member does not, in the IRMP's opinion, satisfy the requirements to be uplifted to a tier 2 ill health pension.
- If **B2** is ticked, the member does, in the IRMP's opinion, satisfy the requirements to be uplifted to a tier 2 ill health pension and the former employer can determine to award an enhanced (tier 2) ill health pension, payable from the date of their determination.
- If **B2** (and if applicable, **C1**) has been ticked and the former employer determines to award an enhanced (tier 2) ill health pension, payable from the date of their determination, there is no pension input amount for the purposes of the annual allowance test under the Finance Act 2004 and Pensions Increase will be payable under the Pensions (Increase) Act 1971 even if the member is under age 55.
- The opinion given by the approved registered medical practitioner does not, in itself, determine whether the suspended pension is brought into payment or is uplifted to tier 2. Nor should the medical practitioner indicate to the individual that a benefit under the LGPS will be payable. **It is for the former employer to make the formal determination.**
- If the former employer makes a formal determination to award an enhanced (tier 2) ill health pension, the employer will need to complete the appropriate sections of form P73b(2) and return, along with P72r(5) to the Pensions Office.
- If the person is not capable, due to the medical condition that resulted in the original award of tier 3 ill health pension, of undertaking *[see note 5]* gainful employment *[see note 6]* within three years of the date of leaving shown in Part A and is permanently incapable *[see note 4]* of undertaking any gainful employment *[see note 6]* before his/her normal pension age *[see note 7]*, regulation 37 of the Local Government Pension Scheme Regulations 2013 does not permit a tier 1 ill health pension to be awarded. Where a tier 3 ill health pension was originally awarded the person would, in order to obtain a tier 1 ill health pension, have to have made a successful appeal under the Internal Dispute Resolution Procedure with the appeal being launched within 6 months of initially being notified of the award of a tier 3 ill health pension (or such longer period as the person hearing the appeal considers appropriate).