Dear [Name],

Freedom of Information (Scotland) Act 2002

I refer to your e-mail dated 30 March 2016, requesting:

“I would like to request the following information under the FoI Act, with regard specifically to out-of-hours GPs working AD-HOC shifts (not regular recurring salaried shifts) in the out-of-hours GP service for NHS Grampian:

As of the present time:
- What is the EMPLOYMENT status of these GPs (self-employed, “worker status”, or employee)?
- What is the TAX status of these GPs (self-employed, “worker status”, or employee)?
- Do these GPs have tax deducted at source by your payroll department?
- Do these GPs have National Insurance contributions deducted at source by your payroll department?
- Do these GPs have pension contributions deducted at source by your payroll department?
- Do these GPs receive an entitlement to paid annual leave (or payments in lieu of paid annual leave)?”

I can now respond as follows:

With regard specifically to out-of-hours GPs working AD-HOC shifts (not regular recurring salaried shifts) in the out-of-hours GP service for NHS Grampian:

As of the present time:

What is the EMPLOYMENT status of these GPs (self-employed, “worker status”, or employee)?

NHS Grampian can advise that GPs working sessional shifts in the NHS Grampian out of hours service, are classed as bank workers, in terms of employment status.

What is the TAX status of these GPs (self-employed, “worker status”, or employee)?

GPs working sessional shifts in the NHS Grampian out of hours service, are classed as employees, in terms of tax status, following a ruling made by HMRC in 2015.
Do these GPs have tax deducted at source by your payroll department? AND
Do these GPs have National Insurance contributions deducted at source by your payroll department? AND
Do these GPs have pension contributions deducted at source by your payroll department?
NHS Grampian can advise that Income tax, employee NI, employer NI and superannuation payments are all deducted at source, through NHS Grampian’s payroll.

Do these GPs receive an entitlement to paid annual leave (or payments in lieu of paid annual leave)?
GPs working sessional shifts in the NHS Grampian out of hours service receive an entitlement to paid annual leave.

Under section 20 (1) of the Act, if you are dissatisfied with the way NHS Grampian has dealt with your request, you have a right to request a review of our actions and decisions in relation to your request, and you have a right to appeal to the Scottish Information Commissioner.

A request for review must be made within 40 working days and should, in the first instance, be in writing to: Directorate of Corporate Communications, Foresterhill House, Foresterhill, Aberdeen, AB25 2ZB or by email to grampian@nhs.net

Requests for appeal should be made in writing to: Scottish Information Commissioner, Kinburn Castle, Doubledykes Road, St Andrews, Fife, KY16 9DS
Telephone: 01334 464610, Fax: 01334 464611
E-mail: enquiries@itspublicknowledge.info

Yours sincerely

Chris Morrice
Information Governance Manager
NHS Grampian