

Focus on...the 26/27 GP Reimbursement Scheme

Introduction

The 2026/27 GMS contract brought into place a new SFE based reimbursement scheme to support practices in hiring additional GPs, with the aim of increasing capacity within general practice. This was introduced in May 2026, operating retrospectively from 1st April. Since then, a number of changes have been made, most recently expanding eligible roles that can be claimed under the scheme, expanding the period for which roles can be claimed, and allowing the transfer of funding between practices

This guidance provides an overview of the current scheme, along with a summary of the changes since it was first introduced in May.

NHS England's full guidance for the scheme be found [here](#).

What can be claimed

Under the scheme practice are able to claim up to £4.57 per patient, with list size taken from the practice adjusted population per practice at 1 January in the preceding financial year. The funding can be used for:

- the employment of a new salaried GP (or a contribution towards the cost of a new GP). Although practices can only claim funding from 1st April 2026 until 31st March 2027, new GPs employed by practices between 24th February 2026 and 31st March 2026, following announcement of the scheme and in anticipation of its commencement on 1st April 2026, can now be claimed for under the scheme (from 1st April 2026);
- extra sessions from existing salaried GPs within the practice;
- additional sessions delivered by GP locums from 1st October 2026 to 31st March 2027. Practices may claim reimbursement for eligible locum sessions delivered by any GP. This can include existing GPs within the practice (*salaried, partners or*



locums) provided that they invoice as a locum and the sessions meet the requirements of the scheme

- salaried GPs where the post was previously funded (and the funding has stopped - or will stop) through either:
 - the PCN Capacity and Access Payment or
 - the PCN Test Sites programme.

It is important to note that NHS England have stated that the funding for the scheme within the core GP contract recurrently beyond 2026/27.

Payments

Salaried GPs

Practices can claim for either a new salaried GP, or a GP that was previously funded by either the Capacity and Access Payment or the PCN Test site programme, at the lower of either:

- the actual cost incurred by the practice
- the maximum sum of £152,900 and (or £155,698 where London weighting applies).

This includes the cost of the salary of the GP and the employer's contribution for national insurance and pension.

Locums and additional sessions

Practices can claim for locum costs or additional sessions provided by any less than full-time GPs already working with the practice at the lower of either:

- the actual cost per hour incurred by the practice and
- the maximum hourly rate of £78.41 (£79.84 where London weighting applies).

For salaried GPs this includes the cost of the salary of the GP and the employer's contribution for national insurance and pension).

The original scheme, as published in May 2026, included an erroneous rate of £90.61 (£92.27 where London weighting applies) additional GP sessions, which was subsequently corrected in June. As practices may have engaged GPs at this higher rate, as of October 1st 2026, they will be able to claim the original rate for additional GP sessions agreed during this period, until the end of March 2027.

Additionality requirements

The scheme aims to increase clinical capacity within practices and so functions on a principle of 'additionality'. The SFE contains a number of requirements around this that must be met in order for practices to claim reimbursements under the scheme.

These are:

- new GPs employed via the scheme must not (at the date they start employment) have been employed as a salaried GP in the practice within the previous 12 months. This is with the exception of those who were previously providing cover for a GP who was absent due to sickness, suspension, maternity leave, paternity leave, neonatal care leave, adoption leave, shared parental leave or study leave, and where the GP has retired but is returning to work and is funded via the scheme.
- existing GPs within the practice, or GP locums, who are increasing their participation can deliver up to a maximum of 9 sessions per week in the practice. For example, a GP currently working 4 sessions per week can deliver an additional 5 sessions under the scheme.

Alongside this, practices also need to confirm that they are not already claiming reimbursement in respect of the same costs for a GP and that the funding is not being used to cover absence (which is already provided for via the existing locum reimbursement provisions of the SFE).

Transfer of funds

From 1st October 2026 practices are able to transfer some or all of their eligible funding to another practice. This is designed to ensure that as much funding as possible is utilised so, for example, if a practice has some funding left that they can't use, they can agree to transfer it to another practice to use. This may be of most use in cross PCN working, but is not limited to practices within the same PCNs. In order to do this practices will need to complete a 'Transfer of Financial Entitlement' form and submit it to their ICB.

Changes since May 2026

The April 2026 GMS (general medical services) SFE (statement of financial entitlements) and the three amendment directions so far are published on the [gov.uk](https://www.gov.uk) website. [The SFE amendment directions since the introduction of the scheme in May 2026 are as follows:](#)

- the original 2026 SFE amendment to introduce section 14a – the new GP employment reimbursement scheme – came into force from 1 May 2026
- the No. 2 SFE amendment came into force on 25 June 2026 – further amended section 14A by changing the rate hourly “£90.61 (£92.27 where London weighting applies)” to “£78.41 (£79.84 where London weighting applies)”¹
- the No. 3 SFE amendments made no changes to this scheme
- the No. 4 amendments come into force on 1 October 2026.

The October 2026 changes in detail

1. Section 14A provides for payments to eligible contractors in respect of qualifying GP employment costs during the 2026/27 financial year, subject to the conditions and payment rules set out in that section. The October 2026 Amendment Directions ensure the scheme now supports practices claiming for additional locum sessions by any GP.
2. NB this is separate to the provisions around sickness leave cover reimbursement that are already set out elsewhere in the SFE. The GP employment scheme is intended to enable practices to recruit additional GP sessions whenever any type of GP can offer to deliver more sessions (beyond what they already do).
3. The amended SFE now also includes transitional rules for salaried GPs whose employment under the scheme commenced between 24 February 2026 and 24 June 2026.
 - (i) Where they have been previously refused by ICBs, this now means practices who recruited additional GP sessions during that period can make backdated claims. For GPs employed between 24 February 2026 and 31

¹ This change occurred due to a drafting error / miscalculation in the original amendment from 1 May 2026. The maximum stated annual sum a practice can claim is £152,900 (or £155,698 where London weighting applies).

March 2026, the maximum rate would be £78.41, or £79.84 where London weighting applies.

- (ii) For GPs employed between 1 May 2026 and 24 June 2026, where practices did so based on the erroneous maximum hourly rate of £90.61, or £92.27 where London weighting applies due to the original SFE drafting error, these claims will now be honoured by ICBs.
4. The SFE amendments for October 2026 also further change the wording of paragraph 10 so that the relevant adjusted population is assessed “at 1 January in the preceding financial year”, rather than “per practice during the financial year”. Remember, total claims per contractor under this Scheme are subject to a financial entitlement cap of £4.57 multiplied by the PCN practice adjusted population.
 5. Finally, it now allows the transfer of unspent funding between contractors from the same **or** different PCNs (the previous limitation was contractors within the same PCN only).