

## NHS Pension Scheme - GP Locum's monthly record of GMS / PMS / APMS pay and pension contributions - April 2013 onwards

### Personal Details

Surname	Other names	Sex (M/F)	Date of birth

NI number	NHSPS ref number	Host NHSCB/LHB	Host LHB Ref no. (Wales only)

Home address	Calendar month & year

Email address	
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### PART 1

Tiered Contribution Rate:

 Tick one box (see overleaf for guidance) 5.0%  5.3%  6.8%  9.0%  11.3%  12.3%  13.3% 

Employing Authority Code	Name of Practice	First day worked for this payment	Last day worked for this payment	Date pay received	Pensionable Pay (Box 2 of GP Locum Form A)		Employer Contributions (Box 3 of GP Locum Form A)	
					£	p	£	p

### PART 2

Total pensionable pay i.e. the total of the amounts entered in box 2 of form A.			a
NHSPS employee contributions (a x 5%, 5.3%, 6.8%, 9%, 11.3%, 12.3%, 13.3%)			b
Total of any NHSPS added contributions (a x %)			c
Total of any NHSPS extra % MPAVCs (a x % or agreed sum)			d
Grand total of NHSPS employee contributions (b + c + d)			e
Grand total of NHSPS employer contributions; i.e. amounts shown in box 3 of Form A	£		p f
Grand total of employee and employer contributions (e + f)	£		p g

### For PCT / LHB use only

<b>Total Contributions</b>	Employee (e)	£	Employer (f)	£
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**IMPORTANT:** Now attach a cheque to this form, payable to The NHS Commissioning Board if you are a GP Locum in England or the LHB if you are a GP Locum in Wales, for the total amount at (g) above. Send to your local area team/primary care support office (England) or LHB (Wales) to arrive no later than the 7<sup>th</sup> day of the month, following the month this form relates to. You must attach a properly completed form GP Locum A for every payment declared on this form. **REMEMBER:** If you have paid tiered contributions at the wrong rate, you must correct this.

## **Completion notes Form B**

Please use this form to record all the **pensionable** pay you receive for GMS/PMS/APMS work in ONE calendar month and to claim NHS Pension Scheme (NHSPS) membership. Your pensionable pay is 90% of your GP locum fee.

It is advised that you notify the Practice/Surgery 'up front' that you are going to pension (i.e. superannuate) your income so that they are aware they will be liable for the employer contributions.

- If you work in England you must send a monthly Form B + all Forms A + the cheque (made payable to '**The NHS Commissioning Board**') to your local area team/primary care support unit.
- If you work in Wales you must send a monthly Form B + all Forms A + the cheque to your LHB; the cheque is payable to the relevant **LHB**.
- You are not legally required under the NHSPS Regulations to send in copies of your invoices to your local area team/primary care support unit (England) or LHB (Wales). However you may occasionally be asked for these for NHS audit purposes.

The GP Locum form B + Forms A + the cheque must be sent within 7 days of month end. For example you should complete and send your July 2013 Form B (to show all the NHS GP locum pay you receive from Practices/Surgeries between 1st and 31st July 2013 regardless of when the work was done) + Forms A + the cheque before 7 August 2013.

**The monthly cheque must include the employer contributions.**

### **Personal details**

Please fill in all the boxes including your email address. This is so that you can be contacted if there is a pension issue.

### **Part 1**

Please tick one of the boxes stating your provisional tiered contribution rate for the current (April-March) pension year. Refer to [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions) for more guidance in respect of the tiered contributions.

The box you tick must remain consistent in all the pension forms you complete from April to March and must correlate with box b at Part 2. If, at year end, it is found that the rate was too low you will have to pay arrears based on the correct tiered rate. If the rate was too high you will be due a refund. If you have relocated during the year you must contact the relevant bodies regarding arrears. If you are also a GP Provider, salaried GP, or OOHs GP your tiered rate is based on **all** of your GP pensionable income.

On each line enter the EA code (if known), the Practice/Surgery name, the dates you worked, the date you were paid, your pensionable pay (i.e. box 2 on Form A), and the employer contributions (i.e. box 3 on Form A). You must enclose all the Forms As with your Form B when you send it off.

If you worked for 2 or more individual periods during the month (i.e. periods separated by a break of 1 or more days) you need only enter the first and last of the days covered by the payment. If a period of work ended soon after the end of the month; i.e. on 3 October 2013, and you have already received payment and have the relevant GP locum Form A, you can enter it on your September Form B.

**You cannot claim NHSPS membership for any freelance GP locum work that is more than 10 weeks old.**

### **Part 2**

Please take the following steps.

- Step 1. Add up your total (monthly) GP locum pensionable pay (excluding NHSPS contributions) and enter the amount in box a.
- Step 2. Your NHSPS employee contributions are 5.0%, or 5.3%, or 6.8%, or 9.0%, or 11.3%, or 12.3%, or 13.3% of the amount declared in box a. Identify your correct tiered rate and enter the pounds and pence in box b.

**REMEMBER: Your tiered contribution rate is based on your global GP (Practitioner) pensionable income, not just locum work.**

- Step 3. If you are not buying added years ignore box c. If you are buying added years multiply box a by your added years additional fixed percentage rate and enter the amount in box c.
- Step 4. If you are not buying NHS MPAVCs ignore box d. If you are buying NHS MPAVCs enter the amount in box d.

Step 5. Add the amounts declared in boxes b, c and d and enter the total in box e.

Step 6. Enter the total amount of **employer** contributions in box f. (These are the amounts entered in box 3 of Part 2 of each Form A).

Step 7. Enter the total amount of employee and employer contributions in box g.

**REMEMBER: Your cheque must show the amount in box g to include employer contributions.**

#### **Added Years**

You must pay the extra (additional) contributions percentage in your NHS pensionable posts. If you don't know your extra percentage, check with your other employer(s) or NHS Pensions.

#### **NHS Scheme Money Purchase AVCs**

If you are already a NHSPS member and paying an extra percentage of your pay as money purchase AVCs to one of the NHSPS's AVC providers you can pay the extra percentage in your GP Locum NHS work. If you don't know your extra percentage, check with your accountant, other employer(s), or the provider(s).

#### **Additional Pension (AP)**

If you are considering this option, e-mail [practitioners@nhspa.gov.uk](mailto:practitioners@nhspa.gov.uk) for more information. If your work is irregular it may be practical to buy the AP in a 'one off' payment. You should seek independent advice.

#### **AND FINALLY....**

**If you are a GP locum in England send your pension forms and contributions (in the form of a cheque payable to 'The NHS Commissioning Board') to your local area team/primary care support unit.**

**If you are a GP locum in Wales send your pension forms and contributions (in the form of a cheque) to your LHB; the cheque is payable to the LHB.**

**It is advised you keep a copy of your GP locum pension forms.**