

## NHS Pensions - GP Locum B

GP Locum own use only

### GP Locum's monthly record of GMS / PMS / APMS / Appraisal pay and pension contributions - April 2017 onwards

#### Personal details

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

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

Home address	Calendar month and year

Email address	
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#### Part 1

Tiered contribution rate:

Tick one box (see overleaf for guidance)    5.0%     5.6%     7.1%     9.3%     12.5%     13.5%     14.5%

Employing Authority Code	Name of Practice, or NHS England/LHB if appraisal work	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%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5%, 14.5%)			b
Total of any NHSPS added years contributions (a x %)			c
Total of any NHSPS extra % MPAVCs (a x % or agreed sum)			d
Total of any NHSPS Additional Pension contributions			e
Total of any NHSPS ERRBO contributions (a x fixed ERRBO %)			f
Grand total of NHSPS employee contributions (b+c+d+e+f)			g
Grand total of NHSPS employer (14.38%) contributions; i.e. amounts shown in box 3 of Form A	£		p h
Grand total of employee and employer contributions (g+h)	£		p i

For PCSE/dCCG/LHB use only			
Total Contributions	Employee (g)	£	Employer (h) £

**Important:** Send to your primary care support office (England) or LHB (Wales) to arrive no later than the seventh 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.

*Tiered contribution rate table from 1 April 2017*

	<b>Total pensionable income</b>	<b>Contribution rate</b>
1	Up to £15,431.99	5%
2	£15,432.00 to £21,477.99	5.6%
3	£21, 478.00 to £26,823.99	7.1%
4	£26,824.00 to £47,845.99	9.3%
5	£47,846.00 to £70,630.99	12.5%
6	£70,631.00 to £111,376.99	13.5%
7	£111,377.00 and over	14.5%

## Completion notes Form B

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

The 14.3% rate applies to work recorded on the March 2017 locum form B and any earlier forms. The 14.38% rate applies to locum work recorded on the April 2017 form B onwards.

A freelance GP locum cannot record work performed on or after 1 April 2017 on the March 2017 locum form B.

The old (pre April 2017) locum forms will remain on the website for now to allow freelance GP locums and surgeries to pay contributions at the pre-April 2017 rate.

It is advised that you notify the surgery, NHS England, LHB '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 of 14.3% and the administration levy of 0.08%.

- If you work in England please refer to Primary Care Support England's (PCSE) website <http://pcse.england.nhs.uk/locums/>
- If you work in Wales you must send a monthly Form B plus all Forms A plus 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 PCSE or LHB (Wales). However you may occasionally be asked for these for NHS audit purposes.

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

**The monthly cheque must include the 14.38% employer contribution and administration levy.**

### 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 surgery, NHS England, LHB name, the dates you worked, the date you were paid, your pensionable pay (i.e. box 2 on Form A), and the 14.38% employer contributions and administration levy (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 two or more individual periods during the month (i.e. periods separated by a break of one 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, 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.** For example if you work at a surgery from 1 January to 15 January and then from 25 January to 31 January then you have 10 weeks from 1 January to pension your first period of work and then 10 weeks from 25 January to pension the second period of work.

## 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 5.6%, or 7.1%, or 9.3%, or 12.5%, 13.5% or 14.5% of the amount declared in box a. Identify your correct tiered rate and enter amount 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 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 buying NHS MPAVC enter the amount you have contributed in box d.

Step 5. If you are buying NHS Additional Pension enter the amount you have contributed in box e.

Step 6. If you are buying NHS Early Retirement Reduction Buy Out (ERRBO) multiply box a by your ERRBO fixed percentage rate and enter the amount in box f.

Step 7. Add the amounts declared in boxes b, c, d, e and f and enter the total in box g.

Step 8. Enter the total amount of 14.38% **employer** contribution and administration levy in box h. (These are the amounts entered in box 3 of Part 2 of each Form A).

Step 9. Enter the total amount of employee and employer contributions in box i.

**Remember: your payment must show the amount in box i to include employer contributions and administration levy.**

### Added Years

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

### Additional Pension (AP)

If you are considering this option, email [nhsbsa.practitioners@nhs.net](mailto:nhsbsa.practitioners@nhs.net) for more information. If your work is infrequent it may be practical to buy the AP in a 'one off' payment. You should seek independent advice.

### Early Retirement Reduction Buy Out (ERRBO)

Where an ERRBO agreement exists in 2017/18 it will be necessary to enter the contributions due in box F.

Where your agreement has been completed in 2017/18, an apportioned percentage for the days to the end of the contract should be calculated.

### 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).

### And finally....

**If you are a GP locum in England please refer to PCSE's website <http://pcse.england.nhs.uk/locums/>**

**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.**