

Instructions for completion of this form can be found over the page. **Do not** use this form if the GP elects to have their pensionable income paid into the practice account and shared. On completion of part 1 the form should be sent to the Scheme employer who is responsible for completing part 2. The Scheme Contributions are payable to the Department in the normal way.

**Part 1:** To be completed by the GP – Please give your details below:-

Name

National Insurance Number

Scheme Membership Number (if applicable)

GMC Reference No

Host HSC Board (see Notes)

I claim Scheme membership and confirm that my pensionable pay is as stated in Box C, and that I have paid the relevant contributions including additional contributions. I declare that no-one else shall pension this income that I am registered on the Medical Performers List and I am eligible to join the HSC Pension Scheme. I declare that all the information on this form is correct, that I have not undertaken this work under a commercial arrangement and have not recorded this work separately as a pensionable GP locum.

Signature

Date

**Part 2:** To be completed by an authorised signatory (eg owner, member, finance director, accountant, payroll manager, etc) of the HSC Scheme Employing Authority.

Please enter the dates the payment below relates to

Pay, <b>excluding</b> HSC Scheme employer contributions, made to GP	<b>£</b> <input style="width: 100px; height: 20px;" type="text"/>	<b>A</b>
Professional HSC expenses (enter NIL if no expenses incurred)	<b>£</b> <input style="width: 100px; height: 20px;" type="text"/>	<b>B</b>
GP's HSC Pensionable pay (A-B) (see Notes)	<b>£</b> <input style="width: 100px; height: 20px;" type="text"/>	<b>C</b>
HSC Scheme employee contributions (5%, 5.6%, 7.1%, 9.3%, 12.5%, 13.5%, or 14.5% of Box C) <i>(see notes)</i>	<b>£</b> <input style="width: 100px; height: 20px;" type="text"/>	<b>D</b>
Additional contributions for Added Years, additional pension or HSC MPAVCs <i>(see Notes)</i>	<b>£</b> <input style="width: 100px; height: 20px;" type="text"/>	<b>E</b>
HSC Scheme employer contributions (16.3% of Box C)	<b>£</b> <input style="width: 100px; height: 20px;" type="text"/>	<b>F</b>
Total HSC Scheme contributions (D+E+F) <i>(see Notes)</i>	<b>£</b> <input style="width: 100px; height: 20px;" type="text"/>	<b>G</b>

**Declaration:** I certify that this HSC Pension Scheme Employing Authority has paid the GP, the amount (excluding employer contributions) shown in Box A. I confirm that the pensionable pay is as stated in Box C and that employee contributions have been deducted.

I have paid the amount shown in Box G to the Department by electronic transfer

Signature

Name of HSC Employing Authority (in BLOCK CAPITALS)

HSC Scheme EA Code

Date of payment

**Please ensure that Part 1 is completed by the GP. Please keep a copy of this form for your records.**

## **INSTRUCTIONS**

These instructions are for HSC Pension Scheme Employing Authorities in Northern Ireland, including OOH Providers, engaging the services of GPs for HSC work that does not fall within the GP's normal GMS contract obligations. **If the GP chooses to share the pensionable income amongst their partners this form must not be used.**

This form must be completed and sent to BSO whenever the GP is paid, or annually at the end of the pension year to enable the GP to claim HSC Pension Scheme membership. If an annual form GP SOLO is the preferred option, the contributions must still be paid on time.

Only direct payments made to GPs for HSC work must be entered on this form. GP work undertaken under a commercial arrangement cannot count towards Scheme membership. **Work undertaken as a GP Locum must not be recorded on this form.** *Further guidance for GP Locums can be found on HSC Pension Service website: - [www.hscpensions.hscni.net](http://www.hscpensions.hscni.net).* The GP and Employing Authority must keep a copy of this form when completed for accounting purposes.

OOH Providers that are Scheme Employing Authorities must also use this form to record pensionable pay for a GP employed with them under a formal contract of employment. Other Pension Scheme Employing Authorities **must not** use this form to record work undertaken under a formal contract of employment. Scheme Employing Authorities, other than OOH Providers, who formally employ a GP under a contract of employment, must contact BSO.

## **NOTES**

### **GP's Host HSC Board**

If the GP has their own GP Practice or is a salaried GP, the host HSC Board is the HSC Board with whom the GP is contracted to provide GMS. The host HSC Board for GPs who are not partners or salaried GPs is the HSC Board with whom they are registered on the Medical Performers List.

### **GP's Pensionable Pay (Box C)**

If paid under a contract for services arrangement, the pensionable pay stated in Box C includes HSC Scheme employee contributions but must not include expenses or HSC Pension Scheme employer contributions. If paid to a GP working under a contract of employment for an OOH provider, pensionable pay is before tax, National Insurance contributions and HSC Pension Scheme employee contributions have been deducted, but exclude expenses or HSC Scheme employer contributions.

### **HSC Pension Scheme Contributions (Box D)**

Scheme Contributions must be collected and paid over to the Department not later than the 19<sup>th</sup> day following the month in which the earnings were paid. Payment of contributions must still be paid on time if the form GP SOLO is completed on an annual basis. The correct rate of employee (tiered) contributions, payable from 1 April each year must be established by the GP and/or alternatively on the [Cost and Contributions Factsheet](#).

### **GPs buying Added Years, additional pension or paying HSC Scheme Money Purchase AVCs (MPAVC)**

Added Years – If the GP is already a HSC Scheme member through a practitioner post or employment in a hospital or the community, and is buying added years through extra percentage contributions, they must also pay the extra percentage contribution for the pay stated in Box C. If they don't know the extra percentage, check with their other employer(s) or HSC Pension Service. Then work out the extra contributions and enter the total amount at Box E.

If the GP has elected to purchase additional pension (introduced in April 2008) it is likely they will do so via their Practice. If the GP is solely an OOH GP they should contact HSC Pension Service for guidance.

HSC Scheme MPAVCs – If the GP is already a Scheme member and paying an extra percentage of their pay as MPAVCs to the HSC Scheme's AVC provider they can pay the extra percentage for the pay stated in Box C also. If they don't know the extra percentage, check with their other employer(s) or the MPAVC provider. Then work out the extra contributions and enter the total amount at Box E.

If the GP is buying HSC Scheme Added Years **and** Money Purchase AVCs, please state the total amount in Box E and annotate next to Box E the separate amounts. **Do not record Free-Standing AVCs on this form.**