

## **2011/12 ASSISTANT MEDICAL PRACTITIONER SELF ASSESSMENT OF TIERED CONTRIBUTIONS**

### **GUIDANCE & COMPLETION NOTES**

#### **INTRODUCTION**

General information about the tiered contributions for GPs in year 2011/12 can be found at the following link:-

[http://www.dhsspsni.gov.uk/hsc\\_pensions\\_technical\\_update\\_0211\\_2\\_.pdf](http://www.dhsspsni.gov.uk/hsc_pensions_technical_update_0211_2_.pdf)

or, by visiting HSC Pensions website at,

<http://www.dhsspsni.gov.uk/index/hsc-pensions.htm>

These guidance notes relate to the self-assessment form that all assistant medical Practitioners must complete and send to their Trust/Board by the 28<sup>th</sup> of February 2013 if they were in HSC pensionable 'employment' in Northern Ireland from 01/04/2011 to 31/03/2012.

An Assistant medical Practitioner is;

A Salaried GP formally employed by a Practice or by a Trust/Board.

A long-term fee based GP who works for a GP Practice, Trust or Board.

A GP who, for an Employing Authority, solely performs OOHs work etc., either on an employed or self-employed basis.

***Every GP (Practitioner) is legally required to pay the same rate of tiered contributions in respect of all their GP pensionable posts.***

***It is a condition of a GP's HSC Pension Scheme membership that they proactively liaise with the relevant HSC organisations to ensure they have paid the correct contributions.***

***Failure to comply with The HSC Pension Scheme Regulations may result in pensionable pay provisionally set to zero for the relevant period.***

If a GP had two Salaried GP posts in 2011/12 (i.e. a Salaried GP posts at a Practice and a Salaried GP post at a Trust/Board (or at another Practice) they must include both posts on this form and send a copy to each relevant commissioning Trust/Board.

If a GP had a GP Provider post and a Salaried GP post in 2011/12 they must complete an Annual Certificate and an Assistant medical Practitioner self-assessment form.

GP Providers and Salaried GPs who also perform freelance GP Locum work must continue to use GP Locum forms A and B. These Locum forms have recently been amended to take account of tiered contributions.

The figure stated in box 7 is solely HSC GP income so may not be the same as the figure entered on form P60.

If a GP is on maternity, paternity, or sick leave any maternity/paternity/sick pay counts towards setting the tiered rate. GPs must advise their Trust/Board if they have been on maternity/paternity/sick leave.

*Any GP related pension enquiries should be sent to [hscpensions@hscni.net](mailto:hscpensions@hscni.net) in the first instance.*

## **NOTES**

Please refer to these notes when completing the self-assessment form.

### Box A

Write your full name and also your work e-mail address. If your surname changed during 2011/12 please provide your previous surname.

### Box B

State your HSC Pension Scheme reference number, if known; this is often known as your 'SB' number and begins with SB followed by two digits representing your year of birth (i.e. 1957 is 57) then four further digits.

### Box C (Essential)

State your national insurance number.

### Box D

State the relevant (i.e. host) Trust/Board you are sending this form to by the 28th of February 2013. If you have relocated during year 2011/12 (April 2011 to March 2012) you may have had more than one Trust/Board so must send a copy to each. Remember to always keep a copy for yourself.

- If you worked in a GP Practice the relevant host Trust/Board was the BSO. (If you worked for more than one GP Practice in 2011/12 and your contributions were paid at the wrong rate you must liaise with every Practice).
- If you were employed directly by a Trust/Board the relevant Trust/Board is the same Trust/Board.
- If, in 2011/12, you were a GP who solely performed OOHs, etc., either on an employed or self-employed basis the relevant Trust/Board was the commissioning Trust/Board.

### Box E

List the names and addresses of the Practices, Trusts, Boards, or OOHPs who you directly worked for from 01/04/2011 to 31/03/2012.

### Box F

Enter 01/04/2011 if you were working at any of the places named in box E on 01/04/2011. Enter the actual date if you started work there later; i.e. from 02/04/2011.

### Box G

Enter 31/03/2012 if you were still working at any of the places named in box E on that date. If you left all your employments named in box E prior to 31/03/2012 enter the actual date you left.

### Step 1

In box 1(i) enter your pensionable income from the first GP Practice named in box E. In box 1a(i) enter your HSC Pension Scheme employee contributions you paid in this post.

If you worked for two (or more) GP Practices in year 2011/12 enter the pensionable income from these Practices in box 1(ii). Enter the HSC employee contributions in box 1a(ii). If you have overpaid or underpaid contributions in these posts you must rectify each one.

### Step 2

In box 2(i) enter your pensionable income from your main 'SOLO' post; i.e. your highest earning OOHP. In box 2a (i) enter the HSC employee contributions you paid in this post.

In box 2(ii) enter your pensionable income from your remaining 'SOLO' posts. Enter the HSC employee contributions you paid in these posts in box 2a(ii). If you have overpaid or underpaid contributions in these posts you must rectify each one individually.

### Step 3

If you were directly employed or engaged by a Trust/Board (listed in box E) enter, in box 3(i), your pensionable income from the Trust/ Board. In box 3a(i) enter the HSC employee contributions you paid. Be careful not to duplicate income that is already declared in boxes 2(i) or 2(ii).

If you worked for more than one Trust/Board in year 2011/12 enter the pensionable income from these others in box 3(ii). Enter the HSC employee contributions you paid in box 3a(ii). If you have overpaid or underpaid contributions in these posts you must rectify each one individually. Be careful not to state income that is already declared in boxes 2(i), 2(ii), or 3(i).

### Step 4

In box 4 enter your total Bed Fund pensionable income in year 2011/12. Only GP Providers/ Principal Practitioners (i.e. GP Partners or Single-Handers) can perform and pension Bed Fund work.

In box 4a enter the HSC employee contributions you paid in the Bed Fund post.

### Step 5

If at any time in 2011/12 you were a GP Provider enter, in box 5, your total GP Provider pensionable income for year 2011/12; i.e. as declared on your GP Provider Certificate.

In box 5a enter the HSC GP Provider employee contributions you paid.

### Step 6

If at any time in 2011/12 you worked as a freelance GP Locum enter, in box 6, your total GP Locum pensionable income as declared on your GP Locums forms A and B. Do not enter any GP Locum income that has not been declared on GP Locums forms A and B. In box 6a enter the HSC GP Locum employee contributions you paid; i.e. as declared on the Locum forms.

### Step 7

Box 7 is your total GP (Practitioner) earnings for the period 01/04/2011 to 31/03/2012.

Box 7a is the total GP employee contributions you paid from 01/04/2011 to 31/03/2012; i.e. the total of the 'a' boxes.

### Step 8

This box will automatically self-populate and will state the correct tiered contribution rate based on the total earnings from box 7.

#### Step 9

This is the total amount of tiered employee contributions that should have paid for pension year 2011/12 (i.e. 01/04/2011 to 31/03/2012). This is calculated by multiplying the total pay figure in box 7 by the tiered percentage rate in box 8.

#### Step 10

Box 10 is the difference between box 9 (what you should have paid) and box 7a (what you have paid).

#### Next Steps

**Arrears of contributions:** If the amount in box 7a is less than the amount in box 9 you owe arrears of HSCPS employee contributions to the value as stated in box 10; this will appear in red. You must pay these arrears to the relevant bodies immediately; you must not pay the arrears through one source except if the organisation no longer exists.

If, for example the tiered rate as set by your Practice, was wrong (i.e. 7.5% and should have been 8.5%) you must pay the arrears to the BSO via the Practice.

If you also underpaid tiered contribution on your OOHs income you must pay the arrears directly to your OOHP or to your Trust/Board depending upon local arrangements.

If you were employed directly by a Trust/Board you must pay the arrears directly to the Trust/Board.

To help you identify the body that you owe contributions to boxes 1b to 6b will automatically provide the amounts owed (shown in red).

**Overpaid contributions:** If the amount in box 7a is more than the amount in box 9 you have overpaid Scheme employee contributions to the value as stated in box 10. You must ensure that these overpaid contributions are returned to you.

If, for example the tiered rate as set by your Practice, was wrong (i.e. 8.5% and should have been 7.5%) you should recover the arrears through the Practice (who will liaise with the BSO).

If you overpaid tiered contributions on your OOHs income you must recover the contributions directly from your OOHP or the Trust/Board.

If you were employed directly by a Trust/Board and overpaid contributions you must recover the overpaid contributions directly to the Trust/Board.

To help you identify the body that you require a refund from boxes 1b to 6b will automatically provide the amounts due (shown in black).

**Added Years/Additional Pension:** If you have an Added Years or Additional Pension contract you must ensure that you have paid the additional contributions. Added Years contributions are paid in every post whereas Additional Pension contributions are paid through the one main pensionable post.

***The self-assessment form must be sent to the BSO before the 28<sup>th</sup> of February 2013. Always retain a copy.***

***Read the Declaration on the form carefully before you sign and date it.***

***If you (or your accountant) have any questions contact HSC Pensions at [hscpensions@hscni.net](mailto:hscpensions@hscni.net)***