

Calculation of Estimated Monthly Practice Superannuation Payment on Account – 2011/12

(Refer to page 2 for guidance on completion)

Name(s) of Senior Partner(s)/Provider(s) _____

Practice Name and Number _____

GP Providers/Principal Practitioners (i.e. Partners, Shareholders, Sole Trader)

		A	B*	C	D	E	
		Estimate of HSC Pensionable Profit from this Practice (as named above)	Estimate of other GP type income; i.e. OOHs & LCG recorded on SOLO, GP Locum work (recorded on forms A & B), Bed Fund, or income from other Practices as a Provider or Salaried GP	Estimated employee contributions tier (5%, 6.5%, 7.5% or 8.5%). NB The correct Tiered rate is based on the total income produced by adding columns A + B	Estimated employee contributions due = Col A * % in Col C	Estimated employee contributions due in respect of Added Years Contracts or AVCs = Col A * Added Years %	
	Surname	GP Cypher	£	£	%	£	£
1							
2							
3							
4							
5							

GP Performers / Assistant Practitioners (i.e. Salaried GPs and long term fee based (sessional) GPs)

	A	B*	C	D	E
1					
2					

Non-GP Providers (i.e. non-GP Partners/Shareholders)

	A	B*	C	D	E
1		Not applicable			

Totals £ _____ (F)

Totals £ _____ (G) £ _____ (H)

Employer's Contributions due (F * 13.3%) = £ _____ (I)

Basic Employee's Contributions due (Column D) = £ _____ (G)

Added Years / AVCs Contributions due (Column E) = £ _____ (H)

Total Contributions due ((I) + (G) +(H)) = £ _____ (J)

Estimated Monthly Practice Superannuation Payment on Account due (J / 12) = £ _____

Note:- The portion of the Monthly Payment due in respect of Salaried GPs will continue to be reflected separately in the monthly remittance advices

Print name of senior Principal (Provider/Principal) _____ Signature _____ Date _____

* Any PAYE HSC hospital (Officer) salaried income (i.e. clinical assistant, community medical officer) must not be declared on this form as 'Officer' tiered contributions are ring fenced; i.e. not based on the GP income. The relevant HSC employer will deduct contributions at source. The 'Bed Fund' employer must base the tiered employee contributions on the total GP income. **This form must not be completed for freelance GP Locums or salaried (non-GP) Practice staff.**

2011/12 - GUIDANCE NOTES FOR GP & NON-GP PROVIDERS

The completion of this form will ensure that the estimated monthly deductions are as accurate as possible and any amounts outstanding at the year-end (31 March 2012) are minimal. Large GP Practices may need to use a continuation sheet.

- Every Practice must complete this form even if the Practice is owned by an organisation that runs many Practices. If a GP is a GP in more than one Practice their total (i.e. global GP) earnings must be taken into account of when setting the 2011/12 tier.
- NHS pensionable pay for GP Providers and non-GP Providers is based on their share of profits. GP Providers pensionable income is further increased if they perform additional fee based GP NHS work; i.e. OOHs.
- Non-GP Providers are regarded as WT Officer Scheme members and can only 'pension' income from one nominated Practice.
- NHS pensionable pay for Salaried GPs and long term fee based GPs is their Practice income plus pay from other NHS GP type work such as OOHs, PEC, or GP Locum. The Practice must provide the GP Payments Office, BSO with an accurate statement of the Practice salary.
- This form must not be completed for freelance GP Locums or salaried (non-GP) Practice staff.

Scheme Contributions & Rates

1. The GP Payments Office, BSO will deduct (i.e. top slice) Scheme employee and employer contributions on account from the main monthly payment made to the Practice. The monthly deductions actually made are only in respect of the mainstream Practice income as stated in column A because employee and employer contributions will already have been paid in respect of income declared in column B.

However, the tiered employee contributions rate to be applied must be based on the total pensionable income for 2011/12; i.e. the total of columns A and B.

2. After the end of the 2011/12 pensions year every GP Provider and non-GP Provider must declare their own NHS pensionable income (to the GP Payments Office, BSO) by completing the relevant annual end of year Certificate. The 2011/12 Providers Certificate must be submitted to the GP Payments Office, BSO by the 28th of February 2013. The actual figures from the end of year Certificates are then reconciled to the estimated earnings and contributions received by the GP Payments Office, BSO.

3. After the end of the 2011/12 pensions year every Salaried GP (and long-term fee based GP) must complete a self-assessment form to ensure they have paid tiered contributions at the correct rate. This form will be available on the HSC Pensions website.

The GP (and non-GP Provider) tiered contribution rate table for 2011/12 is as follows;

Tier	Pensionable Pay in 2011/12	Contribution Rate in 2011/12
1	Up to £21,175.99	5%
2	£21,176.00 to £69,931.99	6.5%
3	£69,932.00 to £110,273.99	7.5%
4	£110,274.00 plus	8.5%

- Tiered contributions paid by a GP or non-GP Provider in 2011/12 are based on their actual 2011/12 pensionable pay. (Salaried PAYE posts, except Bed Fund posts, are treated separately).
- GPs must pension all their NHS GP income as outlined in columns A & B; they cannot 'pick and mix'.
- The pay that is used to set contribution tiers for GP and non-GP Providers who start after 01/04/2011 is not annualised; i.e. it is not scaled to a full year.

- The pay in respect of a part time GP is not converted to a whole time equivalent value for the purposes of setting a tier.

Please send your completed form to

**John Coyle
HSC Pensions
Waterside House
75 Duke Street
Londonderry
BT47 6FP**