

PART 2 (continued)

2010/11 ASSISTANT MEDICAL PRACTITIONER SELF ASSESSMENT OF TIERED CONTRIBUTIONS

GUIDANCE & COMPLETION NOTES

INTRODUCTION

General information about the tiered contributions for GPs in year 2010/11 can be found at

<http://www.dhsspsni.gov.uk/hsc-pensions-technical-update-02-10-april-2010-rev.pdf>

or, by visiting HSC Pensions Website at,

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

and by clicking on Scheme Guides.

These guidance notes relate to the self-assessment form that all assistant medical Practitioners must complete if they were in HSC pensionable 'employment' in Northern Ireland from 01/04/2010 to 31/03/2011.

- If a GP had two salaried GP posts in 2010/11 (i.e. a Salaried GP post at a Practice and a Salaried GP post at a Trust or Board (or at another Practice) they must complete two 'assistant' forms and send them to the relevant commissioning Trust/Board/Practice.
- If a GP had a GP Provider post and a Salaried post in 2010/11 they must complete an Annual Certificate of Pensionable Profit and a 'assistant' assessment form.
- GP Providers and Salaried GPs who also perform freelance GP Locum work must continue to use GP Locum A & B forms. These Locum forms have recently been amended to take account of tiered contributions.

A assistant medical Practitioner is;

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

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

A GP who solely performs OOHs work either on an employed or self-employed basis.

NOTES

Please refer to these notes when completing the self-assessment at PART 2.

Box A

Write your full name; do not use initials. If your surname has changed in 2010/11 please also 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 2 digits representing your year of birth (i.e. 1957 is 57) then four further digits.

Box C

State your National Insurance Number.

Box D

State the relevant Trust or Board that you were 'employed' by.

- If you are working in a GP Practice the 'relevant Trust or Board' is the BSO. If you work for more than one Practice in 2010/11 you must complete a self-assessment form in respect of each.
- If you are employed directly by a Trust/Board the 'relevant Trust or Board' is the same Trust or Board.
- If you are a GP who solely performs OOHs either on an employed or self-employed basis the 'relevant Trust or Board' is the OOH Provider.

Box E

State the name (and addresses) of the Practice, Trust, Board or OOHP that this form relates to.

Box F

Enter 01/04/2010 if you were already working at the Practice, Trust, Board or OOHP on that date. If you joined after 01/04/2010 enter the actual date of joining.

Box G

Enter 31/03/11 if you were still working at the Practice, Trust, Board or OOHP on that date. If you left prior to 31/03/2011 enter the actual date you left.

Step 1 (Boxes 1 & 1a)

In Box 1 enter your pensionable income from the GMS Practice named in Box E.

In Box 1a enter the HSC Pension Scheme employee contributions you paid in this post.

If you were a Practice based GP and also employed by a Trust or Board you should declare your Trust or Board income in Boxes 4 and 4a. You will also have to complete a separate Annual Certificate of Pensionable Profit.

Step 2 (Boxes 2 & 2a)

In Box 2 enter your pensionable income as declared on your 2010/11 SOLO forms (i.e. your fee based income paid to you in respect of OOHs work etc.

In Box 2a enter the HSC Pension Scheme employee contributions you paid in respect of this work.

Step 3 (Boxes 3 & 3a)

In Box 3 enter your pensionable income from the Trust or Board named in Box E.

In Box 3a enter the HSC Pension Scheme employee contributions you paid in this post.

If you were also employed by a Practice in 2010/11 you should declare that income in Boxes 4 and 4a. You will also have to complete a separate self-assessment form.

Step 4 (Boxes 4 and 4a)

In Box 4 enter your total pensionable income from any other Practices, Trusts or Boards (not stated at Box E) that you worked at in year 2010/11.

In Box 4a enter the HSC Pension Scheme employee contributions you paid in these posts.

Step 5 (Boxes 5 & 5a)

In Box 5 enter your total Bed Fund pensionable income in year 2010/11. Only GP Providers (i.e. GP Partners or Single-Handers) can perform Bed Fund work so it is unlikely that you will enter a figure in this Box unless you were also a GP Provider in 2010/11.

In Box 5a enter the HSC Pension Scheme employee contributions you paid in the Bed Fund post.

Step 6 (Boxes 6 & 6a)

If at any time in 2010/11 you were a GP Provider enter, in Box 6, your total GP Provider pensionable income for year 2010/11; i.e. as declared on your GP Provider Certificate.

In Box 6a enter the HSC Pension Scheme GP Provider employee contributions you paid.

Step 7 (Boxes 7 & 7a)

If at any time in 2010/11 you worked as a freelance GP Locum enter, in Box 7, your total GP Locum pensionable income as declared on your GP Locum A&B forms. Do not enter any GP Locum income that has not been declared on GP Locum A&B forms.

In Box 7a enter the HSC Pension Scheme GP Locum employee contributions you paid; i.e. as declared on the GP Locum forms.

Step 8 (Boxes 8 & 8a)

In Box 8 enter the total of Boxes 1, 2, 3, 4, 5, 6 and 7.

In Box 8a enter the total of Boxes 1a, 2a, 3a, 4a, 5a, 6a and 7a.

Step 9 (Box 9)

Enter the relevant tiered contribution rate in Box 9 by using the table provided.

Step 10 (Box 10)

Multiply the total pay figure in Box 8 by the tiered percentage in Box 9 and enter the amount in Box 10. This is the total amount of tiered employee contributions that you should have paid for pension's year 2010/11 (i.e. 01/04/2010 to 31/03/2011).

Step 11 (Box 11)

Enter, in Box 11, the difference between Box 10 and 8a.

NEXT STEPS

Arrears of contributions: If the amount in Box 10 is more than the amount in Box 8a you owe arrears of Scheme employee contributions to the value as stated in Box 11. You must pay these arrears to the relevant bodies immediately; you must not pay the arrears through one source.

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 Trust or Board via the Practice.

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

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

Overpaid Contributions: If the amount in Box 10 is less than the amount in Box 9a you have overpaid Scheme employee contributions to the value as stated in Box 11. You must also 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 Trust or Board).

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

If you were employed directly by a Trust or Board and overpaid contributions you must recover these overpaid contributions directly from the Trust or Board.

Added Years: If you have an 'Added Years' contract you must ensure that you have paid additional (Added Years) contributions in respect of all your HSC posts.

Finally: This self-assessment form must be sent to HSC Pensions Service before 31st July 2012.