2015/16 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 2016) are minimal. Large GP Practices may need a continuation sheet.

- <u>Every</u> 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 2015/16 tier.

- HSC 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 HSC work, ie OOHs.

- Non-GP Providers are regarded as WT Officer Scheme members and can only 'pension' income from one nominated Practice.

- HSC pensionable pay for Salaried GPs and long term fee based GPs is their Practice income plus pay from other HSC GP type work such as OOHs, PEC, or GP Locum. The Practice must provide HSC Pension Service, 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 if income declared in Colum B.

However, the tiered employee contributions rate to be applied must be based on the total pensionable income for 2015/16; ie the total of columns A and B.

2. After the end of the 2015/16 pensions year every GP Provider and non-GP Provider must declare their own HSC pensionable income (to HSC Pension Service, BSO) by completing the relevant annual end of year certificate. The 2015/16 Providers certificate must be submitted to HSC Pensions Service, BSO, by the 28th February 2017. The actual figures from the end of year certificates are then reconciled to the estimated earnings and contributions received by HSC Pension Service, BSO.

3. After the end of the 2015/16 pensions year every Salaried GP (and long-term fee based GP) must complete a self-assessment form to ensure that have paid tiered contributions at the correct rate. This form is available on the HSC Pension Service website.

The GP (and non-GP Provider) tiered contribution rate table for 2015/16 is as follows:

Tier	Pensionable Earnings Used to determine contribution rate	Contribution rate (before tax relief) (gross) 1 April 2015 to 31 March 2019
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%

- Tiered contributions paid by a GP or non-GP Provider in 2015/16 are based on their actual 2015/16 pensionable pay. (Salaried pay PAYE posts, except Bed Fund posts, are treated separately)

GPs must pension all their HSC 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 01/04/2015 is not annualised, ie 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.

Form SR1 must be completed for all Salaried and Retainee GPs and returned to the address below by the end of March 2015.

Please send completed forms to

GP Payments Section
HSC Pension Service
Waterside House
75 Duke Street
DERRY
BT47 6FP

Or email :

GPcertificates@hscni.net