

**Calculation of Estimated Monthly Practice  
Superannuation Payment on Account – 2013/14**  
(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.  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 %
Full Name	£	£	%	£	£
NI Number					

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


Totals £ \_\_\_\_\_ (F) £ \_\_\_\_\_ (G) £ \_\_\_\_\_ (H)

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

Full Name	DOB	NI Number	Date Commenced Employment

\*\* Separate form SR1 must be completed for the calculation of contributions for Salaried/Retainee GPs.

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.**

## 2013/14 - 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 2014) 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 2013/14 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; i.e. 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 Pensions 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 of income declared in column B.

***However, the tiered employee contributions rate to be applied must be based on the total pensionable income for 2013/14; i.e. the total of columns A and B.***

2. After the end of the 2013/14 pensions year every GP Provider and non-GP Provider must declare their own HSC pensionable income (to HSC Pensions Service, BSO) by completing the relevant annual end of year Certificate. The 2013/14 Providers Certificate must be submitted to HSC Pensions Service, BSO by the 28<sup>th</sup> of February 2014. The actual figures from the end of year Certificates are then reconciled to the estimated earnings and contributions received by HSC Pensions Service, BSO.

3. After the end of the 2013/14 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 2013/14 is as follows;**

Tier	Pensionable Pay in 2013/14	Contribution Rate in 2013/14
1	Up to £15,278.99	5%
2	£15,279.00 to £21,175.99	5.3%
3	£21,176.00 to £26,557.99	6.8%
4	£26,558.00 to £48,982.99	9%
5	£48,983.00 to £69,931.99	11.3%
6	£69,932.00 to £110,273.99	12.3%
7	£110,274.00 and over	13.3%

- Tiered contributions paid by a GP or non-GP Provider in 2013/14 are based on their actual 2013/14 pensionable pay. (Salaried 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 01/04/2013 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.
- Form SR1 must be completed for all Salaried and Retainee GPs and returned to the address below by end of March 2013.

**Please send your completed form to**

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