



GP Superannuation Newsletter

December 2012

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Accountant Mailing List

As Part of our communication strategy, we at HSC Pensions are building a database of GP's and their respective Accountants who deal with their Annual Certificates, Practice Accounts etc. We have found it beneficial to keep those accountants currently on our mailing list, up to date with legislative and regulatory changes to pensions.

It can also help HSC Pensions correspond directly with those responsible for superannuation issues such as contributions payments, annual certificates etc. without contacting the GP or Practice Manager. If you would like us to add your accountant to our mailing list can you please forward their contact details to Trudy or John in HSC Pensions at Trudy.harkness@hscni.net or john.coyle@hscni.net



2009/10 & 2010/11 Annual Certificates of Pensionable Profit

Would all GP's/Accountants who have not yet submitted their 2009/10 & 2010/11 Annual Certificates of Pensionable Profit please forward them as soon as possible to HSC Pension Service at the address below:-

HSC Pension Service

Waterside House

75 Duke Street

Londonderry

BT47 6FP

It is important we get these certificates processed as soon as possible as the 2011/12 certificate will be due shortly.

2011/12 Annual Certificates of Pensionable Profit

The 2011/12 Annual Certificates of Pensionable Profit has now been uploaded to the HSC Pension Scheme website and can be accessed at

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

We have introduced a few changes to the 2011/12 certificate which we feel will help streamline the process.

- ◆ Income Pensioned Separately (IPS) declared at box 5 on the certificate. Please provide details of the employment IPS relates to in the box provided.
- ◆ Page 7 Declaration of Other Employing Authority Solo Income. For 2011/12 certificates onwards Out of Hours Providers (OOH) will be supplying HSC Pensions with the annual earnings figures for GP's. We therefore request that complete certificates (including page 7) be sent directly to HSC Pensions where all Pensionable Earnings will be validated and signed off.

Enquiries regarding OOH earnings must be addressed to the relevant Provider.



Assistant Practitioner Self-Assessment Forms

All Assistant Medical Practitioners must complete a Self– assessment Form 2011/12 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, 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.

The purpose of the form is to ensure that all Assistant Medical Practitioners are paying the correct tiered contribution rate. If it is found that an Assistant Medical Practitioner has paid the wrong rate of tiered contributions they will be responsible for making any corrections with each employer. For more information please see the Assistant Medical Practitioner Guidance Notes.

The Self-Assessment form and guidance notes on completion are both available on the Scheme Forms section of the website.

Salaried GP Process

The following process should be used to correctly administer the HSC Pension Scheme for Salaried/Retainee GP’s working in a GP Practice.

- ◇ On joining, Form SS14 (Pages 1-3) should be completed by the Salaried/Retainee GP and forwarded to HSC Pensions Branch.
- ◇ GP Practice should complete Form SR1 which estimates the Salaried/Retainee GP’s pensionable pay. This should be forwarded to HSC Pensions immediately in order to correctly deduct superannuation contributions from the global sum. Salaried/Retainee GP’s contributions should not be paid with directly employed staff contributions.
- ◇ At the end of each financial year or on termination of contract, the GP Practice must submit Form SR2 which details Salaried/Retainee GP’s actual pensionable pay and will reconcile contributions due/paid for the year.

If you have any queries or are unsure of the process please contact Trudy at HSC Pensions on 028 71319111.

Employee Contribution Tier Rate

Employee contributions in 2011/12 may be 5%, 6.5%, 7.5% or 8.5%.

GP Providers: the rate payable in 2011/12 will be determined by the GP Provider's aggregated pensionable income for year 2011/12. The aggregate of pensionable income includes:

- Principal Practitioner certified profits
- Assistant Practitioner income
- Pensionable GP Locum (Practitioner) income (i.e. 90% of the gross)
- OOHs posts
- PEC posts
- Salaried Bed Fund posts, which are treated as practitioner positions
- Pensionable pay from Limited Company Certificate of Pensionable Profits

Income from PAYE salaried Officer (i.e. clinical assistant/hospital) posts should be excluded from the aggregation above and should be allocated a contribution tier separately according to the rules governing Officers in 2011/12 within the scheme. Salaried Bed Fund posts are, however, considered to be practitioner positions and should be included.



And Finally...

**Merry Christmas and A
Happy New Year!!!**