

Completion notes for form GP Locum B

This form is used by GP Locums to record ALL the pay **you receive** from GP Practices for NHS work in ONE calendar month, The form is used to claim NHS Pension Scheme membership with the host Health Authority (HA) for work done and to calculate the appropriate pension contributions.

Part 1 – identity details

Complete and send a monthly form GP Locum B to your host HA within 7 days of the end of the calendar month. E.g. you should complete your April 2001 form to show all the NHS locum pay you receive from GP Practices between 1st and 30th April 2001, regardless of when the work was done, and send it to your host HA with a cheque for the appropriate pension contributions by 7 May 2001. Complete all identity details in full, showing clearly the calendar month the schedule covers.

Part 2 – periods of NHS GP Locum work and gross pay

Enter on each line of form GP Locum B the period of GP Locum NHS work and total gross pay you received, from one GP Practice in the previous calendar month. Attach the forms GP Locum A for the work. Use a new line for any other Practice(s) you received NHS pay from during the month and attach the forms GP Locum A. If you worked 2 or more individual periods during the month for a Practice (i.e periods separated by a break of 1 or more days) you need only enter the first and last of the days covered by the payment. If a period of work ended soon after the end of the month, e.g. on 3 May 2001, and you have received payment and have the relevant form GP Locum A, you can enter it on your April form GP Locum B. **Note that you may only enter payment for GP Locum NHS work completed on or after 1 April 2001.**

Part 3 – calculating your NHS Pension Scheme contributions

- Add up the total gross GP locum pay you received and write the amount in box (a)
- Only 90% of this gross pay is pensionable - enter 10% of the gross pay in box (b)
- Deduct the amount in box (b) from the amount in box (a), enter the result in box (c)
- Your minimum NHS Scheme contribution before tax relief is 6% of the amount in box (c) - work out 6% of this amount and enter the result in box (d).

If you are not buying Added Years or paying NHS Scheme Money Purchase AVCs, the amount in box (d) is the pension contribution you need to pay:

- Enter your box (d) amount in the Grand Total box (g) too and your calculation is complete.

If you are buying Added Years or paying NHS Scheme Money Purchase AVCs:

- **Added Years** - if you are already a NHS Scheme member in a practitioner post or work in hospitals or the community and buying added years through extra percentage contributions, you must also pay the extra percentage in your GP Locum NHS work. If you don't know your extra percentage, check with your other employer(s) or the Pensions Agency. Work out the extra percentage of the amount in box (c) and enter it in box (e).
- **NHS Scheme Money Purchase AVCs** - if you are already a NHS Scheme member and paying an extra percentage of your pay as money purchase AVCs to the NHS AVC run by The Equitable Life, you can pay the extra percentage in your GP Locum NHS work. If you don't know your extra percentage, check with your other employer(s) or The Equitable. Work out the extra percentage of the amount in box (c) and enter it in box (f).
- The pension contributions you need to pay is the total of the amounts in box (d) and box (es) (e) and/or (f). Enter this total in Grand Total box (g) and your calculation is complete.

Important - now send your forms GP Locum A and B and your pension contributions cheque to your host HA as described at the foot of the completion notes. Remember to claim tax relief on your pension contributions in your annual tax return. Your HA will NOT be able to arrange the tax relief for you.

If you need any help completing this form please telephone the GP Locum Helpline on 01253 774678. Keep a copy of this form for your records. The 'GP Locum use' box at the top is for you to enter a number, or other identification, for your own records, to keep track of your copies, if you wish.