

Completion notes Form B

Please use this form to record **all the pay you receive** for NHS GMS/PMS/APMS work in ONE calendar month and to claim NHS Pension Scheme membership.

You must complete and send a monthly form GP Locum B to your host PCT / LHB within 7 days of the end of the calendar month. For example, you should complete a July 2009 form to show all the NHS locum pay you receive from GP Practices between 1st and 31st July 2009, regardless of when the work was done, and send it to your host PCT / LHB with a cheque for the appropriate pension contributions by 7 August 2009. **Do NOT use this form to record OOHs work for an OOH Provider.**

Personal Details

Please complete all the boxes including the "Calendar Month & Year" box. If you do not know the Host PCT/ LHB Ref. No. leave it blank.

Tiered Contribution Rate

Please tick one of the boxes stating your provisional tiered contribution rate* for the current (April-March) pension year; refer to www.nhsbsa.nhs.uk/pensions/rates/0910.aspx for more guidance in respect of year 2009/10. The box you tick must remain consistent in all the Form B you complete from April to March and must correlate with "Box d" at Part 2. If at year end, it is found that the rate was too low you will have to pay arrears based on the correct rate. If the rate was too high you will be due a refund from your PCT / LHB. If you have relocated during the year you must contact your former PCT / LHB regarding arrears.

Part 1

Enter on each line of form GP Locum B the period of GP Locum NHS work and total gross pay you received, from one Practice, PCT or LHB in the previous calendar month and attach all the forms GP Locum A. If you worked 2 or more individual periods during the month (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 October 2009, and you have received payment and have the relevant form GP Locum A, you can enter it on your September form GP Locum B.

You cannot apply to your PCT/LHB for Scheme membership for any GMS / PMS / APMS period of locum GP work that ended more than 10 weeks before the date they receive the application.

Part 2

- 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 NHS Pension Scheme employee contributions are 5%, 6.5%, 7.5% or 8.5% of the amount in box (c) - work out the amount and enter the result in box (d).
- Your employee contributions for pension year 2009 / 10 are based on your total* GP pensionable pay in 2009 / 10. Refer to www.nhsbsa.nhs.uk/pensions/rates/0910.aspx

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, paying NHS Scheme Money Purchase AVCs or buying the Additional Pension

- **Added Years** - if you are a GP Scheme member 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 NHS Pensions. 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 Scheme member and paying an extra percentage of your pay as money purchase AVCs to one of the NHS Scheme's AVC providers 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 Scheme's provider(s). 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 (e) and/or (f). Enter this total in Grand Total box (g) and your calculation is complete.
- **Additional Pension** - if you are considering this option, e-mail 'practitioners@nhspa.gov.uk' for more information.

Important - now send your forms GP Locum A and B and your pension contributions cheque to your host PCT/ LHB as described at the foot of Form B. 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. *If you are also a GP Provider, Salaried GP, or OOHs GP your tiered rate is based on your total GP pensionable income.