

## **2016/17 ASSISTANT MEDICAL PRACTITIONER SELF ASSESSMENT OF TIERED CONTRIBUTIONS**

### **GUIDANCE & COMPLETION NOTES**

#### **INTRODUCTION**

General information about the tiered contributions for GPs in year 2016/17 can be found at the following link:-

[http://www.hscpensions.hscni.net/download/Members/member\\_factsheets/Tiered-Contributions-for-Scheme-Years-2015-2016-through-to-2018-2019.pdf](http://www.hscpensions.hscni.net/download/Members/member_factsheets/Tiered-Contributions-for-Scheme-Years-2015-2016-through-to-2018-2019.pdf)

#### **\*\* CARE SCHEME – ANNUALISED FIGURES\*\* ‘CARE IN YEAR’ TAB**

The pay that is used to set the contribution rate for GP (and non-GP) Providers who start after the 1st of April 2016 and join the **CARE Scheme** is **annualised**.

**\*\*If this applies use the ‘CARE in year’ tab.**

For example, a GP who starts in a Practice on 01/06/2016 and earns £70,000.00 (Actual earnings for part year) up to 31/03/2016 will be subject to the 13.5% rate. (£70,000.00 divided by 304 days x 365 days =annualised pay of £84,046.05). **CARE 2015 only. If you have worked over different periods in the year with a break, add the total days worked and enter this at Box F. Enter your actual earnings from all employments from Box 1 onwards and enter your actual contributions paid from Box 1a onwards. The worksheet will auto fill, showing result at Box 11.**

These guidance notes relate to the self-assessment form that all assistant and OOH medical Practitioners must complete and send to HSC Pension Service by 28<sup>th</sup> of February 2018 if they were in HSC pensionable ‘employment’ in Northern Ireland from 01/04/2016 to 31/03/2017.

An Assistant medical Practitioner is;

A Salaried GP formally employed by a Practice or by a Trust/Board.

A long-term fee based GP who works for a GP Practice, Trust or Board.

A GP who, for an Employing Authority, solely performs OOHs work etc., either on an employed or self-employed basis.

***Every GP (Practitioner) is legally required to pay the same rate of tiered contributions in respect of all their GP pensionable posts.***

***It is a condition of a GP's HSC Pension Scheme membership that they proactively liaise with the relevant HSC organisations to ensure they have paid the correct contributions.***

***Failure to comply with The HSC Pension Scheme Regulations may result in pensionable pay provisionally set to zero for the relevant period.***

If a GP had two Salaried GP posts in 2016/17 (i.e. a Salaried GP posts at a Practice and a Salaried GP post at a Trust/Board (or at another Practice) they must include both posts on this form.

If a GP had a GP Provider post and a Salaried GP post in 2016/17 they must complete an Annual Certificate and an Assistant medical Practitioner self-assessment form.

GP Providers and Salaried GPs who also perform freelance GP Locum work must continue to use GP Locum forms A and B. These Locum forms have recently been amended to take account of tiered contributions.

The figure stated in box 7 is solely HSC GP income. This is the total of boxes (c) for Locum B forms submitted in the year. Refer to Step 7.

If a GP is on maternity, paternity, or sick leave any maternity/paternity/sick pay counts towards setting the tiered rate. GPs must advise their Trust/Board if they have been on maternity/paternity/sick leave.

Any GP related pension enquiries should be sent to [gpcertificates@hscni.net](mailto:gpcertificates@hscni.net) in the first instance.

## **NOTES**

Please refer to these notes when completing the self-assessment form.

### **Box A**

Write your full name and also your work e-mail address. If your surname changed during 2016/17 please provide your previous surname.

### **Box B**

State your cypher number if you are a Principal GP or a Salaried GP.

### **Box C (Essential)**

State your national insurance number.

### **Box D**

List the relevant (i.e. host) Trust/Board. If you have relocated during year 2016/17 (April 2016 to March 2017) you may have had more than one Trust/Board so list each.

- If you worked in a GP Practice the relevant host Trust/Board was the BSO. (If you worked for more than one GP Practice in 2016/17 and your contributions were paid at the incorrect rate you must liaise with every Practice).
- If you were employed directly by a Trust/Board the relevant Trust/Board is the same Trust/Board.
- If, in 2016/17, you were a GP who solely performed OOHs, etc., either on an employed or self-employed basis the relevant Trust/Board was the commissioning Trust/Board.

### **Box E**

List the names and addresses of the Practices, Trusts, Boards, or OOHPs who you directly worked for from 01/04/2016 to 31/03/2017.

### **Box F**

Enter 01/04/2016 if you were working at any of the places named in box E on 01/04/2016. Enter the actual date if you started work there later; i.e. from 02/04/2016.

### **Box F**

If using the 'Care in year' tab – enter the actual number of days worked. This is used to annualise your earnings.

### **Box G**

Enter 31/03/2017 if you were still working at any of the places named in box E on that date. If you left all your employments named in box E prior to 31/03/2017 enter the actual date you left.

### Step 1

In box 1 enter your **total pensionable income** from the GP Practice named in box E. In box 1a enter your HSC Pension Scheme employee contributions you paid in this post.

### Step 2

In box 2 enter your **pensionable income** from your 'SOLO' post; or combined 'SOLO' posts. Provide evidence if more than 1 'SOLO' post. In box 2a enter the HSC employee contributions you paid in this post (s).

If you have overpaid or underpaid contributions in these posts you must rectify each one individually unless you submit a type 1 medical practitioner annual certificate of pensionable profit, in which case this will be reconciled on the annual statement.

### Step 3

If you were directly employed or engaged by a Trust/Board (listed in box E) enter, in box 3, your **pensionable income** from the Trust/ Board. In box 3a enter the HSC employee contributions you paid. Be careful not to duplicate income that is already declared in boxes 2a. **Use March pay-slip to find the pensionable income. Do not use the figure on P60 as this is taxable pay and not pensionable pay.**

If you have overpaid or underpaid contributions in these posts you must contact your employer directly.

### Step 4

In box 4 enter your total **pensionable income** for any NIMDTA employment that falls into Practitioner employment in year 2016/17. **Use March pay-slip to find the pensionable income. Do not use the figure on P60 as this is taxable pay and not pensionable pay.**

In box 4a enter the HSC employee contributions you paid in the NIMDTA post.

If you have overpaid or underpaid contributions in these posts you must contact your employer directly.

### Step 5

In box 5 enter your total Bed Fund **pensionable income** in year 2016/17. Only GP Providers/ Principal Practitioners (i.e. GP Partners or Single-Handers) can perform and pension Bed Fund work. Use the pensionable pay figure shown on the remittance from Northern Health & Social Care Trust.

In box 5a enter the HSC employee contributions you paid in the Bed Fund post.

### Step 6

If at any time in 2016/17 you were a GP Provider enter, in box 6, your total GP Provider **pensionable income** for year 2016/17; i.e. as declared on your GP Provider Certificate.

In box 5a enter the HSC GP Provider employee contributions you paid.

### Step 7

If at any time in 2016/17 you worked as a freelance GP Locum enter, in box 7, your total GP Locum **pensionable income** as declared on your GP Locum B forms (box c). Do not enter any GP Locum income that has not been declared on GP Locums forms A and B. In box 7a enter the HSC GP Locum employee contributions you paid; i.e. as declared on the Locum forms.

### Step 8

Box 8 is your total GP (Practitioner) earnings for the period 01/04/2016 to 31/03/2017.

Box 8a is the total GP employee contributions you paid from 01/04/2016 to 31/03/2017; i.e. the total of the 'a' boxes.

### Step 9

This box will automatically self-populate and will state the correct tiered contribution rate based on the total earnings from box 8.

### Step 10

This is the total amount of tiered employee contributions that should have been paid for pension year 2016/17 (i.e. 01/04/2016 to 31/03/2017). This is calculated by multiplying the total pay figure in box 8 by the tiered percentage rate in box 9.

### Step 11

Box 11 is the difference between box 10 (what you should have paid) and box 8a (what you have paid). Next Steps

**Arrears of contributions:** If the amount in box 8a is less than the amount in box 10 you owe arrears of HSCPS employee contributions to the value as stated in box 11; this will show as a negative number. You must pay these arrears to the relevant bodies immediately unless you are a type 1 medical practitioner, in which case 'SOLO' discrepancies can be processed through the annual certificate.

If, for example the tiered rate as set by your Practice, was wrong (i.e. 7.1% and should have been 9.3%) you must pay the arrears to the BSO via the Practice who will liaise with HSC Pension Service – BSO.

If you also underpaid tiered contribution on your OOHs income you must pay the arrears directly to your OOHP or to your Trust/Board depending upon local arrangements.

If you were employed directly by a Trust/Board you must pay the arrears directly to the Trust/Board.

**Overpaid contributions:** If the amount in box 8a is more than the amount in box 10 you have overpaid Scheme employee contributions to the value as stated in box 11. You must ensure that these overpaid contributions are returned to you.

If, for example the tiered rate as set by your Practice, was wrong (i.e. 9.3% and should have been 7.10%) HSC Pension Service will process any necessary adjustments.

If you overpaid tiered contributions on your OOHs income HSC will make any necessary adjustments. If you were employed directly by a Trust/Board and overpaid contributions you must recover the overpaid contributions directly from the Trust/Board.

**Added Years/Additional Pension:** If you have an Added Years or Additional Pension contract you must ensure that you have paid the additional contributions. Added Years contributions are paid in every post whereas Additional Pension contributions are paid through the one main pensionable post.

**The self-assessment form must be sent to the BSO before the 28<sup>th</sup> of February 2018. Always retain a copy.**

**Read the Declaration on the form carefully before you sign and date it.**

**If you (or your accountant) have any questions contact HSC Pensions at [gpcertificates@hscni.net](mailto:gpcertificates@hscni.net)**