

Completion notes for form GP Locum B

GP Locums: Please use this form to record **all the pay you receive** for NHS GMS/PMS work in ONE calendar month. Use the form to claim NHS Pension Scheme membership with the host Primary Care Trust (PCT) or Local Health Board (LHB) for work done and to calculate the appropriate pension contributions. **Do NOT use this form to record OOHs work for an OOH Provider.**

1 – identity details

Complete and send a monthly form GP Locum B to your host PCT / LHB within 7 days of the end of the calendar month. E.g. you should complete a March 2005 form to show all the NHS locum pay you receive from GP Practices between 1st and 31st March 2005, 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 April 2005. Complete all identity details in full, showing clearly the calendar month the schedule covers.

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 Practice, PCT or LHB in the previous calendar month. Attach all the forms GP Locum A, which relate to that work. Use a new line for any other Practice, PCT or LHB 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 (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 2005, 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 period of locum GP work that ended more than 10 weeks before the date they receive the application. Please refer to the FAQs page on the Agency's website (www.nhs.gov.uk) for more information.***

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).
- Any pay earned from non GP GMS / PMS locum work must not be entered on this form.

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 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 (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 PCT/LHB as described at the foot of Form B. Remember to claim tax relief on your pension contributions in your annual tax return. Your PCT/LHB will NOT be able to arrange the tax relief for you.

If you need any help completing this form please contact your PCT/LHB Pension Officer or visit the Pensions Agency website at www.nhs.gov.uk. 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.