



## Completion notes for form GP Locum D

This form is used by GP Locums to record **all the pay you receive** for OOHs deputising NHS work in ONE calendar month. The form is used 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.

### 1 – identity details

Complete and send a monthly form GP Locum D to your host PCT / LHB within 7 days of the end of the calendar month. E.g. you should complete a May 2008 form to show all the NHS locum pay you receive from OOHs Providers between 1st and 31st May 2008, 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 June 2008. 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 D the period of OOHs deputising work and total gross pay you received, from one OOHP in the previous calendar month. Attach all the forms GP Locum C, which relate to that work. Use a new line for any other OOHP you received NHS pay from during the month and attach the forms GP Locum C. If you worked 2 or more individual periods during the month for an OOHP (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 2008, and you have received payment and have the relevant form GP Locum C, you can enter it on your September form GP Locum D. **You cannot apply to your PCT/LHB for Scheme membership for any period of OOHs deputising locum GP work that ended more than 10 weeks before the date they receive the application. For more information please refer to our website [www.pensions.nhsbsa.nhs.uk](http://www.pensions.nhsbsa.nhs.uk).**

### 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 NHSPS employee contributions before tax relief is 5, 6.5, 7.5 or 8.5% of the amount in box (c) - enter the result in box (d).
- Your employee contributions for pensions year 2008 / 09 are based on your total GP pensionable pay in 2006 / 07. Contact your PCT / LHB or refer to our website for more information.
- You are responsible for collecting the employer contributions from the OOHP and forwarding them to your PCT / LHB - (14% of the amount shown in box c)

***If you are not buying Added Years or paying NHS Scheme Money Purchase AVCs, the amounts in boxes (d) and (e) are the pension contributions you need to pay:***

***If you are buying Added Years, paying NHS Scheme Money Purchase AVCs or buying Additional Pension***

- **Added Years** - if you are already a NHSPS 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. Work out the extra percentage of the amount in box (c) and enter it in box (f).
- **NHS Scheme Money Purchase AVCs** - if you are already a NHSPS member and paying an extra percentage of your pay as money purchase AVCs to one of the NHS Pension 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 (g).
- The pension contributions you need to pay is the total of the amounts in boxes (d), (e), (f) and (g). Enter this total in Grand Total box (h) and your calculation is complete.
- **Additional Pension** - if you are considering this, e-mail [practitioners@nhspa.gov.uk](mailto:practitioners@nhspa.gov.uk) for more information.

**Important** - now send your forms GP Locum C and D and your pension contributions cheque to your host PCT/LHB as described at the foot of Form D. Remember to claim tax relief on your pension contributions in your annual tax return.

If you need any help completing this form please contact your PCT/LHB Pension Officer or visit NHS Pensions website at [www.pensions.nhsbsa.nhs.uk](http://www.pensions.nhsbsa.nhs.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.

**The work declared on forms GP Locum C and D will only count towards NHS Scheme membership if you forward the employee and employer contributions immediately to your PCT/LHB .**