

### Purpose

GP Form B is to be used to record all earnings for NHS Locum and non-pensioned out-of-hours (OOH) work received in a month.

### Requirements

A GP Principal and Salaried GP cannot pension work as a GP Locum earned in their own practice using this Form. A GP Principal should include any Locum earnings on their Annual Certificate (GAC) for the appropriate financial year and must record such income there in Box 4. Salaried GPs should have such income recorded by their Practice through the Practice Payroll.

Locum and OOH work must be shown on separate forms and only work carried out for Scottish practices and Scottish NHS Boards may be entered on the form.

Complete and send a GP Form B to Contractor Finance within 7 days of the end of the month to which the form relates, eg

- You should complete your [April 2024](#) GP Form B to show all the NHS Locum/OOH earnings you received from GP Practices/OOH Providers between [1<sup>st</sup> and 30<sup>th</sup> April 2024](#), regardless of when the work was done. Please scan and return the GP Form B (with associated GP Form A(s) attached) to Contractor Finance by [7<sup>th</sup> May 2024](#) ie 7 days following the end of the moth.
- N.B. a separate GP Form B (Supplement) should be completed for any monthly contributions due for additional Money Purchase AVC contract.

### PART 1: Identity Details

Complete all identity details in full, showing clearly the calendar month to which the GP Form B relates.

### PART 2: Periods of NHS Locum / OOH work and gross earnings

Enter on each line of the GP Form B the practice reference for each practice where you have worked (where you are recording out of hours earnings, it is sufficient to identify the Body you are working for). Against each of these practices enter the first and last date worked, and the gross earnings for the period recorded.

Attach the corresponding GP Form A(s) for each of these periods of work (there may be more than one GP Form A for each entry) unless you are using the form for OOH work and your employer has advised that GP Form A is not required.

### PART 3: Calculating your NHS Pension Scheme contributions

- Add up the earnings you received and write the total amount in box (a)
- As only 90% of Locum/OOH gross earnings is pensionable, enter 10% of the total gross earnings from box (a) in box (b)
- **Where the fees paid do NOT include the Employer contribution**, deduct the amount in box (b) from the amount in box (a) and **enter the result in box (c)**; or
- **Where the fees paid DO include the Employer contribution**, deduct the amount in box (b) from the amount in box (a), multiply the result by **100** and divide by **122.5** and **enter the final result in box (d)**
- Your NHS employee contribution, before tax relief, is your appropriate %age of the amount in box (c) or (d) Please circle the %age applicable to yourself (see NB below), work out the value and enter the result in box (e)

**NB** (i) if you are a GP Principal the **minimum** rate is **9.8%** for Locum/OOH work (contributions will be corrected to the actual percentage when the Annual Certificate is processed)

(ii) If you are not a GP Principal the percentage you need to pay during any financial year depends on your expected pensionable income from all your practitioner type earnings from whichever source (i.e. GP Practice Locum, Salaried GP, bed fund and OOH work) for that financial year. Calculate what you expect your total pensionable income will be for the financial year and use the latest SPPA circular which gives the Tiered Contribution Rates to determine what percentage rate applies.

### NHS Pension Scheme GP Form B – Guidance

The SPPA Circulars which give guidance and financial year contribution rates can be found at:

<https://pensions.gov.scot/nhs/scheme-governance-and-legislation/circulars>

Rates should remain constant for the full financial year unless any required change is discussed with Contractor Finance.

- **Additional service** – if you are already an NHS scheme member in a practitioner post or work in hospitals or the community and are buying additional service through extra %age contributions, you must also pay the extra %age on your GP Locum/OOH NHS work. If you do not know your extra %age, check with your other employer(s) or SPPA. Enter your extra %age rate in the space provided at box (f), work out the extra %age as a value of the amount in box (c) or (d) and enter the result in box (f)
- If applicable, your NHS employer contribution is **22.5%** of the amount in box (d). Please work out the value and enter the result in box (g).
- The pension contribution you need to pay is the total of any amounts in boxes (e), (f) and (g). (Any entries in boxes (f) and/or (g) are dependent on your own personal circumstances and the inclusion of employer contributions in the fee paid.) Enter this total in the Grand Total box (h) and your calculation is complete.

#### Finally

Scan & return your GP Forms A(s) and B to Contractor Finance.

Please scan & return the completed form to Contractor Finance: [nss.locumcontributions@nhs.scot](mailto:nss.locumcontributions@nhs.scot)