

Locum Employer's Pension Contributions: sample invoice

**INVOICE**

Dr \_\_\_\_\_  
Address  
UK

Practice Manager  
GP Practice  
Address  
UK

**Invoice date:** \_\_\_\_\_

**Re: Invoice for locum work**

**Invoice reference:** \_\_\_\_\_

**DATES:** \_\_\_\_\_

ITEM	RATE	NUMBER	SUB - TOTAL
2.5 hr surgery	£		£
Additions (eg. a home visit)	£		£
<b>Subtotal</b>			£
<b>Pensionable Income (90% of subtotal)</b>			£
<b>Employer's Pension Contribution (14.3% of Pensionable Income)*</b>			£

**TOTAL (subtotal plus employer's pension contribution) £** \_\_\_\_\_

Please make cheques payable to 'Dr \_\_\_\_\_'

**BACS details**

Dr. \_\_\_\_\_  
Sort code  
Account number

Please note that if payment is not made within 28 days, \_\_\_% interest will be charged.

Yours sincerely,

Dr. \_\_\_\_\_

\*The Employer's Pension Contribution will be paid by Dr. \_\_\_\_\_ to the NHS Commissioning Board within 7 days of the month end. Locum Form A will be given to the practice and must be signed and returned to the locum with payment to confirm that the locum work has been undertaken for them and that the payment has been received from the practice.