

Northern Ireland – Example Payslip

name of your employer **NI HEALTH & SOCIAL SERVICES SALARIES CENTRAL ACCOUNT**
BHST (RHGT) **MR AN OTHER** **DIRECTOR OF FINANCE**

BANK/BUILDING SOCIETY	
SORT CODE	ACCOUNT No
52-66-41	00586639

B/S ROLL NUMBER

PAYMENT DATE
31/07/08

NET PAY
2363.33

SALARY 33226	HOURLY RATE	N.I. No. YJ098765B	TAX CODE 0472L	FACILITY 0015
SALARY SACRIFICE	BASIC	SUPER No. 654321/002	TAXABLE PAY 12346.32	BLOCK 35
INC. DATE 02/08/2008	ENHANCED	SUPER PAID 535.01	TAX PAID 4533.32	
PT CON HRS	BONUS	BOUNUS % RATE	REF No. 123456789	
HRS WORKED	HRS PAID	ALLOWANCES & OTHER PAYMENTS		ARREARS
BASIC		DHW B2B (499)	1384.42	SUPERANNUABLE
SATURDAY	2768.83	MILEAGE	282.00	NON SUPERANNUABLE
SUNDAY		SALARY ADJST	207.60	
N/DUTY				ADJUSTMENTS
B/HOLIDAY				SUPERANNUABLE
UNSOCIAL				NON SUPERANNUABLE
OVERTIME				HOLIDAY PAY
BASIC				HOL. WKS.
SATURDAY				BASIC
SUNDAY				ENH.
D/TIME				O/T
B/HOLIDAY				BONUS
UNSOCIAL				
REST DAY				TOTAL
REG. OT				
BONUS				
BASIC				
OVERTIME				
TOTALS	2768.83		1874.02	
		DEDUCTIONS		
INCOME TAX	1558.33			
NAT. INSURANCE	532.22			
SUPERANNUATION	188.97			

PERIOD END DATE	31/07/08
PAYMENT DATE	31/07/08
PAY POINT	00
STAFF No.	G1234567
NAME	
BLOGGS	
DR	

GROSS PAY	4642.85	TOTAL DEDS.	2279.52	NET PAY	2363.33
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RESTART REF.
1256

NIH & PSS PAYROLL SYSTEM PAY ADVICE

We would all notice if our pay didn't arrive in our bank account each month, but are you getting paid the correct amount? Payslips are notoriously hard to understand, so here's a quick summary of the main things to look out for. Please read this in addition reading how to check your payslip.

① National Insurance number & Tax Code

- It is crucial to ensure these are correct so that your tax and National Insurance are all dealt with correctly.
- 'N.I. No.' is the abbreviation of National Insurance Number.
- 'Nat Insurance' is the abbreviation for National Insurance and this figure represents your monthly national insurance contribution.
- 'Tax Paid' represents the total amount of tax you have paid in the current tax year.
- BMA tax guidance for junior doctors is available
http://www.bma.org.uk/employmentandcontracts/employmentcontracts/junior_doctors/jdpensionandtaxsummary.jsp
- BMA national insurance guidance is available
<http://www.bma.org.uk/employmentandcontracts/tax/nicontrib.jsp>

② Superannuation

- Superannuation is for your contribution to the NHS Northern Ireland Pension Scheme & for junior doctors is calculated on 6.5% of basic salary (i.e. excluding banding supplement).
- You can get more information about the scheme at <http://www.dhsspsni.gov.uk/index/hrd/superann.htm>.
- BMA pension guidance for junior doctors is available
http://www.bma.org.uk/employmentandcontracts/employmentcontracts/junior_doctors/jdpensionandtaxsummary.jsp
- Please note the schemes for those who started in the NHS before and after April 2008 are slightly different – full details are on the DHSSPS website.
- It should also be noted that if you move between different parts of the UK it is important to contact the new scheme to transfer in your existing membership.
- 'Super Paid' refers to your total superannuation (pension) contributions in the current tax year.
- Superannuation at the bottom of the payslip refers to your monthly superannuation contributions.

③ Basic Salary

- This is the key box to check to make sure you are on the correct point of the pay scale.
- You can access the current pay scales at <http://www.dhsspsni.gov.uk/pepublications>.
- For 2009 you can find the details of the pay scales <http://www.dhsspsni.gov.uk/pay-circular-2009-2011.pdf>
- It is important to note that there is a point 00 on the scales (called the minimum point) – this is where you will be placed unless you have previous service that enables you to be placed at a higher point.
- The general principle when changing grade is that you are placed at the next highest point on the new scale to ensure your basic pay does not decrease.
- If you are a flexible trainee it is important to note that your basic pay is a proportion of full-time pay, not based on your training percentage.

④ Incremental Date

- This is the point in the year when you move from one pay point to the next reflecting the automatic increase in salary accrued with each additional year you work for the NHS.
- Your incremental date will usually be the date you started working in a new post or on a new grade.
- Be careful in case this is reset to a later date when you move employer (as this would delay when your pay would go up).
- If your incremental date wrong and you are having difficulty getting your local payroll department to correct this then check with Human Resources to see if your 'transfer certificate' from your previous employer has come through - if not then you can use previous payslips as evidence of your correct incremental date and pay point.

⑤ Pay Banding

- Full information on banding supplements and working out if you're in the correct band is available <http://www.bma.org.uk/employmentandcontracts/pay/juniorbanding.jsp>.

⑥ Net Pay

- This is the all important amount that will actually appear in your bank account that month! (GROSS PAY – TOTAL DEDS. = NET PAY).

Other Things to watch out for:

- As well as an annual increment to your salary there is also an annual pay award from the Doctors & Dentists Review Body (DDRB).
- This reports in April each year but it takes time for any pay award to work its way through into payslips. You will normally find your basic pay increases in May or June and in the following month there will be an entry for 'arrears of pay' and 'arrears of banding', making up the amount you've been underpaid since the April award.

What next?

If you see something wrong on your payslip (the most common problems are incremental points/dates being incorrectly applied when changing from one Trust to another and incorrect tax codes) then follow our guidance on the web pages and contact your local payroll department to query this. Often they are acting on information from HR/Medical Staffing so it can also be worthwhile contacting them.

Remember that your Employer can only deduct items you have agreed to (e.g. mess fees, accommodation) – if you have any concerns about additional deductions you have not agreed to then contact payroll to clarify these.

If you are unable to get a satisfactory resolution to the problem then get in touch with askBMA on 0870 60 60 828 or support@bma.org.uk.

The payslips in Scotland and England & Wales look completely different from the above payslip although contain similar information – examples payslips for these countries (along with links to their respective pay circulars and pension schemes) are available on the Payslip guidance page <http://payrolltraining.hscni.net/>