

GP (and non GP) Providers Annual Certificate of Pensionable Profits 2006/07

To be completed by all GMS, PMS, SPMS and APMS GP (and non-GP) Providers who are partners or 'single-handers'

NOT to be completed where the Practice is a limited company, or by any Salaried GPs.

Provider's full name	<input type="text"/>	Box A
Type of contract (ie GMS, PMS, SPMS, APMS) that this Certificate refers to.	<input type="text"/>	B
NI number or Pension Scheme Ref No	<input type="text"/>	C
Practice Reference Number and Scheme Employing Authority code	<input type="text"/>	D
Host PCT/LHB	<input type="text"/>	E
Practice accounts year end, to which this Certificate relates (e.g. 30.06.2006, 31.03.2007)	<input type="text"/>	F
GP Private fee (self employed) accounts year end, where private fees are not fed through the Practice accounts (e.g. 30.06.2006, 31.03.2007)	<input type="text"/>	G
Tax and NHS Pension Scheme year end, which the profits at Box 38 relate to (enter NHSPS date)	<input type="text" value="31/03/2007"/>	H
Enter 'Yes' if earnings cap applies	<input type="text"/>	I
Enter 'Yes' in this box if figures in this Certificate are from a provisional tax return	<input type="text"/>	J

All entries on this form should be completed with reference to all income and expenditure in respect of the GP or non GP Provider

Please refer to the guidance notes when completing this Certificate

Calculation of GP share, or non-GP share of total NHS income and non-NHS income, for the expenses ratio

		Box No.
Step 1 Specify your GP (or non-GP) share of income declared in boxes 3.29 & 3.50 of the full practice partnership tax return of your medical practice, adjusted for tax purposes (i.e. reflects your share of boxes 3.29 and 3.50 minus your share of box 3.71).	<input type="text"/>	1
Step 2 Add your self employed income declared in boxes 3.29 & 3.50 of the self-employment pages of your tax return, in respect of medical related work, adjusted for tax purposes (i.e. reflects boxes 3.29 plus 3.50 minus 3.71) Use box 3.24 where income is below £15,000	+ <input type="text"/>	2
Step 3 Add your medical related employed income reflected in box 1.8 of the employment pages of your tax return.	+ <input type="text"/>	3
Step 4 Add your other medical related income, before expenses, declared elsewhere on your tax return, adjusted for tax purposes.	+ <input type="text"/>	4
Step 5 Deduct your income included above in Boxes 1, 2, 3 and 4 pensioned separately	- <input type="text"/>	5
This is your total medical NHS & non-NHS income for the purposes of the income ratio	= <input type="text" value="-"/>	6

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Calculation of GP (or non- GP) share of total non-NHS medical income for the expenses ratio

Box No.

- Step 1 State the amount of income included in Box 1 above relating to non NHS income 7
- Step 2 State the amount of income included in Box 2 above relating to non NHS income + 8
- Step 3 State the amount of income included in Box 3 above relating to non NHS income + 9
- Step 4 State the amount of income included in Box 4 above relating to non NHS income + 10
- Step 5 Deduct your income included above in Boxes 7, 8, 9 and 10 pensioned separately - 11
- This is your total non-NHS income for the purposes of the income ratio** = 12

Calculation of non-NHS income: Total medical income ratio

Box No.

- Step 1

Divide Box 12	-
By Box 6	-

 $\frac{\text{Total non-NHS Income}}{\text{Total NHS and non-NHS income}}$ = % 13

Calculation of total expenses

- Step 1 Specify the total of your GP or non-GP share of expenses declared in boxes 3.46, 3.48 & 3.64 of the full practice partnership tax return, in respect of medical related work, adjusted for tax purposes (i.e. reflects the total of your share of boxes 3.46, 3.48 & 3.64 minus your share of box 3.69 plus your share of box 3.70). 14
- Step 2 Add the total of your self employed expenses declared in boxes 3.46, 3.48 & 3.64 of the self-employment pages of your tax return, in respect of medical related work, adjusted for tax purposes (i.e. reflects the total of boxes 3.46, 3.48 & 3.64 minus 3.69 plus 3.70). Use box 3.25 where income is below £15,000. + 15
- Step 3 Add your employed expenses declared in boxes 1.32, 1.33, 1.34 & 1.35 of the employment pages of your tax return in respect of medical related income + 16
- Step 4 Add your medical related expenses claimed elsewhere or set against income declared elsewhere on your tax return + 17
- Step 5 Add interest paid on a loan for professional purposes not accounted for in boxes 14 to 17 + 18
- This is your total expenses in application of the income ratio** = 19

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Calculation of Pensionable Profits

Box No.

Taxable profit from practice partnership	(Box 1 - Box 14)		<input type="text" value="-"/>	20
Taxable profit from self employment pages	(Box 2 - Box 15)	+	<input type="text" value="-"/>	21
Taxable employed income less related expenses	(Box 3 - Box 16)	+	<input type="text" value="-"/>	22
Other medical related income declared on tax return	(Box 4 - Box 17)	+	<input type="text" value="-"/>	23
Total of boxes 20 to 23			<input type="text" value="-"/>	24
Less: Your interest paid (Box 18)		-	<input type="text" value="-"/>	25
Less Any amount included in boxes 20 to 23 pensioned separately (see note 26 particularly regarding pooled salaried appointments. Do not include GP SOLO income here)		-	<input type="text"/>	26
Less Your total non-NHS income (Box 12)		-	<input type="text" value="-"/>	27
Add Any other pensionable NHS GP income NOT in boxes 20 to 23 that has not been pensioned separately		+	<input type="text"/>	28
Add Your non NHS expenses (Box 61, 67 or from Box 68 under your own method)		+	<input type="text" value="#DIV/0!"/>	29

If you have not used the standard method of apportioning non-NHS expenses tick this box and enter your explanation in the box 68.

<input type="text"/>	30
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N.B. USING THE ALTERNATIVE OR YOUR OWN METHOD OF CALCULATING NON-NHS EXPENSES CAN AFFECT THE LEVEL OF YOUR SUPERANNUABLE PRACTITIONER PAY. NHSPA CANNOT OFFER ADVICE ON WHICH METHOD MAY BE MOST APPLICABLE OR BENEFICIAL TO YOU. PROFESSIONAL ADVICE MUST BE SOUGHT FROM YOUR ACCOUNTANT OR INDEPENDENT FINANCIAL ADVISER SHOULD YOU REQUIRE IT.

		=	<input type="text" value="#DIV/0!"/>	31
Less: GP SOLO income included above for the accounting year of the SOLO income		-	<input type="text"/>	32
		=	<input type="text" value="#DIV/0!"/>	33
Multiply Box 33 by the fraction	<input type="text" value="#DIV/0!"/>	x	<input type="text" value="100"/> <input type="text" value="114"/>	34
		=	<input type="text" value="#DIV/0!"/>	35
Add: GP SOLO income entered in box 32		+	<input type="text" value="-"/>	36
		=	<input type="text" value="#DIV/0!"/>	37
Memo Pension overlap profits brought forward	<input type="text"/>			37a
Add: Pension overlap generated in the year	<input type="text"/>			37b
Less: Deduct pension overlap profits used this year		-	<input type="text"/>	37c
Memo Pension overlap profits carried forward or set back against previous years income	<input type="text" value="-"/>			37c

This is your Pensionable profit

		=	<input type="text" value="#DIV/0!"/>	38
Memo Enter the amount of SENIORITY allocated to you per the practice accounts	<input type="text"/>			38a
Amount of Pension Cap for the Year (where this is below the published amount because of income pensioned elsewhere, please provide details at Box 68)			<input type="text" value="108,600"/>	39

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Calculation of NHS Pension Scheme Contributions

	Relevant %	Amount in box 38 or 39 multiplied by % stated in boxes 40 to 43 is contributions due	Contributions already paid and recorded by the PCT/LHB for 2006/07 in respect of practice income	Contributions already paid and recorded by the PCT/LHB for 2006/07 in respect of GP SOLO income	Contribution due less contributions paid	Box No.
Employee pension contributions	40 6%	44 #DIV/0!	48	52	= #DIV/0!	56
Added years pension contributions*	41 0.00%	45 #DIV/0!	49	53	= #DIV/0!	57
Money Purchase AVC* contributions	42 % 42a £	46 -	50	54	= -	58
Employer pension contributions	43 14%	47 #DIV/0!	51	55	= #DIV/0!	59
Total amount of contributions (over)/under paid for the year					#DIV/0!	60

*You must enter zero or the actual %

Calculation of non-NHS expenses

If the standard method shown cannot be used, the alternative method shown must be used.

Where the GP, or non-GP is required to use the alternative method, accounting records will need to be amended to record this information adequately on an item by item basis.

The standard method for the calculation of non-NHS expenses:

Divide Non-NHS income (Box 12) $\frac{\quad - \quad}{\quad - \quad}$ x Expenses (Box 19) = $\frac{\quad - \quad}{\quad - \quad}$ = #DIV/0! 61
By total income (Box 6)

The alternative method for the calculation of non-NHS expenses:

Take the total expenses shown in Box 19					62
Less Expenses wholly attributable to NHS income	-				63
Less Expenses wholly attributable to non-NHS income	-				64
<u>Expenses that cannot be separately allocated to NHS or non-NHS income</u>	=				65

Ratio for allocation of expenses not separately allocated:

Divide Non-NHS income (Box 12) $\frac{\quad 0.00 \quad}{\quad 0.00 \quad}$ x (Box 65) = $\frac{\quad - \quad}{\quad - \quad}$ = #DIV/0! 66
By total income (Box 6) expenses

Total non-NHS expenses 66 #DIV/0! + 64 - = #DIV/0! 67

Or your own method

If the above calculation and allocation ratio does not give you a fair conclusion, you must use an alternative method of your own, and clearly explain your reasons and methodology in the box provided on page 5 (Box 68).

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If you cannot use the standard or alternative non-NHS expense calculations explain your own method of non-NHS expense calculation here:

Box No.

68

GP Declaration

Now you must read and sign the statement below and send this completed Certificate to the appropriate PCT/LHB as soon as possible and NO LATER THAN 29th February 2008
If you give false information you may be liable to prosecution.

"I confirm that information provided on this Certificate is correct and is consistent with my HMRC tax return. I also confirm that my declared NHS pensionable pay does not include any non NHS (i.e. private) income.

GP (or non-GP) _____ Date _____
Provider's signature

An electronic spreadsheet version of the Certificate is acceptable subject to a paper page 5 being provided with the Provider's signature.

PCT/LHB Agreement

I have checked the figures shown in boxes 38 and 39 of this Certificate and am satisfied that they appear consistent with the relevant NHS work and income that this PCT/LHB is aware of and confirm that they have been used to confirm, record and pay over to the NHS Pensions Division the appropriate NHS Pension Scheme contributions for the year to which this Certificate relates.

PCT/LHB authorised signature _____ Date _____

(To be signed by the host PCT at the end of the Provider's contract where it ceases before year end or at 31 March 2007 where the appointment has been throughout the year - see notes to Boxes C and D)

Provider's name

NI number or Pension Scheme Ref No

Practice Reference Number (see note D)

Pensionable profit

(The pensionable profit is the amount to be declared on the SD55; i.e. the amount in box 38 or 39)