

## GP (and non GP) Provider's Annual Certificate of Pensionable Profits 2005/06

### Proforma for use by GMS & PMS and APMS GP (and non GP) Providers

(NOT to be completed by Salaried (i.e. Assistant) GPs, or GPs whose services are wholly in respect of formal employment or GP Practice staff)

Provider's full name	<input type="text"/>	<b>Box A</b>
NI number or Pension Scheme Ref No	<input type="text"/>	<b>B</b>
Practice Reference Number	<input type="text"/>	<b>C</b>
Host PCT/LHB	<input type="text"/>	<b>D</b>
Practice accounts year end, to which this Certificate relates (e.g. 30.06.2005, 31.03.2006)	<input type="text"/>	<b>E</b>
GP Private fee (self employed) accounts year end, where private fees are not fed through the practice accounts (e.g. 30.06.2005, 31.03.2006)	<input type="text"/>	<b>F</b>
Tax and NHS Pension Scheme year end, which the profits at Box 20 relate to (enter NHSPS date, e.g. 31.3.2006)	<input type="text"/>	<b>G</b>
Enter 'Yes' if earnings cap applies	<input type="text"/>	<b>H</b>
Tick this box if figures in this certificate are from a provisional tax return	<input type="text"/>	<b>I</b>

**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 Notes for guidance when completing the certificate

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

		<b>Box No.</b>
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"/>	<b>1</b>
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"/>	<b>2</b>
Step 3 Add your medical related employed income declared in box 1.8 of the employment pages of your tax return.	+ <input type="text"/>	<b>3</b>
Step 4 Add your other medical related income, before expenses, declared elsewhere on your tax return, adjusted for tax purposes.	+ <input type="text"/>	<b>4</b>
Step 5 Deduct your income included above in Boxes 2, 3 and 4 pensioned separately	- <input type="text"/>	<b>5</b>
<b>This is your total NHS and non-NHS income for the purposes of the income ratio</b>	= <input style="background-color: #e0ffe0;" type="text"/>	<b>6</b>

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**Calculation of GP( or non- GP) share of total non-NHS 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 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: NHS income ratio**

**Box No.**

- Step 1 

Divide Box 12	-
By Box 6	-

Total non-NHS Income
Total NHS and non-NHS income

 =  13

**Calculation of total expenses**

- Step 1 Specify your GP or non-GP share of expenses declared in box 3.64 of the full practice partnership tax return, adjusted for tax purposes (i.e. reflects your share of box 3.64 minus your share of box 3.69 plus your share of box 3.70).  14
- Step 2 Add your self employed expenses declared in box 3.64 of the self-employment pages of your tax return, in respect of medical related work, adjusted for tax purposes (i.e. reflects box 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
- Step 6 Add expenses incurred in an associated company +  19
- This is your total expenses in application of the income ratio** =  20

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**Calculation of Pensionable Profits**

Box No.

Taxable profit from practice partnership	(Box 1 - Box 14)		<input type="text" value="-"/>	21
Taxable profit from self employment pages	(Box 2 - Box 15)	+	<input type="text" value="-"/>	22
Taxable employed income less related expenses	(Box 3 - Box 16)	+	<input type="text" value="-"/>	23
Other medical related income declared on tax return	(Box 4 - Box 17)	+	<input type="text" value="-"/>	24
Total of boxes 21 to 24			<input type="text" value="-"/>	25
Less: Your interest paid (Box 18)		-	<input type="text" value="-"/>	26
Less Expenses incurred in an associated company (Box 19)		-	<input type="text" value="-"/>	27
Less Any amount included in boxes 21 to 24 pensioned separately (see note 28 particularly regarding pooled salaried appointments. Do <b>not</b> include GP SOLO income here)		-	<input type="text" value=""/>	28
Less Your total non-NHS income (Box 12)		-	<input type="text" value="-"/>	29
Add Any other pensionable NHS GP income NOT in boxes 21 to 24 that has not been pensioned separately		+	<input type="text" value=""/>	30
Add Your non NHS expenses (Box 63, 69 or from Box 70 under your own method)		+	<input type="text" value=""/>	31

If you have not used the standard method of apportioning non-NHS expenses tick this box and enter your explanation in the box provided on page 5.

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**USING THE ALTERNATIVE OR YOUR OWN METHOD OF CALCULATING NON-NHS EXPENSES CAN AFFECT THE LEVEL OF YOUR SUPERANNUABLE PRACTITIONER PAY. NHS PENSIONS DIVISION CANNOT OFFER ADVICE ON WHICH METHOD MAY BE BEST FOR YOU. PROFESSIONAL ADVICE MUST BE SOUGHT FROM YOUR ACCOUNTANT OR INDEPENDENT FINANCIAL ADVISER SHOULD YOU REQUIRE IT.**

		=	<input type="text" value=""/>	33				
Less: GP SOLO income included in above		-	<input type="text" value=""/>	34				
		=	<input type="text" value=""/>	35				
Multiply Box 35	<input type="text" value=""/>	x	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="text-align: center;">100</td></tr><tr><td style="text-align: center;">114</td></tr></table>	100	114	=	<input type="text" value=""/>	36
100								
114								
Add: GP SOLO income entered in box 34		+	<input type="text" value="-"/>	37				
		=	<input type="text" value=""/>	38				
Memo Pension overlap profits brought forward	<input type="text" value=""/>			39a				
Add: Pension overlap generated in the year	<input type="text" value=""/>			39b				
Less: Deduct pension overlap profits used this year		-	<input type="text" value=""/>	39				
Memo Pension overlap profits carried forward or set back against previous years income	<input type="text" value="-"/>			39c				

**This is your Pensionable profit**

		=	<input type="text" value=""/>	40
Memo Enter your provisional <b>SENIORITY</b> entitlement per the practice accounts	<input type="text" value=""/>			40a
Amount of Pension Cap for the Year (where this is below the published amount because of income pensioned separately, please provide details at Box 70)			<input type="text" value="105,600"/>	41

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**Calculation of NHS Pension Scheme Contributions**

	Relevant %	Box 40 or 41 multiplied by % is contribution due	Contributions already paid that relate to 2005/06 in respect of practice income	Contribution already paid that relate to 2005/06 in respect of GP SOLO income	Contribution due less contributions paid	Box No.
Employee pension contributions	6% 42	46	50	54	=	58
Added years pension contributions	43	47	51	55	=	59
Money Purchase AVC contributions	44 £ 44a	48	52	56	=	60
Employer pension contributions	14% 45	49	53	57	=	61
Total amount of contributions over/(under) paid for the year						62

**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)	-	x Expenses (Box 20)		=		63
By total income (Box 6)	-				-	

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

Take the total expenses shown in Box 20					-	64
Less Expenses wholly attributable to NHS income					-	65
Less Expenses wholly attributable to non-NHS income					-	66
Expenses that cannot be separately allocated to NHS or non-NHS income					=	67

**Ratio for allocation of expenses not separately allocated:**

Divide Non-NHS income (Box 12)	0.00	x (Box 67) expenses		=		68
By total income (Box 6)	0.00				-	

Total non-NHS expenses	Box 68		+	Box 66		=	69
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**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 70).

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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.

70

**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 March 2007. If you give false information you may be liable to prosecution.

The information given in this Certificate is consistent with my relevant HMRC tax return and is correct and complete to the best of my knowledge and belief.

GP (or non-GP) \_\_\_\_\_ Date \_\_\_\_\_  
Provider 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 46 to 49 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/LHB at the end of the Provider's contract where it ceases before year end or at 31 March 2006 where the contract has been throughout the year - see notes to boxes C and D)

Provider's name

NI number or Pension Scheme Ref Number

Practice Ref Number (see note C)

**Pensionable profit**

(The pensionable profit is the amount to be declared on the SD55; i.e. the amount in box 40 or 41)