

GP Provider (or non-GP Provider) Shareholder of a qualifying Limited Company Certificate of Pensionable Income for 2006/07

To be completed by all GP (and non-GP) providers who are shareholders in a limited company that holds a GMS, PMS, APMS or SPMS contract and is a Scheme Employing Authority

The main 2006/07 Certificate may also need to be completed if not all of your pensionable earnings derive from this one company contract.

NOT to be completed by a salaried GP employed by a limited company who is not a shareholder.

Provider's full name	<input type="text"/>	A
Provider's NI number or Pension Scheme Ref No	<input type="text"/>	B
Company's full name	<input type="text"/>	C
Company's employing authority code	<input type="text"/>	D
Company's registered number	<input type="text"/>	E
Type of contract; i.e. GMS, PMS, APMS, SPMS, etc.	<input type="text"/>	F
Host PCT/LHB	<input type="text"/>	G
Company accounts year end falling in the tax year (e.g. 30.06.06, 31.03.07)	<input type="text"/>	H
Tax and NHS Pension Scheme year end, to which the pensionable income at box 13 relate.	<input type="text" value="31-Mar-07"/>	I
Enter 'YES' if earnings cap applies	<input type="text"/>	J
Tick this box if figures in this certificate are from a provisional return	<input type="checkbox"/>	K

Please refer to the 'Limited Company Guidance And Completion Notes' when completing this Schedule

Calculation of the company's NHS income ratio

	Box No.
Step 1 State the company's total NHS and non-NHS income (adjusted for tax purposes) excluding shareholders' income that has been pensioned separately.	1
Step 2 State the amount of income included in Box 1 above relating to non-NHS income.	2
Step 3 Deduct the non-NHS income stated in Box 2 from the income stated in Box 1. This is the company's total NHS income.	3

Calculation of NHS income: total income ratio

Step 1	Divide Box 3	<input type="text" value="-"/>	Total NHS Income	=	<input type="text" value="#DIV/0!"/>	4
	By Box 1	<input type="text" value="-"/>	Total NHS and non-NHS income			

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Calculation of pensionable profits drawn down as a salary

Box No.

Step 1 Enter your gross salary from the company to which this Certificate relates for the tax year, per box 1.8 of your personal tax return. This must be net of any employment expenses claimed on your tax return.

5

Step 2 Multiply the figure in box 5 by the figure in Box 4
This is your gross NHS pensionable salary

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6

Calculation of pensionable profits drawn down as dividends

Step 1 Total **net** dividends paid to you in the tax year by the company to which this Certificate relates, per box 10.15 of your tax return.

7

Step 2 Multiply the figure in Box 7 by the figure in Box 4
This results in your net dividends in respect of NHS income.

8

Step 4 Enter the figure in Box 42, if negative; this is the restriction of the pensionable dividends to profits earned from the NHS.

9

Step 5 Deduct the figure in Box 9 from the figure in Box 8; this is your NHS pensionable dividends.

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10

NHS pensionable pay

Step 1 Add the figures in Boxes 6 and 10 together and enter the total in Box 11.

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11

Step 2 Enter the gross amount of any outside salaried appointment in your name paid into the company, and pooled with other income, that has already been pensioned

12

Step 3 Deduct box 12 from box 11. **This is your pensionable company income for 2006/07**

13

Memo Amount of pension cap for the year (where this is below the published amount because of income pensioned separately, please provide details in box 43)

14

Memo Enter your provisional SENIORITY entitlement per the company accounts

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Calculation of NHS Pension Scheme Contributions

	Relevant %	Amount in box 13 multiplied by % stated in boxes 16 to 19 is contributions due	Contributions already paid and recorded by the PCT for 2006/07 in respect of company income	Contributions deducted in error from shareholder's salary from the company to which this Certificate relates; training grants, pooled OOH etc		Contribution due less contributions paid	Box No.
Employee pension contributions	6% 16	#DIV/0! 20	24	28	=	#DIV/0! 32	
Added years pension contributions	0.00% 17	#DIV/0! 21	25	29	=	#DIV/0! 33	
Money Purchase AVC contributions	0.00% 18 £ 18a	#DIV/0! 22	26	30	=	#DIV/0! 34	
Employer pension contributions	14% 19	#DIV/0! 23	27	31	=	#DIV/0! 35	
Total amount of contributions (over)/under paid for the year						#DIV/0! 36	

Calculation of pensionable profits pool

- Step 1 Enter your brought forward undistributed pensionable profits figure, if positive, from box 42 of your previous years limited company schedule. This will be NIL for 2006/07 37
- Step 2 Enter your theoretical share of the profit after tax but before dividends earned in respect of the accounting year ending in the tax year to 5 April 2007, based upon the ratio indicated in the guidance notes to this box 38
- Step 3 Multiply the figure in Box 38 by the figure in Box 4
This is your share of potential pensionable profits 39
- Step 4 Enter the figure from Box 8. 40
- Step 5 Deduct the figure in Box 40 from the figure in Box 39
This is your current year undistributed pensionable profit 41
- Step 6 Add box 37 to box 41
This is your total undistributed pensionable profit carried forward. (See below if this figure is negative) 42

If the figure in Box 42 is negative, it should be entered in Box 9.

Additional explanatory information, if required

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DECLARATION

Now you must read and sign the statement below and send this completed Certificate to the appropriate PCT/LHB as soon as possible.

If you give false information you may be liable for prosecution.

"I confirm that the information provided on this Certificate is correct and is consistent with my HMRC tax return. I also confirm that my declared NHS pensionable pay in Box 13 does not include any non-NHS (i.e. private) income or NHS income pensioned

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

An electronic spreadsheet version of the Certificate is acceptable subject to a paper page 4 being provided with the Provider's signature.

PCT/LHB Agreement

I have checked the figures shown in boxes 13, 14 and 15 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 that contract ceases before year end or at 31 March 2007 where the contract has been throughout the year).

Provider's name	#VALUE!
NI number or Pension Scheme Reference number	#VALUE!
Company's full name	#VALUE!
Company's NHSPS Employing Authority Code	#VALUE!
Pensionable profit	#VALUE!

(The pensionable profit is the amount to be declared on the SD55; i.e the amount in box 13 or 14)