GP Provider (or non-GP Provider) Shareholder of a qualifying Limited Company Certificate of Pensionable Income for 2009/10

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 2009/10 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		**A**
Provider's NI number or Pension Scheme Ref No		**B**
Company's full name		**C**
Company's employing authority code		**D**
Company's registered number		**E**
Type of contract; i.e. GMS, PMS, APMS, SPMS, etc.		**F**
Host PCT/LHB		**G**
Company accounts year end falling in the tax year (e.g. 30.06.09, 31.03.10)		**H**
Tax and NHS Pension Scheme year end, to which the pensionable income at box 13 relate.	31-Mar-10	**I**
Enter 'YES' if earnings cap applies to your added years purchase.		**J**
Tick this box if figures in this certificate are from a provisional return		**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		Total NHS Income	=	**4**
By Box 1		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,   **5**
         per box 1 of the Employment page E1 of your personal tax return. Where any personal expenses
         are claimed at boxes 17 to 20 of your employment pages, enter the amount after deduction
         of these expenses

Step 2   Multiply the figure in box 5 by the figure in Box 4   =   **6**
         This is your NHS pensionable salary

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   **7**
         relates, per box 3 of page TR3 of your tax return.

Step 2   Multiply the figure in Box 7 by the figure in Box 4   **8**
         This results in your net dividends in respect of NHS income.

Step 3   Enter the figure from Box 42, if it is negative; this is the restriction of the pensionable   **9**
         dividends to profits earned from the NHS.

Step 4   Deduct the figure in Box 9 from the figure in Box 8; this is your NHS   =   **10**
         pensionable dividends.

NHS pensionable pay

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

Step 2   Enter the gross amount of any outside salaried appointment in your name paid into   **12**
         the company, and pooled with other income, that has already been pensioned

Step 3   Deduct box 12 from box 11.**This is your pensionable company income for 2009/10**   **13**

******   **Now copy this figure to box 43 to determine the employee contributions tier rate.**   *******

Memo   Amount of pension cap for **Added Years** purposes for the year (where this is below the   **14**
       published amount because of income pensioned separately, please provide details in box 51)   123,600.00

Memo   Enter your provisional SENIORITY entitlement per the company accounts   **15**

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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 2009/10 in respect of company income	Contributions deducted in error from shareholder's salary from the company to which this Certificate relates, including contributions deducted on SOLO forms from PEC positions and from training grants		Contribution due less contributions paid	Box No.
Employee pension contributions*	16	20	24	28	=	32	
Added years pension contributions*	17	21	25	29	=	33	
Money Purchase AVC* Money Purchase amount* Additional Pension amount*	18 18a 18b	22	26	30	=	34	
Employer pension contributions	14% 19	23	27	31	=	35	
Total amount of contributions (over)/under paid for the year						36	

* You must enter zero or the actual percentage in boxes 16, 17 & 18, and zero or the actual amount in boxes 18a & 18b.

* See boxes 43 to 50 below and the accompanying notes regarding the employee tier rate to be used.

Calculation of pensionable profits pool

Step 1   Enter your brought forward undistributed pensionable profits figure, if positive, from box 42 of your previous year's limited company schedule.   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 2009, 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   =   39
             This is your share of potential pensionable profits

Step 4   Enter the figure from Box 8.   40

Step 5   Deduct the figure in Box 40 from the figure in Box 39   =   41
             This is your current year undistributed pensionable profit

Step 6   Add box 37 to box 41   42
             This is your total undistributed pensionable profit carried forward. (See below if this figure is negative)

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

Determination of the tiered employee contribution rate to be applied to all practitioner pay for 2009/10. Where income has been pensioned separately, you must contact the relevant employing authority to arrange any adjustment necessary.			Use box 51 below to make any notes pertinent to this certificate.
Pensionable pay from box 13		43	51
Add Locum income pensioned separately		44	
Add Type 2 practitioner pensionable pay already pensioned at source		45	
Add The pensionable amount of other salaried income treated as practitioner pay (hospital bed fund posts)		46	
Add Pensionable GP SOLO income not already included in box 43 above		47	
Add Pensionable practitioner income from the Type 1 Practitioner Certificate of Pensionable Profit		48	
Add Any other pensionable practitioner pay not included above; eg other type 1 practitioner certificate		49	
This is your gross practitioner pensionable pay for the determination of the tier rate you will pay		50	
Match the figure from box 50 above to the bands below and enter the appropriate rate in box 16:			
Up to 20,709.99	5.00%		
20,710 up to 68,392.99	6.50%		
68,393 up to 107,846.99	7.50%		
107,847 and above	8.50%		

<u>DECLARATION</u>

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 self-assessment tax return and the appropriate company accounts. 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 elsewhere."

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.

<u>PCT/LHB Agreement</u>

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 NHS Pensions 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 year-end or when the contract ceased)

Provider's name	
NI number or Pension Scheme Reference number	
Company's full name	
Company's NHSPS Emploing Authority Code	
Pensionable pay for employee and employer contributions	
Pensionable pay for added years contributions	

(Note for PCTs/LHBs: The pensionable profit is the amount to be declared on the SD55; i.e the amount in box 13 or 14)