

GP (and non GP) Providers Annual Certificate of Pensionable Profits 2012/13 Pensionable pay relating to the NHS Pension Scheme year ended 31 March 2013

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 (i.e. commissioning) PCT/LHB	<input type="text"/>	E
Practice accounts year end, to which this Certificate relates (e.g. 30.06.2012, 31.03.2013)	<input type="text"/>	F
GP Private fee (self employed) accounts year end, where private fees are not fed through the Practice accounts (e.g. 30.06.2012, 31.03.2013)	<input type="text"/>	G
If you have started in Practice during 2012/13, please enter the date of commencement.	<input type="text"/>	H
If you have retired from the Scheme during 2012/13, please enter your date of retirement, including 24 hour retirement. Also use this box to include the date of leaving one Practice, but not retiring.	<input type="text"/>	I
Enter 'Yes' if earnings cap applies to your added years purchase	<input type="text"/>	J
Enter 'Yes' in this box if figures in this Certificate are from a provisional tax return	<input type="text"/>	K

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 14 & 15 of the self-employment (full) pages of your tax return, in respect of medical related work, adjusted for tax purposes (i.e. reflects Boxes 14 plus 15 minus 61) Use Boxes 8 & 9 adjusted for tax purposes where income is below £73,000 on the 'short' pages	+ <input type="text"/>	2
Step 3 Add your medical related employed income reflected in Box 1 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"/>	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	<table border="1"><tr><td>-</td></tr><tr><td>-</td></tr></table>	-	-	$\frac{\text{Total non-NHS Income}}{\text{Total NHS and non-NHS income}}$	=	<table border="1"><tr><td>#DIV/0!</td></tr></table>	#DIV/0!	%	13
-										
-										
#DIV/0!										

Calculation of total expenses

Step 1	Specify the total of your GP or non-GP share of expenses declared in Boxes 3.46, 3.47, 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, 3.47, 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 Box 30 of the self-employment (full) pages of your tax return, in respect of medical related work, adjusted for tax purposes (i.e. reflects the total of Boxes 30 & 56 minus Box 60). Use Box 19 plus Boxes 22, 23 & 24 minus Boxes 25 & 26 where income is below £73,000 on the self employment (short) pages.	+		15
Step 3	Add your employed expenses declared in Boxes 17, 18, 19 & 20 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" value="-"/>	28
Add Your non NHS expenses (Box 39 to 45 or from Box 89 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 89.

30

N.B. USING THE ALTERNATIVE OR YOUR OWN METHOD OF CALCULATING NON-NHS EXPENSES CAN AFFECT THE LEVEL OF YOUR SUPERANNUABLE PRACTITIONER PAY. NHS PENSIONS 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="100/114"/>	
		=	<input type="text" value="#DIV/0!"/>	34

Memo Pension overlap profits brought forward	<input type="text"/>	35a
Add: Pension overlap generated in the year	<input type="text"/>	35b
Less: Deduct pension overlap profits used this year	-	<input type="text"/>
Memo Pension overlap profits carried forward or set back against previous years' income	<input type="text" value="-"/>	35c

This is your Pensionable profit for GMS, PMS, SPMS or APMS purposes = 36

***** NOW COPY THE FIGURE FROM BOX 36 TO BOX 46 AND BEGIN THE PROCESS OF DETERMINING THE EMPLOYEE CONTRIBUTION TIER RATE. *****

This is your Pensionable profit for GP SOLO purposes 37

***** NOW COPY THE FIGURE FROM BOX 37 TO BOX 47 AND BEGIN THE PROCESS OF DETERMINING THE EMPLOYEE CONTRIBUTION TIER RATE. *****

This is your Pensionable profit for GMS, PMS, SPMS or APMS and SOLO purposes 38

Memo Enter the amount of **SENIORITY** allocated to you per the practice accounts and included in your income above 38a

Enter the amount of excluded income included in Box 38 above from honorary board posts, salaried clinical posts or salaried community medical officer posts 38b

Amount of Pension Cap for **Added Years** purposes for the year (This is £137,400 for 2012/13, but may be below this published amount because of income pensioned elsewhere. Where that is the case, please enter the lower amount here and explain in box 89 where the balance has been allocated). 38c

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WORKINGS PAGE

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) Provider 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 19)	-	=	#DIV/0!	39
By total income (Box 6)	-					

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

Take the total expenses shown in Box 19	-	40
Less Expenses wholly attributable to NHS income	-	41
Less Expenses wholly attributable to non-NHS income	-	42
<u>Expenses that cannot be separately allocated to NHS or non-NHS income</u>	-	43

Ratio for allocation of expenses not separately allocated:

Divide non-NHS income (Box 12)	0.00	x (Box 43)	-	=	#DIV/0!	44
By total income (Box 6)	0.00	expenses				

Total non-NHS expenses	44	#DIV/0!	+	42	-	=	#DIV/0!	45
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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 box 89 on page 5.

Tier rates for employee contributions

Determination of the tiered employee contribution rate to be applied to all practitioner pay for 2012/13. Where income has been pensioned separately, you must contact the relevant employing authority to arrange any adjustment necessary.

Match the figure from box 54 to the bands below and enter the corresponding tier rate in Boxes 55 and 72 on page 5:

Pensionable pay from box 36	#DIV/0!	46	Up to £21,175.99	5.00%
Add GP SOLO income deducted from pensionable pay at Box 32	-	47	£21,176.00 up to £26,557.99	6.50%
Add Locum income pensioned separately		48	£26,558.00 up to £48,982.99	8.00%
Add Type 2 practitioner pensionable pay already pensioned at source		49	£48,983.00 up to £69,931.99	8.90%
Add The pensionable amount of other salaried income treated as practitioner pay (hospital bed fund posts)		50	£69,932.00 up to £110,273.99	9.90%
Add Pensionable GP SOLO income not already included in Box 47 above		51	£110,274.00 and over	10.90%
Add Pensionable practitioner income from the Limited Company Certificate of Pensionable Profit		52		
Add Any other pensionable practitioner pay not included above; eg other type 1 practitioner certificate		53		
This is your gross practitioner pensionable pay for the determination of the tier rate you will pay	#DIV/0!	54		

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Calculation of NHS Pension Scheme Contributions

GMS, PMS, SPMS OR APMS CONTRACT

	Relevant %	Amount in Box 36 multiplied by % stated in Boxes 55 to 58 are contributions due	Contributions already paid and recorded by the PCT/LHB for 2012/13 in respect of practice income	Box No.	Contribution due less contributions paid
Employee pension contributions*	#DIV/0! 55	#DIV/0! 59	63	=	#DIV/0! 67
Added years pension contributions*	56	#DIV/0! 60	64	=	#DIV/0! 68
Money Purchase AVC%*	0.00% 57	#DIV/0! 61	65	=	#DIV/0! 69
Money Purchase amount*	0 57a	#DIV/0! 61		=	#DIV/0! 69
Additional Pension amount*	0 57b				
Employer pension contributions	14.00% 58	#DIV/0! 62	66	=	#DIV/0! 70
Total amount of contributions (over)/under paid for the year					#DIV/0! 71

GP SOLO INCOME

	Relevant %	Amount in Box 37 multiplied by % stated in boxes 72 to 75 are contributions due	Contributions already paid and recorded by the PCT/LHB for 2012/13 in respect of GP SOLO income	Box No.	Contribution due less contributions paid
Employee pension contributions*	#DIV/0! 72	#DIV/0! 76	80	=	#DIV/0! 84
Added years pension contributions*	0.00% 73	- 77	81	=	0.00 85
Money Purchase AVC%*	0.00% 74	- 78	82	=	0.00 86
Money Purchase amount*	0 74a	- 78		=	0.00 86
Additional Pension amount*	0 74b				
Employer pension contributions	14.00% 75	- 79	83	=	0.00 87
Total amount of contributions (over)/under paid for the year					#DIV/0! 88

* You must enter zero or the actual % in Boxes 55, 56 & 57, and 72, 73 & 74 and zero or the actual amount in Boxes 57a & 57b and 74a & 74b.

* See Boxes 46 to 54 on page 4 and the accompanying notes regarding the employee tier rate to be used.

ADDITIONAL INFORMATION BOX

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

Also use this box to provide any other information that may assist the processing of this certificate, including notes about retirement, 24 hour retirement, seniority, added years capped income etc.

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DECLARATION OF NHS PENSIONABLE PROFITS IN RESPECT OF GMS, PMS, SPMS OR APMS INCOME PLUS SOLO for 2012/13

GP Declaration

Provider's name

NI number or Pension Scheme Ref No Pensionable profit for employee and employer purposes

Practice Reference Number (see note D) Pensionable Profit for Added years purposes

You must send the Certificate to the LAT/PCT/LHB as soon as possible and NO LATER THAN 28th February 2014
If you give false information you may be liable to investigation and prosecution.

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

Where a shortfall/overpayment of contributions has arisen at Box 71 and Box 88 in respect of income declared at Box 36 and 37, it is possible to arrange for the payment of this amount through the LAT/PCT/LHB, either by cheque or deduction from the GMS, PMS, SPMS or APMS contract. One of the following boxes **MUST** be marked yes to indicate how shortfalls/overpayments are to be collected/repaid.

Please collect **ALL** my underpaid contributions from my main Practice contract as indicated below. **Total Pensionable income Practice and Solo** L

I will arrange with the GP SOLO Employing Authority provider to adjust for any under or overpayment. Please only adjust for my main practice contributions **Practice Only** M

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.

Total contributions

	Tier	Total Contributions due 2012/13	Practice Contributions paid 2012/13	Solo Contributions paid 2012/13	Totals To pay or be refunded
Employee pension contributions	#DIV/0!	#DIV/0!	0.00	0.00	#DIV/0!
Added years pension contributions*	0.00%	#DIV/0!	0.00	0.00	#DIV/0!
Money Purchase AVC* contributions	% £	0.00	-	0.00	0.00
Employer pension contributions	14%	#DIV/0!	0.00	0.00	#DIV/0!
Total amount of contributions (over)/under paid for the year					#DIV/0!

Practice contributions

	Tier	Practice Contributions due 2012/13	Practice Contributions paid 2012/13	Practice contributions To pay or be refunded
Employee pension contributions	#DIV/0!	59	0.00	67
Added years pension contributions*	0.00%	60	0.00	68
Money Purchase AVC%* Money Purchase amount* Additional Pension amount*	% £	61 57a 57b	-	69
Employer pension contributions	14%	62	0.00	70
Total practice amount of contributions (over)/under paid for the year				71

LAT/PCT/LHB Agreement

I have checked the figures shown in Boxes 36 and 37 of this Certificate and am satisfied that they appear consistent with the relevant NHS work and income that this LAT/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.

LAT/PCT/LHB authorised signature _____ Date _____

(To be signed by the host LAT/PCT/LHB at the end of the Provider's contract where it ceases before year end or at 31 March 2013 where the appointment has been throughout the year - see notes to Boxes C and D)

DECLARATION OF OTHER EMPLOYING AUTHORITY SOLO INCOME FOR 2012/13

A copy of this form should be sent to each Employing Authority from whom you have earned SOLO income during 2012/13

GP Declaration

Provider's name	<input type="text" value="0"/>		
NI number or Pension Scheme Ref No	<input type="text" value="0"/>	Pensionable profit for employee and employer purposes	<input type="text"/>
Practice Reference Number (see note D)	<input type="text" value="0"/>	Pensionable Profit for Added years purposes	<input type="text"/>

Now you must read and sign the statement below and send this completed Certificate to the appropriate employing authority as soon as possible and NO LATER THAN 28th February 2014
If you give false information you may be liable to investigation and prosecution.

"I confirm that the information provided on this Certificate is correct and is consistent with my HMRC tax return. My pensionable pay stated does not include any private (non-NHS) income or income in respect of my staff. I have 'pensioned' all my eligible GP income and shall pay any arrears of contributions that are due immediately."

(Where a shortfall/overpayment of contributions has arisen at Box 88 in respect of income declared at Box 37, it is possible to arrange for the payment/refund of this amount through the LAT/PCT/LHB, either by cheque or deduction from the GMS, PMS, SPMS or APMS contract. One of the following boxes **MUST** be crossed to indicate how shortfalls/overpayments are to be collected/repaid:)

I have arranged for my SOLO underpaid contributions to be collected from my main Practice contract

I will arrange with you (the GP SOLO Employing Authority provider) to adjust for any under or overpayment.

GP Provider's signature _____ Date _____

Employing Authority Agreement

I have checked the figures shown below and am satisfied that they appear consistent with the relevant NHS work and income that this Employing Authority is aware of, to the extent that income and contributions paid run in line with the NHS Pension Scheme year end of 31 March.

Employing Authority authorised signature _____ Date _____

(To be signed by the Employing Authority at the end of the Provider's contract where it ceases before year end or at 31 March 2013 where the appointment has been throughout the year - see notes to Boxes C and D)

GP SOLO INCOME WITH THIS EMPLOYING AUTHORITY

	Relevant %	Amount in Box 37 for this Employing Authority, multiplied by % stated in Boxes 72 to 75 are contributions due	Contributions already paid and recorded to the PCT/LHB for 2012/13 in respect of GP SOLO income	Contribution due less contributions paid
Employee pension contributions*	<input type="text" value="72"/> <input type="text" value="#DIV/0!"/>	<input type="text" value="76"/> <input type="text" value="#DIV/0!"/>	<input type="text" value="80"/> <input type="text" value="-"/>	<input type="text" value="84"/> <input type="text" value="#DIV/0!"/>
Added years pension contributions*	<input type="text" value="73"/> <input type="text" value="0.00%"/>	<input type="text" value="77"/> <input type="text" value="-"/>	<input type="text" value="81"/> <input type="text" value="-"/>	<input type="text" value="85"/> <input type="text" value="0.00"/>
Money Purchase AVC%*	<input type="text" value="74"/> <input type="text" value="0.00%"/>	<input type="text" value="78"/> <input type="text" value="-"/>	<input type="text" value="82"/> <input type="text" value="-"/>	<input type="text" value="86"/> <input type="text" value="0.00"/>
Money Purchase amount*	<input type="text" value="74a"/> <input type="text" value="0"/>	<input type="text" value="78"/> <input type="text" value="-"/>	<input type="text" value="82"/> <input type="text" value="-"/>	<input type="text" value="86"/> <input type="text" value="0.00"/>
Additional Pension amount*	<input type="text" value="74b"/> <input type="text" value="0"/>			
Employer pension contributions	<input type="text" value="75"/> <input type="text" value="14.00%"/>	<input type="text" value="79"/> <input type="text" value="-"/>	<input type="text" value="83"/> <input type="text" value="-"/>	<input type="text" value="87"/> <input type="text" value="0.00"/>
Total amount of contributions (over)/under paid for the year				<input type="text" value="88"/> <input type="text" value="#DIV/0!"/>