

**GP Provider (or non-GP Provider) Shareholder of a Qualifying Limited Company  
Certificate of Pensionable Income for 2010/11**

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 2010/11 Certificate and/or Type 2 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
Tax and NHS Pension Scheme year end, to which the pensionable income at box 19 relates.	<input type="text" value="31/03/2011"/>	H
Date during 2010/11 that the pension scheme member became a shareholder	<input type="text"/>	I
Date during 2010/11 that the pension scheme member ceased to be a shareholder	<input type="text"/>	J
Enter 'YES' if earnings cap applies to your added years purchase.	<input type="text"/>	K
Tick this box if figures in this certificate are estimated or from provisional accounts.	<input type="checkbox"/>	L

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

**Calculation of the company's NHS income ratio**

For each of the company year ends from which salary and dividends were paid in the tax year 2010/11, the particular ratio of NHS income needs to be calculated.

Accounting year ended	<input type="text"/>	1	<input type="text"/>	1A
State your theoretical share of the company's total NHS and non-NHS income ( <u>not</u> adjusted for tax purposes) excluding shareholders' income that has been pensioned separately.	<input type="text"/>	2	<input type="text"/>	2A
State the amount of income included in Box 2 above relating to non-NHS income.	<input type="text"/>	3	<input type="text"/>	3A
Deduct the non-NHS income stated in Box 3 from the income stated in Box 2. This is your theoretical entitlement to the company's NHS income.	<input type="text" value="-"/>	4	<input type="text" value="-"/>	4A
(Box 4 / Box 2) x 100 = NHS income ratio ***	<input type="text"/>	5	<input type="text"/>	5A

\*\*\* Where the accounts for the year end falling after 5 April 2011 have not been either prepared or finalised, it will be necessary to use an estimated percentage at box 5A. You should use your knowledge of your own affairs to determine this percentage, but it is acceptable to rely on the figure from box 5. Where the figure is estimated, tick box L above and, if not using the figure from box 5, explain at box 46 how you have arrived at the figure in box 5A.

\*\*\* Where an estimated figure has been used at box 5A, there will be additional boxes on the 2011/12 certificate to adjust for this and ensure the correct income has been pensioned.

**Calculation of pensionable profits paid as salary**

Accounting year ended  6  6A

For each company year end, enter the element of salary received in 2010/11. The sum of boxes 7 and 7A will therefore reflect the entry at box 1 of the employment page E1 of your 2010/11 tax return (see below).  7  7A

Multiply the figure in box 7 by the figure in Box 5  - 8  - 8A

Add box 8 to 8A. This equals your total pensionable salary for 2010/11  - 9

**Calculation of maximum potential pensionable dividend**

Enter your theoretical share of the after tax profit, but before dividends paid, in respect of each accounting year end to which dividends paid in 2010/11 relate, based upon the ratio indicated in the guidance notes.  10  10A

Multiply the figure in Box 10 by the figure in Box 5 This is your maximum **potential** pensionable dividend for the respective accounting year end.  - 11  - 11A

Enter your total net dividend received in respect of each accounting year  12  12A

Enter the smaller of boxes 11 and 12. This is your maximum **actual** pensionable dividend for each accounting year.  - 13  - 13A

For the accounting year ending in 2010/11, enter the amount of your dividend that was paid before 6 April 2010 (cannot be more than box 12).  14

For the accounting year ending in 2010/11, subtract box 14 from box 13. This is your NHS pensionable dividend for 2010/11 for the accounting year end that falls in 2010/11 (cannot be a negative figure).  - 15

For the accounting year ending after 2010/11, enter the amount of dividend paid before 6 April 2011 (cannot be more than box 12A). This figure will carry forward to box 14 of the 2011/12 Limited Company Certificate  14A

Enter the lower box of 13A and 14A. This is your NHS pensionable dividend for 2010/11 for the accounting year starting in 2010/11  - 15A

Add box 15 to 15A - this is your 2010/11 total pensionable dividend  - 16

**NHS pensionable pay**

Add the figures in Boxes 9 and 16 together and enter the total in Box 17. This is your total limited company pensionable pay for 2010/11  - 17

**NHS Pensionable pay for Added Years purposes**

Enter the amount of pensionable pay for Added Years purposes for 2010/11 Whilst this defaults to the prescribed full value for the year, where there is income pensioned elsewhere it may be that the amount in box 18 should be reduced.  18

**Seniority**

Enter the seniority for the respective year end that was paid to the company for you in 2010/11. Depending upon the year end of the company accounts, either entry may reflect one, two, three or all four of the quarterly seniority payments received for you on the practice statements of June, September and December 2010 and March 2011.  19  19A

This is your total seniority payment for the year ended 31 March 2011  - 20

**2010/11 TAX RETURN CHECK BOXES**

Employment	Dividends
Employment box 7 above <input type="text"/>	00/01/1900 dividends per box 12 above <input type="text"/>
Employment box 7A above <input type="text"/>	00/01/1900 paid 2009/10 <input type="text"/>
Cross reference to box 1, E1 <input type="text"/>	00/01/1900 paid 2010/11 <input type="text"/>
	Cross reference to box 3 TR3 <input type="text"/>

**NHS pensionable tier rate**

**Determination of the tiered employee contribution rate to be applied to all practitioner pay for 2010/11. Where income has been pensioned separately, you must contact the relevant employing authority to arrange any adjustment necessary.**

Pensionable pay from box 17	<input type="text" value="-"/>	<b>21</b>
Add Locum income pensioned separately	<input type="text"/>	<b>22</b>
Add Type 2 practitioner pensionable pay already pensioned at source	<input type="text"/>	<b>23</b>
Add The pensionable amount of other salaried income treated as practitioner pay (hospital bed fund posts)	<input type="text"/>	<b>24</b>
Add Pensionable GP SOLO income	<input type="text"/>	<b>25</b>
Add Pensionable practitioner income from the Type 1 Practitioner Certificate of Pensionable Profit	<input type="text"/>	<b>26</b>
Add Any other pensionable practitioner pay not included above; eg other type 1 practitioner certificate	<input type="text"/>	<b>27</b>
<b>This is your gross practitioner pensionable pay for the determination of the tier rate you will pay</b>	<input type="text" value="-"/>	<b>28</b>

Match the figure from box 28 above to the bands below and enter the appropriate rate in box 29:

Up to 21,175.99	<input type="text" value="5.00%"/>
21,176 up to 69,931.99	<input type="text" value="6.50%"/>
69,932 up to 110,273.99	<input type="text" value="7.50%"/>
110,274 and above	<input type="text" value="8.50%"/>

**Calculation of NHS Pension Scheme Contributions**

	Relevant %	Amount in box 17 multiplied by % stated in boxes 29 to 32 is contributions due	Contributions already paid and recorded by the PCT for 2010/11 in respect of company income	Box No.	Contribution due less contributions paid
Employee pension contributions*	<input type="text" value="FALSE"/> <b>29</b>	<input type="text" value="-"/> <b>33</b>	<input type="text"/> <b>37</b>	=	<input type="text" value="-"/> <b>41</b>
Added years pension contributions*	<input type="text" value="5.00%"/> <b>30</b>	<input type="text" value="-"/> <b>34</b>	<input type="text"/> <b>38</b>	=	<input type="text" value="-"/> <b>42</b>
Money Purchase AVC*	<input type="text" value="0.00%"/> <b>31</b>	<input type="text" value="-"/> <b>35</b>	<input type="text"/> <b>39</b>	=	<input type="text" value="-"/> <b>43</b>
Money Purchase amount*	<input type="text" value="0"/> <b>31A</b>	<input type="text" value="-"/> <b>35</b>	<input type="text" value="-"/> <b>39</b>	=	<input type="text" value="-"/> <b>43</b>
Additional Pension amount*	<input type="text" value="0"/> <b>31B</b>	<input type="text" value="-"/> <b>35</b>	<input type="text" value="-"/> <b>39</b>	=	<input type="text" value="-"/> <b>43</b>
Employer pension contributions	<input type="text" value="14%"/> <b>32</b>	<input type="text" value="-"/> <b>36</b>	<input type="text"/> <b>40</b>	=	<input type="text" value="-"/> <b>44</b>
Total amount of contributions (over)/under paid for the year					<input type="text" value="-"/> <b>45</b>

\* You must enter zero or the actual percentage in boxes 29, 30 & 31, and zero or the actual amount in boxes 31A & 31B.

\* See boxes 21 to 28 above and the accompanying notes regarding the employee tier rate to be used.

**Use box 46 to make any notes pertinent to this certificate.**

**46**

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 self-assessment tax return and the appropriate company accounts. I also confirm that my declared NHS pensionable pay in Box 17 does not include any non-NHS (i.e. private) income or NHS income pensioned elsewhere."

GP (or non-GP) \_\_\_\_\_ Date \_\_\_\_\_  
Provider signature

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 17, 18 and 20 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 Employing 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 boxes 17 and 18)