

GP Provider (or non-GP Provider) Shareholder of a Qualifying Limited Company Certificate of Pensionable Income for 2012/13

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 2012/13 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="31/03/2013"/>	H
Date during 2012/13 that the pension scheme member became a shareholder	<input type="text"/>	I
Date during 2012/13 that the pension scheme member ceased to be a shareholder or retired from the NHS Pension Scheme.	<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 2012/13, 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 (not 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" value="#DIV/0!"/>	5	<input type="text" value="#DIV/0!"/>	5A

IMPORTANT NOTE

*** Where a provisional ratio was used at box 5A of the 2011/12 certificate, please consult the guidance regarding necessary adjustments, complete page 5 and enter the adjustments at boxes 10 and 19.

*** Where the accounts for the year end falling after 5 April 2013 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 50 how you have arrived at the figure in box 5A.

Calculation of pensionable profits paid as salary

Accounting year ended	<input type="text" value="00/01/1900"/>	6	<input type="text" value="00/01/1900"/>	6A
For each company year end, enter the element of salary received in 2012/13. The sum of boxes 7 and 7A will therefore reflect the entry at box 1 of the employment page E1 of your 2012/13 tax return (see below).	<input type="text"/>	7	<input type="text"/>	7A
Multiply the figure in box 7 by the figure in Box 5	<input type="text" value="#DIV/0!"/>	8	<input type="text" value="#DIV/0!"/>	8A
Add box 8 to 8A. This equals your pensionable salary for 2012/13	<input type="text" value="#DIV/0!"/>	9		
Enter the adjustment to pensionable salary for 2011/12, from box 55 on page 4.	<input type="text" value="#DIV/0!"/>	10		
Add box 9 to 10. This is your total pensionable salary for 2012/13	<input type="text" value="#DIV/0!"/>	11		

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 2012/13 relate, based upon the ratio indicated in the guidance notes.	<input type="text"/>	12	<input type="text"/>	12A
Multiply the figure in Box 12 by the figure in Box 5 This is your maximum potential pensionable dividend for the respective accounting year end.	<input type="text" value="#DIV/0!"/>	13	<input type="text" value="#DIV/0!"/>	13A
Enter your total net dividend received in respect of each accounting year above.	<input type="text"/>	14	<input type="text"/>	14A
Enter the smaller of boxes 13 and 14. This is your maximum actual pensionable dividend for each accounting year.	<input type="text" value="#DIV/0!"/>	15	<input type="text" value="#DIV/0!"/>	15A
For the accounting year ending in 2012/13, enter the amount of your dividend that was paid before 6 April 2012 (cannot be more than box 14).	<input type="text"/>	16		
For the accounting year ending in 2012/13, subtract box 16 from box 15. This is your NHS pensionable dividend for 2012/13 for the accounting year end that falls in 2012/13 (cannot be a negative figure).	<input type="text" value="#DIV/0!"/>	17		
For the accounting year ending after 2012/13, enter the amount of dividend paid before 6 April 2013 (cannot be more than box 14A). This figure will carry forward to box 16 of the 2013/14 Limited Company Certificate			<input type="text"/>	16A
Enter the lower box of 15A and 16A. This is your NHS pensionable dividend for 2012/13 for the accounting year ending after 2012/13			<input type="text" value="#DIV/0!"/>	17A
Add box 17 to 17A. This is your pensionable dividend for 2012/13	<input type="text" value="#DIV/0!"/>	18		
Enter the adjustment to pensionable dividend for 2011/12, see box 62 on page 4.	<input type="text" value="#DIV/0!"/>	19		
Add box 18 to 19. This is your total pensionable dividend for 2012/13.	<input type="text" value="#DIV/0!"/>	20		

NHS pensionable pay

Add the figures in Boxes 11 and 20 together and enter the total in Box 21. This is your total limited company pensionable pay for 2012/13	<input type="text" value="#DIV/0!"/>	21
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NHS Pensionable pay for Added Years purposes

Enter the amount of pensionable pay for Added Years purposes for 2012/13 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 22 should be reduced.	<input type="text"/>	22
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Seniority

Enter the seniority for the respective year end that was paid to the company for you in 2012/13. 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 2012 and March 2013.	<input type="text"/>	23	<input type="text"/>	23A
Add box 23 to 23A. This is your total seniority payment for the year ended 31 March 2013	<input type="text" value="-"/>	24		
Enter the amount of excluded income included in box 21 above from honorary board posts, salaried clinical posts or salaried community medical officer posts (please see notes to this box, but the entry is likely to be nil)	<input type="text"/>	24A		

2012/13 TAX RETURN CHECK BOXES

Employment		Dividends	
Employment box 7 above	-	00/01/1900 dividends per box 14 above	0
Employment box 7A above	-	00/01/1900 paid 2011/12	0
Cross reference to box 1, E1	-	00/01/1900 paid 2012/13	0
		Cross reference to box 3 TR3	0

NHS pensionable tier rate

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.

Pensionable pay from box 21	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	25
Add Locum income pensioned separately	<input type="text"/>	26
Add Type 2 practitioner pensionable pay already pensioned at source	<input type="text"/>	27
Add The pensionable amount of other salaried income treated as practitioner pay (hospital bed fund posts)	<input type="text"/>	28
Add Pensionable GP SOLO income	<input type="text"/>	29
Add Pensionable practitioner income from the Type 1 Practitioner Certificate of Pensionable Profit	<input type="text"/>	30
Add Any other pensionable practitioner pay not included above; eg other type 1 practitioner certificate	<input type="text"/>	31
This is your gross practitioner pensionable pay for the determination of the tier rate you will pay	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	32

Match the figure from box 32 above to the bands below and enter the appropriate rate in box 33:

Up to £21,175.99	<input style="background-color: #d9ead3;" type="text" value="5.00%"/>
£21,176.00 up to £26,557.99	<input style="background-color: #d9ead3;" type="text" value="6.50%"/>
£26,558.00 up to £48,982.99	<input style="background-color: #d9ead3;" type="text" value="8.00%"/>
£48,983.00 up to £69,931.99	<input style="background-color: #d9ead3;" type="text" value="8.90%"/>
£69,932.00 up to £110,273.99	<input style="background-color: #d9ead3;" type="text" value="9.90%"/>
£110,274.00 and above	<input style="background-color: #d9ead3;" type="text" value="10.90%"/>

Calculation of NHS Pension Scheme Contributions

	Relevant %	Amount in box 21 multiplied by % stated in boxes 33 to 36 is contributions due	Contributions already paid and recorded by the PCT for 2012/13 in respect of company income		Contribution due less contributions paid	Box No.			
Employee pension contributions*	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	33	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	37	<input type="text"/>	41	=	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	45
Added years pension contributions*	<input type="text" value="0.00%"/>	34	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	38	<input type="text"/>	42	=	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	46
Money Purchase AVC*	<input type="text" value="0.00%"/>	35	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	39	<input type="text" value="-"/>	43	=	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	47
Money Purchase amount*	<input type="text" value="0"/>	35A							
Additional Pension amount*	<input type="text" value="0"/>	35B							
Employer pension contributions	<input style="background-color: #d9ead3;" type="text" value="14%"/>	36	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	40	<input type="text"/>	44	=	<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	48
Total amount of contributions (over)/under paid for the year								<input style="background-color: #d9ead3;" type="text" value="#DIV/0!"/>	49

* You must enter zero or the actual percentage in boxes 33, 34 & 35, and zero or the actual amount in boxes 35A & 35B.

* See boxes 25 to 32 above and the accompanying notes regarding the employee tier rate to be used.

Use box 50 to make any notes pertinent to this certificate.

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2011/12 Adjustments

Calculation of the company's NHS income ratio

If estimated figures have been used in the 2011/12 certificate, for profits from accounts ending in the 2012/13 tax year, the correct ratio of NHS income needs to be calculated and an adjustment needs to be made to the pensionable pay

Accounting year ended	<input type="text" value="00/01/1900"/> 51	<input type="text" value="00/01/1900"/> 51A
	Estimate from 2011/12	Actual from final accounts.

Enter the estimated and actual NHS income ratio (box 5A from the 2011/12 certificate and box 5 from this certificate)	<input type="text"/> 52	<input type="text" value="#DIV/0!"/> 52A
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Calculation of pensionable profits paid as salary

For each, enter the element of salary received in 2011/12 (box 7A from the 2011/12 certificate and box 7 from this certificate).	<input type="text"/> 53	<input type="text"/> 53A
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Multiply the figure in box 53 by the figure in Box 52	<input type="text" value="-"/> 54	<input type="text" value="#DIV/0!"/> 54A
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Subtract box 54 from 54A. This is the adjustment to your pensionable salary for 2012/13.	<input type="text" value="#DIV/0!"/> 55
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Calculation of maximum potential pensionable dividend

Enter your theoretical share of the after tax profit, but before dividends (box 12A from the 2011/12 certificate and box 12 from this certificate).	<input type="text"/> 56	<input type="text" value="-"/> 56A
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Multiply the figure in Box 56 by the figure in Box 52 This is your maximum potential pensionable dividend for the respective accounting year end.	<input type="text" value="-"/> 57	<input type="text" value="#DIV/0!"/> 57A
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Enter your total net dividend received in respect of the above accounting year.	<input type="text"/> 58	<input type="text" value="-"/> 58A
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Enter the smaller of boxes 57 and 58. This is your maximum actual pensionable dividend.	<input type="text" value="-"/> 59	<input type="text" value="#DIV/0!"/> 59A
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Of the figure in box 58, enter the amount of dividend paid before 6 April 2012.	<input type="text"/> 60	<input type="text" value="-"/> 60A
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Enter the lower box of 59 and 60. This is your NHS pensionable dividend for 2011/12 for the accounting year ending in 2012/13	<input type="text" value="-"/> 61	<input type="text" value="#DIV/0!"/> 61A
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Subtract box 60 from 61. This is the adjustment to your pensionable dividend for 2012/13.	<input type="text" value="#DIV/0!"/> 62
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DECLARATION

Now you must read and sign the statement below and send this completed Certificate to the appropriate LAT/PCT/LHB as soon as possible and NO LATER THAN 28th February 2014.

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 21 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.

LAT/PCT/LHB Agreement

I have checked the figures shown in boxes 21, 22 and 24 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 year-end or when the contract ceased)

Provider's name (box A)	0
NI number or Pension Scheme Reference number (box B)	0
Company's full name (box C)	0
Company's NHSPS Employing Authority Code (box D)	0
Pensionable pay for employee and employer contributions (box 21)	#DIV/0!
Pensionable pay for added years contributions (box 22)	-

(Note for LATs/PCTs/LHBs: The pensionable profit is the amount to be declared on the SD55; i.e the amount in boxes 21 and 22)