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GP Earnings and Expenses Estimates 2018/19

Publication, Part of [GP Earnings and Expenses Estimates](#)

GP Earnings and Expenses Estimates 2018/19

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10 Sep 2020

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01 Apr 2018 to 31 Mar 2019

Current Chapter

GP Earnings and Expenses Estimates 2018/19

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Analysis by working hours bands

The nature of the General Practitioner workforce is changing. Increasing numbers of GPs are now developing portfolio careers, choosing to work in other roles in addition to general practice.

Typical examples of such work areas include:

- Accident and emergency departments or out-of-hours provision
- A special interest such as dermatology, diabetes, or minor surgery in a non-general practice setting
- Working in a hospice or palliative medicine
- Research or teaching

The earnings and expenses estimates published in this series of Official Statistics are calculated by HMRC using self-assessment tax return data. HMRC cannot distinguish between general practice earnings, income from other NHS work and private earnings.

For three years, we have published some experimental analysis of earnings and expenses estimates by working hours bandings for GPs in England. However, while all earnings are included in the calculations, the working hours used reflect only those worked in general practice which inflates the income figures when considering earnings by working hours bands. This should be taken into consideration when reviewing the working hours analysis in this release.

Because of the growing numbers of GPs working in additional roles as well as in general practice, we believe that analysis by working hours bands will become increasingly unreliable and therefore we do not plan to produce it in the future.

Alternative sources of data are being investigated; however, these have not so far proved to be fit for purpose.

15 December 2020 08:10 AM

Removal of UK-level earnings and expenses estimates

Earnings and expenses estimates in previous editions of this publication have been presented at UK level, as well as by the four separate countries.

However, the general practice contractual arrangements in each country have diverged to the point that comparisons between countries are no longer appropriate.

Moreover, since England GPs make up the majority of the UK sample, UK estimates could obscure the picture in the other countries.

Therefore, UK level estimates are no longer presented.

Earnings and expenses estimates by age, gender, practice patient list size and practice rurality, which were previously only published for the UK, have for the first time been produced for each country individually. They have been calculated for 2017/18 and 2018/19, and are presented in the Excel Time Series.

10 September 2020 09:30 AM

Summary

GP Earnings and Expenses Estimates 2018/19 presents earnings and expenses information for full and part-time GPs working in the UK as either a contractor or salaried GP during the 2018/19 financial year.

The findings in this report are based upon anonymised tax data from HM Revenue and Customs' Self Assessment tax records and cover both NHS/Health Service and private income.

Earnings and expenses information is published for contractor, salaried and combined (contractor and salaried) GPs at country level, with a regional breakdown where available. Figures are also given by contract type for GPs working under a General Medical Services (GMS) or a Primary Medical Services (PMS) contract as well as combined (GPMS).

The report is primarily used as evidence in remuneration negotiations and by the Review Body for Doctors' and Dentists' Remuneration (DDRB). It has been agreed by the Technical Steering Committee (TSC), which is chaired by NHS Digital and has representation from the four UK Health Departments, NHS Employers, NHS England and NHS Improvement and, representing the interests of GPs, the British Medical Association.

This release also includes results of analysis of earnings and expenses of GPs in England, by weekly working hours and gender, with additional breakdowns by age band also presented in the accompanying Excel Time Series, available to download from this page under 'Resources'.

England

The estimated average income before tax of GPs in either a General Medical Services or a Primary Medical Services practice was:

£98,000 for combined (contractor and salaried) GPs

£117,300 for contractor GPs

£60,600 for salaried GPs

Scotland

The estimated average income before tax of GPs in either a General Medical Services or a Primary Medical Services practice was:

£95,700 for combined (contractor and salaried) GPs

£101,300 for contractor GPs

£65,100 for salaried GPs

Wales

The estimated average income before tax of GPs in a General Medical Services practice was:

£95,800 for combined (contractor and salaried) GPs

£106,200 for contractor GPs

£58,400 for salaried GPs

Northern Ireland

The estimated average income before tax of GPs in a General Medical Services practice was:

£87,900 for combined (contractor and salaried) GPs

£92,300 for contractor GPs

£55,100 for salaried GPs

Key Facts

Interactive Tool

GP Earnings and Expenses Estimates 2018/19 - interactive report

2018/19 earnings and expenses estimates for GPMS GPs in England, Scotland, Wales and Northern Ireland by GP type, practice type, age, gender, and weekly working hours.

The interactive report also includes a time series of income before tax cash and real terms estimates for GPMS contractor and salaried GPs for each country. This tool is in Microsoft PowerBI which does not fully support all accessibility needs. If you need further assistance, please [contact us for help](#).

Resources

GP Earnings and Expenses Estimates Time Series 2002/03 to 2018/19

XLS 7 MB

GP Earnings and Expenses Estimates 2018/19: CSV

CSV 2 MB

GP Earnings and Expenses Estimates 2018/19: CSV (Table)

CSV 234 KB

Pre-Release Access List

PDF 118 KB

Related Links

- [Technical Steering Committee](#)
 - [NHS Payments to General Practice](#)
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Main Findings

England GP Average Earnings and Expenses Estimates



Combined GPs (Contractor and Salaried) GPs

- The **average income before tax for combined GPs (contractor and salaried) in England in 2018/19** was £98,000 for those GPs working in either a GMS or PMS (GPMS) practice compared to £96,000 in 2017/18, an increase of 2 per cent which is statistically significant.
- The **median income before tax for combined GPs in England in 2018/19** was £90,500 compared to £89,500 in 2017/18, an increase of 1.2 per cent.

Contractor GPs

- The **average income before tax for contractor GPs in England in 2018/19** was:
 - £116,100 for those GPs working under a General Medical Services (GMS) contract compared to £112,400 in 2017/18, an increase of 3.3 per cent which is statistically significant
 - £120,500 for those GPs working under a Primary Medical Services (PMS) contract compared to £116,200 in 2017/18, an increase of 3.7 per cent which is statistically significant
 - £117,300 for those GPs working under either a GMS or PMS (GPMS) contract, a statistically significant increase of 3.4 per cent from £113,400 in 2017/18
- The **median income before tax for GPMS contractor GPs in England in 2018/19** was £111,200 compared to £107,300 in 2017/18, an increase of 3.6 per cent.
- The **average gross earnings for GPMS contractor GPs in England in 2018/19** was £380,900 compared to £357,300 in 2017/18, an increase of 6.6 per cent.
- The **average total expenses for GPMS contractor GPs in England in 2018/19** was £263,600 compared to £243,900 in 2017/18, an increase of 8.1 per cent. Since 2005/06, expenses have been increasing at a faster rate than income before tax for GPMS contractor GPs in the England, resulting in an expenses to earnings ratio which has grown each year.
- The **expenses to earnings ratio for GPMS contractor GPs in England in 2018/19**, which represents the proportion of gross earnings taken up by expenses, was 69.2 per cent, an increase of 0.9 percentage points since 2017/18.
- The **average income before tax for dispensing and non-dispensing contractor GPs in England in 2018/19** was:
 - £122,500 for GMS dispensing GPs compared to £122,900 in 2017/18, a decrease of 0.4 per cent, which not is statistically significant
 - £114,500 for GMS non-dispensing GPs compared to £109,800 in 2017/18, an increase of 4.3 per cent, which is statistically significant
 - £118,100 for PMS dispensing GPs compared to £113,100 in 2017/18, an increase of 4.5 per cent, which is not statistically significant
 - £120,800 for PMS non-dispensing GPs compared to £116,600 in 2017/18, an increase of 3.6 per cent, which is statistically significant
 - £121,700 for GPMS dispensing GPs compared to £121,100 in 2017/18, an increase of 0.5 per cent, which is not statistically significant

□

- £116,300 for GPMS non-dispensing GPs compared to £111,700 in 2017/18, an increase of 4.1 per cent, which is statistically significant

Salaried GPs

- The **average income before tax for salaried GPs in England in 2018/19** was £60,600 for those GPs working in either a GMS or PMS (GPMS) practice compared to £58,400 in 2017/18, an increase of 3.8 per cent, which is statistically significant.
- The **median income before tax for salaried GPs in England in 2018/19** was £56,400 compared to £54,200 in 2017/18, an increase of 4.1 per cent.

Statistical significance explained

Scotland GP Average Earnings and Expenses Estimates

Combined GPs (Contractor and Salaried) GPs

- The **average income before tax for combined GPs (contractor and salaried) in Scotland in 2018/19** was £95,700 for those GPs working in either a GMS or PMS (GPMS) practice compared to £89,300 in 2017/18, an increase of 7.2 per cent which is statistically significant.
- The **median income before tax for combined GPs in Scotland in 2018/19** was £92,800 compared to £86,600 in 2017/18, an increase of 7.2 per cent.

Contractor GPs

- The **average income before tax for contractor GPs in Scotland in 2018/19** was:
 - £100,900 for those GPs working under a General Medical Services (GMS) contract compared to £92,000 in 2017/18, an increase of 9.7 per cent which is statistically significant
 - £104,300 for those GPs working under a Primary Medical Services (PMS) contract compared to £99,900 in 2017/18, an increase of 4.4 per cent which is statistically significant
 - £101,300 for those GPs working under either a GMS or PMS (GPMS) contract, a statistically significant increase of 8.9 per cent from £93,100 in 2017/18
- The **median income before tax for GPMS contractor GPs in Scotland in 2018/19** was £97,400 compared to £90,100 in 2017/18, an increase of 8.1 per cent.
- The **average gross earnings for GPMS contractor GPs in Scotland in 2018/19** was £223,700 compared to £208,400 in 2017/18, an increase of 7.3 per cent.

- The **average total expenses for GPMS contractor GPs in Scotland in 2018/19** was £122,400 compared to £115,400 in 2017/18, an increase of 6.1 per cent.
- The **expenses to earnings ratio for GPMS contractor GPs in Scotland in 2018/19**, which represents the proportion of gross earnings taken up by expenses, was 54.7 per cent, a decrease of 0.7 percentage points since 2017/18.
- The **average income before tax for dispensing and non-dispensing contractor GPs in Scotland in 2018/19** was:
 - £115,700 for GMS dispensing GPs compared to £110,600 in 2017/18, an increase of 4.6 per cent, which is not statistically significant
 - £100,200 for GMS non-dispensing GPs compared to £91,100 in 2017/18, an increase of 10 per cent, which is statistically significant
 - £110,300 for PMS dispensing GPs compared to £103,700 in 2017/18, an increase of 6.3 per cent, which is not statistically significant
 - £103,300 for PMS non-dispensing GPs compared to £99,400 in 2017/18, an increase of 3.9 per cent, which is not statistically significant
 - £114,100 for GPMS dispensing GPs compared to £108,500 in 2017/18, an increase of 5.2 per cent, which is not statistically significant
 - £100,500 for GPMS non-dispensing GPs compared to £92,100 in 2017/18, an increase of 9.1 per cent, which is statistically significant

Salaried GPs

- The **average income before tax for salaried GPs in Scotland in 2018/19** was £65,100 for those GPs working in either a GMS or PMS (GPMS) practice compared to £62,900 in 2017/18, an increase of 3.6 per cent, which is not statistically significant.
- The **median income before tax for salaried GPs in Scotland in 2018/19** was £59,400 compared to £57,000 in 2017/18, an increase of 4.2 per cent.

Wales GP Average Earnings and Expenses Estimates

Combined GPs (Contractor and Salaried) GPs

No PMS contracts exist in Wales, so all results shown relate to GMS GPs only.

- The **average income before tax for combined GPs (contractor and salaried) in Wales in 2018/19** was £95,800 compared to £91,800 in 2017/18, an increase of 4.3 per cent which is statistically significant.
- The **median income before tax for combined GPs in Wales in 2018/19** was £93,300 compared to £90,400 in 2017/18, an increase of 3.3 per cent.

Contractor GPs

□

- The **average income before tax for contractor GPs in Wales in 2018/19** was £106,200 compared to £99,800 in 2017/18, an increase of 6.4 per cent which is statistically significant
- The **median income before tax for contractor GPs in Wales in 2018/19** was £102,900 compared to £98,000 in 2017/18, an increase of 5 per cent.
- The **average gross earnings for contractor GPs in Wales in 2018/19** was £290,400 compared to £271,300 in 2017/18, an increase of 7 per cent.
- The **average total expenses for contractor GPs in Wales in 2018/19** was £184,200 compared to £171,600 in 2017/18, an increase of 7.4 per cent.
- The **expenses to earnings ratio for contractor GPs in Wales in 2018/19**, which represents the proportion of gross earnings taken up by expenses, was 63.4 per cent, an increase of 0.2 percentage points since 2017/18.
- The **average income before tax for dispensing and non-dispensing contractor GPs in Wales in 2018/19** was:
 - £116,400 for dispensing GPs compared to £109,800 in 2017/18, an increase of 6 per cent, which is statistically significant
 - £104,300 for non-dispensing GPs compared to £97,500 in 2017/18, an increase of 7 per cent, which is statistically significant

Salaried GPs

- The **average income before tax for salaried GPs in Wales in 2018/19** was £58,400 compared to £52,100 in 2017/18, an increase of 12.1 per cent, which is statistically significant.
- The **median income before tax for salaried GPs in Wales in 2018/19** was £55,000 compared to £46,700 in 2017/18, an increase of 17.7 per cent.

[Statistical significance explained](#)

Northern Ireland GP Average Earnings and Expenses Estimates

Combined GPs (Contractor and Salaried) GPs

No PMS contracts exist in Northern Ireland, so all results shown relate to GMS GPs only.

- The **average income before tax for combined GPs (contractor and salaried) in Northern Ireland in 2018/19** was £87,900 compared to £88,800 in 2017/18, a decrease of 1.1 per cent which is not statistically significant.
- The **median income before tax for combined GPs in Northern Ireland in 2018/19** was £84,600 compared to £86,400 in 2017/18, a decrease of 2.1 per cent.

Contractor GPs

- The **average income before tax for contractor GPs in Northern Ireland in 2018/19** was £92,300 compared to £93,400 in 2017/18, a decrease of 1.2 per cent which is statistically significant
- The **median income before tax for contractor GPs in Northern Ireland in 2018/19** was £88,600 compared to £90,700 in 2017/18, a decrease of 2.3 per cent.
- The **average gross earnings for contractor GPs in Northern Ireland in 2018/19** was £208,400 compared to £205,700 in 2017/18, an increase of 1.3 per cent.
- The **average total expenses for contractor GPs in Northern Ireland in 2018/19** was £116,200 compared to £112,400 in 2017/18, an increase of 3.4 per cent.
- The **expenses to earnings ratio for contractor GPs in Northern Ireland in 2018/19**, which represents the proportion of gross earnings taken up by expenses, was 55.7 per cent, an increase of 1.1 percentage points since 2017/18.
- The **average income before tax for non-dispensing contractor GPs in Northern Ireland in 2018/19** was £92,100 compared to £93,200 in 2017/18, a decrease of 1.1 per cent, which is not statistically significant

Results are suppressed for Northern Ireland non-dispensing GPs due to small sample sizes.

Salaried GPs

- The **average income before tax for salaried GPs in Northern Ireland in 2018/19** was £55,100 compared to £56,700 in 2017/18, a decrease of 2.8 per cent, which is not statistically significant.
- The **median income before tax for salaried GPs in Northern Ireland in 2018/19** was £47,500 compared to £51,400 in 2017/18, a decrease of 7.5 per cent.

Related Links

- [Technical Steering Committee](#)
- [NHS Payments to General Practice](#)
- [Dental Earnings and Expenses Estimates](#)

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[GPs included and how to interpret the results](#)

GPs included and how to interpret the results

Introduction

GP Earnings and Expenses Estimates provides a detailed study of the NHS and private earnings and expenses of GPs working in the NHS under a General Medical Services (GMS) or Personal Medical Services (PMS) contract in the UK in 2018/19.

Earnings and expenses estimates are based on a sample as at March 2019 from HM Revenue and Customs' (HMRCs') Self Assessment tax database. All analyses are carried out by HMRC statisticians on an anonymised data set, which is adjusted to take into consideration individuals' pension contributions. Only aggregate non-person-identifiable information is supplied to NHS Digital for publication, in line with data protection legislation.

Earnings and expenses estimates have been rounded to the nearest £100. This means that in some tables and figures, the rounded figures presented for taxable income may not always equal gross earnings minus total expenses. As the population estimates provided in this report are not intended to be definitive, these are rounded to the nearest 50. In expenses tables, the percentage of total expenses for each category is displayed in parentheses.

Calculations such as percentage change and estimates of the expenses to earnings ratio (EER) are performed on data that have not been rounded.

All results presented are in cash terms. For real terms income before tax estimates, see the Excel Time Series (available to download under 'Resources' on the [Overview](#) page), which supplements this report. The time series has been produced to collate results from the GP Earnings and Expenses Estimates reports from 2002/03 onwards.

This report has been agreed by the Technical Steering Committee (TSC), which is chaired by NHS Digital and has representation from the Department of Health and Social Care, UK Health Departments, NHS England and NHS Improvement, NHS Employers and the British Medical Association (BMA) which represents the interests of GPs.

NHS Digital welcomes feedback on the methodology, commentary, tables and charts within this publication. Please contact NHS Digital with your comments and suggestions by telephone on 0300 303 5678 or by email to primarycareworkforce@nhs.net stating 'GP Earnings and Expenses Estimates' in the subject heading.

GPs included in the report

Only GPs working for the NHS in the UK are included in the report. The figures may include both NHS and private earnings.

GP type

□

The report contains results for contractor and salaried GPs only. "Combined GP" results are those of contractor and salaried GPs together, and consist of a weighted average of earnings and expenses data from self-employment for contractor GPs along with a combination of employment and medical self-employment figures for salaried GPs.

GPs that also work as Primary Care Organisation (PCO) Medical Directors are included. Fixed share partners bound to a practice via the partnership agreement are included in the contractor group.

PCO-employed GPs that are salaried are treated as salaried GPs employed by the practice.

It is possible that some salaried GPs may not need to complete a Self Assessment tax return. Such individuals do not appear in HMRC's tax Self Assessment database and therefore cannot be included in the sample.

GPs who work solely as locums or freelancers are not included.

Contract type

Only GPs working under a GMS or PMS contract are included. GPMS results are those of GMS and PMS GPs together. No PMS contracts exist in Wales or Northern Ireland, so results shown for these countries relate to GMS GPs only. PMS GPs are referred to as Section 17c in Scotland. Primary Care Organisation (PCO) employed GPs that are salaried are given a GMS/PMS flag depending upon whether the contractor GP(s) for the practice hold a GMS or PMS contract.

GPs with multiple GMS or PMS contracts are removed, as are those GPs who are solely Alternative Providers of Medical Services (APMS).

Working hours

Full-time and part-time GPs are included. Figures are irrespective of working hours, except in the Earnings and Expenses Estimates Weekly Working Hours and Gender section of the England chapter.

Accounting year

Only GPs whose information HMRC could trace and who had an accounting year ending in the final quarter of the fiscal year (i.e. between 1 January and 5 April 2019) are included.

Interpreting the results

Important definitions

The report uses the following terms:

Gross earnings – self-employment and/or employment income from NHS and private work before the deduction of total expenses.

Total expenses – business expenses from NHS and private work allowable for tax purposes.

Income before tax – taxable income before pension contributions are deducted, made up of gross earnings less total expenses, also known as net income.

Expenses to earnings ratio (EER) – the proportion of gross earnings taken up by total expenses.

Earnings

Gross earnings for contractor GPs are based on all medical income from self-employment sources. Income from employment sources is not included in averages for contractor GPs.

The majority of salaried GPs have a combination of self-employment and employment income. Therefore, their average total income before tax is based on medical income from self-employment sources and all employment income. The total expenses figure for salaried GPs will also be based on an average total of self-employment and employment data.

Expenses

Expenses are split into the following categories:

- Office and General Business
- Premises
- Employee
- Car and Travel
- Interest
- Other, which includes:
 - 'Advertising and business entertainment costs' (which were classified as business expenses up to 2006/07)
 - Interest for businesses where turnover is <£85,000 and interest is not reported separately
 - Expenses for businesses (where turnover is low) and detailed expense breakdown not available
 - Cost of drugs for dispensing GPs
- Net Capital Allowance.

Expenses figures exclude disallowable expenses.

Populations and samples used in the report

Report population - the identifiable sample of GPs from the NHS workforce census and workforce Minimum Data Set (wMDS) who qualify for inclusion in the report, used by HMRC to match against self-assessment tax returns.

The report population is not the same as the totals of populations published in the GP censuses in Wales, Scotland and Northern Ireland and the General Practice Workforce publication in England. The totals in these publications are based on a count of unique

General Medical Council (GMC) numbers, whereas for this report, certain types of GPs are excluded (see above). Additionally, incomplete coverage within the data source also has the effect of lowering the report population when compared to the published totals of GPs in the four countries (see 'Change in data source'). Some other GPs were subsequently excluded from HMRC's sample for data quality reasons. For more information, please see the [Methodology section](#).

HMRC sample - the number of GP records that HMRC traced and was able to match to a Self Assessment tax return. These records must pass validation checks and have an end-date in quarter four. In addition, contractor GPs must have self-employment income in order to be included in the sample. Salaried GPs must not have solely self-employment income but must also have employment income for all quarters of the financial year to be included.

The results presented in this report are estimates based on samples. To give a more accurate result, HMRC weights its sample to the report population when calculating averages.

Figures are subject to sampling error. Differences between groups and subgroups of GPs and differences in results when compared to previous years may not be statistically significant. Standard errors to support the statistical significance of the income before tax results are available in the Excel Time Series (available to download under 'Resources' on the [Overview page](#)).

In addition, small populations for some subgroups mean that extreme values can have noticeable effects upon the averages. In such cases, results may be subject to additional uncertainty. Footnotes identify results based on a sample size of fewer than 125 GPs, which should be treated with caution.

Tables A1 to 4 and B1 to 4 show comparative figures for population counts. The [Known Issues](#) section below provides more information on the report population and sample counts in this report.

Table A1: Workforce Minimum Data Set population, report population and HMRC sample, GPMS, 2017/18 and 2018/19, England

	Population 2017/18	Population 2018/19	Report Population 2017/18	Report Population 2018/19	HMRC Sample 2017/18	HMRC Sample 2018/19
Contractor GPs	22,791	21,857	20,350	20,300	11,400	11,050
<i>Of which: Dispensing</i>	:	:	3,600	3,700	1,800	1,850
<i>Non- dispensing</i>	:	:	16,750	16,550	9,600	9,200

□

	Population 2017/18	Population 2018/19	Report Population 2017/18	Report Population 2018/19	HMRC Sample 2017/18	HMRC Sample 2018/19
Salaried GPs	11,465	12,236	9,400	10,500	5,400	5,600
Total	34,256	34,093	29,750	30,800	16,800	16,650

Notes on Table A1: 1. In England, prior to 2015 figures were sourced from NHAIS GP Payments (Exeter) System. From 2015 England GP information has been sourced from the workforce Minimum Data Set (wMDS) which collects information on the workforce directly from general practices. This workforce data has been collected on a quarterly basis since September 2016 and its completeness and coverage has improved since the collection began meaning the report population and consequently, the size of the matched HMRC sample, has also increased each year. See [Change in Data Source](#) for more information. 2. Information from the workforce Minimum Data Set collection is published in the [General Practice Workforce](#) publication. The total row includes only contractor and salaried GPs, and not GPs outside the scope of this publication, such as locums.

Table A2: Census population, report population and HMRC sample, GPMS, 2017/18 and 2018/19, Scotland

	Census Population 2017/18	Census Population 2018/19	Report Population 2017/18	Report Population 2018/19	HMRC Sample 2017/18	HMRC Sample 2018/19
Contractor GPs	3,491	3,396	3,400	3,300	2,250	2,100
<i>Of which: Dispensing</i>	:	:	200	200	150	150
<i>Non- dispensing</i>	:	:	3,250	3,100	2,100	1,950
Salaried GPs	830	970	500	600	300	300
Total	4,321	4,366	3,900	3,900	2,500	2,400

Notes on Table A2: 1. Census population figures are the totals of populations published in the GP census in Scotland. The total row includes only contractor and salaried GPs, and not GPs outside the scope of this publication, such as locums.

□

Table A3: Census population, report population and HMRC sample, GMS, 2017/18 and 2018/19, Wales

	Census Population 2017/18	Census Population 2018/19	Report Population 2017/18	Report Population 2018/19	HMRC Sample 2017/18	HMRC Sample 2018/19
Contractor GPs	1,526	1,556	1,500	1,500	850	800
<i>Of which: Dispensing</i>	:		250	250	200	150
<i>Non- dispensing</i>	:		1,200	1,300	650	650
Salaried GPs	400	408	300	400	150	200
Total	1,926	1,964	1,800	1,950	1,000	1,050

Notes on Table A3: 1. Census population figures are the totals of populations published in the GP census in Wales. The total row includes only contractor and salaried GPs, and not GPs outside the scope of this publication, such as locums.

Table A4: Census population, report population and HMRC sample, GMS, 2017/18 and 2018/19, Northern Ireland

	Census Population 2017/18	Census Population 2018/19	Report Population 2017/18	Report Population 2018/19	HMRC Sample 2017/18	HMRC Sample 2018/19
Contractor GPs	z	1,190	1,150	1,150	850	850
<i>Of which: Dispensing</i>	:		c	c	c	c
<i>Non- dispensing</i>	:		1,150	1,150	850	800
Salaried GPs	z	117	150	150	100	100
Total	1,328	1,307	1,300	1,300	950	900

Notes on Table A4: 1. Census population figures are the totals of populations published in the GP census in Northern Ireland. The total row includes only contractor and salaried GPs, and not GPs outside the scope of this publication, such as locums. 2. Z - 2017 census population counts not published by GP type 3. 2018 census population taken at 31 March. 3. C- figures suppressed due to small sample sizes.

Table B1: Report population by contract type, 2018/19, England

	GPMS	GMS	PMS
Contractor GPs	20,300	14,900	5,400
<i>Of which: Dispensing</i>	3,700	3,050	650
<i>Non-dispensing</i>	16,550	11,850	4,700
Salaried GPs	10,500	6,650	3,850
Total	30,800	21,550	9,200

Table B2: Report population by contract type, 2018/19, Scotland

	GPMS	GMS	PMS
Contractor GPs	3,300	2,950	350
<i>Of which: Dispensing</i>	200	150	50
<i>Non-dispensing</i>	3,100	2,800	300
Salaried GPs	600	500	100
Total	3,900	3,450	450

No PMS contracts exist in Wales or Northern Ireland, so all results shown relate to GMS GPs only. See Tables A3 and A4 for Wales and Northern Ireland GMS GP report population counts.

Averages, rounding and suppression

All averages are means unless otherwise stated. In addition to providing the mean taxable income from NHS and private work, the median is also provided in places. Standard errors and medians for all taxable income results are provided in the open data text file (csv) published alongside this report.

Earnings and expenses estimates have been rounded to the nearest £100. This means that in some tables and figures the rounded numbers presented for taxable income may not equal gross earnings minus total expenses, and the sum of numbers in a table may not equal the total. As the population estimates provided in this report are not intended to be definitive, these are rounded to the nearest 50 unless otherwise stated. In expenses tables, the percentage of total expenses for each category is displayed in parentheses.

Calculations such as percentage change and estimates of the expenses to earnings ratio are performed on data prior to rounding unless otherwise stated.

Symbols used in tables

- c = confidential
Results have been suppressed by HMRC due to low sample numbers
- z = not applicable
Used when an observation is not applicable
- : = not available
Data unavailable for reasons other than those already specified

Superannuation contributions

The results for contractor GPs exclude an estimate of employers' superannuation contributions but are before the deduction of employees' contributions.

The results for salaried GPs include an estimate of employees' superannuation contributions and Additional Voluntary Contributions (AVCs). This puts the salaried results on a comparable basis with the contractor results and allows results for combined GPs to be produced for the report.

For more information, please see the [Methodology](#) section.

Known Issues

Change in data source

In England the primary source for GP data changed in September 2015 from the National Health Authority Information System (NHAIS) to the workforce Minimum Data Set (wMDS), now collected via the National Workforce Reporting System (NWRS) but before 1 April 2019 via the Primary Care Web Tool (PCWT) Workforce Census module and the workforce Minimum Data Set Collection Vehicle (wMDSCV).



Although data for England are now extracted on a quarterly basis, this report uses data that were extracted shortly after 30 September, which is in line with the previous NHAIS extracts and is consistent with the timing of the annual GP census data still used for Scotland, Northern Ireland and Wales.

Data completeness for the wMDS collection has improved each year since September 2015 meaning that the report population - the identifiable sample of GPs which HMRC used to match against Self Assessment tax returns - has also increased each year.

NHS and private earnings

Earnings and expenses results relate to both NHS and private work. It is not possible to provide an NHS/private split using HMRC as a data source as most GPs submit a Self Assessment tax return which contains information on all of their self-employment earnings while practising as a GP, but which cannot differentiate between NHS and private earnings. GPs can perform both NHS and private work inside or outside the practice, including the NHS Out of Hours service.

As a guide to NHS/private earning proportions, the average NHS superannuable income for GPMS contractor GPs in the UK as a whole was 96.2 per cent of income before tax in 2016/17, which is the latest year for which pensions data are available.

Small samples

As noted under Populations and samples used in the report, the results from the sample count are weighted up to the report population and are subject to sampling error. Differences between groups and subgroups of GPs or comparisons between years may not be statistically significant. In addition, small samples for some subgroups mean that extreme values can have noticeable effects on the averages. In such cases results may be subject to additional uncertainty. Footnotes identify results based on a sample size of fewer than 125, which should be treated with caution.

Working hours

wMDS includes information on working hours for GPs in England. As a result, earnings estimates by weekly working hours and gender are provided for these GPs in the England chapter.

All other data used in the analysis are for both full and part-time GPs, as the analysis is on a headcount basis.

It is not possible to estimate the average earnings of full-time GPs or their average full-time equivalent earnings for Wales, Scotland or Northern Ireland GPs as information on their working hours is not available.

Multiple contracts in England

Some GPs in England hold contracts with several practices, leading to more complex business arrangements. GPs with multiple contracts are excluded from the data set.

The count of GPs holding multiple contracts will be monitored over time. Workforce Minimum Data Set (wMDS) figures for 2017 and 2018 show a decrease from 1,409 to 1,177 GPs holding multiple contracts.

GPs who are solely APMS are not included in the report. However, if a GP holds both a GMS/PMS contract and an APMS contract, their earnings and expenses from that contract may be included and reported within their GMS/PMS figures.

Dispensing-only income

Income received solely from dispensing cannot be separately identified as this is not recorded separately on the Self Assessment tax return.

Clawback

Earnings and expenses reflect any Primary Care Organisation (PCO) clawback or reimbursement for previous years. This may occur if the GP or PCO had over or underestimated predicted earnings for the year.

Related Links

- [Technical Steering Committee](#)
- [NHS Payments to General Practice](#)
- [Dental Earnings and Expenses Estimates](#)

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[1. England](#)

1. England

Contractor GPs

- Between 2017/18 and 2018/19, income before tax, total expenses and consequently, gross earnings increased for both GMS and PMS GPs. GPMS income before tax increased by around £3,900 from 2017/18.
- PMS income before tax is £4,400 higher than GMS. PMS income before tax estimates have been higher than GMS every year since 2002/03. However, except for 2015/16 to

2016/17 when the gap increased, the difference between the two has been narrowing each year since 2008/09, when the disparity was £13,000.

- The GPMS expenses to earnings ratio, which represents the proportion of gross earnings taken up by total expenses, increased by 0.9 percentage points between 2017/18 and 2018/19, from 68.3 per cent to 69.2 per cent.
- Expenses have been increasing at a faster rate than income before tax for GPMS contractor GPs in England since 2005/06, resulting in an expenses to earnings ratio which has grown each year. The 8.1 per cent increase in total expenses for GPMS contractor GPs between 2017/18 and 2018/19 follows a 6.6 per cent increase in the preceding year.

Table 1.1: GPMS contractor GPs - mean earnings and expenses by contract type, England, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
GPMS	2017/18	20,350	£357,300	£243,900	£113,400	68.3%
	2018/19	20,300	£380,900	£263,600	£117,300	69.2%
	Change	-50	+6.6%	+8.1%	+3.4%	0.9 Percentage Points
GMS	2017/18	14,900	£348,600	£236,200	£112,400	67.8%
	2018/19	14,900	£371,800	£255,700	£116,100	68.8%
	Change	0	+6.7%	+8.2%	+3.3%	1.0 Percentage Points
PMS	2017/18	5,450	£380,900	£264,700	£116,200	69.5%
	2018/19	5,400	£406,100	£285,600	£120,500	70.3%

Contract Type	Change Year	-50 Report Population	+6.6% Gross Earnings	+7.9% Total Expenses	Income Before Tax	0.8 Percentage Expenses to Earnings Ratio
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Notes on the tables in this chapter

Dispensing and non-dispensing GPs

- Income before tax for GPMS dispensing GPs has increased for the fifth year in succession, following decreases every year between 2005/06 and 2013/14. However, when split by contract type only PMS GPs had an increase, with GMS GPs' income before tax falling by 0.4 per cent between 2017/18 and 2018/19. Expenses and gross earnings increased, regardless of contract type, with PMS GPs' expenses increasing by £40,200 to put them above GMS GPs' average expenses for the first time since 2015/16.

Table 1.2: GPMS dispensing contractor GPs - mean earnings and expenses by contract type, England, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
GPMS	2017/18	3,600	£434,000	£313,000	£121,000	72.1%
	2018/19	3,700	£453,800	£332,200	£121,700	73.2%
	Change	+100	+4.6%	+6.1%	+0.5%	1.1 Percentage Points
GMS	2017/18	2,900	£440,700	£317,800	£122,900	72.1%
	2018/19	3,050	£454,500	£332,000	£122,500	73.1%
	Change	+150	+3.1%	+4.5%	-0.4%	1.0 Percentage Points
PMS	2017/18	700	£405,700	£292,600	£113,100	72.1%

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
	2018/19	650	£451,000	£332,800	£118,100	73.8%
	Change	-50	+11.2%	+13.8%	+4.5%	1.7 Percentage Points

- Unlike their dispensing counterparts, non-dispensing GPs working at practices under a PMS contract have a higher estimated average income before tax than GMS GPs. Average income before tax increased by a similar amount - between £4,000 and £5,000 - for both groups of non-dispensing GPs.
- Total expenses also increased for non-dispensing GPs, regardless of contract type.

Table 1.3: GPMS non-dispensing contractor GPs - mean earnings and expenses by contract type, England, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
GPMS	2017/18	16,750	£340,800	£229,100	£111,700	67.2%
	2018/19	16,550	£364,600	£248,300	£116,300	68.1%
	Change	-200	+7%	+8.4%	+4.1%	0.9 Percentage Points
GMS	2017/18	12,000	£326,300	£216,500	£109,800	66.3%
	2018/19	11,850	£350,700	£236,200	£114,500	67.3%
	Change	-150	+7.5%	+9.1%	+4.3%	1.0 Percentage Points
PMS	2017/18	4,750	£377,300	£260,700	£116,600	69.1%

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Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
	2018/19	4,700	£399,600	£278,800	£120,800	69.8%
	Change	-50	+5.9%	+6.9%	+3.6%	0.7 Percentage Points

Median gross earnings, total expenses and income before tax

- The median figures are all lower than the mean figures presented in Table 1.1, with the GPMS mean income before tax of £117,300 in 2018/19 being £6,100 higher than the median. The higher mean values indicate that there is a relatively small number of high-earning contractor GPs increasing the mean figures.

Table 1.4: GPMS contractor GPs - median earnings and expenses by contract type, England, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
GPMS	2017/18	20,350	£323,000	£208,200	£107,300
	2018/19	20,300	£343,200	£225,100	£111,200
	Change	-50	+6.2%	+8.1%	+3.6%
GMS	2017/18	14,900	£315,200	£201,800	£107,000
	2018/19	14,900	£335,100	£217,000	£110,400
	Change	0	+6.3%	+7.6%	+3.2%

PMS Contract Type	2017/18	5,450	£344,800	£227,200	£108,100
	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
	2018/19	5,400	£368,300	£245,900	£113,400
	Change	-50	+6.8%	+8.2%	+5%

Breakdown of expenses for contractor GPs

- Total expenses for GPMS GPs in England were 8.1 per cent higher than in 2017/18, as shown in Table 1.1.
- There were increases in all expenses categories since 2017/18, regardless of contract type, except for net capital allowances expenses for GPs working under a GMS contract, which decreased by 2.2 per cent.
- Employee expenses were the largest expenses category, accounting for more than 60 per cent of total expenses for both contract types.
- Total expenses for PMS GPs were 10.5 per cent higher than the total expenses for GMS GPs. PMS GPs have higher expenses than GMS GPs in all categories except 'Car and Travel' and 'Other'.

Table 1.5: GPMS contractor GPs - breakdown of mean expenses by contract type, England, 2018/19

Contract Type	Report Population	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest
GPMS	20,300	£263,600	£22,900	£35,400	£161,300	£1,100	£2,800
		(100%)	(8.7%)	(13.4%)	(61.2%)	(0.4%)	(1.1%)
GMS	14,900	£255,700	£22,200	£33,800	£154,000	£1,100	£2,500
		(100%)	(8.7%)	(13.2%)	(60.2%)	(0.4%)	(1.0%)

Contract Type	Report Population	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest
	5,400	£285,600	£24,700	£39,900	£181,400	£1,100	£3,700
		(100%)	(8.7%)	(14%)	(63.5%)	(0.4%)	(1.3%)

- The average expenses in the 'Other' category for dispensing GPs are more than four times the size of those of non-dispensing doctors. This is the largest variation in expenses categories between the two dispensing types and is to be expected as this category includes the costs for drugs. Largely because of this difference in 'Other' expenses, total expenses for dispensing GPs are 25.3 per cent higher than those of non-dispensing GPs.

Table 1.6: GPMS contractor GPs - breakdown of mean expenses by dispensing status, England, 2018/19

Dispensing Status	Report Population	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interest
All GPs	20,300	£263,600	£22,900	£35,400	£161,300	£1,100	£2,800
		(100%)	(8.7%)	(13.4%)	(61.2%)	(0.4%)	(1.1%)
Dispensing GPs	3,700	£332,200	£25,000	£27,500	£170,200	£1,000	£4,700
		(100%)	(7.5%)	(8.3%)	(51.2%)	(0.3%)	(1.4%)
Non-dispensing GPs	16,550	£248,300	£22,400	£37,200	£159,300	£1,100	£2,400
		(100%)	(9%)	(15%)	(64.2%)	(0.5%)	(1%)

Salaried GPs

- Income before tax and gross earnings estimates increased for salaried GPs in England between 2017/18 and 2018/19, regardless of contract type.
- In contrast, total expenses decreased for all contract types. This could in part be due to a reduction in 2018/19 in the price of the Medical Defence Union (MDU) Transitional Benefits indemnity scheme, which covers a large of proportion of salaried GPs. Though this equated to a cost reduction for members of the scheme in 2018/19, the money must be repaid.
- The 4.3 per cent increase in income before tax for GMS GPs brings their average taxable income to within £1,700 of PMS GPs. This is the smallest difference between the two since the time series began in 2004/05.

Table 1.7: GPMS salaried GPs - mean earnings and expenses by contract type, England, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
GPMS	2017/18	9,400	£68,200	£9,800	£58,400
	2018/19	10,500	£70,100	£9,400	£60,600
	Change	+1,100	+2.7%	-3.6%	+3.8%
GMS	2017/18	5,950	£67,200	£9,700	£57,500
	2018/19	6,650	£69,500	£9,500	£60,000
	Change	+700	+3.4%	-2.3%	+4.3%
PMS	2017/18	3,450	£69,900	£10,000	£59,900
	2018/19	3,850	£71,100	£9,400	£61,700
	Change	+400	+1.7%	-5.7%	+2.9%

□

Median gross earnings, total expenses and income before tax

- The median figures are all lower than the mean figures in Table 1.7. For GPMS GPs, the 2018/19 mean income before tax of £60,500 is £4,200 higher than the median and the mean total expenses is more than three times the median. The higher mean values indicate that there is a relatively small number of high-earning salaried GPs increasing the mean figures.

Table 1.8: GPMS salaried GPs - median earnings and expenses by contract type, England, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
GPMS	2017/18	9,400	£59,000	£4,000	£54,200
	2018/19	10,500	£60,200	£2,900	£56,400
	Change	+1,100	+2.1%	-29%	+4.1%
GMS	2017/18	5,950	£58,400	£4,100	£53,400
	2018/19	6,650	£59,600	£2,900	£55,900
	Change	+700	+2.2%	-28.7%	+4.8%
PMS	2017/18	3,450	£60,100	£4,000	£55,800
	2018/19	3,850	£61,000	£2,800	£57,100
	Change	+400	+1.6%	-29.8%	+2.4%

Combined GPs (Contractor and Salaried)

□

- When average earnings and expenses are calculated for salaried and contractor GPs combined, all estimates have increased since 2017/18, under all contract types.
- The figures for combined GPMS GPs have shown an increase in income before tax each year since 2015/16.

Table 1.9: GPMS combined GPs - mean earnings and expenses by contract type, England, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
GPMS	2017/18	29,750	£265,900	£169,900	£96,000
	2018/19	30,800	£274,900	£177,000	£98,000
	Change	+1,050	+3.4%	+4.1%	+2%
GMS	2017/18	20,850	£268,600	£171,800	£96,800
	2018/19	21,550	£278,500	£179,700	£98,800
	Change	+700	+3.7%	+4.6%	+2.1%
PMS	2017/18	8,900	£259,800	£165,600	£94,300
	2018/19	9,200	£266,500	£170,500	£96,000
	Change	+300	+2.6%	+3%	+1.8%

- Median income before tax estimates for combined GPMS GPs are all lower than the mean averages, indicating that there is a small proportion of high-earning GPs increasing the mean income before tax figure.

Table 1.10: GPMS combined GPs - median income before tax by contract type, England, 2017/18 and 2018/19

Contract Type	Year	Report Population	Income Before Tax
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Contract Type	Year	Report Population	Income Before Tax
GPMS	2017/18	29,750	£89,500
	2018/19	30,800	£90,500
	Change	+1,050	+1.2%
GMS	2017/18	20,850	£91,400
	2018/19	21,550	£92,300
	Change	+700	+1%
PMS	2017/18	8,900	£85,200
	2018/19	9,200	£86,300
	Change	+300	+1.3%

Earnings and Expenses Estimates by Gender and Weekly Working Hours

This section presents earnings and expenses information by weekly working hours and gender for GPs working in England as either a contractor or salaried GP under a General Medical Services (GMS) or Personal Medical Services (PMS) contract and, as with all results in this report, covers both their NHS and private income.

Working hours bandings were derived from the contracted hours (or average weekly hours if blank) fields within wMDS. Three bandings have been used in this experimental analysis:

- Up to 22.5 hours
- 22.5 up to 37.5 hours
- 37.5 hours and more

These bandings were chosen to provide a large enough sample to be able to analyse the figures by different groups of characteristics, because it is evident that working patterns and therefore earnings and expenses vary by gender, as well as by age band. (Earnings and

expenses estimates by age band and weekly working hours are available in the accompanying Excel Time Series (see *Resources* on the [Overview](#) page).

England is the only UK country currently collecting record-level information on working hours.

The wMDS collects details of contracted hours and average weekly hours.

- The weekly hours bands supplied to HMRC have been calculated using data from the contracted hours field.
- Where the contracted hours field was blank or contained 0, values from the average weekly hours field were used.
- Practices are advised that where a member of staff is not contracted to work a set number of hours, as is the likely case for contractor GPs, data should be entered into the average weekly hours field. However, the majority of practices enter data only in the contracted working hours field, regardless of whether the individual is a contractor or salaried GP.

Contractor and salaried GPs working for the NHS in England under GMS or PMS contracts are included in this report.

More information can be found on the wMDS data collection in the [General Practice Workforce](#) publication.

Interpreting the results

Care should be taken when interpreting the results in this chapter or the accompanying Excel Time Series (see *Resources* on the [Overview](#) page), particularly those that show differences in earnings according gender, age band or working hours bands. There are a variety of factors that may contribute to differences in incomes, including but not limited to the issues outlined in this section.

Contractor GPs' earnings may be affected by the terms of any partnership agreements in effect for their practices. For example, some partners may invest in the practice premises, and such equity partners would receive taxable income as a result of this investment which could result in their having overall higher earnings than the other partners. No information is available on the age and gender profile of these equity partners, but it may be the case that younger GPs face greater pressures on their incomes and thus have less capacity for making such an investment. While females make up 44.4 percent of this report's overall estimated contractor GP population (report population) in England, this figure falls to only 25.6 per cent of contractor GPs aged 60 and over. It is therefore possible that the percentage of female equity partners is far lower than the comparable male percentage, which may partially account for the lower earnings of female contractor GPs.

It is not unreasonable that older GPs, having greater experience, receive higher earnings than their younger and less experienced colleagues. In addition, older contractor GPs may

be eligible for seniority payments which are based upon a variety of factors including years of reckonable service. As female GPs are more likely to take career breaks, including absence for maternity leave, many may have fewer years' reckonable service than male GPs of the same age, which would affect the size of any seniority payment received. Though the seniority payments scheme in England has now been phased out, it was still active during the 2018/19 financial year.

It is also possible that female GPs, both contractor and salaried, may be more likely to work fewer hours within the weekly working hours bands used in this report, which would have the effect of reducing their average income when compared to male GPs within the same band. Please refer to the [GP population gender split](#) for more details.

Known issues

Working hours

Many GPs work longer than their contracted hours and therefore the actual number of hours worked could be far higher than is suggested by the three bandings.

It could be the case that GPs who are apparently part-time according to the wMDS data also work additional hours elsewhere, for example delivering primary care in a hospital or alternative setting. Although relevant income would be recorded in the Self Assessment tax return, these GPs would appear to be part-time for the purposes of this analysis.

The weekly hours bands supplied to HMRC have been calculated using contracted hours or average weekly hours as previously outlined. However, it is possible that some GPs may work longer hours than those recorded within the wMDS.

Working hours information is a snapshot taken at 30 September 2018. A GP's working pattern could have changed in the course of the financial year and therefore the hours worked during that quarter may not reflect the contracted or average hours worked during the rest of the financial year.

Any hours that a GP is contracted to work outside their practice will not be included in their working hours information in the wMDS. This could include private work, work in walk-in centres or secondary care settings, portfolio work, or employment as a locum at a different practice. However, their income from these sources would be included in the amounts reported in their Self Assessment tax return and so in some cases, a GP's weekly working hours may not reflect all the work they have been paid for.

The GP population gender split

Women made up 54.5 per cent of the England report population but a far higher proportion of the part-time workforce.

As shown in Table 1.11, within the England report population (the identifiable sample of GPs from the workforce Minimum Data Set (wMDS) who qualify for inclusion in the report, used by HMRC to match against self-assessment tax returns), 80 per cent of salaried GPs who work fewer than 22.5 hours a week are female. In contrast, female GPs account for

only 45 per cent per cent of salaried GPs who work 37.5 hours or more a week. For contractor GPs, 69 per cent of those working less than 22.5 hours are female compared to only 26 per cent of those working 37.5 hours or more.

Table 1.11: Percentage of GPs that are female, by GP type and working hours band, 2018/19

Weekly hours band	Contractor	Salaried
<22.5	69.0	80.0
22.5 up to 37.5	51.0	74.7
>=37.5	26.0	45.0

Table 1.12: Percentage of GPs that are female, by GP type and age band, 2018/19

Age band	Contractor	Salaried
Under 40	47.1	76.9
40 to 49	49.7	76.2
50 to 59	42.5	70.0
60 and over	25.0	50.0

Note: Earnings and Expenses Estimates by age band and weekly working hours are available in the accompanying Excel Time Series, available under *Resources* on the [Overview](#) page.

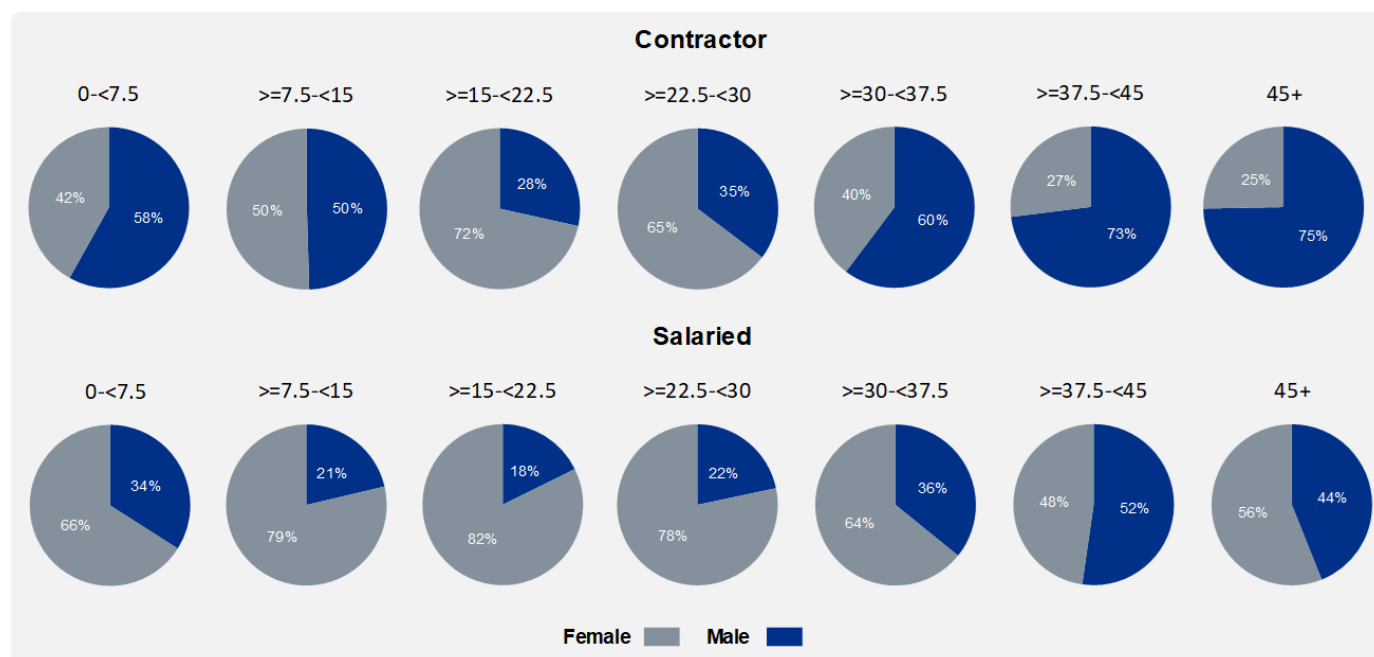
Data from the [General Practice Workforce](#) publications, which uses the wMDS as its source, suggests the profile of the GP workforce is changing as an increasing proportion of GPs are female. While women outnumber men in terms of headcount, a greater percentage of female GPs work part-time.

The three weekly working hours bands used for this report were designed to avoid the likelihood of earnings and expenses estimates being suppressed due to small sample sizes, after HMRC has matched GPs to their Self-Assessment tax returns. However, it is possible to use narrower bands when looking only at GPs' weekly working hours from the full England report population.

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Figure 1.1 shows the split of male and female GPs from the wMDS at 30 September 2018 within weekly working hours bands of 7.5 hours. The figure shows that in general the greater proportion of GPs working shorter hours is female.

Figure 1.1: Gender split of GPs, by GP type and weekly working hours, England, 2018/19



Within the two sub-divisions of the 22.5 to fewer than 37.5 analysis band in particular, it can be seen that females tend to be distributed towards the lower subdivision (22.5 to under 30 hours). This should be considered when interpreting earnings and expenses estimates, as the greater distribution of females in the lower subdivision could have the effect of pulling down average earnings of female GPs within the wider 22.5 to under 37.5 hours band, when compared to results for male GPs.

Tables 1.13 to 1.16, which show counts of GPs from the England report population by weekly working hours band and gender, further illustrate how females are distributed towards the lower weekly working hours bands.

Table 1.13: Number of contractor GPs in report population, England, by gender, 2017/18 and 2018/19

Year	Gender	Subtotal GP count	Total
2017/18	Male	11,600	20,350
	Female	8,800	
2018/19	Male	11,300	20,300
	Female	8,950	

Table 1.14: Number of contractor GPs in report population, England, by weekly hours and gender, 2017/18 and 2018/19

Year	Weekly hours band	Gender	Subtotal GP count	Total
2017/18	0 to <22.5	Male	950	2,900
		Female	1,950	
	22.5 to <37.5	Male	4,700	9,500
		Female	4,800	
	37.5 and over	Male	5,950	8,000
		Female	2,050	
2018/19	0 to <22.5	Male	900	2,900
		Female	2,000	
	22.5 to <37.5	Male	4,700	9,700
		Female	4,950	
	37.5 and over	Male	5,700	7,700
		Female	200	

Table 1.15: Number of salaried GPs in report population, England, by gender, 2017/18 and 2018/19

Year	Gender	Subtotal GP count	Total
2017/18	Male	2,450	9,400
	Female	7,000	
2018/19	Male	2,700	10,500
	Female	7,800	

Table 1.16: Number of salaried GPs in report population, England, by weekly hours and gender, 2017/18 and 2018/19

Year	Weekly hours band	Gender	Subtotal GP count	Total

Year	Weekly hours band	Gender	Subtotal GP count	Total
2017/18	0 to <22.5	Male	750	4,100
		Female	3,350	
	22.5 to <37.5	Male	1,150	4,250
		Female	3,100	
	37.5 and over	Male	550	1,050
		Female	500	
2018/19	0 to <22.5	Male	950	4,750
		Female	3,800	
	22.5 to <37.5	Male	1,250	4,750
		Female	3,550	
	37.5 and over	Male	500	1,000
		Female	450	

Contractor GPs

- As would be expected, income before tax, total expenses and gross earnings estimates of GPMS contractor GPs in England all increased as more weekly hours were worked.
- The income before tax estimate for GPMS contractor GPs working fewer than 22.5 hours a week was 60.1 per cent of the average income before tax of GPs working 37 and a half hours or more. The gap between the two averages has decreased by around £400 since 2017/18.

Table 1.17: GPMS contractors GPs - mean earnings and expenses by weekly working hours, England, 2017/18 and 2018/19

Weekly Hours	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
0 to <22.5	2017/18	2,900	£249,500	£171,600	£77,800	68.8%
	2018/19	2,900	£268,200	£186,100	£82,100	69.4%

Weekly Hours	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
	Change	0	+7.5%	+8.4%	+5.4%	0.6 Percentage Points
22.5 to <37.5	2017/18	9,500	£346,100	£238,200	£107,900	68.8%
	2018/19	9,700	£370,900	£258,400	£112,600	69.7%
	Change	+200	+7.2%	+8.5%	+4.3%	0.9 Percentage Points
37.5 and over	2017/18	8,000	£409,500	£276,800	£132,700	67.6%
	2018/19	7,700	£436,100	£299,600	£136,500	68.7%
	Change	-300	+6.5%	+8.2%	+2.9%	1.1 Percentage Points
All	2017/18	20,350	£357,300	£243,900	£113,400	68.3%
	2018/19	20,300	£380,900	£263,600	£117,300	69.2%
	Change	-50	+6.6%	+8.1%	+3.4%	0.9 Percentage Points

Notes on the tables in this chapter

- When split by gender, income before tax, total expenses and gross earnings were all higher for male GPs than female GPs, regardless of their weekly hours band.
- The percentage increase in total expenses was greater for female GPs the lower their weekly hours band. In contrast, among male GPs those working the fewest hours had the smallest increase in expenses.

Table 1.18: GPMS contractors GPs - mean earnings and expenses by weekly working hours and gender, England, 2017/18 and 2018/19

Weekly Hours	Gender	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
0 to <22.5	Female	2017/18	1,950	£239,400	£165,200	£74,100	69%
		2018/19	2,000	£258,700	£180,400	£78,200	69.7%
		Change	+50	+8.1%	+9.2%	+5.6%	0.7 Percentage Points
	Male	2017/18	950	£270,300	£184,800	£85,600	68.3%
		2018/19	900	£288,600	£198,300	£90,300	68.7%
		Change	-50	+6.8%	+7.3%	+5.6%	0.4 Percentage Points
22.5 to <37.5	Female	2017/18	4,800	£315,800	£218,600	£97,200	69.2%
		2018/19	4,950	£339,400	£238,000	£101,400	70.1%
		Change	+150	+7.5%	+8.9%	+4.3%	0.9 Percentage Points
	Male	2017/18	4,700	£377,000	£258,100	£118,900	68.5%

Weekly Hours	Gender	Year Change	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio Percentage Points
		2018/19	4,700	£404,100 +7.2%	£279,800 +8.4%	£124,300 +4.6%	69.2%
37.5 and over	Female	2017/18	2,050	£380,200	£260,400	£119,700	68.5%
		2018/19	2,000	£404,500	£281,000	£123,500	69.5%
		Change	-50	+6.4%	+7.9%	+3.2%	1.0 Percentage Points
	Male	2017/18	5,950	£419,600	£282,400	£137,200	67.3%
		2018/19	5,700	£447,300	£306,200	£141,100	68.4%
		Change	-250	+6.6%	+8.4%	+2.9%	1.1 Percentage Points

For earnings and detailed expenses breakdowns for contractor GPs in England by weekly working hours, gender and age, see the accompanying Excel Time Series (see [Resources](#) on the [Overview](#) page).

Salaried GPs

- As was the case for contractor GPs, and as would be expected, average income before tax increased for GPMS salaried GPs as their weekly working hours increased.

Table 1.19: GPMS salaried GPs - average earnings and expenses by weekly working hours, England, 2017/18 and 2018/19

Weekly Hours	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
0 to <22.5	2017/18	4,100	£59,300	£7,600	£51,700

Weekly Hours	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
	2018/19	4,750	£73,000	£10,100	£63,000
	Change	+650	+4.1%	-5.5%	+5.5%
22.5 to <37.5	2017/18	4,250	£70,400	£9,900	£60,500
	2018/19	4,750	£73,000	£10,100	£63,000
	Change	+500	+3.8%	+2.1%	+4.1%
37.5 and over	2017/18	1,050	£95,100	£18,400	£76,600
	2018/19	1,000	£96,000	£17,500	£78,500
	Change	-50	+1%	-5%	+2.4%
All	2017/18	9,400	£68,200	£9,800	£58,400
	2018/19	10,500	£70,100	£9,400	£60,600
	Change	+1,100	+2.7%	-3.6%	+3.8%

- Within all three weekly hours bands, on average male salaried GPs earned more income before tax and received more in expenses than their female counterparts.
- As shown in Tables 1.7 and 1.15, there was a 3.4 per cent decreases in total expenses when looking at all salaried GPs together. When split by weekly hours band and gender, it is apparent that the 2018/19 expenses of male salaried GPs working fewer than 22.5 hours a week and female salaried GPs working 37.5 hours or more have caused this overall reduction. The total expenses for both groups have reduced by around 31 per cent since 2017/18, although the monetary values these percentages equate to are relatively small.

Table 1.20: GPMS salaried GPs - average earnings and expenses by weekly working hours and gender, England, 2017/18 and 2018/19

Weekly hours	Gender	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
0 to <22.5	Female	2017/18	3,350	£54,100	£6,600	£47,500
		2018/19	3,800	£57,200	£6,900	£50,300
		Change	+450	+5.6%	+4.4%	+5.8%
	Male	2017/18	750	£82,500	£11,900	£70,600
		2018/19	950	£80,100	£8,300	£71,900
		Change	+200	-2.9%	-30.9%	+1.8%
22.5 to <37.5	Female	2017/18	3,100	£64,500	£8,600	£55,800
		2018/19	3,550	£67,000	£8,600	£58,400
		Change	+450	+3.8%	-0.9%	+4.6%
	Male	2017/18	1,150	£86,600	£13,200	£73,300
		2018/19	1,250	£90,200	£14,300	£75,800
		Change	+100	+4.1%	+8.3%	+3.4%
37.5 and over	Female	2017/18	500	£78,400	£11,200	£67,200
		2018/19	450	£75,100	£7,700	£67,300
		Change	-50	-4.3%	-31.3%	+0.2%
	Male	2017/18	550	£110,600	£25,200	£85,500

□

Weekly hours	Gender	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
		2018/19	500	£115,100	£26,400	£88,700
		Change	-50	+4.1%	+5%	+3.8%

For earnings and expenses estimates for salaried GPs in England by weekly working hours, gender and age, see the accompanying Excel Time Series (see *Resources* on the [Overview](#) page).

Related Links

- [Technical Steering Committee](#)
- [NHS Payments to General Practice](#)
- [Dental Earnings and Expenses Estimates](#)

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[GPs included and how to interpret the results](#)

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[2. Scotland](#)

2. Scotland

Contractor GPs

- Between 2017/18 and 2018/19, income before tax, total expenses and consequently, gross earnings increased for both GMS and PMS GPs in Scotland. GPMS income before tax increased by around £8,200 from 2017/18.
- PMS GPs had larger percentage increases in total expenses than their GMS colleagues, while the latter group had the biggest increase in income before tax. The 9.7 per cent rise was larger than the previous year's increase (2.5 per cent) and means the difference between GMS and PMS income before tax estimates for contractor GPs in Scotland is now the smallest it has been since the time series began in 2003/04.

Table 2.1: GPMS contractor GPs - mean earnings and expenses by contract type, Scotland, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
GPMS	2017/18	3,400	£208,400	£115,400	£93,100	55.4%
	2018/19	3,300	£223,700	£122,400	£101,300	54.7%
	Change	-100	+7.3%	+6.1%	+8.9%	-0.7 Percentage Points
GMS	2017/18	2,950	£205,700	£113,700	£92,000	55.3%
	2018/19	2,950	£220,200	£119,300	£100,900	54.2%
	Change	0	+7%	+4.9%	+9.7%	-1.1 Percentage Points
PMS	2017/18	450	£225,600	£125,700	£99,900	55.7%
	2018/19	350	£251,100	£146,800	£104,300	58.5%
	Change	-100	+11.3%	+16.8%	+4.4%	2.8 Percentage Points

Notes on the tables in this chapter

Dispensing and non-dispensing GPs

- Gross earnings, total expenses and income before tax averages increased for all groups, regardless of dispensing status.
- Income before tax estimates increased at a greater rate for non-dispensing GPs working at a GMS practice than for GMS dispensing GPs. Conversely, among PMS GPs, those working as dispensing GPs had a greater increase in average income before tax than non-dispensing GPs.

Table 2.2: GPMS dispensing GPs - mean earnings and expenses by contract type, Scotland, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
GPMS	2017/18	200	£299,700	£191,200	£108,500	63.8%
	2018/19	200	£328,900	£214,700	£114,100	65.3%
	Change	0	+9.7%	+12.3%	+5.2%	1.5 Percentage Points
GMS	2017/18 ¹	150	£311,600	£201,000	£110,600	64.5%
	2018/19 ¹	150	£334,400	£218,600	£115,700	65.4%
	Change	0	+7.3%	+8.8%	+4.6%	0.9 Percentage Points
PMS	2017/18 ¹	50	£273,300	£169,600	£103,700	62%
	2018/19 ¹	50	£315,600	£205,300	£110,300	65%
	Change	0	+15.5%	+21%	+6.3%	3.0 Percentage Points

□

Note: 1 Small sample (<125)

Table 2.3: GPMS non-dispensing contractor GPs - mean earnings and expenses by contract type, Scotland, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
GPMS	2017/18	3,250	£203,100	£110,900	£92,100	54.6%
	2018/19	3,100	£217,400	£116,900	£100,500	53.8%
	Change	-150	+7.1%	+5.4%	+9.1%	-0.8 Percentage Points
GMS	2017/18	2,800	£200,800	£109,700	£91,100	54.6%
	2018/19	2,800	£214,800	£114,600	£100,200	53.4%
	Change	0	+7%	+4.5%	+10%	-1.2 Percentage Points
PMS	2017/18	400	£218,800	£119,400	£99,400	54.6%
	2018/19	300	£240,200	£136,900	£103,300	57%
	Change	-100	+9.8%	+14.6%	+3.9%	2.4 Percentage Points

Median gross earnings, total expenses and income before tax

- The median figures are all lower than the mean figures in Table 2.1. For GPMS GPs, the 2018/19 mean income before tax is £3,900 higher than the median and the mean total expenses is £15,800 higher than the mean. The higher mean values indicate that there is a relatively small number of contractor GPs with high earnings increasing the mean figures.

□

Table 2.4: GPMS contractor GPs - median earnings and expenses by contract type, Scotland, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
GPMS	2017/18	3,400	£195,900	£100,600	£90,100
	2018/19	3,300	£209,900	£106,600	£97,400
	Change	-100	+7.2%	+6%	+8.1%
GMS	2017/18	2,950	£194,200	£99,900	£89,200
	2018/19	2,950	£208,200	£105,700	£97,000
	Change	0	+7.2%	+5.8%	+8.7%
PMS	2017/18	450	£201,900	£105,500	£97,800
	2018/19	350	£225,800	£125,400	£102,300
	Change	-100	+11.9%	+18.8%	+4.6%

Breakdown of expenses for contractor GPs

- Compared to 2017/18, there were decreases in office and general business expenses for all contract types, as well as interest expenses for GMS and GPMS GPs.
- Net capital allowances decreased slightly for GMS GPs, while all other categories increased.
- Employee expenses were by far the biggest expenses category, accounting for 68.3 per cent of PMS GPs' expenses and 66.9 per cent of the total expenses of GMS GPs.
- Total expenses for PMS GPs were 23.1 per cent higher than the total expenses for GMS GPs.

Table 2.5: GPMS contractor GPs - breakdown of mean expenses by contract type, Scotland, 2018/19

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Office

Contract Type	Report Population	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interes
GPMS	3,300	£122,400	£8,200	£18,500	£82,100	£800	£700
		(100%)	(6.7%)	(15.1%)	(67.1%)	(0.7%)	(0.6%)
GMS	2,950	£119,300	£8,100	£18,000	£79,800	£800	£700
		(100%)	(6.8%)	(15.1%)	(66.9%)	(0.7%)	(0.6%)
PMS	350	£146,800	£8,700	£22,500	£100,200	£700	£500
		(100%)	(5.9%)	(15.3%)	(68.3%)	(0.5%)	(0.3%)

- The average expenses in the 'Other' category for dispensing GPs are almost nine times the size of those of non-dispensing doctors. This is the largest variation in expenses categories between the two dispensing types and is to be expected as this category includes the costs for drugs. Largely because of this difference in 'Other' expenses, total expenses for dispensing GPs are 83.7 per cent higher than those of non-dispensing GPs.

Table 2.6: GPMS contractor GPs - breakdown of mean expenses by dispensing status, Scotland, 2018/19

Dispensing Status	Report Population	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interes
All GPs	3,300	£122,400	£8,200	£18,500	£82,100	£800	£700
		(100%)	(6.7%)	(15.1%)	(67.1%)	(0.7%)	(0.6%)
Dispensing GPs	200	£214,700	£11,400	£23,100	£107,300	£1,400	£500
		(100%)	(5.3%)	(10.8%)	(50%)	(0.7%)	(0.2%)

Non-Dispensing Status GPs	Report Population	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Interests
	3,100	£116,900	£8,000	£18,200	£80,600	£800	£70
		(100%)	(6.8%)	(15.6%)	(68.9%)	(0.7%)	(0.6%)

Further expenses breakdowns are published in the Excel Time Series, available under [Resources](#) on the [Overview](#) page.

[Notes on the tables in this chapter](#)

Salaried GPs

- Income before tax, total expenses and gross earnings estimates all increased for GPMS salaried GPs between 2017/18 and 2018/19.
- PMS GPs had the highest increase in income before tax, the 15.7 per cent rise from £60,600 to £70,100 putting their average income before tax above that of GMS salaried GPs. At the same time, their total expenses more than halved. However, the estimates for PMS salaried GPs in Scotland are based on a very small sample and so should be treated with caution and the large percentage decrease in expenses equates to a relatively small cash amount.
- Total expenses for GMS salaried GPs in Scotland increased by 15.7 per cent.

Table 2.7: GPMS salaried GPs - mean earnings and expenses by contract type, Scotland, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
GPMS	2017/18	500	£68,400	£5,600	£62,900
	2018/19	600	£71,100	£6,000	£65,100
	Change	+100	+3.9%	+7.9%	+3.6%
GMS	2017/18	400	£69,100	£5,700	£63,400

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
	2018/19	500	£70,900	£6,600	£64,300
	Change	+100	+2.5%	+15.7%	+1.4%
PMS	2017/18 ¹	100	£65,600	£5,000	£60,600
	2018/19 ¹	100	£72,500	£2,300	£70,100
	Change	0	+10.5%	-53.4%	+15.7%

Note: 1 Small sample (<125)

Median gross earnings, total expenses and income before tax of salaried GPs

- The median figures are all lower than the mean figures in Table 2.7. For GPMS GPs, the mean income before tax is 9.5 per cent higher than the median and the mean total expenses is 187.6 per cent per cent higher than the median. The higher mean values indicate that there is a relatively small number of high-earning salaried GPs increasing the mean figures.

Table 2.8: GPMS salaried GPs - median earnings and expenses by contract type, Scotland, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
GPMS	2017/18	500	£59,200	£2,200	£57,000
	2018/19	600	£62,700	£2,100	£59,400
	Change	+100	+5.9%	-2.8%	+4.2%

GMS Contract Type	2017/18 Year	400 Report Population	£60,900 Gross Earnings	£2,200 Total Expenses	£58,100 Income Before Tax
	2018/19	500	£62,300	£2,200	£58,800
	Change	+100	+2.2%	-1.8%	+1.2%
PMS	2017/18 ¹	100	£56,700	£1,900	£55,400
	2018/19 ¹	100	£65,900	£1,700	£63,400
	Change	0	+16.2%	-11.4%	+14.4%

Note: 1 Small sample (<125)

Combined GPs (Contractor and Salaried)

- When grouping Scotland contractor and salaried GPs together, there were increases in income before tax, total expenses and gross earnings, regardless of contract type.
- The figures for combined GPMS GPs have shown an increase in income before tax each year since 2015/16.

Table 2.9: GPMS combined GPs - mean earnings and expenses by contract type, Scotland, 2017/18 and 2018/19

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
GPMS	2017/18	3,900	£190,800	£101,600	£89,300
	2018/19	3,900	£200,100	£104,400	£95,700
	Change	0	+4.9%	+2.8%	+7.2%
GMS	2017/18	3,350	£189,500	£101,000	£88,600

Contract Type	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
	2018/19	3,450	£197,700	£102,300	£95,400
	Change	+100	+4.3%	+1.4%	+7.7%
PMS	2017/18	550	£198,400	£105,200	£93,200
	2018/19	450	£218,100	£120,100	£98,000
	Change	-100	+9.9%	+14.2%	+5.1%

- As with contractor and salaried GPs separately, median income before tax estimates are all lower than the means presented in Table 2.9, indicating that a relatively small number of high-earning salaried GPs are increasing the mean figures.

Table 2.10: GPMS combined GPs - median income before tax by contract type, Scotland, 2017/18 and 2018/19

Contract Type	Year	Report Population	Income Before Tax
GPMS	2017/18	3,900	£86,600
	2018/19	3,900	£92,800
	Change	0	+7.2%
GMS	2017/18	3,350	£86,100
	2018/19	3,450	£92,500
	Change	+100	+7.4%
PMS	2017/18	550	£91,000
	2018/19	450	£96,700

Contract Type	Year	Report Population	Income Before Tax
	Change	-100	+6.3%

Related Links

- [Technical Steering Committee](#)
- [NHS Payments to General Practice](#)
- [Dental Earnings and Expenses Estimates](#)

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[3. Wales](#)

3. Wales

Contractor GPs

- No PMS contracts exist in Wales, so all results shown relate to GMS GPs only.
- Between 2017/18 and 2018/19, income before tax, total expenses and consequently, gross earnings increased for contractor GPs in Wales as a whole.
- Income before tax estimates have increased each year since 2014/15, while average total expenses have been increasing since the time series began in 2002/03.
- When split by dispensing status, both sets of GPs had increases in estimated average income before tax, but for dispensing GPs, total expenses and gross earnings were reduced since 2017/18, though results for that group are based on a small sample and so should be treated with caution.
- Non-dispensing GPs had an 11.8 per cent increase in total expenses and a 10 per cent increase in gross earnings. Despite this, their average total expenses remain considerably lower than those of non-dispensing GPs, which is to be expected since the costs for drugs are included in the total expenses estimates.

Table 3.1: GMS contractor GPs - average earnings and expenses by dispensing status, Wales, 2017/18 and 2018/19

Dispensing Status	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
All GPs	2017/18	1,500	£271,300	£171,600	£99,800	63.2%
	2018/19	1,500	£290,400	£184,200	£106,200	63.4%
	Change	0	+7%	+7.4%	+6.4%	0.2 Percentage Points
Dispensing GPs	2017/18	250	£341,700	£231,900	£109,800	67.9%
	2018/19	250	£340,900	£224,500	£116,400	65.9%
	Change	0	-0.2%	-3.2%	+6%	-2.0 Percentage Points
Non-dispensing GPs	2017/18	1,200	£255,500	£158,000	£97,500	61.8%
	2018/19	1,300	£281,000	£176,800	£104,300	62.9%
	Change	+100	+10%	+11.8%	+7%	1.1 Percentage Points

Notes on the tables in this chapter

Median gross earnings, total expenses and income before tax

- Median income before tax, total expenses and gross earnings estimates for Wales Contractor GPs are all lower than the means presented in table 3.1.

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- The 2018/19 mean income before tax is £3,300 higher than the median and the mean total expenses is £29,500 higher than the median, indicating that a small number of high-earning GPs are increasing the mean figures.

Table 3.2: GPMS contractor GPs - median earnings and expenses, Wales, 2017/18 and 2018/19

Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
2017/18	1,500	£245,600	£145,700	£98,000
2018/19	1,500	£266,300	£154,700	£102,900
Change	0	+8.4%	+6.2%	+5%

Breakdown of expenses for contractor GPs

- As was shown in Table 3.1, total expenses for dispensing contractor GPs were £47,700 higher than those of non-dispensing GPs. This difference is largely because of the difference in 'Other' expenses, which includes the costs for drugs. Dispensing GPs' 'Other' expenses were more than three times those of non-dispensers.
- Since 2017/18, average expenses for office and general business and for car and travel decreased for contractor GPs in Wales, while increasing for all other categories.

Table 3.3: GMS contractor GPs - breakdown of mean expenses by dispensing status, Wales, 2018/19

Dispensing Status	Report Population	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Inter
All GPs	1,500	£184,200	£16,100	£24,000	£111,800	£800	£1,
		(100%)	(8.8%)	(13%)	(60.7%)	(0.4%)	(1
Dispensing GPs	250	£224,500	£18,400	£21,000	£112,300	£900	£2,
		(100%)	(8.2%)	(9.3%)	(50%)	(0.4%)	(1

Non-dispensing GPs	1,300	£176,800	£15,700	£24,600	£111,700	£800	£1,
Report Status	Report Population	Total Expenses (100%)	Office and General Business (8.9%)	Premises (13.9%)	Employee (63.2%)	Car and Travel (0.4%)	Inter (1.1)

Further expenses breakdowns are published in the Excel Time Series, available under *Resources* on the [Overview](#) page.

Notes on the tables in this chapter

Salaried GPs

- Income before tax, total expenses and gross earnings all increased for salaried GPs in Wales between 2017/18 and 2018/19.
- Though the percentage increases appear large, they are based on a small sample and so should be treated with caution and, in the case of total expenses, equate to a relatively small cash amount.

Table 3.4: GMS salaried GPs - average earnings and expenses, Wales, 2017/18 and 2018/19

Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
2017/18	300	£58,900	£6,800	£52,100
2018/19	400	£66,200	£7,800	£58,400
Change	+100	+12.3%	+13.8%	+12.1%

Median gross earnings, total expenses and income before tax of salaried GPs

- The median figures are all lower than the mean figures in Table 3.4, indicating that a small number of salaried GPs on high earnings are increasing the mean estimates.

Table 3.5: GMS salaried GPs - median earnings and expenses, Wales, 2017/18 and 2018/19

Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
2017/18	300	£50,900	£4,200	£46,700
2018/19	400	£59,100	£3,500	£55,000
Change	+100	+16.2%	-16.8%	+17.7%

Combined GPs (Contractor and Salaried)

- A 4.3 per cent rise in average income before tax and a 1.2 per cent increase in total expenses resulted in a 2.4 per cent increase in gross earnings for contractor and salaried GPs combined between 2017/18 and 2018/19.

Table 3.6: GMS combined GPs - mean earnings and expenses, Wales, 2017/18 and 2018/19

Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
2017/18	1,800	£235,900	£144,100	£91,800
2018/19	1,950	£241,600	£145,800	£95,800
Change	+150	+2.4%	+1.2%	+4.3%

Median gross earnings, total expenses and income before tax

- As was the case for contractor and salaried GPs separately, the median income before tax estimates are lower than the mean for both years for combined GPs in Wales.

Table 3.7: GMS combined GPs - median income before tax, Wales, 2017/18 and 2018/19

Year	Report Population	Income Before Tax
2017/18	1,800	£90,400

2018/19 Year	1,950 Report Population	£93,300 Income Before Tax
Change	+150	+3.3%

Related Links

- [Technical Steering Committee](#)
- [NHS Payments to General Practice](#)
- [Dental Earnings and Expenses Estimates](#)

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4. Northern Ireland

Contractor GPs

- Income before tax estimates decreased by around £900 or 1.2 per cent between 2017/18 and 2018/19 for contractor GPs as a whole in Northern Ireland and for non-dispensing contractor GPs, while both groups' total expenses increased by 3.4 per cent.
- The decrease in income before tax for all contractor GPs follows a 3.4 per cent increase in the previous year.
- Overall, gross earnings increased by 1.3 per cent for all contractor GPs between 2017/18 and 2018/19, as well as for the non-dispensing GP group.
- Results for dispensing GPs are suppressed due to low sample numbers.

Table 4.1: GMS contractor GPs - mean earnings and expenses by dispensing status, Northern Ireland, 2017/18 and 2018/19

Dispensing Status	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
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Dispensing Status	Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax	Expenses to Earnings Ratio
All GPs	2017/18	1,150	£205,700	£112,400	£93,400	54.6%
	2018/19	1,150	£208,400	£116,200	£92,300	55.7%
	Change	0	+1.3%	+3.4%	-1.2%	1.1 Percentage Points
Dispensing GPs	2017/18	c	c	c	c	c
	2018/19	c	c	c	c	c
	Change	z	z	z	z	z
Non-dispensing GPs	2017/18	1,150	£204,700	£111,500	£93,200	54.5%
	2018/19	1,150	£207,400	£115,300	£92,100	55.6%
	Change	0	+1.3%	+3.4%	-1.2%	1.1 Percentage Points

Further expenses breakdowns are published in the Excel Time Series, available under *Resources* on the [Overview](#) page.

Notes on the tables in this chapter

Median gross earnings, total expenses and income before tax

- Median income before tax estimates for Northern Ireland contractor GPs in 2018/19 are £3,700 lower than the mean, while median total expenses are £10,600 lower than the

mean. This indicates that the means have been increased by a small number of relatively high earners.

Table 4.2: GMS contractor GPs - median earnings and expenses, Northern Ireland, 2017/18 and 2018/19

Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
2017/18	1,150	£202,400	£104,400	£90,700
2018/19	1,150	£198,400	£105,600	£88,600
Change	0	-2%	+1.1%	-2.3%

Breakdown of expenses for contractor GPs

- Employee expenses made up by far the biggest proportion (57.7 per cent) of total expenses for Northern Ireland contractor GPs.
- Average expenses for net capital allowances and for car and travel decreased between 2017/18 and 2018/19, while all other categories increased.
- Results for dispensing GPs are suppressed due to small sample sizes and so comparisons between dispensers and non-dispensers are not possible.

Table 4.3: GMS contractor GPs - breakdown of mean expenses by dispensing status, Northern Ireland, 2018/19

Dispensing Status	Report Population	Total Expenses	Office and General Business	Premises	Employee	Car and Travel	Inter
All GPs	1,150	£116,200	£18,400	£15,000	£67,000	£1,300	£1,
		(100%)	(15.8%)	(12.9%)	(57.7%)	(1.1%)	(0.9)
Dispensing GPs	c	c	c	c	c	c	
		c	c	c	c	c	
Non-dispensing GPs	1,150	£115,300	£18,400	£14,900	£66,600	£1,300	£1,

GP	(100%)	(16%)	(12.9%)	(57.8%)	(1.1%)	(0.9%)
Dispersing	Report	Total	Office and Premises	Employee	Car and	Inter

Notes on the tables in this chapter

Salaried GPs

- There were decreases in all earnings and expenses categories for salaried GPs in Northern Ireland between 2017/18 and 2018/19.
- However, results are based on a very small sample and so should be treated with caution.

Table 4.4: GMS salaried GPs - mean earnings and expenses, Northern Ireland, 2017/18 and 2018/19

Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
2017/18 ¹	150	£73,600	£17,000	£56,700
2018/19 ¹	150	£64,400	£9,300	£55,100
Change	0	-12.6%	-45%	-2.8%

Note: 1 Small sample (<125)

Median gross earnings, total expenses and income before tax

- The decrease in median income before for salaried GPs between 2017/18 and 2018/19 was greater than for the mean estimates, leaving the median £7,600 lower than the mean.
- Median total expenses in 2018/19 were £2,800 lower than the mean.

Table 4.5: GMS Salaried GPs - median earnings and expenses, Northern Ireland, 2017/18 and 2018/19

Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
------	-------------------	----------------	----------------	-------------------

Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
2017/18 ¹	150	£59,400	£7,900	£51,400
2018/19 ¹	150	£56,700	£6,500	£47,500
Change	0	-4.6%	-17.5%	-7.5%

Note: 1 Small sample (<125)

Combined GPs (Contractor and Salaried)

- Perhaps because contractor GPs account for the majority of the Northern Ireland GP report population, the year-on-year changes in earnings and expenses estimates for contractor and salaried GPs combined are similar to those of contractor GPs alone.
- Combined GPs' average income before tax in 2018/19 was £87,900. This was a £900, or 1.1 per cent, reduction since 2017/18.
- Their total expenses increased by 3 per cent to £103,500.

Table 4.6: GMS combined GPs - mean earnings and expenses, Northern Ireland, 2017/18 and 2018/19

Year	Report Population	Gross Earnings	Total Expenses	Income Before Tax
2017/18	1,300	£189,400	£100,500	£88,800
2018/19	1,300	£191,400	£103,500	£87,900
Change	0	+1.1%	+3%	-1.1%

- As was the case for contractor and salaried GPs separately, the median income before tax estimates are lower than the mean for both years for combined GPs in Northern Ireland.

Table 4.7: GMS Combined GPs - median income before tax, Northern Ireland, 2017/18 and 2018/19

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Year	Report Population	Income Before Tax
2017/18	1,300	£86,400
2018/19	1,300	£84,600
Change	0	-2.1%

Related Links

- [Technical Steering Committee](#)
- [NHS Payments to General Practice](#)
- [Dental Earnings and Expenses Estimates](#)

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[Excel Time Series and Interactive Report Contents](#)

Excel Time Series and Interactive Report Contents

The following tables are available within the accompanying Microsoft Excel Time Series Workbook and [GP Earnings and Expenses Estimates 2018/19 interactive online report](#). All of the results from this report are presented in the Time Series, along with distributional and detailed results, including earnings and expenses estimates by age, gender, practice patient list size and practice rurality for each of the four countries, and regional analysis for England GPs.

Additionally, the accompanying open data CSVs include detailed results broken down by contract type, as well as percentage of GPs with no expenses in each expenses category.

Links to the files can be found under *Resources* on the [Overview](#) page.



Excel Time Series

Interactive report contents

Related Links

- [Technical Steering Committee](#)
 - [NHS Payments to General Practice](#)
 - [Dental Earnings and Expenses Estimates](#)
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[Glossary](#)

Glossary

2004/05 GMS contract (nGMS)

The General Medical Services contract introduced in 2004/05 was designed to improve the way that Primary Medical Care services (GMS, PMS, APMS and PCTMS) were funded and to allow practices greater flexibility to determine the range of services they wish to provide, including through opting out of additional services and out-of-hours care. The nGMS contract was fully in place in 2004/05.

Accounting year-end

The period to which earnings and expenses relate is an accounting year, which may end at any time in the fiscal year. The main results of this report consider only data for contractors and salaried GPs submitting Self Assessment tax returns with accounting years (i.e. full 12 months) ending in the final quarter (Q4) of the fiscal year, i.e. 1 January to 5 April. This allows analysis of information covering the period most compatible with that of health organisations' financial information, and also ensures that earnings and expenses data

relate to financial activity largely under the GMS contract which has been in place since 2004/05.

Additional Voluntary Contributions (AVCs)

Additional Voluntary Contributions can be made by a member of an occupational pension scheme over and above his or her normal contributions. They can buy either added years (unless the individual has achieved the maximum 40 years' membership) or pay in on a money purchase basis.

Alternative Provider Medical Services (APMS)

Primary medical services commissioned from non-GMS or non-PMS providers, for example from the voluntary sector, commercial sector or other NHS trusts.

Contractor GP

Previously referred to as a 'Principal GP', a Contractor GP is a practitioner who has entered into a contract with a Primary Care Organisation (PCO), either as a single-hander or in partnership, to provide primary care services. A contractor GP may employ salaried GPs.

Disallowable Expenses

Disallowable expenses are defined as expenses that are not allowed for tax purposes because they are for personal rather than for business use. Examples include repayments of the capital element of business loans and expenses incurred in providing business entertainment.

Dispensing GP

Most GPs are non-dispensers in that they issue a prescription which the patient takes to a pharmacy for the drugs to be dispensed. However, if a patient lives more than one mile from their nearest pharmacy, they can apply to receive dispensing services from their practice. If this request is authorised by the relevant Primary Care Organisation (PCO), the practice then dispenses drugs/medicines to the patient, as well as providing the normal medical services available to other patients. For the purposes of this report, if a practice has at least one dispensing patient on its list, all GPs in that practice are classified as dispensing GPs, as it is assumed that all GPs at a dispensing practice may dispense to those patients who are entitled to dispensing services.

Earnings

Gross earnings for contractor GPs are based on all medical income from self-employment ~~so~~ sources. Income from employment sources is not included in averages for contractor GPs.

The majority of salaried GPs have a combination of self-employment and employment income. Therefore, the average total income before tax is based on medical income from self-employment sources and all employment income. The total expenses figure for salaried GPs will also be based on an average total of self-employment and employment data.

Employee's [superannuation] contributions

These refer to contributions paid by the individual GP to the NHS Pension Scheme.

Employment Income

Formerly known as schedule E income, the tax schedule under which income of directors and employees of a company (and income from pensions) were assessed until the Taxes Act was rewritten. Income that was Schedule E has been reclassified and now forms a category called "Earnings and Pension income".

Expenses

These refer to the GPs' outgoings, and relate to business costs e.g. premises, employees, interest on business loans etc. These are also known as allowable expenses under the HMRC tax regime.

Expenses are split into the following categories:

- Office and General Business;
- Premises;
- Employee;
- Car and Travel;
- Interest;
- Other, which includes:
 - 'Advertising and business entertainment costs' (which were classified as business expenses up to 2006/07);
 - Interest for businesses where turnover is <£85,000 and interest is not reported separately;
 - Expenses for businesses (where turnover is low) and detailed expense breakdown not available;
 - Cost of drugs for dispensing GPs.
 - Net Capital Allowance.

Expenses figures exclude disallowable expenses.

Expenses to Earnings Ratio (EER)

The expenses to earnings ratio is a measure of the proportion of an individual's gross earnings that is consumed by business expenses. For ease of understanding it is expressed as

□

a percentage throughout this report.

Fixed Share Partner

Fixed share partners are included in the contractor group and are bound to the practice via the partnership agreement. However, unlike contractors, they choose to take a fixed level of income instead of a share of the practice profits. Consequently this income, although analogous to a salary, would actually be recorded as self-employment income; s/he may also be known as a 'salaried partner'.

General Medical Services (GMS)

A GMS practice is one that has a standard, nationally negotiated contract. Within this, there is some local flexibility for GPs to 'opt out' of certain services or 'opt in' to the provision of other services.

GPMS

GPMS results are combined results for GPs working in either a General Medical Services (GMS) or a Personal Medical Services (PMS) practice.

Gross Earnings (previously Gross Turnover)

Self-employment and/or employment income from NHS and private work before the deduction of total expenses.

GP census

The annual GP censuses in Wales, Scotland and Northern Ireland are the primary data sources of GP details for this report. Data are collected at 30 September which is the mid-point of the financial year.

Income before tax (previously net income)

Income before tax is the difference between gross earnings and total expenses. It can be considered as the 'profit' element of gross earnings for contractor GPs and (for the purposes of this report) relates to pay before tax deductions and employee pension contributions.

Net Capital Allowances

A GP can claim tax allowances, called 'capital allowances', for the costs of (and improvements to) vehicles and equipment which are not allowable as an expense in working out their taxable profits. The capital allowance figures in the report are actually

new capital allowances, which are capital allowances plus a balancing adjustment arising when an item on which a GP has claimed capital allowances is sold, given away or ceased to be used in the business. Net capital allowances can be claimed for the cost of:

- Plant and machinery, which will cover items such as GP equipment, computers and business furniture.
- Patents, certain specialist type of 'know-how' and research and development.

Pensions cap amount

In 2007/08, the maximum allowable superannuable net income for GPs that joined the NHS Pension Scheme after June 1989 was £112,800. The cap applied to NHS earnings only. Any earnings over this amount for such GPs were not eligible for superannuation contributions. However, it should be noted that GPs who joined in or before June 1989 and who have had no breaks in service of one year or more were not subject to the pensions cap.

From 2008/09, there has been no pensions cap (although a 'virtual' cap will apply to those GPs previously eligible for the cap and who have purchased added years before 1st April 2008, or elected (prior to 1st April 2008) to purchase added years).

Personal Medical Services (PMS)

The PMS contract was introduced in 1998 in England and Scotland (as in the Chapter 17c agreement) as a local alternative to the national GMS contract. PMS contracts are voluntary, locally negotiated contracts between Primary Care Organisations (PCOs) and the PMS Provider, enabling, for example, flexible provision of services in accordance with specific local circumstances.

Primary Care

Primary care includes medical, dental, ophthalmic and pharmaceutical services, as well as NHS walk-in centres. In the UK, all these services are managed at a local level by Primary Care Organisations (for example, Clinical Commissioning Groups in England) which are responsible for ensuring that the primary care services available meet the needs of the patients.

Quality and Outcomes Framework (QOF)

The Quality and Outcomes Framework (QOF) is part of the General Medical Services contract for General Practitioners and was introduced in April 2004. It enables payments to be made to general practices according to achievement in caring for patients with certain chronic conditions, and also for achievement in terms of practice organisation and management. Participation by practices in the QOF is voluntary, but most practices (including PMS practices) choose to participate.

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Single-hander GP

A single-hander GP has no partners, but may have other staff, for example, a GP registrar (trainee GP), receptionist or practice nurse.

Workforce Minimum Data Set

The workforce Minimum Data Set (wMDS) is now the primary data source for General and Personal Medical statistics in England and replaced the general practice census in September 2015. Collected quarterly, it is used to monitor the GP workforce. It records numbers and details of GPs in England along with information on their practices, staff, patients and the services they provide.

[Related publications](#)

Related Links

- [Technical Steering Committee](#)
 - [NHS Payments to General Practice](#)
 - [Dental Earnings and Expenses Estimates](#)
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[Methodology](#)

Methodology

Data sources

GP populations for the earnings and expenses estimates are taken from several sources:

- the workforce Minimum Data Set (wMDS) for GPs in England. The wMDS became the primary data source for GP data in England in September 2015; prior to this point, data were provided by the National Health Authority Information System (NHAIS).

Completeness of this data set is improving from an initial figure of 88.1 per cent in 2015 (refer to the General Practice Workforce report for the percentage for the year in question).

- the National Health Authority Information System (NHAIS) for GP payments for GPs in Wales
- from NHS National Services Scotland Information Services Division
- the Northern Ireland Business Services Organisation

Earnings and expenses data come from Self Assessment tax returns held and analysed by HM Revenue and Customs statisticians.

Earnings and expenses estimates for contractor GPs are based on their medical income from self-employment sources. Income from employment sources is not included in averages for contractor GPs. For salaried GPs, estimates are based on all income from employment sources and medical income from self-employment sources.

GPs can perform both NHS and private work which can be done both inside and outside the practice, including the NHS Out of Hours services. GPs will usually submit a Self Assessment tax return which contains information on all of their self-employment earnings, including both NHS and private earnings while practising as a GP. Therefore, the estimates include earnings and expenses relating to both NHS and private work. It is not possible to distinguish between and disaggregate NHS and private earnings using this data source.

GP data are matched with anonymised data from Self Assessment tax returns to produce the figures underlying the tables and findings in the report. These earnings and expenses estimates are weighted up to the estimated GP population, and then sent to NHS Digital in the form of aggregate non-disclosive summary statistics for inclusion in the report.

The data set, the process of merging the data set with tax data, and the analyses performed by HMRC statisticians on behalf of NHS Digital are described in further detail in this document.

Deriving the GP population for analysis

All full time and part time UK contractor and salaried GPs (working in the NHS under a General Medical Services (GMS) or Personal Medical Services (PMS) contract) for whom information is available, and who have an accounting year ending in the final quarter of the fiscal year (i.e. between 1 January and 5 April) are included in the sample. GPs who work solely as locums or freelancers are not included.

GPs who are solely Alternative Provider Medical Services (APMS) contracted are not included. However if a GP holds both a GMS/PMS contract and an APMS contract, their earnings and expenses from any contract may be included. GPs with both GMS and PMS contracts are removed unless their primary contract can be identified.

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The data set includes GPs working under a variety of GP type classifications, which denote their relationship to the contract held with a particular Primary Care Organisation (PCO). PCOs hold a contract with GPs who deliver an agreed level of general practice services. A contractor GP is a practitioner who entered into a contract with a PCO, either as a single-hander or in partnership, to provide primary care services. A contractor GP may employ salaried GPs. A salaried GP could also be directly employed by the PCO. The cost of employing a salaried GP could form part of the employee expenses of contractor GPs. If the salaried GP was employed directly by a PCO then the contractor GP(s) within the practice in which the salaried GP works will not have incurred the expense.

Results are presented by three GP types – contractor, salaried and combined. A GP listed in a data set at least once as a contractor, regardless of any other arrangements under other contracts, is identified as a contractor. Figures for combined GPs are a weighted average based on employment and self-employment income for salaried GPs and self-employment income for contractor GPs.

The four GP data sets are validated and duplicate records are removed. During processing, additional fields are derived such as age band (derived from date of birth), practice rurality classification (using organisation postcode) and GP practice size banding (derived from the practice's summary count of registered patients). The data are combined into a single file and sent to HMRC for processing.

HMRC analysis

The GP data set is sent to the Knowledge, Analysis and Intelligence (KAI) division at HMRC, in order to produce weighted and aggregate non-disclosive summary statistics on earnings and expenses estimates for GPs.

Only those GPs with accounting years ending in the fourth quarter of financial year (i.e. 1 January to 5 April) are included.

The tax data covers income from all NHS and private work.

During validation activity, HMRC statisticians apply exclusion criteria to the data set in order to derive the sample upon which to perform their earnings and expenses analyses as follows:

- GP not found or no Self-Assessment tax return when data set created
- GP with accounting period not in the relevant year or not 12 months (as part-year GPs are likely to earn less than the full-year cohort, and their income could distort the figures)
- GP with inconsistent/incomplete earnings and expenses information
- GP with non-medical income reported
- Contractor GPs with employment income but no self-employment income
- Salaried GPs with no employment income
- GP with no accounting period in quarter four

These exclusions may not be exhaustive and the sample may include a small number of GPs with non-medical income. While this would not affect high-level results, figures for groups with low sample and population counts may be affected by any extreme values.

As figures are estimates and to acknowledge a degree of sampling error, population counts are rounded to the nearest 50 and monetary values are rounded to the nearest £100.

To maintain taxpayer confidentiality, HMRC suppresses results for any analyses that would produce results for subgroups with low sample numbers and footnotes are provided as necessary.

HMRC provide standard error information for taxable income which is used to calculate statistical significance at the 5% level in the Main Findings and where those values are shown throughout the report.

Stratification of the population and weighting of the results

As this analysis is based upon a sample, stratification is used to enable weighting corrections within strata to account for GPs who are not part of the sample. This ensures that the effect of bias is minimised in the final findings.

The contractor GP population is allocated to one of 12 strata according to country, contract and dispensing/non-dispensing status. Table 1 shows the stratification variables.

Table 1: Stratification variables for GP Earnings and Expenses Estimates, Contractor GPs

Dispensers	Non-Dispensers
GMS, England	GMS, England
PMS, England	PMS, England
GMS, Scotland	GMS, Scotland
PMS, Scotland	PMS, Scotland
GMS, Wales	GMS, Wales
GMS, Northern Ireland	GMS, Northern Ireland

The salaried GP population is allocated to one of eight strata according to age and sex. Table 2 shows the stratification variables.

Table 2: Stratification variables for GP Earnings and Expenses Estimates, Salaried GPs

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Male	Female
<35	<35
35-40	35-40
41-50	41-50
>50	>50

Earnings and expenses estimates are based on a sample and are weighted according to the contractor/salaried GP population. One set of weighting factors are derived, based on strata, and the same set of weights are applied throughout for all analyses. This reduces complexity and potential risk of error.

As results are estimates based on samples that are weighted to the full contractor/salaried populations, they are subject to sampling error. This is because using information from or about a sample of a population, regardless of the steps taken to mitigate the effects, can never be as accurate as using the entire population. Differences between groups and subgroups of GPs or between reporting years may not be statistically significant and where significance has been tested, this is noted in the Main Findings.

Results for combined GPs (contractor and salaried) are calculated by producing a weighted average based on employment and self-employment income for salaried GPs and self-employment income for contractor GPs.

Expenses to earnings ratio (EER) figures presented are calculated by dividing average expenses by average gross income for the grouping being considered. This is not the same as the weighted average EER for that grouping.

Technical Adjustments for Pension Contributions

Employer Superannuation Contributions for Contractor GPs

Background

Prior to the introduction of the nGMS contract in 2004/05, PCOs paid the employer's superannuation contributions of GPs' pensions schemes directly to the NHS Pensions Agency. The money did not appear in the practice or individual tax returns and consequently did not form part of income before tax.

However, from April 2004 onwards, under the nGMS contract for contractor GPs, the employer superannuation contribution to the GPs' pension scheme was included in the global sum payment made to practices and GPs became responsible for the payment of

both their employee and employer superannuation contributions. Therefore, employer contributions should have been included in income reported on tax returns and tax relief claimed. This means an estimate has to be made of employer contributions, in order to:

- remove the monies from the income before tax figures
- make figures comparable with those from previous years (under the old contract)
- be a more valid representation of the average gross earnings and average income before tax of GPs

The procedure for the payment of GP pension contributions begins at the start of each financial year and involves GPs producing an estimate of their income before tax for the forthcoming year, and therefore an estimate of what their pension contributions should be. This estimated pension contribution is deducted from their global sum payment by their PCO, and at the end of the financial year the actual contributions due are calculated by the PCO on the basis of a certificate completed by the GP after they have submitted their tax return. The GP either receives a refund if contributions had been overestimated or has to pay shortfall contributions.

There is a time lag involved which means refunds or top-up payments are made in arrears. For example, a GP with a shortfall of contributions for 2018/19 did not pay these (and claim tax relief on payments) until at least tax year 2019/20 and possibly even 2020/21.

Methodology

In order to estimate the amount of employer superannuation contributions to be deducted, HMRC income before tax figures from previous years are compared with data on superannuable income from pensions agencies for all countries. Subsequently, estimates can be made on what proportion of income is NHS income, and therefore how much of the total income to adjust.

Due to the time lag in receiving pensions data, the two sets of data are not directly comparable. Therefore, an average percentage of NHS income is taken over the latest five years of pensions data available which also takes into account year-on-year fluctuations. In the event of not receiving the latest year of pensions data in time for the analysis to take place, an average of the latest available five years of pensions data is taken.

The proportion of income estimated to be NHS income is then adjusted by the NHS pension employer contribution rate relevant to the reporting year, and to the country of the GP whose income before tax is being adjusted.

In 2018/19, those employer contribution rates were: 14.38% in England and Wales, 14.9% in Scotland and 16.3% in Northern Ireland. These are the percentages used for 'Employer contributions percentage' in the methodology below.

The methodology is:

$$\% \text{ NHS Income} = \frac{\text{Average NHS Superannuable Income per country}}{\text{Average EEQ Net Income Before Tax}} \times 100 = n_1$$

□

(Average % NHS Income figure calculated over four or five years as described).

The resultant percentage figure feeds into the equation below to give the final figure from which the employer's pension contribution should be deducted.

NHS superannuable income before tax for each individual GP (y_1) =

$n_1 \times \text{GPs EEQ income before tax } (h_1)$

100

Employer contributions to be deducted (e_1) are:

Employer contributions percentage $\times y_1 = e_1$

100

Adjusted EEQ income before tax = $h_1 - e_1$

The adjustment is applied to those GPs who declared an amount in the tax relief box 'payments to your employer's scheme which were not deducted from your pay before tax' on their tax return. All GPs that recorded an amount in this tax relief box are members of the NHS pension scheme (GPs with other personal pensions claim tax relief using other boxes on the form).

Pensions data is not used to determine membership as it is very out of date, and there is a risk that the latest information is not received in time for the analysis to take place. Also, the pensions data does not cover the entire NHS Pensions membership.

The methodology for adjusting for employer superannuation contributions changed for the 2009/10 analysis. The previous methodology is described in Annex B of previous editions of *GP Earnings and Expenses*.

Employee Superannuation Contributions for Salaried GPs

In order to put the salaried results on the same basis as the contractor GP results, an adjustment is required to add the employee contributions (plus Additional Voluntary Contributions (AVCs)) to the employment income of salaried GPs.

The adjustment is made by adding a percentage to the income before tax for each GP which takes into account their employee pension contributions.

Since 2015, these contributions have been based upon earnings tiers determined by the GP's full time equivalent earnings.

The percentages by which salaried GPs' earnings are adjusted are calculated for each country using the tier for the average income for salaried GPs in the previous year.

The pensionable earnings for each tier vary according to year and by country. For England, Wales and Northern Ireland, the pensionable pay band for whole time equivalent GPs, used to determine pension contribution rates from 2014/15 have been as follows:

Tier	2014/15 Pensionable WTE earnings up to	Contribution rate for Scheme year 2014/15	Pensionable WTE earnings band up to	Contribution rate for Scheme years 2015/16 to 2018/19
1	£15,431.99	5.0%	£15,431.99	5.0%
2	£21,387.99	5.6%	£21,477.99	5.6%
3	£26,823.99	7.1%	£26,823.99	7.1%
4	£49,472.99	9.3%	£47,845.99	9.3%
5	£70,630.99	12.5%	£70,630.99	12.5%
6	£111,376.99	13.5%	£111,376.99	13.5%
7	£111,377+	14.5%	£111,377+	14.5%

In 2017/18:

- the average income before tax of salaried GPs in England was £58,424.47
- salaried GPs in Wales earned an average of £52,118.57
- salaried GPs in Northern Ireland earned an average of £56,688.91

This means salaried GPs in England, Wales and Northern Ireland were all in tier 5 with a pension contribution rate of 12.5%.

The pensionable pay bands for whole time equivalent GPs in Scotland which determine pension contribution rates from 2014/15 to 2017/18 were:

Tier	Pensionable WTE earnings band up to	Contribution rate for Scheme year 2014/15	Contribution rate for Scheme year 2015/16	Pensionable WTE earnings band up to	Contribution rate for Scheme year 2016/17	P
1	£15,828.99	5.0%	5.2%	£16,128.99	5.2%	
2	£21,601.99	5.6%	5.8%	£21,817.99	5.8%	
3	£27,089.99	7.1%	7.3%	£27,360.99	7.3%	
4	£49,967.99	9.3%	9.5%	£50,466.99	9.5%	
5	£71,337.99	12.5%	12.7%	£72,050.99	12.7%	

Tier	Pensionable WTE earnings band up to	Contribution rate for Scheme year 2014/15	Contribution rate for Scheme year 2015/16	Pensionable WTE earnings band up to	Contribution rate for Scheme year 2016/17	P
6	£111,376.99	13.5%	13.7%	£112,490.99	13.7%	£
7	£111,377+	14.5%	14.7%	£112,491+	14.7%	

In 2017/18, salaried GPs in Scotland earned an average of £62,857.14, putting them in tier 5 with a pension contribution rate of 12.7%.

Therefore, the percentages added to the employment income of salaried GPs for employee contributions for the 2018/19 report was 12.5% for England, Wales, and Northern Ireland and 12.7% for GPs in Scotland.

In addition to the employee contributions, and in keeping with the practice of previous years, an additional 0.53% has continued to be added for salaried GPs in all four countries as an estimate for AVC contributions. This 0.53% is based on information originally received from the West Yorkshire Central Services Agency.

Consequently, a total of 13.03% was added to the income before tax of salaried GPs in England, Wales and Northern Ireland and 13.23% for salaried GPs in Scotland.

The notion of AVCs has changed in recent years, with options closed and less lucrative and therefore the average AVC amount is likely to be smaller than 0.53%, but as contemporaneous data is not available, it has not been possible to calculate a more up-to-date estimate.

The following assumptions are made in order to make the adjustment:

- All salaried GPs (less than 60 years old) are part of the NHS Pension Scheme
- All employment income before tax of salaried GPs is NHS income (and therefore pensionable)
- The proportion of AVCs paid by salaried GPs in the West Yorkshire Central Services Agency when the methodology was originally approved is representative of the UK

The adjustment made to account for salaried GPs' employee pension contributions applies only to their income from employment; any income from salaried GPs' self-employment is not affected. Since the earnings and expenses estimates consider only self-employment for contractor GPs, this adjustment is not required for contractor GPs.

Where a salaried GP earns both employment and self-employment income, the percentage is only added to the employment income before an average of self-employment and employment income is calculated for that individual.

□

Means, Medians and Quartiles

The mean is the average and can be defined as the sum of a list of values divided by the number of values in that list.

The median is the "middle" value in an ordered list of values, it is a point that splits the values in two, half above this point and half below.

Quartiles are points in an ordered list of values that has been split into four parts, each comprised of an equal number of values, the 1st quartile is the same as the 25th percentile, the 2nd quartile is the same as the median, etc. half of the values fall between the 1st and 3rd quartiles.

The position of the mean relative to the median can sometimes reveal information about the existence and/or extent of extreme values.

Rurality

To add context to the analyses, earnings and expenses estimates are broken down in the Excel Time Series according to whether a practice is defined as being 'rural' or 'urban'. Since 2008/09 the rural/urban classification has been based solely on the postcode of the practice rather than taking into consideration the postcodes of the registered patient populations which may be more variable.

NHS England and NHS Improvement regional splits

The structure of the NHS in England changed on 1 April 2013. The country and regional sections of the earnings and expenses estimates report that previously included Strategic Health Authorities (SHAs) now contain NHS England and NHS Improvement Regions, formerly known as Commissioning Regions. To ensure that the figures are as meaningful as possible, in view of the fact that earnings and expenses estimates are published approximately 18 months in arrears, the definitions of the regions for which results are presented in the Excel Time Series are effective as at 31 March in the publication year.

Related Links

- [Technical Steering Committee](#)
- [NHS Payments to General Practice](#)
- [Dental Earnings and Expenses Estimates](#)

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Background Data Quality Statement

Data sources

GP populations for the earnings and expenses estimates are taken from several sources:

- the workforce Minimum Data Set (wMDS) for GPs in England. The wMDS became the primary data source for GP data in England in September 2015; prior to this point, data were provided by the National Health Authority Information System (NHAIS). Completeness of this data set is improving from an initial figure of 88.1 per cent in 2015.
- the National Health Authority Information System (NHAIS) for GP payments for GPs in Wales
- from NHS National Services Scotland Information Services Division
- the Northern Ireland Business Services Organisation

Earnings and expenses data come from Self Assessment tax returns held and analysed by HM Revenue and Customs statisticians.

Accuracy

The accuracy of the underlying data lies with the organisations providing the data. Missing or invalid data is removed from the datasets, and methods are continually being updated to improve data quality. This includes working with data providers to improve the completeness and coverage of the data.

As the report is based on a sample, the findings are weighted to present estimated results for the overall GP population. To do this, the population is stratified and appropriate weights are applied to minimise the effect of any bias in the composition of the sample.

Stratification methods have changed over the years, and detailed testing has always been carried out to assess the effect on the results. This testing indicates that changes in the weighting and stratification methodology do not result in a break in the time series.

□

Each country's weighting factors are based on the strata (division of the population by age, gender, contract type, etc.), and the same set of weights are applied throughout, for all results except earnings distribution tables. Use of consistent weighting reduces complexity and potential risk of error. Standard errors are used where possible to assess the accuracy of the estimates. More detail is available in the Main Findings.

Because the results are based on samples with weighting applied, rather than the whole population, they are subject to sampling error and uncertainty. This is because using information from or about a sample of a population can never be as accurate as using the entire population.

Differences between groups and subgroups of GPs, or changes from one year to the next may not be statistically significant. Statistical significance is used in this report to illustrate the extent to which users can be confident that differences between compared results are not due to chance.

In addition, small GP populations for some subgroups mean that extreme values can have noticeable effects on the averages, and results in these instances may be subject to greater uncertainty.

Results shown in the GP Earnings and Expenses Estimates reports are rounded to the nearest £100 to show that the results are not exact. Similarly, population estimates are rounded to the nearest 50. Percentage changes and ratios are calculated using unrounded figures.

Figures are estimates and summarise how GP earnings and expenses have changed over time. However, it is important to note that they include both NHS and private work, and both full-time and part-time GPs are included in the sample.

Report population figures stated in the report are estimated and should not be regarded as the definitive GP populations; they will not be the same as those population estimates published in other NHS Digital reports. This is due to some GPs being excluded from the population for GP Earnings and Expenses Estimates for reasons listed in the methodology that accompanies the report.

All results received from HMRC are carefully checked before inclusion in the publication. In certain analyses, results are suppressed for groups with a small sample size, due to the sensitivity of earnings and expenses information. More detailed results are published in an accompanying Excel Time Series, an interactive web-based report and open data CSVs.

Any changes to the methodology or presentation of results are discussed by the Technical Steering Committee (TSC) prior to implementation. In addition, at each stage the report was further validated and quality assured by NHS Digital analysts unconnected with authoring the report.

Relevance

GP earnings and expenses estimates are primarily used as evidence to be presented to the Review Body for Doctors' and Dentists' Remuneration to make annual recommendations on remuneration for GPs.

This report has been agreed by the Technical Steering Committee (TSC), which is chaired by NHS Digital and has representatives from:

- Department of Health and Social Care
 - NHS England and NHS Improvement
 - The Welsh Government
 - The Department of Health, Northern Ireland
 - Scottish Government
 - NHS National Services Scotland: Information Services Division
 - The British Medical Association
 - The Secretariat for the Review Body on Doctors' and Dentists' Remuneration
 - The NHS Business Services Authority Information Services
 - HMRC: Knowledge, Analysis and Intelligence Division
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Coherence and comparability

Methodologies used in the analyses have changed over time. Any changes in methodology or presentation of results are discussed and agreed with the Technical Steering Committee (TSC).

Comparisons across domains such as NHS England and NHS Improvement (Region) within countries are appropriate and encouraged. If making comparisons across countries, it should be borne in mind that different contracts are in place for the provision of General Practice services which may have an effect upon the estimates.

The results are largely comparable over time, and comparisons are made in the report to the results from the previous year. When comparisons should be made with caution, explanatory footnotes are provided.

The use of unrevised superannuation contribution estimates when calculating the income before tax in earlier years means that, in some cases, results for those years are not comparable with others. Where this is the case, a time series break is clearly displayed.

Further information can be found in the [Methodology](#) section.

Timeliness and punctuality

The estimates are based on the HMRC Self Assessment tax records of GPs and analysis can ~~be~~ undertaken only after the closing date of the Self Assessment period. Therefore, each

report refers to the previous tax year which is the most recent year for which Self Assessment tax data are available. For example, the report released in 2019 related to the 2017/18 financial year.

The report only contains data for GPs with an accounting year end (AYE) during the fourth quarter of the financial year (i.e. 1 January to 5 April). This period has been found to be representative of the entire financial year. The tax data covers income from all GP sources, including private GP work.

There have been no issues in relation to punctuality in the production of this report.

Accessibility

All reports are accessible via the NHS Digital website and include supporting csv, Excel Time Series file and a web-based interactive report.

Performance cost and respondent burden

The report is secondary use of the workforce data provided and therefore adds no burden on the NHS.

The HMRC data used within the analyses is also a secondary use of an existing administrative database (the Self Assessment tax database) and adds no additional burden on the industry.

Confidentiality, transparency and security

All publications are subject to a standard NHS Digital risk assessment prior to issue. Disclosure control is implemented where judged necessary.

In order to maintain taxpayer confidentiality, HMRC suppressed the results for any analyses that would produce results for subgroups with low sample numbers and performed secondary suppression where required to ensure suppressed results cannot be calculated.

Data is held on secure, encrypted servers and transferred on secure file transfer systems or secure email. Data Sharing, Data Processing and Service Level Agreements exist between all parties involved in production of the report to ensure appropriate security levels are maintained.

The data contained in this publication are Official Statistics and comply with the UK Statistics Authority's Code of Practice for Statistics.



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Author: Primary Care Workforce Team, NHS Digital

Responsible Statistician: Helen Lewis

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