**Focus on publication of GP net earnings**

GP practices will be aware that, from 1 April 2015, it is a contractual requirement for practices to publish on their practice website by the end of the financial year (ie 31 March 2016) the mean earnings for all GPs in their practice relating to the previous financial year (ie 2014/15).

Alongside the mean earnings figure, practices will also need to publish the relevant number of full and part time GPs included in the calculation.

The following is intended as a quick guide for practices on this requirement, outlining how the figure should be calculated and the only income which should be included.

Full details on the publication of earnings requirements can be fund within the [2015/16 GMS guidance](http://www.nhsemployers.org/~/media/Employers/Documents/Primary%20care%20contracts/GMS/GMS%20guidance%202010-present/2015-16/201516%20GMS%20Guidance.pdf).

**How?**

Whilst practices or their accountants, will have to generate the report themselves NHS England has acknowledged that it is difficult to disaggregate income and expenditure lines in a simple or precise manner and recommends that practices should work within the reporting guidelines as far as is reasonably practicable.

In producing the final figures, the total of relevant income for all qualifying practice GPs should be added together and divided by the number of GPs to give the mean total. This should then be displayed on the practice website, along with the numbers of relevant GPs.

**Who should be included?**

The mean GP earnings figure should include income for all contractors, salaried and locum GPs who worked full or part-time in the practice for a total of six months or more within the financial year.

* For contractor GPs, the earnings should include income and expenditure for the area listed below
* For salaried GPs, this should be the actual salary of staff which relates to the work areas listed below
* For locum GPs, this should be the actual income of the locum.

**What should be included?**

All earnings should be pre-tax, National Insurance (NI) and employee pension contributions and for GP contractors the figures should be net of practice expenses incurred.

This includes earnings from NHS England, CCGs and local authorities (for the provision of public health services) for the provision of GP services that relate to the contract or which have been nationally determined (ie those that would have previously been commissioned by PCTs following direction by NHS England or the Department of Health).

The lists below sets out the only aspects income and expenditure which are required to be taken into account:

**Income**

* Global sum (and PMS equivalent)This should include the practice’s Global Sum income (taking into account any OOH deduction where the practices has opted out) and MPIG correction factor payments, as well as any financial support in respect of the phasing out of MPIG
* Quality and outcomes FrameworkIncluding both aspiration and achievement payments
* Seniority payments
* Item of service fees for specific vaccination and immunisations service
* Income from national enhanced services This applies only to nationally determined enhanced services. Income from local enhanced services should not be included.
* PA reimbursement and feesIncluding reimbursement for PA drugs and PA fees
* Employee's superannuation.

**Expenditure**

The items of income above should be minus the following expenditure costs:

* Practice expensesThis includes staff costs general running costs for the practice and depreciation
* Personal expenses (business expenses)This covers transport costs for home visits, MDU, GMC and BMA subscriptions, mobile telephone costs and business use of capital allowances capital allowances claimed on motor vehicles
* Any other expenses related to items which are included in the calculationWith ref to ES & V&I - the costs of delivering these services, which should include the relevant proportion of fixed overheads as well as variable costs.