

## Schedule A

### Illustration of true cost for a practice of taking on a salaried GP

Gross annual Salary	Employer NI Threshold	Employer NIC able	Employer NI Cont rate*	Employer NI	Employer Pension contribution rate*	Employer Pension contribution	GMC subs**	MDO subs**	Locum costs for sickness @ £500/day***	TOTAL Employment costs	Gross costs as % of salary
£40,000	£5,720	£34,280	12.8%	£4,388	14.0%	£5,600	£410	£4,925	£3,500	£58,823	147.1
£42,000	£5,720	£36,280	12.8%	£4,644	14.0%	£5,880	£410	£4,925	£3,500	£61,359	146.1
£44,000	£5,720	£38,280	12.8%	£4,900	14.0%	£6,160	£410	£4,925	£3,500	£63,895	145.2
£46,000	£5,720	£40,280	12.8%	£5,156	14.0%	£6,440	£410	£4,925	£3,500	£66,431	144.4
£48,000	£5,720	£42,280	12.8%	£5,412	14.0%	£6,720	£410	£4,925	£3,500	£68,967	143.7
£50,000	£5,720	£44,280	12.8%	£5,668	14.0%	£7,000	£410	£4,925	£3,500	£71,503	143.0
£52,000	£5,720	£46,280	12.8%	£5,924	14.0%	£7,280	£410	£4,925	£3,500	£74,039	142.4
£54,000	£5,720	£48,280	12.8%	£6,180	14.0%	£7,560	£410	£4,925	£3,500	£76,575	141.8
£56,000	£5,720	£50,280	12.8%	£6,436	14.0%	£7,840	£410	£4,925	£3,500	£79,111	141.3
£58,000	£5,720	£52,280	12.8%	£6,692	14.0%	£8,120	£410	£4,925	£3,500	£81,647	140.8
£60,000	£5,720	£54,280	12.8%	£6,948	14.0%	£8,400	£410	£4,925	£3,500	£84,183	140.3
£62,000	£5,720	£56,280	12.8%	£7,204	14.0%	£8,680	£410	£4,925	£3,500	£86,719	139.9
£64,000	£5,720	£58,280	12.8%	£7,460	14.0%	£8,960	£410	£4,925	£3,500	£89,255	139.5
£66,000	£5,720	£60,280	12.8%	£7,716	14.0%	£9,240	£410	£4,925	£3,500	£91,791	139.1
£68,000	£5,720	£62,280	12.8%	£7,972	14.0%	£9,520	£410	£4,925	£3,500	£94,327	138.7
£70,000	£5,720	£64,280	12.8%	£8,228	14.0%	£9,800	£410	£4,925	£3,500	£96,863	138.4
£72,000	£5,720	£66,280	12.8%	£8,484	14.0%	£10,080	£410	£4,925	£3,500	£100,239	139.2
£74,000	£5,720	£68,280	12.8%	£8,740	14.0%	£10,360	£410	£4,925	£3,500	£101,935	137.7
£76,000	£5,720	£70,280	12.8%	£8,996	14.0%	£10,640	£410	£4,925	£3,500	£104,471	137.5
£78,000	£5,720	£72,280	12.8%	£9,252	14.0%	£10,920	£410	£4,925	£3,500	£107,007	137.2
£80,000	£5,720	£74,280	12.8%	£9,508	14.0%	£11,200	£410	£4,925	£3,500	£109,543	136.9
£82,000	£5,720	£76,280	12.8%	£9,764	14.0%	£11,480	£410	£4,925	£3,500	£112,079	136.7
£84,000	£5,720	£78,280	12.8%	£10,020	14.0%	£11,760	£410	£4,925	£3,500	£114,615	136.4
£86,000	£5,720	£80,280	12.8%	£10,276	14.0%	£12,040	£410	£4,925	£3,500	£117,151	136.2
£88,000	£5,720	£82,280	12.8%	£10,532	14.0%	£12,320	£410	£4,925	£3,500	£119,687	136.0
£90,000	£5,720	£84,280	12.8%	£10,788	14.0%	£12,600	£410	£4,925	£3,500	£122,223	135.8
£100,000	£5,720	£94,280	12.8%	£12,068	14.0%	£14,000	£410	£4,925	£3,500	£134,903	134.9
£110,000	£5,720	£104,280	12.8%	£13,348	14.0%	£15,400	£410	£4,925	£3,500	£147,583	134.2
£120,000	£5,720	£114,280	12.8%	£14,628	14.0%	£16,800	£410	£4,925	£3,500	£160,263	133.6

**Notes**

\* These figures were correct in April 2010.

\*\*Not all practices pay GMC or MDO (Medical Defence Organisation) subscriptions. The MDO figure is an average between the larger MDOs in April 2010.

\*\*\*Based on average sick leave ~7 days/year – CBI/AXA Annual Absence Survey (2008) <http://www.cbi.org.uk/ndbs/press.nsf/0363c1f07c6ca12a8025671c00381cc7/90ab71d2f4d981da8025744200523b87?OpenDocument>