

For Illustration Only

Schedule B

Practice profit Share	Annual take home 2009-2010	Annual Take home 2010-2011	Annual Take home 2011-2012
£65,000.00	£39,493.91	£39,493.91	£38,970.56
£70,000.00	£41,958.38	£41,958.38	£41,385.03
£75,000.00	£44,422.86	£44,422.86	£43,444.24
£80,000.00	£46,887.33	£46,887.33	£45,835.03
£85,000.00	£49,351.80	£49,351.80	£48,225.82
£90,000.00	£51,389.96	£51,389.96	£50,616.61
£95,000.00	£53,830.75	£53,830.75	£53,007.40
£100,000.00	£56,271.54	£56,271.54	£55,398.19
£105,000.00	£58,712.33	£58,712.33	£57,788.98
£110,000.00	£61,153.12	£61,153.12	£60,179.77
£115,000.00	£63,593.91	£63,593.91	£62,570.56
£120,000.00	£66,034.70	£66,034.70	£64,961.35
£125,000.00	£68,475.49	£67,718.91	£67,352.14
£130,000.00	£70,916.28	£69,329.43	£68,156.08
£135,000.00	£73,357.07	£70,939.96	£69,716.61
£140,000.00	£75,134.70	£72,544.70	£71,271.35
£145,000.00	£77,551.80	£74,961.80	£73,638.45
£150,000.00	£79,968.91	£77,378.91	£76,005.56
£155,000.00	£82,386.01	£79,796.01	£78,372.66
£160,000.00	£84,803.12	£82,213.12	£80,739.77
£165,000.00	£87,220.22	£84,630.22	£83,106.87
£170,000.00	£89,637.33	£87,047.33	£85,473.98
£175,000.00	£92,054.43	£89,464.43	£87,841.08
£180,000.00	£94,471.54	£91,881.54	£90,208.19
£185,000.00	£96,888.64	£94,298.64	£92,361.48
£190,000.00	£99,305.75	£96,090.75	£94,317.40
£195,000.00	£101,722.86	£98,096.67	£96,273.32
£200,000.00	£104,139.96	£100,102.59	£98,229.24

Notes:

The calculations are based on the standard personal tax allowance. Members may be entitled to higher allowances or have allowance restrictions depending on their personal circumstances.

All calculations are based on profits earned for the tax year in question. Different loss reliefs for prior years may be available for tax and National Insurance purposes.

All rates, allowances and thresholds are based on the currently available information. Rates are subject to change resulting from budgets and changes in legislation.

GPDF cannot be held responsible for any losses arising as a result of any actions taken based on the information contained within this spreadsheet and we recommend that you seek professional guidance when considering your tax affairs.

Schedule C

For Illustration Only

Practice profit Share	NHS Superannuable discount	NHS Superannuable quantum	NHS Pensionable income	NHS pension contributions	Total Superann %	Superann Deductions	NI Class 2 2.40 pw	NI class 4 @ 8% 8% between 5715 and 43875	NI Class 4 1% over 43875	Total NI deduct	Gross taxable income A minus H	Personal allowance	Net taxable income M minus N	Tax 20% to 37400	Annual take home A-H- P-L	Monthly take home	% take home to	
2009-2010																		
				"Employee"														
				to 68392	6.50%													
				68392 to 107846	7.50%													
				107846	8.50%													
				"Employers" 14%														
£65,000.00	10.00%	£6,500.00	£51,315.79	14.00%	6.50%	20.50%	£10,519.74	£124.80	£3,053.00	£211.25	£3,264.25	£54,480.26	£6,475.00	£48,005.26	£11,722.11	£39,493.91	£3,291.16	60.76%
£70,000.00	10.00%	£7,000.00	£55,263.16	14.00%	6.50%	20.50%	£11,328.95	£124.80	£3,053.00	£261.25	£3,314.25	£58,671.05	£6,475.00	£52,196.05	£13,398.42	£41,958.38	£3,496.53	59.94%
£75,000.00	10.00%	£7,500.00	£59,210.53	14.00%	6.50%	20.50%	£12,138.16	£124.80	£3,053.00	£311.25	£3,364.25	£62,861.84	£6,475.00	£56,386.84	£15,074.74	£44,422.86	£3,701.90	59.23%
£80,000.00	10.00%	£8,000.00	£63,157.89	14.00%	6.50%	20.50%	£12,947.37	£124.80	£3,053.00	£361.25	£3,414.25	£67,052.63	£6,475.00	£60,577.63	£16,751.05	£46,887.33	£3,907.28	58.61%
£85,000.00	10.00%	£8,500.00	£67,105.26	14.00%	6.50%	20.50%	£13,756.58	£124.80	£3,053.00	£411.25	£3,464.25	£71,243.42	£6,475.00	£64,768.42	£18,427.37	£49,351.80	£4,112.65	58.06%
£90,000.00	10.00%	£9,000.00	£71,052.63	14.00%	7.50%	21.50%	£15,276.32	£124.80	£3,053.00	£461.25	£3,514.25	£74,723.68	£6,475.00	£68,248.68	£19,819.47	£51,389.96	£4,282.50	57.10%
£95,000.00	10.00%	£9,500.00	£75,000.00	14.00%	7.50%	21.50%	£16,125.00	£124.80	£3,053.00	£511.25	£3,564.25	£78,875.00	£6,475.00	£72,400.00	£21,480.00	£53,830.75	£4,485.90	56.66%
£100,000.00	10.00%	£10,000.00	£78,947.37	14.00%	7.50%	21.50%	£16,973.68	£124.80	£3,053.00	£561.25	£3,614.25	£83,026.32	£6,475.00	£76,551.32	£23,140.53	£56,271.54	£4,689.29	56.27%
£105,000.00	10.00%	£10,500.00	£82,894.74	14.00%	7.50%	21.50%	£17,822.37	£124.80	£3,053.00	£611.25	£3,664.25	£87,177.63	£6,475.00	£80,702.63	£24,801.05	£58,712.33	£4,892.69	55.92%
£110,000.00	10.00%	£11,000.00	£86,842.11	14.00%	7.50%	21.50%	£18,671.05	£124.80	£3,053.00	£661.25	£3,714.25	£91,328.95	£6,475.00	£84,853.95	£26,461.58	£61,153.12	£5,096.09	55.59%
£115,000.00	10.00%	£11,500.00	£90,789.47	14.00%	7.50%	21.50%	£19,519.74	£124.80	£3,053.00	£711.25	£3,764.25	£95,480.26	£6,475.00	£89,005.26	£28,122.11	£63,593.91	£5,299.49	55.30%
£120,000.00	10.00%	£12,000.00	£94,736.84	14.00%	7.50%	21.50%	£20,368.42	£124.80	£3,053.00	£761.25	£3,814.25	£99,631.58	£6,475.00	£93,156.58	£29,782.63	£66,034.70	£5,502.89	55.03%
£125,000.00	10.00%	£12,500.00	£98,684.21	14.00%	7.50%	21.50%	£21,217.11	£124.80	£3,053.00	£811.25	£3,864.25	£103,782.89	£6,475.00	£97,307.89	£31,443.16	£68,475.49	£5,706.29	54.78%
£130,000.00	10.00%	£13,000.00	£102,631.58	14.00%	7.50%	21.50%	£22,065.79	£124.80	£3,053.00	£861.25	£3,914.25	£107,934.21	£6,475.00	£101,459.21	£33,103.68	£70,916.28	£5,909.69	54.55%
£135,000.00	10.00%	£13,500.00	£106,578.95	14.00%	7.50%	21.50%	£22,914.47	£124.80	£3,053.00	£911.25	£3,964.25	£112,085.53	£6,475.00	£105,610.53	£34,764.21	£73,357.07	£6,113.09	54.34%
£140,000.00	10.00%	£14,000.00	£110,526.32	14.00%	8.50%	22.50%	£24,868.42	£124.80	£3,053.00	£961.25	£4,014.25	£115,131.58	£6,475.00	£108,656.58	£35,982.63	£75,134.70	£6,261.22	53.67%
£145,000.00	10.00%	£14,500.00	£114,473.68	14.00%	8.50%	22.50%	£25,756.58	£124.80	£3,053.00	£1,011.25	£4,064.25	£119,243.42	£6,475.00	£112,768.42	£37,627.37	£77,551.80	£6,462.65	53.48%
£150,000.00	10.00%	£15,000.00	£118,421.05	14.00%	8.50%	22.50%	£26,644.74	£124.80	£3,053.00	£1,061.25	£4,114.25	£123,355.26	£6,475.00	£116,880.26	£39,272.11	£79,968.91	£6,664.08	53.31%
£155,000.00	10.00%	£15,500.00	£122,368.42	14.00%	8.50%	22.50%	£27,532.89	£124.80	£3,053.00	£1,111.25	£4,164.25	£127,467.11	£6,475.00	£120,992.11	£40,916.84	£82,386.01	£6,865.50	53.15%
£160,000.00	10.00%	£16,000.00	£126,315.79	14.00%	8.50%	22.50%	£28,421.05	£124.80	£3,053.00	£1,161.25	£4,214.25	£131,578.95	£6,475.00	£125,103.95	£42,561.58	£84,803.12	£7,068.93	53.00%
£165,000.00	10.00%	£16,500.00	£130,263.16	14.00%	8.50%	22.50%	£29,309.21	£124.80	£3,053.00	£1,211.25	£4,264.25	£135,690.79	£6,475.00	£129,215.79	£44,206.32	£87,220.22	£7,268.35	52.86%
£170,000.00	10.00%	£17,000.00	£134,210.53	14.00%	8.50%	22.50%	£30,197.37	£124.80	£3,053.00	£1,261.25	£4,314.25	£139,802.63	£6,475.00	£133,327.63	£45,851.05	£89,637.33	£7,469.78	52.73%
£175,000.00	10.00%	£17,500.00	£138,157.89	14.00%	8.50%	22.50%	£31,085.53	£124.80	£3,053.00	£1,311.25	£4,364.25	£143,914.47	£6,475.00	£137,439.47	£47,495.79	£92,054.43	£7,671.20	52.60%
£180,000.00	10.00%	£18,000.00	£142,105.26	14.00%	8.50%	22.50%	£31,973.68	£124.80	£3,053.00	£1,361.25	£4,414.25	£148,026.32	£6,475.00	£141,551.32	£49,140.53	£94,471.54	£7,872.63	52.48%
£185,000.00	10.00%	£18,500.00	£146,052.63	14.00%	8.50%	22.50%	£32,861.84	£124.80	£3,053.00	£1,411.25	£4,464.25	£152,138.16	£6,475.00	£145,663.16	£50,785.26	£96,888.64	£8,074.05	52.37%
£190,000.00	10.00%	£19,000.00	£150,000.00	14.00%	8.50%	22.50%	£33,750.00	£124.80	£3,053.00	£1,461.25	£4,514.25	£156,250.00	£6,475.00	£149,775.00	£52,430.00	£99,305.75	£8,275.48	52.27%
£195,000.00	10.00%	£19,500.00	£153,947.37	14.00%	8.50%	22.50%	£34,638.16	£124.80	£3,053.00	£1,511.25	£4,564.25	£160,361.84	£6,475.00	£153,886.84	£54,074.74	£101,722.86	£8,476.90	52.17%
£200,000.00	10.00%	£20,000.00	£157,894.74	14.00%	8.50%	22.50%	£35,526.32	£124.80	£3,053.00	£1,561.25	£4,614.25	£164,473.68	£6,475.00	£157,998.68	£55,719.47	£104,139.96	£8,678.33	52.07%

Notes:
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Schedule D

Practice profit Share	NHS Superannable discount	NHS Superannable quantum	NHS Pensionable income	NHS pension contributions	Total Superann %	Superann Deductions	NI Class 2 2.40 pw	NI class 4 @ 8% 8% between 5715 and 43875	NI Class 4 1% over 43875	Total NI deductions	Gross taxable income A minus H	Personal allowance 6475 to 100K After 100K reduces By 1 for 2 earned above 112950 NO personal allowance	Net taxable income M minus N	Tax 20% to 37400 40% to 149999 50% ovr 150 K Total tax to 37400 is 7480 total tax at 40% is 45040	Annual take home A-H- P-L	Monthly take home	% take home to	
2010-2011				"Employee" to 68392 6.50% 68392 to 107846 7.50% 107846 8.50%									personal allowance					
£65,000.00	10.00%	£6,500.00	£51,315.79	14.00%	6.50%	20.50%	£10,519.74	£124.80	£3,053.00	£211.25	£3,264.25	£54,480.26	£6,475.00	£48,005.26	£11,722.11	£39,493.91	£3,291.16	60.76%
£70,000.00	10.00%	£7,000.00	£55,263.16	14.00%	6.50%	20.50%	£11,328.95	£124.80	£3,053.00	£261.25	£3,314.25	£58,671.05	£6,475.00	£52,196.05	£13,398.42	£41,958.38	£3,496.53	59.94%
£75,000.00	10.00%	£7,500.00	£59,210.53	14.00%	6.50%	20.50%	£12,138.16	£124.80	£3,053.00	£311.25	£3,364.25	£62,861.84	£6,475.00	£56,386.84	£15,074.74	£44,422.86	£3,701.90	59.23%
£80,000.00	10.00%	£8,000.00	£63,157.89	14.00%	6.50%	20.50%	£12,947.37	£124.80	£3,053.00	£361.25	£3,414.25	£67,052.63	£6,475.00	£60,577.63	£16,751.05	£46,887.33	£3,907.28	58.61%
£85,000.00	10.00%	£8,500.00	£67,105.26	14.00%	6.50%	20.50%	£13,756.58	£124.80	£3,053.00	£411.25	£3,464.25	£71,243.42	£6,475.00	£64,768.42	£18,427.37	£49,351.80	£4,112.65	58.06%
£90,000.00	10.00%	£9,000.00	£71,052.63	14.00%	7.50%	21.50%	£15,276.32	£124.80	£3,053.00	£461.25	£3,514.25	£74,723.68	£6,475.00	£68,248.68	£19,819.47	£51,389.96	£4,282.50	57.10%
£95,000.00	10.00%	£9,500.00	£75,000.00	14.00%	7.50%	21.50%	£16,125.00	£124.80	£3,053.00	£511.25	£3,564.25	£78,875.00	£6,475.00	£72,400.00	£21,480.00	£53,830.75	£4,485.90	56.66%
£100,000.00	10.00%	£10,000.00	£78,947.37	14.00%	7.50%	21.50%	£16,973.68	£124.80	£3,053.00	£561.25	£3,614.25	£83,026.32	£6,475.00	£76,551.32	£23,140.53	£56,271.54	£4,689.29	56.27%
£105,000.00	10.00%	£10,500.00	£82,894.74	14.00%	7.50%	21.50%	£17,822.37	£124.80	£3,053.00	£611.25	£3,664.25	£87,177.63	£6,475.00	£80,702.63	£24,801.05	£58,712.33	£4,892.69	55.92%
£110,000.00	10.00%	£11,000.00	£86,842.11	14.00%	7.50%	21.50%	£18,671.05	£124.80	£3,053.00	£661.25	£3,714.25	£91,328.95	£6,475.00	£84,853.95	£26,461.58	£61,153.12	£5,096.09	55.59%
£115,000.00	10.00%	£11,500.00	£90,789.47	14.00%	7.50%	21.50%	£19,519.74	£124.80	£3,053.00	£711.25	£3,764.25	£95,480.26	£6,475.00	£89,005.26	£28,122.11	£63,593.91	£5,299.49	55.30%
£120,000.00	10.00%	£12,000.00	£94,736.84	14.00%	7.50%	21.50%	£20,368.42	£124.80	£3,053.00	£761.25	£3,814.25	£99,631.58	£6,475.00	£93,156.58	£29,782.63	£66,034.70	£5,502.89	55.03%
£125,000.00	10.00%	£12,500.00	£98,684.21	14.00%	7.50%	21.50%	£21,217.11	£124.80	£3,053.00	£811.25	£3,864.25	£103,782.89	£4,583.55	£99,199.34	£32,199.74	£67,178.91	£5,643.24	54.18%
£130,000.00	10.00%	£13,000.00	£102,631.58	14.00%	7.50%	21.50%	£22,065.79	£124.80	£3,053.00	£861.25	£3,914.25	£107,934.21	£2,507.89	£105,426.32	£34,690.53	£69,329.43	£5,777.45	53.33%
£135,000.00	10.00%	£13,500.00	£106,578.95	14.00%	7.50%	21.50%	£22,914.47	£124.80	£3,053.00	£911.25	£3,964.25	£112,085.53	£432.24	£111,653.29	£37,181.32	£70,939.96	£5,911.66	52.55%
£140,000.00	10.00%	£14,000.00	£110,526.32	14.00%	8.50%	22.50%	£24,868.42	£124.80	£3,053.00	£961.25	£4,014.25	£115,131.58	£0.00	£115,131.58	£38,572.63	£72,544.70	£6,045.39	51.82%
£145,000.00	10.00%	£14,500.00	£114,473.68	14.00%	8.50%	22.50%	£25,756.58	£124.80	£3,053.00	£1,011.25	£4,064.25	£119,243.42	£0.00	£119,243.42	£40,217.37	£74,961.80	£6,246.82	51.70%
£150,000.00	10.00%	£15,000.00	£118,421.05	14.00%	8.50%	22.50%	£26,644.74	£124.80	£3,053.00	£1,061.25	£4,114.25	£123,355.26	£0.00	£123,355.26	£41,862.11	£77,378.91	£6,448.24	51.59%
£155,000.00	10.00%	£15,500.00	£122,368.42	14.00%	8.50%	22.50%	£27,532.89	£124.80	£3,053.00	£1,111.25	£4,164.25	£127,467.11	£0.00	£127,467.11	£43,506.84	£79,796.01	£6,649.67	51.48%
£160,000.00	10.00%	£16,000.00	£126,315.79	14.00%	8.50%	22.50%	£28,421.05	£124.80	£3,053.00	£1,161.25	£4,214.25	£131,578.95	£0.00	£131,578.95	£45,151.58	£82,213.12	£6,851.09	51.38%
£165,000.00	10.00%	£16,500.00	£130,263.16	14.00%	8.50%	22.50%	£29,309.21	£124.80	£3,053.00	£1,211.25	£4,264.25	£135,690.79	£0.00	£135,690.79	£46,796.32	£84,630.22	£7,052.52	51.29%
£170,000.00	10.00%	£17,000.00	£134,210.53	14.00%	8.50%	22.50%	£30,197.37	£124.80	£3,053.00	£1,261.25	£4,314.25	£139,802.63	£0.00	£139,802.63	£48,441.05	£87,047.33	£7,253.94	51.20%
£175,000.00	10.00%	£17,500.00	£138,157.89	14.00%	8.50%	22.50%	£31,085.53	£124.80	£3,053.00	£1,311.25	£4,364.25	£143,914.47	£0.00	£143,914.47	£50,085.79	£89,464.43	£7,455.37	51.12%
£180,000.00	10.00%	£18,000.00	£142,105.26	14.00%	8.50%	22.50%	£31,973.68	£124.80	£3,053.00	£1,361.25	£4,414.25	£148,026.32	£0.00	£148,026.32	£51,730.53	£91,881.54	£7,656.79	51.05%
£185,000.00	10.00%	£18,500.00	£146,052.63	14.00%	8.50%	22.50%	£32,861.84	£124.80	£3,053.00	£1,411.25	£4,464.25	£152,138.16	£0.00	£152,138.16	£53,375.26	£94,298.64	£7,858.22	50.97%
£190,000.00	10.00%	£19,000.00	£150,000.00	14.00%	8.50%	22.50%	£33,750.00	£124.80	£3,053.00	£1,461.25	£4,514.25	£156,250.00	£0.00	£156,250.00	£55,645.00	£96,090.75	£8,007.56	50.57%
£195,000.00	10.00%	£19,500.00	£153,947.37	14.00%	8.50%	22.50%	£34,638.16	£124.80	£3,053.00	£1,511.25	£4,564.25	£160,361.84	£0.00	£160,361.84	£57,700.92	£98,096.67	£8,174.72	50.31%
£200,000.00	10.00%	£20,000.00	£157,894.74	14.00%	8.50%	22.50%	£35,526.32	£124.80	£3,053.00	£1,561.25	£4,614.25	£164,473.68	£0.00	£164,473.68	£59,756.84	£100,102.59	£8,341.88	50.05%

Notes:
 The calculations are based on the standard personal tax allowance. Members may be entitled to higher allowances or have allowance restrictions depending on their personal circumstances.
 All calculations are based on profits earned for the tax year in question. Different loss reliefs for prior years may be available for tax and National Insurance purposes.
 All rates, allowances and thresholds are based on the currently available information. Rates are subject to change resulting from budgets and changes in legislation.
GPDP cannot be held responsible for any losses arising as a result of any actions taken based on the information contained within this spreadsheet and we recommend that you seek professional guidance when considering your tax affairs.

› gross

