

GP Earnings and Expenses Estimates

2015/16 Data Quality Statement

Published 13 September 2017

The GP Earnings and Expenses Estimates publication provides a detailed study of the earnings and expenses of General Medical Practitioners who carried out some NHS/Health Service work in England, Wales, Northern Ireland and Scotland during the 2015/16 financial year.

This Data Quality Statement is designed to accompany GP Earnings and Expenses Estimates, 2015/16, and each subsequent edition of the report.

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This product may be of interest to remuneration boards, employers, stakeholders, policy officials, commissioners and members of the public. Interests will range from comparisons of the NHS workforce at local, regional and national levels to managing staffing and recruitment.

Introduction

1. The GP Earnings and Expenses Estimates 2015/16 publication provides a detailed study of the earnings and expenses of General Medical Practitioners in England, Wales, Northern Ireland and Scotland during the 2015/16 financial year.
2. GP earnings and expenses information is based on a sample from HM Revenue and Customs' (HMRC's) tax self-assessment database. All analyses are carried out by HMRC statisticians on an anonymised dataset and only aggregate non-disclosive information is supplied to NHS Digital for publication.
3. The report considers only GPs with an accounting year ending in the final quarter of the financial 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 a consistent financial and regulatory external environment.
4. This publication is used as evidence in remuneration negotiations and by the Review Body for Doctors' and Dentists' Remuneration. Their needs are identified and met by the Technical Steering Committee (TSC) which agrees the content and structure of this publication. The TSC is a technical group with a UK wide remit and membership. The members of the Technical Steering Committee are shown in the 'Relevance' section.

Accuracy

5. Data used to produce GP Earnings and Expenses are taken from several sources.
 - Information about GPs in England and Wales is received from the GP Workforce team in NHS Digital. The Wales data are sourced from the National Health Authority Information System (NHAIS) for GP payments and the information about England GPs from the workforce Minimum Data Set (wMDS).
 - Other GP information comes
 - 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.
6. Therefore, the accuracy of the original 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.
7. As the report is based on a sample, the findings are weighted to present the results of the GP report population (the identifiable sample of GPs from the NHS workforce census and wMDS who qualify for inclusion in the report, used by HMRC to match against self-assessment tax returns as a whole). To enable this, the population is stratified and appropriate weights are applied to minimise the effect of any bias in the constitution 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.

8. For the GP Earnings and Expenses Estimates 2015/16 analysis, the contractor GP population is allocated to one of 12 strata according to country, contract and dispensing/non-dispensing status. The salaried GP population is allocated to one of eight strata according to age and sex. Tables 1 and 2 show the stratification variables for each GP type.

Table 1: Stratification variables for 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

Table 2: Stratification variables for salaried GPs

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

9. One set of weighting factors are derived based on the strata, and the same set of weights are applied throughout, for all analyses. This reduces complexity and potential risk of error.
10. As the results are weighted up to the full GP report population they are subject to sampling error because using information from or about a sample of a population is not as accurate as using the entire population.
11. Differences between groups and subgroups of GPs may not be statistically significant; neither may differences in results as compared to the previous years. 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.
12. In addition, small GP populations for some subgroups mean that extreme values can have noticeable effects on the averages. In such cases results may be subject to more uncertainty.
13. Results shown in the GP Earnings and Expenses Estimates report 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.
14. 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.

15. Report population figures found in the report should not be regarded as the definitive GP populations, and they will not be the same as those populations published in the GP censuses in Wales, Scotland and Northern Ireland and in the [General and Personal Medical Services, England](#) report. This is due to some GPs being excluded from the Earnings and Expenses Enquiry for methodological reasons, as well as incomplete coverage within the data source.
16. In England, the primary data source for GP data changed in September 2015 from NHAIS to the wMDS, collected via the Primary Care Web Tool (PCWT) Workforce Census module and the workforce Minimum Data Set Collection Vehicle (wMDSCV).
17. The GP Earnings and Expenses Estimates 2015/16 publication uses data that were extracted shortly after 30 September 2015. On that date, only 88.1 per cent of eligible general practices in England provided a return for the wMDS collection. Because of this incomplete coverage and some issues with the content of the data in the first year of the collection, the report population was reduced. Consequently, so too was the size of the matched HMRC sample.
18. All results received from HMRC are carefully checked before including 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 two interactive Excel annexes alongside the report.
19. Any changes to the methodology or presentation of results are discussed by the 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

20. GP earnings and expenses data is used annually by the Review Body for Doctors' and Dentists' Remuneration to make recommendations on remuneration for GPs.
21. This report has been agreed by the Technical Steering Committee (TSC), which is chaired by the NHS Digital and has representatives from:
 - Department of Health;
 - NHS England;
 - NHS Employers;
 - 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;

Coherence and Comparability

22. 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).
23. Comparisons across domains such as NHS England (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.
24. Further information can be found in the GP Earnings and Expenses Estimates 2015/16 Methodology document, which accompanies this report at <http://digital.nhs.uk/pubs/gpearnex1516>
25. 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.
26. Some 2014/15 income before tax (and therefore gross earnings) estimates presented in the report have been revised since the GP Earnings and Expenses 2014/15 publication. Figures have been re-calculated using updated estimates of superannuation contributions.
27. All estimates for salaried and combined GPs have been revised, while figures for Northern Ireland and Scotland contractor GPs have also been re-calculated, resulting in revised UK-level figures. Revised 2014/15 figures are comparable with 2015/16 estimates.
28. 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.
29. For more information, please see the GP Earnings and Expenses 2015/16 Methodology document, which accompanies this report at <http://digital.nhs.uk/pubs/gpearnex1516>.

Timeliness and Punctuality

30. The estimates are based on the HMRC Self Assessment tax records of GPs. For this reason, the analyses can only be completed after the closing date of the Self Assessment period. Therefore, though this report has been published in September 2017 it refers to the 2015/16 tax year, which is the most recent year for which Self Assessment tax data are available.
31. 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 cover income from all GP sources, including private GP work.
32. There have been no issues in relation to punctuality in the production of this report.

Accessibility

33. All reports are accessible via the NHS Digital website as PDF documents. Additional information is provided in Excel and CSV formats.

Performance Cost and Respondent Burden

34. The GP census and wMDS data used within the publication is a secondary use of the data and so adds no additional burden on the NHS.
35. The HMRC data used within the analyses is also a secondary use of an existing administrative database (the Self Assessment tax database) and as such adds no additional burden.
36. The data is obtained from administrative systems within each country.

Confidentiality, Transparency and Security

37. All publications are subject to a standard NHS Digital risk assessment prior to issue. Disclosure control is implemented where judged necessary.
38. In order to maintain taxpayer confidentiality, HMRC suppress the results for any analyses that would produce results for subgroups with low sample numbers, and perform secondary suppression where required to ensure suppressed results cannot be calculated.
39. Data are 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.
40. The data contained in this publication are Official Statistics. The [Code of Practice for Official Statistics](#) is adhered to from collecting the data to publishing.
41. Please see links below to the relevant NHS Digital policies.

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