GP Earnings and Expenses

2012/13

Data Quality Statement

Published 19th September 2014
1. Introduction

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 the Health and Social Care Information Centre (HSCIC) for publication as per legislation.

The dataset of GPs supplied to HMRC is taken from the GP censuses across the four countries within the UK, and 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.

The enquiry only considers GPs with one or more accounting years ending in the final quarter of the financial year, i.e. 1st January to 5th 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.

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 who agree the content and structure of this publication. The members of the Technical Steering Committee are shown in the ‘Coherence and Comparability’ section above. Feedback is also requested online via a form on the web page.

2. Accuracy

As the enquiry is based on a sample, the findings are weighted to present the results of the estimated GP population as a whole. To enable this, the population is stratified and appropriate weights then applied in order 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. 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.

As the results are weighted up to the full GP population they are subject to sampling error. Differences between groups and sub-groups of GPs may not be statistically significant; neither may differences in results as compared to the previous years. In addition, small GP populations for some sub-groups mean that extreme values can have noticeable effects on the averages. In such cases results may be subject to more uncertainty.

Results shown in the GP Earnings and Expenses 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 based on unrounded figures.

Figures are an accurate summary of 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.
GP 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 across the four countries. This is due to GPs being excluded from the Earnings and Expenses Enquiry for various reasons.

All results received from HMRC are carefully checked before including in the publication. More detailed results are published in an interactive excel annex alongside the report. Where samples of GPs are less than 30 in certain analyses, results are suppressed due to the sensitivity of earnings and expenses information.

3. **Relevance**

GP earnings and expenses data is used annually by the Review Body for Doctors’ and Dentists’ Remuneration to make recommendations on remuneration for GPs. This report has been agreed by the Technical Steering Committee (TSC), which is chaired by the HSCIC and has representation from the four UK Health Departments, NHS Employers and the British Medical Association.

4. **Compatibility and Coherence**

GP census data is derived from three different sources (England and Wales, Scotland and Northern Ireland). Data is comparable across countries. 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). This is chaired by The HSCIC and has representation from the four UK Health Departments, NHS Employers, NHS England and the British Medical Association.

Testing is conducted to assess whether there is a break in the time series. Testing has shown that results are comparable over time but changes in methodology are highlighted.

5. **Timeliness and Punctuality**

The data is 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. As such, this report has been published in September 2014 but refers to the 2012/13 tax year, the most recent self assessment tax data available. All results are presented in one report.

6. **Accessibility**

All reports are accessible via The HSCIC internet as PDF documents. Additional information is provided in Excel and CSV formats.
7. **Performance Cost and Respondent Burden**

The GP census data used within the publication is a secondary use of the data and so adds no additional burden on the NHS. The data is obtained from administrative systems within each country.

8. **Confidentiality, Transparency and Security**

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

HMRC suppress all results where the sample is less than 30, and perform secondary suppression where required to ensure suppressed results cannot be calculated.

The data contained in this publication are Official Statistics. The code of practice is adhered to from collecting the data to publishing.


Please see links below to the relevant HSCIC policies.

**Statistical Governance Policy**


**Freedom of Information Process**

http://www.hscic.gov.uk/foi