GP Earnings and Expenses

2014/15 Data Quality Statement

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This is an Official Statistics publication

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All official statistics should comply with the UK Statistics Authority’s Code of Practice for Official Statistics which promotes the production and dissemination of official statistics that inform decision making.


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.
1. Introduction

The GP Earnings and Expenses publications provide a detailed study of the earnings and expenses of General Medical Practitioners in England, Wales, Northern Ireland and Scotland during the 2014-15 financial year.

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 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 report only considers GPs with one or more accounting years 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.

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

2. Accuracy

As the report 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 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. 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. 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. 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 calculated using unrounded figures.

Figures are estimated 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.

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 methodological 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, in certain analyses, the sample of GPs contains fewer than 30 records, 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 NHS Digital and has representatives from:

- Department of Health;
- NHS England;
- NHS Employers;
- The Welsh Government;
- The Department of Health, Social Services and Public Safety, 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;

4. Coherence and Comparability

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). Comparisons across domains such as NHS England Region within countries are appropriate and encouraged. However, in making comparisons with other similar reports or other countries within the report it should be borne in mind that different contracts are in place for the provision of General Practice services in these countries.
Further information can be found in the methodology that accompanies the report.

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.

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 2016 but refers to the 2014/15 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 NHS Digital website 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 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.

The data is obtained from administrative systems within each country.

8. Confidentiality, Transparency and Security

All publications are subject to a standard NHS Digital 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 for Official Statistics is adhered to from collecting the data to publishing.

Please see links below to the relevant NHS Digital policies.

Statistical Governance Policy
Freedom of Information Process