Most salaried are paid via PAYE

* Makes sense for salaried if they have multiple small sources of income
* £68k for salaried sounds low
* Number of sessions for salaried for 5.2

Increase in partners pay

* Covid payments – vaccinations very generous, winter pressures and covered sick pay due to COVID, QoF all paused and paid

Government put in more money without more activity

* COVID payments only stopped last summer and has been cut and reduced – is likely to drop in 2023
* ARRS – employs cheaper alternative staff. Possible that practices have employed fewer people internally.

Pension and NI for employers (21-24%) and employees

* Partner paying an extra 21% into pensions

Often not known how much a partner will be paid at the end of the year

End of the year

* Anything left at the end of the year is then taxable, so practices often more men
* Rolling on funding is then taxable
* Partners who own their buildings are much more profitable because NHS
* Premises – rent, don’t reimburse groundrent and service
* NHS pay to build the building and upkeeping the premises

Radical

* Compulsatory natoinalisatoin of GP premises?

GMS attracts lower funding

NHS property

Partners

* Maintaining salary by replacing partners with salaried

PCN funding

* Tends to be much tighter

Policy changes

* Being able to roll over funding for service improvement
* Reforming premises
* National salary scales
* Employees and businesses owners
* National salary scales – would have to reflect consultant contract, more protective of SPC? Plus pay more management costs – poorly managed.
* NHS management scheme in hospitals but not in general practices

Reducing conflicts of interest

National General Practice system

When money arrives it’s never certain

* Cash flow problems