

# THE BASIC ASSOCIATE PAY CALCULATION

Dr A S SOCIATE

Schedule 1617/05

Paid 6 September 2016

Target UDAs	500
UDAs achieved (per BSA schedule)	548
UDA rate	£ 20.00

<b>Income</b>	
NHS (548 UDAs @ £20.00)	10,960.00
Private fees	500.00
	<u>11,460.00</u>

<b>Less shared costs</b>	
Lab fees	(745.00)
	<u>10,715.00</u>

Less: licence fee @ 50%	(5,357.50)
	<u>5,357.50</u>

<b>Less personal costs</b>	
NHS pension contribution (per BSA schedule)	(625.00)

Levies	(9.50)
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<b>Net payable</b>	<u><u>4,723.00</u></u>
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## Calculation of NHS Pension Deduction

Estimated gross NHS fees for the year as notified to the PCT (500UDAs @ £20.00 for 12 months)	120,000.00
Estimated Net Pensionable Earnings - 50%	60,000.00
Pension contribution for the year Tier 5 i.e. £60,000 @ 12.5%	7,500.00
Monthly pension contribution	625.00

## Note

The rate of NHS pension contribution is dependant on the level of NHS earnings. For the vast majority of associates this will be in the range 9.3% to 12.5%. For 2015/16 the rates of pension contribution are as follows:

Tier	Net pensionable earnings NHS gross fees		Contribution rate in 2015/16 to 2018/19
	From	To	
1	£-	£15,431.99	5.0%
2	£15,432.00	£21,477.99	5.6%
3	£21,478.00	£26,823.99	7.1%
4	£26,824.00	£47,845.99	9.3%
5	£47,846.00	£70,630.99	12.5%
6	£70,631.00	£111,376.99	13.5%
7	£111,377.00	and over	14.5%

Please note all items which are to be deducted from the Associate's pay should be entered as a negative amount

**NHS**

Gross UDA rate paid to Associate		£20.00		Date paid: 08/07/2016
UDAs completed		475.0		
UDA adjustments				
Gross NHS income	50.0%	9,500.00		
NHS clawback / additional payment	50.0%			
Gross NHS income			4,750.00	
NHS hygienist charges	50.0%	(285.00)		
			(142.50)	
NHS labs				
Excel		(386.00)		
Dentalite		(250.50)		
NHS labs percentage	50.0%	(636.50)		
Total NHS lab fees deducted			(318.25)	
Total net NHS income				4,289.25

**Private**

Private fee per item income	50.0%	585.00		
Private capitation scheme income	50.0%	3,116.00		
Gross private income			1,850.50	
Private hygienist referral fees income	50.0%	15.00		
Private hygienist charges	0.0%			
			7.50	
Private labs				
Excel				
Dentalite		(758.60)		
Private labs percentage	50.0%	(758.60)		
Total private lab fees			(379.30)	
Total net private income				1,478.70
				5,767.95

**Other (Deductions) / Additions**

NHS pension scheme contributions deductions			(349.68)	
NHS pension scheme contributions adjustments				
NHS maternity / paternity pay				
Levies			(8.50)	
Total net pay for the month				5,409.77

**UDA Reconciliation**

UDA's brought forward from last year	-	UDAs performed this month	475.0
Contracted UDAs for the year	4,800.0	UDA performance to date b/twd	636.0
Additional UDAs given in this year	-	Total UDAs outstanding to date *	3,689.0
Total UDAs expected for this year	4,800.0		4,800.0

\* If this figure is in brackets then there has been an over performance of UDAs

Dr O B Good

**The Dental Practice**

**Morris & Co**  
CHARTERED ACCOUNTANTS  
SPECIALIST DENTAL ACCOUNTANTS



	1617/1	1617/2	1617/3	1617/4	1617/5	1617/6	1617/7	1617/8	1617/9	1617/10	1617/11	1617/12	Total
<b>NHS</b>													
UDA rate	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	£20.00	
UDA's completed	286	350	475	0	0	0	0	0	0	0	0	0	
NHS fees Gross	5,720.00	7,000.00	9,500.00	-	-	-	-	-	-	-	-	-	22,220.00
Net NHS Fees	2,860.00	3,500.00	4,750.00	-	-	-	-	-	-	-	-	-	11,110.00
NHS Hygienist Charges (after licence)	(90.00)	(47.50)	(142.50)	-	-	-	-	-	-	-	-	-	(280.00)
NHS Labs (after licence)	(75.00)	(286.25)	(318.25)	-	-	-	-	-	-	-	-	-	(679.50)
Net NHS Income	2,695.00	3,166.25	4,289.25	-	-	-	-	-	-	-	-	-	10,150.50
<b>Private</b>													
Private Fee Per Item Income	450.00	-	585.00	-	-	-	-	-	-	-	-	-	1,035.00
Private Capitalisation Schemes	3,100.00	3,085.00	3,116.00	-	-	-	-	-	-	-	-	-	9,301.00
Gross Private Income	1,775.00	1,542.50	1,850.50	-	-	-	-	-	-	-	-	-	5,168.00
Private Hygienist Fees (after licence)	-	12.50	7.50	-	-	-	-	-	-	-	-	-	20.00
Private Hygienist Charges (after licence)	-	-	-	-	-	-	-	-	-	-	-	-	(416.80)
Private Labs (after licence)	(37.50)	-	(379.30)	-	-	-	-	-	-	-	-	-	4,771.20
Net Private Income	1,737.50	1,555.00	1,478.70	-	-	-	-	-	-	-	-	-	14,921.70
Total Income	4,432.50	4,721.25	5,767.95	-	-	-	-	-	-	-	-	-	(1,049.04)
NHS Pension	(349.68)	(349.68)	(349.68)	-	-	-	-	-	-	-	-	-	(17.00)
NHS Pension Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	(8.50)
Maternity	-	-	-	-	-	-	-	-	-	-	-	-	-
Levies	(8.50)	-	(8.50)	-	-	-	-	-	-	-	-	-	-
Other Deductions	-	(8.50)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Pay</b>	4,074.42	4,363.07	5,409.77	-	-	-	-	-	-	-	-	-	18,473.1
UDA's brought forward from last year	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted UDA's for the year	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	-
Total UDA's for this year	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	4,800.0	-
UDA performance to date	286.0	572.0	1,111.0	1,111.0	1,111.0	1,111.0	1,111.0	1,111.0	1,111.0	1,111.0	1,111.0	1,111.0	-
Clawback / UDA's still to complete*	4,514.0	4,164.0	3,689.0	3,689.0	3,689.0	3,689.0	3,689.0	3,689.0	3,689.0	3,689.0	3,689.0	3,689.0	-
<b>Total Shortfall/(surplus) for the year</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Figure for your Net Pensionable Earnings (NPE) calculation</b>	-	-	-	-	-	-	-	-	-	-	-	-	10,133.50

\* If this figure is in brackets then there has been an over performance of UDAs

26)



# ANYTOWN DENTAL PRACTICE DR U R SMILEY.

March 2016

## NHS Element

Total annual contract value	£ 119,180.25
UDA value	£ 21.00

Monthly Contract Value	9,931.68
Less: NHS lab fees	(595.00)
Less: Hygienist - 22 @ £19.50	(429.00)
Less: Pro-rata withholdings due to failure to meet monthly UDA target (45.25 @ £21)	(950.25)
Add: Repayment of withholdings	0.00
	<u>7,957.43</u>
Less: Licence fee @50%	(3,978.72)
Less: Associates NHS Superannuation costs	(500.00)
Less: Levies	(9.93)
Total due in respect of NHS work	<u>3,468.78</u>

## Private Element

Associate's private fees	395.00
Less: Private lab fees	(25.00)
Less: Bad debts	(50.00)
Add: Previous bad debts now recovered	80.00
	<u>400.00</u>
Less: Licence fee @ 50%	(200.00)
Add: Hygienist referral fee - 2 @ £5.00	10.00
Total due in respect of private work	<u>210.00</u>

Total due in respect of NHS work	3,468.78
Total due in respect of private work	<u>210.00</u>
Total payable to Associate for the month	<u>3,678.78</u>

UDA Reconciliation	
Annual target	5675.25
Achieved:	
B/F	5358.65
This month	271.35
C/F	5630
Annual target to date	5675.25
(Shortfall)/surplus	<u>-45.25</u>
Withheld b/f	
(Shortfall)/surplus at month end	0
Withheld c/f	-45.25
Repayment of withholdings	<u>0</u>

DR BYTE.



SCHED 1103

DATE 09/04/2011

Annual contract value	£ 189,913.25
Monthly contract value	£ 15,826.10
Annual UDA target	9043.5

NHS GROSS	£ 15,826.10
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PRIVATE GROSS	£ 612.10
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TOTAL GROSS	£ 16,438.20
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45% £11000	£ 4,950.00
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50% £11000 +	£ 2,719.10
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TOTAL (A)	£ 7,669.10
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**DEDUCTIONS**

SUPERANNUATION	£ 521.07
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FIRGROVE	£ 369.00	£ 184.50
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CENTRAL	£ 30.00	£ 15.00
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VALLEY	£ -	£ -
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OTHER LABS	£ -	£ -
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LEVIES	£ -	£ 12.60	£ 12.60
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MISCELLANEOUS		£ -
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BAD DEBTS (50%)	£ -	£ -
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TOTAL DEDUCTIONS (B)	£ 733.17
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SUB TOTAL A - B	£ 6,935.93
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EXPENSES REIMBURSED ADD	£ -
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FINAL CHEQUE TOTAL	£ 6,935.93
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**Cumulative UDA Summary**

Achieved per DPB	8562.0
Target	9043.5

Surplus/(shortfall)	(481.5)
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h12

SCHEDULE

1516/12

NHS - U.D.A'S-	529.20 x 11.50	6085.80
PRIVATE	930.00 @ 55%	511.50
		<hr/>
		6597.30

LAB BILLS

BURY DENTAL-	1034.70	
S.B. DENTAL-	507.00	
FIRGROVE-		
A M J-		
	<hr/>	
	1541.70 @ 50%	770.85

LEVIES 8.50

SUPERANNUATION 122.92

6597.30 - 770.85 - 8.50 - 122.92 = 5695.03

paid 8/4/16.

Statement Reference 1516/12

Contract

Date 01/04/16

Performer

LIZ

Information only

MONTHLY SUPERANNUATION NOTIFICATION			
Financial Details	Payments	Deductions	
Monthly Payment	£2,195.00		
Patients' Charges			
Remissions Total		£7,135.40	
Non-Superannuable Deductions	£589.80		
Statutory Levy			
Performer Contributions		£8.50	
Superannuation Contribution @ 5.60%			
Employer's Contribution @ 14.30% (for information)		£122.92	
Employer's Contribution	£313.88		
	£313.88		
Sub Totals	£2,784.80	£7,266.82	
Net Total	-£4,482.02		

  

OTHER FINANCIAL ACTIVITY DURING THE PERIOD			
Description	Receipts	Payments	Deductions
Note that receipts will not appear above until the payment has been cleared			

Statement Reference 1516/12

Contract

Date 01/04/16

Performer

L2

Information only

PERFORMER ACTIVITY SUMMARY (CURRENT FINANCIAL YEAR)				
UNITS OF DENTAL ACTIVITY INFORMATION				
Band		Forms	Weighting	No of Units
1	Child	66	1.00	66.00
1	Adult	189	1.00	189.00
2	Child	4	3.00	12.00
2	Adult	65	3.00	195.00
3	Child	0	0.00	0.00
3	Adult	4	12.00	48.00
1 *	Child	0	0.00	0.00
1 *	Adult	16	1.20	19.20
				* = Urgent Treatment
Advice Only		0	0.00	0.00
Reg11	Child	0	0.00	0.00
Reg11	Adult	0	0.00	0.00
Prescriptions Issued		6	0.00	0.00
Denture Repairs		0	0.00	0.00
Bridge Repairs		0	0.00	0.00
Removal of Sutures		0	0.00	0.00
Arrest of Bleeding		0	0.00	0.00
Late Submitted Forms		2		
No of Deletions		8		
General Units Total this Month				541.40
Deletion Units				-12.20
Net General Units				529.20
Orthodontic Treatment				
Case Assessment Only		0	0.00	0.00
Assess and Accept		0	0.00	0.00
Appliance Fitted-Child<10		0	0.00	0.00
Appliance Fitted-Child>9		0	0.00	0.00
Appliance Fitted-Adult		0	0.00	0.00
Repairs to Appliances		0	0.00	0.00
No of Deletions		0		
Ortho Units Total this Month				0.00
Deletion Units				0.00
Net Ortho Units				0.00
PATIENTS CHARGE TOTALS				
Total Patient Charges				£7,079.90
Remission Amount Total				£589.80
Exemption Amount Total (£1,685.30)				
Total to be deducted from contract value				£6,490.10
				Remission Cases 21
				Exemption Cases 81





DR AMAL GAM

Schedule

1109

Date

21/10/2011

Income.

NHS gross (129.25 UDA @ £21.00)	2728.95		
less: patient charges (per Sch)	(68.00)		
Add: patient charges collected	56.00		
	<u>2716.95</u>	50%	1358.47

Private fee per item

Dentplan.

	3136.98		
	<u>4060.87</u>		
	7197.85	50%	3598.92

4957.39

less Shared Costs

labs - Euro Ceramics  
- Keyphon  
- Aurora

240.00		
80.00		
<u>290.00</u>		
1610.00	50%	(805.00)

less personal Costs

(141.16)

NHS Superannuation

levy

(5.00)

Net pay

4006.23

# CRUNCH DENTAL PRACTICE

PEARL E WHITE

**Schedule No**

1516/11

**Date**

03/03/16

Nhs salary

6,000.00

Labs (50%)

276.00

Private fee (50%)

1,240.00

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7,516.00

Expenses

Levy

30.00

Superannuation

342.42

- 312.42

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7,203.58

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Statement Reference 0007A1

Date 13/07/00

Paid by BACS

Schedule

0001

Contract

Tax Point Date 13/07/00

VAT No.

654-9619-94

MR

GOLD

# PAY STATEMENT

14,134.71

SCHEDULED FEES

Gross Pay

DEDUCTIONS

SUPERANNUATION

Total Fees  
Less Practice Expenses  
Net Superannuable Remuneration  
Principal's Superannuation Contributions

14,134.71  
7,929.57  
6,205.14

372.31

PATIENT CHARGES

Total  
Deduct Remission amounts  
Net

129 w/ 12.1  
1738 12.1  
71.40 52.67  
219.25 12.1

7,448.48  
4,247.89

3,200.59

11.31

OTHER

Statutory Levy

$1495 = 84.16$ ,  $6.5 = \frac{1495}{2} = 747.5$   
 $14134.71 - 84.16 - 84.16 = 13966.39$

$451 = 6284.38$   
 $- 3200.59$   
 $3084.29$

1088.58  
958.95

1495-71  
~~2115.54~~  
+ 16.83

~~2132.17~~

- 854.88

2012.5

1152.66

Private HATED =  $1495 + 224.75 = 1719.75$   
 $\frac{1}{2} = 859.88$

UAPS =  $10550.51 - 1937.50 - 84.16 - 2132.17 = 6266.78$   
 $2177.15$   
 $1152.66 = 7256.16$

7136.54

10,550

NET PAY

THIS STATEMENT SHOULD BE RETAINED FOR INCOME TAX PURPOSE



Bells  
Eastman  
to write for

2900, actually  
4082.18 = Deficit of.  
 $1182.18 \neq 1152.66$   
 $1152.66 - 29.5$

Contract Monthly Pay Statement

*Pincus*  
Dental Surgery

CONTRACT

If you have any queries please call the NHS  
Dental Services Helpdesk on 0300 330 1348 or  
email [nhsbsa.dentalservices@nhs.net](mailto:nhsbsa.dentalservices@nhs.net)

NATIONAL HEALTH SERVICE

Statement Reference 1617/04

Contract

Principal

Date 01/08/16

VAT No.

654-4347-29

PAY STATEMENT			
	Non Contributory Items	Payments	Deductions
Total Contract Value	£323,510.50		
Monthly Pay		£26,959.20	
Non-Superannuable Additions			
Business Rates (England only)		£653.40	
Statutory Levy		£11.34	
Contract	£11.34		
Non-Superannuable Deductions			
Statutory Levy			£38.30
Principal	£8.93		
Assoc 1	£8.16		
Assoc 2	£21.21		
Performers' Net Pensionable Earnings	£10,216.36		
Principal	£5,230.01		
Assoc 1	£3,457.17		
Assoc 2	£1,529.18		
Performers' Superannuation Contribution			£3,234.16
Principal	@ 12.5% (1516) -£163.85		
Principal	@ 12.5% £653.76		
Assoc 1	@ 9.3% (1516) £11.73		
Assoc 1	@ 9.3% £321.52		
Assoc 2	@ 12.5% (1516) £972.97		
Assoc 2	@ 13.5% £206.44		
Assoc 3	@ 9.3% (1516) £642.85		
Assoc 4	@ 9.3% (1516) £588.74		
Patients' Charges			£16,589.80
Principal	£5,157.30		
Assoc 1	£4,828.60		
Assoc 2	£6,603.90		
Remissions		£4,128.00	
Principal	£750.60		
Assoc 1	£1,337.70		
Assoc 2	£2,039.70		
Exemptions			
Principal	£886.00		
Assoc 1	£1,362.20		
Assoc 2	£1,400.60		
Employer's Contribution @ 14.30% (for information)	£3,079.26		
Performer Principal (1516)	-£187.44		
Performer Principal	£747.90		
Performer Assoc 1 (1516)	£18.04		
Performer Assoc 1	£494.37		
Performer Assoc 2 (1516)	£1,113.08		
Performer Assoc 2	£218.67		
Performer Assoc 3 (1516)	-£230.62		
Performer Assoc 4 (1516)	£905.26		
SUB TOTALS		£31,751.94	£19,862.26
TOTAL NET PAY		£11,889.68	

## OTHER FINANCIAL ACTIVITY DURING THE PERIOD

Description	Receipts	Payments	Deductions
Note that receipts will not appear above until the payment has been cleared			

THIS STATEMENT SHOULD BE RETAINED FOR TAX PURPOSES

Statement Reference 1617/04

Contract

Principal

Date 01/08/16

VAT No.

654-4347-29

ACTIVITY STATEMENT	
<b>Activity for July (14/06/2016 - 19/07/2016)</b>	
Contracted Units of Dental Activity 2016/17	
Contracted Units of Dental Activity 2015/16	13,233.00
Units of Dental Activity for this Month	13,345.00
Current Financial Year 2016/17	
Last Financial Year 2015/16	1,200.80
Other Financial Years	-1.00
Cumulative Units for Dental Activity	0.00
Current Financial Year 2016/17	
Last Financial Year 2015/16	3,646.60
Units of Dental Activity per Performer	13,352.60
<i>Principal</i>	
Current Financial Year 2016/17	
Last Financial Year 2015/16	364.80
Other Financial Years	-1.00
<i>Assoc 1</i>	0.00
Current Financial Year 2016/17	
Last Financial Year 2015/16	381.40
Other Financial Years	0.00
<i>Assoc 2</i>	0.00
Current Financial Year 2016/17	
Last Financial Year 2015/16	454.60
Other Financial Years	0.00
	0.00

THIS STATEMENT SHOULD BE RETAINED FOR TAX PURPOSES

NATIONAL HEALTH SERVICE

Statement Reference 1617/04

Contract

Principal

Date 01/08/16

VAT No.

654-4347-29

PROVIDER SUMMARY (CURRENT FINANCIAL YEAR)						
UNITS OF DENTAL ACTIVITY INFORMATION (ALL PERFORMERS)						
Band		Forms	Weighting	No of Units		
1	Child	87	1.00	87.00		
1	Adult	221	1.00	221.00		
2	Child	18	3.00	54.00		
2	Adult	140	3.00	420.00		
3	Child	0	0.00	0.00		
3	Adult	30	12.00	360.00		
1 *	Child	6	1.20	7.20	* = Urgent Treatment	
1 *	Adult	38	1.20	45.60		
	Advice Only	0	0.00	0.00		
	Reg11 Child	0	0.00	0.00		
	Reg11 Adult	0	0.00	0.00		
	Prescriptions Issued	0	0.00	0.00	Dom. Services	0
	Denture Repairs	6	1.00	6.00	Sedation Services	0
	Bridge Repairs	0	0.00	0.00	Further Treatment	2
	Removal of Sutures	0	0.00	0.00	Incomplete Trmt	7
	Arrest of Bleeding	0	0.00	0.00	Guaranteed Trmt	33
	Late Submitted Forms	0				
	No of Deletions	10				
	General Units Total this Month			1,217.20		
	Deletion Units			-16.40		
	Net General Units			1,200.80		
	Orthodontic Treatment					
	Case Assessment Only	0	0.00	0.00	Ortho Abandoned	0
	Assess and Accept	0	0.00	0.00	Ortho Discontinued	0
	Appliance Fitted-Child<10	0	0.00	0.00	Ortho Completed	0
	Appliance Fitted-Child>9	0	0.00	0.00		
	Appliance Fitted-Adult	0	0.00	0.00		
	Repairs to Appliances	0	0.00	0.00		
	No of Deletions	0			Ortho Reg 11	0
	Ortho Units Total this Month			0.00		
	Deletion Units			0.00		
	Net Ortho Units			0.00		
PATIENTS CHARGE TOTALS (ALL PERFORMERS)						
Total Patient Charges				£16,608.60		
Remission Amount Total				£4,128.00	Remission Cases	44
Exemption Amount Total (£3,648.80)					Exemption Cases	133
Total to be deducted from contract value				£12,480.60		

Statement Reference 1617/04

Contract

Principal.

Date 01/08/16

VAT No.

654-4347-29

PROVIDER SUMMARY (PREVIOUS FINANCIAL YEAR)				
UNITS OF DENTAL ACTIVITY INFORMATION (ALL PERFORMERS)				
Band		Forms	Weighting	No of Units
1	Child	0	0.00	0.00
1	Adult	-1	1.00	-1.00
2	Child	0	0.00	0.00
2	Adult	0	0.00	0.00
3	Child	0	0.00	0.00
3	Adult	0	0.00	0.00
1 *	Child	0	0.00	0.00
1 *	Adult	0	0.00	0.00
				* = Urgent Treatment
Advice Only		0	0.00	0.00
Reg11	Child	0	0.00	0.00
Reg11	Adult	0	0.00	0.00
Prescriptions Issued		0	0.00	0.00
Denture Repairs		0	0.00	0.00
Bridge Repairs		0	0.00	0.00
Removal of Sutures		0	0.00	0.00
Arrest of Bleeding		0	0.00	0.00
Late Submitted Forms		0		
No of Deletions		1		
General Units Total this Month				0.00
Deletion Units				-1.00
Net General Units				-1.00
Orthodontic Treatment				
Case Assessment Only		0	0.00	0.00
Assess and Accept		0	0.00	0.00
Appliance Fitted-Child<10		0	0.00	0.00
Appliance Fitted-Child>9		0	0.00	0.00
Appliance Fitted-Adult		0	0.00	0.00
Repairs to Appliances		0	0.00	0.00
No of Deletions		0		
Ortho Units Total this Month				0.00
Deletion Units				0.00
Net Ortho Units				0.00
PATIENTS CHARGE TOTALS (ALL PERFORMERS)				
Total Patient Charges				-£18.80
Remission Amount Total				£0.00
Total to be deducted from contract value				-£18.80
				Dom. Services 0
				Sedation Services 0
				Further Treatment 0
				Incomplete Trmt 0
				Guaranteed Trmt 0
				Ortho Abandoned 0
				Ortho Discontinued 0
				Ortho Completed 0
				Ortho Reg 11 0
				Remission Cases 0