
306 Medical Centre: GP Net Earnings Published for 2024/25 (Publishing deadline by 31 March 2026)

Introduction

From April 2015 it is a contractual requirement for GMS practices to publish on their practice websites the mean net earnings of the partners, salaried GPs and any locum who has worked in the practice for over six months

This includes:

- income from NHS England, CCGs and local authorities for the provision of GP services that relate to the contract or which have been nationally determined
- all earnings to be reported are pre-tax, National Insurance and employee pension contributions
- for contractors the figures are net of practice expenses incurred

This does **not** include:

- income and costs related to premises

What practices need to do

Alongside the mean figure, practices will be required to publish the number of full and part time GPs in the practice. The information must be published on practice websites before the end of the financial year following the financial year to which that information relates. Practices must also make available the information in hard copy on request, recognising that not all patients will be able to access the website.

Practices, or their accountants, will have to generate the report themselves. NHS England has acknowledged that it can be difficult to disaggregate income and expenditure lines precisely and will recommend that practices should work within the reporting guidelines as far as is reasonably practicable.

Earnings for General Dental Practitioners will be published to the same timetable.

Detailed Guidance on how net earnings should be calculated can be found on pages 10-17 of the General Medical Services (GMS) contract 2015/16, dated March 2015: [Guidance for GMS contract 2015/16](#)

306 Medical Centre Declaration:

The average pay for GPs working at 306 Medical Centre in the last financial year was £104,889.00 before tax and national Insurance.

This is for 1 full time GP and 3 part time sessional GPs.