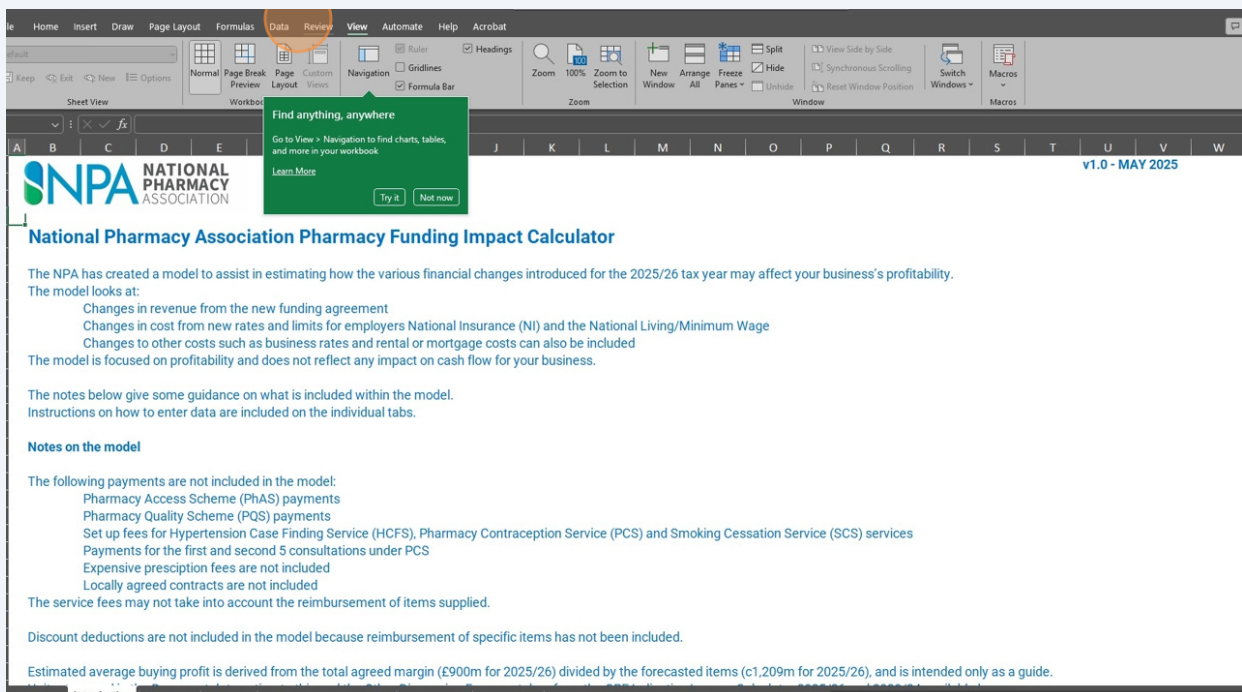


How to use the NPA pharmacy funding impact calculator (England)

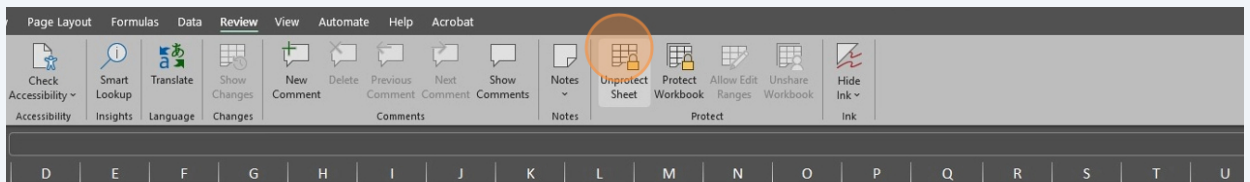
Unprotecting the sheet

1 Before editing you need to unprotect the sheet.

To do this click "Review"



2 Click "Unprotect Sheet.."



The screenshot shows the Microsoft Excel ribbon with the 'Unprotect Sheet' button highlighted. The ribbon includes tabs for Page Layout, Formulas, Data, Review, View, Automate, Help, and Acrobat. The 'Unprotect Sheet' button is located in the 'Protect' group of the 'Review' tab. Below the ribbon, the spreadsheet grid is visible, showing columns D through U. The text 'NATIONAL PHARMACY ASSOCIATION' is visible in the top left corner of the spreadsheet area, and 'v1.0 - M' is in the top right corner.

armacy Association Pharmacy Funding Impact Calculator

ted a model to assist in estimating how the various financial changes introduced for the 2025/26 tax year may affect your business's profitability.

t:

- in revenue from the new funding agreement
- in cost from new rates and limits for employers National Insurance (NI) and the National Living/Minimum Wage
- to other costs such as business rates and rental or mortgage costs can also be included

sed on profitability and does not reflect any impact on cash flow for your business.

ive some guidance on what is included within the model.

w to enter data are included on the individual tabs.

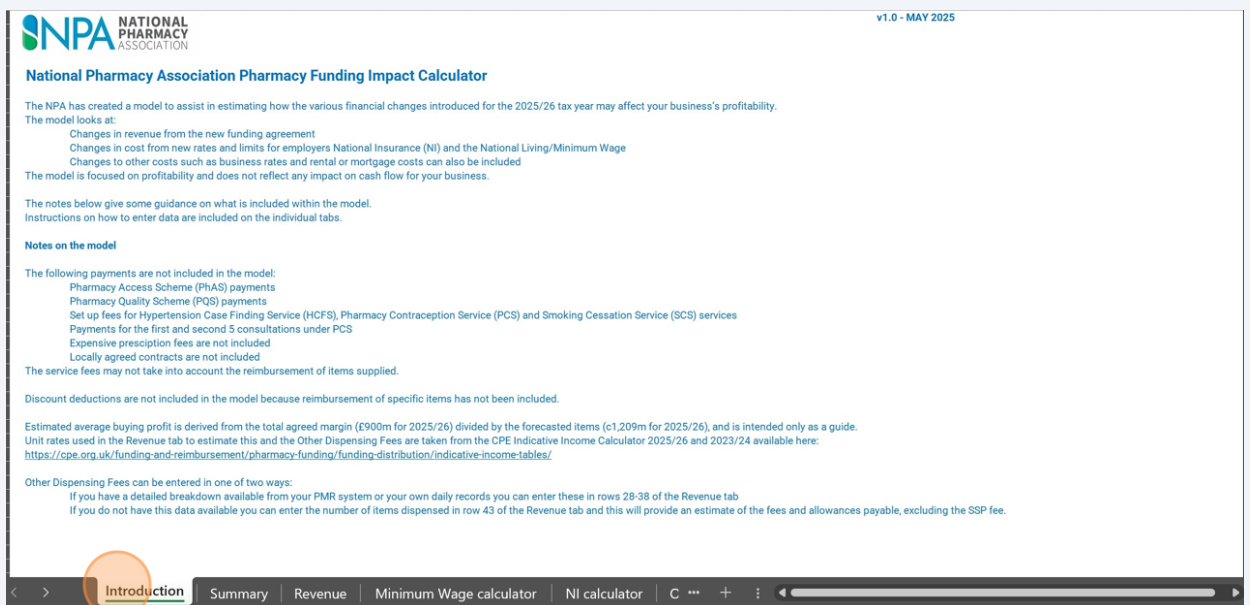
el

ments are not included in the model:

- y Access Scheme (PhAS) payments
- y Quality Scheme (PQS) payments
- es for Hypertension Case Finding Service (HCFS), Pharmacy Contraception Service (PCS) and Smoking Cessation Service (SCS) services
- ts for the first and second 5 consultations under PCS
- o prescription fees are not included

Introduction and Summary

3 The introduction sheet explains what this model will look at and any payments that are not included



The screenshot shows the 'Introduction' sheet of the National Pharmacy Association Pharmacy Funding Impact Calculator spreadsheet. The spreadsheet is titled 'National Pharmacy Association Pharmacy Funding Impact Calculator' and is dated 'v1.0 - MAY 2025'. The content includes:

National Pharmacy Association Pharmacy Funding Impact Calculator

The NPA has created a model to assist in estimating how the various financial changes introduced for the 2025/26 tax year may affect your business's profitability.

The model looks at:

- Changes in revenue from the new funding agreement
- Changes in cost from new rates and limits for employers National Insurance (NI) and the National Living/Minimum Wage
- Changes to other costs such as business rates and rental or mortgage costs can also be included

The model is focused on profitability and does not reflect any impact on cash flow for your business.

The notes below give some guidance on what is included within the model.

Instructions on how to enter data are included on the individual tabs.

Notes on the model

The following payments are not included in the model:

- Pharmacy Access Scheme (PhAS) payments
- Pharmacy Quality Scheme (PQS) payments
- Set up fees for Hypertension Case Finding Service (HCFS), Pharmacy Contraception Service (PCS) and Smoking Cessation Service (SCS) services
- Payments for the first and second 5 consultations under PCS
- Expensive prescription fees are not included
- Locally agreed contracts are not included

The service fees may not take into account the reimbursement of items supplied.

Discount deductions are not included in the model because reimbursement of specific items has not been included.

Estimated average buying profit is derived from the total agreed margin (£900m for 2025/26) divided by the forecasted items (c1,209m for 2025/26), and is intended only as a guide.

Unit rates used in the Revenue tab to estimate this and the Other Dispensing Fees are taken from the CPE Indicative Income Calculator 2025/26 and 2023/24 available here: <https://cpe.org.uk/funding-and-reimbursement/pharmacy-funding/funding-distribution/indicative-income-tables/>

Other Dispensing Fees can be entered in one of two ways:

- If you have a detailed breakdown available from your PMR system or your own daily records you can enter these in rows 28-38 of the Revenue tab
- If you do not have this data available you can enter the number of items dispensed in row 43 of the Revenue tab and this will provide an estimate of the fees and allowances payable, excluding the SSP fee.

The spreadsheet navigation bar at the bottom shows the following tabs: Introduction, Summary, Revenue, Minimum Wage calculator, NI calculator, C, and a plus sign for additional tabs.

4

The summary sheet shows the overall monthly financial impact of changes between 2024/25 and 2025/26, based on the data inputted on the revenue, monthly wage calculator, NI calculator and other costs sheets.

The figures on this sheet cannot be amended.

NPA NATIONAL PHARMACY ASSOCIATION

Monthly financial impact of changes between 2024/25 and 2025/26

This table summarises the overall impact of the financial changes input over the following four tabs

	Monthly Values		Change		
	2024/25	2025/26			
Revenue	£18,834.37	£22,636.75	£3,802.38	Revenue increased	to amend these figures click here
National Minimum / Living Wage	£7,079.85	£7,850.37	£770.52	Costs increased	to amend these figures click here
Employers NI	£20,520.60	£25,500.00	£4,979.40	Costs increased	to amend these figures click here
Other Costs	£20,000.00	£24,000.00	£4,000.00	Costs increased	to amend these figures click here
Net Change	-£28,766.08	-£34,713.62	-£5,947.54	Profitability decreased	

Navigation: Introduction | **Summary** | Revenue | Minimum Wage calculator | NI calculator

Revenue tab

5

Click "Revenue"

for your pharmacy

Professional Fees

SAFs input average items per month from MYS submission form → **Inputs** 8,000 **Unit Rate** 2024/25 £1.27 2025/26 £1.46

Estimated average buying profit * please estimate how well you perform compared to the average pharmacy → **Inputs** 100% **Unit Rate** 2024/25 £0.71 2025/26 £0.72

TOTAL PROFESSIONAL FEE REVENUE

Other Dispensing Fees input details from your PMR system / daily records

	Inputs	2024/25	2025/26
Unlicensed medicines with endorsement SP or ED		£20.00	£20.00
Measured and Fitted Fee for elastic hosiery, trusses and para stomal garments		£2.60	£2.60
Home delivery of Part IXA qualifying items (excluding catheter kits and intermittent self-catheters), Part IXB and Part IXC		£3.40	£3.40
Home delivery of catheter kits and intermittent self-catheters		£9.30	£9.30
Oral liquid methadone		£2.50	£2.50
Oral liquid methadone covers more than one dose and the contractor has packaged each dose separately with PD endorsement		£0.55	£0.55
Controlled Drugs Schedule 2		£1.28	£1.28
Controlled Drugs Schedule 3		£0.43	£0.43
Serious Shortage Protocol		£5.35	£5.35
Consumables		£1.24	£1.24
Container		£0.10	£0.10

TOTAL OTHER DISPENSING FEE REVENUE

OR if you do not have a detailed monthly breakdown of your other dispensed items the line below will estimate your fees.
If you have included values within rows 28-38 the line below will not form part of your revenue total

Other dispensing fees * **Inputs** 8,000 **Unit Rate** 2024/25 £0.09 2025/26 £0.09

Pharmacy Services

	Inputs	2024/25	2025/26
Discharge Medicine Service (DMS) per month (full service)	1	£35.00	£35.00
Discharge Medicine Service (DMS) per month (stage 1)	-	£12.00	£12.00

Navigation: Introduction | Summary | **Revenue** | Minimum Wage calculator | NI calculator | Other Costs

6

For the professional fees, add in your average items per month from your MYS submission form to cell C23 to work out the Single Activity Fees (SAFs).

primary, cop and are therefore remunerated. Please refer to the Drug Form 7 information published by NICE on 11 July 2024. You are advised to apply a safety margin to these values.

Submission form
How well you perform compared to the average pharmacy

Inputs	Unit Rate		Monthly Income		
	2024/25	2025/26	2024/25	2025/26	Increase
8,000	£1.27	£1.46	£10,160.00	£11,680.00	£1,520.00
100%	£0.71	£0.74	£5,691.42	£5,955.33	£263.92
			£15,851.42	£17,635.33	£1,783.92

system / daily records

Inputs	2024/25	2025/26	2024/25	2025/26	Increase
	£20.00	£20.00	£0.00	£0.00	£0.00
	£2.60	£2.60	£0.00	£0.00	£0.00
	£3.40	£3.40	£0.00	£0.00	£0.00
	£9.30	£9.30	£0.00	£0.00	£0.00
	£2.50	£2.50	£0.00	£0.00	£0.00
	£0.55	£0.55	£0.00	£0.00	£0.00
	£1.28	£1.28	£0.00	£0.00	£0.00
	£0.43	£0.43	£0.00	£0.00	£0.00
	£5.35	£5.35	£0.00	£0.00	£0.00
	£1.24	£1.24	£0.00	£0.00	£0.00
	£0.10	£0.10	£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00

and para stomal garments
g catheter kits and intermittent self-catheters), Part IXB and Part IXC catheters
and the contractor has packaged each dose separately with PD endorsement

of your other dispensed items the line below will estimate your fees.
This line will not form part of your revenue total

8,000	£0.09	£0.09	£726.37	£704.71	£-21.65
-------	-------	-------	---------	---------	---------

service)
= 1)

Inputs	2024/25	2025/26	2024/25	2025/26	Change
1	£35.00	£35.00	£35.00	£35.00	£0.00
-	£12.00	£12.00	£0.00	£0.00	£0.00

calculator | NI calculator | Other Costs | +

7

For the estimated average buying profit, you can adjust the value using the dropdown box depending on whether you believe your actual performance differs from the average to allow a more accurate projection of your buying profit.

primary, cop and are therefore remunerated. Please refer to the Drug Form 7 information published by NICE on 11 July 2024. You are advised to apply a safety margin to these values.

Submission form
How well you perform compared to the average pharmacy

Inputs	Unit Rate		Monthly Income		
	2024/25	2025/26	2024/25	2025/26	Increase
8,000	£1.27	£1.46	£10,160.00	£11,680.00	£1,520.00
100%	£0.71	£0.74	£5,691.42	£5,955.33	£263.92
			£15,851.42	£17,635.33	£1,783.92

system / daily records

Inputs	2024/25	2025/26	2024/25	2025/26	Increase
	£0.00	£0.00	£0.00	£0.00	£0.00
	2.60	£0.00	£0.00	£0.00	£0.00
	3.40	£0.00	£0.00	£0.00	£0.00
	9.30	£0.00	£0.00	£0.00	£0.00
	£2.50	£2.50	£0.00	£0.00	£0.00
	£0.55	£0.55	£0.00	£0.00	£0.00
	£1.28	£1.28	£0.00	£0.00	£0.00
	£0.43	£0.43	£0.00	£0.00	£0.00
	£5.35	£5.35	£0.00	£0.00	£0.00
	£1.24	£1.24	£0.00	£0.00	£0.00
	£0.10	£0.10	£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00

and para stomal garments
ter kits and intermittent self-catheters), Part IXB and Part IXC catheters
and the contractor has packaged each dose separately with PD endorsement

of your other dispensed items the line below will estimate your fees.
This line will not form part of your revenue total

8,000	£0.09	£0.09	£726.37	£704.71	£-21.65
-------	-------	-------	---------	---------	---------

service)
= 1)

Inputs	2024/25	2025/26	2024/25	2025/26	Change
1	£35.00	£35.00	£35.00	£35.00	£0.00
-	£12.00	£12.00	£0.00	£0.00	£0.00

calculator | NI calculator | Other Costs | +

Select % Average Buying Profit
Estimate how well you perform compared to the average pharmacy.
Select 100% if you perform in line with the average pharmacy
Select less than 100% if you perform worse than average
Select more than 100% if you perform better than average

8

For example, if you estimate that you are getting below average select a value of 75% or below, whereas if you are getting higher than average select a value of 125% or above.

	Inputs	Unit Rate		Monthly Income	
		2024/25	2025/26	2024/25	2025/26
SAFs input average items per month from MYS submission form	8,000	£1.27	£1.46	£10,160.00	£11,520.00
Estimated average buying profit * please estimate how well you perform compared to the average pharmacy	100%	£0.71	£0.74	£5,691.42	£5,955.33
TOTAL PROFESSIONAL FEE REVENUE				£15,851.42	£17,475.33
Unlicensed medicines with endorsement SP or ED		£20.00	£20.00	£0.00	£0.00
Measured and Fitted Fee for elastic hosiery, trusses and para stomal garments		£2.60	£2.60	£0.00	£0.00
Home delivery of Part IXA qualifying items (excluding catheter kits and intermittent self-catheters), Part IXB and Part IXC		£3.40	£3.40	£0.00	£0.00
Home delivery of catheter kits and intermittent self-catheters		£9.30	£9.30	£0.00	£0.00
Oral liquid methadone		£2.50	£2.50	£0.00	£0.00
Oral liquid methadone covers more than one dose and the contractor has packaged each dose separately with PD endorsement		£0.55	£0.55	£0.00	£0.00
Controlled Drugs Schedule 2		£1.28	£1.28	£0.00	£0.00
Controlled Drugs Schedule 3		£0.43	£0.43	£0.00	£0.00
Serious Shortage Protocol		£5.35	£5.35	£0.00	£0.00
Consumables		£1.24	£1.24	£0.00	£0.00
Container		£0.10	£0.10	£0.00	£0.00
TOTAL OTHER DISPENSING FEE REVENUE				£0.00	£0.00
TOTAL REVENUE				£15,851.42	£17,475.33

9

For the other dispensing fees, input the details from your PMR system/daily records into cells C28 to C38 (where known).

	Inputs	Unit Rate		Monthly Income		
		2024/25	2025/26	2024/25	2025/26	Increase
SAFs input average items per month from MYS submission form	8,000	£1.27	£1.46	£10,160.00	£11,520.00	£1,320.00
Estimated average buying profit * please estimate how well you perform compared to the average pharmacy	100%	£0.71	£0.74	£5,691.42	£5,955.33	£263.92
TOTAL PROFESSIONAL FEE REVENUE				£15,851.42	£17,475.33	£1,783.92
Unlicensed medicines with endorsement SP or ED		£20.00	£20.00	£0.00	£0.00	£0.00
Measured and Fitted Fee for elastic hosiery, trusses and para stomal garments		£2.60	£2.60	£0.00	£0.00	£0.00
Home delivery of Part IXA qualifying items (excluding catheter kits and intermittent self-catheters), Part IXB and Part IXC		£3.40	£3.40	£0.00	£0.00	£0.00
Home delivery of catheter kits and intermittent self-catheters		£9.30	£9.30	£0.00	£0.00	£0.00
Oral liquid methadone		£2.50	£2.50	£0.00	£0.00	£0.00
Oral liquid methadone covers more than one dose and the contractor has packaged each dose separately with PD endorsement		£0.55	£0.55	£0.00	£0.00	£0.00
Controlled Drugs Schedule 2		£1.28	£1.28	£0.00	£0.00	£0.00
Controlled Drugs Schedule 3		£0.43	£0.43	£0.00	£0.00	£0.00
Serious Shortage Protocol		£5.35	£5.35	£0.00	£0.00	£0.00
Consumables		£1.24	£1.24	£0.00	£0.00	£0.00
Container		£0.10	£0.10	£0.00	£0.00	£0.00
TOTAL OTHER DISPENSING FEE REVENUE				£0.00	£0.00	£0.00
TOTAL REVENUE				£15,851.42	£17,475.33	£1,783.92
Other dispensing fees *	8,000	£0.09	£0.09	£726.37	£704.71	£-21.65
TOTAL REVENUE				£16,577.79	£18,180.04	£1,602.25

10

If this information is not available leave this section blank and the model will estimate your Other Dispensing Fees based on the items per month entered in cell C23.

TOTAL PROFESSIONAL FEE REVENUE		2024/25	2025/26	2024/25	2025/26	Increase
				£15,851.42	£17,635.33	£1,783.92
Other Dispensing Fees input details from your PMR system / daily records						
Unlicensed medicines with endorsement SP or ED	Inputs	2024/25	2025/26	2024/25	2025/26	Increase
Measured and Fitted Fee for elastic hosiery, trusses and para stomal garments		£20.00	£20.00	£0.00	£0.00	£0.00
Home delivery of Part IXA qualifying items (excluding catheter kits and intermittent self-catheters), Part IXB and Part IXC		£2.60	£2.60	£0.00	£0.00	£0.00
Home delivery of catheter kits and intermittent self-catheters		£3.40	£3.40	£0.00	£0.00	£0.00
Oral liquid methadone		£9.30	£9.30	£0.00	£0.00	£0.00
Oral liquid methadone covers more than one dose and the contractor has packaged each dose separately with PD endorsement		£2.50	£2.50	£0.00	£0.00	£0.00
Controlled Drugs Schedule 2		£0.55	£0.55	£0.00	£0.00	£0.00
Controlled Drugs Schedule 3		£1.28	£1.28	£0.00	£0.00	£0.00
Serious Shortage Protocol		£0.43	£0.43	£0.00	£0.00	£0.00
Consumables		£5.35	£5.35	£0.00	£0.00	£0.00
Container		£1.24	£1.24	£0.00	£0.00	£0.00
		£0.10	£0.10	£0.00	£0.00	£0.00
TOTAL OTHER DISPENSING FEE REVENUE				£0.00	£0.00	£0.00
OR if you do not have a detailed monthly breakdown of your other dispensed items the line below will estimate your fees.						
If you have included values within rows 28-38 the line below will not form part of your revenue total						
Other dispensing fees *						
	8,000	£0.09	£0.09	£726.37	£704.71	£-21.65
Pharmacy Services						
Discharge Medicine Service (DMS) per month (full service)	Inputs	2024/25	2025/26	2024/25	2025/26	Change
Discharge Medicine Service (DMS) per month (stage 1)	1	£35.00	£35.00	£35.00	£35.00	£0.00
Discharge Medicine Service (DMS) per month (stage 2)	-	£12.00	£12.00	£0.00	£0.00	£0.00
Discharge Medicine Service (DMS) per month (stage 2)	-	£11.00	£11.00	£0.00	£0.00	£0.00
Discharge Medicine Service (DMS) per month (stage 3)	-	£12.00	£12.00	£0.00	£0.00	£0.00
New Medicine Service (NMS) (2024/25 model - quantity)	-	-	-	-	-	-
New Medicine Service (NMS) (2024/25 model - % of target for full service) please select the appropriate % from the dropdown box ->	0%-10%	£20.00	-	£0.00	-	£0.00
New Medicine Service (NMS) per month (intervention)	80	-	£14.00	-	£1,120.00	£1,120.00
New Medicine Service (NMS) per month (follow up)	65	-	£14.00	-	£910.00	£910.00

11

For the pharmacy and seasonal services, input the data for your service provision from the MYS submission form to cells C46 to C68 and C72 and C75 for services you are providing

Pharmacy Services		2024/25	2025/26	2024/25	2025/26	Change
				£2,247.00	£4,296.70	£2,049.70
Pharmacy Services						
Discharge Medicine Service (DMS) per month (full service)	Inputs	2024/25	2025/26	2024/25	2025/26	Change
Discharge Medicine Service (DMS) per month (stage 1)	1	£35.00	£35.00	£35.00	£35.00	£0.00
Discharge Medicine Service (DMS) per month (stage 2)	-	£12.00	£12.00	£0.00	£0.00	£0.00
Discharge Medicine Service (DMS) per month (stage 2)	-	£11.00	£11.00	£0.00	£0.00	£0.00
Discharge Medicine Service (DMS) per month (stage 3)	-	£12.00	£12.00	£0.00	£0.00	£0.00
New Medicine Service (NMS) (2024/25 model - quantity)	-	-	-	-	-	-
New Medicine Service (NMS) (2024/25 model - % of target for full service) please select the appropriate % from the dropdown box ->	0%-10%	£20.00	-	£0.00	-	£0.00
New Medicine Service (NMS) per month (intervention)	80	-	£14.00	-	£1,120.00	£1,120.00
New Medicine Service (NMS) per month (follow up)	65	-	£14.00	-	£910.00	£910.00
Hypertension Case-Finding Service (HCFS) clinic checks per month	20	£15.00	£10.00	£300.00	£200.00	£-100.00
Hypertension Case-Finding Service (HCFS) Ambulatory Blood Pressure Monitoring (ABPM) per month	2	£45.00	£50.85	£90.00	£101.70	£11.70
Pharmacy Contraception Service (PCS) repeat consultations per month	3	£18.00	£25.00	£54.00	£75.00	£21.00
Pharmacy Contraception Service (PCS) initiation consultations per month	1	£18.00	£25.00	£18.00	£25.00	£7.00
Pharmacy First - Urgent Medicine Supply (UMS) consultations per month	10	£15.00	£15.00	£150.00	£150.00	£0.00
Pharmacy First - Minor Illness (MI) consultations per month	10	£15.00	£17.00	£150.00	£170.00	£20.00
Pharmacy First - Clinical Pathways consultations per month	30	£15.00	£17.00	£450.00	£510.00	£60.00
Pharmacy First fixed payment	-	-	-	£1,000.00	£1,000.00	£0.00
Appliance Use Review (AUR) consultations per month (premises / phone / video)	-	£28.00	£28.00	£0.00	£0.00	£0.00
Appliance Use Review (AUR) consultations per month (patient home)	-	£54.00	£54.00	£0.00	£0.00	£0.00
Stoma customisations per month	-	£4.32	£4.32	£0.00	£0.00	£0.00
Smoking cessation patients per month (First consultation)	-	£30.00	£30.00	£0.00	£0.00	£0.00
Smoking cessation patients per month (Interim consultation)	-	£10.00	£10.00	£0.00	£0.00	£0.00
Smoking cessation patients per month (Last consultation)	-	£40.00	£40.00	£0.00	£0.00	£0.00
Lateral Flow Device (LFD) Service per month	-	£4.00	£4.10	£0.00	£0.00	£0.00
TOTAL PHARMACY SERVICES REVENUE				£2,247.00	£4,296.70	£2,049.70
Seasonal Services						
Flu (per vaccine)	Inputs	2024/25	2025/26	2024/25	2025/26	Change
COVID (per vaccine)	1	£9.58	-	£9.58	£0.00	£-9.58
	-	£7.54	£7.54	£0.00	£0.00	£0.00

12

For the New Medicine Service 2024/25 model, select the appropriate % from the dropdown box for the % of target for full service you would fall under

Inputs	2024/25	2025/26	2024/25	2025/26
1	£35.00	£35.00	£35.00	£35.00
-	£12.00	£12.00	£0.00	£0.00
-	£11.00	£11.00	£0.00	£0.00
-	£12.00	£12.00	£0.00	£0.00
-				
0%-10%	£20.00		£0.00	
10%-20%	£14.00	£14.00		£1,120.00
20%-30%	£15.00	£10.00	£300.00	£200.00
30%-40%	£45.00	£50.85	£90.00	£101.70
40%-90%	£18.00	£25.00	£54.00	£75.00
3	£18.00	£25.00	£18.00	£25.00
1	£18.00	£25.00	£18.00	£25.00
10	£15.00	£15.00	£150.00	£150.00
10	£15.00	£17.00	£150.00	£170.00
30	£15.00	£17.00	£450.00	£510.00
-			£1,000.00	£1,000.00
-	£28.00	£28.00	£0.00	£0.00
-	£54.00	£54.00	£0.00	£0.00
-	£4.32	£4.32	£0.00	£0.00

Select the appropriate % from the dropdown box ---->

(ABPM) per month

13

For the other revenues, input in £ the value rather than quantities for any private services and OTC sales for 2024/25 and 2025/26.

Appliance Use Review (AUR) consultations per month (premises / phone / video)	-	£28.00	£28.00	£0.00	£0.00	£0.00
Appliance Use Review (AUR) consultations per month (patient home)	-	£54.00	£54.00	£0.00	£0.00	£0.00
Stoma customisations per month	-	£4.32	£4.32	£0.00	£0.00	£0.00
Smoking cessation patients per month (First consultation)	-	£30.00	£30.00	£0.00	£0.00	£0.00
Smoking cessation patients per month (Interim consultation)	-	£10.00	£10.00	£0.00	£0.00	£0.00
Smoking cessation patients per month (Last consultation)	-	£40.00	£40.00	£0.00	£0.00	£0.00
Lateral Flow Device (LFD) Service per month	-	£4.00	£4.10	£0.00	£0.00	£0.00
TOTAL PHARMACY SERVICES REVENUE				£2,247.00	£4,296.70	£2,049.70
Seasonal Services						
Flu (per vaccine)	1	£9.58	£9.58	£9.58	£0.00	-£9.58
COVID (per vaccine)	-	£7.54	£7.54	£0.00	£0.00	£0.00
COVID (additional household vaccination fee excluding care home vaccinations)	-	£10.00	£10.00	£0.00	£0.00	£0.00
COVID (additional where the seasonal influenza vaccination is not announced)	-	£2.50	£2.50	£0.00	£0.00	£0.00
TOTAL SEASONAL SERVICES REVENUE				£9.58	£0.00	-£9.58
Other Revenues input £ values rather than quantities for these items						
Private Services				2024/25	2025/26	Change
Over The Counter (OTC) Sales				£0.00	£0.00	£0.00
TOTAL OTHER REVENUES				£0.00	£0.00	£0.00
TOTAL REVENUE				£18,834.37	£22,636.70	£3,802.33

* unit rates taken from CPE Indicative Income Calculator available here: <https://cpe.org.uk/funding-and-reimbursement/pharmacy-funding/funding-distribution/indicative-income-tables/>

Minimum Wage calculator tab

20 In cell H16 input your total annual salary bill

For the 2025/26 tax year the threshold at which employers must make NI contributions for their employees has decreased, resulting in an increased cost to your business. Alongside this the rate of contribution has increased. These changes are shown in the table below

	2024/25	2025/26
Threshold for employer NI payments	£9,100.00	£5,000.00
Employer NI payment rate	13.8%	15.0%

Please input your total number of employees and total annual salary bill in the boxes below

Total no. staff Total annual salary bill

Please list out the salaries of any staff who earn under the OLD threshold (£9,100), as Employers NI contributions may now be payable for these employees
If you have more than 10 employees please click on the "+" sign to the left of row 69, which will provide space for up to 50 employees

	Name	Salary	Old NI	New NI	Cost increase
Earnings under £9,100 (listed)	Rod	£8,000.00	£0.00	£450.00	£450.00
	Jane	£8,000.00	£0.00	£450.00	£450.00
	Freddie	£8,000.00	£0.00	£450.00	£450.00
			£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00
			£0.00	£1,350.00	£1,350.00

This section calculates the increased NI liability for your remaining staff - no input is necessary

	No. staff	Total Salary	Old NI	New NI	Change
Earnings over £9,100 (calculated)	3	£176,000.00	£20,520.60	£24,150.00	£3,629.40

Total employers NI cost

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21 For employees who earned less than £9,100 under the old threshold, add their names and salaries as Employers NI contributions may now be payable for these employees

For the 2025/26 tax year the threshold at which employers must make NI contributions for their employees has decreased, resulting in an increased cost to your business. Alongside this the rate of contribution has increased. These changes are shown in the table below

	2024/25	2025/26
Threshold for employer NI payments	£9,100.00	£5,000.00
Employer NI payment rate	13.8%	15.0%

Please input your total number of employees and total annual salary bill in the boxes below

Total no. staff Total annual salary bill

Please list out the salaries of any staff who earn under the OLD threshold (£9,100), as Employers NI contributions may now be payable for these employees
If you have more than 10 employees please click on the "+" sign to the left of row 69, which will provide space for up to 50 employees

	Name	Salary	Old NI	New NI	Cost increase
Earnings under £9,100 (listed)	Rod	£8,000.00	£0.00	£450.00	£450.00
	Jane	£8,000.00	£0.00	£450.00	£450.00
	Freddie	£8,000.00	£0.00	£450.00	£450.00
			£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00
			£0.00	£0.00	£0.00
			£0.00	£1,350.00	£1,350.00

This section calculates the increased NI liability for your remaining staff - no input is necessary

	No. staff	Total Salary	Old NI	New NI	Change
Earnings over £9,100 (calculated)	3	£176,000.00	£20,520.60	£24,150.00	£3,629.40

Total employers NI cost

Introduction Summary Revenue Minimum Wage calculator NI calculator Other Costs +

22

If you have more than 10 employees, please click on the "+" sign to the left of row 52 which will provide space for up to 50 employees.

7 For the 2025/26 tax year the threshold at which employers must make NI contributions for their employees has decreased, resulting in an increased cost to your business.
 8 Alongside this the rate of contribution has increased. These changes are shown in the table below
 9
 10

	2024/25	2025/26
11 Threshold for employer NI payments	£9,100.00	£5,000.00
12 Employer NI payment rate	13.8%	15.0%

13
 14 **Please input your total number of employees and total annual salary bill in the boxes below**
 15
 16 Total no. staff Total annual salary bill
 17

18 **Please list out the salaries of any staff who earn under the OLD threshold (£9,100), as Employers NI contributions may now be payable for these employees**
 19 **If you have more than 10 employees please click on the "+" sign to the left of row 69, which will provide space for up to 50 employees**
 20

	Name	Salary	Old NI	New NI	Cost increase
21					
22 Earners under £9,100 (listed)	Rod	£8,000.00	£0.00	£450.00	£450.00
23	Jane	£8,000.00	£0.00	£450.00	£450.00
24	Freddie	£8,000.00	£0.00	£450.00	£450.00
25			£0.00	£0.00	£0.00
26			£0.00	£0.00	£0.00
27			£0.00	£0.00	£0.00
28			£0.00	£0.00	£0.00
29			£0.00	£0.00	£0.00
30			£0.00	£0.00	£0.00
31			£0.00	£0.00	£0.00
52			£0.00	£1,350.00	£1,350.00

53
 54 **This section calculates the increased NI liability for your remaining staff - no input is necessary**
 55

	No. staff	Total Salary	Old NI	New NI	Change
56 Earners over £9,100 (calculated)	3	£176,000.00	£20,520.60	£24,150.00	£3,629.40
57					
58 Total employers NI cost			£20,520.60	£25,500.00	£4,979.40
59					

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Other costs tab

25

If you need to add more costs please click on the "+" sign to the left of row 62, which will provide space for up to 50 cost lines

NPA NATIONAL PHARMACY ASSOCIATION

Other business costs

Please enter any other business costs that you wish to track below

If you need to add more costs please click on the "+" sign to the left of row 62, which will provide space for up to 50 cost lines

Monthly Costs			
	2024/25	2025/26	Cost increase
Business Rates	£10,000.00	£12,000.00	£2,000.00
Rent / Mortgage costs	£5,000.00	£6,000.00	£1,000.00
Utilities	£5,000.00	£6,000.00	£1,000.00
			£0.00
			£0.00
			£0.00
			£0.00
			£0.00
			£0.00
			£0.00
			£0.00
Total Other Costs	£20,000.00	£24,000.00	£4,000.00

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