

*This Statutory Instrument has been made in part in consequence of defects in S.I. 2015/94 and is being issued free of charge to all known recipients of that Statutory Instrument.*

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STATUTORY INSTRUMENTS

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**2024 No. 281**

**PUBLIC SERVICE PENSIONS,  
ENGLAND AND WALES  
NATIONAL HEALTH SERVICE,  
ENGLAND AND WALES**

**The National Health Service Pension  
Schemes (Amendment) Regulations 2024**

*Made* - - - - *29th February 2024*  
*Laid before Parliament* *4th March 2024*  
*Coming into force* - - *1st April 2024*

The Secretary of State for Health and Social Care makes the following Regulations in exercise of the powers conferred by section 10(1) and (2) of, and Schedule 3 to, the Superannuation Act 1972(1) (“the 1972 Act”) and sections 1(1) and (2)(e), 2(1) and 3(1) to (3) of, and paragraph 5(a) of Schedule 2 and Schedule 3 to, the Public Service Pensions Act 2013(2) (“the 2013 Act”).

In accordance with section 22(2)(a) of the 2013 Act, the Secretary of State has consulted such persons or the representatives of such persons as appear to the Secretary of State likely to be affected by regulation 20, regulation 21 and regulation 1 insofar as it relates to regulations 20 and 21, with a view to reaching agreement with them.

In accordance with section 22(2)(b) of the 2013 Act, the Secretary of State has laid a report before Parliament in relation to those regulations.

In accordance with section 10(4) of the 1972 Act and section 21(1) of the 2013 Act, the Secretary of State has consulted such persons or the representatives of such persons as appear to the Secretary of State likely to be affected by these Regulations.

In accordance with section 10(1)(3) of the 1972 Act and section 3(5) of the 2013 Act, these Regulations are made with the consent of the Treasury.

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(1) 1972 c. 11. Section 10(1) was amended by sections 57 and 58 of, and Schedule 5 to, the National Health Service Reorganisation Act 1973 (c.32) and section 4(2) of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7) (“the 1990 Act”). Section 10(2A) was inserted by section 8(5) of the 1990 Act. Section 12(2) was amended by section 10(1) of the 1990 Act.  
(2) 2013 c. 25. Section 3(1) and (2) were amended by section 94(2) and (3) of the Public Service Pensions and Judicial Offices Act 2022 (c. 7).  
(3) The functions of the Minister for the Civil Service under section 10 of the 1972 Act were transferred to the Treasury by article 2 of S.I. 1981/1670.

## Part 1

### Introductory

#### **Citation, commencement, effect and extent**

1.—(1) These Regulations may be cited as the National Health Service Pension Schemes (Amendment) Regulations 2024.

(2) These Regulations come into force on 1st April 2024.

(3) Regulation 30(3)(a), (d), (e) and (f) has effect retrospectively from 1st April 2015.

(4) These Regulations extend to England and Wales.

## Part 2

### Amendments to the National Health Service Pension Scheme Regulations 1995

#### **General**

2. The National Health Service Pension Scheme Regulations 1995(4) are amended in accordance with this Part.

#### **Amendment of regulation A2**

3. In regulation A2 (interpretation), at the appropriate places insert—

““lump sum and death benefit allowance” in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003(5);

“salary sacrifice arrangement” means an arrangement under which the member gives up the right to receive an amount of pensionable pay in return for the provision of a benefit in kind including, but not limited to, a benefit consisting of a motor car or other vehicle, meals, care or vouchers;”.

#### **Amendment of regulation D3**

4. In regulation D3(21) (further contributions by employing authorities in respect of excessive pay increases)(6), omit sub-paragraph (j).

#### **Amendment of regulation E5A**

5.—(1) Regulation E5A (partial retirement pension)(7) is amended as follows.

(2) In paragraph (1)—

(a) after the first occurrence of “pensionable employment”, insert “or who is a non-pensionable 1995 Section member”;

(b) in sub-paragraph (a)(iii), after the first occurrence of “pensionable employment”, insert “for the purposes of the 2015 Scheme”;

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(4) [S.I. 1995/300](#).

(5) [2003 c. 1](#). Section 637R was inserted by the Finance Act [2024 \(c. 3\)](#).

(6) Regulation D3 was amended by [S.I. 2017/275](#) and [2021/631](#).

(7) Regulation E5A was inserted by [S.I. 2023/952](#).

- (c) in sub-paragraph (c), after “is reduced”, insert “(disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”.
- (3) In paragraph (2), after all three occurrences of “pensionable employment”, insert “for the purposes of the 2015 Scheme”.
- (4) In paragraph (7)(b), for “lifetime allowance”, substitute “lump sum and death benefit allowance”.
- (5) After paragraph (11), insert—
  - “(11A) For the purposes of this regulation, in the case of a non-pensionable 1995 Section member, “pensionable pay” means the member’s pensionable earnings for the purposes of the 2015 Scheme.”.
- (6) In paragraph (12), at the appropriate place, insert—
  - ““non-pensionable 1995 Section member” has the same meaning as in regulation 2 of the National Health Service Pension Scheme (Transitional and Consequential Provisions) Regulations 2015(8);”.

#### **Amendment of regulation E5B**

- 6.—(1) Regulation E5B(1) (increase in pensionable pay following exercise of option under regulation E5A)(9) is amended as follows.
  - (2) In sub-paragraph (b), after “is increased”, insert “(disregarding any increase in pensionable pay resulting from the member leaving a salary sacrifice arrangement)”.
  - (3) In sub-paragraph (c), after “is reduced”, insert “(disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”.

#### **Amendment of regulation E5C**

- 7.—(1) Regulation E5C (application of regulations E5A and E5B with modifications where concurrent part-time employments held)(10) is amended as follows.
  - (2) In paragraph (1), after “pensionable employment”, insert “in the 2015 Scheme”.
  - (3) In paragraph (3), after “is reduced”, insert “(disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”.
  - (4) In paragraph (5), after “is increased”, insert “(disregarding any increase in pensionable pay resulting from the member leaving a salary sacrifice arrangement)”.

#### **Amendment of regulation S2**

- 8.—(1) Regulation S2 (reduction of pension on return to NHS employment) is amended as follows.
  - (2) In paragraph (1A)—
    - (a) in sub-paragraph (b)(iii)—
      - (i) for “paragraph (c) applies”, substitute “regulation R2(3)(b) (nurses, physiotherapists, midwives and health visitors) or regulation R3(9) (mental health officers) applies to the member”;
      - (ii) omit “, or”;
    - (b) omit sub-paragraph (c).

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(8) [S.I. 2015/95](#).

(9) Regulation E5B was inserted by [S.I. 2023/952](#).

(10) Regulation E5C was inserted by [S.I. 2023/952](#).

(3) In paragraph (3), omit “or (c)”.

### Part 3

#### Amendment to the National Health Service Pension Scheme (Additional Voluntary Contributions) Regulations 2000

##### Amendment of regulation 11

9. In the National Health Service Pension Scheme (Additional Voluntary Contributions) Regulations 2000(11), in regulation 11 (retirement and dependants’ benefits)(12), after paragraph (1) (e), insert—

“;

(f) a pension commencement excess lump sum referred to in section 166(1)(aa) of the 2004 Act(13).”.

### Part 4

#### Amendments to the National Health Service Pension Scheme Regulations 2008

##### General

10. The National Health Service Pension Scheme Regulations 2008(14) are amended in accordance with this Part.

##### Amendment of regulation 2.A.1

11. In regulation 2.A.1 (interpretation: general), at the appropriate places, insert—

““lump sum and death benefit allowance” in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003;

“salary sacrifice arrangement” means an arrangement under which the member gives up the right to receive an amount of pensionable pay in return for the provision of a benefit in kind including, but not limited to, a benefit consisting of a motor car or other vehicle, meals, care or vouchers;”.

##### Amendment of regulation 2.D.5

12.—(1) Regulation 2.D.5 (partial retirement (members aged at least 55))(15) is amended as follows.

(2) In paragraph (1)—

(a) in sub-paragraph (a), for “or a non-contributing member”, substitute “of the 2015 Scheme”.

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(11) S.I. 2000/619.

(12) Regulation 11 was amended by S.I. 2016/245.

(13) 2004 c. 12. Section 166(1)(aa) was inserted by the Finance Act 2024 (c. 3).

(14) S.I. 2008/653.

(15) Regulation 2.D.5 was amended by S.I. 2009/381, 2009/2446, 2010/492 and 2021/631.

- (b) in sub-paragraph (d), after “is reduced”, insert “(disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”.
- (3) In paragraph (2), after each occurrence of “active member”, insert “of the 2015 Scheme”.
- (4) In paragraph (6)(a)(ii), for “lifetime allowance”, substitute “lump sum and death benefit allowance”.
- (5) In paragraph (9)(b), after “service”, insert “in the 2015 Scheme”.
- (6) After paragraph (9), insert—
  - “(9A) For the purposes of this regulation, in the case of a non-contributing member, “pensionable pay” means the member’s pensionable earnings for the purposes of the 2015 Scheme.”.

#### **Amendment of regulation 2.D.6**

**13.**—(1) Regulation 2.D.6(1) (increase in pensionable pay following exercise of option under regulation 2.D.5) is amended as follows.

- (2) In sub-paragraph (b), after “is increased”, insert “(disregarding any increase in pensionable pay resulting from the member leaving a salary sacrifice arrangement)”.
- (3) In sub-paragraph (c), after “is reduced”, insert “(disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”.

#### **Amendment of regulation 2.D.7**

**14.**—(1) Regulation 2.D.7 (application of regulations 2.D.5 and 2.D.6 where concurrent part-time employments held)(**16**) is amended as follows.

- (2) In paragraph (1), for “a non-contributing member”, substitute “of the 2015 Scheme”.
- (3) In paragraph (3), after “is reduced”, insert “(disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”.
- (4) In paragraph (5), after “is increased”, insert “(disregarding any increase in pensionable pay resulting from the member ending a salary sacrifice arrangement)”.

#### **Amendment of regulation 3.A.1**

**15.** In regulation 3.A.1 (interpretation of Part 3: general), at the appropriate place, insert—

““lump sum and death benefit allowance” in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003;”.

#### **Amendment of regulation 3.D.5**

**16.**—(1) Regulation 3.D.5 (partial retirement (members aged at least 55))(**17**) is amended as follows.

- (2) In paragraph (1)(a), for “or a non-contributing member”, substitute “of the 2015 Scheme”.
- (3) In paragraph (5)(a)(ii), for “lifetime allowance”, substitute “lump sum and death benefit allowance”.

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(16) Regulation 2.D.7 was amended by S.I. 2009/381.

(17) Regulation 3.D.5 was amended by S.I. 2009/381, 2009/2446 and 2023/952.

### **Amendment of regulation 3.D.6**

17. In regulation 3.D.6(4) (increase in level of engagement following exercise of option under regulation 3.D.5), for “or a non-contributing member of this Section of the Scheme”, substitute “of the 2015 Scheme”.

## **Part 5**

### **Amendments to the National Health Service Pension Scheme Regulations 2015**

#### **General**

18. The National Health Service Pension Scheme Regulations 2015(18) are amended in accordance with this Part.

#### **Amendment of regulation 21**

19.—(1) Regulation 21 (absence from work)(19) is amended as follows.

(2) After paragraph (1)(d), omit “or”.

(3) After paragraph (1)(e), insert—

“or;

(f) carer’s leave.”.

#### **Amendment of regulation 28**

20.—(1) Regulation 28 (pensionable earnings: break in service)(20) is amended as follows.

(2) After paragraph (2)(d), omit “or”.

(3) After paragraph (2)(e), insert—

“or;

(f) carer’s leave.”.

(4) In paragraph (6)(b), for “(e)”, substitute “(f)”.

(5) In paragraph (10)(b), for “(e)”, substitute “(f)”.

#### **Amendment of regulation 30**

21.—(1) Regulation 30 (members’ contributions: employees)(21) is amended as follows.

(2) In paragraph (3)—

(a) for “year 2023/24”, substitute “years 2024/25 to 2027/28”;

(b) for the table, substitute—

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(18) [S.I. 2015/94](#).

(19) Regulation 21 was amended by [S.I. 2020/354](#).

(20) Regulation 28 was amended by [S.I. 2020/354](#).

(21) Regulation 30 was amended by [S.I. 2019/418](#), [2022/273](#) (which was amended by [2022/991](#) and [2023/301](#)) and [2023/576](#).

“Table Scheme Years 2024/25 to 2027/28

<i>Column 1</i> <i>Pensionable earnings band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £13,259	5.2%
£13,260 to £26,831	6.5%
£26,832 to £32,691	8.3%
£32,692 to £49,078	9.8%
£49,079 to £62,924	10.7%
£62,925 and above	12.5%.”.

(3) In paragraph (3A)—

(a) for “year 2023/24”, substitute “years 2024/25 to 2027/28”;

(b) for the table, substitute—

“Table Scheme Years 2024/25 to 2027/28

<i>Column 1</i> <i>Pensionable earnings band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £13,259	5.2%
£13,260 to £26,831	6.5%
£26,832 to £32,691	8.3%
£32,692 to £49,078	9.8%
£49,079 to £62,924	10.7%
£62,925 and above	12.5%.”.

(4) After paragraph (6), insert—

“(7) The figures in column 1 of the tables in paragraph (3) and (3A) (except the figures £13,259 and £13,260) are to be increased at the beginning of each scheme year starting with the scheme year 2025/26, and ending with (and including) scheme year 2027/28, if there is a relevant increase in the consumer prices index for that scheme year, by the appropriate percentage for the scheme year rounded up to the nearest £1.

(8) For the purposes of paragraph (7)—

- (a) there is a relevant increase in the consumer prices index for a scheme year if the consumer prices index for the month of September before that scheme year is higher than that for the previous September;
- (b) the appropriate percentage for the scheme year is the same percentage as any percentage increase in the consumer prices index over the period specified by sub-paragraph (a);
- (c) the “consumer prices index” means the general index of consumer prices (for all items) published by the Statistics Board, a body corporate established by section 1 of the Statistics and Registration Service Act 2007(22);

- (d) where there is a relevant increase after 1st April 2025, the figures to be increased on the relevant date are the figures applicable to the previous scheme year.”.

### Amendment of regulation 31

**22.**—(1) Regulation 31 (members' contributions: practitioners and non-GP providers)(**23**) is amended as follows.

(2) In paragraph (9)—

(a) after sub-paragraph (b), insert—

“;

(c) in respect of the scheme years 2024/25 to 2027/28, Table 3”.

(b) after Table 2, insert—

“Table 3 Scheme Years 2024/25 to 2027/28

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £13,259	5.2%
£13,260 to £26,831	6.5%
£26,832 to £32,691	8.3%
£32,692 to £49,078	9.8%
£49,079 to £62,924	10.7%
£62,925 and above	12.5%.”.

(3) After paragraph (10), insert—

“(11) The figures in column 1 of Table 3 (except the figures £13,259 and £13,260) are to be increased at the beginning of each scheme year starting with the scheme year 2025/26 and ending with (and including) scheme year 2027/28, if there is a relevant increase in the consumer prices index for that scheme year, by the appropriate percentage for the scheme year rounded up to the nearest £1.

(12) For the purposes of paragraph (11)—

- (a) there is a relevant increase in the consumer prices index for a scheme year if the consumer prices index for the month of September before that scheme year is higher than that for the previous September;
- (b) the appropriate percentage for the scheme year is the same percentage as any percentage increase in the consumer prices index over the period specified by sub-paragraph (a);
- (c) the “consumer prices index” means the general index of consumer prices (for all items) published by the Statistics Board, a body corporate established by section 1 of the Statistics and Registration Service Act 2007;
- (d) where there is a relevant increase after 1st April 2025, the figures to be increased on the relevant date are the figures applicable to the previous scheme year.”.



### **Amendment of regulation 33**

**23.** In regulation 33 (contributions by employing authorities)(**24**), in paragraph (1), for “20.6%”, substitute “23.7%”.

### **Amendment of regulation 68**

**24.**—(1) Regulation 68(1) (effect of being absent or leaving and rejoining scheme during contributions payment period)(**25**) is amended as follows.

(2) Omit “or” after sub-paragraph (e).

(3) After sub-paragraph (e), insert—

“(ea) is on carer’s leave; or”.

### **Amendment of regulation 84**

**25.**—(1) Regulation 84 (election for partial retirement (members over normal minimum pension age)) is amended as follows.

(2) In paragraph (2)(a), after “reduced”, insert “(disregarding any reduction in pensionable earnings resulting from the member entering into a salary sacrifice arrangement)”.

(3) In paragraph (5)(a)(ii), for “lifetime allowance”, substitute “lump sum and death benefit allowance”.

### **Amendment of regulation 86**

**26.** In regulation 86(2)(a) (terms of employment improve after election), after “increased”, insert “(disregarding any increase in pensionable earnings resulting from the member leaving a salary sacrifice arrangement)”.

### **Amendment of regulation 89**

**27.**—(1) Regulation 89 (application of regulations 84 to 88: concurrent employments) is amended as follows.

(2) In paragraph (3), after “reduced”, insert “(disregarding any reduction in pensionable earnings resulting from the member entering into a salary sacrifice arrangement)”.

(3) In paragraph (4), after “increased”, insert “(disregarding any increase in pensionable earnings resulting from the member leaving a salary sacrifice arrangement)”.

### **Amendment of Schedule 10**

**28.** In Schedule 10 (practitioner income)(**26**), in paragraph 3(2), after “adoption leave,” in both places it occurs, insert “carer’s leave,”.

### **Amendment of Schedule 12**

**29.** In Schedule 12 (practitioner contribution payments), in paragraph 3 (dentists), in sub-paragraphs (4)(c) and (5)(e), after “adoption leave payments,”, insert “carer’s leave payments,”.

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(24) Regulation 33 was amended by [S.I. 2019/418](#).

(25) Regulation 68 was amended by [S.I. 2020/354](#).

(26) Schedule 10 paragraph 3 was amended by [S.I. 2015/245](#), [2020/354](#) and [2023/1071](#).

## Amendment of Schedule 15

**30.**—(1) Schedule 15 (definitions) is amended as follows.

(2) For the entry in Column 2 corresponding to the expression “overtime”, substitute—

“any period of time worked in excess of—

- (a) whole-time, according to the terms of the member’s employment contract; or
- (b) the terms of the member’s employment contract, during the period of 12 months following an election for partial retirement made under regulation 84.”.

(3) At the appropriate places, insert—

- (a) “adoption leave” and for the corresponding entry in column 2 “has the meaning given in regulation 2(1) of the Paternity and Adoption Leave Regulations 2002(27)”;
- (b) “carer’s leave” and for the corresponding entry in column 2 “leave under section 80J of the Employment Rights Act 1996(28)”;
- (c) “lump sum and death benefit allowance” and for the corresponding entry in column 2 “in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003 (29)”;
- (d) “maternity leave” and for the corresponding entry in column 2 “ordinary maternity leave or additional maternity leave as defined in regulation 2(1) of the Maternity and Parental Leave etc. Regulations 1999(30)”;
- (e) “parental leave” and for the corresponding entry in column 2 “has the meaning given in regulation 2(1) of the Maternity and Parental Leave etc. Regulations 1999”;
- (f) “paternity leave” and for the corresponding entry in column 2 “leave under regulation 4 or 8 of the Paternity and Adoption Leave Regulations 2002(31)”;
- (g) “salary sacrifice arrangement” and for the corresponding entry in column 2 “an arrangement under which the member gives up the right to receive an amount of pensionable earnings in return for the provision of a benefit in kind including, but not limited to, a benefit consisting of a motor car or other vehicle, meals, care or vouchers”.

## Part 6

### Amendments to the National Health Service Pension Scheme (Transitional and Consequential Provisions) Regulations 2015

#### General

**31.** The National Health Service Pension Scheme (Transitional and Consequential Provisions) Regulations 2015(32) are amended in accordance with this Part.

#### Amendment of regulation 2

**32.** In regulation 2 (interpretation) at the appropriate place, insert—

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(27) S.I. 2002/2788; regulation 2(1) was amended by S.I. 2006/2014 and 2011/1740.

(28) 1996 c. 18.

(29) 2003 c. 1. Section 637R was inserted by the Finance Act 2024 (c. 3).

(30) S.I. 1999/3312; regulation 2(1) was amended by S.I. 2002/2789, 2006/2014, 2013/388 and 2013/591.

(31) Regulations 4 and 8 were amended by S.I. 2005/2114.

(32) S.I. 2015/95.

““lump sum and death benefit allowance” in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003 (33).”.

#### **Amendment of regulation 31**

**33.** In regulation 31 (partial retirement)(34) in paragraph (3)(b), for “lifetime allowance”, substitute “lump sum and death benefit allowance”.

#### **Amendment of regulation 37A**

**34.—**(1) Regulation 37A (variations to lump sums for 1995 and 2008 pensioners joining new scheme (pensioners who have taken a partial retirement pension))(35) is amended as follows.

(2) In paragraph (2)—

(a) in sub-paragraph (a), after “if the member”, insert “is not a non-pensionable old scheme member and”, and at the end of the paragraph, omit “and”;

(b) after sub-paragraph (a), insert—

“(aa) paragraph (3A) if the member is a non-pensionable old scheme member and has taken an old scheme partial retirement pension but has not taken a new scheme partial retirement pension;”.

(3) After paragraph (3), insert—

“(3A) Where paragraph (2)(aa) applies, the lump sum is an amount equal to the appropriate fraction of either—

(a) the lump sum on death found in column 2 of Part 1 of Table 2 (non-pensionable old scheme member entitlements) in regulation 40(1A)(death in service)(36) if the member is a non-pensionable 1995 Section member; or

(b) the lump sum on death found in column 2 of Part 2 of that Table if the member is a non-pensionable 2008 Section member.”.

#### **Omission of regulation 39**

**35.** Omit regulation 39 (abatement: special classes).

## **Part 7**

### **Amendment to the National Health Service Pension Schemes (Amendment) Regulations 2023**

#### **Amendment of regulation 24**

**36.** In the National Health Service Pension Schemes (Amendment) Regulations 2023(37), for regulation 24 (expiry of modifications in this Part) (including the heading), substitute—

#### **“Application and expiry of modifications in this Part**

**24.** The modifications in this Part apply only—

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(33) 2003 c. 1. Section 637R was inserted by the Finance Act 2024 (c. 3).

(34) Regulation 31 was amended by S.I. 2023/952.

(35) Regulation 37A was inserted by S.I. 2023/952.

(36) Paragraph (1A) was inserted by S.I. 2023/952.

(37) S.I. 2023/301.

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- (a) for the purposes of members' contributions payable under the National Health Service Pension Scheme Regulations 2015 in respect of the scheme year 2022/23; and
- (b) until the end of 31st March 2025.”.

Signed by authority of the Secretary of State for Health and Social Care

29th February 2024

*Andrew Stephenson*  
Minister of State  
Department of Health and Social Care

We consent

28th February 2024

*Scott Mann*  
*Amanda Milling*  
Two of the Lords Commissioners of His  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations further amend the National Health Service Pension Scheme Regulations 1995 (S.I. 1995/300) (“the 1995 Regulations”), the National Health Service Pension Scheme (Additional Voluntary Contributions) Regulations 2000 (S.I. 2000/619) (“the 2000 Regulations”); the National Health Service Pension Scheme Regulations 2008 (S.I. 2008/653) (“the 2008 Regulations”); the National Health Service Pension Scheme Regulations 2015 (S.I. 2015/94) (“the 2015 Regulations”); the National Health Service Pension Scheme (Transitional and Consequential Provisions) Regulations 2015 (S.I. 2015/95) (“the Transitional Regulations”) and the National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301).

These Regulations come into force on 1st April 2024, although regulation 1(3) provide for certain provisions to take effect from an earlier date. Section 3(3)(b) of the Public Service Pensions Act 2013 (c. 25) provides that Scheme Regulations may make retrospective provision.

Regulations 3 and 4 amend the 1995 Regulations to make provision regarding definitions.

Regulations 5, 6 and 7 make provision regarding partial retirement in the 1995 Scheme in two ways. Firstly, regulations 5(2)(a) and (b), (3), (5) and (6), and regulation 7(2) ensure that members of the 1995 Scheme who have reached maximum service are able to access partial retirement with respect to their 1995 Scheme benefits. Secondly, regulations 5(2)(c), 6, 7(3) and (4) ensure that the effect on pensionable pay of entering into or leaving a salary sacrifice arrangement is disregarded for partial retirement purposes.

Regulation 5(4) amends the 1995 Regulations to reflect changes made by the Finance Act 2024, in removing the lifetime allowance and replacing this with the lump sum and death benefit allowance. The 2008, 2015 and Transitional Regulations are amended to similar effect by regulations 12(4), 16(3), 25(3) and 33 respectively.

Regulations 8 and 35 amend the 1995 Regulations and the Transitional Regulations respectively to remove special class abatement.

Regulation 9 amends the 2000 Regulations to reflect changes made by the Finance Act 2024 to include a pension commencement excess lump sum as an optional payment, having received proceeds from an investment made under regulation 7(1), 8(2) or 9(4) of the 2000 Regulations.

Regulations 11 and 15 amend the 2008 Regulations to make provision regarding definitions.

Regulations 12, 13, 14, 16 and 17 make provision regarding partial retirement in the 2008 Scheme in two ways. Firstly, regulations 12(2)(a), (3), (5) and (6), 14(2), 16(2) and 17 ensure that members of the 2008 Scheme who have reached maximum service are able to access partial retirement with respect to their 2008 Scheme benefits. Secondly, regulations 12(2)(b), 13, 14(3) and (4) ensure that the effect on pensionable earnings of entering into or leaving a salary sacrifice arrangement is disregarded for partial retirement purposes.

Regulations 19, 20, 24, 28 and 29 amend the 2015 Regulations to add carer’s leave to the list of absences from work that can count towards pensionable service and pensionable earnings and to make provision regarding the payment of contributions where a member is making periodic contributions.

Regulations 21 and 22 update member contribution provisions to reflect the start of scheme years 2024/25 to 2027/28. Regulation 21 updates the tables in paragraph (3) and (3A) of regulation 30 (members’ contributions: employees), which set out pensionable earnings bands and contribution

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rates, to reflect scheme years 2024/25 to 2027/28. Regulation 22 inserts table 3 in regulation 31 (members' contributions: practitioners and non-GP providers) which sets out the pensionable earnings bands and contribution rates for year 2024/25 to 2027/28. Regulations 21 and 22 also introduce an automatic increase to the pensionable earnings bands in column 1 of the tables in paragraph (3) and (3A) of regulation 30 and table 3 in regulation 31, from scheme year 2025/26 and ending with (and including) scheme year 2027/28, where there is an increase in the consumer price index for that scheme year.

Regulation 23 amends the employer contribution rate.

Regulations 25, 26 and 27 ensure that the effect on pensionable earnings of entering or leaving a salary sacrifice arrangement is disregarded for partial retirement purposes in the 2015 Scheme.

Regulation 30 makes provision regarding definitions, notably by amending the definition of overtime. Regulations 30(3)(a), (d), (e) and (f) correct omissions in the 2015 Regulations.

Regulation 32 amends the Transitional Regulations by making provision regarding definitions.

Regulation 34 makes provision for the calculation of lump sums on death with regards to non-pensionable old scheme members who have partially retired with respect to their 1995 or 2008 Scheme benefits.

Regulation 36 amends [S.I. 2023/301](#) to extend the temporary modifications made by that instrument.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.