
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 94

**The National Health Service Pension
Scheme (Scotland) Regulations 2015**

PART 4

Contributions

CHAPTER 1

Determination and payment

Members' contributions: practitioners and non-GP providers

31.—(1) This regulation applies to an active member (M) who belongs to group D in regulation 27(1).

(2) M must make contributions to this scheme (members' contributions)—

- (a) in respect of M's pensionable earnings;
- (b) at M's contribution rate for the scheme year in question.

[^{F1}(3) M's contribution rate—

- (a) for the scheme year 2015/16 is the percentage specified in column 2 of Table 1 in paragraph (9) in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall; ^{F2}...
- (b) for the scheme year 2016/17 is the percentage specified in column 2 of Table 2 in paragraph (9) in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall]]^{F3};
- (c) for the scheme year 2017/18 is the percentage specified in column 2 of Table 3 in paragraph (9) in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall]]^{F4};
- (d) for the scheme year 2018/19 is the percentage specified in column 2 of Table 4 in paragraph (9) in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall]]^{F5};
- (e) for the scheme year 2019/20 is the percentage specified in column 2 of Table 5 in paragraph (9) in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall]]^{F6};
- (f) for the scheme year 2020/21 is the percentage specified in column 2 of Table 6 in paragraph (9) in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall;]
- [^{F7}(g) for the scheme year 2021/22 is the percentage specified in column 2 of Table 7 in paragraph (9) in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall];

[^{F8}(h) from 1 April 2022 is the percentage specified in column 2 of Table 8 in paragraph (9) in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall.]

- (4) The Scottish Ministers must—
- (a) with the consent of the Treasury; and
 - (b) having considered the advice of the scheme actuary,

determine the pensionable earnings bands and contribution percentage rates ^{F9}... in respect of each subsequent scheme year.

(5) In determining members' contributions payable in accordance with this regulation, a contracting Health Board (or in the case of a dentist or ophthalmic [^{F10}provider], the Health Board with which that person has an arrangement to provide general dental services or general ophthalmic services), employing authority or someone appointed to act on their behalf must take account of pensionable earnings from all practitioner service.

(6) An employing authority that is not a contracting Health Board must, in respect of pensionable earnings it pays to M, take advice from a relevant contracting Health Board (or someone appointed to act on its behalf) in determining the contributions payable in accordance with this regulation.

(7) If M is engaged under a contract of service or for services by an employing authority or is a partner or shareholder in an employing authority that is not an OOH provider, the authority must—

- (a) deduct contributions due under this regulation from any pensionable earnings it pays to M; and
- (b) if it is not also the contracting Health Board, pay the contributions to the contracting Health Board (or someone appointed to act on its behalf) not later than the 7th day of the month following the month in which the earnings were paid.

(8) In any other case, M must pay members' contributions to the contracting Health Board or someone appointed to act on its behalf.

- (9) [^{F11}The Tables are]—

[^{F12}Table 1]

<i>Column 1 Pensionable earnings band</i>	<i>Column 2 Contribution percentage rate</i>
Up to £15,828	5.2%
£15,829 to £21,601	5.8%
£21,602 to £27,089	7.3%
£27,090 to £49,967	9.5%
£49,968 to £71,337	12.7%
£71,338 to £111,376	13.7%
£111,377 and above	14.7%

[^{F13}Table 2]

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £16,128	5.2%

Changes to legislation: There are currently no known outstanding effects for the The National Health Service Pension Scheme (Scotland) Regulations 2015, Section 31. (See end of Document for details)

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
£16,129 to £21,817	5.8%
£21,818 to £27,360	7.3%
£27,361 to £50,466	9.5%
£50,467 to £72,050	12.7%
£72,051 to £112,490	13.7%
£112,491 and above	14.7%]

[^{F14}Table 3

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £16,528	5.2%
£16,529 to £22,217	5.8%
£22,218 to £27,634	7.3%
£27,635 to £50,971	9.5%
£50,972 to £72,770	12.7%
£72,771 to £113,625	13.7%
£113,626 and above	14.7%]

[^{F15}Table 4

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £16,928	5.2%
£16,929 to £22,439	5.8%
£22,440 to £27,910	7.3%
£27,911 to £51,481	9.5%
£51,482 to £73,498	12.7%
£73,499 to £114,760	13.7%
£114,761 and above	14.7%]

[^{F16}Table 5

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £17,864	5.2%

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<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
£17,865 to £23,112	5.8%
£23,113 to £28,747	7.3%
£28,748 to £53,025	9.5%
£53,026 to £75,703	12.7%
£75,704 to £116,360	13.7%
£116,361 and above	14.7%]

[^{F17}Table 6

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £18,936	5.2%
£18,937 - £23,228	5.8%
£23,229 - £28,891	7.3%
£28,892 - £56,266	9.5%
£56,267 - £79,801	12.7%
£79,802 - £117,960	13.7%
£117,961 to any higher amount	14.7%]

[^{F18}Table 7

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £20,605	5.2%
£20,606 - £24,972	5.8%
£24,973 - £31,648	7.3%
£31,649 - £64,094	9.5%
£64,095 - £89,731	12.7%
£89,732 - £119,560	13.7%
£119,561 to any higher amount	14.7%]

[^{F19}Table 8

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,614	5.2%

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
£21,615 - £25,981	5.8%
£25,982 - £32,914	7.3%
£32,915 - £66,017	9.5%
£66,018 - £92,423	12.7%
£92,424 - £123,147	13.7%
£123,148 to any higher amount	14.7%]

(10) Regulations 37 and 38 and Schedule 10 make provision supplementary to this regulation and references [^{F20}in regulation 37 to “the Table” are references to the applicable Table in paragraph (9) of this regulation].

Textual Amendments

- F1** Reg. 31(3) substituted (with effect in accordance with reg. 1(2) of the amending S.S.I.) by [The National Health Service Pension Scheme \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/97\)](#), regs. 1(1), **5(a)**
- F2** Word in reg. 31(3) omitted (with effect in accordance with reg. 1(5) of the amending S.S.I.) by virtue of [The National Health Service Pension Scheme \(Scotland\) \(Miscellaneous Amendments\) Regulations 2017 \(S.S.I. 2017/28\)](#), regs. 1(2), **6(a)(i)**
- F3** Reg. 31(3)(c) and semi-colon inserted (with effect in accordance with reg. 1(5) of the amending S.S.I.) by [The National Health Service Pension Scheme \(Scotland\) \(Miscellaneous Amendments\) Regulations 2017 \(S.S.I. 2017/28\)](#), regs. 1(2), **6(a)(ii)**
- F4** Reg. 31(3)(d) and semi-colon inserted (31.1.2018) by [The National Health Service Pension Scheme \(Scotland\) \(Miscellaneous Amendments\) \(No. 2\) Regulations 2017 \(S.S.I. 2017/433\)](#), regs. 1(1), **4(a)**
- F5** Reg. 31(3)(e) and semi-colon inserted (1.4.2019) by [The National Health Service Superannuation and Pension Schemes \(Scotland\) \(Miscellaneous Amendments\) Regulations 2019 \(S.S.I. 2019/46\)](#), regs. 1, **14(a)**
- F6** Reg. 31(3)(f) and semi-colon inserted (1.4.2020) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/30\)](#), regs. 1(2), **12(a)**
- F7** Reg. 31(3)(g) inserted (1.4.2021) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **47(a)**
- F8** Reg. 31(3)(h) inserted (1.4.2022) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/117\)](#), regs. 1(2), **8(a)**
- F9** Words in reg. 31(4) omitted (with effect in accordance with reg. 1(2) of the amending S.S.I.) by virtue of [The National Health Service Pension Scheme \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/97\)](#), regs. 1(1), **5(b)**
- F10** Word in reg. 31(5) substituted (with effect in accordance with reg. 1(2) of the amending S.S.I.) by [The National Health Service Pension Scheme \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/97\)](#), regs. 1(1), **5(c)**
- F11** Words in reg. 31(9) substituted (with effect in accordance with reg. 1(2) of the amending S.S.I.) by [The National Health Service Pension Scheme \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/97\)](#), regs. 1(1), **5(d)(i)**

- F12** Words in reg. 31(9) substituted (with effect in accordance with reg. 1(2) of the amending S.S.I.) by The National Health Service Pension Scheme (Scotland) Amendment Regulations 2016 (S.S.I. 2016/97), regs. 1(1), **5(d)(ii)**
- F13** Reg. 31(9) Table 2 inserted (with effect in accordance with reg. 1(2) of the amending S.S.I.) by The National Health Service Pension Scheme (Scotland) Amendment Regulations 2016 (S.S.I. 2016/97), regs. 1(1), **5(d)(iii)**
- F14** Reg. 31(9) Table 3 inserted (with effect in accordance with reg. 1(5) of the amending S.S.I.) by The National Health Service Pension Scheme (Scotland) (Miscellaneous Amendments) Regulations 2017 (S.S.I. 2017/28), regs. 1(2), **6(b)**
- F15** Reg. 31(9) Table 4 inserted (31.1.2018) by The National Health Service Pension Scheme (Scotland) (Miscellaneous Amendments) (No. 2) Regulations 2017 (S.S.I. 2017/433), regs. 1(1), **4(b)**
- F16** Reg. 31(9) Table 5 inserted (1.4.2019) by The National Health Service Superannuation and Pension Schemes (Scotland) (Miscellaneous Amendments) Regulations 2019 (S.S.I. 2019/46), regs. 1, **14(b)**
- F17** Reg. 31(9) Table 6 inserted (1.4.2020) by The National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2020 (S.S.I. 2020/30), regs. 1(2), **12(b)**
- F18** Reg. 31(9) Table 7 inserted (1.4.2021) by The National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2021 (S.S.I. 2021/102), regs. 1(2), **47(b)**
- F19** Reg. 31(9) Table 8 inserted (1.4.2022) by The National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2022 (S.S.I. 2022/117), regs. 1(2), **8(b)**
- F20** Words in reg. 31(10) substituted (with effect in accordance with reg. 1(2) of the amending S.S.I.) by The National Health Service Pension Scheme (Scotland) Amendment Regulations 2016 (S.S.I. 2016/97), regs. 1(1), **5(e)**

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Pension Scheme (Scotland) Regulations 2015, Section 31.