

SCHEDULE 10

Practitioner Contribution Payments

PART 2

Payment arrangements

Medical practitioners and non-GP providers

6.—(1) Where a medical practitioner or a non-GP provider (the member) 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 payable under regulation 30 or 31 (as the case may be) from any pensionable earnings it pays to the member; and
- (b) where it is not also the contracting Health Board, pay those contributions to that Board (or someone appointed to act on its behalf).

(2) Subject to sub-paragraph (7), where a medical practitioner or a non-GP provider is—

- (a) an employing authority which is a GMS practice, a Section 17C Agreement provider or an HBPMS contractor; or
- (b) a shareholder or partner in such an employing authority,

the employing authority must pay contributions under regulation 32 to the contracting Health Board (or someone appointed to act on its behalf).

(3) Where a medical practitioner or non-GP provider is a shareholder or partner in more than one employing authority referred to in sub-paragraph (2)—

- (a) in the case of a medical practitioner, each such employing authority must pay contributions under regulation 32 on any pensionable earnings it pays to the practitioner or, as the case may be, on the practitioner's share of the partnership profits, to the contracting Health Board (or someone appointed to act on its behalf);
- (b) in the case of a non-GP provider, the employing authority to which regulation 27(3)(b) applies must pay contributions under regulation 32 on any pensionable earnings it pays to the non-GP provider or, as the case may be, on the non-GP provider's share of the partnership profits, to the contracting Health Board (or someone appointed to act on its behalf).

(4) Where sub-paragraph (1) applies (but sub-paragraph (2) does not) and the employing authority referred to in sub-paragraph (1) is—

- (a) not the contracting Health Board, the authority must pay contributions under regulation 32 to the contracting Health Board (or someone appointed to act on its behalf);
- (b) the contracting Health Board, that Board (or someone appointed to act on its behalf) must pay contributions under regulation 32 to the scheme manager in respect of any pensionable earnings it pays to the scheme manager.

(5) Where a practitioner (other than a locum practitioner) is engaged under a contract of service or for services by an employing authority, that authority must—

- (a) deduct contributions under regulation 31 from any pensionable earnings it pays to the practitioner; and

- (b) in the case of a medical practitioner who belongs to group A or B in regulation 27(1), where it is not also the contracting Health Board, pay those contributions to that Board (or someone acting on its behalf).
- (6) Where sub-paragraph (5) applies, if the employing authority—
 - (a) is not the contracting Health Board, the authority must pay contributions under regulation 32 to the contracting Health Board (or someone appointed to act on its behalf);
 - (b) is the contracting Health Board, the contracting Health Board (or someone appointed to act on its behalf) must pay contributions under regulations 30(5) or 31(7) to the scheme manager in respect of any pensionable earnings it pays to the practitioner.
- (7) A locum practitioner who is also a principal practitioner must pay contributions under regulation 31 to the contracting Health Board (or someone appointed to act on its behalf).
- (8) If contributions are payable by a locum practitioner under sub-paragraph (7) in respect of pensionable locum work carried out for an employing authority, the authority must pay contributions under regulation 32 in respect of that work—
 - (a) to the contracting Health Board (or someone appointed to act on its behalf); or
 - (b) to the scheme manager
- (9) Sub-paragraph (10) applies where, as regards a medical practitioner, an employing authority—
 - (a) is not the contracting Health Board and it is a function of the employing authority to provide the contracting Health Board (or someone appointed to act on its behalf) with a record of any—
 - (i) pensionable earnings paid by it to a practitioner;
 - (ii) contributions deducted by it in accordance with sub-paragraph (1) or (5), not later than the 7th day of the month following the month in which the earnings were paid;
 - (b) is the contracting Health Board that has deducted contributions in accordance with sub-paragraph (1) or (5) and is liable to pay contributions under regulation 32 in respect of any pensionable earnings it pays to a practitioner.
- (10) It is a function of the contracting Health Board (or someone appointed to act on its behalf) to maintain a record of—
 - (a) the matters referred to in sub-paragraph (9)(a)(i) and (ii);
 - (b) contributions paid to it by a medical practitioner; and
 - (c) contributions paid to it by a locum practitioner.
- (11) It is a function of the contracting Health Board (or someone appointed to act on its behalf) to pay the contributions—
 - (a) paid to it by a medical practitioner or locum practitioner;
 - (b) paid to it by another employing authority; and
 - (c) it is liable to pay by virtue of sub-paragraphs (4)(b) and (6)(b),in accordance with the provisions of this paragraph, to the scheme manager not later than the 19th day of the month following the month in which the earnings were paid.

Dentists

7.—(1) A general dental practitioner who belongs to group D for the purposes of regulation 27(1) must pay contributions under regulation 31 in respect of pensionable earnings that relate to an

agreement to provide general dental services to the Health Board with which the practitioner has that agreement (or someone appointed to act on its behalf).

(2) The dental contractor which is the employing authority must pay under regulation 32 the contributions, in respect of all dental practitioners employed by that contractor, that are payable in respect of the pensionable earnings mentioned in sub-paragraph (1) to the Health Board with which it has an agreement to provide general dental services (or someone appointed to act on its behalf).

Payment of contributions to the contracting Health Board (or someone who is acting on its behalf)

8. Contributions which are required to be paid to the contracting Health Board (or someone appointed to act on its behalf) in accordance with this Schedule must be paid not later than the 7th day of the month following the month in which the earnings were paid.

Recovery of unpaid contributions

9.—(1) Sub-paragraph (2) applies where, despite this Schedule—

- (a) a practitioner, locum practitioner or non-GP provider has failed to pay contributions under regulation 30 or 31;
- (b) a practitioner or non-GP provider has failed to pay contributions under regulation 32; or
- (c) an employing authority has failed to deduct contributions under regulation 30.

(2) The scheme manager may recover the amount of any unpaid contributions—

- (a) where an employing authority has ceased to exist and paragraph (a) of sub-paragraph (1) applies, by adding the amount of those unpaid contributions to the amount of contributions under regulation 30 or 31 the practitioner or non-GP provider in question is due to pay to the contracting Health Board (or someone appointed to act on its behalf); or
- (b) by deduction from any payment of a benefit to, or in respect of, the member entitled to that benefit: such a deduction must be to the member's advantage and is subject to the member's consent.

(3) If sub-paragraph (2)(a) applies, the practitioner or non-GP provider must record the amount of the unpaid contributions in a certificate referred to in Part 1 of this Schedule.

(4) This paragraph does not affect any other method of recovery the scheme manager may have.

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Pension Scheme (Scotland) Regulations 2015, PART 2.