
STATUTORY INSTRUMENTS

2008 No. 653

The National Health Service Pension Scheme Regulations 2008

PART 2

BENEFITS FOR OFFICERS

CHAPTER 2.C

CONTRIBUTIONS

Basic contributions by members

2.C.1 Contributions by members

(1) Each active member must make contributions to the Scheme in respect of the member's pensionable pay in accordance with regulation 2.C.2—

- (a) until the member completes 45 years' pensionable service, or
- (b) where the notice required by regulation 2.A.2(3) has been properly received, until the member ceases officer service.

(2) The member's employing authority in respect of the employment must deduct the member's contributions from the member's earnings for the period and pay them to the Secretary of State not later than the 19th day of the month following the month in which the earnings were paid.

(3) A non-GP provider shall pay C1 contributions to the host Trust or Board.

(4) If a non-GP provider 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, that authority shall—

- (a) deduct C1 contributions from any pensionable pay it pays that person, and
- (b) if it is not also the host Trust or Board, pay those contributions to that Trust or Board.

(5) Subject to paragraph (6), if a non-GP provider is—

- (a) an employing authority which is a GMS practice, a PMS practice or an APMS contractor, or
- (b) a shareholder or partner in such an employing authority,

that employing authority must pay C5 contributions to the host Trust or Board.

(6) If a non-GP provider is a shareholder or partner in more than one employing authority referred to in paragraph (5), each employing authority must pay C5 contributions on any pensionable pay 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 host Trust or Board.

(7) If paragraph (4) applies (but paragraph (5) does not) and the employing authority referred to in that paragraph—

- (a) is not the host Trust or Board, that authority must pay C5 contributions to the host Trust or Board;
- (b) is the host Trust or Board, that Trust or Board must pay C5 contributions to the Secretary of State in respect of any pensionable pay it pays to the non-GP provider.

(8) Contributions which are required to be paid to the host Trust or Board in accordance with this regulation must be paid to that Trust or Board not later than the 7th day of the month following the month in which the earnings were paid.

(9) It shall be a function of the host Trust or Board to pay the contributions—

- (a) paid to it by a non-GP provider;
- (b) paid to it by another employing authority;
- (c) it is liable to pay by virtue of paragraph (7)(b),

in accordance with the provisions of this regulation, to the Secretary of State not later than the 19th day of the month following the month in which the earnings were paid.

(10) Without prejudice to any other method of recovery, if in respect of C1 contributions—

- (a) a non-GP provider has failed to pay contributions; or
- (b) an employing authority has failed to deduct such contributions,

in accordance with this paragraph, the Secretary of State may recover any sum that remains due in respect of those contributions by deduction from any payment by way of benefits to, or in respect of, the member entitled to them if—

- (a) the member agrees to such a deduction; and
- (b) the deduction is to the member's advantage.

(11) For the purposes of this regulation—

- (a) "C1 contributions" means contributions payable under regulation 2.C.1 by a non-GP provider under the scheme;
- (b) "C5 contributions" means contributions payable under regulation 2.C.5 by an employing authority in respect of a non-GP provider.

(12) If an employing authority fails to deduct contributions payable by a member in respect of an employment from the member's earnings and the member agrees, the Secretary of State may recover any sum that remains due in respect of those contributions by deduction from any payment by way of benefits to, or in respect of, the member.

(13) Paragraph (12) does not affect any other right of recovery the Secretary of State may have.

(14) A member who is absent from service in circumstances within regulation 2.A.4(1) to (3) may make contributions to the Scheme in respect of the member's pensionable pay in accordance with those regulations and regulation 2.C.2.

2.C.2 Members' contribution rate

(1) Contributions under regulation 2.C.1(1) must be paid at the member's contribution rate for the period in question.

(2) Subject to paragraph (3), a member's contribution rate for that period is the percentage specified in column 2 of the following table in respect of the corresponding pensionable pay range specified in column 1 of the table into which the member's pensionable earnings fall.

Table

<i>Column 1</i>	<i>Column 2</i>
<i>Amount of pensionable pay</i>	<i>Contribution rate</i>
Up to £19,682	5%
£19,683 to £65,002	6.5%
£65,003 to £102,499	7.5%
£102,500 to any higher amount	8.5%

(3) The Secretary of State may make a determination substituting any or all of the pensionable pay amounts or contribution rates specified in the table in paragraph (2) with effect from a date specified in the determination.

(4) Before making a determination under paragraph (3), the Secretary of State must consider—

- (a) the advice of the Scheme Actuary; and
- (b) in accordance with regulation 1.B.2 (cost sharing), advice from such employee and employer representatives as the Secretary of State considers appropriate.

2.C.3 Employees

(1) If, at any time during the 2008-2009 scheme year and having no earlier officer service or practitioner service, a member commences pensionable employment (including a zero hours contract) under this Part of these regulations—

(a) that member's pensionable pay shall be calculated according to the formula—

$$\frac{EPP}{NDPE} \times 365$$

where—

EPP is the amount of pensionable pay that the member's employing authority estimates will be payable to the member in respect of that employment during the 2008-2009 scheme year if that member is in employment on a whole-time basis; and
NDPE is the number of days of pensionable employment from the date employment commences to the end of the 2008-2009 scheme year, and

(b) contributions payable for the 2008-2009 scheme year shall be those specified in column 2 of the table in paragraph (2) in respect of the amount of pensionable pay referred to in column 1 of that table corresponding to the member's estimated pensionable pay for the 2008-2009 scheme year calculated in accordance with this paragraph.

(2) If a member holds two or more pensionable employments under this Part of these regulations at the same time, each of those employments shall be treated separately for the purposes of calculating and paying contributions.

(3) If a member who is in employment under this Part of these regulations ("the earlier employment") which is not a zero hours contract—

- (a) commences a further employment ("the later employment") at any time during the 2008-2009 scheme year which is not a zero hours contract; and
- (b) that later employment is held concurrently with the earlier employment,

the member shall pay contributions in respect of the later employment at the rate specified in column 2 of the table in paragraph (2) in respect of the amount of pensionable pay referred to in column 1

of that table corresponding to the member's estimated pensionable pay for the 2008–2009 scheme year calculated in accordance with paragraph (1).

(4) If a member—

- (a) at any time during the 2008-2009 scheme year, ceases pensionable employment that is not a zero hours contract (“the earlier employment”) and is not held concurrently with another pensionable employment which is not a zero hours contract; and
- (b) after so ceasing, the member next commences a further pensionable employment that is not a zero hours contract (“the later employment”) and is not held concurrently with another pensionable employment which is not a zero hours contract,

the member shall continue to pay contributions in respect of the later employment at the same rate as that which applied to the earlier employment.

(5) If a member—

- (a) at any time during the 2008-2009 scheme year, ceases to be in two or more employments that were not zero hours contracts and were at one time held concurrently with each other (“the earlier employments”);
- (b) those earlier employments did not all cease on the same day; and
- (c) that member next commences a further pensionable employment that is not a zero hours contract (“the later employment”),

the member shall continue to pay contributions in respect of the later employment at the same rate as that which applied to whichever of the earlier employments was the last to cease.

(6) If a member—

- (a) at any time during the 2008-2009 scheme year, ceases to be in two or more employments that were not zero hours contracts and were at one time held concurrently with each other (“the earlier employments”);
- (b) the last two or more of those earlier employments ceased on the same day; and
- (c) that member next commences a further pensionable employment that is not a zero hours contract (“the later employment”),

the member shall pay contributions in respect of the later employment at the rate specified in column 2 of the table in paragraph (2) in respect of the amount of pensionable earnings referred to in column 1 of that table corresponding to the member's pensionable pay for the 2008–2009 scheme year calculated in accordance with paragraph (1).

(7) If a member—

- (a) commences pensionable employment (other than a zero hours contract) under this Part of these regulations at any time during the 2008-2009 scheme year (“the later employment”);
- (b) has previous service under Part 3 of these regulations during that scheme year in respect of which he was liable to pay contributions to the scheme under that Part and that service was—
 - (i) as a practitioner (other than a dentist performer), or
 - (ii) as a dentist performer, or
 - (iii) both as a practitioner and as a dentist performer (one of which ceased before the other), and
 - (iv) all the previous Practitioner service ceased prior to the commencement of the later service,

that member shall pay contributions in respect of the later employment at the rate determined under Part 3 of these regulations for that earlier service that ceased immediately prior to the commencement of the later employment.

- (8) If a member—
- (a) commences pensionable employment (other than a zero hours contract) under this Part of these regulations (“the later service”) at any time during the 2008-2009 scheme year;
 - (b) has previous service under Part 3 of these regulations during that scheme year in respect of which he was liable to pay contributions to the scheme under that Part and that service was both as a practitioner and as a dentist performer, but
 - (c) all such Practitioner service had ceased on the same day and prior to the commencement of the later employment,

the member shall pay contributions in respect of the later employment at the rate specified in column 2 of the table in paragraph (2) in respect of the amount of pensionable pay referred to in column 1 of that table corresponding to the member’s pensionable pay for the 2008–2009 scheme year calculated in accordance with paragraph (1).

(9) If, in respect of a member, none of the foregoing paragraphs of this regulation apply, for the purpose of determining a member’s relevant contribution rate, the Secretary of State must determine the amount of the member’s pensionable pay to be attributed to the 2008-2009 scheme year and, in doing so, shall (in addition to the matters referred to in paragraph 2.C.2(4)) have regard to that pensionable pay attributable to pensionable employment comparable to the member’s pensionable employment, prevailing pay scales and prevailing rates of pensionable allowances.

(10) If a non-GP provider commences pensionable employment for the first time (having no earlier employment or service under Parts 2 or 3) at any time during the 2008-2009 scheme year—

- (a) that non-GP provider’s pensionable pay in respect of that scheme year shall be the amount agreed between the host Trust or Board on the one hand and the provider on the other hand as representing their estimate of the provider’s pensionable pay from all provider sources for that year; and
- (b) contributions payable for that part year shall be those specified in column 2 of the table in paragraph (2) in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to those estimated earnings.

(11) If a non-GP provider—

- (a) commences further pensionable employment (“the later employment”) at any time during the 2008-2009 scheme year;
- (b) at the time of commencing that later employment—
 - (i) has other pensionable employment as a non-GP provider in respect of which he is liable to pay contributions in accordance with paragraph (10) of this regulation, or
 - (ii) had previously been, but no longer is, in other pensionable employment in respect of which he was liable to pay contributions in accordance with paragraph (10) of this regulation, (“the earlier employment”),

the non-GP provider shall continue to pay contributions in respect of the later employment at the same rate as that which applied to the earlier employment.

(12) If paragraph (11) applies and the non-GP provider had two or more earlier pensionable employments, that non-GP provider shall continue to pay contributions in respect of the later employment—

- (a) at the same rate as that which applied to whichever of the earlier employments was the last to cease, or

(b) if all of those earlier pensionable employments, or the last two or more of them, ceased on the same day, in accordance with paragraph (10) of this regulation.

(13) If paragraph (11) would apply but for the fact that the earlier officer service, or one or more of them in the case of multiple earlier officer services was a zero hours contract, the non-GP provider shall pay contributions in respect of the later employment referred to in paragraph (11)(a) at the rate determined in accordance with paragraph (10).

(14) In any case where paragraph (1) applies and it is apparent at the time when the person becomes an active member in an employment under this Part the person's pensionable pay in that employment includes any amount that is variable, that amount is to be taken as such amount as the employing authority consider appropriate for the 2008/09 scheme year and, in the case of a member who works part time, is the variable amount that would be paid in respect of a comparable whole time employment.

(15) If a transfer payment from a corresponding health service scheme is accepted in respect of a person, the person is treated for the purposes of this regulation as if—

- (a) the person was an active member of the Scheme during any period during which the person was an active member of that scheme, and
- (b) the pay by reference to which the person's benefits under that scheme were calculated were pensionable pay for the purposes of the Scheme.

(16) If, apart from this paragraph, the pensionable pay determined for a scheme year in respect of a member's employment would not be a whole number of pounds, it must be rounded down to the nearest whole pound.

(17) In this regulation "a zero hours contract" means pensionable employment under this Part of the regulations under which—

- (a) an employing authority does not guarantee to provide work for the member;
- (b) there are no specified working hours or working patterns;
- (c) the member is paid only for work actually done under it.

2.C.4 Part-time employees

(1) The pensionable pay for the 2008-2009 scheme year in respect of a member's part-time employment is such amount as would, in the opinion of the Secretary of State, be the pensionable pay for a comparable whole-time employment under which services of the kinds performed in the part-time employment were performed on the assumption in paragraph (2).

(2) In forming that opinion, the Secretary of State must assume that the pensionable pay for the part-time employment is the part-time amount.

(3) In paragraph (2) "the part-time amount" means the amount that would be the pensionable pay for the part-time employment if it were determined in the same way as the pensionable pay for a whole-time employment is determined under regulation 2.C.3.

(4) If, apart from this paragraph, the pensionable pay for a scheme year in respect of a member's part-time employment would not be a whole number of pounds, it must be rounded down to the nearest whole pound.