
STATUTORY INSTRUMENTS

2014 No. 1607

The National Health Service Pension Scheme
(Amendment No.2) Regulations 2014

PART 2

Amendment of the National Health Service Pension Scheme Regulations 1995

Interpretation of Part 2

2. In this Part, an alphanumerical reference to a regulation or a reference to a Schedule is a reference to a provision of the National Health Service Pension Scheme Regulations 1995(1) bearing that designation.

Amendment of regulation A2

3. In the definition of “consumer prices index” in regulation A2 (interpretation)(2), omit “for the month of February immediately preceding a relevant year”.

Amendment of regulation D1

4. For the table in paragraph (1B) of regulation D1 (contributions by members)(3), substitute—

“Scheme Year 2014-2015

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”.

(1) S.I. 1995/300, as amended by S.I. 1997/80 and 1888, 1998/666 and 2216, 2000/605, 2001/1428 and 3649, 2002/561 and 2469, 2003/631 and 2322, 2004/665 and 696, 2005/661 and 3074, 2006/600 and 2919, 2007/2054 and 3280, 2008/654 and 2263, 2009/381, 1298 and 2466, 2010/492 and 1634, 2011/591 and 2586, 2012/610, 2013/413, 2014/78 and 570 and as modified by S.I. 1996/971.

(2) The definition of “consumer prices index” was inserted by regulation 3 of S.I. 2014/570.

(3) Paragraph (1B) was inserted by regulation 3 of S.I. 2013/1414 and amended by regulation 6 of S.I. 2014/570.

Amendment of regulation D3

5.—(1) Regulation D3 (further contributions by employing authorities in respect of excessive pay increases)(4), is amended as follows.

(2) In sub-paragraph (b) of paragraph (3)—

(i) for paragraph (i), substitute—

“(i) the aggregate of 4.5% and the percentage (if any) by which the consumer prices index for the February before the start of Year 1 is higher than it was for the previous February, and”;

(ii) in paragraph (ii), before “Year 1” insert “for”.

(3) In sub-paragraph (b) of paragraph (4)—

(i) for paragraph (i), substitute—

“(i) the aggregate of 4.5% and the percentage (if any) by which the consumer prices index for the February before the start of Year 2 is higher than it was for the previous February, and”;

(ii) in paragraph (ii), before “Year 2” insert “for”.

(4) For sub-paragraph (b) of paragraph (5), substitute—

“(b) the member’s pensionable pay for the year immediately preceding Year 3 increased by the aggregate of 4.5% and the percentage (if any) by which the consumer prices index for the February before the start of Year 3 is higher than it was for the previous February.”.

(5) In Step 6 (a) in paragraph (6), for “Amount C” substitute “Amount D”.

(6) For paragraph (17), substitute—

“(17) For the purposes of this regulation an increase in pensionable pay during Year 3, Year 2 or, as the case may be, Year 1 is to be ignored where the Secretary of State is satisfied it arises as a result of—

- (a) the member taking up a new employment with a new employer: provided the Secretary of State is satisfied that the employer in question is a new employer;
- (b) the ending of a salary sacrifice arrangement made before 1st April 2014: for these purposes a salary sacrifice arrangement is one 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 T9

6. For paragraph (7) of regulation T9 (interest and administration charges: late paid contributions)(5), substitute—

“(7) In the case of arrears in respect of the scheme year 2014-2015 and subsequent years, the standard rate of interest is the aggregate of the percentage (if any) by which the consumer prices index for the February before the scheme year in which the chargeable event arose is higher than it was for the previous February plus 3%, compounded at annual intervals.”.

Amendment of Schedule 2

7.—(1) Schedule 2 (medical and dental practitioners) is amended as follows.

(4) Regulation D3 was inserted by regulation 8 of S.I. 2014/570.

(5) Regulation T9 was inserted by regulation 14 of S.I. 2014/570.

(2) For table 2 in sub-paragraph (1A) of paragraph 10 (contributions to this section of the scheme)(6), substitute—

“Table 2

Scheme Year 2014-2015

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”.

(3) In paragraph 23 (accounts and actuarial reports)—

- (a) in sub-paragraph (12)(7), for “In respect of” to “of any” substitute “Each employing authority and GDS or PDS contractor must, in respect of each scheme year, provide the host Board and the Secretary of State with a statement of estimated contributions due under regulations D1, D2, Q6 and Q8 in respect of any”;
- (b) in sub-paragraph (14), for “The Secretary of State” substitute “The host Board and the Secretary of State”.

(6) Sub-paragraph (1A) was inserted by regulation 7 of S.I. 2010/1634 and amended by regulation 16 of S.I. 2014/570.

(7) Sub-paragraph (12) was amended by regulation 16 of S.I. 2014/570.