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

Amendment of regulation D3

- **5.**—(1) Regulation D3 (further contributions by employing authorities in respect of excessive pay increases)(1), 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

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a benefit in kind including, but not limited to, a benefit consisting of a motor car or other vehicle, meals, care or vouchers.".