
STATUTORY INSTRUMENTS

2014 No. 570

**The National Health Service Pension
Scheme (Amendment) Regulations 2014**

PART 3

Amendment of the National Health Service Pension Scheme Regulations 2008

Amendment of regulation 2.C.4

26.—(1) Regulation 2.C.4 (contribution rate and determination of pensionable earnings for non-GP providers)⁽¹⁾ is amended as follows.

(2) For paragraphs (5) to (15) substitute—

“(5) A non-GP provider member whose pensionable earnings fall into a pensionable earnings band specified in column 1 of the relevant table in paragraph (20) must, in respect of the scheme year in question, contribute the percentage of that person’s pensionable earnings specified in column 2 of that table in respect of that amount: such contributions must be paid in 12 equal monthly instalments throughout that year.

(6) For the purposes of paragraph (5), a non-GP provider member’s pensionable earnings are—

- (a) the estimated amount of that member’s earnings agreed between the host Board and that member having regard to any estimates of pensionable earnings which have been provided pursuant to regulation 2.J.14(12);
- (b) in the absence of an agreement referred to in sub-paragraph (a), whichever of the following the host Board considers the most appropriate in the circumstances—
 - (i) an estimate of the amount of that member’s earnings that corresponds to that member’s most recent certified pensionable earnings referred to in regulation 2.J.14, or
 - (ii) the amount of earnings that corresponds to the host Board’s estimate of that member’s pensionable earnings from all non-GP provider sources for that year.

(7) Where during the scheme year the host Board and the non-GP provider member agree that the estimated amount of that member’s earnings should be different to that last agreed under paragraph (a) of paragraph (6) or last determined under paragraph (b) of that paragraph, that member must pay the monthly contributions determined in accordance with paragraph (8).

(8) Those contributions are to be determined as follows—

Step 1: agree the member’s new estimated pensionable earnings (Amount A)

⁽¹⁾ Substituted by [S.I. 2010/1634](#) (regulation 13), [S.I. 2013/413](#) (regulation 33) and [S.I. 2013/1414](#) (regulation 8).

Step 2: find the percentage rate of contributions payable on Amount A applying the relevant table in paragraph (20)

Step 3: find Amount B by dividing Amount A by the percentage rate found at Step 2

Step 4: find Amount C by deducting from Amount B the amount of any contributions already paid prior to the new estimate of earnings being agreed

Step 5: divide Amount C by the number of whole months of the scheme year remaining to find the amount payable in each such month.

(9) A non-GP provider member must pay monthly contributions determined in accordance with paragraph (10), where—

(a) during the scheme year the host Board is satisfied that the member's pensionable earnings will exceed those last agreed under sub-paragraph (a) of paragraph (6) or last determined under sub-paragraph (b) of that that paragraph,

(b) an agreement referred to in sub-paragraph (a) of that paragraph cannot be reached, and

(c) the host Board determines what the new estimated amount of earnings is for the purpose of identifying the rate of contributions to be paid by the member.

(10) Those contributions are to be determined as follows—

Step 1: take the new estimated pensionable earnings determined in accordance with paragraph (9)(c) (Amount D)

Step 2: find the percentage rate of contributions payable on Amount D earnings applying the relevant table in paragraph (20)

Step 3: find Amount E by dividing Amount D by the percentage rate found at Step 2

Step 4: find Amount F by deducting from Amount E the amount of any contributions already paid prior to the new estimate of earnings being agreed

Step 5: divide Amount F by the number of whole months of the scheme year remaining to find the amount payable in each such month.

(11) A non-GP provider member must pay contributions determined in accordance with paragraph (12) where, in respect of a scheme year to which one or more of paragraphs (6), (7) and (9) applied throughout that year, that member has—

(a) in accordance with regulation 2.J.14, certified their pensionable earnings for that year and forwarded it to the host Board, or the host Board has the figure that represents that member's final pensionable earnings for that scheme year where that member was not required to certify them, and

(b) the amount of earnings referred to in paragraph (a) exceed the amount of earnings used for the purposes of, as the case may be, one or more of paragraphs (6), (7) or (9).

(12) Those contributions are determined as follows—

Step 1: find the member's aggregate earnings for the scheme year in question (Amount G)

Step 2: find the percentage rate of contributions payable on Amount G applying the relevant table in paragraph (20)

Step 3: find Amount H by dividing Amount G by the percentage rate found at Step 2

Step 4: find the amount of contributions to be paid by deducting from Amount H the amount of any contributions already paid in respect of that scheme year in accordance with any or all of paragraphs (6), (7) or (9) prior to the certification of earnings in accordance with regulation 2.J.14.

(13) For the purposes of paragraph (12), a member's aggregate earnings are the aggregate of—

- (a) the certified or final pensionable earnings from all non-GP provider sources, and
- (b) any additional pensionable earnings the member is treated as having received during an absence from work in accordance with regulation 2.A.9.

(14) If a non-GP provider 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, that authority must—

- (a) deduct contributions due under this regulation from any pensionable earnings it pays to that person, and
- (b) if it is not also the host Board, pay those contributions to that Board not later than—
 - (i) except in the circumstances described in paragraph (11), the 7th day of the month following the month in which the earnings were paid;
 - (ii) in the circumstances described in paragraph 11, at the same time as providing that Board with the certificate referred to in regulation 2.J.14.

(15) If a member is in non-GP provider service and concurrently in practitioner service in respect of which the member is liable to pay contributions in accordance with regulation 3.C.1, contributions payable in respect of the member's non-GP provider service shall be determined under this regulation and contributions payable in respect of the member's practitioner service shall be determined under regulation 3.C.2.

(16) In determining member contributions payable in accordance with this regulation, a host Board must take account of pensionable earnings from all non-GP provider sources, including any pensionable earnings as a non-GP provider determined by another host Board.

(17) An employing authority that is not a host Board shall, in respect of any pensionable earnings it pays to a non-GP provider, take advice from any relevant host Board in determining the contributions payable in accordance with this regulation.

(18) Where paragraph (17) does not apply, a non-GP provider shall pay member contributions to the host Board.

(19) 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 must—

- (a) deduct contributions due under this regulation from any pensionable earnings it pays to that person, and
- (b) if it is not also the host Board, pay those contributions to that Board not later than the 7th day of the month following the month in which the earnings were paid.

(20) For the purposes of this regulation, "the relevant table" means—

- (a) in respect of the 2013-2014 scheme year, table 1;
- (b) in respect of the 2014-2015 scheme year, table 2.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Table 1**Scheme Year 2013-2014**

<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 £21,387	5.3%
£21,388 to £26,823	6.8%
£26,824 to £49,472	9%
£49,473 to £70,630	11.3%
£70,631 to £111,376	12.3%
£111,377 to any higher amount	13.3%

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 £21,387	5.6%
£21,388 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%".