
STATUTORY INSTRUMENTS

2015 No. 1862

**The National Health Service (General
Medical Services Contracts) Regulations 2015**

PART 5

Contracts: required terms

[^{F1}Calculation of NHS earnings for the purposes of [^{F2}regulations 27A and 27AA]

27B.—(1) This regulation sets out how an individual’s NHS earnings are to be calculated for the purposes of [^{F3}regulations 27A and 27AA].

(2) An individual’s NHS earnings for a relevant financial year are those earnings which constitute relevant income in respect of that financial year.

(3) In this regulation “relevant income”—

(a) in relation to an individual who is an active member of the Scheme and is a medical practitioner (other than a locum practitioner) or a non-GP provider, means income (including any form of remuneration and any salary, wages, fees, director’s remuneration or dividends) which is practitioner income as determined under Schedule 10 to the NHS Pension Scheme Regulations, as modified in accordance with paragraph (4), in respect of the financial year in question;

(b) in relation to a person (“P”) who is an active member of the Scheme and a locum practitioner, means—

(i) any income which is locum practitioner income as determined under paragraph 7 of Schedule 10 to the NHS Pension Scheme Regulations in respect of the financial year in question, and

(ii) any [^{F4}other] income (including any form of remuneration and salary, wages, fees, director’s remuneration or dividends) received by P in the financial year in question from any organisation which would have been treated as practitioner income under Schedule 10 to the NHS Pension Scheme Regulations, as modified in accordance with paragraph (4), if P had been a medical practitioner but not a locum practitioner;

[in relation to a jobholder who does not fall within sub-paragraph (a) or (b), means—

^{F5}(ba) (i) any remuneration, salary, wages, fees, director’s remuneration or dividends received in respect of the financial year in question under the contract of engagement and any other contract of engagement under which the jobholder provides services in respect of a contract or an agreement for primary medical services made under section 83(2) or 92 of the Act, and

(ii) any other income which would be treated as practitioner income under Schedule 10 to the NHS Pension Scheme Regulations as modified in accordance with paragraph (4) in respect of the financial year in question if the jobholder—

(aa) were an active member of the scheme, and

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- (bb) a medical practitioner or non-GP provider;]
- (c) in relation to any other person (“P”), means income (including any form of remuneration and any salary, wages, fees, director’s remuneration or dividends) received by P in the financial year in question from any organisation which would have been treated as practitioner income under Schedule 10 to the NHS Pension Scheme Regulations, as modified in accordance with paragraph (4), if P had been—
 - (i) an active member of the Scheme, and
 - (ii) a medical practitioner or non-GP provider.
- (4) For the purposes of determining a person’s relevant income under paragraph (3)(a), (b)(ii) or (c), Schedule 10 to the NHS Pension Scheme Regulations applies as if the following provisions of that Schedule were omitted—
 - (a) paragraph 2(1)(b) and the “and” immediately preceding it, [F6 and]
 - (b) paragraph 3, F7 ...
 - F8(c)

[F9(4A) For the purposes of this regulation, where a contractor has sub-contracted any obligations under the contract, any payments made—

- (a) under the sub-contract, or
 - (b) under any sub-contract which the sub-contractor has entered into with another person, as permitted by paragraph 44(9A) of Schedule 3,
- are to be treated as income derived from the contract.]

(5) In this regulation—

“the NHS Pension Scheme Regulations” means the National Health Service Pension Scheme Regulations 2015 F10 and “active member”, “locum practitioner”, “medical practitioner”, “member” and “non-GP provider” have the meanings given for the purposes of those Regulations;

“relevant financial year” has the meaning given in regulation 27A;

“the Scheme” means the National Health Service Pension Scheme established by the NHS Pension Scheme Regulations.]

Textual Amendments	
F1	Regs. 27A, 27B inserted (1.10.2021) by The National Health Service (General Medical Services Contracts and Personal Medical Services Agreements) (Amendment) (No. 2) Regulations 2021 (S.I. 2021/995), reg. 1(2), Sch. 1 para. 1 (with reg. 3)
F2	Words in reg. 27B heading substituted (1.10.2022) by The National Health Service (General Medical Services Contracts and Personal Medical Services Agreements) (Amendment) (No. 3) Regulations 2022 (S.I. 2022/935), reg. 1(b), Sch. 1 para. 11(a)
F3	Words in reg. 27B(1) substituted (1.10.2022) by The National Health Service (General Medical Services Contracts and Personal Medical Services Agreements) (Amendment) (No. 3) Regulations 2022 (S.I. 2022/935), reg. 1(b), Sch. 1 para. 11(b)
F4	Word in reg. 27B(3)(b)(ii) inserted (1.10.2022) by The National Health Service (General Medical Services Contracts and Personal Medical Services Agreements) (Amendment) (No. 3) Regulations 2022 (S.I. 2022/935), reg. 1(b), Sch. 1 para. 11(c)(i)

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- F5** Reg. 27B(3)(ba) inserted (1.10.2022) by The National Health Service (General Medical Services Contracts and Personal Medical Services Agreements) (Amendment) (No. 3) Regulations 2022 (S.I. 2022/935), reg. 1(b), **Sch. 1 para. 11(c)(ii)**
- F6** Word in reg. 27B(4)(a) inserted (1.10.2022) by The National Health Service (General Medical Services Contracts and Personal Medical Services Agreements) (Amendment) (No. 3) Regulations 2022 (S.I. 2022/935), reg. 1(b), **Sch. 1 para. 11(d)(i)**
- F7** Word in reg. 27B(4)(b) omitted (1.10.2022) by virtue of The National Health Service (General Medical Services Contracts and Personal Medical Services Agreements) (Amendment) (No. 3) Regulations 2022 (S.I. 2022/935), reg. 1(b), **Sch. 1 para. 11(d)(ii)**
- F8** Reg. 27B(4)(c) omitted (1.10.2022) by virtue of The National Health Service (General Medical Services Contracts and Personal Medical Services Agreements) (Amendment) (No. 3) Regulations 2022 (S.I. 2022/935), reg. 1(b), **Sch. 1 para. 11(d)(iii)**
- F9** Reg. 27B(4A) inserted (1.10.2022) by The National Health Service (General Medical Services Contracts and Personal Medical Services Agreements) (Amendment) (No. 3) Regulations 2022 (S.I. 2022/935), reg. 1(b), **Sch. 1 para. 11(e)**
- F10** S.I. 2015/94.

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 3 para. 2(3)(4) inserted by [S.I. 2024/575 Sch. 1 para. 7\(a\)\(ii\)](#)
- Sch. 3 para. 18(3)(3A) substituted for Sch. 3 para. 18(3) by [S.I. 2024/575 Sch. 1 para. 10](#)