
STATUTORY INSTRUMENTS

2015 No. 94

The National Health Service Pension Scheme Regulations 2015

PART 4

Contributions

CHAPTER 1

Determination and payment

Pensionable earnings

27.—(1) The pensionable earnings of a member (M) are defined by the appropriate entry in the Table where—

- (a) column 1 applies an identifying letter to the group to which M belongs;
- (b) column 2 describes M's employment in or engagement with a health service activity; and
- (c) column 3 specifies the nature of the income derived by M from the employment or engagement.

Table

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>Group</i>	<i>Employment/Engagement</i>	<i>Income</i>
A	M is employed by an NHS organisation.	Salary, wages, fees and other regular payments made to M in respect of M's employment but not including—
B	M is employed by a medical contractor, a non-GP provider or a dental contractor.	(a) bonuses;
C	M is employed by— (a) a determination employer; or (b) an independent provider.	(b) payments made to cover expenses; (c) payments for overtime; or (d) pay awards or increases which are expressed by the Secretary of State to be non-consolidated.
D	M is— (a) a medical practitioner; (b) a dental practitioner; or (c) a non-GP provider.	Practitioner income: see Schedule 10.

(2) M's pensionable earnings may be attributable to M belonging concurrently to more than one group in the Table.

(3) If M is a non-GP provider—

- (a) paragraph (2) does not apply;

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- (b) if M derives income from more than one entity as a non-GP provider, M's practitioner income in respect of only one of those may be taken into account for the purpose of establishing M's pensionable earnings.
- (4) If, in addition to an employment mentioned in paragraph (1), M holds an honorary office or appointment, a distinction award payable to M as a consequence of holding the office or appointment is treated—
- (a) where M is in one employment, as pensionable earnings of that employment;
 - (b) where M is in two or more employments, as pensionable earnings of such of the employments as the scheme manager thinks appropriate.
- (5) In paragraph (1), a practitioner is a person who is—
- (a) a fully registered person (within the meaning of section 55 of the Medical Act 1983 ^{M1}) who is not a GP registrar and is—
 - (i) a medical practitioner;
 - (ii) an ophthalmic practitioner; or
 - (iii) a locum practitioner; or
 - (b) a dental practitioner.

Marginal Citations

M1 1983 c.54. The definition of “fully registered person” has been amended by S.I. 2000/3041, 2006/1914, 2007/3101 and 2008/1774.

Pensionable earnings: break in service

- 28.**—(1) Paragraph (3) applies to a member (M) if—
- (a) the absence condition is satisfied; and
 - (b) the earnings used to calculate M's pensionable earnings under regulation 27 are reduced or cease.
- (2) The absence condition is that M is absent from work because of—
- (a) illness or injury;
 - (b) maternity leave;
 - (c) adoption leave;
 - (d) paternity leave; or
 - (e) parental leave.
- (3) Amounts equal to the pensionable earnings that M would have received but for the absence are treated as having been paid to M.
- (4) Paragraph (3) does not apply to M as respects any period after the earnings used to calculate M's pensionable earnings under regulation 27 have ceased to be paid to M if—
- (a) M is neither a practitioner nor a non-GP provider; and
 - (b) M is within paragraph (2)(a).
- (5) For the purposes of regulations 27 to 31, amounts equal to reduced earnings to which paragraph (6) applies are treated as pensionable earnings.
- (6) The reduced earnings are the amount to which the earnings used to calculate M's pensionable earnings under regulation 27 are reduced—

- (a) for any period while M is within paragraph (2);
 - (b) for any period (period A) while M is within paragraph (2)(b) to (e) and during a period following that period (period B) whilst M continues to be within that paragraph and M's earnings are reduced to zero.
- (7) For the purposes of paragraph (6)(b)—
- (a) pay received by a woman on maternity leave in respect of days during which she returns to work for the purpose of keeping in touch with the workplace must be ignored;
 - (b) earnings reduced to zero in period B are treated as if they were reduced to the amount applicable to period A.
- (8) During any period of absence which counts as pensionable service under regulation 21(4) or (6) (up to 24 months leave of absence with full contributions), amounts equal to the rate of M's pensionable earnings immediately before the absence are treated as pensionable earnings.
- (9) This paragraph applies if M belongs to group D in regulation 27(1) and M's earnings have been reduced or ceased—
- (a) if M is one of a number of practitioners or non-GP providers who have elected under paragraph 4(4) of Schedule 10, each practitioner's or non-GP provider's pensionable earnings are calculated as if the partnership's aggregate pensionable earnings were equal to the amount of the partnership's aggregate pensionable earnings for the period of 12 months ending immediately before M's earnings were reduced or ceased;
 - (b) in any other case, M is treated as having continued to receive the same average rate of pensionable earnings as during that period.
- (10) If the earnings used to calculate M's pensionable earnings cease during a period of absence specified in paragraph (2)—
- (a) a practitioner or non-GP provider within paragraph (2)(a) is treated as having continued in pensionable employment for a period of 12 months starting on the date on which M's earnings ceased and M is not treated as having left pensionable employment until the end of that period;
 - (b) a practitioner or non-GP provider falling within paragraph (2)(b) to (e) who paid contributions on the basis of reduced earnings in accordance with paragraphs (5) and (6) (b) must continue to pay contributions at that rate, but no refund of contributions or other benefit is payable until M actually leaves pensionable employment;
 - (c) a member other than a practitioner or non-GP provider is treated (subject to paragraph (7)) as having left pensionable employment, but no refund of contributions or other benefit is payable until M actually leaves pensionable employment.
- (11) For the purposes of paragraph (10)(a)—
- (a) during the 12 month period, the practitioner's or non-GP provider's pensionable earnings are to be calculated in accordance with paragraph (9)(a) or (b);
 - (b) at the end of the 12 month period, when M is regarded as having left pensionable employment, no refund of contributions or other benefit is payable until M leaves pensionable employment.
- (12) For the purposes of paragraph (10)(b), the rate of contributions payable is the rate that would have been payable on the basis of reduced earnings in accordance with paragraph (5) and (6)(a) if the practitioner's or non-GP provider's reduced earnings had excluded earnings for a day during which the practitioner or non-GP provider, whilst on maternity leave, returned to work for the purpose of keeping in touch with the workplace.
- (13) If M fails to pay contributions which are required to be paid in respect of a period of absence to which this regulation applies—

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- (a) M is treated as having left pensionable employment; but
- (b) no refund of contributions or other benefit is payable until M actually leaves pensionable employment.

(14) Benefits payable on the death of a member whose earnings ceased during a period of absence to which paragraph (2) applies are calculated as if the member had died in pensionable employment the day before the earnings ceased.

Pensionable earnings: more than one employment

29.—(1) This regulation applies if, at any time, a member (M) is in receipt of pensionable earnings in respect of two or more employments each of which is attributable to M belonging to any of groups A to C in the table in regulation 27.

(2) If it appears to the scheme manager that the total pensionable earnings for the employments exceeds the comparable amount, the excess is ignored for the purposes of this Part.

(3) The comparable amount is the amount that would be the pensionable earnings for a single comparable whole-time employment, not held concurrently with any other employment, under which services of the kinds performed in the two or more employments are performed.

(4) Each employing authority of M's must provide the scheme manager with such information relating to M's employment as the scheme manager requires for the purpose of enabling the scheme manager to determine what is a single comparable whole-time employment.

(5) In determining what is a single comparable whole-time employment, the scheme manager must have regard to guidance issued by the scheme actuary for the purpose.

(6) It is immaterial whether one or more of the employments mentioned in paragraph (1)—

- (a) is with the same employing authority; or
- (b) is treated as a part-time employment.

(7) An employment includes a contract to perform services.

Members' contributions: employees

30.—(1) This regulation applies in relation to an active member (M) who belongs to group A, B or C in regulation 27(1).

(2) M must make contributions to this scheme (“members' contributions”)—

- (a) in respect of M's pensionable earnings;
- (b) at M's contribution rate for the scheme year in question.

(3) Where paragraph 2 of Schedule 11 (determination of pensionable earnings for the purposes of setting a contribution rate for members) applies, M's contribution rate for each of the scheme years 2015/16 to 2018/19 is the percentage specified in column 2 of the following table in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall.

Table Scheme Years 2015/16 to 2018/19

<i>Column 1</i> <i>Pensionable earnings band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £15,431	5.0%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%

£26,824 to £47,845	9.3%
£47,846 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%

(4) The Secretary of State must—

- (a) with the consent of the Treasury; and
- (b) having considered the advice of the scheme actuary,

determine the pensionable earnings bands and contribution percentage rates in the Table set out in this regulation in respect of each subsequent scheme year.

(5) M's employing authority must deduct member contributions from M's pensionable earnings and pay them to the scheme manager not later than the 19th day of the month following that in which the earnings were paid to M.

(6) If M's employing authority has failed to deduct contributions pursuant to paragraph (5), the scheme manager may recover the amount of unpaid contributions by deduction from benefits payable to, or in respect of, M if the scheme manager has notified M of an intention to do so.

Members' contributions: practitioners and non-GP providers

31.—(1) This regulation applies to an active member (M) who belongs to group D in regulation 27(1).

(2) M must make contributions to this scheme (“members' contributions”)—

- (a) in respect of M's pensionable earnings;
- (b) at M's contribution rate for the scheme year in question.

(3) M's contribution rate for each of the scheme years 2015/16 to 2018/19 is the percentage specified in column 2 of the table in paragraph (9) (“the Table”) in respect of the corresponding pensionable earnings band specified in column 1 of the Table into which M's pensionable earnings fall.

(4) The Secretary of State must—

- (a) with the consent of the Treasury; and
- (b) having considered the advice of the scheme actuary,

determine the pensionable earnings bands and contribution percentage rates specified in the Table in respect of each subsequent scheme year.

(5) In determining members' contributions payable in accordance with this regulation, a host Board must take account of pensionable earnings from all practitioner service, including such pensionable earnings determined by another host Board.

(6) An employing authority that is not a host Board must, in respect of pensionable earnings it pays to M, take advice from a relevant host Board in determining the contributions payable in accordance with this regulation.

(7) If M 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, the authority must—

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

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(8) In any other case, M must pay members' contributions to the host board not later than the 7th day of the month following the month in which the earnings were paid.

(9) The Table—

Table: Scheme Years 2015/16 to 2018/19

<i>Column 1</i> <i>Pensionable earnings band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £15,431	5.0%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £47,845	9.3%
£47,846 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%

(10) Regulations 38 and 39 and Schedule 12 make provision supplementary to this regulation and references in those regulations to “the Table” must be construed in accordance with paragraph (3).

Members' contributions: redundancy

32.—(1) This regulation applies if—

- (a) a member's (M) employment is terminated by reason of redundancy;
- (b) M will become entitled to payment of a pension under regulation 82 on the entitlement day for a premature retirement pension;
- (c) the additional contribution option applies to M; and
- (d) unless M pays an additional contribution as mentioned in paragraph (2), the amount of M's pension would be reduced pursuant to paragraph 7(5) of Schedule 13.

(2) M may pay such additional contribution as the scheme manager (having regard to the advice of the scheme actuary) determines will be sufficient to meet the cost of the pension insofar as that is not met by the contribution paid by M's employing authority under regulation 35.

(3) For the purposes of paragraph (2), the scheme manager must provide M's employing authority with such information as will enable the employing authority to notify M as to the effect that paying contributions of any particular amount would have on the amount of the pension payable to M.

(4) The amount of the additional contribution payable pursuant to paragraph (2) must be—

- (a) not less than £500 (or such other figure as the scheme manager thinks appropriate);
- (b) a whole number of pounds divisible by £10.

(5) For the purposes of paragraph (4)—

- (a) if the insufficiency mentioned in paragraph 7(4) of Schedule 13 is less than £500, sub-paragraph (a) is ignored;
- (b) if it is necessary to do so to comply with sub-paragraph (b), the figure must be rounded down to the nearest whole number of pounds divisible by £10.

(6) If M decides to pay an additional contribution, the amount of the contribution must be paid to M's employing authority in sufficient time to enable the authority to remit the payment to the

scheme manager at the same time as the authority pays the contribution it is required to pay pursuant to regulation 35.

(7) The additional contribution option applies if the terms and conditions of M's employment entitle M optionally to make an additional contribution towards the cost of paying the pension if the lump sum payment is insufficient to meet that cost in full.

Contributions by employing authorities

33.—(1) The employing authority of an active member of this scheme must contribute to the scheme in respect of the pensionable earnings of the member at the employing authority's standard rate: 14.3%.

(2) Paragraph (3) applies if—

- (a) during the same period a person who belongs to any of groups A to C in the table in regulation 27(1) holds more than one employment (whether under a contract of service or for services) with an employing authority; and
- (b) is an active member of this scheme in respect of each employment.

(3) This regulation and regulations 34 and 35 apply in respect of each employment as if it were the only employment held by the person.

(4) The Secretary of State may direct that for the purposes of this Part, “employing authority” includes one or more of the following—

- (a) the transferee under a transfer of staff order pursuant to—
 - (i) in the case of England, section 28(4)(b) of, or paragraph 29(3) of Schedule 4 to, the 2006 Act ^{M2};
 - (ii) in the case of Wales, section 22(4)(b) of, or paragraph 8 of Schedule 3 to, the 2006 (Wales) Act ^{M3};
- (b) a successor, transmittee or assignee of all or part of an employing authority's business or functions;
- (c) the last employing authority of a person to whom these Regulations apply.

(5) The employing authority's standard rate contribution must be paid to the scheme manager not later than the 19th day of the month following that in which the member is paid the pensionable earnings to which the contribution relates.

(6) A member's employing authority is determined in accordance with the following table where column 1 describes the nature of the member's engagement in the provision of health services and column 2 identifies the employing authority relating to that engagement.

Table

<i>Column 1</i> <i>Nature of engagement</i>	<i>Column 2</i> <i>Employing authority</i>
Employment by an NHS organisation	The NHS organisation
Employment by a GMS practice, a PMS practice or an APMS contractor or OOH provider	The GMS practice, PMS practice or APMS contractor or OOH provider in question
Employment by a determination employer	The determination employer
Employment by an independent provider	The independent provider

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Medical practitioner employed by a medical contractor or non-GP provider	The host Board
Medical contractor or non-GP provider (including an ophthalmic medical practitioner with a GOS contract)	The host Board
Dental practitioner or foundation trainee providing services to a dental contractor	The host Board
Dental contractor	The host Board

(7) Despite paragraph (1), employing authority contributions for—

- (a) a medical practitioner employed by a medical contractor or non-GP provider must be paid by the medical contractor or non-GP provider (as the case may be);
- (b) a medical contractor (including an ophthalmic medical practitioner with a GOS contract) or a non-GP provider must be paid by the medical contractor or non-GP provider (as the case may be).

(8) Contributions payable by an employing authority under regulation 48(3) or 57 for a medical practitioner employed by a medical contractor or non-GP provider must be paid by the medical contractor or non-GP provider (as the case may be) rather than the host Board.

Marginal Citations

- M2** 2006 c.41. Paragraph 29(3) of Schedule 4 was amended by section 55(1) of, and paragraphs 22(1) and (9) of Schedule 4 to, the [Health and Social Care Act 2012 \(c.7\)](#).
- M3** 2006 c.42. Paragraph 8 of Schedule 3 was amended by section 297 of, and paragraphs 12 and 40(1) and (5) of Schedule 21 to, the [Health and Social Care Act 2012](#).

Employing authority contributions: interests of efficiency

34.—(1) This regulation applies if—

- (a) a member's (M) employment is terminated by M's employing authority in the interests of the efficient discharge of the employing authority's functions; and
- (b) M will become entitled to payment of a pension under regulation 81 on the entitlement day for a premature retirement pension.

(2) The employing authority must make a contribution to the scheme manager in respect of the amount the scheme manager determines is required to meet the cost of paying the premature retirement pension under regulation 81.

(3) Paragraph (4) applies if—

- (a) a pension becomes payable to M under regulation 81 in respect of the termination of M's employment with an employing authority (the “ first authority ”); and
- (b) M elects that at the same time a pension also becomes payable to M in respect of pensionable service with one or more other employing authorities.

(4) The first authority must also make any additional contribution for which the other employing authority or authorities would be liable in accordance with paragraph (2) if the other authority or authorities had terminated M's employment as mentioned in paragraph (1)(a).

(5) An employing authority is not responsible for meeting any costs in respect of the early payment of benefits to the extent that the benefits are attributable to contributions made under Chapter 5 of Part 4 (additional pension).

(6) An employing authority must pay contributions under this regulation by a single payment made within one month of the date on which the pension under regulation 81 becomes payable.

(7) The scheme manager, on the advice of the scheme actuary, must determine—

- (a) the costs mentioned in paragraph (2);
- (b) the amount of the payment mentioned in paragraph (4).

Employing authority contributions: redundancy

35.—(1) This regulation applies if—

- (a) a member's (M) employment is terminated by reason of redundancy; and
- (b) M will become entitled to payment of a pension under regulation 82 on the entitlement day for a premature retirement pension.

(2) M's employing authority must make a single lump sum contribution to the scheme manager of the relevant amount.

(3) The contribution must be paid—

- (a) if the additional contribution option applies, not less than one month before the entitlement day (see regulation 83);
- (b) in any other case, within one month of the date on which the pension under regulation 82 became payable.

(4) The relevant amount is—

- (a) if the additional contribution option applies, whichever is the lesser of—
 - (i) the amount the scheme manager determines is required to meet the cost of paying the premature retirement pension under regulation 82; and
 - (ii) the amount the employing authority would otherwise be required to pay to M in consequence of M's redundancy;
- (b) in any other case, the amount determined under sub-paragraph (a)(i).

(5) The reference to the additional contribution option must be construed in accordance with regulation 32(7).

(6) Paragraph (7) applies if—

- (a) a pension becomes payable to M under regulation 82 in respect of the termination of M's employment with an employing authority (the “ first authority ”); and
- (b) M elects that at the same time a pension also becomes payable to M in respect of pensionable service with one or more employing authorities.

(7) The first authority must also make any additional contribution for which the other employing authority or authorities would be liable in accordance with paragraph (2) if the other authority or authorities had terminated M's employment as mentioned in paragraph (1)(a).

(8) In making a determination for the purposes of paragraph (4)(a)(i), the scheme manager must have regard to the advice of the scheme actuary.

Interest and administration charges: late paid contributions

36.—(1) There is a chargeable event if an employing authority fails to pay—

- (a) the contributions it is required to pay under regulation 30, 31, 33, 34, 35, 48 or 57;

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- (b) on or before the date specified in the regulation concerned.
- (2) Where there is a chargeable event, the scheme manager may determine what amount of contributions are unpaid having regard to—
- (a) the amount of contributions historically paid at a chargeable event by that employing authority;
 - (b) any reasons or explanation provided by the employing authority for the change in the amount of contributions (if any) it has paid at such an event;
 - (c) any other factors that the scheme manager considers relevant.
- (3) Where there is a chargeable event, the employing authority is liable to pay—
- (a) standard rate interest on the amount of unpaid contributions constituting that event; and
 - (b) an administration charge in respect of each such event.
- (4) Where the scheme manager becomes aware of a chargeable event, the scheme manager must give the employing authority a written notice specifying—
- (a) the date of the chargeable event;
 - (b) the amount of unpaid contributions determined under paragraph (2);
 - (c) the amount of interest at the standard rate payable in respect that event;
 - (d) the amount of administration charge payable in respect of it; and
 - (e) that payment of the amounts referred to in paragraphs (c) and (d) is to be made before the end of the period of 1 month starting with the date of the notice and that failure to do so incurs further interest and administration charges.
- (5) An amount payable by way of interest or payable by way of an administration charge is to be paid as a single lump sum unless the scheme manager—
- (a) considers the case to be exceptional; and
 - (b) considers it appropriate for all, or part, of the amount to be paid over a period and by a number of instalments determined by the scheme manager.
- (6) Where the scheme manager considers the case to be exceptional, nothing in the preceding paragraphs prevents the scheme manager from waiving all or any part of the amount of interest, or all or any administration charges, payable.
- (7) The standard rate of interest in respect of arrears for the scheme year 2015/2016 and subsequent years is the rate of the consumer prices index for the month of February immediately preceding the scheme year in which the chargeable event arose plus 3% compounded at annual intervals.
- (8) The administration charge in respect of arrears for the scheme year 2015/2016 and subsequent years is £75.
- (9) In any particular case the Secretary of State may direct that, for the purposes of this regulation, “employing authority” includes one or more of—
- (a) the transferee under a transfer of staff order pursuant to—
 - (i) in the case of England, section 28(4)(b) of, or paragraph 29(3) of Schedule 4 to, the 2006 Act ^{M4};
 - (ii) in the case of Wales, section 22(4)(b) of, or paragraph 8 of Schedule 3 to, the 2006 (Wales) Act ^{M5};
 - (b) a successor, transmittee or assignee of all or part of an employing authority's business or functions.

(10) In paragraph (7), “consumer prices index” means the all item consumer prices index published by the UK Statistics Authority.

Marginal Citations

- M4** 2006 c.41. Paragraph 29(3) of Schedule 4 was amended by section 55(1) of, and paragraphs 22(1) and (9) of Schedule 4 to, the [Health and Social Care Act 2012 \(c.7\)](#).
- M5** 2006 c.42. Paragraph 8 of Schedule 3 was amended by section 297 of, and paragraphs 12 and 40(1) and (5) of Schedule 21 to, the Health and Social Care Act 2012.

Members' contributions: records and estimates

37.—(1) An employing authority must, in respect of a person, keep a record of—

- (a) contributions paid under regulation 30, 48, 62 or 64;
- (b) contributions due under regulation 30, 48, 62 or 64, but unpaid;
- (c) contributions paid under regulation 33;
- (d) contributions due under regulation 33, but unpaid;
- (e) hours or sessions of service if the employment is not whole-time employment;
- (f) pensionable earnings;
- (g) absences from work referred to in regulation 21;
- (h) starting and termination of pensionable employment;
- (i) reasons for termination of pensionable employment.

(2) The record must be in a manner approved by the scheme manager.

(3) Unless the scheme manager waives the requirement, an employing authority must provide a composite statement in respect of the matters referred to in paragraph (1) in respect of all scheme members to the scheme manager before the end of the period of 2 months starting with the end of each scheme year.

(4) Where—

- (a) an employing authority has provided information in accordance with paragraph (3); and
- (b) there is a change to the information,

the authority must, before the end of the period of one month after the change, provide the scheme manager with the revised information.

(5) An employing authority must provide to the scheme manager in respect of each scheme year details of the total contributions paid for all scheme members under regulations 30, 33, 62 and 64 and the details must be provided—

- (a) before the end of the period of 2 months after a request for the information is made;
- (b) in a manner required by the scheme manager.

(6) Where—

- (a) an employing authority has provided the information requested in paragraph (5); and
- (b) there is a revision to the total contributions made,

the authority must, before the end of the period of one month after the revision, provide the scheme manager with the revised total.

(7) An employing authority must, in respect of each scheme year, provide to the scheme manager a statement of estimated total contributions under regulations 30, 33, 48, 62 and 64—

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- (a) not later than one month before the start of the scheme year;
- (b) in a manner required by the scheme manager.

Members' contributions: supplementary: medical practitioners and non-GP providers

38.—(1) This regulation applies to a member (M) who belongs to group D in regulation 27(1) by virtue of being—

- (a) a medical practitioner; or
- (b) a non-GP provider.

(2) Paragraph (3) applies if, in respect of a scheme year, M—

- (a) has certified M's pensionable earnings in accordance Part 1 of Schedule 12 and forwarded a record of the earnings to the host Board; or
- (b) was not required to certify M's earnings in accordance with Part 1 of Schedule 12 but the host Board has the figure that represents M's pensionable earnings for that year.

(3) M's contributions payable for the scheme year in question are those specified in column 2 of the Table in respect of the amount of pensionable earnings referred to in column 1 of the Table which corresponds to the aggregate of—

- (a) certified or final pensionable earnings from all group D sources uprated according to the formula:

$$\frac{PE}{NDPS} \times 365$$

where—

PE is the certified or final amount of M's pensionable earnings from all group D sources for the year;

NDPS is the number of days of group D service from the date M's service commenced in the scheme year to the end of the scheme year; and

- (b) any additional pensionable earnings M is treated as having received during an absence from work in accordance with regulation 28.

(4) If paragraph (3) does not apply to M in respect of a scheme year, M must pay contributions at the rate in column 2 of the Table on the basis of whichever of the following the host Board considers the most appropriate in the circumstances—

- (a) an amount of M's earnings that has been agreed between M and the host Board;
- (b) an amount of M's earnings that corresponds to M's most recent certified or final pensionable earnings referred to in paragraph (2); or
- (c) an amount of M's earnings that corresponds to the host Board's estimate of M's pensionable earnings from all group D sources for that year.

(5) If paragraph (4) applies to M in respect of a scheme year and paragraph (2)(a) or (b) is subsequently satisfied in respect of that year, M must pay contributions at the rate determined in accordance with paragraph (3).

(6) A host Board may adjust M's contribution rates for a scheme year determined in accordance with paragraph (4)—

- (a) by agreement between M and the host Board; or
- (b) without such agreement, if the host Board is satisfied that M's pensionable earnings will exceed the amount used to so determine the contribution rate.

- (7) If M concurrently belongs both to group D and to any of groups A to C in regulation 27(1)—
- (a) contributions payable in respect of M's service for the purposes of group D must be determined under this regulation; and
 - (b) contributions payable in respect of M's service for the purposes of any of groups A to C must be determined under regulation 30.

(8) In the application of this regulation to a non-GP provider who derives income from more than one group D source, a reference to all group D sources must be construed as a reference to such one of those sources as the non-GP provider specifies for the purposes of this regulation.

Modifications etc. (not altering text)

- C1 Reg. 38(4)(b) modified (1.4.2015) by [The National Health Service Pension Scheme \(Transitional and Consequential Provisions\) Regulations 2015 \(S.I. 2015/95\)](#), regs. 1(b), **12(2)**

Members' contributions: supplementary: dental practitioners

39.—(1) This regulation applies to a member (M) who belongs to group D in regulation 27(1) by virtue of being a dental practitioner.

- (2) Paragraph (3) applies if, in respect of a scheme year, M—
- (a) has reconciled or certified M's pensionable earnings in accordance with Part 1 of Schedule 12 and forwarded a record of those earnings to the host Board; or
 - (b) was not required to reconcile or certify M's earnings in accordance with Part 1 of Schedule 12, but the host Board has the figure that represents M's pensionable earnings for the scheme year.

(3) M's contributions payable for the scheme year in question are those specified in column 2 of the Table in respect of the amount of pensionable earnings referred to in column 1 of the Table which corresponds to the aggregate of—

- (a) reconciled, certified or final pensionable earnings from all group D sources uprated according to the formula:

$$\frac{PE}{NDPS} \times 365$$

where—

PE is the reconciled, certified or final amount of the dental practitioner's pensionable earnings from all group D sources for the year;

NDPS is the number of days of dental practitioner service from the date the dental practitioner service commenced in the scheme year to the end of the scheme year; and

- (b) any additional pensionable earnings M is treated as having received during an absence from work in accordance with regulation 28.

(4) If paragraph (3) does not apply to M in respect of a scheme year, M must pay contributions at the rate in column 2 of the Table on the basis of whichever the host Board considers the most appropriate in the circumstances—

- (a) the amount of M's earnings that has been agreed between the host Board and M;
- (b) the amount of M's earnings that correspond to M's most recent certified or final pensionable earnings referred to in paragraph (2); or

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Changes to legislation: There are currently no known outstanding effects for the The National Health Service Pension Scheme Regulations 2015, CHAPTER 1. (See end of Document for details)

(c) the amount of M's earnings that corresponds to the host Board's estimate of M's pensionable earnings from all group D sources for the year uprated in accordance with the formula in paragraph (3)(a).

(5) If paragraph (4) applies to M in respect of a scheme year, and paragraph (2)(a) or (b) is subsequently satisfied in respect of that year, M must pay contributions at the rate determined in accordance with paragraph (3).

(6) A host Board may adjust M's contribution rates for a scheme year determined in accordance with paragraph (4)—

(a) by agreement between M and the host Board; or

(b) without such agreement, if the host Board is satisfied that M's pensionable earnings will exceed the amount used to so determine the contribution rate.

Modifications etc. (not altering text)

C2 Reg. 39(4)(b) modified (1.4.2015) by The National Health Service Pension Scheme (Transitional and Consequential Provisions) Regulations 2015 (S.I. 2015/95), regs. 1(b), **12(2)**

Status:

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Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Pension Scheme Regulations 2015, CHAPTER 1.