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STATUTORY INSTRUMENTS

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**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>
<b>Group</b>	<b>Employment/Engagement</b>	<b>Income</b>
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 <sup>M1</sup>) 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.

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