STATUTORY INSTRUMENTS

2015 No. 94

The National Health Service Pension Scheme Regulations 2015

PART 4

Contributions

CHAPTER 1

Determination and payment

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 [F1 the scheme year in question] is the percentage specified in column 2 of the [F2 relevant] table in paragraph (9) F3...in respect of the corresponding pensionable earnings band specified in column 1 of the [F4 relevant table in paragraph (9)] 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 [F5paragraph (9)] 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.
- (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.

- [^{F6}(9) For the purposes of this regulation, the "relevant table" means—
 - (a) in respect of [F7the scheme year 2022/23, Table 1A and Table 1B as applicable];
 - (b) in respect of the scheme year [F82023/24], Table 2 [F9;
 - (c) in respect of the scheme years 2024/25 to 2027/28, Table 3]

[F10Table 1A Scheme Year 2022/23 from 1st April 2022 to 30th September 2022]

Column 1	Column 2	
Pensionable earnings band	Contribution percentage rate	
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%	

[F11Table 1B Scheme Year 2022/23 from 1st October 2022 to 31st March 2023

Column 1	Column 2	
Pensionable earnings band	Contribution percentage rate	
Up to £13,246	5.1%	
£13,247 to £16,831	5.7%	
£16,832 to £22,878	6.1%	
£22,879 to £23,948	6.8%	
£23,949 to £28,223	7.7%	
£28,224 to £29,179	8.8%	
£29,180 to £43,805	9.8%	
£43,806 to £49,245	10.0%	
£49,246 to £56,163	11.6%	
£56,164 to £72,030	12.5%	
£72,031 and above	13.5%]	

Table 2 Scheme Year [F122023/24]

[F13 Column 1	Column 2	
Pensionable earnings band	Contribution percentage rate	
Up to £13,246	5.1%	
£13,247 to £17,673	5.7%	

[F13 Column 1	Column 2
£17,674 to £24,022	6.1%
£24,023 to £25,146	6.8%
£25,147 to £29,635	7.7%
£29,636 to £30,638	8.8%
£30,639 to £45,996	9.8%
£45,997 to £51,708	10.0%
£51,709 to £58,972	11.6%
£58,973 to £75,632	12.5%
£75,633 and above	13.5%]

[F14Table 3 Scheme Years 2024/25 to 2027/28

Column 1	Column 2
Pensionable earnings band	Contribution percentage rate
Up to £13,259	5.2%
£13,260 to £26,831	6.5%
£26,832 to £32,691	8.3%
£32,692 to £49,078	9.8%
£49,079 to £62,924	10.7%
£62,925 and above	12.5%.]]

- (10) Regulations 38 and 39 and Schedule 12 make provision supplementary to this regulation and references in those regulations to [F15the relevant table] must be construed in accordance with paragraph (3).
- [F16(11) The figures in column 1 of Table 3 (except the figures £13,259 and £13,260) are to be increased at the beginning of each scheme year starting with the scheme year 2025/26 and ending with (and including) scheme year 2027/28, if there is a relevant increase in the consumer prices index for that scheme year, by the appropriate percentage for the scheme year rounded up to the nearest £1.
 - (12) For the purposes of paragraph (11)—
 - (a) there is a relevant increase in the consumer prices index for a scheme year if the consumer prices index for the month of September before that scheme year is higher than that for the previous September;
 - (b) the appropriate percentage for the scheme year is the same percentage as any percentage increase in the consumer prices index over the period specified by sub-paragraph (a);
 - (c) the "consumer prices index" means the general index of consumer prices (for all items) published by the Statistics Board, a body corporate established by section 1 of the Statistics and Registration Service Act 2007;
 - (d) where there is a relevant increase after 1st April 2025, the figures to be increased on the relevant date are the figures applicable to the previous scheme year.]

Textual Amendments

- F1 Words in reg. 31(3) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), 4(2)(a)
- F2 Word in reg. 31(3) inserted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), 4(2)(b)
- Words in reg. 31(3) omitted (1.10.2022) by virtue of The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), 4(2)(c)
- **F4** Words in reg. 31(3) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **4(2)(d)**
- F5 Words in reg. 31(4) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), 4(3)
- **F6** Reg. 31(9) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), 4(4) (as amended by S.I. 2022/991, regs. 1(3), 2(3))
- Words in reg. 31(9)(a) substituted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), 10(2)(a)
- Word in reg. 31(9)(b) substituted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), 10(2)(b)
- F9 Reg. 31(9)(c) inserted (1.4.2024) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2), 22(2)(a)
- **F10** Words in reg. 31(9) substituted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), **10(2)(c)**
- F11 Reg. 31(9) Table 1B inserted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), 10(2)(d)
- F12 Words in reg. 31(9) substituted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), 10(2)(e)
- F13 Reg. 31(9) Table 2 substituted (with effect from 1.4.2023) by The National Health Service Pension Scheme (Member Contributions) (Amendment) Regulations 2023 (S.I. 2023/576), regs. 1(2)(3), 2(3)
- F14 Reg. 31(9) Table 3 inserted (1.4.2024) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2), 22(2)(b)
- F15 Words in reg. 31(10) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), 4(5)
- F16 Reg. 31(11)(12) inserted (1.4.2024) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2), 22(3)

Modifications etc. (not altering text)

C1 Reg. 31 modified (temp.) (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), **25** (with reg. 24) (as amended (1.4.2024) by S.I. 2024/281, regs. 1(2), **36**)

Status:

Point in time view as at 01/04/2024.

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Pension Scheme Regulations 2015, Section 31.