

STATUTORY INSTRUMENTS

2015 No. 94

The National Health Service Pension Scheme Regulations 2015

PART 4

Contributions

CHAPTER 1

Determination and payment

Members' contributions: supplementary: dental practitioners

[Application and expiry of modifications in this Part] 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 [^{F1}the relevant table] in respect of the amount of pensionable earnings referred to in column 1 of [^{F2}that 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;

[^{F3}NDPS is the number of days of dental practitioner service in 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 [^{F4}relevant 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

(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.

Textual Amendments

- F1** Words in [reg. 39\(3\)](#) substituted (1.10.2022) by [The National Health Service Pension Schemes \(Member Contributions etc.\) \(Amendment\) Regulations 2022 \(S.I. 2022/273\)](#), regs. 1(3), **5(2)(a)**
- F2** Words in [reg. 39\(3\)](#) substituted (1.10.2022) by [The National Health Service Pension Schemes \(Member Contributions etc.\) \(Amendment\) Regulations 2022 \(S.I. 2022/273\)](#), regs. 1(3), **5(2)(b)**
- F3** Words in [reg. 39\(3\)\(a\)](#) substituted (with effect from 1.4.2015, in accordance with reg. 1(5) of the amending S.I.) by [The National Health Service Pension Schemes, Additional Voluntary Contributions and Injury Benefits \(Amendment\) Regulations 2019 \(S.I. 2019/418\)](#), reg. 1(2)(5), **83**
- F4** Words in [reg. 39\(4\)](#) substituted (1.10.2022) by [The National Health Service Pension Schemes \(Member Contributions etc.\) \(Amendment\) Regulations 2022 \(S.I. 2022/273\)](#), regs. 1(3), **5(3)**

Modifications etc. (not altering text)

- C1** Reg. 39 modified (temp.) (1.4.2023) by [The National Health Service Pension Schemes \(Amendment\) Regulations 2023 \(S.I. 2023/301\)](#), regs. 1(2), **27** (with [reg. 24](#)) (as amended (1.4.2024) by [S.I. 2024/281](#), regs. 1(2), **36**)
- 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)**

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Pension Scheme Regulations 2015, Section Application and expiry of modifications in this Part 39.