

SCHEDULES

SCHEDULE 10

Regulation 27(1)

Practitioner Income

Interpretation

1. In this Schedule—

“Board and advisory work” means—

- (a) work undertaken as a member of the Board of an employing authority which is not a GMS practice, a PMS practice, an APMS contractor or an OOH provider; or
- (b) advisory work commissioned by and undertaken on behalf of such an authority, if it is connected to the authority's role in performing, or securing the delivery of, NHS services or associated management activities or similar duties,

but which is not in itself the performance of NHS services, and payment for which is made by the authority directly to the person carrying out the work;

“collaborative services” means primary medical services provided by a medical practitioner, a GMS practice, a PMS practice, an APMS contractor or an OOH provider under or as a result of an arrangement between—

- (a) the National Assembly for Wales, [^{F1}NHS England], [^{F2}an integrated care board] or a Local Health Board; and
- (b) a local authority,

under, in relation to England, section 80(6A) of the 2006 Act ^{M1} or, in relation to Wales, section 38(6) of the 2006 Wales Act ^{M2} under which the National Assembly, [^{F3}NHS England], [^{F4}integrated care board] or Local Health Board is responsible for providing services for purposes related to the provision of health care;

“commissioned services” means medical services provided under a contract between—

- (a) a medical practitioner, a GMS practice, a PMS practice, an APMS contractor or an OOH provider; and
- (b) one of the following bodies—
 - (i) a Special Health Authority, which relates to the provision of health care;
 - (ii) the National Assembly for Wales, [^{F5}NHS England] or a Local Health Board under, in the case of England section 12ZA of the 2006 Act ^{M3} or, in the case of Wales, section 10 of the 2006 (Wales) Act ^{M4} (which relates to arrangements made with any person or body including a voluntary one, for the provision of services under the Act);
 - (iii) a National Health Service trust under paragraph 18 of Schedule 4 to the 2006 Act ^{M5} or paragraph 18 of Schedule 3 to the 2006 (Wales) Act ^{M6};
 - (iv) a National Health Service foundation trust under section 47(2)(b) of the 2006 Act which is for the purposes of the health service;

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(v) a local authority acting under section 2B of the 2006 Act^{M7};

“local authority” means—

- (a) a body listed in section 1 of the Local Authority Social Services Act 1970^{M8}; or
- (b) the Council of the Isles of Scilly;

^{F6}“New to Partnership Payment Scheme” means the scheme set out in paragraphs 2.14 to 2.16 of the “Update to the GP contract agreement 2020/21 – 2023/24” dated 6th February 2020.]

^{F7}
...

Textual Amendments

- F1** Words in Sch. 10 para. 1 substituted (6.11.2023) by The Health and Care Act 2022 (Further Consequential Amendments) (No. 2) Regulations 2023 (S.I. 2023/1071), regs. 1(1), **77(5)(a)(i)(aa)**
- F2** Words in Sch. 10 para. 1 substituted (1.7.2022) by The Health and Care Act 2022 (Consequential and Related Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/634), reg. 1(2), Sch. para. 1(1)(3) (with Sch. para. 1(2))
- F3** Words in Sch. 10 para. 1 substituted (6.11.2023) by The Health and Care Act 2022 (Further Consequential Amendments) (No. 2) Regulations 2023 (S.I. 2023/1071), regs. 1(1), **77(5)(a)(i)(bb)**
- F4** Words in Sch. 10 para. 1 substituted (1.7.2022) by The Health and Care Act 2022 (Consequential and Related Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/634), regs. 1(2), **77(4)**
- F5** Words in Sch. 10 para. 1 substituted (6.11.2023) by The Health and Care Act 2022 (Further Consequential Amendments) (No. 2) Regulations 2023 (S.I. 2023/1071), regs. 1(1), **77(5)(a)(ii)**
- F6** Words in Sch. 10 para. 1 inserted (with effect from 1.4.2020) by The National Health Service Pension Schemes and Injury Benefits (Amendment) Regulations 2021 (S.I. 2021/631), regs. 1(2)(9), **28(2)** (with reg. 34)
- F7** Words in Sch. 10 para. 1 omitted (1.4.2016) by virtue of The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions (Amendment) Regulations 2016 (S.I. 2016/245), regs. 1(2), **87(2)** (with reg. 105)

Marginal Citations

- M1** Section 80(6A) was inserted by section 55(1) of, and paragraph 28(1) and (8) of Schedule 4 to, the Health and Social Care Act 2012 (c.7).
- M2** Section 38(6) has been amended by section 297 of, and paragraphs 12 and 24(1) and (3) of Schedule 21 to, the Health and Social Care Act 2012.
- M3** Section 12ZA was inserted by section 55(1) of, and paragraph 9 of Schedule 4 to, the Health and Social Care Act 2012.
- M4** Section 10 has been amended by section 297 of, and paragraphs 12 and 15 of Schedule 21 to, the Health and Social Care Act 2012.
- M5** Paragraph 18 of Schedule 4 has been amended by section 55(1) of, and paragraph 22(1) and (8) of Schedule 4 to, the Health and Social Care Act 2012.
- M6** Paragraph 18 of Schedule 3 has been amended by section 297 of, and paragraphs 12 and 40(1) and (7) of Schedule 21 to, the Health and Social Care Act 2012.
- M7** Section 2B was inserted by section 12 of the Health and Social Care Act 2012.
- M8** 1970 c.42. Section 1 has been amended by section 195(1) and (3) of the Local Government Act 1972 (c.70) and section 22(4) of, and paragraph 7 of Schedule 10 to, the Local Government (Wales) Act 1994 (c.19).

Medical practitioner

2.—(1) This paragraph applies if a member (M)—

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- (a) is a medical practitioner or a non-GP provider; and
 - (b) is not in receipt of salary, wages, fees or other regular payments in respect of M's employment by virtue of the application of these regulations to M as mentioned in column 3 of the Table in regulation 27(1).
- (2) M's practitioner income is—
- (a) the sum of the amounts described in Cases 1 to 5; minus
 - (b) an amount on account of practice expenses^{[F8; F9 ...}
 - (c) in the case of a practitioner referred to in regulation 166(7), bonuses^[F10]and;
 - (d) any payment or allowance made pursuant to the New to Partnership Payment Scheme.]
- CASE 1 Income derived by M from each of the following—
- (a) a GMS contract;
 - (b) a PMS agreement;
 - (c) an APMS contract;
 - (ca) ^[F11]a primary care network standard sub-contract;]
 - (d) payments from, or to, a practitioner who is a GMS practice, a PMS practice or an APMS contractor in respect of the performance of—
 - (i) certification services;
 - (ii) commissioned services; or
 - (iii) collaborative services;
 - (e) engagement by ^[F12]NHS England] or a Local Health Board to assist in the provision of primary medical services under—
 - (i) in the case of England, section 83(2) of the 2006 Act ^{M9}; or
 - (ii) in the case of Wales, section 41(2) of the 2006 (Wales) Act;
 - (f) the provision of locum services;
 - (g) payments made to M by an OOH provider or other employing authority providing OOH services in respect of the performance of—
 - (i) primary medical services;
 - (ii) commissioned services;
 - (iii) collaborative services;
 - (iv) NHS 111 services; or
 - (v) certification services.
 - (h) payments made to M by an employing authority in respect of M's provision of—
 - (i) primary dental services;
 - (ii) general ophthalmic services;
 - (iii) pharmaceutical services;
 - (iv) dispensing services;
 - (i) practice-based work carried out in educating or training or organising the education or training of, medical students or practitioners;
 - (j) sums paid in respect of the provision of primary medical services where M is engaged by ^[F2]an integrated care board] to assist in the provision of the services;

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- (k) sums paid in respect of the provision of services under an NHS standard contract [^{F13}or NHS standard sub-contract where the party to the NHS standard contract in question is an employing authority];
- (l) sums paid in respect of a contract entered into by a local authority pursuant to its functions under the 2006 Act relating to the improvement and protection of public health and which the scheme manager agrees to treat as a qualifying contract for these purposes.

CASE 2 Charges collected from patients in respect of services mentioned in Case 1 sub-paragraph (d) which M is authorised by or under an enactment to retain. This does not include charges authorised by regulations made—

- (a) in relation to England, under section 185(1) of the 2006 Act;
- (b) in relation to Wales, under 133(1) of the 2006 (Wales) Act.

CASE 3 Sums paid to M out of a fund determined by reference to the number of beds in a hospital.

CASE 4 Allowances and other sums paid in respect of Board and advisory work. This does not include payments made to cover expenses.

CASE 5 Payments [^{F14}made by an employing authority or a local authority] in respect of health-related functions exercised under section 75 of the 2006 Act.

Textual Amendments

- F2** Words in Sch. 10 para. 1 substituted (1.7.2022) by The Health and Care Act 2022 (Consequential and Related Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/634), reg. 1(2), Sch. para. 1(1)(3) (with Sch. para. 1(2))
- F8** Sch. 10 para. 2(c) and preceding word inserted (1.4.2017) by The National Health Service Pension Scheme and Additional Voluntary Contributions (Amendment) Regulations 2017 (S.I. 2017/275), regs. 2(c), 47(2)
- F9** Word in Sch. 10 para. 2(2)(b) omitted (with effect from 1.4.2020) by virtue of The National Health Service Pension Schemes and Injury Benefits (Amendment) Regulations 2021 (S.I. 2021/631), regs. 1(2)(9), 28(3)(a) (with reg. 34)
- F10** Sch. 10 para. 2(2)(d) and word inserted (with effect from 1.4.2020) by The National Health Service Pension Schemes and Injury Benefits (Amendment) Regulations 2021 (S.I. 2021/631), regs. 1(2)(9), 28(3)(b) (with reg. 34)
- F11** Words in Sch. 10 para. 2(2)(ca) inserted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), 18
- F12** Words in Sch. 10 para. 2 substituted (6.11.2023) by The Health and Care Act 2022 (Further Consequential Amendments) (No. 2) Regulations 2023 (S.I. 2023/1071), regs. 1(1), 77(5)(b)
- F13** Words in Sch. 10 para. 2(2)(k) inserted (1.4.2016) by The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions (Amendment) Regulations 2016 (S.I. 2016/245), regs. 1(2), 87(3) (with reg. 105)
- F14** Words in Sch. 10 para. 2 inserted (1.4.2019) by The National Health Service Pension Schemes, Additional Voluntary Contributions and Injury Benefits (Amendment) Regulations 2019 (S.I. 2019/418), regs. 1(2), 92

Marginal Citations

- M9** Section 83(2) was substituted by section 55(1) of, and paragraph 30(1) and (2) of Schedule 4 to, the Health and Social Care Act 2012 (c.7).

Dental practitioner

3.—(1) This paragraph applies if a member (M) is a dental practitioner.

(2) M's practitioner income for a scheme year is found by applying the following formula—

$$((GPI - BP) \times SSP + NRBP) - NMI$$

where—

GPI is the income derived from a GDS contract or PDS agreement—

- (i) including charges collected from patients which are required to be set off against payments under the contract or agreement by virtue of directions given—
 - (aa) in relation to England, under section 94, 103 or 109 of the 2006 Act ^{M10}; or
 - (bb) in relation to Wales, under section 52, 60 or 66 of the 2006 (Wales) Act ^{M11}; but
- (ii) not including—
 - (aa) charges collected from patients which are not required to be so set off;
 - (bb) income received by a practitioner to whom regulation 19 or paragraph 1 of Schedule 4 applies;
 - (cc) income received by M in respect of the performance of services under a GDS contract or a PDS agreement to which M's employer is not a party;

BP is the value of the following payments made in the scheme year by [^{F15}NHS England] or a Local Health Board where the Board is a party to the contract or agreement—

- (i) monthly seniority payments;
- (ii) adoption leave, maternity leave, parental leave [^{F16}, shared parental leave] [^{F17}, parental bereavement leave] or paternity leave payments;
- (iii) sickness leave payments;
- (iv) reimbursement of the salary of a foundation trainee;
- (v) reimbursement of the national insurance contributions of a foundation trainee;
- (vi) reimbursement of non-domestic rates;

SSP is the average percentage (as determined by the Secretary of State) of dental practitioner values accounted for by practice expenses;

NRBP is the value of the following payments made in the scheme year by [^{F15}NHS England] or a Local Health Board where the Board is a party to the contract or agreement—

- (i) monthly seniority payments;
- (ii) adoption leave, maternity leave, parental leave [^{F18}, shared parental leave] [^{F19}, parental bereavement leave] or paternity leave payments;
- (iii) sickness leave payments;

NMI is the amount of payments made to a dental practitioner who—

- (i) performs services for the practice for the purposes of the contract or agreement; and
- (ii) in relation to the performance of the services, does not belong to any of groups A to C in regulation 27(1).

(3) The pensionable earnings ceiling in relation to the contract or agreement is amount found by applying the formula—

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$(GPI - BP) \times SSP$

where GPI, BP and SSP have the same meaning as in sub-paragraph (2).

(4) Income received by M in consequence of M belonging to any of groups A to C in regulation 27(1) is practitioner income, but is not subject to the pensionable earning ceiling.

(5) Sub-paragraph (6) applies if M is in concurrent employment in any of the following capacities—

- (a) by being employed or engaged as mentioned in any of groups A to C in that regulation;
- (b) with a local authority or university;
- (c) as a civil servant;
- (d) in any other employment that the Secretary of State in any particular case allows.

(6) Practitioner income does not include any amounts for which M is required to account to the employer as a term or condition of the employment.

Textual Amendments

- F15** Words in Sch. 10 para. 3(2) substituted (6.11.2023) by [The Health and Care Act 2022 \(Further Consequential Amendments\) \(No. 2\) Regulations 2023 \(S.I. 2023/1071\)](#), regs. 1(1), **77(5)(c)**
- F16** Words in Sch. 10 para. 3(2) inserted (1.4.2016) by [The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions \(Amendment\) Regulations 2016 \(S.I. 2016/245\)](#), regs. 1(2)(7), 87(4)(a) (with reg. 105)
- F17** Words in Sch. 10 para. 3(2) inserted (6.4.2020) by [The Parental Bereavement Leave and Pay \(Consequential Amendments to Subordinate Legislation\) Regulations 2020 \(S.I. 2020/354\)](#), regs. 1, **37(5)(a)**
- F18** Words in Sch. 10 para. 3(2) inserted (1.4.2016) by [The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions \(Amendment\) Regulations 2016 \(S.I. 2016/245\)](#), regs. 1(2)(7), 87(4)(b) (with reg. 105)
- F19** Words in Sch. 10 para. 3(2) inserted (6.4.2020) by [The Parental Bereavement Leave and Pay \(Consequential Amendments to Subordinate Legislation\) Regulations 2020 \(S.I. 2020/354\)](#), regs. 1, **37(5)(b)**

Modifications etc. (not altering text)

- C1** Sch. 10 para. 3 applied by SI 2005/3361 reg. 21A(5) (as inserted (1.4.2016) by [The National Health Service \(Primary Dental Services Miscellaneous Amendments and Directions to the NHS Business Services Authority\) Regulations 2016 \(S.I. 2016/298\)](#), regs. 1(1), **8**)
- C2** Sch. 10 para. 3 applied by SI 2005/3373 reg. 17A(5) (as inserted (1.4.2016) by [The National Health Service \(Primary Dental Services Miscellaneous Amendments and Directions to the NHS Business Services Authority\) Regulations 2016 \(S.I. 2016/298\)](#), regs. 1(1), **20**)

Marginal Citations

- M10** Section 94 has been amended by sections 28(2) and 55(1) of, and paragraph 38(1) to (4) of Schedule 4 to, Health and Social Care Act 2012 and by section 17(5) of, and paragraph 52(1)(b) and (2) of Schedule 9 to, the [Crime and Courts Act 2013 \(c.22\)](#). Section 103 has been amended by section 55(1) of, and paragraph 45 of Schedule 4 to, Health and Social Care Act 2012. Section 109 has been amended by section 55(1) of, and paragraph 50 of Schedule 4 to, Health and Social Care Act 2012 and by section 17(5) of, and paragraph 52(1)(b) and (2) of Schedule 9 to, the Crime and Courts Act 2013.
- M11** Sections 52 and 66 have been amended by section 17(5) of, and paragraph 52(1)(b) and (2) of Schedule 9 to, the Crime and Courts Act 2013.

Allocation of practice income

- 4.—(1) Sub-paragraph (2) applies if a member—
- (a) is a medical practitioner or a non-GP provider; and
 - (b) is in partnership with one or more medical practitioners.
- (2) The pensionable earnings of each partner in the partnership are calculated—
- (a) by aggregating the pensionable earnings of each partner; and
 - (b) by dividing the total equally by the number of partners.
- (3) Sub-paragraph (2)(a) includes an amount that would constitute pensionable earnings of a partner who is not a member of this scheme.
- (4) If the partners do not share equally in the partnership profits, they may elect that each partner's pensionable earnings must correspond to each partner's share of the partnership profits.

Partners' NHS employment earnings

- 5.—(1) This paragraph applies if a medical practitioner (M) practising in a partnership also has earnings in respect of NHS employment other than as a partner in the partnership (NHS earnings).
- (2) The partners may elect that—
- (a) M's pensionable earnings, as determined in accordance with paragraph 4, must be reduced by the amount of M's NHS earnings; and
 - (b) the pensionable earnings of each of them (including M) are increased in proportion to their respective share of the partnership profits.

Paragraph 4 and 5 election and calculation

- 6.—(1) This paragraph applies to an election as mentioned in paragraph 4(4) or 5(2).
- (2) The partners must exercise the election by giving notice in writing to their host Board in accordance with sub-paragraph (3).
- (3) A notice under this sub-paragraph must—
- (a) be signed by all of the partners;
 - (b) state as a fraction each partner's share in the partnership profits; and
 - (c) state the name of the host Board on whose list every practitioner in the partnership is included.
- (4) A notice relating to an election under paragraph 5(2) must also in respect of every partner who is in NHS employment—
- (a) state the name of the employing authority;
 - (b) state the pensionable earnings received in respect of the employment;
 - (c) include an undertaking to give the host Board notice in writing at the end of each scheme year of the pensionable earnings received in respect of the employment in the scheme year.
- (5) A notice under this paragraph takes effect—
- (a) on the date agreed between the partners and the host Board, or
 - (b) failing such agreement, on the date specified by the Secretary of State.
- (6) A notice under this paragraph—
- (a) may be cancelled or amended by a subsequent such notice;
 - (b) continues in effect until cancelled or, if earlier, there is a change in the partnership.

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(7) Calculations for the purposes of paragraphs 4(2) and 5(2) must be carried out by the host Board.

Locum practitioner

7.—(1) This paragraph applies if a member is a locum medical practitioner.

(2) The member's practitioner income is—

- (a) all fees and other payments made to the member in respect of the provision of locum services (excluding payments made to cover expenses or for overtime); minus
- (b) such expenses as are deductible in accordance with guidance laid down by the Secretary of State.

(3) In this paragraph, references to the provision of locum services, in relation to a practitioner, are to Board and advisory work performed for [^{F20}NHS England] or a Local Health Board, and—

- (a) primary medical services;
- (b) commissioned services;
- (c) collaborative services;
- (d) health-related functions exercised under section 75 of the 2006 Act;
- (e) pharmaceutical services;
- (f) dispensing services;
- (g) NHS 111 services;
- (h) services performed for a GMS practice, PMS practice or APMS contractor pursuant to the NHS standard contract [^{F21}, NHS standard sub-contract where the party to the NHS standard contract in question is an employing authority] or a contract entered into by a local authority pursuant to its functions under the 2006 Act relating to the improvement and protection of public health and which the Secretary of State agrees to treat as a qualifying contract for these purposes;

^{F22}(i)

Textual Amendments

F20 Words in Sch. 10 para. 7(3) substituted (6.11.2023) by The Health and Care Act 2022 (Further Consequential Amendments) (No. 2) Regulations 2023 (S.I. 2023/1071), regs. 1(1), **77(5)(d)**

F21 Words in Sch. 10 para. 7(3)(h) inserted (1.4.2016) by The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions (Amendment) Regulations 2016 (S.I. 2016/245), regs. 1(2), **87(5)(a)** (with reg. 105)

F22 Sch. 10 para. 7(3)(i) omitted (1.4.2016) by virtue of The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions (Amendment) Regulations 2016 (S.I. 2016/245), regs. 1(2), **87(5)(b)** (with reg. 105)

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Changes and effects yet to be applied to :

- Sch. 10 para. 3(2) words inserted by [S.I. 2024/281 reg. 28](#)

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):

- reg. 21(2)(f) and word inserted by [S.I. 2024/281 reg. 19\(3\)](#)
- reg. 28(2)(f) and word inserted by [S.I. 2024/281 reg. 20\(3\)](#)
- reg. 30(7)(8) inserted by [S.I. 2024/281 reg. 21\(4\)](#)
- reg. 31(9)(c) inserted by [S.I. 2024/281 reg. 22\(2\)\(a\)](#)
- reg. 31(11)(12) inserted by [S.I. 2024/281 reg. 22\(3\)](#)
- reg. 68(1)(ea) inserted by [S.I. 2024/281 reg. 24\(3\)](#)