

## SCHEDULES

### SCHEDULE 10

#### Practitioner Income

##### Dental practitioner

3.—(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 <sup>M1</sup>; or
  - (bb) in relation to Wales, under section 52, 60 or 66 of the 2006 (Wales) Act <sup>M2</sup>; 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 [<sup>F1</sup>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, [<sup>F2</sup>carer's leave,] maternity leave, parental leave [<sup>F3</sup>, shared parental leave] [<sup>F4</sup>, 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 [<sup>F1</sup>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, [<sup>F2</sup>carer's leave,] maternity leave, parental leave [<sup>F5</sup>, shared parental leave] [<sup>F6</sup>, parental bereavement leave] or paternity leave payments;
- (iii) sickness leave payments;

**Changes to legislation:** There are currently no known outstanding effects for the The National Health Service Pension Scheme Regulations 2015, Paragraph 3. (See end of Document for details)

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).

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

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

$$(GPI - BP) \times SSP$$

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

- F1** 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)**
- F2** Words in Sch. 10 para. 3(2) inserted (1.4.2024) by [The National Health Service Pension Schemes \(Amendment\) Regulations 2024 \(S.I. 2024/281\)](#), regs. 1(2), **28**
- F3** 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)
- F4** 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)**
- F5** 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)
- F6** 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**)

**Changes to legislation:** There are currently no known outstanding effects for the The National Health Service Pension Scheme Regulations 2015, Paragraph 3. (See end of Document for details)

### **Marginal Citations**

- M1** 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.
- M2** 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.

**Changes to legislation:**

There are currently no known outstanding effects for the The National Health Service Pension Scheme Regulations 2015, Paragraph 3.