

SCHEDULES

SCHEDULE 12

Practitioner Contribution Payments

PART 1

Accounts

Medical practitioners and non-GP providers

1.—(1) This paragraph applies to a member (M) who belongs to group D in regulation 27(1) by virtue of being—

- (a) a medical practitioner; or
- (b) a non-GP provider.

(2) In respect of each scheme year M must provide each relevant host Board with a certificate of M's pensionable earnings based on—

- (a) the accounts drawn up in accordance with generally accepted accounting practice by the practice of which M is a member; and
- (b) the return that M has made to Her Majesty's Revenue and Customs (HMRC) in respect of M's earnings for the year.

(3) The certificate must be provided before the end of the period of one month starting on the date when the return was required to be submitted to HMRC.

Medical practitioners not members of a practice

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

- (a) belongs to any of groups A to C in regulation 27(1) in relation to the provision of services; or
- (b) is a locum practitioner.

(2) In respect of each scheme year, M must provide each relevant host Board with a certificate of M's pensionable earnings based on—

- (a) the payments M receives from employing authorities for practitioner services; and
- (b) the return that M has made to HMRC in respect of M's earnings for the year.

(3) The certificate must be provided before the end of the period of one month starting on the date when the return was required to be submitted to HMRC.

Dentists

3.—(1) Not later than 1 month after the end of each scheme year, a host Board must give to each GDS or PDS contractor with which the host Board is a party to a GDS contract or a PDS agreement, a notice which sets out, in accordance with the Board's records—

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- (a) the amount of the pensionable earnings ceiling; and
 - (b) the amount of the pensionable earnings the contractor has paid to every dental practitioner who belongs to group D in regulation 27(1) (a group D dentist) who has performed services under the contract or agreement during that year.
- (2) A notice under sub-paragraph (1) is referred to as an annual reconciliation notice.
- (3) Not later than 1 month after the end of each scheme year, a host Board must give to each group D dentist a notice which sets out the amount of pensionable earnings each practitioner has been paid for that scheme year as indicated in the Board's records (“a performer's notice”).
- (4) Not later than the end of the period of 3 months following the end of each scheme year the GDS or PDS contractor must return the annual reconciliation notice to the host Board stating—
- (a) that the amounts referred to in sub-paragraph (1) are correct or, where either or both of those amounts are incorrectly shown in the notice, the correct figure or figures;
 - (b) in the case of a group D dentist whose earnings, during the period covered by the annual reconciliation notice, are not pensionable because they fall within the element BP in the formula in paragraph 3(2) of Schedule 10, the earnings that would otherwise have been pensionable if that formula did not apply;
 - (c) the amount of any monthly seniority payments, maternity leave payments, paternity leave payments, adoption leave payments, [^{F1}carer's leave payments,] parental leave payments^[F2], shared parental leave payments^[F3], parental bereavement leave payments] or sickness leave payments paid under the contract or agreement during the scheme year;
 - (d) whether each group D dentist who performed services under the contract or agreement referred to in sub-paragraph (1) was given the opportunity to verify the pensionable earnings declared for the dentist in the annual reconciliation notice; and
 - (e) the name and dentist's reference number of any group D dentist who—
 - (i) failed to verify; or
 - (ii) disagrees with,the amounts declared for the dentist in the annual reconciliation notice and, where paragraph (ii) applies, the reason for the disagreement.
- (5) Not later than the end of the period of 3 months following the end of each scheme year, each group D dentist who performed services under the contract or agreement referred to in sub-paragraph (1) must return the performers' notice to the host Board, stating—
- (a) that the dentist was (or was not, as the case may be) in pensionable employment for the period covered by the performer's notice;
 - (b) that the dentist was (or was not, as the case may be) directly employed by the contractor referred to in sub-paragraph (1) during the period covered by the performer's notice;
 - (c) in the case of a practitioner, who was in pensionable employment during the period covered by the notice, the pensionable earnings the dentist received under the contract or agreement during that period;
 - (d) in the case of a practitioner whose earnings, during the period covered by the performer's notice, fell within the element BP in the formula in paragraph 3(2) of Schedule 10, the earnings that would otherwise have been pensionable if that formula did not apply;
 - (e) the amount of any monthly seniority payments, maternity leave payments, paternity leave payments, adoption leave payments, [^{F4}carer's leave payments,] parental leave payments^[F5], shared parental leave payments^[F6], parental bereavement leave payments] or sickness leave payments received by the dentist under the contract or agreement during the scheme year; and

- (f) whether the practitioner and contractor have together verified that any amounts the practitioner has declared in respect of paragraph (c), (d) or (e) above are the same as the equivalent amounts declared in the annual reconciliation notice referred to in sub-paragraph (4).
- (6) Not later than the end of the period of 3 months following the end of each scheme year, a dental practitioner who does not belong to group D must provide the host Board with whom the practitioner's employer has entered into a GDS contract or a PDS agreement, with a notice of the practitioner's pensionable earnings based on—
- (a) the payments the practitioner has received from the practitioner's employer for practitioner services provided under the contract or agreement during that year; and
 - (b) the pensionable earnings the practitioner has received as a dental practitioner during that year by virtue of belonging to group A or B in regulation 27(1).
- (7) The host Board may, in exceptional circumstances, and with the agreement of the scheme manager, arrange or agree a different time limit for the issue and return of the certificates, notices or statements referred to in sub-paragraphs (1) to (6) and may, if a material particular has changed, accept a replacement.
- (8) An annual reconciliation notice is invalid if—
- (a) it contains information that the host Board's records show is inaccurate or misleading in a material particular;
 - (b) it is not received within the specified time limit;
 - (c) the total of the amounts specified in it in respect of each group D dentist that performed services under the contract or agreement referred to in sub-paragraph (1) is greater than the aggregate of the pensionable earnings ceiling referred to in that sub-paragraph and the amount referred to in sub-paragraph (4)(c);
 - (d) it is incomplete in any material particular; or
 - (e) one or more of the practitioners referred to in it did not, for whatever reason, verify the earnings figure the contractor has declared for them.
- (9) Where a host Board has received an annual reconciliation notice which is valid for some or all of the practitioners listed in it, the amounts notified to that employing authority for the scheme year to which the notice relates will, subject to paragraph 10, be the pensionable earnings for those practitioners.
- (10) Where a host Board has received an annual reconciliation notice which is invalid for some or all of the practitioners listed in it, the pensionable earnings for those practitioners for the scheme year to which the notice relates will be—
- (a) zero, where the host Board's records show that value or the authority is unable to estimate the value of the practitioner's pensionable earnings; or
 - (b) the figure that the host Board estimates will represent that practitioner's share of the aggregate of the pensionable earnings ceiling referred to in sub-paragraph (1) and the amount referred to in sub-paragraph (4)(c) (“the maximum amount”), less the difference between—
 - (i) the maximum amount, and
 - (ii) the total of the monthly amounts in respect of which estimated contributions to this scheme under regulation 31 (contributions by members) were paid on account during the scheme year to which the earnings relate.
- (11) If the total mentioned in paragraph (ii) of sub-paragraph (10)(b) is greater than the maximum amount, no amount is to be deducted pursuant to sub-paragraph (10).

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Textual Amendments

- F1** Words in Sch. 12 para. 3(4)(c) inserted (1.4.2024) by [The National Health Service Pension Schemes \(Amendment\) Regulations 2024 \(S.I. 2024/281\)](#), regs. 1(2), **29**
- F2** Words in Sch. 12 para. 3(4)(c) 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), 88 (with reg. 105)
- F3** Words in Sch. 12 para. 3(4)(c) 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(6)**
- F4** Words in Sch. 12 para. 3(5)(e) inserted (1.4.2024) by [The National Health Service Pension Schemes \(Amendment\) Regulations 2024 \(S.I. 2024/281\)](#), regs. 1(2), **29**
- F5** Words in Sch. 12 para. 3(5)(e) 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), 88 (with reg. 105)
- F6** Words in Sch. 12 para. 3(5)(e) 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(6)**

Information to be provided to scheme manager

4.—(1) In respect of each scheme year, each employing authority and GDS or PDS contractor must provide the scheme manager and host Board with a statement of estimated pensionable earnings in respect of—

- (a) a non-GP provider that is a GMS practice, a PMS practice or an APMS contractor who assists in the provision of NHS services provided by that GMS practice, a PMS practice or an APMS contractor;
- (b) a medical practitioner who performs medical services as, or on behalf of, the practice or contractor;
- (c) a medical practitioner employed by the practice or contractor;
- (d) a dental practitioner who performs services under a GDS contract or a PDS agreement, or
- (e) a dental practitioner employed or engaged to perform services under a GDS contract or a PDS agreement.

(2) In respect of each scheme year, each employing authority and GDS or PDS contractor must, in respect of medical or dental practitioners employed or engaged by the practice or contractor, provide the scheme manager with an end-of-year statement of—

- (a) pensionable earnings;
- (b) contributions to this scheme made under regulation 31 (contributions: practitioners and non-GP providers) and the modifications to that regulation referred to regulations 38 and 39;
- (c) contributions to this scheme made under regulation 33 (contributions by employing authorities); and
- (d) pensionable earnings deemed in accordance with regulation 28 (pensionable earnings: break in service).

(3) The scheme manager and host Board must be provided with—

- (a) the statement referred to in sub-paragraph (1) at least one month before the beginning of the scheme year;

(b) the statement referred to in sub-paragraph (2) no later than 3 months after the end of the scheme year.

(4) A host Board must, before the end of the period of 13 months after the end of a scheme year, forward to the scheme manager in respect of the scheme year a copy of the records the Board maintains in respect of—

- (a) all contributions to this scheme made under regulation 31 in respect of medical practitioners and non-GP providers; and
- (b) their pensionable earnings.

[^{F7}(5) If an employing authority, GDS or PDS contractor does not provide the statement referred to in sub-paragraph (1) in accordance with sub-paragraph (3)(a), the member contributions in respect of the members of that employing authority or contractor referred to in sub-paragraph (1)(a) to (e), will be payable at the maximum contribution percentage rate specified in column 2 of the [^{F8}relevant] table in paragraph (9) of regulation 31 based on estimated pensionable pay as determined by the host Board.]

Textual Amendments

- F7** Sch. 12 para. 4(5) 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), **93(2)**
- F8** Word in Sch. 12 para. 4(5) inserted (1.10.2022) by [The National Health Service Pension Schemes \(Member Contributions etc.\) \(Amendment\) Regulations 2022 \(S.I. 2022/273\)](#), regs. 1(3), **8**

Failure of member to comply with this Schedule

5.—(1) If, in respect of a scheme year, a practitioner or non-GP provider has failed to comply with the requirements of whichever of paragraphs 1 to 3 applies to the member, the member's pensionable earnings for the scheme year are zero.

This is subject to sub-paragraphs (2) and (3).

(2) If, in respect of a scheme year, the employing authority of a practitioner or non-GP provider member is in possession of a figure representing all or part of the member's pensionable earnings for that year, the scheme manager may treat that figure as the amount of the member's pensionable earnings for the year where—

- (a) the member has failed to comply with the requirements of whichever of paragraphs 1, 2 or 3 applies to the member, and
- (b) a benefit in respect of the member's service as a practitioner or non-GP provider is payable to, or in respect of the member, under these Regulations.

(3) If, in respect of a scheme year, a practitioner or non-GP provider (the member)—

- (a) dies without complying with the requirements of whichever of paragraphs 1, 2 or 3 applies to the member; or
- (b) is, in the opinion of the scheme manager, unable to look after the member's own affairs by reason of illness or lack of capacity within the meaning of the Mental Capacity Act 2005 ^{MI},

the scheme manager may require the member's personal representatives or person (or persons) duly authorised to act on the member's behalf to provide the relevant certificate, notice or statement within the period specified in sub-paragraph (4).

(4) The period is—

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- (a) that referred to in whichever of paragraph 1, 2 or 3 was or is applicable to the member; or
- (b) such other period as the scheme manager permits.

Marginal Citations

M1 2005 c.9.

Certificates, notices and statements

- 6. The certificates, notices and statements referred to in this Schedule—
 - (a) must be in such form as the scheme manager from time to time requires;
 - (b) may be provided to the scheme manager in such manner as the scheme manager from time to time permits.

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