

SCHEDULES

SCHEDULE 12

Practitioner Contribution Payments

PART 2

Payment arrangements

Medical practitioners and non-GP providers

7.—(1) Where a medical practitioner or a non-GP provider (the member) 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 payable under regulation 30 or 31 (as the case may be) from any pensionable earnings it pays to the member; and
- (b) where it is not also the host Board, pay those contributions to that Board.

(2) Subject to sub-paragraph (7), where a medical practitioner or a non-GP provider is—

- (a) an employing authority which is a GMS practice, a PMS practice or an APMS contractor; or
- (b) a shareholder or partner in such an employing authority,

the employing authority must pay contributions under regulation 33 to the host Board.

(3) Where a medical practitioner or a non-GP provider is a shareholder or partner in more than one employing authority referred to in sub-paragraph (2)—

- (a) in the case of a medical practitioner, each such employing authority must pay contributions under regulation 33 on any pensionable earnings it pays to the practitioner or, as the case may be, on the practitioner's share of the partnership profits, to the host Board;
- (b) in the case of a non-GP provider, the employing authority to which regulation 27(3)(b) applies must pay contributions under regulation 33 on any pensionable earnings it pays to the non-GP provider or, as the case may be, on the non-GP provider's share of the partnership profits, to the host Board.

(4) Where sub-paragraph (1) applies (but sub-paragraph (2) does not) and the employing authority referred to in sub-paragraph (1)—

- (a) is not the host Board, the authority must pay contributions under regulation 33 to the host Board;
- (b) is the host Board, that Board must pay contributions under regulation 33 to the Scheme manager in respect of any pensionable earnings it pays to the scheme manager.

(5) Where a practitioner (other than a locum practitioner) is engaged under a contract of service or for services by an employing authority, that authority must—

- (a) deduct contributions under regulation 31 from any pensionable earnings it pays to the practitioner; and

- (b) in the case of a medical practitioner who belongs to group A or B in regulation 27(1), where it is not also the host Board, pay those contributions to that Board.
- (6) Where sub-paragraph (5) applies, if the employing authority—
 - (a) is not the host Board, the authority must pay contributions under regulation 33 to the host Board;
 - (b) is the host Board, the Board must pay contributions payable under regulation 33 or deducted under regulation 30(5) or 31(7) to the scheme manager in respect of any pensionable earnings it pays to the practitioner.
- (7) A locum practitioner must pay to the host Board—
 - (a) contributions under regulation 31; and
 - (b) an amount equal to payments received from the employing authority in respect of its contributions under regulation 33.
- (8) Sub-paragraph (9) applies where, as regards a medical practitioner, an employing authority—
 - (a) is not the host Board, and it is a function of the employing authority to provide the host Board with a record of any—
 - (i) pensionable earnings paid by it to a practitioner;
 - (ii) contributions deducted by it in accordance with sub-paragraph (1) or (5),
not later than the 7th day of the month following the month in which the earnings were paid;
 - (b) is the host Board that has deducted contributions in accordance with sub-paragraph (1) or (5) and is liable to pay contributions under regulation 33 in respect of any pensionable earnings it pays to a practitioner.
- (9) It is a function of the host Board to maintain a record of—
 - (a) the matters referred to in sub-paragraph (8)(a)(i) and (ii);
 - (b) contributions paid to it by a medical practitioner; and
 - (c) contributions paid to it by a locum practitioner.
- (10) It is a function of the host Board to pay the contributions—
 - (a) paid to it by a medical practitioner or locum practitioner;
 - (b) paid to it by another employing authority; and
 - (c) it is liable to pay by virtue of sub-paragraphs (4)(b) and (6)(b),

in accordance with the provisions of this paragraph, to the scheme manager not later than the 19th day of the month following the month in which the earnings were paid.

Dentists

8.—(1) A dental practitioner who belongs to group D for the purposes of regulation 27(1) must pay contributions under regulation 31 in respect of pensionable earnings that relate to a particular GDS contract or PDS agreement to the employing authority that is a party to that GDS contract or PDS agreement.

(2) The host Board must pay the contributions under regulation 33 that are payable in respect of the pensionable earnings mentioned in sub-paragraph (1).

- (3) In the case of a dental practitioner who is a foundation trainee—
 - (a) the GDS or PDS contractor that employs the practitioner must deduct contributions under regulation 30 from any pensionable earnings the contractor pays to the practitioner and

must pay the contributions to the employing authority that is a party to the contractor's GDS contract or PDS agreement;

- (b) the host Board must pay the contributions under regulation 33 that are payable in respect of the pensionable earnings.

(4) In the case of a dental practitioner who—

- (a) does not fall within sub-paragraph (1); and
- (b) is not a foundation trainee,

the employing authority with which the practitioner has a contract for services from which the practitioner's pensionable earnings are derived must pay the contributions under regulation 33 that are payable in respect of the pensionable earnings.

(5) Contributions under regulation 30 or 31 that are required to be paid to a host Board by or in respect of a dental practitioner in accordance with this paragraph must be paid to the Board not later than—

- (a) the 7th day of the month following the month to which the earnings relate, or
- (b) if the contributions are in respect of earnings derived from a PDS agreement and the monthly payment date in respect of that agreement is not the first working day of the month following the month to which the earnings relate, the 7th day after the date on which the earnings to which the contributions relate were paid.

(6) Sub-paragraph (7) applies to a host Board—

- (a) to which contributions under regulation 30 or 31 are paid in respect of a dental practitioner in accordance with this paragraph;
- (b) which is liable to pay contributions under regulation 33 in respect of a dental practitioner.

(7) The host Board must forward or pay the contributions to the scheme manager not later than the 12th day after the date on which, by virtue of sub-paragraph (5), it is due—

- (a) to receive the contributions under regulation 30 or 31, or
- (b) in the case of contributions under regulation 33, the related contributions under regulation 30 or 31.

Payment of contributions to host Board

9. Contributions which are required to be paid to the host Board in accordance with this Schedule must be paid to the Board not later than the 7th day of the month following the month in which the earnings were paid.

Recovery of unpaid contributions

10.—(1) Sub-paragraph (2) applies where, despite this Schedule—

- (a) a practitioner, locum practitioner or non-GP provider has failed to pay contributions under regulation 30 or 31;
- (b) a practitioner or non-GP provider has failed to pay contributions under regulation 33; or
- (c) an employing authority has failed to deduct contributions under regulation 30.

(2) The scheme manager may recover the amount of any unpaid contributions—

- (a) where an employing authority has ceased to exist and paragraph (a) of sub-paragraph (1) applies, by adding the amount of those unpaid contributions to the amount of contributions under regulation 30 or 31 the practitioner or non-GP provider in question is due to pay to the host Board; or

Changes to legislation: There are currently no known outstanding effects for the The National Health Service Pension Scheme Regulations 2015, PART 2. (See end of Document for details)

- (b) by deduction from any payment of a benefit to, or in respect of, the member entitled to that benefit: [^{F1}such a deduction may only be made where the Secretary of State has notified the member of an intention to do so].
- (3) If sub-paragraph (2)(a) applies, the practitioner or non-GP provider must record the amount of the unpaid contributions in a certificate referred to in Part 1 of this Schedule.
- (4) This paragraph does not affect any other method of recovery the scheme manager may have.

Textual Amendments

- F1** Words in Sch. 12 para. 10(2)(b) substituted (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(3)**

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Pension Scheme Regulations 2015, PART 2.