

SCHEDULES

SCHEDULE 1

Regulation 4

Pension Board

Composition of the pension board

1.—(1) The composition of the Pension Board (the Board) is to be determined from time to time by the scheme manager—

- (a) having regard to the nature of the matters on which the Board may be required to assist;
- (b) having regard to the desirability of securing the effective and efficient governance and administration of—
 - (i) this scheme, and
 - (ii) any statutory pension scheme that is connected with it; and
- (c) must include employer representatives and member representatives (see section 5(6) of the 2013 Act) in equal numbers.

(2) The members of the Board are to be appointed by the scheme manager.

(3) The scheme manager cannot appoint a person to be a member of the Board unless satisfied that the person does not have a conflict of interest.

Terms of office of members

2.—(1) The duration of the term of office of each member of the Board is to be determined by the scheme manager on appointment.

(2) No person may hold office as a member of the Board for more than an aggregate of nine years during any continuous period of twelve years.

Disqualification from appointment as a member

3.—(1) A person is disqualified from appointment as a member of the Board in any of the circumstances set out in sub-paragraph (2).

(2) Those circumstances are if that person—

- (a) has a conflict of interest;
- (b) has at any time been convicted of an offence involving dishonesty or deception in the United Kingdom and the conviction is not a spent conviction;
- (c) has at any time been convicted of an offence in the United Kingdom, and—
 - (i) the final outcome of the proceedings was a sentence of imprisonment or detention; and
 - (ii) the conviction is not a spent conviction;

(d) has at any time been removed from the office of charity trustee or trustee for a charity by an order made by the Charity Commissioners, the Charity Commission or the High Court on the grounds of any misconduct or mismanagement in the administration of the charity—

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

- (i) for which the person was responsible or to which the person was privy; or
 - (ii) which the person by the person's conduct contributed to or facilitated,
- from being concerned with the management or control of any body;
- (e) has at any time been removed under—
- (i) section 7 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 ^{M1} (powers of Court of Session to deal with management of charities); or
 - (ii) section 34(5)(e) of the Charities and Trustee Investment (Scotland) Act 2005 (powers of the Court of Session),
- from being concerned with the management or control of any body;
- (f) has at any time been removed from office as the chair, member, convenor or director of any public body on the grounds, in terms, that it was not in the interests of, or conducive to the good management of, that body that the person should continue to hold that office;
- (g) at any time has been [^{F1}made] bankrupt or sequestration of the person's estate has been awarded, and—
- (i) the person has not been discharged; or
 - (ii) the person is the subject of a bankruptcy restrictions order or an interim bankruptcy restrictions order under Schedule 4A to the Insolvency Act 1986 ^{M2} (bankruptcy restrictions order and undertaking);
- (h) has at any time made a composition or arrangement with, or granted a trust deed for, the person's creditors and the person has not been discharged in respect of it;
- (i) is subject to—
- (i) a disqualification order or disqualification undertaking under the Company Directors Disqualification Act 1986 ^{M3};
 - (ii) a disqualification order under Part H of the Companies (Northern Ireland) Order 1986 ^{M4};
 - (iii) a disqualification undertaking under the Company Directors Disqualification (Northern Ireland) Order 2002 ^{M5}; or
 - (iv) an order made under section 429(2) of the Insolvency Act 1986 ^{M6} (disabilities on revocation of a county court administration order);
- (j) has at any time been convicted of an offence elsewhere than in the United Kingdom and the scheme manager is satisfied that the person's presence on the pension board would be liable to undermine public confidence in the governance, management or administration of—
- (i) this scheme; or
 - (ii) any statutory pension scheme that is connected with it.

Textual Amendments

F1 Word in Sch. 1 para. 3(2)(g) substituted (6.4.2016) by The Enterprise and Regulatory Reform Act 2013 (Consequential Amendments) (Bankruptcy) and the Small Business, Enterprise and Employment Act 2015 (Consequential Amendments) Regulations 2016 (S.I. 2016/481), reg. 1, Sch. 2 para. 13

Marginal Citations

M1 1990 c.40. Section 7 was repealed by section 104 of, and paragraph 7(b) of Schedule 4 to, the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).

- M2** 1986 c.45. Schedule 4A was inserted by section 257(2) of, and Schedule 20 to, the [Enterprise Act 2002](#) (c.40).
- M3** 1986 c.46.
- M4** S.I. 1986/1032 (N.I. 6).
- M5** S.I. 2002/3150 (N.I. 4).
- M6** Section 429(2) has been amended by section 269 of, and paragraphs 1 and 15 of Schedule 23 to, the Enterprise Act 2002.

Appointment, term of office and cessation of office of the chair

4.—(1) The scheme manager is to appoint the chair of the Board.

(2) If the person appointed is not already a member of the Board, by virtue of the appointment, the person becomes a member of the Board.

(3) The term of office of a member of the Board as chair is to be determined by the scheme manager on appointment of the member as chair, but it must be for a period that is no longer than the period between the chair's date of appointment as chair and the date on which the chair's term of office as a member is due to expire (irrespective of whether or not they are thereafter reappointed as a member).

(4) A member serving as chair ceases to be chair—

- (a) on ceasing to be a member;
- (b) if the member resigns as chair, which the member may do at any time by giving a minimum of six months' notice (or such shorter period as the scheme manager is prepared to accept) in writing to the scheme manager;
- (c) if the member's membership of the Board is suspended by the scheme manager.

Voting and quorum

5.—(1) Only the following members of the Board are entitled to vote at meetings of the Board—

- (a) members who are representatives of employers;
- (b) members who are representatives of scheme members;
- (c) the chair in the event of an equality of votes by those mentioned in sub-paragraphs (a) and (b).

(2) The quorum of the Board—

- (a) is the lowest whole number of members which is equal to or exceeds two thirds of the total number of members of the Board entitled to vote;
- (b) must include the chair.

Conflicts of interest

6.—(1) The scheme manager must, from time to time, be satisfied that none of the members of the Board has a conflict of interest.

(2) For the purpose of enabling the scheme manager to be satisfied that a person referred to in sub-paragraph (3) does not have a conflict of interest, that person must provide the scheme manager with such information as the scheme manager reasonably requires.

(3) Those persons are—

- (a) a member of the Board;
- (b) a person proposed to be appointed by the scheme manager as a member of the Board.

Information

7.—(1) The information about the Board required to be published by section 6 (Pension Board: information) of the 2013 Act must additionally include a statement in relation to each member of the Board setting out any financial or other interest not being a conflict of interest but which has the potential to constitute a conflict of interest in the future.

(2) The obligation to include a statement mentioned in sub-paragraph (1) may be satisfied in whole or in part by the publication of any information provided to the scheme manager for the purposes of paragraph 6(2).

SCHEDULE 2

Regulation 5

Scheme Advisory Board

Composition of the Scheme Advisory Board

1.—(1) The composition of the Scheme Advisory Board (the Board) is to be determined from time to time by the Secretary of State having regard to the nature of the advice which the Board may be required to provide.

(2) The members of the Board are to be appointed by the Secretary of State.

(3) The Secretary of State cannot appoint a person to be a member of the Board unless satisfied that the person does not have a conflict of interest.

Disqualification from appointment as a member

2.—(1) A person is disqualified from appointment as a member of the Board in any of the circumstances set out in sub-paragraph (2).

(2) Those circumstances are if that person—

- (a) has a conflict of interest;
- (b) has at any time been convicted of an offence involving dishonesty or deception in the United Kingdom and the conviction is not a spent conviction;
- (c) has at any time been convicted of an offence in the United Kingdom, and—
 - (i) the final outcome of the proceedings was a sentence of imprisonment or detention; and
 - (ii) the conviction is not a spent conviction;
- (d) has at any time been removed from the office of charity trustee or trustee for a charity by an order made by the Charity Commissioners, the Charity Commission or the High Court on the grounds of any misconduct or mismanagement in the administration of the charity—
 - (i) for which the person was responsible or to which the person was privy; or
 - (ii) which the person by the person's conduct contributed to or facilitated,
 from being concerned with the management or control of any body;
- (e) has at any time been removed under—
 - (i) section 7 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 ^{M7} (powers of Court of Session to deal with management of charities); or
 - (ii) section 34(5)(e) of the Charities and Trustee Investment (Scotland) Act 2005 (powers of the Court of Session),

- from being concerned with the management or control of any body;
- (f) has at any time been removed from office as the chair, member, convenor or director of any public body on the grounds, in terms, that it was not in the interests of, or conducive to the good management of, that body that the person should continue to hold that office;
- (g) at any time has been [^{F2}made] bankrupt or sequestration of the person's estate has been awarded, and—
- (i) the person has not been discharged; or
 - (ii) the person is the subject of a bankruptcy restrictions order or an interim bankruptcy restrictions order under Schedule 4A to the Insolvency Act 1986 ^{M8} (bankruptcy restrictions order and undertaking);
- (h) has at any time made a composition or arrangement with, or granted a trust deed for, the person's creditors and the person has not been discharged in respect of it;
- (i) is subject to—
- (i) a disqualification order or disqualification undertaking under the Company Directors Disqualification Act 1986 ^{M9};
 - (ii) a disqualification order under Part II of the Companies (Northern Ireland) Order 1986 ^{M10};
 - (iii) a disqualification undertaking under the Company Directors Disqualification (Northern Ireland) Order 2002 ^{M11}; or
 - (iv) an order made under section 429(2) of the Insolvency Act 1986 ^{M12} (disabilities on revocation of a county court administration order);
- (j) has at any time been convicted of an offence elsewhere than in the United Kingdom and the Secretary of State is satisfied that the person's presence on the scheme advisory board would be liable to undermine public confidence in the regulation, management or administration of—
- (i) this scheme; or
 - (ii) any statutory pension scheme that is connected with it.

Textual Amendments

- F2** Word in Sch. 2 para. 2(2)(g) substituted (6.4.2016) by The Enterprise and Regulatory Reform Act 2013 (Consequential Amendments) (Bankruptcy) and the Small Business, Enterprise and Employment Act 2015 (Consequential Amendments) Regulations 2016 (S.I. 2016/481), reg. 1, Sch. 2 para. 13

Marginal Citations

- M7** 1990 c.40. Section 7 was repealed by section 104 of, and paragraph 7(b) of Schedule 4 to, the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).
- M8** 1986 c.45. Schedule 4A was inserted by section 257(2) of, and Schedule 20 to, the Enterprise Act 2002 (c.40).
- M9** 1986 c.46.
- M10** S.I. 1986/1032 (N.I. 6).
- M11** S.I. 2002/3150 (N.I. 4).
- M12** Section 429(2) has been amended by section 269 of, and paragraphs 1 and 15 of Schedule 23 to, the Enterprise Act 2002.

Appointment, term of office and cessation of office of the chair

- 3.—(1) The Secretary of State must appoint two persons as joint chair of the Board.
- (2) One of those persons must be a representative of employers and the other must be a representative of scheme members.
- (3) The Secretary of State may appoint a person—
- (a) who is not already a member on the Board; or
 - (b) who is already a member on the Board.
- (4) A member serving as chair shall cease to be chair—
- (a) on ceasing to be a member;
 - (b) if the member resigns as chair, which the member may do at any time by giving a minimum of six months' notice (or such shorter period as the Secretary of State is prepared to accept) in writing to the Secretary of State;
 - (c) if the member's membership of the Board is suspended by the Secretary of State.

Quorum of the Board

4. The quorum of the Board is six and must be comprised as follows—
- (a) not less than three members who are representatives of employers; and
 - (b) not less than three members who are representatives of scheme members.

Conflicts of interest

- 5.—(1) The Secretary of State must, from time to time, be satisfied that none of the members of the Board has a conflict of interest.
- (2) For the purpose of enabling the Secretary of State to be satisfied that a person referred to in sub-paragraph (3) does not have a conflict of interest, that person must provide the Secretary of State with such information as the Secretary of State reasonably requires.
- (3) Those persons are—
- (a) a member of the Board;
 - (b) a person proposed to be appointed by the Secretary of State as a member of the Board.

SCHEDULE 3

Regulation 14

Administrative matters

PART 1

Accounts and information

Scheme accounts and actuarial valuations

- 1.—(1) This paragraph applies to—
- (a) this scheme; and
 - (b) any statutory pension scheme that is connected with it,

which in this paragraph are together referred to as “the relevant schemes”.

(2) In addition to any obligations on record keeping imposed on the scheme manager by regulations made pursuant to section 16 of the 2013 Act, the scheme manager must keep accounts of all income and expenditure of the relevant schemes in a form approved by the Treasury.

(3) The accounts must be open to examination by the Comptroller and Auditor General.

(4) The scheme actuary must prepare a valuation of the relevant schemes in accordance with any Treasury directions given from time to time pursuant to section 11(2) of the 2013 Act.

(5) The scheme actuary must send a copy of the valuation of the relevant schemes to the scheme manager and to the Treasury.

Scheme information

2.—(1) The scheme manager or Secretary of State may publish or provide to the Treasury scheme information (as defined in section 15 of the 2013 Act) whether or not required to do so by any Treasury directions given from time to time pursuant to that section.

(2) Nothing in sub-paragraph (1) requires the scheme manager or Secretary of State to publish or provide to the Treasury any scheme information—

- (a) which the scheme manager or Secretary of State is not required by Treasury directions to publish or provide to the Treasury; or
- (b) which the scheme manager or Secretary of State, apart from sub-paragraph (1), is prohibited lawfully from publishing or providing.

Benefit information statements

3.—(1) The scheme manager must provide a benefit information statement to each active member in accordance with—

- (a) section 14 (information about benefits) of the 2013 Act; and
- (b) any Treasury directions given from time to time pursuant to that section.

(2) Sub-paragraph (1) does not provide a right for an active member to request a benefit information statement.

(3) A benefit information statement provided pursuant to sub-paragraph (1) is to be treated as though it is the information mentioned in regulation 16(2)(a) of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013^{M13} for the purposes of determining whether or not information must be given under regulation 16(1) of those Regulations.

Marginal Citations

M13 [S.I. 2013/2734](#).

PART 2

Claims and payments

Claims for benefits

4.—(1) A person claiming to be entitled to benefits under these Regulations (“the claimant”) must make a claim in writing to the scheme manager.

(2) Pursuant to such a claim, the claimant and, where appropriate, the member's employing authority (including any previous employing authority of the member) must provide such—

- (a) evidence of entitlement;
- (b) information required in order to deal with the claim; and
- (c) authority or permission as may be necessary for the release by third parties of information in their possession relating to the claimant or member,

as the scheme manager may from time to time require for the purposes of these Regulations.

(3) A claim referred to in sub-paragraph (1) may be made by a person or persons other than the claimant where the scheme manager so provides.

(4) Any claim for benefit required in writing under these Regulations, and any evidence, information, authority or permission given in connection with that claim, may be made or given by means of an electronic communication where such method of communication is approved by the scheme manager from time to time.

(5) In this regulation, “electronic communication” has the same meaning as in section 15(1) of the Electronic Communications Act 2000 ^{M14}.

Marginal Citations

M14 2000 c.7. Section 15(1) has been amended by section 406(1) of, and paragraph 158 of Schedule 17 to, the [Communications Act 2003 \(c.21\)](#).

Provision of information: continuing entitlement to benefits

5.—(1) The scheme manager may specify a date by which a person who is in receipt of a benefit under this scheme is to provide the scheme manager with all or any of the following material—

- (a) evidence of the person's identity;
- (b) the person's contact details;
- (c) evidence of the person's continuing entitlement to the benefit.

(2) Where a person fails to provide material in accordance with sub-paragraph (1), the scheme manager may withhold all, or any part of, any benefit payable to that person.

Trivial commutation lump sum

6.—(1) The scheme manager may pay a person entitled to a pension under this scheme a lump sum representing the capital value of the pension and of any benefits that might have become payable under the scheme on the person's death apart from the payment if the conditions specified in sub-paragraph (2) are met.

(2) The conditions are that the payment complies with the following requirements (so far as apply)—

- (a) the contracting-out requirements [^{F3}mentioned in section 9(2) of the 1993 Act];
- (b) the preservation requirements (see section 69(2) of the 1993 Act);
- (c) regulation 2 of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations 1997 ^{M15};
- (d) Part 2 of the Registered Pension Schemes (Authorised Payments) Regulations 2009 ^{M16};
- (e) the lump sum rule (see in particular, paragraph 7 of Schedule 29 to the 2004 Act ^{M17}: trivial commutation lump sums for the purposes of Part 4 of that Act); and

- (f) the lump sum death benefit rule (see, in particular, paragraph 20 of that Schedule ^{M18}: trivial commutation lump sum death benefit for the purposes of that Part).
- (3) The lump sum must be calculated by the scheme manager in accordance with advice from the scheme actuary.
- (4) The payment of a lump sum under this regulation discharges all liabilities of the scheme manager in respect of the pension in question and of any other such benefits as mentioned in sub-paragraph (1).

Textual Amendments

- F3** Words in Sch. 3 para. 6(2)(a) inserted (1.4.2015) by The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions (Amendment) Regulations 2016 (S.I. 2016/245), regs. 1(8), **84(2)** (with reg. 105)

Marginal Citations

- M15** S.I. 1997/785. Regulation 2 has been amended by S.I. 2002/681, 2005/706, 2006/744 and 2009/2930.
- M16** S.I. 2009/1171.
- M17** Paragraph 7 has been amended by sections 65 and 67 of, and paragraphs 23 and 29 of Schedule 16 and 1, 3, and 4(1) and (3) of Schedule 18 to, the Finance Act 2011 (c.11), **section 42(1)** of the Finance Act 2014 (c.26) and S.I. 2006/572.
- M18** Paragraph 20 has been amended by sections 65 and 67 of, and paragraphs 32 and 39 of Schedule 16 and 1, 3, and 6(1) to (3) of Schedule 18 to, the Finance Act 2011 (c.11).

Beneficiaries who are incapable of looking after their affairs

7.—(1) In the case of a beneficiary who, in the opinion of the scheme manager, is by reason of illness, mental disorder, minority or otherwise unable to look after the beneficiary's affairs, the scheme manager may—

- (a) use any amount due to the beneficiary under the scheme for the beneficiary's benefit, or
- (b) pay it to some other person to do so.

(2) Payment of an amount to a person other than the beneficiary under sub-paragraph (1) discharges the scheme manager from any obligation under the scheme in respect of the amount.

Power to extend time limits

8.—(1) The appropriate authority may extend a time limit mentioned in these Regulations as it applies in a particular case.

- (2) The appropriate authority is—
- (a) the Secretary of State in relation to a function of the Secretary of State;
- (b) the scheme manager in relation to a function of the scheme manager.

PART 3

Interest

Interest on late payment of benefits and refunds of member contributions

9.—(1) This paragraph applies if the whole or part of an amount to which this paragraph applies is not paid by the end of the period of one month beginning with the due date.

(2) This paragraph applies to any amount payable by way of a pension, lump sum, refund of contributions under this scheme (other than any amount due under regulations 33 to 35) or interim award.

(3) The scheme manager must pay interest on the unpaid amount to the person to whom it should have been paid unless the scheme manager is satisfied that the unpaid amount was not paid on the due date because of some act or omission on the part of the member or other person to whom it should have been paid.

(4) The interest on the unpaid amount is calculated at the base rate on a day to day basis from the due date for the amount to the date of its payment and compounded with three-monthly rests.

(5) For the purposes of this regulation, except where sub-paragraph (6) applies, “due date”, in relation to an unpaid amount, means—

- (a) in the case of an amount in respect of a pension or lump sum payable to a member under Part 5, the day immediately following that of the member's retirement from pensionable employment;
- (b) in the case of an amount in respect of a pension payable on a member's death, the day after the date of death;
- (c) in the case of an amount in respect of a lump sum under regulation 112 that is payable to the member's personal representatives, the earlier of—
 - (i) the date on which probate or letters of administration were produced to the scheme manager; and
 - (ii) the date on which the scheme manager was satisfied that the lump sum may be paid as provided in regulation 112;
- (d) in the case of an amount in respect of any other lump sum under Part 6 the day after the date of the member's death; and
- (e) in the case of an amount in respect of a refund of contributions, the day after that on which the scheme manager received from Her Majesty's Commissioners of Revenue and Customs the information required for the purposes of calculating the amount to be subtracted under regulation 41(2).

(6) If, on the date which, in accordance with sub-paragraph (5), would have been the due date for an unpaid amount in respect of a pension, lump sum or refund of contributions, the scheme manager was not in possession of all the information necessary for the calculation of the amount payable in respect of the pension, lump sum or refund, the due date for the unpaid amount is the first day on which the scheme manager was in possession of that information.

(7) In this paragraph, “interim award” means—

- (a) any amount paid by way of an interim payment calculated by reference to an expected benefit under this scheme pending final calculation of the full value of that benefit; and
- (b) any amount paid that increases the amount of an earlier payment due to a backdated or subsequent increase in pensionable earnings.

PART 4

Assignment, offset and forfeiture, etc.

Prohibition on assignment or charging of benefits

10. Any assignment of, or charge on, or any agreement to assign or charge, any right to a benefit under this scheme is void.

Offset of benefits

11.—(1) If, as a result of a member's criminal, negligent or fraudulent act or omission, a loss to public funds occurs that arises out of or is connected with the member's employment relationship with the member's employer, the Secretary of State—

- (a) may reduce any pension or other benefit payable to, or in respect of, the member under these Regulations by an amount less than or equal to the loss; or
- (b) in a case where the loss equals or exceeds the value of the pension or other benefit, reduce them to nil or by any amount less than that value.

(2) Sub-paragraph (1) does not apply so far as the pension or other benefit—

- (a) is a guaranteed minimum pension; or
- (b) arises out of a transfer payment.

(3) If the Secretary of State proposes to exercise the power under sub-paragraph (1), the Secretary of State must give the member a certificate specifying the amount of the loss to public funds and of the reduction in benefits.

(4) If the amount of the loss is disputed, no reduction may be made under sub-paragraph (1) until the member's obligation to make good the loss has become enforceable—

- (a) under the order of a competent court; or
- (b) in consequence of an award of an arbitrator or, in Scotland, an arbiter to be appointed (failing agreement by the parties) by the sheriff.

(5) If the loss is suffered by an employing authority, the amount of any reduction under sub-paragraph (1) must be paid to that authority.

Forfeiture of rights to benefits

12.—(1) The Secretary of State may direct that all or part of any rights to benefits or other amounts payable to or in respect of a member under these Regulations be forfeited if—

- (a) the member is convicted of any of the offences specified in sub-paragraph (2); and
- (b) the offence was committed before the benefit or other amount becomes payable.

(2) The offences are—

- (a) an offence in connection with employment that qualifies the member to belong to this scheme, in respect of which the Secretary of State has issued a forfeiture certificate;
- (b) one or more offences under the Official Secrets Acts 1911 to 1989 ^[F4], or under section 18 of, or listed in section 33(3)(a) of, the National Security Act 2023,] for which the member has been sentenced on the same occasion to—
 - (i) a term of imprisonment of at least 10 years; or
 - (ii) two or more consecutive terms amounting in the aggregate to at least 10 years.

(3) In sub-paragraph (2)(a), “forfeiture certificate” means a certificate stating that the Secretary of State is satisfied that the offence—

- (a) has been gravely injurious to the State; or
- (b) is liable to lead to serious loss of confidence in the public service.

(4) The Secretary of State may direct that all or part of any rights to benefits or other amounts payable in respect of a member under these Regulations be forfeited where the benefits or amounts are payable to a person to whom sub-paragraph (5) applies who has been convicted of the murder or manslaughter of that member or of any other offence of which unlawful killing of that member is an element.

(5) This sub-paragraph applies to a person who is—

- (a) the member's widow, widower, [^{F5}surviving scheme partner] or surviving civil partner;
- (b) a dependant of the member;
- (c) a person not falling within paragraph (a) or (b) who is specified in a notice given under paragraph 9(3) of Schedule 14; or
- (d) a person to whom such benefits or amounts are payable under the member's will or on the member's intestacy.

(6) A guaranteed minimum pension may be forfeited only if sub-paragraph (1) applies in the case of an offence within sub-paragraph (2)(b) [^{F6}or if paragraph (4) applies].

This is subject to sub-paragraph (7).

(7) This sub-paragraph is without prejudice to section 2 of the Forfeiture Act 1870 ^{M19} (under which forfeiture is required in cases of treason, subject to whole or partial restoration under section 70(2) of the Criminal Justice Act 1948 ^{M20}).

[^{F7}(8) If, on or after 1st April 2019, a member is—

- (a) charged with an offence; or
- (b) convicted of an offence,

which, in the opinion of the Secretary of State, may lead to all or part of the member's benefits being forfeited under paragraph (1), the Secretary of State may make a suspension decision in accordance with paragraphs (10) to (15) of this regulation.

(9) If, on or after 1st April 2019, any of the persons referred to in sub-paragraphs (a) to (d) of paragraph (5) are charged with, or convicted of an offence which, in the opinion of the Secretary of State, may lead to all or part of any rights to benefits or other amounts payable in respect of a member being forfeited under paragraph (4), the Secretary of State may make a suspension decision in accordance with paragraphs (10), (11), and (16) to (19) of this regulation.

(10) A suspension decision is a decision of the Secretary of State suspending the right to, and the payment of, all or part of any benefit or other amounts payable—

- (a) which the member is in receipt of, or becomes entitled to,
- (b) in respect of a member,

under these Regulations.

(11) If the Secretary of State makes a suspension decision under paragraph (8) or (9), that decision will continue to apply—

- (a) until the date of any direction made by the Secretary of State under this regulation; or
- (b) where the Secretary of State determines not to direct forfeiture under this regulation, the date of that decision.

(12) Paragraph (13) applies if—

- (a) the Secretary of State makes a suspension decision under paragraph (8) in respect of a member otherwise entitled to the payment of a pension under Part 5 (members' benefits) of these Regulations; and
- (b) the Secretary of State subsequently determines not to issue a direction under paragraph (1).

(13) The Secretary of State will pay to the member described in paragraph (12) an amount equal to the total amount of the benefit payments suspended together with the interest due under paragraph 9 (interest on late payment of benefits and refunds of member contributions) of Schedule 3.

(14) Paragraph (15) applies if—

- (a) the Secretary of State makes a suspension decision under paragraph (8) in respect of a member otherwise entitled to the payment of a pension under Part 5 (members' benefits) of these Regulations; and
- (b) the Secretary of State subsequently directs forfeiture of an amount less than the total amount suspended.

(15) The Secretary of State will pay to the member described in paragraph (14) an amount equal to the difference between the total amount of the benefit payments suspended and the amount forfeited together with the interest due under paragraph 9 (interest on late payment of benefits and refunds of member contributions) of Schedule 3.

(16) Paragraph (17) applies if—

- (a) the Secretary of State makes a suspension decision under paragraph (9); and
- (b) the Secretary of State subsequently determines not to issue a direction under paragraph (4) in respect of the benefits to which that decision relates.

(17) The Secretary of State will pay to the person to whom paragraph (9) applies an amount equal to the total amount of the benefit payments suspended together with the interest due under paragraph 9 (interest on late payment of benefits and refunds of member contributions) of Schedule 3.

(18) Paragraph (19) applies if—

- (a) the Secretary of State makes a suspension decision under paragraph (9); and
- (b) the Secretary of State subsequently directs forfeiture of an amount less than the total amount suspended.

(19) The Secretary of State will pay to the person described in paragraph (9) an amount equal to the difference between the total amount of the benefit payments suspended and the amount forfeited together with the interest due under paragraph 9 (interest on late payment of benefits and refunds of member contributions) of Schedule 3.]

Textual Amendments

- F4** Words in Sch. 3 para. 12(2)(b) inserted (20.12.2023) by The National Security Act 2023 (Consequential Amendments of Subordinate Legislation) Regulations 2023 (S.I. 2023/1267), reg. 1(2), **Sch. para. 47(2)**
- F5** Words in Sch. 3 para. 12(5)(a) substituted (with effect from 1.4.2015) by The National Health Service Pension Schemes and Injury Benefits (Amendment) Regulations 2021 (S.I. 2021/631), regs. 1(2)(10), **26** (with reg. 34)
- F6** Words in Sch. 3 para. 12(6) inserted (6.4.2016) by The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions (Amendment) Regulations 2016 (S.I. 2016/245), regs. 1(3), **84(3)** (with reg. 105)
- F7** Sch. 3 para. 12(8)-(19) 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), **91(3)**

Marginal Citations

- M19** 1870 c.23.
- M20** 1948 c.58.

PART 5

Insolvency

Bankruptcy of person entitled to benefits

13.—(1) On the bankruptcy of any person entitled to a benefit under this scheme, no part of the benefit may be paid to the person's trustee in bankruptcy or other person acting on behalf of the creditors, except as provided for in sub-paragraph (2).

(2) Where, following the bankruptcy of any person entitled to a benefit under this scheme, the court makes an income payments order under section 310 of the Insolvency Act 1986^{M21} that requires the scheme manager to pay all or part of the benefit to the person's trustee in bankruptcy the Secretary of State must comply with that order.

Marginal Citations

M21 1986 c.45. Section 310 has been amended by section 122 of, and paragraph 15 of Schedule 3 to, the Pensions Act 1995 (c.26), **section 18** of, and paragraph 2 of Schedule 2 to, the Welfare Reform and Pensions Act 1999 (c.30), **sections 259** and 278(2) of, and Schedule 26 to, the Enterprise Act 2002 (c.40) and S.I. 2011/1730.

PART 6

Determinations

Determination of questions

14.—(1) Except as otherwise provided by these Regulations, any question arising under this scheme is to be determined by the scheme manager.

(2) Any such disagreement as is referred to in section 50 of the 1995 Act^{M22} (resolution of disputes) must be resolved by the scheme manager in accordance with any arrangements applicable under that section.

Marginal Citations

M22 Section 50 was substituted by section 273 of the Pensions Act 2004 (c.35) and amended by sections 16(1) to (6) of the Pensions Act 2007 (c.22).

Determinations by medical practitioners

15.—(1) The scheme manager may make arrangements for functions under this scheme in relation to decisions to which sub-paragraph (2) applies that are exercisable by the scheme manager to be discharged by—

- (a) a medical practitioner (whether practicing alone or as part of a group) whom the scheme manager has approved to act on the scheme manager's behalf; or
- (b) a body (incorporated or unincorporated) which—
 - (i) employs medical practitioners (whether under a contract of service or for services);
 - and

(ii) is so approved.

(2) This paragraph applies to a decision as to a person's health or degree of physical or mental infirmity that is required for the purposes of this scheme and, in particular, a decision required for the purposes of—

- (a) regulation 53(5)(b) (procedure for allocation election under regulation 51);
- (b) regulation 76(9) (pension credit member);
- (c) regulation 90(2)(c) or (3)(b) (early retirement on ill health: active members);
- (d) regulation 93(1) or (5) (re-assessment of ill health pension);
- (e) regulation 94(1)(c) or (2)(c) (early retirement on ill health: deferred members);
- (f) regulation 109(1) (option to exchange pension for lump sum: serious ill health);
- (g) regulation 122(3)(b)(i) (dependency because of physical or mental impairment);
- (h) paragraph 7(1) of this Schedule (beneficiary incapable of looking after own affairs);
- (i) section 229(3)(a) of the 2004 Act ^{M23} (determining whether an individual satisfies the severe ill health condition).

(3) In relation to such a decision, the scheme manager may require a person entitled or claiming to be entitled to benefit under this scheme to submit to a medical examination by a medical practitioner selected by the scheme manager.

(4) The scheme manager must also offer the person an opportunity to submit a report from the person's own medical adviser following an examination of the person by the medical adviser.

(5) In taking a decision mentioned in sub-paragraph (1), the scheme manager must take into consideration both—

- (a) the report mentioned in sub-paragraph (4); and
- (b) the report of the medical practitioner who carries out the medical examination mentioned in sub-paragraph (3).

Marginal Citations

M23 Section 229(3)(a) was substituted by section 660 of, and paragraphs 1 and 6(1) and (3) of Schedule 17 to, the Finance Act 2011 (c.11).

PART 7

Taxation

Deduction of tax

16.—(1) The scheme manager must deduct from any payment under this scheme any tax which is required to be paid in respect of it.

(2) Subject to sub-paragraph (3), if a person's entitlement to a benefit or transfer payment under these Regulations—

- (a) constitutes a benefit crystallisation event in accordance with section 216 of the 2004 Act ^{M24}, and
 - (b) a lifetime allowance charge under that Act is payable in respect of that event,
- that charge must be paid by the scheme administrator.

(3) The member's present or future benefits or transfer payment in respect of which any charge under sub-paragraph (2) arises must be reduced by an amount that fully reflects the amount of the charge paid by the scheme administrator and is to be calculated by reference to advice provided by the scheme actuary for that purpose.

(4) Where—

(a) the scheme manager's liability to pay a pension under regulation 109 is discharged by the payment of a lump sum in accordance with paragraph (4), (5), (6) or (7) of that regulation; and

(b) that lump sum payment is made to a member who has reached the age of 75,

the scheme administrator must deduct tax at the rate of 55% (or such other amount as applies from time to time) from the lump sum payable in accordance with section 205A of the 2004 Act ^{M25}.

(5) Where—

(a) a member has given written notice to the scheme administrator that a lump sum payable under regulation 112 is to be treated as a pension protection lump sum death benefit in accordance with paragraph 14 of Schedule 29 to the 2004 Act ^{M26}; and

(b) has not revoked that notice,

the scheme administrator must deduct tax at the rate of 55% (or such other amount as applies from time to time) from the lump sum payable in accordance with section 206 of the 2004 Act ^{M27}.

(6) Where—

(a) a lump sum on death is payable in accordance with regulation 112; and

(b) that lump sum is payable in respect of a member who had reached the age of 75 at the date of the member's death,

the scheme administrator must deduct tax at the rate of 55% (or such other amount as applies from time to time) from the lump sum payable in accordance with section 206 of the 2004 Act.

(7) A person who is entitled to a benefit under these regulations must (whether or not he intends to rely on entitlement to transitional protection, an enhanced lifetime allowance or to enhanced protection) give to the scheme administrator such information as will enable the scheme administrator to determine—

(a) whether any lifetime allowance charge is payable in respect of the benefit; and

(b) if so, the amount of that charge.

(8) If a person claiming a benefit under these regulations intends to rely on entitlement to an enhanced lifetime allowance by virtue of any of the provisions listed in section 256(1) of the 2004 Act ^{M28} (enhanced lifetime allowance regulations), that person must give to the scheme administrator—

(a) the reference number issued by the Commissioners under the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006 ^{M29} in respect of that entitlement; and

(b) the information referred to in sub-paragraph (7).

(9) If a person claiming a benefit under these regulations intends to rely on entitlement to transitional protection against a lifetime allowance charge in accordance with paragraph 14 of Schedule 18 to the Finance Act 2011 ^{M30} or paragraph 1 of Schedule 22 to the Finance Act 2013, that person must give to the scheme administrator—

(a) the reference number issued by the Commissioners under the Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011 ^{M31} or Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013 ^{M32} in respect of that entitlement; and

(b) the information referred to in sub-paragraph (7).

(10) If a person claiming benefit under these regulations intends to rely on entitlement to individual protection against a lifetime allowance change in accordance with paragraph 1 of Schedule 6 to the Finance Act 2014 ^{M33}, the person must give to the scheme administrator—

- (a) the reference number issued by the Commissioners under the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014 ^{M34} in respect of that entitlement; and
- (b) the information referred to in sub-paragraph (7).

(11) The information referred to in sub-paragraph (7) and, as the case may be, reference numbers referred to in sub-paragraph (8)(a), (9)(a) or (10)(a), must be given to the scheme administrator—

- (a) at the time the person makes a claim for a benefit; or
- (b) where that information has not been provided at the time of making the claim, within such time as the scheme administrator specifies in writing.

(12) Where the person fails to provide all, or part of, the information referred to in sub-paragraph (7) and, as the case may be, reference numbers referred to in sub-paragraph (8)(a), (9)(a) or (10)(a) within the time limits specified by the scheme administrator where relevant, the scheme administrator may treat the whole of the benefit as a chargeable benefit and pay the charge on that basis.

(13) Practitioners and non-GP providers must provide the information required by regulation 15A of the Registered Pension Scheme (Provision of Information) Regulations 2006 ^{M35} in respect of their benefits under the scheme in a manner prescribed from time to time by the scheme manager.

(14) This sub-paragraph applies to a member who—

- (a) is liable to an annual allowance charge in accordance with section 237A of the 2004 Act ^{M36}; and
- (b) meets the conditions specified in paragraph (1) of section 237B of that Act ^{M37}.

(15) A member to whom sub-paragraph (14) applies may give notice in writing to the scheme administrator specifying that the scheme administrator and the member are to be jointly and severally liable for the payment of the annual allowance charge due in respect of that member in accordance with section 237B of the 2004 Act.

(16) Unless the scheme administrator's liability for an annual allowance charge referred to in sub-paragraph (15) is discharged in accordance with section 237D of the 2004 Act ^{M38}—

- (a) that annual allowance charge must be paid by the scheme administrator on behalf of the member; and
- (b) that member's present or future benefits in respect of which that charge arises must be adjusted in accordance with section 237E of the 2004 Act ^{M39} and must be calculated by reference to advice provided by the scheme actuary for that purpose.

(17) “Enhanced lifetime allowance” and “enhanced protection” are to be construed in accordance with the 2004 Act.

Marginal Citations

M24 Section 216 has been amended by section 101 of, and paragraphs 1, 31 and 42 of Schedule 10 to, the Finance Act 2005 (c.7), section 161(1) of, and paragraphs 1 and 30 of Schedule 23 to, the Finance Act 2006 (c.25), section 92 of, and paragraphs 1(1) and (3), 4 and 5 of Schedule 29 to, the Finance Act 2008 (c.9) and section 65 of, and paragraphs 43, 62 and 73 of Schedule 16 to, the Finance Act 2011 (c.11).

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

- M25** Section 205A was inserted by section 65 of, and paragraph 40 of Schedule 16 to, the Finance Act 2011, and amended by section 219(1) of, and paragraphs 119 and 122 of Schedule 46 to, the Finance Act 2013 (c.29).
- M26** Paragraph 14 of Schedule 29 has been amended by section 65 of, and paragraphs 32 and 34 of Schedule 16 to, the Finance Act 2011.
- M27** Section 206 has been amended by section 65 of, and paragraph 41 of Schedule 16 to, the Finance Act 2011 and section 219(1) of, and paragraphs 119 and 123 of Schedule 46 to, the Finance Act 2013.
- M28** Section 256(1) has been amended by section 161(1) of, and paragraphs 1 and 42 of Schedule 23 to, the Finance Act 2006.
- M29** S.I. 2006/131 as amended by S.I. 2006/3261, 2009/56 and 2010/561.
- M30** Paragraph 14 has been amended by section 47(1) and (2) of the Finance Act 2013 and S.I. 2013/1730.
- M31** S.I. 2011/1752 as amended by S.I. 2013/1740.
- M32** S.I. 2013/1741.
- M33** 2014 c.26.
- M34** S.I. 2014/1842.
- M35** S.I. 2006/567. Regulation 15A was inserted by regulations 2 and 9 of S.I. 2011/1797.
- M36** Section 237A was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011 (c.11) and amended by section 219(1) of, and paragraphs 119 and 128 of Schedule 46 to, the Finance Act 2013 (c.29).
- M37** Section 237B was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011 and amended by section 219(1) of, and paragraphs 119 and 129 of Schedule 46 to, the Finance Act 2013 (c.29).
- M38** Section 237D was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011.
- M39** Section 237E was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011.

Prohibition on unauthorised payments

17. Nothing in these regulations requires or authorises the making of any payment which, if made, would be an unauthorised payment for the purposes of Part 4 of the 2004 Act (see section 160(5) of that Act).

Scheme administrator

18. For the purposes of this Part of this Schedule and Part 4 of the 2004 Act, the scheme administrator is the NHS Business Services Authority (Awdurdod Gwasanaethau Busnes y GIG)^{M40}.

Marginal Citations

M40 The Authority was established by S.I. 2005/2414.

SCHEDULE 4

Regulations 15 & 16

Opting out and re-joining

Opting out of the scheme

1.—(1) A person who does not wish to, or who no longer wishes to, participate in this scheme may opt out of the scheme at any time by giving notice in writing to the person's employing authority and the person will cease to be an active member of the scheme on the date the notice takes effect.

(2) A notice referred to in sub-paragraph (1) takes effect—

- (a) from the first day of the pay period immediately following its receipt by the employing authority; or
- (b) where a later date is specified in the notice, from the first day of the pay period following the pay period in which the specified date falls.

(3) A person who opts out of the scheme under sub-paragraph (1) within one month of commencing NHS employment is to be treated as never having been included in the scheme in respect of that opt out and, if applicable, any contributions made by, or on behalf, of that person for the period before the opt out took effect must be repaid.

(4) A notice under sub-paragraph (1) ceases to have effect on the day immediately preceding, as the case may be, the person's—

- (a) automatic enrolment date; or
- (b) automatic re-enrolment date, where that notice was not given within the 12 months immediately preceding that date.

(5) Sub-paragraph (6) applies if a person—

- (a) belongs or would belong to group D in regulation 27(1); and
- (b) has more than one employment or engagement to which group D applies.

[^{F8}(6) If the person gives a notice mentioned in sub-paragraph (1), the notice must relate to all of the employments or engagements to which group D applies.

(7) Sub-paragraph (8) applies if a person—

- (a) belongs, or would belong, to groups A, B or C in regulation 27(1); and
- (b) has more than one employment to which those groups apply.

(8) Subject to regulation 29, the person may give a notice as mentioned in sub-paragraph (1) in respect of any, or all, of the employments to which groups A, B or C apply.]

Textual Amendments

- F8** Sch. 4 para. 1(6)-(8) substituted for Sch. 4 para. 1(6) (1.4.2015) by [The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions \(Amendment\) Regulations 2016 \(S.I. 2016/245\)](#), regs. 1(8), **85** (with reg. 105)

Re-joining the scheme

2. A person who has opted out of this scheme pursuant to paragraph 1 may, if eligible to do so pursuant to that paragraph, join or re-join the scheme by giving notice in writing to the person's employing authority and on doing so will be included in this scheme on the first day of the first pay period after the notice is received, or such later date (which must be the first day of a pay period) as is specified in the notice.

SCHEDULE 5

Regulation 18(1)

Membership gateways

PART 1

NHS organisations

1. The following are NHS organisations for the purposes of these Regulations—
- (a) a Special Health Authority established under section 28 of the 2006 Act ^{M41} or section 22 of the 2006 (Wales) Act ^{M42};
 - (b) a Local Health Board established under section 11 of the 2006 (Wales) Act;
 - (c) a National Health Service trust established under section 25 of the 2006 Act ^{M43} or section 18 of the 2006 (Wales) Act;
 - (d) an NHS foundation trust within the meaning of section 30(1) of the 2006 Act ^{M44};
 - [^{F9}(e) NHS England, the body corporate established under section 1H of the 2006 Act;]
 - [^{F10}(f) an integrated care board established under Chapter A3 of Part 2 of the National Health Service Act 2006.]

Textual Amendments

- F9** Sch. 5 para. 1(e) 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(4)**
- F10** Sch. 5 para. 1(f) 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(3)**

Marginal Citations

- M41** [Section 28](#) has been amended by section 55(1) of, and paragraph 13 of Schedule 4 to, the [Health and Social Care Act 2012 \(c.7\)](#).
- M42** [Section 22](#) has been amended by section 297 of, and paragraphs 12 and 18 of Schedule 21 to, the [Health and Social Care Act 2012](#).
- M43** [Section 25](#) is prospectively repealed by section 179(2) of the [Health and Social Care Act 2012](#).
- M44** [Section 30\(1\)](#) has been amended by section 159(1) of the [Health and Social Care Act 2012](#).

2. The Secretary of State may agree to treat any other body which is constituted under an Act relating (in whole or in part) to health services as an NHS organisation for the purposes of these Regulations.

PART 2

Medical contractors, dental contractors and independent providers

3. The following are medical contractors for the purposes of these Regulations—
- (a) a GMS practice;
 - (b) a PMS practice;
 - (c) an APMS contractor;
 - (d) an OOH provider;

- (e) a non-GP provider.
- 4. The following are dental contractors for the purposes of these Regulations—
 - (a) a GDS contractor;
 - (b) a PDS contractor.
- 5. An independent provider, for the purposes of these Regulations, is a person who satisfies the requirements of paragraph (2) of regulation 150.

PART 3

Medical practitioners and dental practitioners

- 6. The following are medical practitioners for the purposes of these Regulations—
 - (a) a medical practitioner;
 - (b) a locum medical practitioner;
 - (c) an ophthalmic practitioner.
- 7. The following are dental practitioners for the purposes of these Regulations—
 - (a) a dental [^{F11}performer];
 - (b) a foundation trainee.

Textual Amendments

- F11** Word in Sch. 5 para. 7(a) substituted (with effect from 1.4.2015) by [The National Health Service Pension Schemes and Injury Benefits \(Amendment\) Regulations 2021 \(S.I. 2021/631\)](#), regs. 1(2)(10), 27 (with reg. 34)

PART 4

Determination employers

- 8. A determination employer is a person who is the employer of a person in respect of whom a determination has been made pursuant to section 25(5) of the 2013 Act.

SCHEDULE 6

Regulation 18(2)

Persons to whom the scheme may be extended

- 1.—(1) The categories or descriptions of persons to whom the scheme may be extended by determination pursuant to section 25 of the 2013 Act are as follows.
- (2) A person, or class of persons—
 - (a) who is—
 - (i) wholly or mainly engaged in health services, whether provided under the 2006 Act, the 2006 (Wales) Act or otherwise; or

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

- (ii) an officer of a government department serving on the medical or nursing staff of that department or at or for the purposes of a hospital maintained by that department, and who, if the person were in the employment of an NHS organisation, would be eligible to join the scheme;
- (b) who is a member of a body constituted under the 2006 Act or the 2006 (Wales) Act, other than a National Health Service trust or an NHS foundation trust;
- (c) whose employment by an employing authority has been transferred to another body pursuant to an enactment relating (in whole or in part) to health services.

^{F12}(d)

(3) A person who, while continuing in, or within twelve months after leaving, employment in which the person was entitled to participate in pension benefits provided [^{F13}by this scheme or a connected scheme] (any period spent by that person on an approved course of study or training being left out of account), enters such other employment as may be approved by the Secretary of State for the purposes of these Regulations.

(4) An approval given for the purposes of sub-paragraph (3) may specify provisions of these regulations which—

- (a) are not to apply to the person; or
- (b) are to apply to the person subject to such modifications as are specified.

Textual Amendments

F12 Sch. 6 para. 1(2)(d) omitted (1.7.2022) by virtue of [The Health and Care Act 2022 \(Consequential and Related Amendments and Transitional Provisions\) Regulations 2022 \(S.I. 2022/634\)](#), regs. 1(2), **117(2)**

F13 Words in Sch. 6 para. 1(3) substituted (1.4.2015) by [The National Health Service Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/581\)](#), regs. 1(b), **2(3)(b)**

SCHEDULE 7

Regulation 19

Restrictions on eligibility: Former members and TUPE transfers

Introduction

1. A person (P) who satisfies condition A or condition B is not eligible to be an active member of this scheme in respect of any period of NHS employment on or after 1st April 2015 (the relevant employment) with effect from the later of—

- (a) that date; and
- (b) the date on which condition A or B (as the case may be) is met.

Condition A

2. Condition A is that—

- (a) P is employed by an employing authority;
- (b) the relevant employment commences in accordance with an arrangement under which it is the intention of the employing authority to retain P as an employee following P's objection to P's transfer to another body (which is not an employing authority) (“a retention arrangement”); and

- (c) but for the retention arrangement—
 - (i) the transfer of P's employment would be a relevant transfer for the purposes of the TUPE Regulations; or
 - (ii) P's employment would, in the Secretary of State's opinion, transfer from the employing authority to another employer in the public sector by virtue of an arrangement broadly equivalent to a TUPE transfer.

Condition B

3. Condition B is that—
- (a) P is seconded from an employing authority to another body (which is not an employing authority), but remains an employee of the employing authority during the secondment; and
 - (b) the purpose of the secondment is, in the opinion of the Secretary of State, for P to assist that other body in the discharge of any functions which have previously transferred to that other body from the employing authority.

Exception

4. P may be an active member of this scheme in respect of the relevant employment if the Secretary of State considers it appropriate, having regard to the nature of the employment and the circumstances under which it takes place, to accept P as such a member.

Broadly equivalent to TUPE transfer

5. The reference in paragraph 2(c)(ii) to an arrangement broadly equivalent to a TUPE transfer is to an arrangement—
- (a) which, having regard to the purpose of the arrangement and its effect on the functions of the employing authority, the Secretary of State considers has that equivalence; and
 - (b) under which the Secretary of State requires the parties to agree that the rights of the person whose employment is being transferred should, as far as practicable, be treated no less favourably than they would have been under a TUPE transfer.

TUPE expressions

6. In this Schedule—
- “the TUPE Regulations” means the Transfer of Undertakings (Protection of Employment) Regulations 2006^{M45};
- “a TUPE transfer” means a transfer of an undertaking to which the TUPE Regulations apply.

Marginal Citations

M45 [S.I. 2006/246](#) as amended by [S.I. 2009/592](#), 2010/93 and 2014/16, 386 and 853.

SCHEDULE 8

Regulation 19

Restrictions on eligibility: Secondments relating to qualifying contracts

Retention arrangement

1. For the purposes of this Schedule, a retention arrangement is one under which—
 - (a) a person (P) is seconded from an employing authority (“the sending employing authority”) to another body which is not an employing authority (“the other body”); and
 - (b) P, pursuant to an intention of the sending employing authority, remains an employee of that authority in circumstances where P’s performance of services pursuant to a qualifying contract for the other body counts as pensionable service only by reason of the retention arrangement.

Persons subject to retention arrangements

2.—(1) A person who on 2nd April 2014, and pursuant to a retention arrangement which was entered into before that date, remains engaged by the other body to perform services pursuant to a qualifying contract, may not contribute to or accrue pensionable service under this scheme in respect of the performance of those services.

(2) A person who, pursuant to the retention arrangement referred to in sub-paragraph (1) is, on or after 2nd April 2014 engaged by the other body to perform services pursuant to the qualifying contract referred to in that sub-paragraph, may not contribute to or accrue pensionable service under this scheme in respect of the performance of any services under that contract.

(3) A person who on, [^{F14}or after, 2nd April 2014 and] pursuant to a retention arrangement (other than the one referred to in sub-paragraph (1)) is engaged by the other body to perform services pursuant to a qualifying contract, may not contribute to or accrue pensionable service under this scheme in respect of the performance of any services under that contract.

Textual Amendments

F14 Words in [Sch. 8 para. 2\(3\)](#) 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), **45**

Exceptions

3. The Secretary of State may exceptionally allow a person referred to in paragraph 2 to contribute to or accrue pensionable service under this scheme if the Secretary of State considers that appropriate having regard to the nature of the person’s employment and the circumstances under which it takes place.

Other body saving

4. Nothing in this Schedule prevents the other body referred to in paragraph 2 from applying for approval as an employing authority pursuant to regulation 151.

Qualifying contract

5. References in this Schedule to a qualifying contract must be construed in accordance with regulation 150(3).

SCHEDULE 9

Regulation 24

Pension accounts

PART 1

Interpretation

Interpretation

1. In this Schedule—

[^{F15c}“index adjustment” means—

- (a) in relation to the opening balance of earned pension for a scheme year (other than the opening balance of club transfer earned pension), the percentage increase or decrease in prices specified in an order (in respect of the NHS Pension Scheme 2015) made by the Treasury under section 9(2) of the 2013 Act in relation to the previous scheme year, plus 1.5%; and
- (b) in relation to the opening balance of club transfer earned pension for a scheme year, the adjustment that is—
 - (i) equal to the adjustment that would apply to the opening balance of that amount of earned pension under the sending scheme for the previous scheme year, and
 - (ii) applied to the opening balance of club transfer earned on the date that the order (in respect of the NHS Pension Scheme 2015) made by the Treasury under section 9(2) of the 2013 Act in relation to the previous scheme year, has effect];

“AP index adjustment” means, in relation to the opening balance of additional pension for a scheme year, the percentage increase or decrease in prices specified in an order [^{F16}(in respect of the NHS Pension Scheme 2015)] made by the Treasury under section 9(2) of the 2013 Act in relation to the previous scheme year;

“the leaving year” means the scheme year in which the relevant last day falls;

“the relevant last day” means—

- (a) for a member who has made a partial retirement application, the day before the entitlement day for a partial retirement pension; and
- (b) otherwise, the last day of pensionable service.

Textual Amendments

F15 Words in Sch. 9 para. 1 substituted (1.4.2023) by [The National Health Service Pension Schemes \(Amendment\) Regulations 2023 \(S.I. 2023/301\)](#), regs. 1(2), **17(2)(a)**

F16 Words in Sch. 9 para. 1 inserted (1.4.2023) by [The National Health Service Pension Schemes \(Amendment\) Regulations 2023 \(S.I. 2023/301\)](#), regs. 1(2), **17(2)(b)**

Pensionable service

2. For the purpose of this Schedule, a person who re-enters pensionable service after a break in service not exceeding 5 years is taken to be in pensionable service during the break.

Meaning of “leaver index adjustment”

3.—(1) [^{F17}Subject to sub-paragraph 2A, the] leaver index adjustment for an amount of accrued earned pension other than an amount of club transfer accrued earned pension is an amount calculated as follows—

Step 1 Add 1.5 to the percentage increase or decrease in prices specified in an order [^{F18}(in respect of the NHS Pension Scheme 2015)] made by the Treasury under section 9(2) of the 2013 Act in relation to the leaving year.

Step 2 Multiply the result at Step 1 by where—

A is the number of complete months in the period between the beginning of the leaving year and the end of the relevant last day; and

B is 12.

The resulting percentage is the leaver index percentage.

Step 3 Multiply the amount of accrued earned pension by the leaver index percentage. The resulting amount is the leaver index adjustment.

[^{F19}(2) Subject to sub-paragraph 2A, the leaver index adjustment for an amount of club transfer accrued earned pension is—

- (a) equal to the adjustment that would apply under the sending scheme to an amount of accrued earned pension equal to the amount of club transfer accrued earned pension specified in the active member’s account at the end of the relevant last day; and
- (b) applied to the amount of club transfer earned pension at the end of the relevant last day on the date that the order (in respect of the NHS Pension Scheme 2015) made by the Treasury under section 9(2) of the 2013 Act in relation to the previous scheme year, has effect.]

[^{F20}(2A) If the amount of the leaver index adjustment under sub-paragraphs (1) or (2) is an amount that is less than zero, the amount of the leaver index adjustment for the purposes of those paragraphs is zero.]

(3) In this paragraph, “complete months” includes an incomplete month that consists of at least 16 days.

Textual Amendments

- F17** Words in Sch. 9 para. 3(1) substituted (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by The National Health Service Pension Scheme and Additional Voluntary Contributions (Amendment) Regulations 2017 (S.I. 2017/275), regs. 2(c), **46(2)(a)**
- F18** Words in Sch. 9 para. 3(1) inserted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), **17(3)(a)**
- F19** Sch. 9 para. 3(2) substituted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), **17(3)(b)**
- F20** Sch. 9 para. 3(2A) inserted (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by The National Health Service Pension Scheme and Additional Voluntary Contributions (Amendment) Regulations 2017 (S.I. 2017/275), regs. 2(c), **46(2)(b)**

Meaning of “leaver AP index adjustment”

4.—(1) The leaver AP index adjustment for an amount of accrued additional pension is calculated in accordance with paragraph (2).

(2) The leaver AP index adjustment is an amount equal to the amount of leaver index adjustment found if—

- (a) the accrued additional pension were an accrued earned pension; and
- (b) 1.5 is not added to the percentage increase or decrease in prices specified in an order [^{F21}(in respect of the NHS Pension Scheme 2015)] made by the Treasury in Step 1 of paragraph 3(1).

Textual Amendments

F21 Words in Sch. 9 para. 4(2)(b) inserted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), 17(4)

Meaning of “full retirement earned pension”

5.—(1) The amount of full retirement earned pension is the sum of—

- (a) the amount of accrued earned pension calculated under paragraph 28(2); and
- (b) the leaver index adjustment for that amount.

(2) In calculating the amount of full retirement earned pension, the leaver index adjustment is not applied to the amount of accrued earned pension if a transfer payment is made in respect of the member's rights to that accrued pension before the end of the last active scheme year.

Meaning of “full retirement additional pension”

6.—(1) The amount of full retirement additional pension is the sum of—

- (a) the amount of accrued additional pension calculated under paragraph 28(3); and
- (b) the leaver AP index adjustment for that amount.

(2) In calculating the amount of full retirement additional pension, the leaver AP index adjustment is not applied to the amount of accrued additional pension if a transfer payment is made in respect of the member's rights to that accrued pension before the end of the last active scheme year.

Meaning of “partial retirement earned pension”

7. The amount of partial retirement earned pension is the sum of—

- (a) the amount of accrued earned pension calculated under paragraph 29(2); and
- (b) the leaver index adjustment for that amount.

Meaning of “partial retirement additional pension”

8. The amount of partial retirement additional pension is the sum of—

- (a) the amount of accrued additional pension calculated under paragraph 29(3); and
- (b) the leaver AP index adjustment for that amount.

Meaning of “actuarial reduction”

9.—(1) In these Regulations, “actuarial reduction” means the actuarial reduction that is applied (after obtaining the advice of the scheme actuary) when calculating the annual rate of pension payable to a member who, on the entitlement day for a pension other than a pension specified in sub-paragraph (2) has not reached normal pension age.

- (2) The pensions are—
- (a) an age retirement pension;
 - (b) a premature retirement pension unless the additional contribution option applies (see regulation 32(7));
 - (c) an ill-health pension.

Meaning of “conversion amount”

10. In these Regulations, “conversion amount”, in relation to any pension converted in part to a lump sum under regulation 77, means the amount of pension converted to a lump sum.

PART 2

Active member's account

Establishment of active member's account

11.—(1) A pension account must be established for each active member (“the active member's account”) from the first day of pensionable service under this scheme.

(2) If a person is an active member in relation to more than one employment, only one active member's account is to be established.

(3) The active member's account must remain open until the member leaves all pensionable service under this scheme.

Receipt of club transfer values

12.—(1) This paragraph applies if a club transfer value is received from another club scheme in relation to an active member of this scheme.

(2) On receipt of the transfer value payment, the active member's account must be credited with an amount of club transfer earned pension the member is entitled to under Section 3 of Chapter 2 of Part 7 (transfers).

Amount of pension for a scheme year

13.—(1) This paragraph applies in relation to every scheme year in which an active member's account is open.

- (2) The active member's account must specify—
- (a) the amount of standard earned pension (if any) for the year; and
 - (b) the amount of club transfer earned pension (if any) for the year.
- (3) The standard earned pension is $1/54^{\text{th}}$ of the member's pensionable earnings for the year.
- (4) The club transfer earned pension—
- (a) is the amount which the member is entitled to count under Section 3 of Chapter 2 of Part 7 (transfers);
 - (b) must be specified separately in relation to each sending scheme.

Account to specify opening balance and index adjustment

14.—(1) This paragraph applies in relation to every scheme year in which an active member's account is open other than the scheme year in which the account is established.

- (2) The active member's account must specify—
- (a) the opening balance of standard earned pension for the scheme year and the index adjustment for that opening balance; and
 - (b) the opening balance of the club transfer earned pension (if any) for the scheme year and the index adjustment for that opening balance.
- (3) The opening balance in relation to a description of pension—
- (a) for the scheme year immediately following the scheme year in which the active member's account is established, means the amount of that pension for the previous scheme year as at the end of the previous scheme year;
 - (b) for any subsequent scheme year, means the sum of the following amounts—
 - (i) the opening balance of that pension for the previous scheme year and the index adjustment for that opening balance; and
 - (ii) the amount of that pension for the previous scheme year as at the end of the previous scheme year.
- (4) In this regulation, “a description of pension” means—
- (a) standard earned pension; and
 - (b) club transfer earned pension (if any).

Actuarial reduction buy-out

15. In relation to a scheme year which falls within a buy-out period [^{F22}(see regulation 45(4) and (5))] the entry in the account relating to the standard earned pension must note—

- (a) that a buy-out election has effect (unless it is revoked); and
- (b) the number of years in respect of which the actuarial reduction is to be bought out.

Textual Amendments

F22 Words in Sch. 9 para. 15 substituted (1.4.2015) by [The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions \(Amendment\) Regulations 2016 \(S.I. 2016/245\)](#), regs. 1(8), **86** (with [reg. 105](#))

[^{F23}PART 2A

Active member's account for unqualified members

Textual Amendments

F23 [Sch. 9 Pt. 2A](#) inserted (with effect in accordance with [reg. 1\(2\)\(a\)](#) of the amending S.I.) by [The National Health Service Pension Scheme and Additional Voluntary Contributions \(Amendment\) Regulations 2017 \(S.I. 2017/275\)](#), [regs. 2\(c\)](#), **46(3)**

Closure of an active member's account

15A. When an active member leaves all pensionable service but does not qualify for benefits under regulation 72 (in this Part “an unqualified member”) the active member's account for that unqualified member must be closed.

Active member's account for unqualified member re-established after break not exceeding 5 years

15B.—(1) This paragraph applies if—

- (a) an unqualified member re-enters pensionable service under this scheme after a break in service not exceeding 5 years; and
- (b) the rights of that member in respect of the service before the break have not been extinguished pursuant to regulation 42 (effect of refund) or regulation 140 (effect of transfer-out).

(2) When the unqualified member re-enters pensionable service under this scheme the active member's account must be re-established.

(3) The active member's account—

- (a) must specify the amount of accrued earned pension as at the beginning of the break in service; and
- (b) must be adjusted as if the member had continued as an active member during the break in service but had received no pensionable earnings.

Active member's account for unqualified member remains closed after break exceeding 5 years

15C.—(1) This paragraph applies if an unqualified member re-enters pensionable service under this scheme after a break in service exceeding five years.

(2) When the unqualified member re-enters pensionable service under the scheme (“the further service”)—

- (a) the active member's account in respect of the service before the break remains closed; and
- (b) a new active member's account must be established in respect of the further service.]

PART 3

Deferred member's account

Establishment of deferred member's account

16. When an active member leaves all pensionable service and becomes a deferred member—

- (a) the active member's account must be closed; and
- (b) a pension account for the deferred member must be established (“deferred member's account”).

Account to specify amount of accrued earned pension and leaver index adjustment

17. The deferred member's account must specify—

- (a) the amount of accrued earned pension calculated under paragraph 30; and
- (b) the leaver index adjustment for that amount.

Deferred member's account closed after break not exceeding 5 years

18.—(1) If a deferred member re-enters pensionable service under this scheme after a break in service not exceeding 5 years—

- (a) the deferred member's account must be closed; and
 - (b) the active member's account must be re-established.
- (2) The active member's account—
- (a) must specify the amount of accrued earned pension as at the beginning of the break in service; and
 - (b) must be adjusted as if the member had continued as an active member during the break in service but had received no pensionable earnings.

Deferred member's account remains open after a break in service of more than 5 years

19.—(1) This paragraph applies if a deferred member re-enters pensionable service under this scheme after a break in service of more than 5 years.

(2) When the deferred member re-enters pensionable service under this scheme (“the further service”)—

- (a) the deferred member's account remains open; and
- (b) an active member's account must be established in respect of the further service.

PART 4

Pensioner member's account

Pension accounts for active or deferred members who become pensioner members

20.—(1) When an active member becomes entitled to payment of a retirement pension other than a partial retirement pension in respect of any pensionable service—

- (a) the active member's account and any additional pension account must be closed; and
- (b) a pension account for the pensioner member must be established (“the pensioner member's account”).

(2) When a deferred member becomes entitled to payment of a retirement pension other than a partial retirement pension in respect of any pensionable service—

- (a) the deferred member's account and any additional pension account must be closed; and
- (b) a pension account for the pensioner member must be established (“the pensioner member's account”).

(3) The pensioner member's account must specify—

- (a) the amount of full retirement earned pension payable to the member, and for that amount—
 - (i) the actuarial reduction (if any);
 - (ii) the late payment actuarial increase (if any); and
 - (iii) the conversion amount (if any);
- (b) the amount of full retirement additional pension payable to the member, and for that amount—
 - (i) the actuarial reduction (if any);
 - (ii) the late payment actuarial increase (if any); and

- (iii) the conversion amount (if any); and
- (c) the amount of an allocation pursuant to an election by the member under regulation 51.

Pension accounts for partial retirement members

- 21.**—(1) On the entitlement day for a partial retirement pension—
- (a) a pensioner member's account must be established for the member (M);
 - (b) if M is an active member, the active member's account must be adjusted by reducing the amount of accrued earned pension specified in that account by the specified percentage (see regulation 84(3));
 - (c) if M is also a deferred member, the deferred member's account must be adjusted by reducing the amount of accrued earned pension specified in that account by the specified percentage;
 - (d) after the adjustment, Parts 2 and 3 apply in relation to M as if the amount of accrued earned pension specified in the active member's account or deferred member's account had always been reduced by the specified percentage; and
 - (e) if M has elected under regulation 84(3)(b) to receive additional pension with the partial retirement earned pension, the additional pension account must be closed.
- (2) The pensioner member's account must specify—
- (a) the amount of partial retirement earned pension payable to M, and for that amount—
 - (i) the actuarial reduction (if any);
 - (ii) the late payment actuarial increase (if any); and
 - (iii) the conversion amount (if any); and
 - (b) the amount of partial retirement additional pension payable to M, and for that amount—
 - (i) the actuarial reduction (if any);
 - (ii) the late payment actuarial increase (if any); and
 - (iii) the conversion amount (if any).
- (3) The entitlement day is the election day for the purposes of regulation 84.

PART 5

Additional pension account

Establishment of additional pension account

- 22.**—(1) An additional pension account must be established for each active member in respect of whom an additional pension election is made.
- (2) If the member is an active member in relation to more than one employment, only one additional pension account is to be established.
- (3) The additional pension account must remain open until—
- (a) an additional pension is paid in respect of the member;
 - (b) a transfer payment is made in respect of the member's rights to the accrued additional pension; or
 - (c) all additional pension contributions are refunded under regulation 63 or 67.

(4) The additional pension account must record separately the amount referable to each election made by a member under regulation 55(3)(b) (self and survivor).

Account to specify amount of additional pension

23.—(1) This paragraph applies in relation to every scheme year in which an additional pension election is made.

(2) The additional pension account must specify in relation to any additional pension election made in that scheme year an amount equal to the annual rate of additional (self only) pension specified in the additional pension election.

Account to specify opening balance and AP index adjustment

24.—(1) This paragraph applies in relation to every scheme year in which an additional pension account is open other than the scheme year in which the account is established.

(2) The account must specify the opening balance of additional pension for the scheme year and the AP index adjustment for that opening balance.

(3) The opening balance of additional pension—

(a) for the scheme year immediately following the scheme year in which the additional pension account is established, means the amount of additional pension specified in the account as at the end of the previous scheme year; and

(b) for any subsequent scheme year, means the sum of the following amounts—

(i) the opening balance of additional pension for the previous scheme year;

(ii) the AP index adjustment for that opening balance; and

(iii) the amount of additional pension for the previous scheme year.

Partial retirement pension abated to zero

25.—(1) This paragraph applies if—

(a) an additional pension is payable with a partial retirement pension; and

(b) the partial retirement pension is abated to zero under regulation 86(3).

(2) The additional pension account must be re-established and credited with an amount equal to the annual rate of additional (self only) pension.

PART 6

Pension credit member's account

Pension credit member's pension account

26.—(1) A pension account must be established for each pension credit member (“the pension credit member's account”).

(2) The pension credit member's account must specify the amount of credited pension and for that amount—

(a) the actuarial adjustment (if any); and

(b) the conversion amount (if any).

(3) In these Regulations, “amount of credited pension” means an amount equal to the pension credit calculated in accordance with regulations made under paragraph 5(b) of Schedule 5 to the 1999 Act.

Separate account for each capacity of membership

27.—(1) If a pension credit member is also an active member, deferred member or pensioner member, the pension credit member's account is in addition to the other account or accounts to be established under this Schedule in respect of the member in the other capacity.

(2) If a pension credit member has rights under this scheme which are attributable, directly or indirectly, to pension credit derived from the rights of more than one pension debit member of this scheme, a separate account is to be established under this paragraph in respect of the pension credit attributable to the rights of each such pension debit member.

PART 7

Calculation of accrued pension

Calculation of amount of accrued pension for purposes of full retirement

28.—(1) For the purpose of a full retirement pension, the amount of accrued pension is the sum of—

- (a) the amount of accrued earned pension under sub-paragraph (2); and
- (b) the amount of accrued additional pension (if any) under sub-paragraph (3).

(2) The amount of accrued earned pension is the sum of the following amounts specified in the active member's account as at the end of the last day of pensionable service—

- (a) the opening balance of standard earned pension for the last active scheme year and the index adjustment for that opening balance;
- (b) the amount of standard earned pension (if any) for the last active scheme year;
- (c) the opening balance of club transfer earned pension (if any) for the last active scheme year and the index adjustment for that opening balance; and
- (d) the amount of club transfer earned pension (if any) for the last active scheme year.

(3) The amount of accrued additional pension is—

- (a) the sum of the following amounts specified in the additional pension account as at the end of the last day of pensionable service—
 - (i) the opening balance of additional pension for the last active scheme year; and
 - (ii) the AP index adjustment (if any) for that opening balance; or
- (b) an amount determined by the scheme manager under regulation 56.

Calculation of amount of accrued pension for purpose of partial retirement

29.—(1) For the purpose of a partial retirement pension, the amount of accrued pension is the sum of—

- (a) the amount of accrued earned pension under sub-paragraph (2); and
- (b) if a member claims payment of additional pension under regulation 85(2)(c), the amount of accrued additional pension under sub-paragraph (3).

- (2) The amount of accrued earned pension is the partial retirement proportion of the sum of the following amounts specified in the active member's account as at the end of the relevant last day—
- (a) the opening balance of standard earned pension for the relevant year and the index adjustment for that opening balance;
 - (b) the amount of standard earned pension for the relevant year;
 - (c) the opening balance of club transfer earned pension (if any) for the relevant year and the index adjustment for that opening balance; and
 - (d) the amount of club transfer earned pension (if any) for the relevant year.
- (3) The amount of accrued additional pension is—
- (a) the sum of the following amounts specified in the additional pension account as at the end of the relevant last day—
 - (i) the opening balance of additional pension for the relevant year; and
 - (ii) the AP index adjustment (if any) for that opening balance; or
 - (b) an amount determined by the scheme manager under regulation 56.
- (4) The relevant year is the year in which the member makes an election under regulation 84.

Calculation of amount of accrued pension for purposes of deferment

30.—(1) For the purpose of a deferred member's account, the amount of accrued earned pension is the sum of the following amounts specified in the active member's account as at the end of the last day of pensionable service—

- (a) the opening balance of standard earned pension for the last active scheme year and the index adjustment for that opening balance;
- (b) the amount of standard earned pension (if any) for the last active scheme year;
- (c) the opening balance of club transfer earned pension (if any) for the last active scheme year and the index adjustment for that opening balance; and
- (d) the amount of club transfer earned pension (if any) for the last active scheme year.

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;

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

“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, [^{F24}NHS England], [^{F25}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 ^{M46} or, in relation to Wales, section 38(6) of the 2006 Wales Act ^{M47} under which the National Assembly, [^{F26}NHS England], [^{F27}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, [^{F28}NHS England] or a Local Health Board under, in the case of England section 12ZA of the 2006 Act ^{M48} or, in the case of Wales, section 10 of the 2006 (Wales) Act ^{M49} (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 ^{M50} or paragraph 18 of Schedule 3 to the 2006 (Wales) Act ^{M51};
 - (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;
 - (v) a local authority acting under section 2B of the 2006 Act ^{M52};

“local authority” means—

- (a) a body listed in section 1 of the Local Authority Social Services Act 1970 ^{M53}; or
- (b) the Council of the Isles of Scilly;

[^{F29}“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.]

F30 ...

Textual Amendments

- F24** 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)**
- F25** 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))
- F26** 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)**
- F27** 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)**
- F28** 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)**

- F29** 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)
- F30** 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

- M46** 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 \(c.7\)](#).
- M47** 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.
- M48** Section 12ZA was inserted by section 55(1) of, and paragraph 9 of Schedule 4 to, the Health and Social Care Act 2012.
- M49** 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.
- M50** 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.
- M51** 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.
- M52** Section 2B was inserted by section 12 of the Health and Social Care Act 2012.
- M53** [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)—
- (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^[F31, F32]...
 - (c) in the case of a practitioner referred to in regulation 166(7), bonuses^[F33]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) ^[F34]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;

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

- (e) engagement by [^{F35}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 ^{M54}; 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 [^{F25}an integrated care board] to assist in the provision of the services;
- (k) sums paid in respect of the provision of services under an NHS standard contract [^{F36}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 subparagraph (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 [^{F37}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

- F25** 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))
- F31** 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)
- F32** 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)
- F33** 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)
- F34** 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
- F35** 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)
- F36** 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)
- F37** 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

- M54** 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.—(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^{M55}; or
- (bb) in relation to Wales, under section 52, 60 or 66 of the 2006 (Wales) Act^{M56}; 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;

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BP is the value of the following payments made in the scheme year by ^{F38}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, ^{F39}carer’s leave,] maternity leave, parental leave^{F40}, shared parental leave]^{F41}, 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 ^{F38}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, ^{F39}carer’s leave,] maternity leave, parental leave^{F42}, shared parental leave]^{F43}, 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).

(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

F38 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\(5\)\(c\)](#)

- F39** 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**
- F40** 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)
- F41** 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)**
- F42** 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)
- F43** 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

- M55** 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.
- M56** 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.
- (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 [^{F44}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^{F45}, 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;

^{F46}(i)

Textual Amendments

F44 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)**

F45 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)

F46 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)

SCHEDULE 11

Regulation 30

Determination of pensionable earnings: setting contribution rates

Introduction

1. For the purposes of this Schedule—
 - (a) “previous scheme year” means the scheme year immediately preceding the scheme year in respect of which contributions are payable in accordance with this scheme (“the current scheme year”); and
 - (b) if a member holds two or more pensionable employments at the same time—
 - (i) the determinations referred to in paragraphs 2 to 4 apply to each such employment separately; and
 - (ii) each such employment is treated separately for the purpose of paying contributions.

Continuous employment spanning two scheme years

- 2.—(1) [^{F47}This paragraph] applies for the purposes of determining the relevant contribution rate for the current scheme year for a member [^{F48}(“M”) who—
 - (a) is in pensionable employment with the same employing authority on both—
 - (i) the last day of the previous scheme year; and
 - (ii) the first day of the current scheme year; and

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(b) falls within any of the cases in sub-paragraph (2).]

(2) Where M is within column 1 of one of the following cases, M must pay contributions during the current scheme year at the rate specified in column 2 of the table in paragraph (3) of regulation 30 in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the amount determined as mentioned in column 2 relating to that case.

^{F49} Column 1	Column 2
CASE 1	
M—	The amount of M’s pensionable earnings received during the previous scheme year.
(a) was in pensionable employment with an employing authority throughout the previous scheme year; and	
(b) paid contributions in respect of that employment at the same percentage rate throughout that year.	
CASE 2	
M—	The amount of M’s pensionable earnings determined by the formula—
(a) was in pensionable employment with an employing authority throughout the previous scheme year; and	$\frac{RPE}{NDPE} \times 365$
(b) did not pay contributions in respect of that employment at the same percentage rate throughout that year.	where—
	RPE is the pensionable earnings received in respect of M’s employment for the period—
	(i) starting on the date M’s contribution rate last changed in the previous scheme year; and
	(ii) ending on the last day of that year; and
	NDPE is the number of days of pensionable employment with the employing authority for the period—
	(i) starting on the date M’s contribution rate last changed in that year; and
	(ii) ending on the last day of that year.
CASE 3	
M—	The amount of M’s pensionable earnings determined by the formula—
(a) started pensionable employment with an employing authority during the previous scheme year; and	$\frac{RPE}{NDPE} \times 365$
(b) paid contributions in respect of that employment at the same percentage rate from	where—

<i>F</i> ⁴⁹ Column 1	Column 2
the date the employment started to the last day of that year.	RPE is the pensionable earnings received in respect of M's employment for the period—
(i) starting on the date M started that employment in the previous scheme year; and	(i) starting on the date M started that employment in the previous scheme year; and
(ii) ending on the last day of that year; and	(ii) ending on the last day of that year; and
NDPE is the number of days of pensionable employment with the employing authority for the period—	NDPE is the number of days of pensionable employment with the employing authority for the period—
(i) starting on the date M started that employment in that year; and	(i) starting on the date M started that employment in that year; and
(ii) ending on the last day of that year.	(ii) ending on the last day of that year.
CASE 4	
M—	The amount of M's pensionable earnings
(a) started pensionable employment with an employing authority during the previous scheme year; and	determined by the formula— $\frac{RPE}{NDPE} \times 365$
(b) did not pay contributions in respect of that employment at the same percentage rate from the date the employment started to the last day of that year.	where— RPE is the pensionable earnings received in respect of M's employment for the period—
(i) starting on the date M's contribution rate last changed in the previous scheme year; and	(i) starting on the date M's contribution rate last changed in the previous scheme year; and
(ii) ending on the last day of that year; and	(ii) ending on the last day of that year; and
NDPE is the number of days of pensionable employment with the employing authority for the period—	NDPE is the number of days of pensionable employment with the employing authority for the period—
(i) starting on the date M's contribution rate last changed in that year; and	(i) starting on the date M's contribution rate last changed in that year; and
(ii) ending on the last day of that year.	(ii) ending on the last day of that year.
CASE 5	
M—	The amount of M's pensionable earnings
(a) was in pensionable employment on a part-time basis with an employing authority throughout the previous scheme year and during that year M's annual rate of pensionable	determined by the formula— $\frac{RPE}{NDPE} \times 365$

where—

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^{F49} Column 1	Column 2
earnings in respect of that employment changed; and	RPE is the pensionable earnings received in respect of M’s employment for the period—
(b) paid contributions in respect of that period at the same percentage rate throughout that year.	<p>(i) starting on the date M’s annual rate of pensionable earnings last changed in the previous scheme year; and</p> <p>(ii) ending on the last day of that year; and</p> <p>NDPE is the number of days of pensionable employment with the employing authority for the period—</p> <p>(i) starting on the date M’s annual rate of pensionable earnings last changed in that year; and</p> <p>(ii) ending on the last day of that year.]</p>

^{F50}(3)

^{F51}(4)

(5) A member is regarded as being in pensionable employment throughout the previous scheme year regardless of any period in that year during which the member continued to be employed by the same employer, but did not make contributions to this scheme.

(6) For the purposes of calculating the member's pensionable earnings—

- (a) contributions for any period referred to in sub-paragraph (2) are deemed to have been paid;
- (b) additional pensionable earnings that the member is treated as having received during an absence from work (see regulation 28) is included.

(7) The amount of pensionable earnings determined in accordance with this paragraph must be rounded down to the nearest whole pound.

Textual Amendments

- F47** Words in Sch. 11 para. 2(1) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **7(2)(a)(i)**
- F48** Words in Sch. 11 para. 2(1) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **7(2)(a)(ii)**
- F49** Sch. 11 para. 2(2) Table substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **7(2)(b)**
- F50** Sch. 11 para. 2(3) omitted (1.10.2022) by virtue of The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **7(2)(c)**
- F51** Sch. 11 para. 2(4) omitted (1.10.2022) by virtue of The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **7(2)(c)**

Modifications etc. (not altering text)

- C3** Sch. 11 para. 2 applied (1.4.2015) by The National Health Service Pension Scheme (Transitional and Consequential Provisions) Regulations 2015 (S.I. 2015/95), regs. 1(b), **11(2)(a)**

[^{F52}Members who do not fall within any of the cases in paragraph 2

2A.—(1) This paragraph applies for the purpose of determining the relevant contribution rate for the current scheme year for a member who—

(a) is in pensionable employment with the same employing authority on both—

(i) the last day of the previous scheme year; and

(ii) the first day of the current scheme year; and

(b) does not fall within any of the cases in paragraph 2.

(2) Where this paragraph applies—

(a) the scheme manager must determine the amount of the member's pensionable earnings; and

(b) the member must pay contributions during the current scheme year at the rate specified in column 2 of the table in paragraph (3A) of regulation 30 in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the amount determined under paragraph (a).

(3) For the purposes of sub-paragraph (2)(a), the scheme manager must take the advice of the scheme actuary and have regard to—

(a) pensionable earnings attributable to pensionable service comparable to that of the member;

(b) prevailing pay scales;

(c) prevailing rates of pensionable allowances.

(4) A member is regarded as being in pensionable employment throughout the previous scheme year regardless of any period in that year during which the member continued to be employed by the same employer but did not make contributions to this scheme.

(5) For the purposes of calculating the member's pensionable earnings, additional pensionable earnings that the member is treated as having received during an absence from work (see regulation 28) is included.

(6) The amount of pensionable earnings determined in accordance with this paragraph must be rounded down to the nearest whole pound.]

Textual Amendments

F52 Sch. 11 para. 2A inserted (1.10.2022) by [The National Health Service Pension Schemes \(Member Contributions etc.\) \(Amendment\) Regulations 2022 \(S.I. 2022/273\)](#), regs. 1(3), 7(3)

Change to employment or rate of pensionable earnings or allowances

3.—(1) If, at any time during the current scheme year, a member starts a new employment, the member must pay contributions in respect of the employment at the rate specified in column 2 of the table in paragraph [^{F53}(3A)] of regulation 30 in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the member's pensionable earnings determined in accordance with sub-paragraph (5).

(2) If at any time during the current scheme year, a change is made to a member's annual rate of pensionable earnings or pensionable allowances in respect of an existing employment, the member must pay contributions—

(a) from the first day of the next pay period immediately following the pay period in which the change is made at the rate specified in column 2 of the table in paragraph [^{F54}(3A)] of regulation 30 in respect of the amount of pensionable earnings referred to in column

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1 of that table which corresponds to the member's pensionable earnings determined in accordance with sub-paragraph (5); and

(b) as if the member's employment had started on that date.

(3) Sub-paragraph (2) does not apply to a change made to a member's annual rate of pensionable allowances in respect of an existing employment that is determined by the member's employer to have been made in respect of—

(a) unplanned changes to the member's duties; or

(b) changes to the member's duties that are unlikely to last for more than 12 months.

^{F55}(4)

^{F56}(5) Where sub-paragraph (1) or (2) applies the scheme manager must determine the member's pensionable earnings by applying the formula—

$$EPENDPE \times 365$$

where—

EPE is the pensionable earnings that the member's employing authority estimates will be payable to the member from the date the employment mentioned in that sub-paragraph starts to the end of the current scheme year; and

NDPE is the number of days of pensionable employment from the date the employment starts to the end of that year.]

(6) Sub-paragraph (7) applies if—

(a) sub-paragraph (1) applies to a member; and

(b) at the time the member becomes an active member in an employment falling within group A, B or C in regulation 27(1), it is apparent that the member's pensionable earnings in the employment includes a variable amount.

(7) The variable amount mentioned in sub-paragraph ^{F57}(6) is to be taken as such amount as the employing authority considers appropriate for the current scheme year].

Textual Amendments

F53 Word in Sch. 11 para. 3(1) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **7(4)(a)**

F54 Word in Sch. 11 para. 3(2)(a) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **7(4)(b)**

F55 Sch. 11 para. 3(4) omitted (1.10.2022) by virtue of The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **7(4)(c)**

F56 Sch. 11 para. 3(5) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **7(4)(d)**

F57 Words in Sch. 11 para. 3(7) substituted (1.10.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022 (S.I. 2022/273), regs. 1(3), **7(4)(e)**

Small payments: changed circumstances

4.—(1) This regulation applies if a payment not exceeding £150 is made to a member in respect of work undertaken by the member—

(a) during an earlier scheme year;

(b) during a period before the percentage rate at which contributions are due from the member changed by virtue of paragraph 3; or

- (c) in part during the scheme year referred to in paragraph (a) and in part during the scheme year to which paragraph (b) applies.
- (2) If the member is in pensionable employment with the employing authority making the payment on the day it is made, for all purposes of this scheme—
 - (a) the payment must be made to the member as if it has been made in respect of work undertaken in the current scheme year; and
 - (b) contributions are payable in respect of the payment at the rate applicable to the member on the day the payment is made.
- (3) If the member is not in pensionable employment with the employing authority making the payment on the day it is made, for all purposes of this scheme—
 - (a) the payment must be treated as if it has been made to the member in respect of work undertaken in the scheme year in which the member's pensionable employment with the employing authority ceased; and
 - (b) contributions are payable in respect of the payment at the rate applicable to the member on the day the employment ceased.

Payments for unsocial hours

- 5.—(1) This regulation applies if, during the current scheme year—
- (a) a payment is made to a member that is determined by the member's employing authority to have been made in respect of work done during unsocial hours; and
 - (b) the payment is made in respect of work done by the member during a period falling within the 2 calendar months immediately preceding the calendar month in which the payment is made.
- (2) If, on the day the payment is made, the member is in pensionable employment with the employing authority which made the payment, for all purposes of this scheme—
- (a) the payment must be treated as if it has been made to the member in respect of work undertaken by the member in the current scheme year; and
 - (b) contributions are payable in respect of the payment at the rate applicable to the member on the day the payment is made.
- (3) If, on the day the payment is made, the member is not in pensionable employment with the employing authority which made the payment, for all purposes of this scheme—
- (a) the payment must be treated as if it has been made to the member in respect of work undertaken by the member in the current scheme year; and
 - (b) contributions are payable in respect of the payment at the rate applicable to the member on the day the member's pensionable employment with the authority ceased as determined in accordance with this Schedule.

SCHEDULE 12

Regulation 31

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—

- (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, [^{F58}carer's leave payments,] parental leave payments^{F59}, shared parental leave payments^{F60}, 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, [^{F61}carer's leave payments,] parental leave payments^{F62}, shared parental leave payments^{F63}, 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).

Textual Amendments

F58 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

- F59** 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)
- F60** 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)**
- F61** 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**
- F62** 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)
- F63** 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.

[^{F64}(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 [^{F65}relevant] table in paragraph (9) of regulation 31 based on estimated pensionable pay as determined by the host Board.]

Textual Amendments

- F64** 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)**
- F65** 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 ^{M57},

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—

- (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

M57 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.

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

- (b) by deduction from any payment of a benefit to, or in respect of, the member entitled to that benefit: [^{F66}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

F66 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)

SCHEDULE 13

Regulation 74

Calculation of pension

PART 1

Age retirement pension

Annual rate of age retirement pension

- 1.—(1) The annual rate of age retirement pension payable to the member (M) is found by—
- (a) taking the amount of full retirement earned pension specified in M's pensioner member's account;
 - (b) subtracting the conversion amount (if any) specified in that account in relation to that amount;
 - (c) subtracting the allocation amount (if any) specified in that account in relation to that amount;
 - (d) adding the amount of full retirement additional pension (if any) specified in that account;
 - (e) subtracting the conversion amount (if any) specified in that account in relation to that amount; and
 - (f) adding the amount of late payment actuarial increase (if any) calculated in accordance with paragraph 2.
- (2) In calculating the pension under this paragraph the scheme manager must take account of—
- (a) any buy-out election under Chapter 3 of Part 4;
 - (b) the scheme years that fall within the buy-out period (see regulation 45(6)); and
 - (c) in relation to each such scheme year, the number of years in respect of which the actuarial reduction is bought out.

Late payment of pension with actuarial increase

2.—(1) The late payment actuarial increase must be calculated in relation to so much of the amount of pension to which the member would otherwise be entitled under paragraph 1(a) and (d) as is attributable to—

- (a) all of the member's pensionable service; and
- (b) any contributions paid under regulation 60.

(2) The amount of late payment actuarial increase must be calculated in accordance with guidance and tables provided by the scheme actuary to the scheme manager for the purposes of this regulation.

(3) In preparing that guidance and those tables the scheme actuary must use such factors as the scheme actuary considers appropriate having regard, in particular, to—

- (a) the period after reaching normal pension age before the member becomes entitled to payment of the pension; and
- (b) the life expectancy of the member.

(4) In calculating the amount of actuarial increase under sub-paragraph (2), the scheme manager must take account of—

- (a) any buy-out election under Chapter 3 of Part 4;
- (b) the scheme years that fall within the buy-out period (see regulation 45(6)); and
- (c) in relation to each such scheme year, the number of years in respect of which the actuarial reduction is bought out.

PART 2

Conversion of part of pension into lump sum

Conversion of part of pension

3.—(1) Subject to sub-paragraphs (2) and (3), an application under regulation 77 must—

- (a) be in writing in such form as the scheme manager may require;
- (b) be made—
 - (i) when the member applies under paragraph 4 of Schedule 3 for payment of the pension; or
 - (ii) before such later time as the scheme manager specifies in writing; and
- (c) specify—
 - (i) the amount of the lump sum which the member wishes to receive (which must be a multiple of £12); or
 - (ii) the conversion amount (which must be a whole number of pounds and a multiple of 12).

(2) If the pension is an ill-health pension under regulation 90 an application under regulation 77 must be made—

- (a) at the time of claiming that ill-health pension; or
- (b) before such later time as the scheme manager specifies in writing.

(3) If the pension is an ill-health pension at Tier 2 paid in substitution for an ill-health pension at Tier 1 by virtue of regulation 93(5), an application under regulation 77—

- (a) may only be made in relation to the difference between those pensions; and

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

(b) must be made—

- (i) at the time the member becomes aware of the determination under regulation 93(5);
or
- (ii) before such later time as the scheme manager specifies in writing.

(4) A member must not exchange pension for a lump sum under regulation 77 to the extent that it would result in a scheme chargeable payment for the purposes of Part 4 (pension schemes etc.) of the 2004 Act (see section 241 of that Act ^{M58}).

Marginal Citations

M58 Section 241 has been amended by section 158(1) of, and paragraphs 2 and 9 of Schedule 21 to, the Finance Act 2006 (c.25), section 69 of, and paragraphs 1 and 15 of Schedule 19 to, the Finance Act 2007 (c.11) and section 65 of, and paragraphs 62 and 74 of Schedule 16 to, the Finance Act 2011 (c.11).

Member declaration

4.—(1) The scheme manager must not pay a member a lump sum under regulation 77 unless the member declares in writing that, on payment of the lump sum, paragraph 3A of Schedule 29 to the 2004 Act ^{M59} would not apply.

(2) The declaration must be—

- (a) signed by the member;
- (b) in a form specified by the scheme manager; and
- (c) provided by a date determined by the scheme manager.

Marginal Citations

M59 Paragraph 3A of Schedule 29 was inserted by section 159 of the Finance Act 2006.

Protection of guaranteed minimum pension

5. If the member has a guaranteed minimum under section 14 of the 1993 Act ^{M60} in relation to the whole or part of a pension, regulation 77 only applies to so much of the pension as exceeds that guaranteed minimum, multiplied by such factor as is indicated for a person of the member's description in tables provided to the scheme manager by the scheme actuary.

Marginal Citations

M60 Section 14 has been amended by sections 151 and 177 of, and paragraphs 27(a) and (b) of Schedule 5 and Part 3 of Schedule 7 to, the Pensions Act 1995 (c.26), section 1(1) of, and paragraph 38(a) to (c) of Schedule 1 to, the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c.2), section 456 of, and paragraphs 1 and 22(1) and (3) of Schedule 11 to, the Proceeds of Crime Act 2002 (c.29), and is prospectively amended by section 24(1) of, and paragraphs 1 and 15(1) to (3) of Schedule 13 to, the Pensions Act 2014 (c.19).

PART 3

Early retirement pension

Calculation of amount of early retirement pension

- 6.—(1) The annual rate of early retirement pension payable to the member (M) is found by—
- (a) taking the amount of full retirement earned pension specified in M's pensioner member's account;
 - (b) applying the actuarial reduction (if any) specified in that account in relation to that amount;
 - (c) subtracting the conversion amount (if any) specified in that account in relation to that amount;
 - (d) subtracting the allocation amount (if any) specified in that account in relation to that amount;
 - (e) adding the amount of full retirement additional pension (if any) specified in that account;
 - (f) applying the actuarial reduction (if any) specified in that account in relation to that amount; and
 - (g) subtracting the conversion amount (if any) specified in that account in relation to that amount.
- (2) For the purposes of sub-paragraph (1)(b), the actuarial reduction must take account of—
- (a) any buy-out election under Chapter 3 of Part 4;
 - (b) the scheme years that fall within the buy-out period (see regulation 45(6)); and
 - (c) in relation to each such scheme year, the number of years in respect of which the actuarial reduction is bought out.

PART 4

Premature retirement pension

Calculation of amount of premature retirement pension

- 7.—(1) The annual rate of premature retirement pension payable to the member (M) is found by—
- (a) taking the amount of full retirement earned pension specified in M's pensioner member's account;
 - (b) applying the actuarial reduction (if any) specified in that account in relation to that amount;
 - (c) subtracting the conversion amount (if any) specified in that account in relation to that amount;
 - (d) subtracting the allocation amount (if any) specified in that account in relation to that amount;
 - (e) adding the amount of full retirement additional pension (if any) specified in that account;
 - (f) applying the actuarial reduction (if any) specified in that account in relation to that amount; and
 - (g) subtracting the conversion amount (if any) specified in that account in relation to that amount.
- (2) Sub-paragraph (3) applies if—

- (a) M has received a related payment in respect of the termination of the employment;
 - (b) the terms and conditions relating to the employment require the payment to be reduced to take account of any contribution the employing authority is required to make to the scheme manager pursuant to regulation 35; and
 - (c) the payment has not been reduced.
- (3) The amount of the payment (or, if there is more than one payment, the aggregate amount of those payments) is deducted from the amount of the pension.
- (4) Sub-paragraph (5) applies if—
- (a) the reason for the termination is redundancy; and
 - (b) the contribution paid by the employing authority under regulation 35 is insufficient to meet the cost of the pension.
- (5) The amount of pension is reduced by the appropriate amount.
- (6) The appropriate amount is the amount determined by the scheme manager as being necessary to ensure that the cost does not exceed the payment, unless and to the extent that a contribution paid by M under regulation 32 makes up the insufficiency.
- (7) In sub-paragraph (2) a related payment is—
- (a) a redundancy payment under the Employment Rights Act 1996 ^{M61},
 - (b) a corresponding payment under the arrangements of the Whitley Councils for the Health Services of Great Britain, or
 - (c) a payment made by virtue of any of the arrangements made pursuant to paragraph 26(3) of Schedule 4 to the 2006 Act ^{M62} or paragraph 26(3) of Schedule 3 to the 2006 (Wales) Act.
- (8) The cost referred to in sub-paragraph (4) is the amount which the scheme manager determines is necessary to buy out the cost of the actuarial reduction that would apply if the pension were calculated under paragraph 6 of this Schedule.
- (9) The cost does not include the cost of early payment of an additional pension under Chapter 5 of Part 4.
- (10) In determining the amount under sub-paragraph (6) or (8), the scheme manager must have regard to the advice of the scheme actuary.
- (11) For the purposes of sub-paragraph (1)(b), the actuarial reduction must take account of—
- (a) any buy-out election under Chapter 3 of Part 4;
 - (b) the scheme years that fall within the buy-out period (see regulation 45(6)); and
 - (c) in relation to each such scheme year, the number of years in respect of which the actuarial reduction is bought out.

Marginal Citations

M61 1996 c.18.

M62 Paragraph 26(3) is prospectively repealed by section 179(2) of the [Health and Social Care Act 2012 \(c.7\)](#).

SCHEDULE 14

Regulation 112

Lump sum on death

Interpretation

1. In this Schedule, the words and expressions listed in column 1 of the table have the meaning given by the corresponding entry in column 2.

Table

<i>Column 1</i> <i>Word or expression</i>	<i>Column 2</i> <i>Meaning</i>
re-employed pensioner	A person (P) who, at P's date of death, was both— (a) an active member otherwise than in service in an employment in respect of which P had exercised an election under regulation 84; and (b) a pensioner member.
partial retirement pensioner	a person (P) who, at P's date of death was both— (a) an active member in service in an employment in respect of which P had exercised an election under regulation 84; and (b) a pensioner member by virtue of being entitled to a pension under that regulation.
earnings reference period	the period ending on— (a) in the case of an active member, the last day of the scheme year immediately preceding the scheme year in which the member (M) died and beginning on the later of— (i) the first day of the scheme year in which M first joined the scheme; (ii) the first day of the tenth scheme year preceding the scheme year in which M died; (b) in the case of a partial retirement member, the last date on which an election under regulation 84 was exercised; (c) in the case of a pension credit member, the valuation day.
recent leaver	a person— (a) who left pensionable service less than 12 months before the date of the person's death; (b) who is neither qualified for a retirement pension pursuant to regulation 72 nor is a pensioner member because of rights resulting from that employment; and

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- relevant earnings
- (c) in respect of whom no transfer value or refund of contributions has been paid in respect of that employment.
- where the member (M) has—
- (a) 365 days of pensionable earnings in the period of 12 months ending on the last day of pensionable service, the amount of those pensionable earnings; or
 - (b) less than 365 days of pensionable earnings in the period of 12 months ending on the last day of pensionable service, the amount of earnings represented by the formula—

$$\frac{PE \times 365}{N}$$

where—
 PE is the amount of pensionable earnings in the period of 12 months ending on the last day of M's pensionable service; and
 N is the number of days of pensionable service in that 12 month period.

Death of active member

- 2.—(1) Except where paragraph 6 or 7 applies, a lump sum on death is payable under this paragraph in respect of the death of an active member before the member reaches the age of 75.
- (2) The amount of the lump sum on death payable is equal to the higher of—
 - (a) twice the member's relevant earnings; or
 - (b) twice the member's re-valued pensionable earnings for the scheme year falling in the earnings reference period which has the largest re-valued pensionable earnings.
 - (3) Re-valued pensionable earnings must be construed in accordance with paragraph 7(3).

Death of deferred member

- 3.—(1) A lump sum on death is payable under this paragraph in respect of the death of a deferred member [^{F67}who is not also an active member] before the member reaches the age of 75.
- (2) The amount of the lump sum on death payable is equal to 2.025 times the amount of the member's deferred annual pension.

Textual Amendments

F67 Words in [Sch. 14 para. 3\(1\)](#) inserted (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by [The National Health Service Pension Scheme and Additional Voluntary Contributions \(Amendment\) Regulations 2017 \(S.I. 2017/275\)](#), regs. 2(c), **48(2)**

Death of pensioner member

4.—(1) Except where paragraph 6 or 7 applies, a lump sum on death is payable under this paragraph in respect of the death of a pensioner member (P).

- (2) The amount of the lump sum on death payable is equal to the lesser of—
- (a) five times the annual rate of pension (excluding any element in respect of additional pension), less the amount of the pension payments already made to the member; and
 - (b) the amount that would have been payable under paragraph 2 had the member died on the member's last day of pensionable service, less any lump sum paid to the member when the pension came into payment as a result of the member exercising the option under regulation 77.

(3) If P exercised the option under regulation 51, for the purposes of sub-paragraph (2)(a), the reference to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

Death of recent leaver

5.—(1) A lump sum on death is payable under this paragraph in respect of the death of a recent leaver before the person reaches the age of 75.

(2) The amount of the lump sum on death payable is equal to 2.025 times the amount of the deferred annual pension to which the recent leaver would have been entitled had that pension been calculated by reference to the pensionable service the recent leaver was entitled to count in the employment that has ceased.

Death of re-employed pensioner

6.—(1) A lump sum on death is payable under this paragraph in respect of the death of a re-employed pensioner (P).

- (2) The lump sum is an amount equal to the sum of—
- (a) five times the annual rate of the relevant pension; and
 - (b) the amount found by virtue of paragraph 4(2) in respect of each pension to which P has been entitled for less than 5 years.
- (3) The relevant pension is—
- (a) if P dies before reaching normal pension age, a Tier 2 IHP (within the meaning of regulation 90);
 - (b) if P dies on or after reaching normal pension age, a pension to which P would have been entitled under regulation 73 at the date of death.

(4) If P exercised the option under regulation 51, for the purposes of sub-paragraph (2)(b), the reference in paragraph 4(2) to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

Death of partial retirement pensioner

7.—(1) A lump sum on death is payable under this paragraph in respect of the death of a partial retirement pensioner.

- (2) The amount of the lump sum on death payable is equal to the sum of—
- (a) the appropriate fraction of an amount that is the better of—
 - (i) twice the member's relevant earnings; and

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- (ii) twice the member's re-valued pensionable earnings for the scheme year falling in the earnings reference period which has the largest re-valued pensionable earnings; and
- (b) the lesser of—
 - (i) the total of the amounts found by virtue of paragraph 4(2)(a) for each pension drawn down under regulation 84; and
 - (ii) the appropriate fraction of an amount that is the better of—
 - (aa) twice the member's re-valued pensionable earnings for the period of 12 months ending on the date on which the member last exercised the option under regulation 84; and
 - (bb) twice the member's re-valued pensionable earnings for the scheme year falling in the earnings reference period which has the largest re-valued pensionable earnings,
 less any lump sum paid to the member in exchange for pension under regulation 77 as a result of the member exercising the option under regulation 84.
- (3) In this paragraph—

“appropriate fraction” means—

$$\frac{DPS}{TDPS}$$

where—

DPS is, where the member continues in pensionable service as an active member on the election day (or the last such election day if the option has been exercised more than once), the total number of days of pensionable service which do not relate to the specified percentage of pension at the election day; and

TDPS is the aggregate of DPS and the total number of days of pensionable service (at the election day or the last such election day if the option has been exercised more than once) which relate to the specified percentage of pension payable;

“election day” has the meaning given in regulation 84;

[^{F68}“re-valued pensionable earnings” means, in relation to a scheme year, an amount equal to the actual pensionable earnings for the year increased by the same amount as that by which an annual pension equal to that amount would have been increased for the first time under the Pensions (Increase) Act 1971 at the relevant day if—

- (a) the pension was eligible to be so increased;
- (b) the beginning date for the pension was the first day of the following scheme year; and
- (c) the relevant day was the member’s last day of pensionable service.]

Textual Amendments

F68 Words in [Sch. 14 para. 7\(3\)](#) substituted (with effect in accordance with reg. 1(2)(a) of the amending S.I.) by [The National Health Service Pension Scheme and Additional Voluntary Contributions \(Amendment\) Regulations 2017 \(S.I. 2017/275\)](#), regs. 2(c), **48(3)**

Death of pension credit member

8.—(1) A lump sum on death is payable under this paragraph in respect of the death of a pension credit member.

(2) Paragraph (1) does not apply if—

- (a) the pension credit member dies after benefits attributable to the pension credit have become payable; and
- (b) the death occurs more than five years after the member's pension becomes payable.

(3) If the pension credit member dies before benefits derived from the credit have become payable, the amount of the lump sum is equal to 2.025 times the amount of the annual pension to which the pension credit member would have been entitled under regulation 76 if the member had reached whichever is the later of age 65 or state pension age on the date of death.

(4) If the pension credit member dies after a pension under regulation 76 has become payable, the amount of the lump sum is equal to the lesser of amount A and amount B minus any lump sum paid to the pension credit member when the pension came into payment as a result of the member exercising the option under regulation 77.

(5) For the purposes of sub-paragraph (4)—

- (a) amount A is an amount which is five times the annual amount of pension payable to the member ^{F69} ..., less the amount of the pension payments already made to the member;
- (b) amount B is the amount which is the higher of—
 - (i) twice the pension debit member's re-valued pensionable earnings for the period of 12 months ending on the valuation day; and
 - (ii) twice the pension debit member's re-valued pensionable earnings for the scheme year falling in the earnings reference period which has the largest re-valued pensionable earnings.

(6) In this paragraph—

^{F70} ...

^{F70} ...

“valuation day” means the day referred to in section 29(7) of the 1999 Act.

Textual Amendments

F69 Words in Sch. 14 para. 8(5)(a) omitted (with effect from 1.4.2015) by virtue of [The National Health Service Pension Schemes and Injury Benefits \(Amendment\) Regulations 2021 \(S.I. 2021/631\)](#), regs. 1(2)(10), **29(a)** (with reg. 34)

F70 Words in Sch. 14 para. 8(6) omitted (with effect from 1.4.2015) by virtue of [The National Health Service Pension Schemes and Injury Benefits \(Amendment\) Regulations 2021 \(S.I. 2021/631\)](#), regs. 1(2)(10), **29(b)** (with reg. 34)

Payment of lump sums on death

9.—(1) A lump sum payable under paragraphs 1 to 8 must be paid in accordance with this paragraph.

(2) The lump sum must be paid to the member's personal representatives, except so far as it is payable to a different person or body under sub-paragraph (4) or (6).

(3) A member may give notice to the scheme manager—

- (a) specifying—

- (i) the member's personal representatives;
 - (ii) one or more other individuals; or
 - (iii) one incorporated or unincorporated body, to whom the lump sum is to be paid; and
- (b) where two or more individuals are specified, specifying the percentage of the payment payable to each of them.
- (4) If the member has—
- (a) given notice under sub-paragraph (3) specifying a person; and
 - (b) not revoked that notice,

the lump sum (or, as the case may be, the percentage of it specified in respect of the person) may be paid to the person unless sub-paragraph (5) or (7) applies.

- (5) This sub-paragraph applies if—
- (a) the person specified in the notice has died before the payment can be made; or
 - (b) the payment to that person is not, in the opinion of the scheme manager, reasonably practicable.
- (6) If the member—
- (a) leaves a surviving adult dependant; and
 - (b) has not given notice under sub-paragraph (3) or has revoked any notice so given,

the lump sum may be paid to that person unless sub-paragraph (7) applies.

(7) This sub-paragraph applies if the person to whom the lump sum (or a specified percentage of the lump sum) would otherwise be payable has been convicted of an offence specified in paragraph 12 of Schedule 3 (forfeiture of rights to benefits) and the Secretary of State has directed, as a consequence of that conviction, that the person's right to a payment in respect of the member's death is forfeited.

- (8) A notice under sub-paragraph (3)—
- (a) must be given in writing; and
 - (b) may be revoked at any time by a further notice in writing.

(9) The scheme manager may pay the lump sum to any person claiming to be the member's personal representative or otherwise to fall within sub-paragraph (3)(a), without requiring proof that the person is such a person concerned, if the lump sum does not exceed—

- (a) £5,000; or
- (b) any higher amount specified in an order made under section 6(1) of the Administration of Estates (Small Payments) Act 1965 ^{M63} as the amount to be treated as substituted for references to £500 in section 1 of that Act.

(10) The prohibition on assignment of benefits in paragraph 10 of Schedule 3 does not apply to an assignment by personal representatives under this paragraph.

Marginal Citations

M63 1965 c.32.

SCHEDULE 15

Regulation 163

Definitions

<i>Column 1</i> <i>Word or expression</i>	<i>Column 2</i> <i>Meaning or reference to provision where meaning is to be found</i>
the 1993 Act	Pension Schemes Act 1993 M64
the 1995 Act	Pensions Act 1995 M65
the 1995 Regulations	National Health Service Pension Scheme Regulations 1995 M66
the 1995 Section	the section of the National Health Service Pension Scheme for England and Wales set out in the 1995 Regulations
the 1999 Act	Welfare Reform and Pensions Act 1999 M67
the 2004 Act	Finance Act 2004 M68
the 2006 Act	National Health Service Act 2006 M69
the 2006 (Wales) Act	National Health Service (Wales) Act 2006 M70
the 2008 Regulations	National Health Service Pension Scheme Regulations 2008 M71
the 2008 Section	the section of the National Health Service Pension Scheme for England and Wales set out in the 2008 Regulations
the 2013 Act	Public Service Pensions Act 2013 M72
[^{F71} the 2016 Order	means the Pensions Act 2014 (Contributions Equivalent Premium) (Consequential Provision) and (Savings) (Amendment) Order 2016]
accrual rate	the fraction of pensionable earnings that accrue as earned pension for a financial year
accrued rights	does not include a right to benefits attributable (directly or indirectly) to a pension credit
active member	see section 124(1) of the 1995 Act. Except where the context otherwise requires refers to membership of this scheme (but see regulation 85(3))

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actuarial reduction	see paragraph 9 of Schedule 9
additional pension	unless the context otherwise requires, so much of a pension payable by virtue of contributions paid under Chapter 5 of Part 4
[^{F72} adoption leave	has the meaning given in regulation 2(1) of the Paternity and Adoption Leave Regulations 2002]
allocation amount	the amount of the pension allocated in consequence of making an allocation election
allocation election	an election under regulation 51
APMS contract	arrangements under section 83(2) of the 2006 Act M73 or section 41(2)(b) of the 2006 Wales Act (primary medical services) between [^{F73} NHS England or a] Local Health Board and an APMS contractor
APMS contractor	a person— (a) with whom [^{F74} NHS England or a] Local Health Board has made arrangements under section 83(2) of the 2006 Act or section 41(2)(b) of the 2006 Wales Act; and (b) who has entered into, or would be eligible to enter into, a GMS contract or a PMS agreement for the provision of primary medical services
automatic enrolment date	see section 3(7) of the Pensions Act 2008 M74
automatic re-enrolment date	see regulation 12 of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations 2010 M75
base rate	(a) (a) the Bank of England base rate announced from time to time by the Monetary Policy Committee of the Bank of England as the official dealing rate, being the rate at which the Bank is willing to enter into transactions for providing short term liquidity in the money markets; or (b) if an order under section 19 of the Bank of England Act 1998 ^{M76} is in force, an equivalent rate determined by the Treasury under that section
Board and advisory work	see paragraph 1 of Schedule 10
[^{F75} carer's leave	leave under section 80J of the Employment Rights Act 1996]
CCT	a Certificate of Completion of Training awarded under section 34L(1) of the Medical Act 1983 M77

	F76
	...
certification services	services related to the provision of medical certificates listed in Schedule 4 to the GMS Contracts Regulations
F77	F77
...	...
connected scheme	see section 4(6) of the 2013 Act, but the provisions of the National Health Service Pension Scheme (Additional Voluntary Contributions) Regulations 2000 M78 are not a connected scheme for the purpose of these Regulations
conversion amount	see paragraph 10 of Schedule 9
corresponding health service scheme	(a) (a) a pension scheme provided under regulations made under section 1(2)(e) of the Public Service Pensions Act 2013 and having effect in Scotland; or (b) a pension scheme established under section 1(2)(e) of the Public Service Pensions Act (Northern Ireland) 2014 M79
corresponding scheme	a corresponding health service scheme the provisions of which the Secretary of State has determined correspond to the provisions of these Regulations
deferred member	in relation to a period of pensionable service is a person (P) who— (a) ceases to be an active member in relation to that period of service before P reaches normal pension age; (b) does not become a pensioner member in relation to that period of service; and (c) has at least two years' qualifying service or in respect of whom a transfer payment otherwise than from another occupational pension scheme has been received
dental contractor	see paragraph 4 of Schedule 5
[F78] dental performer	a person— (a) whose name is included in a dental performers list or who is a foundation trainee in the first two months of foundation training; and (b) who performs primary dental services under— (i) a GDS contract; (ii) a PDS agreement to which a PDS contractor is a party; or

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	(iii) a contract for services with a Local Health Board which relates to arrangements under which it provides primary dental services under section 56(2) of the 2006 (Wales) Act (primary dental services) or a PDS agreement to which a PDS contractor is not a party]
dental performers list	a list of dental practitioners prepared in accordance with regulations made under— (a) in the case of England, section 106 of the 2006 Act ^{M80} , or (b) in the case of Wales, section 63 of the 2006 (Wales) Act
dental practitioner	see paragraph 7 of Schedule 5
determination employer	see paragraph 8 of Schedule 5
dispensing services	the provision of drugs, medicines or appliances that may be provided as pharmaceutical services by a medical practitioner in accordance with arrangements made under— (a) in the case of England, regulation 46 of the National Health Service (Pharmaceutical and Local Pharmaceutical Services) Regulations 2013 ^{M81} , and (b) in the case of Wales, regulation 4 of the National Health Service (Pharmaceutical Services) (Wales) Regulations 2013 ^{M82}
doctors' retainer scheme	(a) (a) in relation to England, a scheme described in section 20 of the General Medical Services Contracts Statement of Financial Entitlement Directions 2013 ^{M83} ; and (b) in relation to Wales, a scheme described in section 16 of Document SFE/April/2013 attached to the Directions to Local Health Boards as to the Statement of Financial Entitlement Directions 2013 ^{M84}
employing authority	see regulation 33(6)
foundation trainee	a dental practitioner who is employed as a foundation trainee as a consequence of a placement arrangement made by a local postgraduate dental dean or a director of postgraduate dental education
GDS contract	a general dental services contract under section 100 of the 2006 Act ^{M85} or section 57 of the 2006 (Wales) Act (general dental services contracts: introductory)

GDS contractor	a person who is a party to a GDS contract, other than [^{F79} NHS England] or a Local Health Board
GMS contract	(a) (a) in relation to England, a contract under section 84 of the 2006 Act ^{M86} or under article 13 of the General Medical Services Transitional and Consequential Provisions Order 2004 ^{M87} ; (b) in relation to Wales, a contract under section 42 of the 2006 (Wales) Act or under article 13 of the General Medical Services Transitional and Consequential Provisions (Wales) Order 2004 ^{M88}
GMS Contracts Regulations	(a) (a) in relation to England, the National Health Service (General Medical Services Contracts) Regulations 2004 ^{M89} ; (b) in relation to Wales, the National Health Service (General Medical Services Contracts) (Wales) Regulations 2004 ^{M90}
GMS practice	(a) a registered medical practitioner who belongs to group D in regulation 27(1); (b) two or more such individuals practising in partnership; or (c) a company limited by shares, with whom [^{F80} NHS England or a] Local Health Board has entered into a GMS contract
GOS contract	a contract under section 117 of the 2006 Act ^{M91} (general ophthalmic services contracts) for the provision of mandatory services and additional services as defined in regulation 2(1) of the General Ophthalmic Services Contracts Regulations 2008 ^{M92}
GP registrar	a medical practitioner who is being trained in general practice— (a) in England by a medical practitioner who is approved under section 34I of the Medical Act 1983 ^{M93} for the purpose of securing maintenance of the standards and requirements established under section 34H(1)(a) of that Act ^{M94} , whether as part of training leading to the award of a CCT or otherwise; or (b) in Wales by a medical practitioner who is being trained in general medical practice by a GP trainer whether as part of training leading to the award of a CCT or otherwise
guaranteed minimum pension	see the 1993 Act, section 8 ^{M95}

- health service worker a person engaged in the provision of health services whether under the 2006 Act, the 2006 (Wales) Act or otherwise
- host Board in respect of—
- (a) a medical practitioner or a non-GP provider specified in paragraph (1);
 - (b) a locum medical practitioner; or
 - (c) a medical practitioner who is employed by a medical contractor in pursuance of a GMS, a PMS or an OOH contract or a PMS agreement, means—
 - (i) [^{F81}NHS England] or each Local Health Board with which the partnership, company, practice, individual or contractor (as the case may be) has entered into such a contract or agreement; and
 - (ii) (in the case of a medical practitioner) the relevant Board on whose medical performer's list the practitioner's name appears;
- in respect of—
- (a) a dental contractor specified in paragraph (2); or
 - (b) a dental practitioner who is employed by a dental contractor to perform GDS or PDS in pursuance of a GDS contract or a PDS agreement but is not a party to that contract or agreement, means—
 - (i) in relation to—
 - (aa) England, [^{F82}NHS England] for which it provides primary dental services under section 99(1) of the 2006 Act ^{M96}; or
 - (bb) each Local Health Board which relates to arrangements under which it provides primary dental services under section 56(1) or (2) of the 2006 Wales Act; and
 - (ii) where appropriate, the relevant Board on whose dental performer's list the practitioner's name appears.
- (1) The medical practitioner or non-GP provider is—
- (a) an individual who is a GMS or a PMS practice or an APMS contractor;
 - (b) a partner in a partnership that is—
 - (i) a GMS or a PMS practice or an APMS contractor; and
 - (ii) has entered into a GMS contract, a PMS agreement or an APMS contract for the provision of primary medical services;

- (c) a shareholder in a company limited by shares that is—
 - (i) a GMS or a PMS practice or an APMS contractor; and
 - (ii) has entered into a GMS contract, a PMS agreement or an APMS contract for the provision of primary medical services.
 - (2) The dental contractor is one who provides primary dental services under—
 - (i) a GDS contract;
 - (ii) a PDS agreement (whether or not a PDS contractor is a party to the agreement); or
 - (iii) a contract for services
- [^{F83}integrated care board
- lifetime allowance
- locum practitioner
- a body established under Chapter A3 of Part 2 of the 2006 Act]
- in relation to a person, has the meaning given in section 218 of the 2004 Act
M97
- a medical practitioner (other than a GP registrar) whose name is included in a medical performers list and who is engaged, otherwise than in pursuance of a commercial arrangement with an agent, under a contract for services by an entity specified in paragraph (1) to deputise or temporarily assist in the provision of services, work or functions specified in paragraph (2) or any combination of these.
- (1) The entities are—
 - (a) a GMS practice;
 - (b) a PMS practice;
 - (c) an APMS contractor;
 - (d) an OOH provider; or
 - (e) a Local Health Board or [^{F84}NHS England].
 - (2) The services, etc., are—
 - (a) essential services, additional services, enhanced services, pharmaceutical services or dispensing services within the meaning of the GMS Contracts Regulations;
 - (b) OOH services;
 - (c) commissioned services;
 - (d) certification services;
 - (e) Board and advisory work;
 - (f) health related functions exercised under section 75 of the 2006 Act;
 - (g) NHS 111 services; ^{F85}...
 - (h) collaborative services [^{F86}; or

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	(i) services pursuant to an NHS standard contract or an NHS standard sub-contract.]
[^{F87} lump sum and death benefit allowance	in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003]
[^{F88} maternity leave	ordinary maternity leave or additional maternity leave as defined in regulation 2(1) of the Maternity and Parental Leave etc. Regulations 1999]
medical contractor	see paragraph 3 of Schedule 5
medical performers list	a list of registered medical practitioners prepared and published— (a) by [^{F89} NHS England] pursuant to regulation 3(1) of the National Health Service (Performers Lists) (England) Regulations 2013; or (b) by a Local Health Board pursuant to regulation 3(1) of the National Health Service (Performers Lists) (Wales) Regulations 2004
medical practitioner	see regulation 166
member	in relation to this scheme means— (a) an active member; (b) a deferred member; (c) a pensioner member; or (d) a pension credit member
NHS 111 services	services provided as part of the telephone advice line commissioned by [^{F90} an integrated care board] or [^{F91} NHS England]
NHS employment	employment or engagement of an individual who is of a description in— (a) any of sub-paragraphs (a) to (e) of paragraph (1) of regulation 18, or (b) sub-paragraph (a) or (b) of paragraph (2) of that regulation, unless the scheme manager certifies that the employment is not NHS employment
NHS organisation	see paragraph 1 of Schedule 5
[^{F92} NHS standard contract	means the terms and conditions from time to time drafted by [^{F93} NHS England] pursuant to regulation 17 of the National Health Service Commissioning Board and [^{F94} integrated care boards] (Responsibilities and Standard Rules) Regulations 2012]
[^{F95} NHS standard sub-contract	[^{F96} a sub-contract that complies with [^{F97} NHS England's] guidance “NHS Template Sub-Contract for the Provision of Clinical Services for use with the NHS Standard Contract 2021/22 (Full Length and Shorter Form versions) Guidance”]]

non-GP provider	<ul style="list-style-type: none">(a) (a) a partner in a partnership that is a GMS practice who is not a GP provider and who demonstrates to the satisfaction of the Secretary of State that he assists in the provision of NHS services provided by that practice;(b) a partner in a partnership—<ul style="list-style-type: none">(i) all of whose members have entered into a PMS agreement for the provision of primary medical services; but(ii) who is not a GP provider and who demonstrates to the satisfaction of the Secretary of State that he assists in the provision of NHS services provided by that partnership;(c) a partner in a partnership that is an APMS contractor—<ul style="list-style-type: none">(i) that has entered into an APMS contract for the provision of primary medical services; but(ii) who is not a GP provider and who demonstrates to the satisfaction of the Secretary of State that he assists in the provision of NHS services provided by that partnership;(d) a shareholder in a company limited by shares that is—<ul style="list-style-type: none">(i) a GMS practice; or(ii) a PMS practice or APMS contractor that has entered into a PMS agreement or APMS contract for the provision of primary medical services, but who is not a GP provider and who demonstrates to the satisfaction of the Secretary of State that he assists in the provision of NHS services provided by that company;(e) an individual who is a PMS practice or an APMS contractor but who is not a GP provider and who demonstrates to the satisfaction of the Secretary of State that he participates in the provision of NHS services
normal minimum pension age	see section 279(1) of the 2004 Act
normal pension age	is determined in accordance with section 10 of the 2013 Act
OOH provider	see regulation 164
OOH services	services which are required to be provided in the out of hours period and which, if provided during core hours

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by a GMS practice, APMS contractor or PMS practice to patients to whom the practice or contractor is required by its GMS contract, APMS contract or PMS agreement to provide essential services (see the GMS Contracts Regulations), would be or would be similar to essential services

In this definition—

- (a) “core hours” means the period beginning at 8am and ending at 6:30pm on any day from Monday to Friday except Good Friday, Christmas Day and a bank holiday;
- (b) “out of hours period” means—
 - (i) the period beginning at 6:30pm on any day from Monday to Thursday and ending at 8am the following day;
 - (ii) the period between 6:30pm on Friday and 8am the following Monday;
 - (iii) Good Friday, Christmas Day and a bank holiday

overtime

[^{F98}any period of time worked in excess of—

- (a) whole-time, according to the terms of the member’s employment contract; or
- (b) the terms of the member’s employment contract, during the period of 12 months following an election for partial retirement made under regulation 84.]

[^{F99}parental bereavement leave

the meaning given in regulation 3 of the Parental Bereavement Leave Regulations 2020]

[^{F100}parental leave

has the meaning given in regulation 2(1) of the Maternity and Parental Leave etc. Regulations 1999]

[^{F101}paternity leave

leave under regulation 4 or 8 of the Paternity and Adoption Leave Regulations 2002]

PDS agreement

an agreement for the provision of primary dental services pursuant to section 64 arrangements (see the 2006 (Wales) Act) or section 107 arrangements (see the 2006 Act)

PDS contractor

a person who—

- (a) is a party to a PDS agreement; and
- (b) is neither [^{F102}NHS England] nor a Local Health Board

PMS agreement

an agreement for the provision of primary medical services pursuant to—

- (a) section 50 arrangements (see the 2006 (Wales) Act);
- (b) section 92 arrangements (see the 2006 Act); or
- (c) a transitional agreement under Part 4 of the General Medical Services and Personal Medical Services Transitional and Consequential Provisions Order 2004 ^{M98}

PMS practice	(a) an individual, (b) two or more individuals practising in partnership, or a company limited by shares, with whom, or with whose members [^{F103} NHS England] or Local Health Board has entered into a PMS agreement under which primary medical services are provided (otherwise than by the National Health Service Commissioning Board or Local Health Board)
pay period	in relation to members who receive either salary, wages or other regular payments under a contract of employment or a contract for services, the period in respect of which each payment is made in accordance with the terms of that contract
pension credit	a credit under section 29(1)(b) of the 1999 Act (including a credit under corresponding Northern Ireland legislation)
pension credit member	see section 124(1) of the 1995 Act
pensionable employment	NHS employment in respect of which contributions are payable under Part 4
pensioner member	in relation to this scheme, is a person who is entitled to payment of a retirement pension under the scheme
practice staff	[^{F104} means a person who is not a registered medical practitioner, a GP registrar or a non-GP provider and who is employed by a GMS practice, a PMS practice, an APMS contractor or an OOH Provider to assist in the provision of any of the following— (a) OOH services or services that practice or provider provides pursuant to a GMS contract, PMS agreement or an APMS contract; (b) services pursuant to an NHS standard contract; (c) services pursuant to an NHS standard sub-contract [^{F105} where the party to the NHS standard contract in question is an employing authority]; (d) clinical health care services for the NHS commissioned by an employing authority that is not a GMS practice, a PMS practice, an APMS contractor, an OOH provider or an Independent Provider;]
practitioner	see regulation 27(5)
[^{F106} primary care network	a network of primary medical services contractors and other providers of services which has been approved by the National Health Service Commissioning Board, serving an identified geographical area]
[^{F107} primary care network management company	a partnership or incorporated legal entity that is a party to a primary care network standard sub-contract and under which provides services to that network that are related to the management of that network]

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

[^{F108} primary care network standard sub-contract	a sub-contract that complies with the National Health Service Commissioning Board’s template sub-contract, “Sub-contract for the provision of services related to the Network Contract Directed Enhanced Service 2022/23]
prospective normal pension age	in relation to a member's prospective entitlement to benefits under this scheme, means the normal pension age that the scheme manager determines (by reference to Treasury directions made under section 11(2) of the 2013 Act) would apply in relation to those benefits
public sector transfer arrangements	arrangements approved by the Secretary of State as providing reciprocal arrangements for the payment and receipt of transfer values between this scheme and other occupational pension schemes
qualifying service	see regulation 22
quarter	a 3 month period ending on the last day of March, June, September or December
[^{F109} salary sacrifice arrangement	an arrangement under which the member gives up the right to receive an amount of pensionable earnings in return for the provision of a benefit in kind including, but not limited to, a benefit consisting of a motor car or other vehicle, meals, care or vouchers]
[^{F95} scheme administration charge	the charge provided for in regulation 36A]
scheme manager	see regulation 3
scheme year	a period of 12 months starting on 1st April
[^{F110} section 9(2B) rights	has the same meaning it has in the Occupational Pension Schemes (Schemes that were Contracted-out) (No. 2) Regulations 2015]
[^{F111} shared parental leave	the meaning given in regulation 3(1) of the Shared Parental Leave Regulations 2014]
standard earned pension	pension which— (a) is earned under this scheme; and (b) is payable without actuarial reduction at normal pension age
state pension age	pensionable age, as specified from time to time in Part 1 of Schedule 4 to the 1995 Act
this scheme	the scheme established by these Regulations
transfer payment	a transfer value payment or a cash transfer sum made or received by the scheme in relation to a member

Textual Amendments

F71 Words in Sch. 15 inserted (6.4.2019) by [The National Health Service Pension Schemes, Additional Voluntary Contributions and Injury Benefits \(Amendment\) Regulations 2019 \(S.I. 2019/418\)](#), regs. 1(3), **94(a)**

- F72 Words in Sch. 15 inserted (1.4.2024 with effect retrospectively from 1.4.2015) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2)(3), **30(3)(a)**
- F73 Words in Sch. 15 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(6)(a)**
- F74 Words in Sch. 15 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(6)(b)**
- F75 Words in Sch. 15 inserted (1.4.2024) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2), **30(3)(b)**
- F76 Words in Sch. 15 omitted (31.12.2020) by virtue of The European Qualifications (Health and Social Care Professions) (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/593), reg. 1(2), **Sch. 1 para. 63** (with reg. 12A, Sch. 1 Pt. 2) (as amended by S.I. 2020/1394, regs. 4, 9); 2020 c. 1, Sch. 5 para. 1(1)
- F77 Words in Sch. 15 Table omitted (1.7.2022) by virtue of The Health and Care Act 2022 (Consequential and Related Amendments and Transitional Provisions) Regulations 2022 (S.I. 2022/634), regs. 1(2), **77(5)(a)**
- F78 Words in Sch. 15 inserted (with effect from 1.4.2015) by The National Health Service Pension Schemes and Injury Benefits (Amendment) Regulations 2021 (S.I. 2021/631), regs. 1(2)(10), **30(2)** (with reg. 34)
- F79 Words in Sch. 15 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(6)(c)**
- F80 Words in Sch. 15 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(6)(d)**
- F81 Words in Sch. 15 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(6)(e)(i)**
- F82 Words in Sch. 15 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(6)(e)(ii)**
- F83 Words in Sch. 15 Table inserted (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(5)(b)**
- F84 Words in Sch. 15 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(6)(f)**
- F85 Word in Sch. 15 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), **89(a)(i)** (with reg. 105)
- F86 Words in Sch. 15 added (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), **89(a)(ii)** (with reg. 105)
- F87 Words in Sch. 15 inserted (1.4.2024) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2), **30(3)(c)**
- F88 Words in Sch. 15 inserted (1.4.2024 with effect retrospectively from 1.4.2015) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2)(3), **30(3)(d)**
- F89 Words in Sch. 15 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(6)(g)**
- F90 Words in Sch. 15 Table 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), Sch. para. 1(1), Sch. para. 1(3)
- F91 Words in Sch. 15 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(6)(h)**
- F92 Words in Sch. 15 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), **89(c)** (with reg. 105)
- F93 Words in Sch. 15 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(6)(i)**
- F94 Words in Sch. 15 Table 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), Sch. para. 1(1), Sch. para. 1(3)

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

- F95** Words in Sch. 15 substituted (1.4.2017) by The National Health Service Pension Scheme and Additional Voluntary Contributions (Amendment) Regulations 2017 (S.I. 2017/275), regs. 2(c), **49(2)**
- F96** Words in Sch. 15 substituted (with effect from 1.4.2021) by The National Health Service Pension Schemes and Injury Benefits (Amendment) Regulations 2021 (S.I. 2021/631), regs. 1(2)(4), **30(3)** (with reg. 34)
- F97** Words in Sch. 15 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(6)(j)**
- F98** Words in Sch. 15 substituted (1.4.2024) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2), **30(2)**
- F99** Words in Sch. 15 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(7)**
- F100** Words in Sch. 15 inserted (1.4.2024 with effect retrospectively from 1.4.2015) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2)(3), **30(3)(e)**
- F101** Words in Sch. 15 inserted (1.4.2024 with effect retrospectively from 1.4.2015) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2)(3), **30(3)(f)**
- F102** Words in Sch. 15 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(6)(k)**
- F103** Words in Sch. 15 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(6)(l)**
- F104** Words in Sch. 15 substituted (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), **89(b)** (with reg. 105)
- F105** Words in Sch. 15 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), **49(3)**
- F106** Words in Sch. 15 inserted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), **19(2)(a)**
- F107** Words in Sch. 15 inserted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), **19(2)(b)**
- F108** Words in Sch. 15 inserted (1.4.2023) by The National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301), regs. 1(2), **19(2)(c)**
- F109** Words in Sch. 15 inserted (1.4.2024) by The National Health Service Pension Schemes (Amendment) Regulations 2024 (S.I. 2024/281), regs. 1(2), **30(3)(g)**
- F110** Words in Sch. 15 inserted (6.4.2019) by The National Health Service Pension Schemes, Additional Voluntary Contributions and Injury Benefits (Amendment) Regulations 2019 (S.I. 2019/418), regs. 1(3), **94(c)**
- F111** Words in Sch. 15 inserted (with effect from 31.12.2014) by The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions (Amendment) Regulations 2016 (S.I. 2016/245), regs. 1(7), **89(c)** (with reg. 105)

Marginal Citations

- M64** 1993 c.48.
- M65** 1995 c.26.
- M66** S.I. 1995/300, as amended by S.I. 1997/80 and 1888, 1998/666 and 2216, 2000/605, 2001/1428 and 3649, 2002/561 and 2469, 2003/631 and 2322, 2004/665 and 696, 2005/661 and 3074, 2006/600 and 2919, 2007/2054 and 3280, 2008/654 and 2263, 2009/381, 1298 and 2466, 2010/492 and 1634, 2011/591 and 2586, 2012/610, 2013/413, 2014/78, 570, 1607 and 3061 and 2015/95 and 96; and as modified by S.I. 1996/971.
- M67** 1999 c.30.
- M68** 2004 c.12.
- M69** 2006 c.41.
- M70** 2006 c.42.
- M71** S.I. 2008/653, as amended by S.I. 2008/2263, 2009/381, 1298 and 2446, 2010/492 and 1634, 2011/591 and 2586, 2012/610, 2013/413, 2014/78, 570 and 1607 and 2015/95 and 96.

- M72** 2013 c.25.
- M73** 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 \(c.7\)](#).
- M74** 2008 c.30. Section 3(7) has been amended by section 6(1) of the [Pensions Act 2011 \(c.19\)](#).
- M75** [S.I. 2010/772](#). Regulation 12 has been amended by [S.I. 2012/215](#).
- M76** 1998 c.11.
- M77** 1983 c.54. Section 34L was inserted by [S.I. 2010/234](#).
- M78** [S.I. 2000/619](#) as amended by [S.I. 2001/1428](#) and 3649, 2002/610, 2005/3074, 2006/600, 2007/3280, 2008/655, 2009/2446, 2010/492, 2011/2586, 2013/413, 2014/78 and 2015/96.
- M79** 2014 c.2 (N.I.).
- M80** Section 106 has been amended by section 55(1) of, and paragraph 47 of Schedule 4 to, the [Health and Social Care Act 2012 \(c.7\)](#).
- M81** [S.I. 2013/349](#).
- M82** [S.I. 2013/898](#) (W. 102).
- M83** The Directions are available online at <https://www.gov.uk/government/publications/nhs-primary-medical-services-directions-2013> or a copy may be requested by writing to: Ministerial Correspondence and Public Enquiries Unit, Department of Health, Richmond House, 79 Whitehall, London, SW1A 2NS or telephoning: 020 7210 4850.
- M84** The Directions are available online at <http://www.wales.nhs.uk/sites3/page.cfm?orgid=480&pid=6070> or a copy may be requested by writing to: Welsh Government, Cathays Park, Cardiff, CF10 3NQ or telephoning: 0300 060 3300 (English language) or 0300 060 4400 (Welsh language).
- M85** Section 100 has been amended by section 55(1) of, and paragraph 43 of Schedule 4 to, the [Health and Social Care Act 2012 \(c.7\)](#).
- M86** Section 84 has been amended by section 55(1) of, and paragraph 31 of Schedule 4 to, the Health and Social Care Act 2012.
- M87** [S.I. 2004/433](#) as amended by [S.I. 2004/865](#).
- M88** [S.I. 2004/477](#) as amended by [S.I. 2004/1016](#).
- M89** [S.I. 2004/291](#) as amended by [S.I. 2004/2694](#), 2005/893 and 3315, 2006/1501, 2007/3491, 2008/528 and 1700, 2009/2230, 2010/22, 231, 234, 478, 578 and 1621, 2012/970, 1479, 1916 and 2404, 2013/363 and 2014/465.
- M90** [S.I. 2004/478](#) as amended by [S.I. 2004/1017](#), 2006/358, 2007/121 and 205, 2008/1329 and 1425, 2009/462, 2010/22, 234, 478, 729, 1621 and 1647, 2011/704, 2012/1916 and 2404, 2013/235 and 898 and 2014/1887 and 2291.
- M91** Section 117 has been amended by section 55(1) of, and paragraph 55 of Schedule 4 to, the Health and Social Care Act 2012.
- M92** [S.I. 2008/1185](#). The definitions of “mandatory services” and “additional services” were substituted by [S.I. 2010/634](#).
- M93** 1983 c.54. Section 34I was inserted by [S.I. 2010/234](#).
- M94** Section 34H was inserted by [S.I. 201/234](#).
- M95** Section 8 has been amended by sections 151 and 177 of, and paragraph 23(a) and (b) of Schedule 5 and Part 3 of Schedule 7 to, the [Pensions Act 1995 \(c.26\)](#), [section 1\(1\)](#) of, and paragraph 34(a) and (b) of Schedule 1 to, the [Social Security Contributions \(Transfer of Functions, etc\) Act 1999 \(c.2\)](#), [section 15\(3\)\(a\)](#) of, and paragraphs 1 and 3(1) to (4) of Schedule 4 to, the [Pensions Act 2007 \(c.22\)](#), [section 4\(1\)](#) of, and paragraphs 7 and 8(1) to (3) of Schedule 1 to, the [National Insurance Contributions Act 2008 \(c.16\)](#), [section 11\(4\)](#) of, and paragraphs 18 and 19 of Schedule 4 to, the [Marriage \(Same Sex Couples\) Act 2013 \(c.30\)](#) and article 2(1) of, and paragraph 1 of Schedule 1 to, [S.I. 2005/2050](#), and is prospectively amended by section 15(3)(a) and section 27(2) of, and paragraphs 46 and 47 of Schedule 4 and Part 7 of Schedule 7 to the Pensions Act 2007 and section 24(1) of, and paragraphs 1, 2 and 7(1) to (5) of Schedule 13 to, the [Pensions Act 2014 \(c.19\)](#).
- M96** Section 99(1) was substituted by section 55(1) of, and paragraph 42(1) and (2) of Schedule 4 to, the [Health and Social Care Act 2012 \(c.7\)](#).

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

M97 Section 218 has been amended by section 67 of, and paragraphs 1 and 2 of Schedule 18 to, the [Finance Act 2011 \(c.11\)](#) and section 48(1) to (3) and (5) of, and paragraphs 5 and 6(1) to (3) of Schedule 22 to, the [Finance Act 2013 \(c.29\)](#).

M98 [S.I. 2004/865](#).

Changes to legislation:

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