## STATUTORY INSTRUMENTS

## 2015 No. 96

The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions (Amendment) Regulations 2015

## PART 2

Amendment of the National Health Service Pension Scheme Regulations 1995

## Amendment of regulation D2

- 7.—(1) Regulation D2 (contributions by employing authorities) is amended as follows.
- (2) In paragraph (2), for "14 per cent" substitute "14.3%".
- (3) In paragraph (3), after "employment by employing authority))" insert "in circumstances where regulation E3AB does not apply".
  - (4) After paragraph (3), insert—
    - "(3A) Where, on leaving pensionable employment, a pension becomes payable to a member under regulation E3A in circumstances where regulation E3AB applies, in addition to the contributions payable under paragraph (1), the employing authority must make a single lump sum contribution to the Secretary of State of the relevant amount not less than one month before the pension becomes payable.
      - (3B) The relevant amount is whichever is the lesser of—
        - (a) the amount the Secretary of State determines, having regard to the advice of the Scheme Actuary, is required to meet the cost of the pension under regulation E3A and the lump sum under regulation E6 in circumstances where regulation E3AB applies; and
        - (b) the amount the employing authority would otherwise be required to pay to the member in consequence of the member's redundancy.".