STATUTORY INSTRUMENTS

2022 No. 273

The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022

PART 2

Amendments to member contribution provisions in the National Health Service Pension Scheme Regulations 2015

General

2. The National Health Service Pension Scheme Regulations 2015(1) are amended in accordance with this Part.

Commencement Information

II Reg. 2 in force at 1.10.2022, see reg. 1(3)

Amendment of regulation 30

- **3.**—(1) Regulation 30 (members' contributions: employees) is amended as follows.
- (2) In paragraph (3)—
 - (a) for "each scheme year from 2015/16" substitute "the scheme year 2022/23";
 - (b) for the table in paragraph (3), substitute—

[F1"Table Scheme Year 2022/23

Column 1	Column 2	
Pensionable earnings band	Contribution percentage rate	
Up to £13,246	5.1%	
£13,247 to £16,831	5.7%	
£16,832 to £22,878	6.1%	
£22,879 to £23,948	6.8%	
£23,949 to £28,223	7.7%	
£28,224 to £29,179	8.8%	
£29,180 to £43,805	9.8%	

⁽¹⁾ S.I. 2015/94, amended by S.I. 2019/418; there are other amending instruments but none is relevant.

Column 1	Column 2	
£43,806 to £49,245	10.0%	
£49,246 to £56,163	11.6%	
£56,164 to £72,030	12.5%	
£72,031 and above	13.5%"].	

(3) After paragraph (3), insert—

"(3A) Where paragraph 2A or 3 of Schedule 11 applies, M's contribution rate for the scheme year 2022/23 is the percentage specified in column 2 of the following table in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall.

[F2Table Scheme Year 2022/23

Column 1	Column 2	
Pensionable earnings band	Contribution percentage rate	
Up to £13,246	5.1%	
£13,247 to £16,831	5.7%	
£16,832 to £22,878	6.1%	
£22,879 to £23,948	6.8%	
£23,949 to £28,223	7.7%	
£28,224 to £29,179	8.8%	
£29,180 to £43,805	9.8%	
£43,806 to £49,245	10.0%	
£49,246 to £56,163	11.6%	
£56,164 to £72,030	12.5%	
£72,031 and above	13.5%"].	

(4) In paragraph (4), for "Table" substitute "tables".

Textual Amendments

- F1 Reg. 3(2)(b) Table substituted (30.9.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) (No. 2) Regulations 2022 (S.I. 2022/991), regs. 1(2), 2(2)(a)
- F2 Reg. 3(3) Table substituted (30.9.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) (No. 2) Regulations 2022 (S.I. 2022/991), regs. 1(2), 2(2)(b)

Commencement Information

I2 Reg. 3 in force at 1.10.2022, see **reg. 1(3)**

Amendment of regulation 31

4.—(1) Regulation 31 (members' contributions: practitioners and non-GP providers) is amended as follows.

- (2) In paragraph (3)—
 - (a) for "each scheme year from 2015/16" substitute "the scheme year in question";
 - (b) after "column 2 of the" insert "relevant";
 - (c) omit "("the Table")";
 - (d) for "Table", in the second place it occurs, substitute "relevant table in paragraph (9)".
- (3) In paragraph (4), for "the Table" substitute "paragraph (9)".
- (4) For paragraph (9), substitute—
 - "(9) For the purposes of this regulation, the "relevant table" means—
 - (a) in respect of each scheme year from 2015/16 to 2021/22, Table 1;
 - (b) in respect of the scheme year 2022/23, Table 2.

Table 1 Scheme Years from 2015/16 to 2021/22

Column 1	Column 2
Pensionable earnings band	Contribution percentage rate
Up to £15,431	5.0%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £47,845	9.3%
£47,846 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%

[F3Table 2 Scheme Year 2022/23

Column 1	Column 2
Pensionable earnings band	Contribution percentage rate
Up to £13,246	5.1%
£13,247 to £16,831	5.7%
£16,832 to £22,878	6.1%
£22,879 to £23,948	6.8%
£23,949 to £28,223	7.7%
£28,224 to £29,179	8.8%
£29,180 to £43,805	9.8%
£43,806 to £49,245	10.0%
£49,246 to £56,163	11.6%
£56,164 to £72,030	12.5%
£72,031 and above	13.5%"].

⁽⁵⁾ In paragraph (10), for "'the Table" substitute "the relevant table".

Textual Amendments

F3 Reg. 4(4) Table 2 substituted (30.9.2022) by The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) (No. 2) Regulations 2022 (S.I. 2022/991), regs. 1(2), 2(3)

Commencement Information

I3 Reg. 4 in force at 1.10.2022, see reg. 1(3)

Amendment of regulation 38

- **5.**—(1) Regulation 38 (members' contributions: supplementary: medical practitioners and non-GP providers) is amended as follows.
 - (2) In paragraph (3) for "the Table"—
 - (a) in the first place it occurs, substitute "the relevant table";
 - (b) in the second place it occurs, substitute "that table".
 - (3) In paragraph (4), for "Table" substitute "relevant table".

Commencement Information

I4 Reg. 5 in force at 1.10.2022, see **reg. 1(3)**

Amendment of regulation 39

- **6.**—(1) Regulation 39 (members' contributions: supplementary: dental practitioners) is amended as follows.
 - (2) In paragraph (3) for "the Table"—
 - (a) in the first place it occurs, substitute "the relevant table";
 - (b) in the second place it occurs, substitute "that table".
 - (3) In paragraph (4), for "Table" substitute "relevant table".

Commencement Information

I5 Reg. 6 in force at 1.10.2022, see reg. 1(3)

Amendment of Schedule 11

- 7.—(1) Schedule 11 (determination of pensionable earnings: setting contribution rates) is amended as follows.
 - (2) In paragraph 2 (continuous employment spanning two scheme years)—
 - (a) in sub-paragraph (1)—
 - (i) for "Sub-paragraph (2)" substitute "This paragraph";
 - (ii) for the words from "(M)" to the end substitute—
 - "("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
- (b) falls within any of the cases in sub-paragraph (2)."
- (b) in sub-paragraph (2), for the table of cases substitute—

"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	where—
that employment at the same percentage rate throughout that year.	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

- (a) started pensionable employment with an employing authority during the previous scheme year; and
- (b) paid contributions in respect of that employment at the same percentage rate from

determined by the formula—

RPE

$$\frac{RPE}{NDPE} \times 365$$

where—

"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
- (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 started that employment in that year; and
- (ii) ending on the last day of that year.

determined by the formula—

CASE 4

CASE 5

М—

- (a) started pensionable employment with an employing authority during the previous scheme year; and
- (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.

The amount of M's pensionable earnings

$$\frac{RPE}{NDPE} \times 365$$

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.

The amount of M's pensionable earnings

M—

(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 earnings in respect of that employment changed; and

determined by the formula—

$$\frac{RPE}{NDPE} \times 365$$

where—

"Column 1	Column 2
(b) paid contributions in respect of that period	RPE is the pensionable earnings received in
at the same percentage rate throughout that	respect of M's employment for the period—
year.	
	(i) starting on the date M's annual rate of pensionable earnings 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 annual rate of pensionable earnings last changed in that year; and
	(ii) ending on the last day of that year.".

- (c) omit sub-paragraphs (3) and (4).
- (3) After paragraph 2, insert—

"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.".
- (4) In paragraph 3 (change to employment or rate of pensionable earnings or allowances)—
 - (a) in sub-paragraph (1), for "(3)" substitute "(3A)";
 - (b) in sub-paragraph (2)(a), for "(3)" substitute "(3A)";
 - (c) omit sub-paragraph (4);
 - (d) for sub-paragraph (5), substitute—
 - "(5) Where sub-paragraph (1) or (2) applies the scheme manager must determine the member's pensionable earnings by applying the formula—

$$\frac{EPE}{NDPE} \times 365$$

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 subparagraph 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.";

(e) in sub-paragraph (7), for the words from "(6)" to the end substitute "(6) is to be taken as such amount as the employing authority considers appropriate for the current scheme year".

Commencement Information

I6 Reg. 7 in force at 1.10.2022, see **reg. 1(3)**

Amendment of Schedule 12

8. In Schedule 12 (practitioner contribution payments), in paragraph 4(5) (information to be provided to scheme manager) after "column 2 of the" insert "relevant".

Commencement Information

17 Reg. 8 in force at 1.10.2022, see reg. 1(3)

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Pension Schemes (Member Contributions etc.) (Amendment) Regulations 2022, PART 2.