
STATUTORY INSTRUMENTS

2023 No. 301

**The National Health Service Pension
Schemes (Amendment) Regulations 2023**

PART 5

**Modifications of member contribution provisions in the
National Health Service Pension Scheme Regulations 2015**

General

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

Expiry of modifications in this Part

24. The modifications in this Part apply until the end of 31st March 2024.

Modification of regulation 31

25. Regulation 31 (members' contributions: practitioners and non-GP providers)(2) is to be read as if—

- (a) in paragraph (3), for “the scheme year in question” there were substituted “each relevant period of the scheme year 2022/23 and for the scheme year 2023/24”;
- (b) after paragraph (9), there were inserted—
 - “(9A) For the purposes of this regulation, the “relevant period of the scheme year 2022/23” means the period, as applicable—
 - (a) beginning with 1st April 2022 and ending with 30th September 2022;
 - (b) beginning with 1st October 2022 and ending with 31st March 2023.”;
- (c) in paragraph (10), at the end, there were inserted “and references to the relevant period of the scheme year 2022/23 in regulations 38 and 39 must be construed in accordance with paragraph (9A)”.

Modification of regulation 38

26. Regulation 38 (members' contributions: supplementary: medical practitioners and non-GP providers)(3) is to be read as if—

- (a) in paragraph (2)—

(1) [S.I. 2015/94](#).

(2) Regulation 31 was amended by [S.I. 2022/273](#), which was amended by [S.I. 2022/991](#).

(3) Regulation 38 was amended by [S.I. 2019/418](#) and [2022/273](#).

- (i) in the words before sub-paragraph (a), for “a scheme year” there were substituted “each relevant period of the scheme year 2022/23”;
 - (ii) in sub-paragraph (b), after “M’s pensionable earnings for” there were inserted “each relevant period of”.
- (b) after paragraph (2), there were inserted—
- “(2A) Paragraph (3A) applies if, in respect of the scheme year 2022/23, M—
- (a) has certified M’s pensionable earnings in accordance with Part 1 of Schedule 12 and forwarded a record of the earnings to the host Board; or
 - (b) was not required to certify M’s earnings in accordance with Part 1 of Schedule 12 but the host Board has the figure that represents M’s pensionable earnings for that year.”;
- (c) in paragraph (3)—
- (i) in the words before sub-paragraph (a), for “the scheme year in question” there were substituted “each relevant period of the scheme year 2022/23”;
 - (ii) for sub-paragraph (a), there were substituted—
 - “(a) certified or final pensionable earnings from all group D sources for each relevant period of the scheme year 2022/23 uprated according to the formula:
$$\frac{PE}{NDRP} \times 365$$

where—

PE is the certified or final amount of M’s pensionable earnings from all group D sources for each relevant period of the scheme year 2022/23;

NDRP is the number of days of M’s group D service in each relevant period of the scheme year 2022/23; and”;
- (iii) in sub-paragraph (b)—
 - (aa) after “received” there were inserted “for each relevant period of the scheme year 2022/23”;
 - (bb) at the end, there were inserted—
 - “,
 - and the pensionable earnings to which the contribution rate is applied for each relevant period of the scheme year 2022/23 are M’s certified or final pensionable earnings from all group D sources for each relevant period”.
- (d) after paragraph (3), there were inserted—
- “(3A) If paragraph (3) does not apply to M in respect of the scheme year 2022/23, M’s contributions payable for each relevant period of the scheme year 2022/23 are those specified in column 2 of the relevant table in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the aggregate of—
- (a) the pensionable earnings from all group D sources for each relevant period of the scheme year 2022/23 determined by applying the formula:

$$\frac{PE}{NDPS} \times NDRP$$

where—

PE is the certified or final amount of M’s pensionable earnings from all group D sources for the scheme year 2022/23;

NDPS is the number of days of M’s group D service in the scheme year 2022/23;

NDRP is the number of days of M’s group D service in each relevant period of the scheme year 2022/23,

and updated according to the formula:

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

where—

PE is M’s pensionable earnings from all group D sources for each relevant period of the scheme year 2022/23 determined in accordance with this paragraph;

NDRP is the number of days of M’s group D service in each relevant period of the scheme year 2022/23; and

- (b) any additional pensionable earnings M is treated as having received for each relevant period of the scheme year 2022/23 during an absence from work in accordance with regulation 28,

and the pensionable earnings to which the contribution rate is applied for each relevant period of the scheme year 2022/23 are determined by applying the formula:

$$\frac{PE}{NDPS} \times NDRP$$

where—

PE is the certified or final amount of M’s pensionable earnings from all group D sources for the scheme year 2022/23;

NDPS is the number of days of M’s group D service in the scheme year 2022/23;

NDRP is the number of days of M’s group D service in each relevant period of the scheme year 2022/23.”;

- (e) in paragraph (4), in the words before sub paragraph (a), for “paragraph (3) does” there were substituted “paragraphs (3) or (3A) do”;
- (f) in paragraph (5)—
 - (i) for “paragraph (2)(a) or (b) is”, there were substituted “paragraphs (2)(a) or (b) or (2A)(a) or (b) are”;
 - (ii) after “rate” there were inserted “or rates”;
 - (iii) for “paragraph (3)” there were substituted “paragraphs (3) or (3A)”.

Modification of regulation 39

27. Regulation 39 (members’ contributions: supplementary: dental practitioners)(4) is to be read as if—

- (a) in paragraph (2)—
 - (i) in the words before sub-paragraph (a), for “a scheme year” there were substituted “each relevant period of the scheme year 2022/23”;

(4) Regulation 39 was amended by [S.I. 2019/418](#) and [2022/273](#).

- (ii) in sub-paragraph (b), after “M’s pensionable earnings for” there were inserted “each relevant period of”.
- (b) after paragraph (2), there were inserted—
 - “(2A) Paragraph (3A) applies if, in respect of the scheme year 2022/23, M—
 - (a) has reconciled or certified M’s pensionable earnings in accordance with Part 1 of Schedule 12 and forwarded a record of those earnings to the host Board; or
 - (b) was not required to reconcile or certify M’s earnings in accordance with Part 1 of Schedule 12 but the host Board has the figure that represents M’s pensionable earnings for the scheme year.”;
- (c) in paragraph (3)—
 - (i) in the words before sub-paragraph (a), for “the scheme year in question” there were substituted “each relevant period of the scheme year 2022/23”;
 - (ii) for sub-paragraph (a), there were substituted—
 - “(a) reconciled, certified or final pensionable earnings from all group D sources for each relevant period of the scheme year 2022/23 uprated according to the formula:

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

where—

PE is the reconciled, certified or final amount of the dental practitioner’s pensionable earnings from all group D sources for each relevant period of the scheme year 2022/23;

NDRP is the number of days of dental practitioner service in each relevant period of the scheme year 2022/23; and”;
 - (iii) in sub-paragraph (b)—
 - (aa) after “received” there were inserted “for each relevant period of the scheme year 2022/23”;
 - (bb) at the end, there were inserted—
 - “,
 - and the pensionable earnings to which the contribution rate is applied for each relevant period of the scheme year 2022/23 are M’s reconciled, certified or final pensionable earnings from all group D sources for each relevant period”.
- (d) after paragraph (3), there were inserted—
 - “(3A) If paragraph (3) does not apply to M in respect of the scheme year 2022/23, M’s contributions payable for each relevant period of the scheme year 2022/23 are those specified in column 2 of the relevant table in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the aggregate of—
 - (a) the pensionable earnings from all group D sources for each relevant period of the scheme year 2022/23 determined by applying the formula:

$$\frac{PE}{NDPS} \times NDRP$$

where—

PE is the reconciled, certified or final amount of the dental practitioner’s pensionable earnings from all group D sources for the scheme year 2022/23;

NDRP is the number of days of dental practitioner service in each relevant period of the scheme year 2022/23,

NDPS is the number of days of dental practitioner service in the scheme year 2022/23;

and updated according to the formula:

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

where—

PE is M’s pensionable earnings from all group D sources for each relevant period of the scheme year 2022/23 determined in accordance with this paragraph;

NDRP is the number of days of dental practitioner service in each relevant period of the scheme year 2022/23; and

- (b) any additional pensionable earnings M is treated as having received for each relevant period of the scheme year 2022/23 during an absence from work in accordance with regulation 28

and the pensionable earnings to which the contribution rate is applied for each relevant period of the scheme year 2022/23 are determined by applying the formula:

$$\frac{PE}{NDPS} \times NDRP$$

where—

PE is the reconciled, certified or final amount of the dental practitioner’s pensionable earnings from all group D sources for the scheme year 2022/23;

NDPS is the number of days of dental practitioner service in the scheme year 2022/23;

NDRP is the number of days of dental practitioner service in each relevant period of the scheme year 2022/23.”

- (e) in paragraph (4), in the words before sub paragraph (a), for “paragraph (3) does” there were substituted “paragraphs (3) or (3A) do”;
- (f) in paragraph (5)—
 - (i) for “paragraph (2)(a) or (b) is”, there were substituted “paragraphs (2)(a) or (b) or (2A)(a) or (b) are”;
 - (ii) after “rate” there were inserted “or rates”;
 - (iii) for “paragraph (3)” there were substituted “paragraphs (3) or (3A)”.