
STATUTORY INSTRUMENTS

2023 No. 985

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

PART 2

Remediable service

Pension contributions of medical practitioners and non-GP providers: deferred choice members (immediate correction)

3.—(1) This regulation applies in relation to a relevant member (“M”) who has remediable service under the legacy scheme that is pensionable service under that scheme by virtue of section 2(1) of PSPJOA 2022 (“M’s remediable service”) in the circumstances described in paragraph (2).

(2) The circumstances are that—

- (a) the paid contributions amount in relation to M exceeds
- (b) the adjusted contributions amount in relation to M.

(3) In these circumstances, the scheme manager must, as soon as reasonably practicable after 1st October 2023, pay an amount of compensation equal to the difference to the appropriate person adjusted in accordance with paragraph (4).

(4) The amount of compensation paid to the appropriate person must be reduced by tax relief amounts calculated in accordance with paragraphs (5) to (8) and, if relevant, (11) and (12) of direction 4 of the 2022 Directions (powers to reduce or waive liabilities).

(5) M may waive M’s right to the compensation payment otherwise due under this regulation in accordance with the 2022 Directions, but, if M or, as the case may be, the designated person does not make an election under regulation 12 (election for 2015 scheme benefits: deferred choice members and deceased members) before the end of the deferred choice election period—

- (a) that waiver is void, and
- (b) on the payment of M’s 1995 Section or 2008 Section benefits in respect of M’s remediable service, compensation again becomes payable under this regulation.

(6) For the purpose of paragraph (5), a waiver must be given to the scheme manager by notice in writing and in such form as the scheme manager determines.

(7) The scheme manager must send a notice in writing to M of M’s right to claim an amount of compensation under this regulation or to waive M’s right to compensation in accordance with paragraph (5).

(8) The notice must be sent to M before 1st October 2024 or such later time as the scheme manager considers reasonable in all the circumstances of the case.

(9) In this regulation—

“adjusted contributions amount” means the aggregate of the contributions M would have paid in respect of M’s remediable service in the relevant scheme years if M had been required to pay legacy scheme contributions;

“appropriate person” means—

- (a) M, or
- (b) if M is deceased, M’s personal representatives;

“paid contributions amount” means the 2015 scheme contributions paid by M in the relevant scheme years in respect of M’s remediable service;

“relevant member” means a member who is—

- (a) a deferred choice member, and
- (b) a medical practitioner or non-GP provider who paid contributions in respect of their certified or final pensionable earnings uprated according to the formula in regulation 38(3)(a) of the 2015 Regulations in respect of any scheme year falling within the period of their remediable service.

(10) Where this regulation applies, section 16 of PSPJOA 2022 (pension contributions: active and deferred members (immediate correction)) does not apply.

Pension contributions of medical practitioners and non-GP providers: immediate choice members and deceased members

4.—(1) This regulation applies in relation to a relevant member (“M”) who has remediable service under the legacy scheme that is pensionable service under that scheme whether or not by virtue of section 2(1) of PSPJOA 2022 (remediable service treated as pensionable under Chapter 1 legacy schemes) (“M’s remediable service”) in the circumstances described in paragraph (2)(a) or (b).

(2) The circumstances are that, at the operative time—

- (a) the paid contributions amount in relation to M exceeds the adjusted contributions amount in relation to M, or
- (b) the paid contributions amount in relation to M is less than the adjusted contributions amount in relation to M.

(3) In the circumstances described in paragraph (2)(a), the scheme manager must pay an amount of compensation equal to the difference to the appropriate person adjusted in accordance with paragraph (4).

(4) The amount of compensation paid to the appropriate person must be reduced by tax relief amounts calculated in accordance with paragraphs (5) to (8) and, if relevant, (11) and (12) of direction 4 of the 2022 Directions (powers to reduce or waive liabilities).

(5) In the circumstances described in paragraph (2)(b), the appropriate person must pay contributions equal to the difference to the scheme adjusted in accordance with paragraph (6).

(6) The contributions owed to the scheme by the appropriate person must be reduced by tax relief amounts calculated in accordance with paragraphs (5) to (8) and, if relevant, (11) and (12) of direction 4 of the 2022 Directions.

(7) In this regulation—

“adjusted contributions amount” means—

- (a) if an election under regulation 9 is made in relation to M’s remediable service, the aggregate of the contributions M would have paid in respect of M’s remediable service in the relevant scheme years if M had been required to pay 2015 scheme contributions in respect of that service;
- (b) otherwise, the aggregate of M’s legacy scheme contributions in respect of M’s remediable service in the relevant scheme years;

“appropriate person” means—

- (a) M, or
 - (b) if M is deceased, M’s personal representatives;
- “operative time” means—
- (a) if an election under regulation 9 is made in relation to M’s remediable service, the time the election is made;
 - (b) otherwise, the end of the immediate choice election period in relation to M;
- “paid contributions amount” means—
- (a) the aggregate of the legacy scheme contributions, or
 - (b) the aggregate of the 2015 scheme contributions,
- paid by M in relation to M’s remediable service in the relevant scheme years;
- “relevant member” means a member other than an immediate detriment remedy member who—
- (a) either—
 - (i) is an immediate choice member, or
 - (ii) died before 1st October 2023, and
 - (b) is or was a medical practitioner or non-GP provider who paid or would have paid contributions in respect of any scheme year falling within the period of their remediable service in respect of their certified or final pensionable earnings in accordance with—
 - (i) paragraph 10 of Schedule 2 to the 1995 Regulations;
 - (ii) regulation 3.C.2 of the 2008 Regulations; or
 - (iii) regulation 38(3)(a) of the 2015 Regulations.
- (8) Where this regulation applies, section 15 of PSPJOA 2022 (pension contributions: pensioner and deceased members) does not apply.

Pension contributions of medical practitioners and non-GP providers: deferred choice members

5.—(1) This regulation applies in relation to a relevant member (“M”) who has remediable service under the legacy scheme that is pensionable service under that scheme whether or not by virtue of section 2(1) of PSPJOA 2022 (“M’s remediable service”) in the circumstances described in paragraph (2).

- (2) The circumstances are that, at the operative time—
 - (a) the paid contributions amount in relation to M is less than
 - (b) the adjusted contributions amount in relation to M.

(3) In these circumstances, the appropriate person must pay an amount equal to the difference to the scheme adjusted in accordance with paragraph (5).

(4) Paragraph (3) does not apply where M has waived M’s right to the compensation payment otherwise due under regulation 3 (see regulation 3(5)) unless that waiver is void.

(5) The contributions owed to the scheme by the appropriate person must be reduced by tax relief amounts calculated in accordance with paragraphs (5) to (8) and, if relevant, (11) and (12) of direction 4 of the 2022 Directions (powers to reduce or waive liabilities).

- (6) In this regulation—
 - “adjusted contributions amount” means—

- (a) if an election under regulation 12 is made in relation to M’s remediable service, the aggregate of the contributions M would have paid in respect of M’s remediable service in the relevant scheme years if M had been required to pay 2015 scheme contributions in respect of that service;
- (b) otherwise, the aggregate of M’s legacy scheme contributions in respect of M’s remediable service in the relevant scheme years;

“appropriate person” means—

- (a) M, or
- (b) if M is deceased, M’s personal representatives;

“operative time” means—

- (a) if an election under regulation 12 is made in relation to M’s remediable service, the time the election is made;
- (b) otherwise, the end of the deferred choice election period in relation to M;

“paid contributions amount” means—

- (a) the aggregate of the legacy scheme contributions, or
- (b) the aggregate of the 2015 scheme contributions,

paid by M in relation to M’s remediable service in the relevant scheme years;

“relevant member” means a member who is—

- (a) a deferred choice member, and
- (b) a medical practitioner or non-GP provider who paid or would have paid contributions in respect of any scheme year falling within the period of their remediable service in respect of their certified or final pensionable earnings in accordance with—
 - (i) paragraph 10 of Schedule 2 to the 1995 Regulations;
 - (ii) regulation 3.C.2 of the 2008 Regulations; or
 - (iii) regulation 38(3)(a) of the 2015 Regulations.

(7) Where this regulation applies, section 17 of PSPJOA 2022 (pension contributions: active and deferred members (deferred correction)) does not apply.

Remediable service statements

6.—(1) The scheme manager must provide a remediable service statement in accordance with section 29 of PSPJOA 2022, direction 20 of the 2022 Directions and this regulation to each remedy member or, as the case may be, designated person who has not made an election in respect of that service pursuant to—

- (a) regulation 9, or
- (b) regulation 12.

(2) The scheme manager must provide the statement to each such remedy member or designated person on or before the relevant date⁽¹⁾.

(3) The scheme manager must provide a further remediable service statement—

- (a) where the remedy member has remediable service in an employment or office in relation to which the member is for the time being an active member, at least once in each year ending with the anniversary of the relevant date;

(1) For the meaning of “the relevant date”, see section 29(10) of PSPJOA 2022.

- (b) where the remedy member has remediable service in an employment or office in relation to which the member is for the time being a deferred member, on request and within three months beginning with the day of that request.