
STATUTORY INSTRUMENTS

2024 No. 281

**The National Health Service Pension
Schemes (Amendment) Regulations 2024**

Part 4

Amendments to the National Health Service Pension Scheme Regulations 2008

General

10. The National Health Service Pension Scheme Regulations 2008⁽¹⁾ are amended in accordance with this Part.

Amendment of regulation 2.A.1

11. In regulation 2.A.1 (interpretation: general), at the appropriate places, insert—

““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;

“salary sacrifice arrangement” means an arrangement under which the member gives up the right to receive an amount of pensionable pay 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;”.

Amendment of regulation 2.D.5

12.—(1) Regulation 2.D.5 (partial retirement (members aged at least 55))⁽²⁾ is amended as follows.

(2) In paragraph (1)—

(a) in sub-paragraph (a), for “or a non-contributing member”, substitute “of the 2015 Scheme”.

(b) in sub-paragraph (d), after “is reduced”, insert “(disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”.

(3) In paragraph (2), after each occurrence of “active member”, insert “of the 2015 Scheme”.

(4) In paragraph (6)(a)(ii), for “lifetime allowance”, substitute “lump sum and death benefit allowance”.

(5) In paragraph (9)(b), after “service”, insert “in the 2015 Scheme”.

(6) After paragraph (9), insert—

(1) [S.I. 2008/653](#).

(2) Regulation 2.D.5 was amended by [S.I. 2009/381](#), [2009/2446](#), [2010/492](#) and [2021/631](#).

“(9A) For the purposes of this regulation, in the case of a non-contributing member, “pensionable pay” means the member’s pensionable earnings for the purposes of the 2015 Scheme.”.

Amendment of regulation 2.D.6

13.—(1) Regulation 2.D.6(1) (increase in pensionable pay following exercise of option under regulation 2.D.5) is amended as follows.

(2) In sub-paragraph (b), after “is increased”, insert “(disregarding any increase in pensionable pay resulting from the member leaving a salary sacrifice arrangement)”.

(3) In sub-paragraph (c), after “is reduced”, insert “(disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”.

Amendment of regulation 2.D.7

14.—(1) Regulation 2.D.7 (application of regulations 2.D.5 and 2.D.6 where concurrent part-time employments held)(3) is amended as follows.

(2) In paragraph (1), for “a non-contributing member”, substitute “of the 2015 Scheme”.

(3) In paragraph (3), after “is reduced”, insert “(disregarding any reduction in pensionable pay resulting from the member entering into a salary sacrifice arrangement)”.

(4) In paragraph (5), after “is increased”, insert “(disregarding any increase in pensionable pay resulting from the member ending a salary sacrifice arrangement)”.

Amendment of regulation 3.A.1

15. In regulation 3.A.1 (interpretation of Part 3: general), at the appropriate place, insert—

““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;”.

Amendment of regulation 3.D.5

16.—(1) Regulation 3.D.5 (partial retirement (members aged at least 55))(4) is amended as follows.

(2) In paragraph (1)(a), for “or a non-contributing member”, substitute “of the 2015 Scheme”.

(3) In paragraph (5)(a)(ii), for “lifetime allowance”, substitute “lump sum and death benefit allowance”.

Amendment of regulation 3.D.6

17. In regulation 3.D.6(4) (increase in level of engagement following exercise of option under regulation 3.D.5), for “or a non-contributing member of this Section of the Scheme”, substitute “of the 2015 Scheme”.

(3) Regulation 2.D.7 was amended by S.I 2009/381.

(4) Regulation 3.D.5 was amended by S.I. 2009/381, 2009/2446 and 2023/952.