

SCHEDULES

SCHEDULE 8

Regulation 27(1)

Practitioner Income

Interpretation

1. In this Schedule—

“Board and advisory work” means—

- (a) work undertaken as a member of the Board of an employing authority, which is not a GMS practice, an APMS contractor or an OOH provider; or
- (b) advisory work commissioned by and undertaken on behalf of such an authority, where it is connected to the authority's role in performing or securing the delivery of, primary medical services or associated management activities or similar duties, but which is not in itself the performance of primary medical services, and payment for which is made by that authority directly to the person carrying out that work.

“collaborative services” means primary medical services provided by a GP performer, a GMS practice, an APMS contractor or an OOH provider under or as a result of an arrangement between—

- (a) the RHSCB; and
- (b) a person or body, under which the RHSCB is responsible for providing services for purposes related to the provision of health care in accordance with Article 56 of the 1972 Order ^{M1}.

“commissioned services” means medical services provided under a contract between—

- (a) a medical practitioner, a GMS practice, an APMS contractor or an OOH provider; and
- (b) the RHSCB.

Marginal Citations

M1 [S.I. 1972/1265 \(N.I. 14\)](#)

Medical practitioner

2.—(1) This paragraph applies if a member (M)—

- (a) is a medical practitioner or a non-GP provider, and
- (b) is not in receipt of salary, wages, fees or other regular payments in respect of M's employment by virtue of the application of these regulations to M as mentioned in column 3 of the Table in regulation 27(1).

(2) M's practitioner income is—

- (a) the sum of the amounts described in Cases 1 to 4; minus
- (b) an amount on account of practice expenses.

Status: Point in time view as at 06/04/2022.

Changes to legislation: There are currently no known outstanding effects for the The Health and Social Care Pension Scheme Regulations (Northern Ireland) 2015, SCHEDULE 8. (See end of Document for details)

CASE 1 Income derived by M from each of the following—

- (a) a GMS contract;
- (b) an APMS contract;
- (c) payments from, or to, a practitioner who is a GMS practice or an APMS contractor in respect of the performance of—
 - (i) certification services,
 - (ii) commissioned services, or
 - (iii) collaborative services;
- (d) the provision of locum services;
- (e) payments made to M by an OOH provider or other employing authority providing OOH services in respect of the performance of—
 - (i) primary medical services,
 - (ii) commissioned services,
 - (iii) collaborative services,
 - (iv) certification services.
- (f) payments made to M by an employing authority in respect of M's provision of –
 - (i) primary dental services,
 - (ii) general ophthalmic services,
 - (iii) pharmaceutical services;
 - (iv) dispensing services;
- (g) practice-based work carried out in educating or training or organizing the education or training of, medical students or practitioners.

CASE 2 Charges collected from patients in respect of services mentioned in Case 1 sub-paragraph (c) which M is authorised by or under an enactment to retain.

CASE 3 Sums paid to M out of a fund determined by reference to the number of beds in a hospital.

CASE 4 Allowances and other sums paid in respect of Board and advisory work. This does not include payments made to cover expenses.

Dental practitioner

3.—(1) This paragraph applies if a member (M) is a dental practitioner.

(2) Subject to sub-paragraphs (3), (5) and (6), M's practitioner income for a scheme year means income that accrues to the practitioner which is derived from GDS arrangements.

(3) For each GDS arrangement from which practitioner income is derived, the maximum amount of practitioner income which may be derived from provision of that service in any financial year is, subject to paragraph (4), the value of that service in that financial year less the value of the following payments (if payable in that financial year by the RHSCB that is a party to the service)—

- (a) monthly seniority payments;
- (b) maternity leave, paternity leave, parental leave^[F1], parental bereavement leave]or adoption leave payments;
- (c) sickness leave payments;
- (d) reimbursement of the salary of a vocational trainee;
- (e) reimbursement of the national insurance contributions of a vocational trainee;

- (f) reimbursement of non-domestic rates; then multiplied by a percentage to be determined by the Department.
- (4) Income which accrues to a dental practitioner that is derived from the following payments under GDS arrangements is practitioner income for the purposes of this paragraph (that is, it is pensionable earnings, notwithstanding that they are not included in the calculation of the pensionable earnings ceiling described in sub-paragraph (3) for a particular GDS service)—
- (a) monthly seniority payments;
 - (b) maternity leave, paternity leave, parental leave [^{F2}, parental bereavement leave] or adoption leave payments;
 - (c) sickness leave payments,
- (5) The following payments under a GDS arrangement are not to be considered practitioner income for the purposes of this regulation—
- (a) reimbursement of the salary of a vocational trainee;
 - (b) reimbursement of the national insurance contributions of a vocational trainee;
 - (c) reimbursement of non-domestic rates.
- (6) Sub-paragraph (7) applies if M is in concurrent employment in any of the following capacities—
- (a) by being employed or engaged as mentioned in any of groups A to D in regulation 27(1);
 - (b) with a district council or university;
 - (c) as a civil servant;
 - (d) in any other employment that the Department in any particular case allows.
- (7) Practitioner income does not include any amounts for which M is required to account to the employer as a term or condition of the employment.

Textual Amendments

- F1** Sch. 8 para. 3(3)(b) inserted (6.4.2022) by [The Parental Bereavement Leave and Pay \(Consequential Amendments to Subordinate Legislation\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/168\)](#), regs. 1, **22(5)(a)**
- F2** Words in Sch. 8 para. 3(4)(b) inserted (6.4.2022) by [The Parental Bereavement Leave and Pay \(Consequential Amendments to Subordinate Legislation\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/168\)](#), regs. 1, **22(5)(b)**

Allocation of practice income

- 4.—(1) Sub-paragraph (2) applies if a member—
- (a) is a medical practitioner or a non-GP provider; and
 - (b) is in partnership with one or more medical practitioners.
- (2) The pensionable earnings of each partner in the partnership are calculated—
- (a) by aggregating the pensionable earnings of each partner; and
 - (b) by dividing the total equally by the number of partners.
- (3) Sub-paragraph (2)(a) includes an amount that would constitute pensionable earnings of a partner who is not a member of this scheme.
- (4) If the partners do not share equally in the partnership profits, they may elect that each partner's pensionable earnings must correspond to each partner's share of the partnership profits.

Status: Point in time view as at 06/04/2022.

Changes to legislation: There are currently no known outstanding effects for the The Health and Social Care Pension Scheme Regulations (Northern Ireland) 2015, SCHEDULE 8. (See end of Document for details)

Partners' HSC employment earnings

5.—(1) This paragraph applies if a medical practitioner (M) practising in a partnership also has earnings in respect of HSC employment other than as a partner in the partnership (“HSC earnings”).

(2) The partners may elect that—

- (a) M's pensionable earnings, as determined in accordance with paragraph 4, must be reduced by the amount of M's HSC earnings; and
- (b) the pensionable earnings of each of them (including M) are increased in proportion to their respective share of the partnership profits.

Paragraph 4 and 5 election and calculation

6.—(1) This paragraph applies to an election as mentioned in paragraph 4(4) or 5(2).

(2) The partners must exercise the election by giving notice in writing to the RHSCB in accordance with sub-paragraph (3).

(3) A notice under this sub-paragraph must—

- (a) be signed by all of the partners;
- (b) state as a fraction each partner's share in the partnership profits.

(4) A notice relating to an election under paragraph 5(2) must also in respect of every partner who is in HSC employment —

- (a) state the name of the employing authority;
- (b) state the pensionable earnings received in respect of the employment;
- (c) include an undertaking to give the RHSCB notice in writing at the end of each scheme year of the pensionable earnings received in respect of the employment in the scheme year.

(5) A notice under this paragraph takes effect—

- (a) on the date agreed between the practitioners and the RHSCB, or
- (b) failing such agreement, on the date specified by the Department.

(6) A notice under this paragraph—

- (a) may be cancelled or amended by a subsequent such notice;
- (b) continues in effect until cancelled or, if earlier, there is a change in the partnership.

(7) Calculations for the purposes of paragraphs 4(2) and 5(2) must be carried out by the RHSCB.

Locum practitioner

7.—(1) This paragraph applies if a member is a locum medical practitioner.

(2) The member's practitioner income is—

- (a) all fees and other payments made to the member in respect of the provision of locum services (excluding payments made to cover expenses or for overtime), minus
- (b) such expenses as are deductible in accordance with guidance laid down by the Department.

(3) The provision of locum services is any of the following performed by a practitioner engaged by an employing authority under a contract for services—

- (a) to deputise for a registered medical practitioner, or
- (b) to temporarily assist in the provision of such services.

Status:

Point in time view as at 06/04/2022.

Changes to legislation:

There are currently no known outstanding effects for the The Health and Social Care Pension Scheme Regulations (Northern Ireland) 2015, SCHEDULE 8.