

SCHEDULE 1

MEDICAL AND DENTAL PRACTITIONERS

PART IV

CONTRIBUTIONS TO THE SCHEME

Contributions to this Section of the scheme

14.—(1) In the case of members who are practitioners or non-GP providers, regulation D1 (contributions by members) and regulation D2 (contributions by employing authorities) are modified as described in the following sub-paragraphs.

(2) For the purposes of this paragraph, “the relevant table” means—

- (a) in respect of the 2009-2010 scheme year, table 1;
- (b) in respect of the 2010-2011 and any later scheme year, table 2.

Table 1

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £20,709	5%
£20,710 to £68,392	6.5%
£68,393 to £107,846	7.5%
£107,847 to any higher amount	8.5%

Table 2

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £69,931	6.5%
£69,932 to £110,273	7.5%
£110,274 to any higher amount	8.5%

(3) Subject to sub-paragraph (4), a member whose pensionable earnings fall into a pensionable earnings band specified in column 1 of the relevant table must contribute the percentage of the member’s pensionable earnings specified in column 2 of that table in respect of that amount.

(4) The Scottish Ministers must, with the consent of the Treasury, determine the pensionable earnings bands and contribution rates specified in the relevant table in respect of each scheme year.

(5) Before determining those pensionable earnings bands or contribution rates, the Scottish Ministers must consider—

- (a) the advice of the scheme actuary; and
- (b) in accordance with regulation U4, advice from such employee and employer representatives as the Scottish Ministers consider appropriate.

Status: This is the original version (as it was originally made).

(6) If, apart from this sub-paragraph, the earnings for a scheme year in respect of a member's practitioner or non-GP provider service would not be a whole number of pounds, those earnings will be rounded down to the nearest whole pound.

(7) If a member is a practitioner or non-GP provider as well as (concurrently) employed other than as a practitioner or non-GP provider in respect of which the member is liable to pay contributions in accordance with regulation D1, the contributions payable in respect of the member's—

- (a) practitioner or non-GP provider service, shall be determined in accordance with the provisions of these regulations that apply to a practitioner or non-GP provider; and
- (b) employment as an officer, will be determined in accordance with the provisions of these Regulations that apply to an officer.

(8) In determining the contributions payable in accordance with paragraph (3), the Contracting Health Board, employing authority or someone appointed on its behalf, must take account of pensionable earnings as a practitioner or as a non-GP provider from all practitioner or non-GP provider sources.

(9) If, in respect of a scheme year, a practitioner (other than a dentist) or a non-GP provider has—

- (a) certified their pensionable earnings in accordance with paragraph 31 of this Schedule and forwarded a record of those earnings to the Contracting Health Board or someone appointed on its behalf; or
- (b) was not required to certify their earnings in accordance with that paragraph but the Contracting Health Board or someone appointed on its behalf, has the figure that represents the practitioner's or non-GP provider's pensionable earnings for that scheme year,

contributions payable for that scheme year, shall be 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—

- (i) certified or final pensionable earnings from all practitioner or non-GP provider sources; and
- (ii) any additional pensionable earnings the practitioner or non-GP provider is treated as having received during an absence from work in accordance with regulation P1 or P2 and the modifications described in paragraph 26 of this Schedule.

(10) Subject to sub-paragraph (11), if sub-paragraph (9) does not apply to a practitioner or to a non-GP provider in respect of a scheme year, that practitioner or non-GP provider shall pay contributions at the rate in column 2 of the relevant table, which—

- (a) has been agreed between the Contracting Health Board or someone appointed on its behalf, in the case of an assistant practitioner or salaried GP their employer, on the one hand and the practitioner or non-GP provider on the other hand;
- (b) corresponds to the practitioner's or non-GP provider's most recent certified or final pensionable earnings referred to in sub-paragraph (11); or
- (c) corresponds to the Contracting Health Board or someone appointed on its behalf, or estimate of the practitioner's or non-GP provider's pensionable earnings from all practitioner or non-GP provider sources for that year.

(11) If sub-paragraph (10) applies to a practitioner or to a non-GP provider in respect of a scheme year and either sub-paragraph (9)(a) or (b) is subsequently satisfied in respect of that scheme year, that practitioner or non-GP provider shall pay contributions at the rate determined in accordance with sub-paragraph (9).

(12) A Contracting Health Board or someone appointed on its behalf, or in the case of an assistant practitioner or salaried GP the employing authority, may adjust a practitioner's or a non-GP

provider's contribution rate for any scheme year determined in accordance with sub-paragraph (10)

- (a) by agreement between the Contracting Health Board or someone appointed on its behalf, or in the case of an assistant practitioner or salaried GP the employing authority, on the one hand and the practitioner or non-GP provider on the other hand; or
- (b) without such agreement, if the Contracting Health Board, or person acting on their behalf, or in the case of an assistant practitioner, the employing authority is satisfied that pensionable earnings will exceed the amount used to determine the contribution rate in accordance with those paragraphs.

(13) If a principal practitioner provides services as a locum practitioner to a health board other than the Contracting Health Board, or other employer—

- (a) that health board or other employer must apply member contribution of 6.5%; and
- (b) the Contracting Health Board or someone appointed to act on its behalf must apply the correct member contribution rate in terms of sub-paragraph (9) or (10) whichever is appropriate once in receipt of certified earnings for this Section of the scheme year from the member.

(14) Contributions must be paid until the member—

- (a) reaches age 75 or completes 45 years' pensionable service, if the member is not a special class officer;
- (b) reaches age 65, or completes 45 years' pensionable service and reaches age 60, if the member is a special class officer.

(15) Save where sub-paragraph (16) applies, practitioners and non-GP providers will pay contributions payable under regulation D1 to the contracting Health Board or someone appointed to act on their behalf, and dental practitioners will pay such contributions to the Common Services Agency.

(16) Where a principal practitioner or a non-GP provider is engaged under a contract of service or for services by an employing authority or is a partner or shareholder in an employing authority that is not an OOH provider, that authority will—

- (a) deduct contributions payable under regulation D1 from any pensionable earnings it pays to the member; and
- (b) where it is not also the contracting Health Board, pay those contributions to that Health Board or to someone appointed to act on their behalf.

(17) Subject to sub-paragraph (18), where a principal practitioner or a non-GP provider is—

- (a) an employing authority which is a GMS practice, a section 17C agreement provider or an HBPMS contractor; or
- (b) a shareholder or partner in such an employing authority,

that employing authority will pay contributions payable under regulation D2(1) to the contracting Health Board, or someone appointed on their behalf.

(18) Where the principal practitioner or non-GP provider is a shareholder or partner in more than one employing authority referred to in sub-paragraph (17), each such employing authority will pay contributions payable under regulation D2(1) on any pensionable earnings it pays to the practitioner or non-GP provider or, as the case may be, on the practitioner's or non-GP provider's share of the partnership profits, to the contracting Health Board, or someone appointed to act on their behalf.

(19) Where sub-paragraph (16) applies (but sub-paragraph (17) does not) and the employing authority referred to in that sub-paragraph is—

Status: This is the original version (as it was originally made).

- (a) not the contracting Health Board, that authority will pay contributions payable under regulation D2(1) to that Board;
- (b) the contracting Health Board, that Board will pay contributions payable under regulation D2(1) to the Scottish Ministers in respect of any pensionable earnings it pays to the practitioner or non-GP provider.

(20) Where an assistant practitioner (other than a locum practitioner) is engaged under a contract of service or for services by an employing authority, that authority will—

- (a) deduct contributions payable under regulation D1 from any pensionable earnings it pays to the assistant practitioner; and
- (b) where it is not also the contracting Health Board, pay those contributions to that Board, or someone appointed to act on their behalf.

(21) Where paragraph (20) applies, and the employing authority referred to in that sub-paragraph—

- (a) is not the contracting Health Board, that authority will pay contributions payable under regulation D2(1) to the Board or to someone appointed to act on their behalf;
- (b) is the contracting Health Board, that Board will pay contributions payable under regulations D1 and D2(1) to the Scottish Ministers in respect of any pensionable earnings it pays to such a practitioner.

(22) Locum practitioners must pay contributions payable under regulations D1 to the contracting Health Board, or someone appointed to act on their behalf.

(23) Where a locum practitioner is liable to pay contributions under sub-paragraph (22) in respect of pensionable locum work done for an employing authority which is not—

- (a) the contracting Health Board;
- (b) a GMS practice;
- (c) a section 17C agreement provider; or
- (d) an HBPMS contractor,

that employing authority will pay contributions payable under regulation D2(1) to the contracting Health Board, or someone appointed to act on their behalf.

(24) Where contributions are payable by a locum practitioner under sub-paragraph (22) in respect of pensionable locum work carried out for an employing authority which is—

- (a) the contracting Health Board;
- (b) a GMS practice;
- (c) a section 17C agreement provider practice; or
- (d) an HBPMS contractor,

the contracting Health Board will pay contributions payable under regulation D2(1) in respect of such a practitioner.

(25) Contributions which are required to be paid to the contracting Health Board in accordance with this paragraph will be paid to that Board not later than the 7th day of the month following the month in which the earnings were paid.

(26) Where an employing authority—

- (a) is not the contracting Health Board, it will be a function of that employing authority to provide that Board or someone appointed to act on their behalf, with a record of any—
 - (i) pensionable earnings paid by it to a practitioner; and
 - (ii) contributions deducted by it in accordance with sub-paragraph (16) or (20),

not later than the 7th day of the month following the month in which the earnings were paid; and

- (b) is the contracting Health Board, or someone appointed on their behalf, that has deducted contributions in accordance with sub-paragraph (16) or (20) and is liable to pay contributions under regulation D2(1) in respect of any pensionable earnings it pays to a practitioner, it will be a function of that Board to maintain a record of—

- (i) the matters referred to in paragraph (a)(i) and (ii);
- (ii) any contributions paid to it by a principal practitioner; and
- (iii) any contributions paid to it by a locum practitioner.

(27) It will be a function of the contracting Health Board, or someone appointed to act on their behalf, to pay the contributions—

- (a) paid to it by a principal practitioner or locum practitioner;
- (b) paid to it by another employing authority; and
- (c) which it is liable to pay by virtue of sub-paragraphs (19)(b) and (21)(b),

in accordance with the provisions of this paragraph, to the Scottish Ministers not later than the 19th day of the month following the month in which the earnings were paid.

(28) Without prejudice to any other method of recovery, where in respect of contributions payable under regulation D1—

- (a) a principal practitioner, assistant practitioner, locum practitioner or non-GP provider has failed to pay contributions; or
- (b) an employing authority has failed to deduct such contributions,

in accordance with this paragraph, the Scottish Ministers may recover any sum that remains due in respect of those contributions by deduction from any payment by way of benefits to, or in respect of, the member entitled to them where—

- (a) the member agrees to such a deduction; and
- (b) the deduction is to the member's advantage.

(29) For the purposes of this paragraph—

- (a) “contributions payable under regulation D1” means contributions payable under regulation D1 by a practitioner or, as the case may be, a non-GP provider under this Section of the scheme;
- (b) “contributions payable under regulation D2(1)” means contributions payable under regulation D2(1) by an employing authority in respect of a practitioner or, as the case may be, a non-GP provider.