
STATUTORY INSTRUMENTS

2014 No. 570

**The National Health Service Pension
Scheme (Amendment) Regulations 2014**

PART 3

Amendment of the National Health Service Pension Scheme Regulations 2008

Amendment of regulation 3.C.2

42.—(1) Regulation 3.C.2 (members' contribution rate)⁽¹⁾ is amended as follows.

(2) For paragraphs (5) to (17) of regulation 3.C.2 (member's contribution rate), substitute—

“(5) A practitioner member whose applicable pensionable earnings fall into a pensionable earnings band specified in column 1 of the relevant table in paragraph (22) must, in respect of a scheme year, contribute the percentage of that person's pensionable earnings specified in column 2 of that table in respect of that amount: such contributions must be paid in 12 equal monthly instalments throughout that year.

(6) For the purposes of paragraph (5), practitioner member's applicable pensionable earnings are—

- (a) the estimated amount of that member's earnings agreed between the host Board and that member having regard to any estimates of pensionable earnings which have been provided pursuant to regulation 3.J.14(11);
- (b) in the absence of an agreement referred to in sub-paragraph (a), whichever of the following the host Board considers the most appropriate in the circumstances—
 - (i) an estimate of the amount of that member's earnings that corresponds to that member's most recent certified pensionable earnings referred to in regulation 3.J.14, or
 - (ii) the amount of earnings that corresponds to the host Board's estimate of that member's pensionable earnings from all practitioner sources for that year.

(7) Where during the scheme year the host Board and the member agree that the estimated amount of that member's earnings should be different to those last agreed under sub-paragraph (a) of paragraph (6) or last determined under sub-paragraph (b) of that paragraph, that member must pay the monthly contributions determined in accordance with paragraph (8).

(8) Those contributions are to be determined as follows—

Step 1: agree the member's new estimated pensionable earnings (Amount A)

Step 2: find the percentage rate of contributions payable on Amount A applying the relevant table in paragraph (22)

⁽¹⁾ Substituted by [S.I. 2009/381](#), regulation 55 and amended by [S.I. 2010/1634](#), regulations 8, 16(1), (2), (3) and by [S.I. 2011/2586](#), regulations 14, 28(a)(i), (ii), (b)(i), (b)(ii), (iii), (c)(i), (ii), (iii) and by [S.I. 2012/610](#), regulations 9, 18 and by [S.I. 2013/413](#) regulations 62(5) and by [S.I. 2013/1414](#) regulation 9.

Step 3: find Amount B by dividing Amount A by the percentage rate found at Step 2

Step 4: find Amount C by deducting from Amount B the amount of any contributions already paid prior to the new estimate of earnings being agreed

Step 5: divide Amount C by the number of whole months of the scheme year remaining to find the amount payable in each such month.

(9) A practitioner member must pay monthly contributions determined in accordance with paragraph (10), where—

(a) during the scheme year the host Board is satisfied that the member’s pensionable earnings will exceed those last agreed under sub-paragraph (a) of paragraph (6) or last determined under paragraph (b) of that paragraph,

(b) an agreement referred to in sub-paragraph (a) of paragraph (6) cannot be reached, and

(c) the host Board determines what the new estimated amount of earnings is for the purpose of identifying the rate of contributions to be paid by the member

(10) Those contributions are to be determined as follows—

Step 1: take the new estimated pensionable earnings determined in accordance with paragraph (9)(c) (Amount D)

Step 2: find the percentage rate of contributions payable on Amount D earnings applying the relevant table in paragraph (22)

Step 3: find Amount E by dividing Amount D by the percentage rate found at Step 2

Step 4: find Amount F by deducting from Amount E the amount of any contributions already paid prior to the new estimate of earnings being agreed

Step 5: divide Amount F by the number of whole months of the scheme year remaining to find the amount payable in each such month.

(11) A practitioner member (other than a dentist performer) must pay contributions determined in accordance with paragraph (12) where, in respect of a scheme year to which one or more of paragraph (6), (7) or (9) applied throughout that year, that member has—

(a) in accordance with regulation 3.J.14, certified their pensionable earnings for that year and forwarded it to the host Board, or the host Board has the figure that represents that member’s final pensionable earnings for that scheme year where that member was not required to certify them, and

(b) the amount of earnings referred to in paragraph (a) exceed the amount of earnings used for the purposes of, as the case may be, one or more of paragraphs (6), (7) or (9).

(12) Those contributions are determined as follows—

Step 1: find the member’s aggregate earnings for the scheme year in question (Amount G)

Step 2: find the percentage rate of contributions payable on Amount G applying the relevant table in paragraph (22)

Step 3: find Amount H by dividing Amount G by the percentage rate found at Step 2

Step 4: find the amount of contributions to be paid by deducting from Amount H the amount of any contributions already paid in respect of that scheme year in accordance with any or all of sub-paragraphs (6), (7) or (9) prior to the certification of earnings in accordance with regulation 3.J.14.

(13) For the purposes of paragraph (12), a member’s final earnings are the member’s certified or final pensionable earnings from all practitioner sources together with any

additional pensionable earnings the member is treated as having received during an absence from work in accordance with regulation 3.A.8.

(14) A dentist performer member must pay contributions determined in accordance with paragraph (15) where, in respect of a scheme year to which one or more of paragraph (6), (7) or (9) applied throughout that year, that member has—

- (a) in accordance with regulation 3.J.14, certified their pensionable earnings for that year and forwarded it to the host Board, or the host Board has the figure that represents that member's final pensionable earnings for that scheme year where that member was not required to certify them, and
- (b) the amount of earnings referred to in paragraph (a) exceed the amount of earnings used for the purposes of, as the case may be, one or more of paragraphs (6), (7) or (9).

(15) The contributions are payable at the rate specified in column 2 of the relevant table in paragraph (22) in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to that part of the relevant earnings which exceeds the amount of pensionable earnings on which contributions have already been paid pursuant to any or all of sub-paragraphs (6), (7) or (9).

(16) For the purposes of paragraph (15), the relevant earnings are the aggregate of—

- (a) the certified or final pensionable earnings from all dentist performer sources, uprated according to the formula—

$$(PE / NDPS) \times 365$$

where—

PE is the certified or final amount of dentist performer's pensionable earnings from all dentist performer sources for that year;

NDPS is the number of days of dentist performer service from the date the dentist performer service commenced in the scheme year to the end of the scheme year, and

- (b) any additional pensionable earnings the member is treated as having received during an absence from work in accordance with regulation 3.A.8.

(17) If a member is in practitioner service and concurrently in NHS employment in respect of which the member is liable to pay contributions in accordance with regulation 2.C.1 of these Regulations, contributions payable in respect of the member's practitioner service shall be determined under this Part of these Regulations and contributions payable in respect of the member's NHS employment shall be determined under Part 2 of these Regulations.

(18) Where a practitioner (other than a dentist performer) is also in service as a dentist performer (or vice versa) the practitioner service as a practitioner (other than as a dentist performer) and the practitioner service as a dentist performer will each be treated separately under this regulation.

(19) In determining the contributions payable in accordance with this regulation and regulation 3.C.3, a host Board must take account of pensionable earnings as a practitioner from all practitioner sources, including any such pensionable earnings determined by another host Board.

(20) An employing authority that is not a host Board shall, in respect of any pensionable earnings it pays to a practitioner, take advice from the relevant host Board in determining the contributions payable in accordance with this regulation and regulation 3.C.3.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(21) If, apart from this paragraph, the earnings for a scheme year in respect of a member's practitioner service would not be a whole number of pounds, those earnings must be rounded down to the nearest whole pound.

(22) For the purposes of this regulation, "the relevant table" means—

- (a) in respect of the 2013-2014 scheme year, table 1;
- (b) in respect of the 2014-2015 scheme year, table 2.

Table 1

Scheme Year 2013-2014

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.3%
£21,388 to £26,823	6.8%
£26,824 to £49,472	9%
£49,473 to £70,630	11.3%
£70,631 to £111,376	12.3%
£111,377 to any higher amount	13.3%

Table 2

Scheme Year 2013-2014

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.6%
£21,388 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%".