

SCOTTISH STATUTORY INSTRUMENTS

2015 No. 94

**The National Health Service Pension
Scheme (Scotland) Regulations 2015**

PART 4

Contributions

CHAPTER 1

Determination and payment

Pensionable earnings

27.—(1) The pensionable earnings of a member (M) are defined by the appropriate entry in the Table where—

- (a) column 1 applies an identifying letter to the group to which M belongs;
- (b) column 2 describes M's employment in or engagement with a health service activity; and
- (c) column 3 specifies the nature of the income derived by M from the employment or engagement.

Table

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>Group</i>	<i>Employment/Engagement</i>	<i>Income</i>
A	M is employed by an NHS organisation	Salary, wages, fees and other regular payments made to M in respect of M's employment but not including—
B	M is employed by a medical contractor, a non-GP provider or a dental contractor	(a) bonuses; (b) payments made to cover expenses,
C	M is employed by a determination employer	(a) payments for overtime; or (b) pay awards or increases which are expressed by the Scottish Ministers to be non-consolidated.
D	M is— (a) a medical practitioner; (b) a dental practitioner; or (c) a non-GP provider.	Practitioner income: see Schedule 8

(2) M's pensionable earnings may be attributable to M belonging concurrently to more than one group in the Table.

(3) If M is a non-GP provider—

- (a) paragraph (2) does not apply;
- (b) if M derives income from more than one entity as a non-GP provider, M's practitioner income in respect of only one of those may be taken into account for the purpose of establishing M's pensionable earnings.

(4) If, in addition to an employment mentioned in paragraph (1), M holds an honorary office or appointment, a distinction award payable to M as a consequence of holding the office or appointment is treated—

- (a) where M is in one employment, as pensionable earnings of that employment;
- (b) where M is in two or more employments, as pensionable earnings of such of the employments as the scheme manager thinks appropriate.

(5) In paragraph (1), a practitioner is a person who is—

- (a) a fully registered person (within the meaning of section 55 of the Medical Act 1983⁽¹⁾) who is not a GP registrar and is—
 - (i) a medical practitioner;
 - (ii) an ophthalmic practitioner; or
 - (iii) a locum practitioner; or
- (b) a dental practitioner.

⁽¹⁾ 1983 c.54.