
STATUTORY INSTRUMENTS

2014 No. 570

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

PART 2

Amendment of the National Health Service Pension Scheme Regulations 1995

Amendment of Schedule 2

16.—(1) Schedule 2 (medical and dental practitioners) is amended as follows.

(2) In paragraph 1 (additional definitions used in this Schedule) in paragraph (e) of the definition of “locum practitioner”⁽¹⁾, before “Local Health Board” insert “a”.

(3) In sub-paragraph (2) of paragraph 2, after “locum practitioner”, insert “: this is subject to sub-paragraph (16) of paragraph 23”.

(4) In paragraph 3 (meaning of “pensionable earnings”)—

(a) for sub-paragraph (2)(a), substitute—

“(a) payments made to such a person—

- (i) pursuant to a GMS contract, a PMS agreement or an APMS contract, an NHS standard contract or a contract entered into by a local authority pursuant to its functions under the 2006 Act relating to the improvement and protection of public health and which the Secretary of State agrees to treat as a qualifying contract for these purposes;
- (ii) in respect of the performance of certification services, commissioned services or collaborative services where the practitioner is a GMS practice, a PMS practice or an APMS contractor: this also applies to such payments received from such a practitioner;
- (iii) in respect of the provision of primary medical services under, in the case of England, section 83(2)(a) of the 2006 Act or, in the case of Wales, section 41(2)(a) of the 2006 (Wales) Act where such a person has been engaged by a Local Health Board to assist in the provision of such services;
- (iv) in respect of the provision of locum services;
- (v) in respect of the performance of primary medical services, commissioned services, collaborative services, NHS 111 services and certification services where those payments are made by an OOH provider or other employing authority providing OOH services;
- (vi) in respect of primary dental services, general ophthalmic services or pharmaceutical services;

⁽¹⁾ Substituted by [S.I. 2005/661](#), regulation 11(1), (2)(b) and amended by [S.I. 2013/413](#) (regulations 2 and 21).

- (vii) in respect of practice-based work carried out in educating or training, or organising the education or training of, medical students or practitioners;
- (viii) in respect of the provision of primary medical services where such a person has been engaged by a clinical commissioning group to assist in the provision of such services;”;
- (b) in sub-paragraph (2C) after paragraph (a), insert—
 - “(aa) a dental trainers grant;”.
- (5) In paragraph 5 (elections relating to calculation of “pensionable earnings” in medical partnerships), omit sub-paragraph (5).
- (6) In paragraph 6 (meaning of “pensionable earnings” in relation to other practitioners)—
 - (a) in sub-paragraphs (1)(a) and (2), omit “or for overtime”;
 - (b) in sub-paragraph (1)(a), after “pharmaceutical services” insert “an NHS standard contract or a contract entered into by a local authority pursuant to its functions under the 2006 Act relating to the improvement and protection of public health and which the Secretary of State agrees to treat as a qualifying contract for these purposes”
 - (c) for sub-paragraph (4), substitute—
 - “(4) In this paragraph, references to the provision of locum services, in relation to a practitioner, are to board and advisory work performed for the National Health Service Commissioning Board or a Local Health Board, and—
 - (a) primary medical services,
 - (b) commissioned services,
 - (c) collaborative services,
 - (d) health-related functions exercised under section 75 of the 2006 Act,
 - (e) pharmaceutical services,
 - (f) NHS 111 services,
 - (g) services pursuant to an NHS standard contract or a contract entered into by a local authority pursuant to its functions under the 2006 Act relating to the improvement and protection of public health and which the Secretary of State agrees to treat as a qualifying contract for these purposes,
 - (h) performed by a practitioner engaged by an employing authority under a contract for services to deputise for a registered medical practitioner or to temporarily assist in the provision of such services.”.
- (7) in paragraph 10 (contributions to this section of the scheme)—
 - (a) for sub-paragraph (1A)(2) substitute—
 - “(1A) For the purposes of this paragraph, 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.

(2) The relevant amending instruments are [S.I. 2006/600](#) (regulation 21), [S.I. 2008/2263](#) (regulation 22), [S.I. 2009/381](#) (regulation 13), [S.I. 2010/1634](#) (regulations 2 and 7), [S.I. 2011/2586](#) (regulations 2 and 12) and [S.I. 2013/1414](#) (regulation 4).

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%”.

(b) for sub-paragraphs (2H) to (2N), substitute—

“(2H) A practitioner and a non-GP provider member whose applicable pensionable earnings fall into a pensionable earnings band specified in column 1 of the relevant table in sub-paragraph (1A) 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.

(2I) For the purposes of sub-paragraph (2H), a practitioner and a non-GP provider 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 paragraph 23(12);
- (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 paragraph 23, or
- (ii) the amount of earnings that corresponds to the host Board's estimate of that member's pensionable earnings from, as the case may be, all practitioner, or non-GP provider sources for that year.

(2J) 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 that last agreed under paragraph (a) of sub-paragraph (2I) or last determined under paragraph (b) of that sub-paragraph, that member must pay the monthly contributions determined in accordance with sub-paragraph (2K).

(2K) 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 sub-paragraph (1A)

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.

(2L) A member must pay monthly contributions determined in accordance with sub-paragraph (2M), where—

- (a) during the scheme year the host Board is satisfied that the member's pensionable earnings will exceed those last agreed under paragraph (a) of sub-paragraph (2I) or last determined under paragraph (b) of that sub-paragraph,
- (b) an agreement referred to in paragraph (a) of sub-paragraph (2I) 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.

(2M) Those monthly contributions are to be determined as follows—

Step 1: take the new estimated pensionable earnings determined in accordance with sub-paragraph (2L)(c) (Amount D)

Step 2: find the percentage rate of contributions payable on Amount D earnings applying the relevant table in sub-paragraph (1A)

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.

(2N) A practitioner (other than a dentist performer) and a non-GP provider member must pay contributions determined in accordance with sub-paragraph (2O) where, in respect of a scheme year to which one or more of sub-paragraph (2I), (2J) and (2L) applied throughout that year, that member has—

- (a) in accordance with paragraph 23 of this Schedule, 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 sub-paragraphs (2H), (2J) or (2L).

(2O) 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 sub-paragraph (1A)

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 (2H), (2J) or (2L) prior to the certification of earnings in accordance with paragraph 23 of this Schedule.

(2P) For the purposes of sub-paragraph (2O), a member's aggregate earnings are the aggregate of—

- (a) the certified or final pensionable earnings from all practitioner (but not dentist performer) or, as the case may be, non-GP provider sources, and
- (b) any additional pensionable earnings the member is treated as having received during an absence from work in accordance with regulation P1 or P2 as modified by paragraph 19 of this Schedule.

(2Q) A dentist performer member must pay contributions determined in accordance with sub-paragraph (2R) where, in respect of a scheme year to which one or more of sub-paragraph (2I), (2J) and (2L) applied throughout that year, that dentist performer has—

- (a) in accordance with paragraph 23 of this Schedule, certified their pensionable earnings for that year and forwarded it to the host Board, or
- (b) was not required to certify their earnings in accordance with that paragraph but the host Board has the figure that represents that member's pensionable earnings for that scheme year.

(2R) The contributions are payable at the rate specified in column 2 of the relevant table in sub-paragraph (1A) in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to that part of the relevant aggregate which exceeds the amount of pensionable earnings on which contributions have already been paid pursuant to any or all of sub-paragraphs (2H), (2J) or (2L).

(2S) For the purposes of sub-paragraph (2R), the relevant aggregate is 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 dentist performer is treated as having received during an absence from work in accordance with regulation P1 or P2 as modified by paragraph 19 of this Schedule.”;
- (c) for sub-paragraph (7), substitute—
 - “(7) Where—
 - (a) the type 1 medical practitioner is a shareholder or partner in more than one employing authority referred to in sub-paragraph (6), each such employing authority shall pay D2(1) contributions on any pensionable earnings it pays to that practitioner or, as the case may be, on the practitioner’s share of the partnership profits, to the host Board;
 - (b) the non-GP provider is a shareholder or partner in more than one employing authority referred to in sub-paragraph (6), that non-GP provider must nominate one of those employing authorities and that nominated authority must pay D2(1) contributions on any pensionable earnings it pays to that non-GP provider or, as the case may be, on the non-GP provider’s share of the partnership profits, to the host Board.”;
- (d) for sub-paragraph (14), substitute—
 - “(14) Contributions which are required to be paid to the host Board—
 - (a) other than pursuant to sub-paragraphs (2N) or (2Q) must be paid to that Board not later than the 7th day of the month following the month in which the earnings were paid;
 - (b) pursuant to sub-paragraph (2N) or, as the case may be, sub-paragraph (2Q) at the same time as providing that Board with the certificate referred to in the relevant sub-paragraph.”;
- (e) in sub-paragraph (17), in—
 - (i) paragraph (a), for “D1 contributions” substitute “contributions payable pursuant to regulations D1, Q4, Q5, Q6, Q8 and Q10”;
 - (ii) paragraph (c) for “D1 contributions”, substitute “or pay to the Secretary of State contributions pursuant to regulations D1, Q4, Q5, Q6, Q8 and Q10”;
- (f) in sub-paragraph (17A), in paragraph (b) for “such a deduction must be to the member’s advantage and is subject to the member’s consent” substitute “such a deduction may only be made where the Secretary of State has notified the member of an intention to do so”;
- (g) after sub-paragraph (17B), insert—
 - “(17C) Notwithstanding regulation R1 and regulation D2(1), contributions payable by an employing authority in respect of a GP Provider or non-GP Provider under these Regulations and any administration charge or interest under regulation T9 payable in respect of them, are not payable by the National Health Service Commissioning Board or a relevant Local Health Board but are—
 - (a) payable by that GP Provider or non-GP Provider where that Provider is a sole Provider, or
 - (b) payable by the practice where the provider is a GP Provider or non-GP Provider.”;
- (8) in paragraph 23 (accounts and actuarial reports)(3)—

- (a) in sub-paragraphs (2)(4) and (3), after “certificate” insert “that correctly records the totality”;
 - (b) in sub-paragraph (12), for “Secretary of State with a statement of” substitute “host Board and the Secretary of State with a statement of estimated contributions due under regulations D1, D2, Q6 and Q8”;
 - (c) for sub-paragraph (15), substitute—
 - “(15) No later than 13 months after the end of each scheme year, each employing authority, GDS contractor and PDS contractor must forward to the Secretary of State a copy of the records referred to in regulation U3(3) and (4).”;
 - (d) for sub-paragraph (16), substitute—
 - “(16) A member’s pensionable earnings for a scheme year shall be zero and no contributions paid in respect of that scheme year are to be refunded where, in respect of that scheme year, a practitioner or non-GP Provider has failed to comply with the requirements of—
 - (a) whichever of sub-paragraphs (2), (3), (5), (6) or (7) applies to that member, or
 - (b) sub-paragraph (2) of paragraph 2.
- This is subject to sub-paragraphs (17) and (18).”.