
STATUTORY INSTRUMENTS

2024 No. 281

**The National Health Service Pension
Schemes (Amendment) Regulations 2024**

Part 5

Amendments to the National Health Service Pension Scheme Regulations 2015

General

18. The National Health Service Pension Scheme Regulations 2015⁽¹⁾ are amended in accordance with this Part.

Amendment of regulation 21

19.—(1) Regulation 21 (absence from work)⁽²⁾ is amended as follows.

(2) After paragraph (2)(d), omit “or”.

(3) After paragraph (2)(e), insert—

“or;

(f) carer’s leave.”.

Amendment of regulation 28

20.—(1) Regulation 28 (pensionable earnings: break in service)⁽³⁾ is amended as follows.

(2) After paragraph (2)(d), omit “or”.

(3) After paragraph (2)(e), insert—

“or;

(f) carer’s leave.”.

(4) In paragraph (6)(b), for “(e)”, substitute “(f)”.

(5) In paragraph (10)(b), for “(e)”, substitute “(f)”.

Amendment of regulation 30

21.—(1) Regulation 30 (members’ contributions: employees)⁽⁴⁾ is amended as follows.

(2) In paragraph (3)—

(1) [S.I. 2015/94](#).

(2) Regulation 21 was amended by [S.I. 2020/354](#).

(3) Regulation 28 was amended by [S.I. 2020/354](#).

(4) Regulation 30 was amended by [S.I. 2019/418](#), [2022/273](#) (which was amended by 2022/991 and 2023/301) and 2023/576.

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- (a) for “year 2023/24”, substitute “years 2024/25 to 2027/28”;
 (b) for the table, substitute—

“Table Scheme Years 2024/25 to 2027/28

<i>Column 1</i> <i>Pensionable earnings band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £13,259	5.2%
£13,260 to £26,831	6.5%
£26,832 to £32,691	8.3%
£32,692 to £49,078	9.8%
£49,079 to £62,924	10.7%
£62,925 and above	12.5%.”.

- (3) In paragraph (3A)—
 (a) for “year 2023/24”, substitute “years 2024/25 to 2027/28”;
 (b) for the table, substitute—

“Table Scheme Years 2024/25 to 2027/28

<i>Column 1</i> <i>Pensionable earnings band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £13,259	5.2%
£13,260 to £26,831	6.5%
£26,832 to £32,691	8.3%
£32,692 to £49,078	9.8%
£49,079 to £62,924	10.7%
£62,925 and above	12.5%.”.

- (4) After paragraph (6), insert—

“(7) The figures in column 1 of the tables in paragraph (3) and (3A) (except the figures £13,259 and £13,260) are to be increased at the beginning of each scheme year starting with the scheme year 2025/26, and ending with (and including) scheme year 2027/28, if there is a relevant increase in the consumer prices index for that scheme year, by the appropriate percentage for the scheme year rounded up to the nearest £1.

- (8) For the purposes of paragraph (7)—
 (a) there is a relevant increase in the consumer prices index for a scheme year if the consumer prices index for the month of September before that scheme year is higher than that for the previous September;
 (b) the appropriate percentage for the scheme year is the same percentage as any percentage increase in the consumer prices index over the period specified by sub-paragraph (a);

- (c) the “consumer prices index” means the general index of consumer prices (for all items) published by the Statistics Board, a body corporate established by section 1 of the Statistics and Registration Service Act 2007⁽⁵⁾;
- (d) where there is a relevant increase after 1st April 2025, the figures to be increased on the relevant date are the figures applicable to the previous scheme year.”.

Amendment of regulation 31

22.—(1) Regulation 31 (members' contributions: practitioners and non-GP providers)⁽⁶⁾ is amended as follows.

(2) In paragraph (9)—

(a) after sub-paragraph (b), insert—

“;

(c) in respect of the scheme years 2024/25 to 2027/28, Table 3”.

(b) after Table 2, insert—

“Table 3 Scheme Years 2024/25 to 2027/28

<i>Column 1</i> <i>Pensionable earnings band</i>	<i>Column 2</i> <i>Contribution percentage rate</i>
Up to £13,259	5.2%
£13,260 to £26,831	6.5%
£26,832 to £32,691	8.3%
£32,692 to £49,078	9.8%
£49,079 to £62,924	10.7%
£62,925 and above	12.5%.”.

(3) After paragraph (10), insert—

“(11) The figures in column 1 of Table 3 (except the figures £13,259 and £13,260) are to be increased at the beginning of each scheme year starting with the scheme year 2025/26 and ending with (and including) scheme year 2027/28, if there is a relevant increase in the consumer prices index for that scheme year, by the appropriate percentage for the scheme year rounded up to the nearest £1.

(12) For the purposes of paragraph (11)—

- (a) there is a relevant increase in the consumer prices index for a scheme year if the consumer prices index for the month of September before that scheme year is higher than that for the previous September;
- (b) the appropriate percentage for the scheme year is the same percentage as any percentage increase in the consumer prices index over the period specified by sub-paragraph (a);
- (c) the “consumer prices index” means the general index of consumer prices (for all items) published by the Statistics Board, a body corporate established by section 1 of the Statistics and Registration Service Act 2007;

(5) 2007 c. 18

(6) Regulation 31 was amended by S.I. 2019/418, 2022/273 (which was amended by 2022/991 and 2023/301) and 2023/576.

- (d) where there is a relevant increase after 1st April 2025, the figures to be increased on the relevant date are the figures applicable to the previous scheme year.”.

Amendment of regulation 33

23. In regulation 33 (contributions by employing authorities)(7), in paragraph (1), for “20.6%”, substitute “23.7%”.

Amendment of regulation 68

24.—(1) Regulation 68(1) (effect of being absent or leaving and rejoining scheme during contributions payment period)(8) is amended as follows.

- (2) Omit “or” after sub-paragraph (e).
- (3) After sub-paragraph (e), insert—

“(ea) is on carer’s leave; or”.

Amendment of regulation 84

25.—(1) Regulation 84 (election for partial retirement (members over normal minimum pension age)) is amended as follows.

(2) In paragraph (2)(a), after “reduced”, insert “(disregarding any reduction in pensionable earnings resulting from the member entering into a salary sacrifice arrangement)”.

(3) In paragraph (5)(a)(ii), for “lifetime allowance”, substitute “lump sum and death benefit allowance”.

Amendment of regulation 86

26. In regulation 86(2)(a) (terms of employment improve after election), after “increased”, insert “(disregarding any increase in pensionable earnings resulting from the member leaving a salary sacrifice arrangement)”.

Amendment of regulation 89

27.—(1) Regulation 89 (application of regulations 84 to 88: concurrent employments) is amended as follows.

(2) In paragraph (3), after “reduced”, insert “(disregarding any reduction in pensionable earnings resulting from the member entering into a salary sacrifice arrangement)”.

(3) In paragraph (4), after “increased”, insert “(disregarding any increase in pensionable earnings resulting from the member leaving a salary sacrifice arrangement)”.

Amendment of Schedule 10

28. In Schedule 10 (practitioner income)(9), in paragraph 3(2), after “adoption leave,” in both places it occurs, insert “carer’s leave,”.

(7) Regulation 33 was amended by [S.I. 2019/418](#).

(8) Regulation 68 was amended by [S.I. 2020/354](#).

(9) Schedule 10 paragraph 3 was amended by [S.I. 2015/245](#), [2020/354](#) and [2023/1071](#).

Amendment of Schedule 12

29. In Schedule 12 (practitioner contribution payments), in paragraph 3 (dentists), in subparagraphs (4)(c) and (5)(e), after “adoption leave payments,”, insert “carer’s leave payments,”.

Amendment of Schedule 15

30.—(1) Schedule 15 (definitions) is amended as follows.

(2) For the entry in Column 2 corresponding to the expression “overtime”, substitute—

“any period of time worked in excess of—

- (a) whole-time, according to the terms of the member’s employment contract; or
- (b) the terms of the member’s employment contract, during the period of 12 months following an election for partial retirement made under regulation 84.”.

(3) At the appropriate places, insert—

- (a) “adoption leave” and for the corresponding entry in column 2 “has the meaning given in regulation 2(1) of the Paternity and Adoption Leave Regulations 2002(10)”;
- (b) “carer’s leave” and for the corresponding entry in column 2 “leave under section 80J of the Employment Rights Act 1996(11)”;
- (c) “lump sum and death benefit allowance” and for the corresponding entry in column 2 “in relation to a person, has the meaning given in section 637R of the Income Tax (Earnings and Pensions) Act 2003 (12)”;
- (d) “maternity leave” and for the corresponding entry in column 2 “ordinary maternity leave or additional maternity leave as defined in regulation 2(1) of the Maternity and Parental Leave etc. Regulations 1999(13)”;
- (e) “parental leave” and for the corresponding entry in column 2 “has the meaning given in regulation 2(1) of the Maternity and Parental Leave etc. Regulations 1999”;
- (f) “paternity leave” and for the corresponding entry in column 2 “leave under regulation 4 or 8 of the Paternity and Adoption Leave Regulations 2002(14)”;
- (g) “salary sacrifice arrangement” and for the corresponding entry in column 2 “an arrangement under which the member gives up the right to receive an amount of pensionable earnings in return for the provision of a benefit in kind including, but not limited to, a benefit consisting of a motor car or other vehicle, meals, care or vouchers”.

(10) S.I. 2002/2788; regulation 2(1) was amended by S.I. 2006/2014 and 2011/1740.

(11) 1996 c. 18.

(12) 2003 c. 1. Section 637R was inserted by the Finance Act 2024 (c. 3).

(13) S.I. 1999/3312; regulation 2(1) was amended by S.I. 2002/2789, 2006/2014, 2013/388 and 2013/591.

(14) Regulations 4 and 8 were amended by S.I. 2005/2114.