#### STATUTORY INSTRUMENTS

## 2022 No. \*\*\*

# PUBLIC SERVICE PENSIONS, ENGLAND AND WALES

# NATIONAL HEALTH SERVICE, ENGLAND AND WALES

The National Health Service Pension Scheme (Member Contributions) (Amendment) Regulations 2022

Made - - - - \*\*\*

Laid before Parliament \*\*\*

Coming into force - - 1 April 2022

The Secretary of State for Health and Social Care makes the following Regulations in exercise of the powers conferred by sections 1(1) and (2)(e), 2(1) and 3(1) to (3) of, and paragraph 5(a) of Schedule 2 and Schedule 3 to, the Public Service Pensions Act 2013 ("2013 Act").

In accordance with section 22(2)(a) of the 2013 Act, the Secretary of State has consulted the representatives of such persons as appear to the Secretary of State likely to be affected by these Regulations with a view to reaching agreement with them.

In accordance with section 22(2)(b) of the 2013 Act, the Secretary of State has laid a report before Parliament.

In accordance with section 3(5) of the 2013 Act, these Regulations are made with the consent of the Treasury.

#### PART 1

### Introductory

#### Citation, commencement and extent

- **1.**—(1) These Regulations may be cited as the National Health Service Pension Scheme (Member Contributions) (Amendment) Regulations 2022.
  - (2) These Regulations come into force on 1st April 2022.
  - (3) These Regulations extend to England and Wales.

#### PART 2

Amendments to the National Health Service Pension Scheme Regulations 2015

#### General

**2.** The National Health Service Pension Scheme Regulations 2015 are amended in accordance with this Part.

#### **Amendment of regulation 30**

- **3.**—(1) Regulation 30 (members' contributions: employees) is amended as follows.
- (2) In paragraph (3)—
  - (a) for "each scheme year from 2015/16" substitute "the scheme year 2022/23";
  - (b) for the table in paragraph (3), substitute—

"Table Scheme Year 2022/23

Column 1	Column 2
Pensionable earnings band	Contribution percentage rate
Up to £13,231	5.1%
£13,232 to £15,431	5.7%
£15,432 to £21,478	6.1%
£21,479 to £22,548	6.8%
£22,549 to £26,823	7.7%
£26,824 to £27,779	8.8%
£27,780 to £42,120	9.8%
£42,121 to £47,845	10.0%
£47,846 to £54,763	11.6%
£54,764 to £70,630	12.5%
£70,631 and above	13.5%

(3) After paragraph (3), insert—

"(3A) Where paragraph 2A or 3 of Schedule 11 applies, M's contribution rate for the scheme year 2022/23 is the percentage specified in column 2 of the following table in respect of the corresponding pensionable earnings band specified in column 1 into which M's pensionable earnings fall.

Table Scheme Year 2022/23

Column 1	Column 2	
Pensionable earnings band	Contribution percentage rate	
Up to £13,231	5.1%	
£13,232 to £15,431	5.7%	
£15,432 to £21,478	6.1%	
£21,479 to £22,548	6.8%	
£22,549 to £26,823	7.7%	
£26,824 to £27,779	8.8%	
£27,780 to £42,120	9.8%	
£42,121 to £47,845	10.0%	
£47,846 to £54,763	11.6%	
£54,764 to £70,630	12.5%	
£70,631 and above	13.5%	

(4) In paragraph (4), for "Table" substitute "tables".

#### **Amendment of regulation 31**

- **4.**—(1) Regulation 31 (members' contributions: practitioners and non-GP providers) is amended as follows.
  - (2) In paragraph (3)—
    - (a) for "each scheme year from 2015/16" substitute "the scheme year in question";
    - (b) after "column 2 of the" insert "relevant";
    - (c) omit "("the Table")";
    - (d) after "column 1 of the" insert "relevant".
  - (3) In paragraph (4), for "the Table" substitute "paragraph (9)".
  - (4) For paragraph (9) substitute—
    - "(9) For the purposes of this regulation "the relevant table" means—
      - (a) in respect of each scheme year from 2015/16 to 2021/22, Table 1;
      - (b) in respect of scheme year 2022/23, Table 2

**Table 1 Scheme Years from 2015/16 to 2021/22** 

Column 1	Column 2
Pensionable earnings band	Contribution percentage rate
Up to £15,431	5.0%
£15,432 to £21,477	5.6%
£21,478 to £26,823	7.1%
£26,824 to £47,845	9.3%
£47,846 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%

Table 2 Scheme Year 2022/23

Column 1	Column 2
Pensionable earnings band	Contribution percentage rate
Up to £13,231	5.1%
£13,232 to £15,431	5.7%
£15,432 to £21,478	6.1%
£21,479 to £22,548	6.8%
£22,549 to £26,823	7.7%
£26,824 to £27,779	8.8%
£27,780 to £42,120	9.8%
£42,121 to £47,845	10.0%
£47,846 to £54,763	11.6%
£54,764 to £70,630	12.5%
£70,631 and above	13.5%

<sup>(5)</sup> In paragraph 10, for "the Table" substitute "the relevant table".

#### Amendment of regulation 38

- **5.**—(1) Regulation 38 (members' contributions: supplementary: medical practitioners and non-GP providers) is amended as follows.
  - (2) In paragraph (3)—
    - (a) for "Table" in the first place it occurs, substitute "relevant table in regulation 31";
    - (b) for "Table" in the second place it occurs, substitute "that table".

(3) In paragraph (4), for "Table" substitute "relevant table in regulation 31".

#### **Amendment of regulation 39**

- **6.**—(1) Regulation 39 (members' contributions: supplementary: dental practitioners) is amended as follows.
  - (2) In paragraph (3)—
    - (a) for "Table" in the first place it occurs, substitute "relevant table in regulation 31";
    - (b) for "Table" in the second place it occurs, substitute "that table".
  - (3) In paragraph (4), for "Table" substitute "relevant table in regulation 31".

#### **Amendment of Schedule 11**

- 7.—(1) Schedule 11 (determination of pensionable earnings: setting contribution rates) is amended as follows.
  - (2) In paragraph 1 (introduction)—
    - (a) in sub-paragraph (a), omit the word "and";
    - (b) in sub-paragraph (b)—
      - (i) at the beginning insert "subject to sub-paragraph (c),";
      - (ii) after "time" insert "with different employing authorities";
    - (c) in sub-paragraph (b)(ii) for the full stop at the end of the paragraph substitute "; and";
    - (d) after sub-paragraph (b)(ii) insert—
      - "(c) if a member holds two or more pensionable employments at the same time with the same employing authority—
        - (i) the determinations referred to in paragraphs 2 to 4 apply to the aggregate of pensionable earnings for all such employments with that employing authority; and
        - (ii) all such employments with that employing authority are treated together for the purpose of paying contributions.".
  - (3) In paragraph 2 (continuous employment spanning two scheme years)—
    - (a) in sub-paragraph (1)—
      - (i) for "Sub-paragraph (2)" substitute "This paragraph";
      - (ii) for "(M)" to the end substitute—

- (a) who is in pensionable employment with the same employing authority on both—
  - (i) the last day of the previous scheme year; and
  - (ii) the first day of the current scheme year; and
- (b) falls within any of the cases in sub-paragraph (2)."
- (b) in sub-paragraph (2), for the table of cases substitute—

Column 1			Column 2
CASE 1			
em	1	ensionable with an authority previous	The amount of M's pensionable earnings received during the previous scheme year.

	(b)	scheme year; and paid contributions at the same percentage rate throughout that year.	
CASE 2			
M—  CASE 3		was in pensionable employment with an employing authority throughout the previous scheme year; and did not pay contributions at the same percentage rate throughout that year.	The amount of M's pensionable earnings determined by the formula—  RPE_x 365  NDPE  where—  RPE is the pensionable earnings received in respect of M's employment for the period—  (i) starting on the date M's contribution rate last changed in the previous scheme year; and  (ii) ending on the last day of that year; and  NDPE is the number of days of pensionable employment with the employing authority—  (i) starting on the date M's contribution rate last changed in that year; and  (ii) ending on the last day of that year; and
M—	(a) (b)	started pensionable employment with an employing authority during the previous scheme year; and paid contributions at the same percentage rate from the date the employment started to the last day of that year.	The amount of M's pensionable earnings determined by the formula—  RPE x 365  NDPE  where—  RPE is the pensionable earnings received in respect of M's employment for the period—  (i) starting on the date M started that employment in the previous scheme year; and  (ii) ending on the last day of that year; and  NDPE is the number of days of pensionable employment with the authority—  (i) starting on the date M started that employment in that year; and

			(ii) ending on the last day of that
			year.
CASE 4			
M—	(a)	started pensionable employment with an employing authority during the previous scheme year; and	The amount of M's pensionable earnings determined by the formula—  RPE_x 365  NDPE  where—
	(b)	did not pay contributions at the same percentage rate from the date the employment started to the last day of that year.	RPE is the pensionable earnings received in respect of M's employment for the period—  (i) starting on the date M's contribution rate last changed in the previous scheme year; and  (ii) ending on the last day of that year; and  NDPE is the number of days of pensionable employment with the authority—
			<ul><li>(i) starting on the date M's contribution rate last changed in that year; and</li><li>(ii) ending on the last day of that</li></ul>
			year.
CASE 5			
M—		The amount of M's pensionable earnings determined by the formula—  RPE_x 365	
		basis with an employing authority throughout the previous scheme year and	NDPE where—
		during that year M's annual rate of pensionable earnings in respect of that employment changed; and	RPE is the pensionable earnings received in respect of M's employment for the period—
	(b)	paid contributions in respect of that period at the same percentage rate throughout the year.	(i) starting on the date M's annual rate of pensionable earnings last changed in the previous scheme year; and
			(ii) ending on the last day of that year; and
			NDPE is the number of days of pensionable employment with the employing authority—
			(i) starting on the date M's annual rate of pensionable earnings last changed in that year; and

	(ii) ending on the last day of that year.
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- (c) omit sub-paragraphs (3) and (4).
- (4) After paragraph 2 (continuous employment spanning two scheme years), insert—

#### "2A.— Members who do not fall within any of the cases in paragraph 2

- (1) This paragraph applies for the purpose of determining the relevant contribution rate for the current scheme year for a member—
  - (a) who is in pensionable employment with the same employing authority on both—
    - (i) the last day of the previous scheme year; and
    - (ii) the first day of the current scheme year; and
  - (b) does not fall within any of the cases within column 1 of paragraph 2.
  - (2) Where this paragraph applies—
    - (a) the scheme manager must determine the amount of the member's pensionable earnings; and
    - (b) the member must pay contributions during the current scheme year at the rate specified in column 2 of the table in paragraph (3A) of regulation 30 in respect of the amount of pensionable earnings referred to in column 1 of that table which corresponds to the amount so determined.
- (3) For the purposes of sub-paragraph (2)(a), the scheme manager must take the advice of the scheme actuary and have regard to—
  - (a) pensionable earnings attributable to pensionable service comparable to that of the member;
  - (b) prevailing pay scales;
  - (c) prevailing rates of pensionable allowances.
- (4) A member is regarded as being in pensionable employment throughout the previous scheme year regardless of any period in that year during which the member continued to be employed by the same employer, but did not make contributions to this scheme.
- (5) For the purposes of calculating the member's pensionable earnings, additional pensionable earnings that the member is treated as having received during an absence from work (see regulation 28) is included.
- (6) The amount of pensionable earnings determined in accordance with this paragraph must be rounded down to the nearest whole pound."
- (5) In paragraph 3 (change to employment or rate of pensionable earnings or allowances)—
  - (a) in sub-paragraph (1), for "(3)" substitute "(3A)";
  - (b) in sub-paragraph (2)(a), for "(3)" substitute "(3A)";
  - (c) omit sub-paragraph (4);
  - (d) for sub-paragraph (5), substitute—
    - "(5) Where sub-paragraph (1) or (2) applies the scheme manager must determine the member's pensionable earnings by applying the formula—

EPE\_x 365

**NDPE** 

where, for the purposes of this sub-paragraph—

EPE is the pensionable earnings that the member's employing authority estimates will be payable to the member from the date the employment mentioned in that sub-paragraph starts to the end of the current scheme year; and

NDPE is the number of days of pensionable employment from the date the employment starts to the end of that year."

(e) in sub-paragraph (7), for "(6)" to the end substitute "(6) is to be taken as such amount as the employing authority considers appropriate for the current scheme year.".

#### **Amendment of Schedule 12**

**8.** In Schedule 12 (practitioner contribution payments), in paragraph 4(5) (information to be provided to scheme manager) after "column 2 of the" insert "relevant".

Name
Minister of State
Department for Health and Social Care

Date

Date

We consent

Name
Two of the Lords Commissioners of Her Majesty's Treasury

**EXPLANATORY NOTE** 

(This note is not part of the Regulations)