This Statutory Instrument has been made partly in consequence of defects in S.I. 1995/300, S.I. 2008/653, S.I. 2015/94, S.I. 2015/95 and S.I. 2020/354 and is being issued free of charge to all known recipients of those Statutory Instruments.

STATUTORY INSTRUMENTS

2025 No. 316

PUBLIC SERVICE PENSIONS, ENGLAND AND WALES

NATIONAL HEALTH SERVICE, ENGLAND AND WALES

The National Health Service Pension Schemes (Amendment) Regulations 2025

Made - - - - at 10:01 a.m. on 11th March 2025

Laid before Parliament at 5:00 p.m. on 11th March 2025

Coming into force in accordance with regulation 1(2) and (3)

The Secretary of State for Health and Social Care makes these Regulations in exercise of the powers conferred by sections 10(1) and (2) and 12(1) and (2) of, and Schedule 3 to, the Superannuation Act 1972(**a**) ("the 1972 Act"), 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(**b**) ("the 2013 Act") and sections 10(1) and 11(1) and (5) of the Public Service Pensions and Judicial Offices Act 2022(**c**) ("the 2022 Act").

In accordance with section 10(1) of the 1972 Act(**d**) and section 3(5) of the 2013 Act, these Regulations are made with the consent of the Treasury.

In accordance with section 10(4) of the 1972 Act and section 21(1) of the 2013 Act(**e**), the Secretary of State has consulted such persons or representatives of such persons as appear to the Secretary of State likely to be affected by these Regulations.

(**a**) 1972 c. 11. Section 10(1) was amended by sections 57 and 58 of, and Schedule 5 to, the National Health Service Reorganisation Act 1973 (c. 32) and section 4(2) of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7) ("the 1990 Act"). Section 12(2) was amended by section 10(1) of the 1990 Act.

(**b**) 2013 c. 25. Section 3(1) and (2) were amended by section 94(2) and (3) of the Public Service Pensions and Judicial Offices Act 2022 (c. 7).

(**c**) 2022 c. 7.

(**d**) The functions of the Minister for the Civil Service under section 10 of the 1972 Act were transferred to the Treasury by article 2 of S.I. 1981/1670.

(**e**) Section 21 has been amended by section 94(8) of the 2022 Act. The Secretary of State has published a statement pursuant to section 21(2) of the 2013 Act indicating the persons the Secretary of State would normally expect to consult under section 21(1) of that Act. An up-to-date version of that list may be found at www.gov.uk/government/publications/nhs-pension-scheme-consultee-list or obtained by writing to the NHS Pensions Policy Team, Department of Health and Social Care, Area 2NE Quarry House, Quarry Hill, Leeds, West Yorkshire, LS2 7UE.

In accordance with section 22(2)(a) of the 2013 Act, the Secretary of State has consulted such persons or representatives of such persons as appear to the Secretary of State likely to be affected by regulations 1(5), (7) and (8), 24(5), (6), (7), (8)(b), (9) and (10), 25, 26, 31, 38, 39 and 40 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(**a**) in relation to those regulations.

PART 1

Introductory

Citation, commencement, effect and extent

1.—(1) These Regulations may be cited as the National Health Service Pension Schemes (Amendment) Regulations 2025.

(2) These Regulations come into force on 1st April 2025, subject to paragraph (3).

(3) Regulations 22, 24(2), (3), (4) and (8)(a), 28, 30, 32(4) and 34(3) come into force on 6th April 2025.

(4) Regulations 13 and 19 have effect retrospectively from 1st April 2008.

(5) Regulations 9, 12, 16, 18, 24(5), (6), (7), (8)(b), (9) and (10) and 33 have effect retrospectively from 1st April 2015.

(6) Regulations 8, 11, 15 and 17 have effect retrospectively from 6th April 2020.

(7) Regulations 25, 26 and 31 have effect retrospectively from 1st October 2022.

(8) Regulations 39 and 40 have effect retrospectively from 1st April 2023.

(9) Regulations 4, 6, 14, 20 and 29 have effect retrospectively from 6th April 2024.

(10) These Regulations extend to England and Wales.

PART 2

Amendments to the National Health Service Pension Scheme Regulations 1995

General

2. The National Health Service Pension Scheme Regulations 1995(**b**) are amended in accordance with this Part.

Amendment of regulation C1

3. In regulation C1 (meaning of "pensionable pay" and "final year's pensionable pay")(**c**), after paragraph (12) insert—

> "(13) Paragraphs (14) to (20) apply to a member who has remediable service within the meaning of section 1 of the Public Service Pensions and Judicial Offices Act 2022 that is

(**a**) A copy of the report laid pursuant to section 22(2)(b) may be obtained by writing to the NHS Pensions Policy Team, Department of Health and Social Care, Area 2NE Quarry House, Quarry Hill, Leeds, West Yorkshire LS2 7UE.
(**b**) S.I. 1995/300.
(**c**) Regulation C1 was amended by S.I. 1997/80, 2001/3649, 2003/2322, 2005/661, 2008/654, 2009/2446, 2014/570, 2015/96 and 2023/952.

pensionable service under this Section of the scheme by virtue of section 2(1) of that Act (remediable service treated as pensionable under Chapter 1 legacy schemes) and whose pensionable pay and pensionable service under this Section of the scheme is derived from contributions made to the 2015 Scheme in the relevant scheme years in respect of that remediable service, if—

(a) at any time during that period of service, the terms of the member's employment contract required the member to work less than whole-time, according to those terms, for any period of time; and

(b) the member received a relevant payment.

(14) The member, or if the member is deceased, the member's personal representatives, may elect for all relevant payments to be included as pensionable pay for the purposes of this regulation, and for service in respect of that pensionable pay to be included in the member's pensionable service for the purposes of regulation C2.

(15) The member's employing authority must, before 1st January 2026, or in exceptional circumstances such later time as the scheme manager decides, send a notice in writing to the member, or as the case may be, the member's personal representatives, that they may make an election under paragraph (14).

(16) The notice referred to in paragraph (15) must specify the amount of contributions the member and the member's employing authority will be required to pay, and the amount of pensionable pay and pensionable service the member will be entitled to in respect of those contributions, if the member or as the case may be, the member's personal representatives, makes an election under paragraph (14).

(17) An election under paragraph (14) must be—

(a) made—

(i) by the member, or as the case may be, the member's personal representatives, in writing, in such form and including such information as the member's employing authority requires; and

(ii) in respect of all relevant payments received by the member; and

(b) received by the member's employing authority before—

(i) the end of the period of three months beginning with the day on which the member is provided with the notice under paragraph (15); or

(ii) such a later date before 1st July 2026 as the member's employing authority considers reasonable in all the circumstances.

(18) For the purposes of this regulation, a relevant payment means so much of a payment of salary, wages, fees or other regular payment made to a member by the employing authority—

(a) in respect of any period of time worked by the member in excess of the work required by the terms of their employment contract described in paragraph (13)(a) up to the whole-time equivalent according to the terms of the member's employment contract during a scheme year falling within the period of the member's remediable service; and

(b) that was treated by the member's employing authority as a payment for overtime for the purposes of regulation 27 of the 2015 Scheme.

(19) Where a member, or as the case may be, the member's personal representatives, has made an election under paragraph (14), that member will be treated as if they had also made an election under regulation 27A(2) of the 2015 Scheme (election for relevant payments to be included as pensionable earnings).

(20) If a member, or as the case may be, the member's personal representatives, does not make an election under paragraph (14), all relevant payments made to that member will be treated as payments for overtime for the purposes of this regulation.".

Amendment of regulation T2A

4.—(1) Regulation T2A (deduction of tax: further provisions)(**a**) is amended as follows.

(2) In paragraph (2), after "these Regulations" insert ", before 6th April 2024,".

(3) After paragraph (2A) insert—

"(2B) Subject to paragraph (2C), if a person's entitlement to a lump sum under these Regulations, on or after 6th April 2024, constitutes a relevant benefit crystallisation event for the purposes of section 637Q or section 637S of the Income Tax (Earnings and Pensions) Act 2003(**b**), the scheme administrator shall determine—

(a) where any tax is payable in respect of the benefit in accordance with section 204 of the 2004 Act and, if so,

(b) the amount of tax, and

(c) the person liable for that tax.

(2C) The member's lump sum in respect of which any tax is payable, as determined under paragraph (2B), shall be reduced by an amount that fully reflects the amount of tax paid by the scheme administrator.".

(4) In paragraph (7), after "these Regulations" insert ", before 6th April 2024,".

(5) After paragraph (7) insert—

"(7A) Where a person is entitled to a lump sum under these Regulations, on or after 6th April 2024, whether or not he intends to rely on entitlement to transitional protection, or to enhanced protection, that person shall give to the scheme administrator such information as will enable the scheme administrator to determine—

(a) (a) whether any tax is payable in respect of the lump sum in accordance with section 204 of the 2004 Act and, if so,

(b) the amount of tax, and

(c) the person liable for that tax.".

(6) In paragraph (8)—

(a) for "If" substitute "Where";

(b) for "applying for" substitute "entitled to";

(c) after "these Regulations" insert ", before 6th April 2024,".

(7) After paragraph (8) insert—

"(8ZA) Where a person who is entitled to a lump sum under these Regulations, on or after 6th April 2024, intends to rely on entitlement to an enhanced allowance by virtue of the provisions listed in section 256(1) of the 2004 Act (enhanced allowance regulations), that person shall give to the scheme administrator—

(**a**) Regulation T2A was amended by S.I. 2006/600, 2007/3280, 2008/654, 2011/2586, 2012/610, 2014/570 and 2015/96.
(**b**) 2003 c. 1. Sections 637Q and 637S were inserted by the Finance Act 2024 (c. 3).

(a) the reference number issued by the Commissioners under the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006(**a**) in respect of that entitlement; and

(b) the information referred to in paragraph (7A).".

(8) In paragraph (8A)(**b**)—

(a) for "If" substitute "Where";

(b) for "claiming" substitute "entitled to";

(c) after "these Regulations" insert ", before 6th April 2024,".

(9) After paragraph (8A) insert—

"(8AA) Where a person who is entitled to a lump sum under these Regulations, on or after 6th April 2024, intends to rely on entitlement to transitional protection in accordance with paragraph 14 of Schedule 18 to the 2011 Act or paragraph 1 of Schedule 22 to the Finance Act 2013, that person shall give to scheme administrator—

(a) the reference number issued by the Commissioners under The Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011(**c**) or The Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013(**d**) in respect of that entitlement; and

(b) the information referred to in paragraph (7A).".

(10) In paragraph (8B)(**e**)—

(a) for "If" substitute "Where";

(b) for "claiming" substitute "entitled to";

(c) after "these Regulations" insert ", before 6th April 2024,".

(11) After paragraph (8B) insert—

"(8C) Where a person who is entitled to a lump sum under these Regulations, on or after 6th April 2024, intends to rely on entitlements to individual protection in accordance with paragraph 1 of the Schedule 6 of the Finance Act 2014(**f**), that person shall give to the scheme administrator—

(a) the reference number issued by the Commissioners under The Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014(**g**) in respect of that entitlement, and

(b) the information referred to in paragraph (7A).".

(12) In paragraph (9)—

(a) after "paragraph" in the second place it occurs insert "(7A),";

(b) after "(8)" insert "(8ZA),";

(c) after "(8A)" insert ",(8AA),";

(d) after "(8AA)," omit "or";

(**a**) S.I. 2006/131.
(**b**) Paragraph (8A) of regulation T2A was inserted by S.I. 2012/610.
(**c**) S.I. 2011/1752.
(**d**) S.I. 2013/1741.
(**e**) Paragraph (8B) of regulation T2A was inserted by S.I. 2015/96.
(**f**) 2014 c. 26.
(**g**) S.I. 2014/1842.

(e) after "(8B)" insert "or (8C)".

(13) In paragraph (10)—

(a) for "the" substitute "a";

(b) after "person" insert "who is entitled to a benefit under these Regulations, before 6th April 2024,".

(14) After paragraph (10) insert—

"(10A) Where a person who is entitled to a lump sum under these Regulations, on or after 6th April 2024, fails to provide all, or part of, the information referred to in paragraph (7A) or, as the case may be, paragraph (8ZA), (8AA) or (8C) within the time limits specified, the scheme administrator may deem that the person is liable for the tax payable in respect of the whole of the lump sum.".

PART 3

Amendments to the National Health Service Pension Scheme (Additional Voluntary Contributions) Regulations 2000

General

5. The National Health Service Pension Scheme (Additional Voluntary Contributions) Regulations 2000(**a**) are amended in accordance with this Part.

Amendment of regulation 16

6.—(1) Regulation 16 (information)(**b**) is amended as follows.

(2) In paragraph (3), after "these Regulations" insert ", before 6th April 2024,".

(3) After paragraph (3) insert—

"(3A) Where a person is entitled to a lump sum under these Regulations, before 6th April 2024, he shall, whether or not he intends to rely on entitlement to an enhanced allowance or to enhanced protection, give to the provider such information as will enable the provider to determine—

(a) whether any tax is payable in respect of the lump sum in accordance with section 204 of the 2004 Act and, if so,

(b) the amount of tax, and

(c) the person liable for that tax.".

(4) In paragraph (4), after "these Regulations" insert ", before 6th April 2024,".

(5) After paragraph (4) insert—

"(4A) Where a person who is entitled to a lump sum under these Regulations, on or after 6th April 2024, intends to rely on entitlement to an enhanced allowance by virtue of the provisions listed in section 256(1) of the 2004 Act (enhanced allowance regulations), he shall give to the provider—

(**a**) S.I. 2000/619.
(**b**) Regulation 16 was amended by S.I. 2006/600.

(a) the reference number issued by the Commissioners under the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006(**a**) in respect of that entitlement; and

(b) the information referred to in paragraph (3A).".

(6) In paragraph (5)—

(a) after the first place it occurs insert "or (3A)" after "paragraph 3";

(b) after both instances of "(4)" insert "or (4A)";

(c) after the seventh place "or" occurs insert "(3A)".

PART 4

Amendments to the National Health Service Pension Scheme Regulations 2008

General

7. The National Health Service Pension Scheme Regulations 2008(**b**) are amended in accordance with this Part.

Amendment of regulation 2.A.4

8.—(1) Regulation 2.A.4 (pensionable service: breaks in service)(**c**) is amended as follows.

(2) In paragraph (3), for "(e)" substitute "(f)".

(3) In paragraph (3A), for "(e)" substitute "(f)".

Amendment of regulation 2.A.5

9.—(1) Regulation 2.A.5(1) (meaning of "qualifying service")(**d**) is amended as follows.

(2) At the end of sub-paragraph (h) omit "and".

(3) For sub-paragraph (i) substitute—

"(i) in the case of a person who—

(i) ceased to be an active member of the 1995 Section on leaving NHS employment,

(ii) became a deferred member of that Section on leaving that employment and has not since become a pensioner member of that Section between the date of leaving that employment and joining this Section of the Scheme, and

(iii) became an active member of this Section of the Scheme during the period beginning with 1st October 2008 and ending with 31st March 2015 and five years or more since last leaving NHS employment,

a period equal in length to the period of qualifying service which the member is entitled to count under the 1995 Section,"

(4) After sub-paragraph (i) insert—

"(j) in the case of a person who—

(**a**) S.I. 2006/131.
(**b**) S.I. 2008/653.
(**c**) Regulation 2.A.4 was amended by S.I. 2008/2263 and 2009/2446.
(**d**) Regulation 2.A.5(1) was amended by S.I. 2008/2263, 2009/2446 and 2011/2586.

(i) was a deferred member of the 1995 Section who gave notice for the purposes of paragraph (1) or (1A)(**a**) of regulation B4 of the 1995 Regulations (opting out of this Section of the Scheme),

(ii) as a result of that notice was treated as ceasing to be an active member of that Section,

(iii) pursuant to that notice remains opted-out of that Section for five years or more, and

(iv) became an active member of this Section of the Scheme during the period beginning with 1st October 2008 and ending with 31 March 2015,

a period equal in length to the period of qualifying service which the member is entitled to count under the 1995 Section, and

(k) in the case of a person who—

(i) was a deferred member of the 1995 Section who gave notice for the purposes of paragraph (1) or (1A) of regulation B4 of the 1995 Regulations and following that notice, ceased to be an active member of that Section for any one period of five years or more comprising the aggregate of—

(aa) any period during which the person left NHS employment, and

(bb) any period during which the person was treated as never having been an active member of that Section in accordance with paragraph (3)(**b**) of regulation B4 of those Regulations in respect of one or more later periods of NHS employment entered into after having given the notice for the purposes of paragraph (1) or (1A) of that regulation, and

(ii) became an active member of this Section of the Scheme during the period beginning with 1st October 2008 and ending with 31st March 2015,

a period equal in length to the period of qualifying service which the member is entitled to count under the 1995 Section.".

Amendment of regulation 2.A.8

10. In regulation 2.A.8 (meaning of "pensionable pay"), after paragraph (11) insert—

"(12) Paragraphs (13) to (19) apply to a member who has remediable service within the meaning of section 1 of the Public Service Pensions and Judicial Offices Act 2022 that is pensionable service under this Section of the scheme by virtue of section 2(1) of that Act (remedial service treated as pensionable under Chapter 1 legacy schemes) and whose pensionable pay and pensionable service in this Section of the Scheme is derived from contributions made to the 2015 Scheme in the relevant scheme years in respect of that remediable service, if—

(a) at any time during that period of service, the terms of the member's employment contract required the member to work less than whole-time, according to those terms, for any period of time; and

(b) the member received a relevant payment.

(**a**) Paragraph (1A) of regulation B4 was omitted by S.I. 2013/413.
(**b**) Paragraph (3) of regulation B4 was substituted by S.I. 2013/413.

(13) The member, or if the member is deceased, the member's personal representatives, may elect for all relevant payments to be included as pensionable pay for the purposes of this regulation, and for service in respect of that pensionable pay to be included in the member's pensionable service for the purposes of regulations 2.A.2 and 2.A.3.

(14) The member's employing authority must before 1st January 2026, or in exceptional circumstances such later time as the scheme manager decides, send a notice in writing to the member or as the case may be, the member's personal representatives, that they may make an election under paragraph (13).

(15) The notice referred to in paragraph (14) must specify the amount of contributions the member and the member's employing authority will be required to pay, and the amount of pensionable pay and pensionable service the member will be entitled to in respect of those contributions, if the member or as the case may be, the member's personal representatives, makes an election under paragraph (13).

(16) An election under paragraph (13) must be—

(a) made—

(i) by the member or as the case may be, the member's personal representatives, in writing in such form and including such information as the member's employing authority requires;

(ii) in respect of all relevant payments received by the member; and

(b) received by the member's employing authority before—

(i) the end of the period of three months beginning with the day on which the member is provided with the notice under paragraph (14); or

(ii) such later date before 1st July 2026 as the member's employing authority considers reasonable in all the circumstances.

(17) For the purposes of this regulation, a relevant payment means so much of a payment of salary, wages, fees or other regular payment made to a member by the employing authority—

(a) in respect of any period of time worked by the member in excess of the work required by the terms of their employment contract described in paragraph (12)(a) up to the whole-time equivalent according to the terms of the member's employment contract during a scheme year falling within the period of the member's remediable service; and

(b) that was treated by the member's employing authority as a payment for overtime for the purposes of regulation 27 of the 2015 Scheme.

(18) Where a member, or as the case may be, the member's personal representatives, has made an election under paragraph (13), that member will be treated as if they had made an election under regulation 27A(2) of the 2015 Scheme (election for relevant payments to be included as pensionable earnings).

(19) If a member, or as the case may be, the member's personal representatives, does not make an election under paragraph (13), all relevant payments made to that member will be treated as payments for overtime for the purposes of this regulation.".

Amendment of regulation 2.A.9

11.—(1) Regulation 2.A.9 (pensionable pay: breaks in service)**(a)** is amended as follows.

(2) In paragraph 4(b), for "(e)" substitute "(f)".

(**a**) Paragraph (8) of regulation 2.A.9 was substituted by S.I. 2008/2263.

(3) In paragraph 8(b), for "(e)" substitute "(f)".

Amendment of regulation 2.B.1

12. In regulation 2.B.1 (eligibility: general)(**a**), in paragraph (3)(a)(i) omit "on or".

Amendment of regulation 2.E.21

13. In regulation 2.E.21 (payment of lump sums or pensions on death)(**b**), in paragraph (7), for "regulation 2.J.7(2)" substitute "regulation 2.J.7(4)".

Amendment of regulation 2.J.8

14.—(1) Regulation 2.J.8 (deduction of tax)(**c**) is amended as follows.

(2) In paragraph (2)(a), after "benefit crystallisation event" insert "occurring on or before 6th April 2024,".

(3) After paragraph (2) insert —

"(2A) If a person becomes entitled to a lump sum under this Part which is a relevant benefit crystallisation event, occurring on or after 6th April 2024, for the purposes of section 637Q or section 637S of the Income Tax (Earnings and Pensions) Act 2003(**d**), the Scheme administrator shall determine—

(a) whether any tax is payable in respect of the lump sum in accordance with section 204 of the 2004 Act, and if so,

(b) the amount of tax payable, and

(c) the person liable for that tax.".

Amendment of regulation 3.A.4

15.—(1) Regulation 3.A.4 (pensionable service: breaks in service)(**e**) is amended as follows.

(2) In paragraph (3), for "(e)" substitute "(f)".

(3) In paragraph (3A), for "(e)" substitute "(f)".

Amendment of regulation 3.A.5

16.—(1) Regulation 3.A.5(1) (meaning of "qualifying service")(**f**) is amended as follows.

(2) At the end of sub-paragraph (g) omit "and".

(3) For sub-paragraph (h) substitute—

"(h) in the case of a person who—

(i) ceased to be an active member of the 1995 Section on leaving NHS employment,

(ii) became a deferred member of that Section on leaving that employment and has not since become a pensioner member of that Section between the date of leaving that employment and joining this Section of the Scheme, and

(**a**) Paragraph (3) of regulation 2.B.1 was substituted by S.I. 2015/95.
(**b**) Regulation 2.E.21 was amended by S.I. 2008/2263.
(**c**) Regulation 2.J.8 was amended by S.I. 2009/2446, 2011/2586 and 2012/610.
(**d**) 2003 c. 1. Sections 637Q and 637S were inserted by the Finance Act 2024 (c. 3).
(**e**) Regulation 3.A.4 was amended by S.I. 2008/2263 and 2009/2446.
(**f**) Regulation 3.A.5 was amended by S.I. 2008/2263, 2009/2446 and 2011/2586.

(iii) became an active member of this Section of the scheme during the period beginning with 1st October 2008 and ending with 31 March 2015 and five years or more since last leaving NHS employment,

a period equal in length to the period of qualifying service which the member is entitled to count under the 1995 Section,".

(4) After sub-paragraph (h) insert—

"(i) in the case of a person who—

(i) was a deferred member of the 1995 Section who gave notice for the purposes of paragraph (1) or (1A)(**a**) of regulation B4 of the 1995 Regulations (opting out of the Scheme),

(ii) as a result of that notice was treated as ceasing to be an active member of that Section,

(iii) pursuant to that notice remains opted out of that Section for five years or more, and

(iv) became an active member of this Section of the Scheme during the period beginning with 1st October 2008 and ending with 31st March 2015,

a period equal in length to the period of qualifying service which the member is entitled to count under the 1995 Section, and

(j) in the case of a person who—

(i) was a deferred member of the 1995 Section who gave notice for the purposes of paragraph (1) or (1A) of regulation B4 of the 1995 Regulations and following that notice, ceased to be an active member of that Section for any one period of five years or more comprising the aggregate of—

(aa) any period during which the person left NHS employment, and

(bb) any period during which the person was treated as never having been an active member of that Section in accordance with paragraph (3)(**b**) of regulation B4 of those Regulations in respect of one or more later periods of NHS employment entered into after having given the notice for the purposes of paragraph (1) or (1A) of that regulation, and

(ii) became an active member of this Section of the Scheme during the period beginning with 1st October 2008 and ending with 31st March 2015,

a period equal in length to the period of qualifying service which the member is entitled to count under the 1995 Section.".

Amendment of regulation 3.A.8

17. In regulation 3.A.8 (pensionable earnings – breaks in service), in paragraph (4)(b), for "(e)" substitute "(f)".

(**a**) Paragraph (1A) of regulation B4 was revoked by S.I. 2013/413.
(**b**) Paragraph (3) of regulation B4 was substituted by S.I. 2013/413.

Amendment of regulation 3.B.1

18. In regulation 3.B.1 (eligibility: general)(**a**), in paragraph (3)(a)(i) omit "on or".

Amendment of regulation 3.E.21

19. In regulation 3.E.21 (payment of lump sums or pensions on death)(**b**), in paragraph (7), for "regulation 3.J.7(2)" substitute "regulation 3.J.7(4)".

Amendment of regulation 3.J.8

20.—(1) Regulation 3.J.8 (deduction of tax)(**c**) is amended as follows.

(2) In paragraph (2)(a), after "benefit crystallisation event" insert ", occurring on or before 6th April 2024,".

(3) After paragraph (2) insert—

"(2A) If a person becomes entitled to a lump sum under this Part which is a relevant benefit crystallisation event, occurring on or after 6th April 2024, then for the purposes of section 637Q or section 637S of the Income Tax (Earnings and Pensions) Act 2003(**d**), the Scheme administrator shall determine—

(a) whether any tax is payable in respect of the lump sum in accordance with section 204 of the 2004 Act, and if so,

(b) the amount of tax payable, and

(c) the person liable for that tax.".

PART 5

Amendments to the National Health Service Pension Scheme Regulations 2015

General

21. The National Health Service Pension Scheme Regulations 2015(**e**) are amended in accordance with this Part.

Amendment of regulation 21

22.—(1) Regulation 21 (absence from work)(**f**) is amended as follows.

(2) After paragraph 1(e) omit "or".

(3) After paragraph 1(f) insert—

"; or

(g) neonatal care leave".

New regulation 27A

23. After regulation 27 (pensionable earnings), insert—

(**a**) Paragraph (3) of regulation 3.B.1 was substituted by S.I. 2015/95.
(**b**) Regulation 3.E.21 was amended by S.I. 2008/2263.
(**c**) Regulation 3.J.8 was amended by S.I. 2009/2446, 2011/2586 and 2012/610.
(**d**) 2003 c. 1. Sections 637Q and 637S were inserted by the Finance Act 2024 (c. 3).
(**e**) S.I. 2015/94.
(**f**) Regulation 21 was amended by S.I. 2020/354 and 2024/281.

"Regulation 27A Pensionable earnings: scheme years 2015/16 to 2023/24

27A.—(1) This regulation applies to a member (M) if, during the scheme years 2015/16 to 2023/24—

(a) the terms of M's employment contract required M to work less than whole-time, according to those terms, for any period of time; and

(b) M received a relevant payment.

(2) M, or if M is deceased, M's personal representatives, may elect for all relevant payments to be included as pensionable earnings for the purposes of regulation 27.

(3) M's employing authority must, before 1st January 2026, or in exceptional circumstances such later time as the scheme manager decides, send a notice in writing to M, or as the case may be, M's personal representatives, that they may make an election under paragraph (2).

(4) The notice referred to in paragraph (3) must specify the amount of contributions M and M's employing authority will be required to pay, and the amount of pensionable earnings M will be entitled to in respect of those contributions, if M or as the case may be, M's personal representatives, makes an election under paragraph (2).

(5) An election under paragraph (2) must be—

(a) made—

(i) by M or as the case may be, M's personal representatives, in writing in such form and including such information as M's employing authority requires; and

(ii) in respect of all relevant payments received by M; and

(b) received by M's employing authority before—

(i) the end of the period of three months beginning with the day on which M is provided with the notice under paragraph (3); or

(ii) such later date before 1st July 2026 as M's employing authority considers reasonable in all the circumstances.

(6) For the purposes of this regulation, a relevant payment means so much of a payment of salary, wages, fees or other regular payment made to M by the employing authority—

(a) in respect of work undertaken by M during the scheme years 2015/16 to 2023/24 that was in excess of the work required by the terms of their employment contract described in paragraph (1)(a) up to the whole-time equivalent according to the terms of the member's employment contract; and

(b) that was treated by M's employing authority as a payment for overtime for the purposes of regulation 27.

(7) Where M, or as the case may be, M's personal representatives, has made an election under paragraph (2), M will be treated as if they had also made an election under whichever of regulations C1(14) of the 1995 Regulations (meaning of "pensionable pay" and "final year's pensionable pay") or regulation 2.A.8(13) of the 2008 Regulations (meaning of "pensionable pay") applies to M.".

Amendment of regulation 28

24.—(1) Regulation 28 (pensionable earnings: break in service)(**a**) is amended as follows.

(**a**) Regulation 28 was amended by S.I. 2020/354 and 2024/281.

(2) After paragraph (2)(e) omit "or".

(3) After paragraph (2)(f) insert—

"; or

(g) neonatal care leave".

(4) In paragraph (6)(b), for "(f)" substitute "(g)".

(5) After paragraph (6)(b) insert—

";

(c) for any period while M is within paragraph (2)(b) to (g) and M's earnings are immediately reduced to zero".

(6) In paragraph (7)(a)—

(a) for "a woman on maternity leave" substitute "M";

(b) for "she" substitute "M".

(7) After paragraph (7) insert—

"(7A) For the purposes of paragraph (6)(c)—

(a) pay received by M in respect of days during which M returns to work for the purpose of keeping in touch with the workplace must be ignored;

(b) earnings reduced to zero are treated as if they were the amount equal to the rate of M's pensionable earnings immediately before the period of absence.".

(8) In paragraph (10)(b)—

(a) for "(f)" substitute "(g)";

(b) after "(6)(b)" insert "or (c)".

(9) In paragraph (10)(c), after "(7)" insert "and (7A)".

(10) In paragraph (12) omit "maternity".

Amendment of regulation 38

25.—(1) Regulation 38 (members' contributions: supplementary: medical practitioners and non-GP providers)(**a**) is amended as follows.

(2) In paragraph (3)(b), for "additional" substitute "reduced".

(3) In paragraph (4), after "in the circumstances" insert "(including amounts equal to reduced pensionable earnings that M is treated as having received during an absence from work (see regulation 28))".

Amendment of regulation 39

26.—(1) Regulation 39 (members' contributions: supplementary: dental practitioners)(**b**) is amended as follows.

(2) In paragraph (3)(b), for "additional" substitute "reduced".

(3) In paragraph (4), after "in the circumstances" insert "(including amounts equal to reduced pensionable earnings that M is treated as having received during an absence from work (see regulation 28))".

(**a**) Regulation 38 was amended by S.I. 2019/418, 2022/273 and 2023/301.
(**b**) Regulation 39 was amended by S.I. 2019/418 and 2022/273.

Amendment of regulation 60

27. In regulation 60 (determination of contribution payable), for paragraph (5) substitute—

"(5) An amendment under paragraph (4)(b) must not affect the contributions payable during that year under any option, except an option under which contributions begin to be paid after the date on which the amendment takes effect.".

Amendment of regulation 68

28. In regulation 68 (effect of being absent or leaving and rejoining scheme during contributions payment period)(**a**), after paragraph (1)(ea)—

(a) omit "or";

(b) insert—

"(eb) is on neonatal care leave; or".

Amendment of Schedule 3

29.—(1) Schedule 3 (administrative matters) paragraph 16 (deduction of tax) is amended as follows.

(2) In sub-paragraph (2), after "these Regulations" insert ", before 6th April 2024,".

(3) After sub-paragraph (2) insert—

"(2A) If a person's entitlement to a lump sum under these Regulations, on or after 6th April 2024, constitutes a relevant benefit crystallisation event for the purposes of section 637Q or section 637S of the Income Tax (Earnings and Pensions) Act 2003(**b**), the scheme administrator must determine—

(a) whether any tax is payable in respect of the lump sum in accordance with section 204 of the 2004 Act and if so,

(b) the amount of tax, and

(c) the person liable for that tax.".

(4) In sub-paragraph (7), after "these regulations" insert ", before 6th April 2024,".

(5) After sub-paragraph (7) insert—

"(7A) A person who is entitled to a lump sum under these Regulations, on or after 6th April 2024, must, whether or not he intends to rely on entitlement to transitional protection, or to enhanced protection), give to the scheme administrator such information as will enable the scheme administrator to determine—

(a) whether any tax is payable in respect of the lump sum in accordance with section 204 of the 2004 Act and if so,

(b) the amount of tax, and

(c) the person liable for that tax.".

(6) In sub-paragraph (8)—

(a) for "claiming" substitute "entitled to";

(b) after "these regulations" insert ", before 6th April 2024,".

(7) After sub-paragraph (8) insert—

(**a**) Regulation 68 was amended by S.I. 2020/354 and 2024/281.
(**b**) Sections 637Q and 637S were inserted by the Finance Act 2024 (c. 3).

"(8A) If a person who is entitled to a lump sum under these Regulations, on or after 6th April 2024, intends to rely on entitlement to an enhanced allowance by virtue of the provisions listed in section 256(1) of the 2004 Act (enhanced allowance regulations), that person must give to the scheme administrator—

(a) the reference number issued by the Commissioners under the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006(**a**) in respect of that entitlement; and

(b) the information referred to in paragraph (7A).".

(8) In sub-paragraph (9)—

(a) for "claiming" substitute "entitled to";

(b) after "these regulations" insert ", before 6th April 2024,".

(9) After sub-paragraph (9) insert—

"(9A) If a person who is entitled to a lump sum under these Regulations, on or after 6th April 2024 intends to rely on entitlement to transitional protection in accordance with paragraph 14 of Schedule 18 to the Finance Act 2011, paragraph 1 of Schedule 22 to the Finance Act 2013 or parts 1 and 3 of Schedule 4 to the Finance Act 2016 that person must give to the scheme administrator—

(a) the reference number issued by the Commissioners under the Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011 or Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013 in respect of that entitlement; and

(b) the information referred to in sub-paragraph (7A).".

(10) In sub-paragraph (10)—

(a) for "claiming" substitute "entitled to";

(b) after "these regulations" insert ", before 6th April 2024".

(11) After sub-paragraph (10) insert—

"(10A) If a person who is entitled to a lump sum under these Regulations, on or after 6th April 2024, intends to rely on entitlement to individual protection in accordance with paragraph 1 of Schedule 6 to the Finance Act 2014, that person must give to the scheme administrator—

(a) the reference number issued by the Commissioners under the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014 in respect of that entitlement; and

(b) the information referred to in paragraph (7A).".

(12) In sub-paragraph (11)—

(a) after "sub-paragraph (7)" insert "or (7A)";

(b) after "sub-paragraph (8)(a)," insert "8A(a),";

(c) after "(9)(a)" insert ", (9A)(a),";

(d) after "(9A)(a)," omit "or";

(e) after "(10)(a)" insert "or (10A)(a)".

(**a**) S.I. 2006/131.

(13) In sub-paragraph (12), after "Where the person" insert "entitled to a benefit under these Regulations, before 6th April 2024,".

(14) After sub-paragraph (12) insert—

> "(12A) Where the person entitled to a lump sum under these Regulations, on or after 6th April 2024, fails to provide all, or part of, the information referred to in paragraph (7A) or, as the case may be, reference numbers referred to in sub-paragraph 8A(a), 9A(a) and 10A(a) within the time limits specified, the scheme administrator may deem that the person is liable for the tax payable in respect of the whole of the lump sum.".

Amendment of Schedule 10

30. In Schedule 10 (practitioner income)(**a**), in sub-paragraph (2) of paragraph 3 (dental practitioner), after "carer's leave," in both places it occurs insert "neonatal care leave,".

Amendment of Schedule 11

31.—(1) Schedule 11 (determination of pensionable earnings: setting contribution rates)(**b**) is amended as follows.

(2) In sub-paragraph (6)(b) of paragraph 2 (continuous employment spanning two scheme years), for "additional" substitute "amounts equal to reduced".

(3) In sub-paragraph (5) of paragraph 2A (members who do not fall within any of the cases in paragraph 2), for "additional" substitute "amounts equal to reduced".

(4) In sub-paragraph (5) of paragraph 3 (change to employment or rate of pensionable earnings or allowances), in the definition of "EPE" after "current scheme year" insert "(including amounts equal to reduced pensionable earnings that the member is treated as having received during an absence from work (see regulation 28))".

Amendment of Schedule 12

32.—(1) Schedule 12 (practitioner contribution payments)(**c**) is amended as follows.

(2) In paragraph 1 (medical practitioners and non-GP providers), after sub-paragraph (3) insert—

> "(4) Where the certificate provided in accordance with sub-paragraphs (2) and (3) is based on provisional figures included in the return M made to HMRC, M must provide a revised certificate including final figures before the end of the period of one month starting on the date when the revised return containing final figures was required to be submitted to HMRC.".

(3) In paragraph 2 (medical practitioners not members of a practice), after sub-paragraph (3) insert—

> "(4) Where the certificate provided in accordance with sub-paragraphs (2) and (3) is based on provisional figures included in the return M made to HMRC, M must provide a revised certificate including final figures before the end of the period of one month starting on the date when the revised return containing final figures was required to be submitted to HMRC.".

(4) In sub-paragraphs (4)(c) and (5)(e) of paragraph 3 (dentists), after "carer's leave payments," insert "neonatal care leave payments,".

(**a**) Schedule 10 was amended by S.I. 2016/245, 2020/354, 2023/1071 and 2024/281.
(**b**) Schedule 11 was amended by S.I. 2022/273.
(**c**) Schedule 12 was amended by S.I. 2016/245, 2020/354 and 2024/281.

Amendment of Schedule 14

33. In Schedule 14 (lump sum on death), in sub-paragraph (7) of paragraph 9 (payment of lump sums on death), for "paragraph 12 of Schedule 3" substitute "paragraph 12(4) of Schedule 3".

Amendment of Schedule 15

34.—(1) Schedule 15 (definitions)(**a**) is amended as follows.

(2) For the entry in Column 2 corresponding to the expression "overtime" substitute—

"any period of time worked during the period beginning with 1st April 2015 and ending with 31st March 2024 that is in excess of—

(a) whole-time, according to the terms of the member's employment contract; or

(b) if regulation 27A applies to the member, but the member does not make an election under paragraph (2) of that regulation, the lesser of—

(i) the period of time for which the member was contracted to work in the ordinary course of events; or

(ii) such a period of time as the scheme manager determines a person engaged in similar employment would reasonably be contracted to work in the ordinary course of events

any period of time worked on or after 1st April 2024 that is 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 place in Column 1 insert "neonatal care leave" and for the corresponding entry in Column 2 insert "leave under section 80EF of the Employment Rights Act 1996(**b**)".

PART 6

Amendment to the National Health Service Pension Scheme (Transitional and Consequential Provisions) Regulations 2015

General

35. The National Health Service Pension Scheme (Transitional and Consequential Provisions) Regulations 2015(**c**) are amended in accordance with this Part.

New regulation 38A

36. After regulation 38 (abatement) insert—

"Entitlement to additional retirement benefits

38A—(1) This regulation applies to or in respect of a member of the old scheme (M) who—

(**a**) Schedule 15 was amended by S.I. 2024/281.
(**b**) Section 80EF was inserted by the Neonatal Care (Leave and Pay) Act 2023 (c. 20).
(**c**) S.I. 2015/95.

(a) became an active member of the 2008 Section pursuant to regulation 2.B.4 or 3.B.4 of the 2008 Regulations(**a**) (joining this Section of the Scheme) for the first time on 1st April 2012; and

(b) was born on or before 31st August 1960.

(2) Where, on the coming into force of regulations 12 and 18 of the National Health Service Pension Schemes (Amendment) Regulations 2025(**b**) (amendment of regulations 2.B.1 and 3.B.1 of the 2008 Regulations (eligibility: general))—

(a) the aggregate of the benefits that have been paid or would have become payable (but for the application of regulation 12 or 18) under the 2008 Section to any person ("the beneficiary") in respect of, or associated with M's pensionable service for the period beginning with 1st April 2015 and ending with 31st March 2022 exceeds

(b) the aggregate of the benefits to which the beneficiary is entitled or becomes entitled under the new scheme in respect of, or associated with M's pensionable service for that period,

the scheme manager(**c**) of the new scheme must pay an amount equal to the difference to the beneficiary or if the beneficiary is deceased, that beneficiary's personal representatives.".

PART 7

Amendment to the National Health Service Pension Schemes (Amendment) Regulations 2023

General

37. The National Health Service Pension Schemes (Amendment) Regulations 2023(**d**) are amended in accordance with this Part.

Amendment of regulation 24

38. In regulation 24 (application and expiry of modifications in this Part)(**e**), for "2025" substitute "2026".

Amendment of regulation 26

39.—(1) Regulation 26 (modification of regulation 38) is amended as follows.

(2) In paragraph (c)(iii)—

(a) in paragraph (aa), for "each relevant period of the scheme year 2022/23" substitute "the period beginning with 1st April 2022 and ending with 30th September 2022";

(b) for paragraph (bb) substitute—

"(bb) for "28." there were substituted "28; and"".

(3) After paragraph (c)(iii) insert—

"(iv) after sub-paragraph (b), there were inserted—

(**a**) S.I. 2008/653. Regulations 2.B.4 and 3.B.4. were amended by S.I. 2009/2446, 2015/95.
(**b**) S.I. 2025/316.
(**c**) For the meaning of "scheme manager", see regulation 3 of the 2015 Regulations.
(**d**) S.I. 2023/301.
(**e**) Regulation 24 was substituted by S.I. 2024/281.

"(c) any reduced pensionable earnings M is treated as having received for the period beginning with 1st October 2022 and ending with 31st March 2023 during an absence from work in accordance with regulation 28,

and the pensionable earnings to which the contribution rate is applied for each relevant period of the scheme year 2022/23 are M's certified or final pensionable earnings from all group D sources for each relevant period.".".

(4) In paragraph (d), in new paragraph (3A)—

(a) in sub-paragraph (b)—

(i) for "each relevant period of the scheme year 2022/23" substitute "the period beginning with 1st April 2022 and ending with 30th September 2022";

(ii) for "28," substitute "28; and";

(b) after sub-paragraph (b) insert—

"(c) any reduced pensionable earnings M is treated as having received for the period beginning with 1st October 2022 and ending with 31st March 2023 during an absence from work in accordance with regulation 28,".

Amendment of regulation 27

40.—(1) Regulation 27 (modification of regulation 39) is amended as follows.

(2) In paragraph (c)(iii)—

(a) in paragraph (aa), for "each relevant period of the scheme year 2022/23" substitute "the period beginning with 1st April 2022 and ending with 30th September 2022";

(b) for paragraph (bb) substitute—

"(bb) for "28." there were substituted "28; and"".

(3) After paragraph (c)(iii) insert—

"(iv) after sub-paragraph (b), there were inserted—

"(c) any reduced pensionable earnings M is treated as having received for the period beginning with 1st October 2022 and ending with 31st March 2023 during an absence from work in accordance with regulation 28,

and the pensionable earnings to which the contribution rate is applied for each relevant period of the scheme year 2022/23 are M's reconciled, certified or final pensionable earnings from all group D sources for each relevant period.".".

(4) In paragraph (d), in new paragraph (3A)—

(a) in sub-paragraph (b)—

(i) for "each relevant period of the scheme year 2022/23" substitute "the period beginning with 1st April 2022 and ending with 30th September 2022";

(ii) for "28," substitute "28; and";

(b) after sub-paragraph (b) insert—

"(c) any reduced pensionable earnings M is treated as having received for the period beginning with 1st October 2022 and ending with 31st March 2023 during an absence from work in accordance with regulation 28,".

PART 8

Amendment to the National Health Service Pension Schemes (Remediable Service) Regulations 2023

General

41. The National Health Service Pension Schemes (Remediable Service) Regulations 2023(**a**) are amended in accordance with this Part.

Amendment of regulation 12

42.—(1) Regulation 12 (election for 2015 scheme benefits: deferred choice members and deceased members) is amended as follows.

(2) In paragraph (4), at the beginning, for "Where" substitute "Subject to paragraphs (4A) and (4B), where".

(3) After paragraph (4) insert—

"(4A) A deferred choice election made by a deferred choice member or a designated person in the circumstances described in paragraph (2)(b)(iii) may be revoked by that person—

(a) at any time before the cancellation deadline, and

(b) by notice in writing and in such form and including such further information as the scheme manager requires.

(4B) Where the scheme manager receives, before the cancellation deadline, notice that a deferred choice member has died—

(a) any deferred choice election made by a deferred choice member or a designated person in the circumstances described in paragraph (2)(b)(iii) lapses, and

(b) any deferred choice election period that has begun (whether or not it has also ended) is to be treated as if it had never begun (or ended) and accordingly, a new deferred choice election period may begin (see paragraph (8) and regulation 2(1)).

(4C) In paragraphs (4A) and (4B), the "cancellation deadline" means—

(a) the beginning of the day two weeks before the day on which any benefits have become payable to or in respect of the member after the end of the deferred choice election period, or

(b) such later time before the day on which any benefits have become payable to or in respect of the member after the end of the deferred choice election period as the scheme manager considers reasonable in all the circumstances of the case.".

(**a**) S.I. 2023/985.

Signed by authority of the Secretary of State for Health and Social Care

Karin Smyth
Minister of State
At 10.01 a.m. on 11th March 2025 Department of Health and Social Care

We consent

Nicholas Dakin
Anna Turley
10th March 2025 Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the National Health Service Pension Scheme Regulations 1995 (S.I. 1995/300) ("the 1995 Regulations"), the National Health Service Pension Scheme (Additional Voluntary Contributions) Regulations 2000 (S.I. 2000/619) ("the 2000 Regulations"), the National Health Service Pension Scheme Regulations 2008 (S.I. 2008/653) ("the 2008 Regulations"), the National Health Service Pension Scheme Regulations 2015 (S.I. 2015/94) ("the 2015 Regulations"), the National Health Service Pension Scheme (Transitional and Consequential Provisions) Regulations 2015 (S.I. 2015/95) ("the Transitional Regulations"), the National Health Service Pension Schemes (Amendment) Regulations 2023 (S.I. 2023/301) ("the 2023 Regulations") and the National Health Service Pension Schemes (Remediable Service) Regulations 2023 (S.I. 2023/985) ("the Remediable Service Regulations").

These Regulations come into force on 1st April 2025, although regulations 1(4) to (9) provide for certain provisions to take effect from an earlier date and regulation 1(3) provides for certain provisions to come into force on 6th April 2025. Section 12(1) of the Superannuation Act 1972 (c. 11) and section 3(3)(b) of the Public Service Pensions Act 2013 (c. 25) provide that Scheme Regulations may make retrospective provision.

Regulations 3, 10, 23 and 34(2) amend the 1995, 2008 and 2015 Regulations to make provision regarding overtime worked by part time workers during the period 1 April 2015 to 31 March 2024.

Regulations 4, 6, 14, 20 and 29 amend the 1995, 2000, 2008 and 2015 Regulations to make amendments in consequence of the abolition of the pension tax life time allowance. The amendments are made with retrospective effect from 6th April 2024.

Regulations 8, 11, 15 and 17 correct cross-references to types of authorised leave in the 2008 Regulations so that they include parental bereavement leave. The amendments are made with retrospective effect from 6th April 2020.

Regulations 9 and 16 correct an error in the 2008 Regulations regarding when 1995 Section service counts as qualifying service in the 2008 Section of the NHS Pension Scheme. The amendments are made with retrospective effect from 1st April 2015.

Regulations 12 and 18 amend the 2008 Regulations to correct an error in provisions governing eligibility to continue accrual in the 2008 Section of the NHS Pension Scheme with retrospective effect from 1st April 2015. Regulation 36 inserts a new provision in the Transitional Regulations which provides an entitlement to additional retirement benefits for certain members as a result of the correction.

Regulations 13 and 19 correct cross-references in the 2008 Regulations relating to the forfeiture of lump sum payments, with retrospective effect to 1st April 2008. Regulation 33 corrects a similar cross-reference in the 2015 Regulations, with retrospective effect from 1st April 2015.

Regulations 22, 24(2) to (4) and (8)(a), 28, 30, 32(4) and 34(3) amend the 2015 Regulations to insert references to neonatal care leave alongside references to other types of authorised leave under the scheme.

Regulations 24(5), (6), (7), (8)(b), (9) and (10), 25, 26 and 31 make amendments to the 2015 Regulations and regulations 38, 39 and 40 amend the 2023 Regulations in respect of how member

contributions are calculated when a member has a period of reduced pay as a result of a specified absence. The amendments in regulations 24 have retrospective effect from 1st April 2015, the amendments in regulations 25, 26 and 31 have effect retrospectively from 1st October 2022 and the amendments in regulations 39 and 40 have retrospective effect from 1st April 2023.

Regulation 27 amends the 2015 Regulations to align them with the 1995 and 2008 Regulations in respect of how the cost of additional pension is calculated when new factors apply.

Regulation 32(2) and (3) amends the 2015 Regulations to require the provision of a revised certificate of pensionable earnings by medical practitioners and non-GP providers in circumstances where provisional figures have been used.

Regulation 42 amends the Remediable Service Regulations to provide for the revocation or lapse of a deferred choice election before the cancellation deadline.

A full impact assessment has not been completed for these Regulations as no, or no significant, impact on the private, voluntary or public sectors is foreseen.

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