

## NHS Pensions - tiered employee contributions from 1 April 2015 to 31 March 2022

### Background

The rates shown below were first implemented from 1 April 2015 and were initially set for four Scheme years. However, these rates will continue to remain in place until 31 March 2022.

The table in this factsheet sets out the member contribution rates that apply in both the 1995 and 2008 Sections, as well as the 2015 Scheme.

### Introduction

This factsheet sets out details of the contribution rates for members of the NHS Pension Scheme from 1 April 2015 to 31 March 2022.

**Important** – The contribution rates shown in this factsheet are the latest rates provided by the Department of Health and Social Care (DHSC). In the event of any change, NHS Pensions will inform all stakeholders and details will be shown on the NHS Pension website at: [www.nhsbsa.nhs.uk/nhs-pensions](http://www.nhsbsa.nhs.uk/nhs-pensions)

The contribution rates shown apply to officers, practice Staff, practitioners, non-GP providers, pensionable employees of any direction body (including those set up under New Fair Deal) or Independent Providers who have access to the NHS Pension Scheme.

The guidance is split into three parts and applies to members of both the 1995 and 2008 Sections and the 2015 Scheme:

1. Officers, practice staff and employees of any direction body (including those set up under New Fair Deal) or independent providers who have access to the NHS Pension Scheme.
2. Practitioners and non-GP providers.
3. Further guidance.

## 1. Officers, practice staff and employees of any direction body (including those set up under New Fair Deal) or independent providers who have access to the NHS Pension Scheme

Officer scheme members are salaried employees of a trust, foundation trust, NHS Commissioning Board, NHS England, Local Health Board (LHB), direction organisations (including those set up under New Fair Deal), or an independent provider with access to the NHS Pension Scheme.

Practice staff scheme members are salaried employees of a GP practice, Out of Hours providers (OOHPs), or alternative provider of medical services (APMS) contractor who are not GPs or non-GP providers.

(GP Registrars are regarded as officer scheme members).

### Existing scheme members (for example staff 'in service' on 31 March 2015 and thereafter)

The general basic rule is that a contribution tier for existing officers and practice staff scheme members is set using the previous years' pensionable earnings, for part time members this is the whole time equivalent (WTE) pay. This is unless there has been or there is a change in circumstances. Therefore, in 2021/2022 the contribution tier is based upon their 2020/2021 full year WTE pensionable pay, **unless** there had been a change in circumstances. Please see below a table of what pay to use for the continuing year.

Continuing year	Pay to use
2021/2022	2020/2021
2020/2021	2019/2020
2019/2020	2018/2019
2018/2019	2017/2018
2017/2018	2016/2017
2016/2017	2015/2016
2015/2016	2014/2015

Where there is a change in circumstances, including an annual pay increase, employers are required to carry out a reassessment and apply the new contribution rate, if appropriate based upon the estimated annualised WTE (if part-time) pensionable earnings.

The following table should be used to set the tiered rate.

This table must be used until further notice.

### Contribution rates before tax relief (gross)

Tier	Full time pensionable pay used to determine contribution rate	Contribution rate (before tax relief) (gross) from Scheme year 1 April 2015 to 31 March 2022
1	Up to £15,431.99	5%
2	£15,432.00 to £21,477.99	5.6%
3	£21,478.00 to £26,823.99	7.1%
4	£26,824.00 to £47,845.99	9.3%
5	£47,846.00 to £70,630.99	12.5%
6	£70,631.00 to £111,376.99	13.5%
7	£111,377.00 and over	14.5%

### New starters (and staff who have changed jobs or 'stepped down' etc.) on or after 1 April 2015

The pay bands shown in this table should also be used for new starters and staff who have changed jobs or 'stepped down' or who have a change in circumstances on or after 1 April 2015. This includes:

- an individual who is a new starter, or
- an individual who changes jobs (for example promotion or demotion), or
- an individual who voluntarily steps down, or
- an individual who is returning to the NHS after a break, or
- an individual whose rate of pay for an existing job changes, including annual pay increases and increments (except in circumstances where there is a change in duties that is unplanned or unlikely to last for 12 months or more).

**New starters:** If an officer or practice staff scheme member starts a new job (with their current employer or another employer) their contribution rate should be reassessed based on their estimated annual pensionable pay WTE for members working part-time) and allocated a new contribution rate if applicable. The pay figure to be used is the annualised amount; for example, the hypothetical pay from 1 April 2015 to 31 March 2016 or

2016/2017, 2017/2018, 2018/2019, 2019/2020, 2020/21, or 2021/2022 depending upon when the member starts.

**If the member works part time a WTE annualised pensionable pay figure must be used to determine the tier.**

**Changing jobs:** Anyone who changed jobs in 2015/16, 2016/2017, 2017/2018, 2018/2019, 2019/2020, 2020/2021 or 2021/2022 should be treated in the same way as a new starter.

**Stepping down:** Members who step down into a lower paid job should be treated in the same way as a new starter. This does not affect part timers whose hours may be flexible within the same job, for example, their hours may fluctuate however their WTE rate of pay and terms and conditions do not change.

**Staff returning:** Anyone returning to NHS pensionable employment after a break should be treated in the same way as a new starter.

**Rate of pay change:** As employers will be aware, a change in pay (other than due to an unexpected change in duties or one unlikely to persist for at least 12 months) should cause an in year reassessment of a members contribution tier. Therefore if a member's original rate has been assessed using their pensionable pay (WTE for part time employees) for say year ending 31 March 2021 and their pay then increases **on or after** 1 April 2021, the reassessment should be carried out and a new rate of contribution applied (if applicable) based on their new estimated annualised pay (WTE for part time employees). The same rule applied for 2015/2016 and will also apply to Scheme years 2017/2018, 2018/2019, 2019/2020, 2020/2021 and 2021/2022.

## 2. Practitioners and non-GP Providers

Practitioners are GPs of any type (excluding GP registrars), general dental practitioners, and ophthalmic medical practitioners.

Non-GP providers are 'single-handers', partners or shareholders (including those on a fixed salary) in a GP practice (or APMS/ sPMS organisation) who are not GPs.

Every GP practice and APMS contractor must, before the start of the pension year, inform NHS England (or its agent) or Local Health Board (Wales) of the estimated pensionable income for all the GPs (excluding freelance GP locums) and non-GP providers. This is so that tiered employee contributions can be paid 'on account'.

NHS (GDS and PDS) dental practices must notify NHS Dental Services of the estimated pensionable income for all the providers (for example partners/contractors) and performers (for example associates) so that tiered contributions can be paid 'on account'.

Because actual pensionable earnings are not known until year end the tiered rate is provisional at the start of scheme year and is reviewed at year end.

The provisional tiered rate is based on estimated pensionable pay declared on the return that every medical and dental practice must provide to the relevant agent of NHS England or the Local Health Board in Wales prior to the start of the pension year. A GP practice's return must include the estimated pensionable income for all the GPs (excluding freelance GP locums) and non-GP providers. An NHS dental practice's return must include the estimated pensionable income for all its general dental practitioners and also the NHS income of those who are non-pensionable.

A GP scheme member must take account of all their NHS GP income (for example practice + OOHs + CCG) when setting their tiered rate. For example, if the total GP pensionable income is £130,000 (practice based income of £120,000 + CCG income of £5,000 + OOHs income of £5,000) their tiered rate across all their NHS GP pensionable income is 14.5%.

For practitioners and non-GP providers who are members of the 1995 or 2008 Section their tiered rate (in a specific scheme year) is based on their aggregated **actual** pensionable income in that year.

For practitioners and non-GP providers who are members of the 2015 Scheme their tiered rate (in a specific scheme year) is based on their **annualised** pensionable earnings in that year if they do not have continuous 2015 Scheme membership during the year. If they do have continuous 2015 Scheme membership their annualised and actual pensionable earnings are the same for the purposes of setting the tiered rate.

There is more detailed information regarding the 2015 Scheme 'annualising rules' in the practitioner webpage of our website.

Where a practitioner may also be an officer member (for example salaried Clinical Assistant) the officer post is assessed separately and allocated its own tiered rate.

The following table must be used until further notice.

### Contribution rates before tax relief (gross)

	Pensionable earnings	Contribution rate (before tax relief) (gross) from Scheme year 1 April 2015 to 31 March 2022
1	Up to £15,431.99	5%
2	£15,432.00 to £21,477.99	5.6%
3	£21,478.00 to £26,823.99	7.1%
4	£26,824.00 to £47,845.99	9.3%
5	£47,846.00 to £70,630.99	12.5%
6	£70,631.00 to £111,376.99	13.5%
7	£111,377.00 and over	14.5%

There are some differences for GPs (including ophthalmic practitioners) and for general dental practitioners outlined in section 3.

## 3. Further guidance

The information contained in this part is in alphabetical order for ease of reference.

### **Agenda for Change (AfC)**

AfC is the mechanism that is used to set pay rates and pay increases for most of the NHS workforce.

### **Annual pay awards**

If an officer (or practice staff) scheme member receives a pay award **on or after 1 April** it may not affect their contribution rate, however, employers should reassess the tiered contribution rate based on the new estimated annualised pay (WTE for part-time employees) and apply a new rate if appropriate.

### **Bank staff**

Salaried bank staffs' working patterns mean that they dip in and out of work so it is likely that an estimated annualised WTE pay figure will have to be used to set the contribution tier.

### **Changing employments**

In respect of officers and practice Staff, tiered contribution rates are not portable; for example they are not carried between employments. If an officer or practice staff scheme member changes jobs during scheme year 2021/2022 a new tier must be set for the new job based on the estimated annualised pensionable pay. If they are part time a WTE annualised pay figure must be used.

If a practitioner or non-GP provider changes jobs it will not mean two different tiered rates because their tiered contribution rate is based on their total pensionable income as a practitioner or non-GP provider for each scheme year.

### **Changes in pensionable pay or pensionable allowances**

In circumstances where pensionable pay or pensionable allowances change in year, the member's rate of contributions should be reassessed. However, where the member is part time, there is only a need to reassess if the member's WTE rate of pay also changes. Therefore, if a member receives an annual pay increase/increment during a scheme year **on or after 1 April** employers should reassess the tiered contribution rate) based on the new estimated annualised pay (WTE for part-time employees) and apply a new rate if appropriate.

There are two exceptions. There is no requirement to re-assess an officer or practice staff member's contribution tier if pensionable pay or pensionable allowances have changed as a result of unplanned changes to the member's duties or as a result of changes to a member's duties that are short term (likely to continue for less than twelve months).

Where an officer or practice staff member is placed on temporary promotion for a period of less than twelve months there would not be a need to carry out a reassessment. However, if it is later anticipated during this period that the temporary promotion will last more than twelve months or the temporary promotion period is extended, and this extension will take the temporary promotion period over twelve months, the member's contribution rate should be reassessed. The member's contribution rate should be reassessed at the point at which it becomes known that the temporary promotion will last more than twelve months or from the point the temporary promotion is extended, using the estimated annualised pay (WTE for members working part time). A new rate should then be applied (if applicable).

Once the temporary promotion period comes to an end the rate should be reassessed again.

Where the reassessment results in a different rate of contributions, the new rate should be deducted from the first day of the next pay period immediately following the pay period in which the change is made

## **Changing tiers in year**

Where there is a need to change an officer's or practice staff scheme member's tiered rate the new rate should commence from the start of the pay period. If the change occurs 'midmonth' apply the new tier from the start of the next pay period.

## **Concurrent posts**



Where an officer/practice staff works part time and has other concurrent officer/practice staff pensionable posts each post is assessed individually (for example ring fenced) when setting the tiered rate. The WTE rate of pay must be used to set the tiered rate.

Where a practitioner has other concurrent practitioner posts it is their total practitioner income that determines their tiered rate; they must pension all their eligible practitioner income.

Where a practitioner may also be an officer member (for example salaried clinical assistant) the officer post is assessed separately and allocated its own tiered rate. The practitioner income has no bearing on their officer/practice staff tiered contribution rate; this is ring fenced.

Non-GP providers can only 'pension' income from one NHS post even if they are involved in several Practices.

## **Disallowed days**

Where an officer's pensionable pay is reduced due to disallowed days (for example strike) their tiered rate is still based on their pensionable pay for the previous year WTE for members working part time).

## **Employer contribution rate**

From 1 April 2017 the DHSC introduced a charge to cover the cost of scheme administration. The administration charge equates to 0.08% of each active member's pensionable pay. The charge will be collected through the standard employer contribution by increasing the scheme contribution rate for employers from 14.30% to 14.38%.

From 1 April 2019 the underlying employer contribution rate for employers changed to 20.68% including the 0.08% administration charge. However, in year 2019/2020 employers contribution rate will remain at 14.38%. The outstanding 6.3% will continue to be paid centrally by NHS England for the following organisations:

- NHS trusts and foundation trusts
- clinical commissioning groups (CCGs)
- commissioning support units (CSUs)

- GPs and GP practice staff
- dentists
- independent providers
- social enterprises
- New Fair Deal
- charities and hospices

For these organisations there will be no change to the 2019/20 transitional arrangements in 2020/21. These organisations should continue to pay 14.38% including the 0.08% administration charge in employer contributions under their normal monthly payment process.

## Funding arrangements for organisations outside full funding scope for year 2019/2020

The increase of 6.3% was split into two types of payments in the consultation response:

- 3.8% as unforeseen costs,
- 2.5% as foreseen costs, as initially expected and referenced in Budget 2016.

Organisations outside the scope of the commitment to the NHS will continue to receive funding for the unforeseen costs and will have to manage the impact of the foreseen element. This principally applies to:

- non-NHS England arm's length bodies of DHSC,
- local authorities and county councils,
- university medical schools.

These organisations should continue to pay 14.38% in employer contributions under their normal monthly payment process. The organisations will then be invoiced six monthly for the additional percentage that needs to be paid to NHS Pensions.

For local authorities and university medical schools, the DHSC will continue to make payments to the scheme for the unforeseen element (3.8%) and the NHS Pensions will collect the outstanding element directly from employers. In line with the consultation response, for university medical schools, this will continue to reflect that a combination of both NHS and other funding sources (including non-NHS) usually contributes towards overall costs.

For all arms length bodies excluding NHS England and Improvement (who have separate arrangements), there will be a change to the administrative arrangement for 2020/21, as DHSC will make the funding for the unforeseen element (3.8%) available to these organisations and the NHS Business Services Authority will collect the full amount (6.3%) directly from the organisations.

For these organisations there will be no change to the 2019/2020 transitional arrangements in 2020/2021. These organisations should continue to pay 14.38% in employer contributions through their normal monthly payment process.

## **Employer Contributions Funding arrangements for 2021/2022**

The DHSC have confirmed that the transitional arrangements in place to manage the increase to the NHS Pension Scheme employer contribution rate in April 2019 should continue for a further year in 2021/22, in the same way as they have done for the 2020/2021 scheme year. This decision has been made to maximise stability for employers in the sector, particularly in light of COVID-19 and the outcome of this year's Spending Review. It also continues to be the preferred approach for Wales.

This means that for 2021/22, all employers should continue to pay 14.38% in employer contributions under their normal monthly payment process to the NHS Pension Scheme. NHS England will continue to make payments to the scheme for organisations covered by the commitment to the NHS.

As referenced in the consultation response, the 6.3% increase was split into two elements:

- 3.8% as unforeseen costs
- 2.5% as foreseen costs, as initially expected and referenced in Budget 2016.

Organisations outside the scope of the commitment to the NHS will receive funding for the unforeseen costs and will have to manage the impact of the foreseen element, in a continuation of the 2020/21 arrangement.

For 2021/22, non-NHS England arms length bodies will continue to receive the same available funding support; however, there will be an adjustment to the administrative arrangements which will be communicated directly to relevant organisations.

Scheme employer contribution rate and employee contribution rates are regularly reviewed as part of the normal scheme valuation process

### **Freelance GP locums**

A GP who is solely a freelance GP locum (for example has no other GP posts) will have to reassess their tiered contribution rate at year end. There is further guidance on forms A and B.

### **General Practitioners (GPs)**

A GP's total pensionable income (for example practice + GP locum + OOHs + bed fund + CCG) **must** be added together in respect of allocating a tier. GPs must pension all their GP income; they cannot 'pick and mix' to avoid going into another tier band.

Where a practitioner may also be an officer member (for example salaried Clinical Assistant) the officer post is assessed separately and allocated its own tiered rate.

Please also see practitioners and non-GP providers section above.

## General dental practitioners (GDPs)

NHS (GDS and personal dental services (PDS)) dental practices must notify NHS Dental Services of the estimated pensionable income for all the providers (for example partners/contractors) and performers (for example associates) so that tiered contributions can be paid 'on account'

A part time GDP's actual pensionable pay **is not** converted to a WTE value for the purposes of setting a tier.

## GP registrars

GP registrars are afforded officer scheme status; therefore, the tiered contribution rules in respect of officers apply.

## Late pay awards

Where an officer's (or practice Staff's) 2020/2021 pay is used to set their 2021/2022 tier for example and they receive a late pay award in 2020/2021 in respect of an earlier year special rules apply.

These 'late pay rules' do not apply to GPs, GDPs, ophthalmic medical practitioners (OMP), or non-GP Providers.

If the late pay award is £150.00 or less the pay can be regarded as 2021/2022 pay for tiered contribution purposes. However, for the purposes of record keeping, the employer must include the late pay on the SD55, SD55e, or AW171.

If the late pay award is more than £150.00 the pay must be credited to the year it relates to for the purposes of tiered contributions. For example, if there is a late pay award (not in respect of unsocial hours) of £200.00 paid in year 2021/2022 that actually relates to 2020/2021 the £200.00 must be regarded as 2020/2021 pay and tiered contributions paid at the relevant 2020/2021 rate. For the purposes of record keeping, the employer must include the late pay on the SD55, SD55e, or AW171.

Further examples are below.

## Example 1:

Mr Green (an officer) paid tiered contributions of 5% in 2020/2021 and pays 7.1% in 2021/2022

A payment of £1,000 is made in 2021/2022 of which £500 relates to 2020/2021

The pay is over the threshold and does not relate to unsocial hours

Tiered contributions payable are £500 x 5% and £500 x 7.1%

£500 would be added to 2020/2021 pensionable pay and only £500 included in 2021/2022; for example 2020/2021 pensionable pay increases by £500 and 2021/2022 pensionable pay increases by £500, not £1000.00.

## Example 2:

Mrs Brown (an officer) paid tiered contributions of 7.1% in 2020/2021 and 9.3% in 2021/2022

A payment of £200 is made in April 2021; this relates to March 2021 unsocial hours

The unsocial hours pay is over the threshold but is paid within two months; for example within the normal claim-to-paid period

Although the tiered contributions payable are £200 x 9.3% (for example the 2021/2022 rate) for the purposes of record keeping, the employer must include the late pay on the 2020/2021 SD55, SD55e, or AW171.

## Example 3:

Mr Grey (an officer) paid tiered contributions of 7.1% in 2020/2021 and 9.3% in 2021/2022

A payment of £200 is made in June 2019 (2021/2022) which relates to work performed in 2020/2021

The pay is over the threshold

Tiered contributions are £200 x 7.1%; for example the 2020/2021 rate

The £200 must be declared on the 2020/2021 SD55, SD55e, or AW171.

**Example 4:**

Mrs White (an officer) paid tiered contributions of 7.1% in 2020/2021 and 9.3% in 2021/2022

A payment of £150 is made in June 2021 (2021/2022) that relates to work performed in 2020/2021

The pay is just on the threshold, the Tiered contributions are £150 x 9.3%

However, the £150 must still be declared on the 2020/2021 SD55, SD55e or AW171



## **Long term fee based GPs**

Long term fee based GPs are classed as Type 2 medical practitioners. Therefore they are treated the same as a salaried GP for tiered contribution purposes. They must complete an annual end of year self-assessment form.

## **Maternity pay**

If an officer or practice staff scheme member received maternity pay in 2020/2021 and year 2020/2021 was used to set the 2021/2022 tier, the full (unreduced) pensionable pay in 2020/2021 (for example the deemed pay) should be used to set the 2021/2022 tier. Please also see 'Changes in pensionable pay or pensionable allowances'.

## **Mental health officer (MHO) and Special Class**

Mental health officers (MHO) or Special Class officers are regarded as officers/practice staff for tiered contribution purposes.

## **New employments/posts**

If an officer or practice staff scheme member starts a new job (with their current employer or another employer) they are given a new tier based on the estimated future pay that will be at a full year's value; for example annualised. If they are part time a WTE annualised pensionable pay figure must be used.

These rules do not apply to GPs, GDPs, OMPs, or non-GP Providers.

## **New starters**

An officer or practice staff new starter in 2021/2022 has their tiered rate based on their pay scaled pro-rata to a full year (for example 'annualised'). If they are part time the pay used to calculate the tier must be the whole time equivalent rate.

For example, a part time officer (who works 18.75 hours out of a possible 37.5) started work on 01/06/2021 and their estimated actual pay from 01/06/21 to 31/03/22 was £8,000.00. Their estimated WTE pay would have been £16,000.00. Their annualised actual pay would have been £9,605.26 (£8,000.00 divided by 304 days x 365 days). Their tier in 2021/2022

would be tier 2 (5.6%) as it would be based on whole time equivalent pay of £19,210.52 (£9605.26 x 2).

These rules do not apply to GPs, GDPs, OMPs, or non-GP Providers.

## **Ophthalmic Medical Practitioners (OMPs)**

The OMP tiered contribution rules are broadly the same as for GPs however they are not required to complete an end of year certificate.

## **Out of Hours Providers (OOHPs)**

OOHPs must ensure that they take into account a GP's global GP income when setting the tiered contributions rate. They must not base the rate solely on the OOHPs income unless the GP has no other GP posts.

Career OOH GPs are regarded as Type 2 medical practitioners and must complete the relevant self-assessment form at year end.

## **Overtime**

In respect of an officer or practice staff scheme member, overtime in excess of whole time hours (for example 37.5 hours for AfC members) is not pensionable and therefore does not fall under tiered contributions. Any income earned by a part timer in respect of additional hours up to whole time (for example 37.5 hours for AfC members) is pensionable.

Different rules apply to GPs, GDPs, OMPs, or non-GP providers in practices or centres

## **Part time officers/practice staff**

Tiered contributions for part time officers/practice staff are based on their WTE rate of pay. For example, a member working part-time who actually earned £10k but whose WTE rate of pay was £25k would be on tier 3 (7.1%) when based on their previous years' earnings. Please also see 'Changes in pensionable pay or pensionable allowances'.

For the purpose of determining the contribution rate for a member who works part time and who receives supplements for unsocial hours, the supplement payment is added after the basic WTE has been calculated. The supplement payment is kept at its basic rate and does not form part of the WTE calculation. By performing the calculation this way the notional whole time is proportionate to a whole time member and both members will pay the same tiered rate of contributions.

## **Paternity pay**

If an officer or practice staff scheme member received paternity pay in 2020/2021 and year 2020/2021 was used to set the 2021/2022 tiered rate, the full unreduced pensionable pay in 2020/2021 (for example the deemed pay) must be used to set the 2021/2022 tier.

## **Promotion**

If an officer/practice staff scheme member is promoted, they are allocated a new tier based on their new annualised pay rate. If they are part time the tier is based on their whole time (annualised) rate of pay.

These rules do not apply to GPs, GDPs, OMPs, or non-GP Providers.

## **Returnees**

Anyone returning to NHS pensionable employment after a break should be treated in the same way as a new starter.

## **Salaried General Dental Practitioners (GDPs)/Associates**

Their tiered contributions are based on their dental practice pensionable pay and any other 'fringe' GDP/associate income. An annualised (for example April to March) pay figure is used to set the tier if only a part year is worked.

## **Salaried GPs**

Their tiered contributions are based on their practice pensionable pay and any other 'fringe' GP income. They must complete a self-assessment form declaring their pensionable income at the end of every pension year.

## **Salaried Partners/Shareholders in GMS/PMS/APMS**

Their tiered contributions are based on their practice pensionable pay (for example their pre-agreed fixed salary) and any other 'fringe' GP income. They must complete a certificate of pensionable income at the end of every pension year.

## **Salary protection**

If salary protection ends a new tier must be set based on the new annualised (WTE) pay.

These rules do not apply to GPs, GDPs, OMPs, or non-GP Providers.

## **Salary sacrifice**

In circumstances where a member commences a salary sacrifice scheme their contribution rate should be assessed in the same way as a new starter with the tier based on their estimated annualised pay (WTE if they are part time) for that year after deducting the salary sacrifice amount.

The pay sacrificed should not be 'deemed in' when calculating the WTE as it is not classed as pensionable pay.

## **Sick pay**

If an officer/practice staff scheme member received half sick pay in 2020/2021, and year 2020/2021 is used to set the 2021/2022 tier for example, the full unreduced pensionable pay (in 2020/2021) must be used to set the tier.

These rules do not apply to GPs, GDPs, OMPs, or non-GP Providers.

## **Step downs**

Where an officer or practice staff scheme member steps down into a lower paid new job a new tier must be set for the new job based on the annualised (WTE) pay.

This does not affect part timers whose hours may be flexible in the same job, by virtue that their WTE rate of pay will not change.

The 'step down' rules do not apply to GPs, GDPs, OMPs, or non-GP Providers because they are mainly self-employed.

## **Unsocial hours payments (officers/practice staff)**

If there are short term fluctuations in unsocial hour allowances this will not change the tier subject to the revised allowances being paid promptly; for example within the next two monthly payslips.

However, if the changes are long term (for example moving permanently from night shifts to days) a new tier must be set using the new annualised (WTE) pay.

If the unsocial hours allowance refers to a previous pension year and exceeds £150.00 the pay must be credited to the year it relates to for the purposes of tiered contributions. Further guidance is at 'Late pay awards' above.

These rules do not apply to GPs, GDPs, OMPs, or non-GP Providers.