

**NHS PENSION SCHEMES
04/2016**

WHO SHOULD READ: Practitioner Services Medical Division
Dental Payments
BDA, BMA

ACTION: For information

SUBJECT: Dental Bodies Corporate and Limited Companies

The purpose of this circular is to advise on eligibility for the NHS Pension Scheme (Scotland) and pensionable income for:

- Dentists who work for either Dental Bodies Corporate or Limited Companies
- General Medical Practitioners who work for Limited Companies

1. This circular is being issued as a response to the number of enquiries received by SPPA in respect of dentists who either work for Dental Bodies Corporate (DBC) or Limited Companies and General Medical Practitioners who work for Limited Companies who have sought clarification on their pensionable earnings.

Dentists

2. A DBC can choose to join a NHS Board dental list in order to provide NHS General Dental Services (GDS) in an area but are not required to do so. However, all the dentists working for or in another arrangement with a DBC (whether the DBC is listed or not) have to join the relevant NHS Board dental list in order to provide, or assist with the provision, of GDS in the area. This is the same as those working for a ltd company.

3. In order to join, and pay into, the NHS Pension Scheme a dentist has to be on an NHS Board's dental list as an individual. DBCs and Limited Companies as an entity cannot join, or pay into, the Scheme.

4. A listed dentist working for or in other arrangements with a DBC, including a Director of the DBC can pay contributions on what they have earned as an individual from GDS. Pension contributions cannot be paid on any GDS earnings of the DBC, such as continuing care and capitation payments for patients registered with a listed DBC, or on dividends received by a partner of such a company.

5. Any dentist on the second part of a dental list who works for a DBC which has listed in order to provide GDS is an "Assistant" for pension purposes. An assistant is able to pay contributions into the scheme as an "employee" on the basis of their agreed salary for their assistance with the provision of GDS.



6. A listed dentist who is a shareholder in a Limited Company can pay contributions on what they have earned as an individual from GDS.

General Medical Practitioners

7. A General Medical Practitioner who is a shareholder in a Limited Company can pay contributions on what they have earned as an individual.

8. It should be noted that dividends received by a shareholder in a Limited Company are not pensionable.

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Policy Manager
16 February

Contact information

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