

## NHS Superannuation Scheme (Scotland)

Circular No. 03/2007

NHS and other participating employers  
Practitioner Services Division  
GP Practices  
NHS Trade Unions and Staff Associations

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Tweedbank  
Galashiels TD1 3TE  
<http://www.sppa.gov.uk>

Telephone: 01896 893130  
Fax: 01896 893214  
nhspen3@scotland.gsi.gov.uk

24<sup>th</sup> January 2007

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Dear Sir or Madam

### **NHS Superannuation Scheme (Scotland) – General Dental Practitioners**

My purpose in writing is to raise awareness amongst Dental Practitioners about the NHS pension scheme and provide a contact point to assist in resolving any enquires you may have.

Information on any changes to the Scheme or operational practices are normally cascaded by circular method, copies of which are held on the Agency website. The website has been developed to provide a specific area of information for Practitioner members with links to circulars, scheme literature and other information. This area of our website can be accessed directly at [www.sppa.gov.uk/nhs/gmdp.htm](http://www.sppa.gov.uk/nhs/gmdp.htm)

We would like to ensure that the contact information we have for your practice is correct. To help us maintain our records for distribution purposes, I would be grateful if you could complete and return the enclosed “[Dental Practices Contact Details](#)” form to the Agency. Alternatively you can e-mail these details to us at [nhspen3@scotland.gsi.gov.uk](mailto:nhspen3@scotland.gsi.gov.uk).

As the first step towards cascading information to you, I am enclosing information on Dental Practitioners Pay and Dynamising factors.

### **DENTAL PRACTITIONER PAY AND DYNAMISING FACTORS FOR YEAR 2006-2007**

Annex 1 of this circular contains details of the Dynamising Factors for 2006 – 2007 for General Dental Practitioners. These factors are for information only and SPPA will apply the necessary increases.

## **NEW LIMIT ON MAXIMUM ALLOWABLE REMUNERATION (MAR) FOR DENTAL PRACTITIONERS**

The maximum allowable remuneration (MAR) allowed for pension purposes with effect from 1 April 2006 to 31 March 2007 has been agreed at £115,800.00. This figure, however, exceeds the pension scheme earnings cap on pensionable pay. This means that the pensionable earnings of any Dental practitioner who joined the NHS Pension Scheme on or after the 1 June 1989 is subject to the pension scheme earnings cap of £108,600.00 for the tax year 2006/2007 .

Any enquiries about the contents of the circular can be made to NHS Team 3 at the above address or by e-mailing [nhspen3@scotland.gsi.gov.uk](mailto:nhspen3@scotland.gsi.gov.uk)

Yours faithfully

A handwritten signature in black ink, appearing to read 'Glynis M Rankin'. The signature is written in a cursive style with a large initial 'G'.

GLYNIS M RANKIN  
Regional Manager  
NHS Team 3  
Scottish Public Pension Agency

## **Annex 1**

### **Appendix A : General Dental Practitioner Uprating (dynamising) Factors for 2006 / 2007**

#### **1. Increase for 2006 / 2007**

The increase for the year ending 31 March 2007 has been agreed as follows:-

General Dental Practitioners	01.04.2006 to 31.03.2007	3.00%
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#### **2. Uprating pay to dates between 01.04.2006 – 28.02.2007 inclusive**

To uprate a General Dental Practitioners pay to any date from 01.04.2006 to 28.02.2007, the following action should be taken :-

- a) The pay for each year up to and including 31.03.2006 should first be multiplied by the factors given in Appendix B.
- b) The total of these uprated amounts should then be increased by the appropriate percentage shown in Appendix C to this Annex.
- c) Any pay that is paid on or after 01.04.2006 should then be added to the uprated pay figure from b) above, to provide the practitioner's full pensionable pay for benefit purposes.

#### **3. Uprating pay to dates between 01.03.2007 to 31.03.2007 inclusive**

To uprate a Dental Practitioners pay to any date between 01.03.2007 and 31.03.2007, the pay for each year should be increased by the relevant factor for that year shown in Appendix D to this Annex.

## Appendix B: Annual Up-rating (dynamising) Factors 2005 – 2006

<b>Year ending 31 Mar</b>	<b>Dental Practitioners</b>
*1965	20.23135
1966	18.79115
1967	17.32309
1968	16.67185
1969	16.34736
1970	15.44119
1971	12.86766
1972	11.91358
1973	10.97701
1974	10.45922
1975	9.57573
1976	7.25290
1977	7.10873
1978	6.91972
1979	5.27389
1980	4.48204
1981	3.77744
1982	3.56373
1983	3.37292
1984	3.15755
1985	2.96327
1986	2.76024
1987	2.59704
1988	2.38733
1989	2.22447
1990	2.05959
1991	1.90921
1992	1.71537
1993	1.54778
1994	1.52492
1995	1.48049
1996	1.44438
1997	1.39379
1998	1.35821
1999	1.32020
2000	1.27554
2001	1.20459
2002	1.15538
2003	1.10892
2004	1.06218
2005	1.03225
2006	1.00000

## Appendix C – Monthly Uprating (dynamising) Factors 2006 -2007

Date pay to be uprated to	Percentage increase to be applied after uprating to 31.03.2006 level
	Dental Practitioners
01.04.06 - 30.04.06	0.250
01.05.06 - 31.05.06	0.500
01.06.06 - 30.06.06	0.750
01.07.06 - 31.07.06	1.000
01.08.06 - 31.08.06	1.250
01.09.06 - 30.09.06	1.500
01.10.06 - 31.10.06	1.750
01.11.06 - 30.11.06	2.000
01.12.06 - 31.12.06	2.250
01.01.07 - 31.01.07	2.500
01.02.07 - 28.02.07	2.750
01.03.07 - 31.03.07	See Appendix A, Paragraph 3

**Appendix D :Annual Uprating (dynamising) Factors 2006 – 2007**

<b>Year ending 31 Mar</b>	<b>Dental Practitioners</b>
*1965	20.83833
1966	19.35492
1967	17.84282
1968	17.17204
1969	16.83781
1970	15.90446
1971	13.25372
1972	12.27101
1973	11.30634
1974	10.77302
1975	9.86302
1976	7.47050
1977	7.32201
1978	7.12733
1979	5.43212
1980	4.61651
1981	3.89077
1982	3.67065
1983	3.47411
1984	3.25228
1985	3.05217
1986	2.84305
1987	2.67496
1988	2.45896
1989	2.29121
1990	2.12138
1991	1.96649
1992	1.76683
1993	1.59422
1994	1.57067
1995	1.52491
1996	1.48772
1997	1.43561
1998	1.39896
1999	1.35981
2000	1.31381
2001	1.24073
2002	1.19004
2003	1.14219
2004	1.09404
2005	1.06322
2006	1.03000
2007	1.00000

# **SPPA CONTACT LIST**

**Address**

**Scottish Public Pension Agency  
7 Tweedside Park  
Tweedbank  
GALASHIELS  
TD1 3TE**

**Team 3 Contact Details – For all enquiries regarding General Medical, Dental and Ophthalmic Practitioners, GP Trainees, Vocational Dental Trainees and Associates**

Team 3 Phone number :- 01896 893130

E-mail address :- [nhspen3@scotland.gsi.gov.uk](mailto:nhspen3@scotland.gsi.gov.uk)

Fax Number :- 01896 893214





**DENTAL PRACTICES - CONTACT DETAILS**

**Please use this form to clarify the details for your practice and return to SPPA as soon as possible.**


**Primary Contact Name:** .....


**Please also confirm your Practice Details**

<b>Practice Name</b>
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<b>Address</b>
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<b>Postcode</b>
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 <b>Telephone:</b>
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 <b>Fax:</b>
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<b>E-mail:</b>
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*Please return to NHS Team 3, SPPA, 7 Tweedside Park, Tweedbank, Galashiels, TD1 3TE*