

**MEMORANDUM TO CONTRACTORS
TO ALL CONTRACTORS ON THE DENTAL LIST****MDS 765****Tel: 0300 555 0113****17 November 2025****ALLOCATION OF FUNDING TO OFFSET THE COSTS OF INCREASED
NATIONAL INSURANCE PAYMENTS**

On 13 May 2025, Minister Nesbitt announced a £2.5 million recurrent investment in General Dental Services to support dental practices with the increased cost of National Insurance contributions.

For 2025/26 this funding will be allocated at a practice level, proportionate to each practice's Health Service commitment.

The funding will be paid to practices based on the proportion of Practice Allowance (PA) received. For example, if your practice receives 1% of the total PA paid out across all practices, you will receive 1% of the £2.5 million.

As with PA, the NIC support payments will be paid twice in the year and will follow the PA payments, with £1.25m to be paid in December 2025 and £1.25m to be paid in April/May 2026.

As the money is being paid at a practice level it will not be superannuable and will not contribute to other payments or allowances, such as maternity and long-term sickness payments.

Should the amount of PA paid be revised following any appeal, efforts will be made to adjust the NIC payment accordingly in the subsequent payment.

There will be no need to apply for the NIC payments. Qualification will be in line with the PA payments as outlined in Determination X of the Statement of Dental Remuneration, **specifically the need for each practice to have notified the BSO of a designated dentist within the practice, within the defined time period.** **Without a designated dentist it will not be possible to make any payment to a practice.**

November 2025