Business Services Organisation

Operations Directorate
Family Practitioner Services
2 Franklin Street
BELFAST
BT2 8DQ

Tel: **0300 555 0113**

MEMORANDUM TO CONTRACTORS
TO ALL CONTRACTORS ON THE DENTAL LIST

MDS 767

26 November 2026

ALLOCATION OF FUNDING TO OFFSET THE COSTS OF INCREASED NATIONAL INSURANCE PAYMENTS

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

In 2025/26 this funding was allocated to practices based on the proportion of Practice Allowance received by each practice.

Earlier this year, we invited the British Dental Association (BDA) to propose alternative approaches to the allocation of this funding.

Following consultation with the BDA, the Department has retained the allocation methodology applied to the initial payments made in 2025/26, for use in 2026/27. Funding will continue to be allocated on a proportional basis, according to each practice's Practice Allowance.

You will have received the first payment, totalling £1.25 million, in the November payment schedule. The 2nd payment of £1.25 million will be made with the next scheduled Practice Allowance payment in May 2027.

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

When funding is agreed for the 2026/27 pay award, NIC payments will be included in the arrears calculation.

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

There is no need to apply for NIC payments. Eligibility will align with Practice Allowance payments as outlined in Determination X of the Statement of Dental Remuneration. **Specifically, each practice must have notified the BSO of a designated dentist within the defined time period. Where no designated dentist has been notified, it will not be possible to make any payment to the practice.**