

2014 No. 81

PENSIONS

The Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2014

Made - - - - *14th March 2014*

Coming into operation - *6th April 2014*

The Department for Social Development makes the following Order in exercise of the powers conferred by sections 14 and 15A(1) of the Pensions (No. 2) Act (Northern Ireland) 2008(a).

The Secretary of State for Work and Pensions has made an Order(b) under sections 14(2) and 15A(1) of the Pensions Act 2008(c).

Accordingly the Department for Social Development makes the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2014 and shall come into operation on 6th April 2014.

(2) In this Order any reference to a numbered section is a reference to the section of the Pensions (No. 2) Act (Northern Ireland) 2008 bearing that number.

Increase of amounts

2.—(1) In sections 3(1)(c)(d) and 5(1)(c) (automatic enrolment and automatic re-enrolment) for “£9,440” substitute “£10,000”.

(2) In section 13(1)(e) (qualifying earnings)—

- (a) in paragraph (a) for “£5,668” substitute “£5,772”;
- (b) in paragraph (b) for “£41,450” substitute “£41,865”.

(a) 2008 c. 13 (N.I.); section 14 was amended by section 9(1) of the Pensions Act (Northern Ireland) 2012 (c. 3 (N.I.)); section 15A was inserted by section 10 of that Act
(b) S.I. 2014/623
(c) 2008 c. 30
(d) Sections 3(1) and 5(1) were substituted by section 6(1) and (3) of the Pensions Act (Northern Ireland) 2012 and amended by Article 2(1) of S.R. 2013 No. 79
(e) Section 13(1) was amended by Article 2(2) of S.R. 2013 No. 79

Rounding of figures

3. For the purposes of sections 3(6B)(a), 5(7B) and 13(2) (automatic enrolment, automatic re-enrolment and qualifying earnings), in the case of a pay reference period of a length specified in the first row of the Table, the rounded figure in respect of the provision mentioned in the first column of the Table is that which appears below the pay reference period which corresponds to that provision.

Table

<i>Provision</i>	<i>1 week</i>	<i>2 weeks</i>	<i>4 weeks</i>	<i>1 month</i>	<i>3 months</i>	<i>6 months</i>
Sections 3(6B) and 5(7B)	£192	£384	£768	£833	£2,499	£4,998
Section 13(2) (referring to section 13(1)(a))	£111	£222	£444	£481	£1,443	£2,886
Section 13(2) (referring to section 13(1)(b))	£805	£1,611	£3,221	£3,489	£10,467	£20,933

Revocation

4. Article 3 of the Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2013(b) is revoked.

Sealed with the Official Seal of the Department for Social Development on 14th March 2014

(L.S.)

Anne McCleary
A senior officer of the Department for Social Development

(a) Sections 3(6B) and 5(7B) were inserted by section 6(2) and (4) of the Pensions Act (Northern Ireland) 2012
(b) S.R. 2013 No. 79

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which corresponds to an Order (S.I. 2014/623) made by the Secretary of State for Work and Pensions under sections 14(2) and 15A(1) of the Pensions Act 2008, substitutes the amounts of the automatic enrolment and re-enrolment earnings trigger and qualifying earnings band, and specifies rounded figures for certain pay reference periods.

Article 2 increases the amounts in sections 3(1)(c), 5(1)(c) and 13(1) of the Pensions (No. 2) Act (Northern Ireland) 2008 (“the Act”). The amount specified in section 3(1)(c) is the amount of earnings that a jobholder must receive before an employer is subject to the duty imposed by section 3 (automatic enrolment) in relation to that jobholder. The amount in section 5(1)(c) is the amount of earnings a jobholder must receive before an employer is subject to the duty imposed by section 5 (automatic re-enrolment) in relation to that jobholder. Section 13 of the Act provides that a person’s qualifying earnings are earnings of more than the amount specified in section 13(1)(a) and not more than the amount specified in section 13(1)(b).

Article 3 specifies rounded figures for the purposes of sections 3(6B), 5(7B) and 13(2) of the Act. The amounts specified in sections 3(1)(c), 5(1)(c) and 13(1) of the Act, and increased by Article 2, are in relation to a pay reference period of 12 months. Sections 3(6B), 5(7B) and 13(2) provide respectively that where the pay reference period is less or more than 12 months, the amounts specified in sections 3(1)(c), 5(1)(c) and 13(1) apply as if they were proportionately less or more. This Article provides rounded figures in respect of specified pay reference periods other than 12 months.

Article 4 makes a revocation.

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