## EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which corresponds to an Order (S.I. 2017/394) 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 qualifying earnings band and specifies rounded figures for certain pay reference periods.

Article 2 increases the amounts in section 13(1) of the Pensions (No. 2) Act (Northern Ireland) 2008 ("the Act"). 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) (as increased by Article 2) of the Act are in relation to a pay reference period of 12 months. Sections 3(6B), 5(7B) and 13(2) provide respectively that where a 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 revocations.

An assessment of the impact of this Order is detailed in a Regulatory Impact Assessment, a copy of which is to be laid in the Business Office and the Library of the Northern Ireland Assembly. Copies of the Assessment are available from the Department for Communities, Social Security Policy and Legislation Division, Level 8, Causeway Exchange, 1-7 Bedford Street, Belfast BT2 7EG or from the website: https://www.communities-ni.gov.uk/articles/pension-information. A copy of the Assessment is also annexed to the Explanatory Memorandum which is available alongside this Statutory Rule on the website: http://www.legislation.gov.uk/nisr.