

2018 No. 52

PENSIONS

**The Automatic Enrolment
(Earnings Trigger and Qualifying Earnings Band)
Order (Northern Ireland) 2018**

Made - - - - *14th March 2018*

Coming into operation - *6th April 2018*

The Department for Communities^(a) 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^(b).

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

Accordingly the Department for Communities 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) 2018 and shall come into operation on 6th April 2018.

(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. In section 13(1) (qualifying earnings)—

- (a) in paragraph (a)^(e) for “£5,876” substitute “£6,032”;
- (b) in paragraph (b)^(f) for “£45,000” substitute “£46,350”.

(a) See section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))
(b) 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
(c) S.I. 2018/367
(d) 2008 c. 30
(e) Paragraph (a) was amended by Article 2(a) of S.R. 2017 No. 54
(f) Paragraph (b) was amended by Article 2(b) of S.R. 2017 No. 54

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 described 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))	£116	£232	£464	£503	£1,508	£3,016
Section 13(2) (referring to section 13(1)(b))	£892	£1,783	£3,566	£3,863	£11,588	£23,175

Revocation

4. The Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2017(b) is revoked.

Sealed with the Official Seal of the Department for Communities on 14th March 2018

(L.S.)

Anne McCleary
A senior officer of the Department for Communities

(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. 2017 No. 54

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which corresponds to an Order (S.I. 2018/367) 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) 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 a revocation.

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