

2004 No. 263

SOCIAL SECURITY

**The Social Security Pensions (Low Earnings Threshold) Order
2004**

<i>Made</i> - - - -	<i>4th February 2004</i>
<i>Laid before Parliament</i>	<i>11th February 2004</i>
<i>Coming into force</i> - -	<i>6th April 2004</i>

The Secretary of State for Work and Pensions, in exercise of the powers conferred on him by section 148A of the Social Security Administration Act 1992(a), and of all other powers enabling him in that behalf, it having appeared to the Secretary of State on a review under that section that the general level of earnings in Great Britain has increased during the review period(b), hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Social Security Pensions (Low Earnings Threshold) Order 2004 and shall come into force on 6th April 2004.

Low earnings threshold

2. It is hereby directed that, for the purposes of the Social Security Contributions and Benefits Act 1992(c), the low earnings threshold(d) for the tax years following the tax year 2003-2004 shall be £11,600.

Signed by authority of the Secretary of State for Work and Pensions.

4th February 2004

Malcolm Wicks
Minister of State,
Department for Work and Pensions

(a) 1992 c.5. Section 148A was inserted by section 33(1) of the Child Support, Pensions and Social Security Act 2000 (c.19).
(b) See subsections (1) and (2) of section 148A.
(c) 1992 c.4.
(d) See section 44A of the Social Security Contributions and Benefits Act 1992 as inserted by section 30(3) of the Child Support, Pensions and Social Security Act 2000.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made following a review by the Secretary of State under section 148A(1) of the Social Security Administration Act 1992 (c.5) of the general level of earnings in Great Britain with a view to determining whether, and if so by how much, the amount of the low earnings threshold for the purposes of the Social Security Contributions and Benefits Act 1992 (c.4) should be increased for future tax years. As a result of that review, it appears to the Secretary of State that the general level of such earnings during the period from 1st October 2002 to 30th September 2003 has increased by 3.8%.

This Order directs that the low earnings threshold for the tax years following 2003-2004 shall be £11,600. The threshold for the tax year 2003-2004 was £11,200, by virtue of S.I. 2003/324. The low earnings threshold is the amount by reference to which the three surplus earnings bands are determined for the purpose of calculating the additional pension (the state second pension) in a state retirement pension.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business.

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