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STATUTORY INSTRUMENTS

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**2007 No. 776**

**SOCIAL SECURITY**

**The Social Security Pensions (Low Earnings Threshold) Order 2007**

<i>Made</i>	- - - -	<i>8th March 2007</i>
<i>Laid before Parliament</i>		<i>15th March 2007</i>
<i>Coming into force</i>	- -	<i>6th April 2007</i>

The Secretary of State for Work and Pensions has reviewed the general level of earnings obtaining in Great Britain as required by section 148A of the Social Security Administration Act 1992(1) and it appears to him that the general level of earnings has increased during the review period.

Accordingly, the Secretary of State, in exercise of the powers conferred on him by section 148A, makes the following Order.

**Citation and commencement**

1. This Order may be cited as the Social Security Pensions (Low Earnings Threshold) Order 2007 and shall come into force on 6th April 2007.

**Low earnings threshold**

2. It is hereby directed that, for the purposes of the Social Security Contributions and Benefits Act 1992(2), the low earnings threshold(3) for the tax years following the tax year 2006 – 2007 shall be £13,000.

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(1) 1992 c.5. See subsections (1) and (2) of section 148A which was inserted by section 33(1) of the Child Support, Pensions and Social Security Act 2000 (c.19).  
(2) 1992 c.4.  
(3) 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.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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

8th March 2007

*James Purnell*  
Minister of State,  
Department for Work and Pensions

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## 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 2005 to 30th September 2006 has increased by 4.1 per cent.

This Order directs that the low earnings threshold for the tax years following 2006 – 2007 shall be £13,000. The threshold for the tax year 2006 – 2007 was £12,500 by virtue of S.I. 2006/500. 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 no new impact on the private or voluntary sectors is foreseen.