
STATUTORY INSTRUMENTS

2011 No. 1036

**The Social Security (Reduced Rates of Class 1 Contributions,
Rebates and Minimum Contributions) Order 2011**

Appropriate age-related percentages for appropriate personal pension schemes

4.—(1) This article applies for the purposes of section 45(1) of the 1993 Act (amount of minimum contributions).

(2) For the 2012-2013 tax year, the appropriate age-related percentage in respect of earnings of an earner is determined in accordance with paragraph (3) or (4).

(3) If the earnings do not exceed the low earnings threshold, the appropriate age-related percentage is the column B percentage.

(4) If the earnings exceed the low earnings threshold, then—

- (a) in respect of the part of the earnings that does not exceed the low earnings threshold, the appropriate age-related percentage is the column B percentage; and
- (b) in respect of the part of the earnings that exceeds the low earnings threshold, the appropriate age-related percentage is the column C percentage.

(5) In respect of earnings of an earner—

- (a) the column B percentage is the percentage given in column B of the table in Schedule 2 by reference to the age of the earner on the day immediately before the start of the 2012-2013 tax year; and
- (b) the column C percentage is the percentage given in column C of the table in Schedule 2 by reference to the age of the earner on the day immediately before the start of the 2012-2013 tax year.