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STATUTORY INSTRUMENTS

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**2021 No. 267**

The Social Security Revaluation of Earnings Factors Order 2021

**Rounding of fractional amounts**

3. Where any earnings factor relevant to the calculation specified in article 2(a)(i), as increased in accordance with this Order, would not but for this article be expressed as a whole number of pounds, it is to be so expressed by rounding down any fraction of a pound less than one half and rounding up any other fraction of a pound.