STATUTORY INSTRUMENTS

# 2010 No. 468

# SOCIAL SECURITY

## The Social Security Pensions (Low Earnings Threshold) Order 2010

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| *Made - - - -* | *23rd February 2010* |
| *Laid before Parliament* | *2nd March 2010* |
| *Coming into force - -* | *6th April 2010* |

In accordance with section 148A (revaluation of low earnings threshold) of the Social Security Administration Act 1992(**a**), the Secretary of State has reviewed the general level of earnings obtaining in Great Britain.

It appears to the Secretary of State that the general level of earnings has increased during the review period.

The Secretary of State makes the following Order in exercise of the powers conferred on her by section 148A of the Social Security Administration Act 1992.

### Citation and commencement

**1.** This Order may be cited as the Social Security Pensions (Low Earnings Threshold) Order 2010 and shall come into force on 6th April 2010.

### Low earnings threshold

**2.** For the purposes of the Social Security Contributions and Benefits Act 1992(**b**), it is directed that the low earnings threshold(**c**) for the tax years following the tax year 2009 – 2010 shall be £14,100.

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

*Angela Eagle*
Minster of State
23rd February 2010 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**) 1992 c. 4.
(**c**) See section 44A of the Social Security Contributions and Benefits Act 1992 (c. 4) as inserted by section 30(3) of the Child Support, Pensions and Social Security Act 2000 (c. 19).

## 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 (revaluation of low earnings threshold) 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.

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.

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 2008 to 30th September 2009 has increased by 1.2%.

This Order directs that the low earnings threshold for the tax years following 2009 – 2010 shall be £14,100. The threshold for the tax year 2009 – 2010 was directed to be £13,900 by virtue of the Social Security Pensions (Low Earnings Threshold) Order 2009 (S.I. 2009/610).

A full impact assessment has not been produced for this instrument as it has no new impact on the private or voluntary sectors.

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