STATUTORY RULES OF NORTHERN IRELAND

2014 No. 49

SOCIAL SECURITY

The Social Security Revaluation of Earnings Factors Order (Northern Ireland) 2014

Made - - - -	*26th February 2014*
Coming into operation -	*6th April 2014*

This Order is made in exercise of the powers conferred by sections 130 and 165(1), (4) and (5) of the Social Security Administration (Northern Ireland) Act 1992(**a**) and now vested in the Department for Social Development(**b**).

The Secretary of State for Work and Pensions has made an Order(**c**) under section 148 of the Social Security Administration Act 1992(**d**).

Accordingly the Department for Social Development makes the following Order.

Citation and commencement

1. This Order may be cited as the Social Security Revaluation of Earnings Factors Order (Northern Ireland) 2014 and shall come into operation on 6th April 2014.

Revaluation of earnings factors

2. The earnings factors(**e**) for the tax years specified in the first column of the Schedule in so far

(**a**) 1992 c.8; section 130 was amended by paragraph 40 of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993 (c. 49) and Article 125(3) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) subject to paragraphs (4) to (6) of that Article; section 165(1) was amended by paragraph 49(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)

(**b**) *See* Article 8(b) of S.R. 1999 No. 481

(**c**) S.I. 2014/367

(**d**) 1992 c. 5

(**e**) *See* sections 22 and 23 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7). Section 22 was amended by paragraph 5 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)), paragraph 43 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)), section 29(1) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (N.I.)), paragraph 26 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19), subject to section 8(2) of that Act, paragraph 3(3) and (4) of Schedule 3 to the Welfare Reform Act (Northern Ireland) 2007 (c. 2 (N.I.)), section 10(1) of, and paragraphs 9 and 30 of Schedule 1 to, the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.)) and section 102(2) of, and paragraph 2 of Schedule 7 to, the Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13 (N.I)). Section 23 was amended by paragraph 31 of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993, Article 131(1) of the Pensions (Northern Ireland) Order 1995, paragraph 27 of Schedule 1 to the National Insurance Contributions Act 2002, subject to section 8(2) of that Act, and paragraph 3 of Schedule 7 to the Pensions (No. 2) Act (Northern Ireland) 2008. *See also* sections 45B(6), 55A(5) and 55B(6) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as inserted by paragraphs 2 and 3 of Schedule 6 to the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)), under which state scheme pension debits and credits are to be increased by reference to percentage figures specified in orders under section 130 of the Social Security Administration (Northern Ireland) Act 1992

as they are relevant(**a**)—

(a) to the calculation—

(i) of the additional pension in the rate of any long-term benefit, or

(ii) of any guaranteed minimum pension, or

(b) to any other calculation required under Part III of the Pension Schemes (Northern Ireland) Act 1993(**b**) (including that Part as modified by or under any other enactment),

are directed to be increased for those tax years by the percentage of their amount shown opposite those tax years in the second column of the Schedule.

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 shall be so expressed by the rounding down of any fraction of a pound less than one half and the rounding up of any other fraction of a pound.

Sealed with the Official Seal of the Department for Social Development on 26th February 2014

(L.S.)

Anne McCleary
A senior officer of the Department for Social Development

(**a**) Earnings factors for any tax year after 1996-1997 are not relevant to the calculation of any guaranteed minimum; *see* section 10(8) of the Pension Schemes (Northern Ireland) Act 1993 as amended by paragraph 20(b) of Schedule 3 to the Pensions (Northern Ireland) Order 1995

(**b**) 1993 c. 49

SCHEDULE

Article 2

Percentage increase of earnings factor for specified tax years

Tax Year	*Percentage*
1978 - 1979	741.7
1979 - 1980	642.9
1980 - 1981	520.7
1981 - 1982	419.8
1982 - 1983	372.1
1983 - 1984	338.4
1984 - 1985	305.9
1985 - 1986	280.8
1986 - 1987	249.7
1987 - 1988	225.6
1988 - 1989	199.5
1989 - 1990	170.3
1990 - 1991	151.9
1991 - 1992	128.8
1992 - 1993	114.8
1993 - 1994	104.6
1994 - 1995	98.5
1995 - 1996	90.1
1996 - 1997	84.9
1997 - 1998	76.1
1998 - 1999	68.4
1999 - 2000	61.6
2000 - 2001	52.0
2001 - 2002	46.2
2002 - 2003	40.1
2003 - 2004	35.3
2004 - 2005	30.3
2005 - 2006	25.2
2006 - 2007	21.1
2007 - 2008	16.3
2008 - 2009	11.6
2009 - 2010	8.3
2010 - 2011	7.0
2011 – 2012	4.6
2012 - 2013	2.7
2013 - 2014	0.9

EXPLANATORY NOTE

(This note is not part of the Order)

This Order corresponds to an Order (S.I. 2014/367) made by the Secretary of State for Work and Pensions under section 148 of the Social Security Administration Act 1992. It directs that the earnings factors relevant to the calculation of the additional pension in the rate of any long-term benefit or of any guaranteed minimum pension, or to any other calculation required under Part III of the Pension Schemes (Northern Ireland) Act 1993 are to be increased for the tax years specified in the Schedule to this Order by the percentage of their amount specified in that Schedule. The percentages for the tax years from and including 2000-2001 are also relevant for the purpose of revaluing state scheme pension debits and credits in accordance with sections 45B(6), 55A(5) and 55B(6) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("the 1992 Act"). The percentage for the tax year 2013 – 2014 is 0.9 per cent. and those for earlier tax years have been increased so that the earnings factors for those years are revalued at 2013-2014 earning levels.

This Order also provides for the rounding of fractional amounts for earnings factors relevant to the calculation of the additional pension in the rate of any long-term benefit. Rounding for the purpose of the calculation of any guaranteed minimum pension is not required by virtue of section 23(2) of the 1992 Act.

© Crown copyright 2014

Printed in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty's Stationery Office being the Government Printer for Northern Ireland and the Officer appointed to print Acts of the Northern Ireland Assembly.

ISBN 978-0-337-99284-1



£4.00

N6077 03/2014 446077T 19585