STATUTORY RULES OF NORTHERN IRELAND

2026 No. 52

SOCIAL SECURITY

The Social Security Revaluation of Earnings Factors Order (Northern Ireland) 2026

Made - - - -	*12th March 2026*
Coming into operation	*6th April 2026*

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

Citation, commencement and interpretation

1. This Order may be cited as the Social Security Revaluation of Earnings Factors Order (Northern Ireland) 2026 and shall come into operation on 6th April 2026.

2. The Interpretation Act (Northern Ireland) 1954(**e**) shall apply to this Order as it applies to an Act of the Assembly.

(**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.
(**b**) *See* Article 8(b) of S.R. 1999 No. 481 and section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))
(**c**) S.I. 2026/212
(**d**) 1992 c. 5
(**e**) 1954 c. 33 (N.I.)

Revaluation of earnings factors

3. Earnings factors(**a**) for the tax years specified in the Schedule in so far as they are relevant—

(a) to the calculation of—

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

(ii) any guaranteed minimum pension(**b**), or

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

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

Rounding of fractional amounts

4. Where any earnings factor relevant to the calculation specified in Article 3(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 rounding down any fraction of a pound less than one half and rounding up any other fraction of a pound.

Sealed with the Official Seal of the Department for Communities on 12th March 2026

(L.S.)

David Tarr
A senior officer of the Department for Communities

(**a**) *See* sections 22 and 23 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) ("the 1992 Act"). 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.)), section 102(2) of, and paragraph 2 of Schedule 7 to, the Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13 (N.I.)), and paragraph 6 of Schedule 12, and paragraph 5 of Schedule 16, to the Pensions Act (Northern Ireland) 2015 (c. 5 (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* paragraphs 4(2), 8(4) and 9(4) of Schedule 4B to the 1992 Act under which flat rate accrual amounts of additional state pension are to be increased by reference to the percentage figure specified for 2015-16 in orders under section 130 of the Social Security Administration (Northern Ireland) Act 1992. Schedule 4B was inserted by paragraph 1 of Schedule 2 to the Pensions Act (Northern Ireland) 2008, relevant amendments were made by S.R. 2016 No. 78. *See also* paragraphs 2(6) of Schedule 8 and 2(6) of Schedule 10 to the Pensions Act (Northern Ireland) 2015, under which old 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

(**b**) Earnings factors for any tax year after 1996-1997 are not relevant to the calculation of any guaranteed minimum pension; *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; *see also* Article 2(h) of S.R. 1996 No. 91 (C. 4) for the meaning of "principal appointed day"

(**c**) 1993 c. 49

SCHEDULE

Article 3

Percentage increase of earnings factors for specified tax years

Tax Year	*Percentage*
1978-1979	1231.1
1979-1980	1074.8
1980-1981	881.5
1981-1982	722.0
1982-1983	646.6
1983-1984	593.2
1984-1985	541.9
1985-1986	502.1
1986-1987	452.9
1987-1988	414.8
1988-1989	373.6
1989-1990	327.4
1990-1991	298.4
1991-1992	261.8
1992-1993	239.7
1993-1994	223.6
1994-1995	213.8
1995-1996	200.6
1996-1997	192.4
1997-1998	178.5
1998-1999	166.2
1999-2000	155.5
2000-2001	140.4
2001-2002	131.1

2002-2003	121.6
2003-2004	113.9
2004-2005	106.1
2005-2006	97.9
2006-2007	91.4
2007-2008	83.9
2008-2009	76.5
2009-2010	71.2
2010-2011	69.2
2011-2012	65.3
2012-2013	62.4
2013-2014	59.6
2014-2015	58.1
2015-2016	55.8
2016-2017	52.7
2017-2018	48.9
2018-2019	44.5
2019-2020	40.6
2020-2021	35.2
2021-2022	31.8
2022-2023	26.1
2023-2024	17.8
2024-2025	9.5
2025-2026	4.8

EXPLANATORY NOTE

(This note is not part of the Order)

This Order corresponds to an Order (S.I. 2026/212) 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 additional pension in any long-term benefit (in

practice, now relevant only to the calculation of inherited additional pension), 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. This is to ensure that earnings factors for those years are revalued at 2025-2026 earnings levels.

The percentages specified in this Order, 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 13 and 14 of, and paragraph 2(6) of each of Schedules 8 and 10 to, the Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.)). The percentage specified for 2015-2016 is used to increase flat rate accrual amounts of addition pension in accordance with paragraphs 4(2), 8(4) and 9(4) of Schedule 4B to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("the 1992 Act").

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 2026

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

£6.40

http://www.legislation.gov.uk/id/nisr/2026/52

ISBN 978-0-33-802605-7

