STATUTORY INSTRUMENTS

2015 No. 186

SOCIAL SECURITY

The Social Security Pensions (Low Earnings Threshold) Order 2015

Made - - - -	*9th February 2015*
Laid before Parliament	*16th February 2015*
Coming into force - -	*6th April 2015*

In accordance with section 148A(1) (revaluation of low earnings threshold) of the Social Security Administration Act 1992(**1**), 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 by sections 148A(3) to (5) and 189(1), (4) and (5) of the Social Security Administration Act 1992(**2**).

Citation and commencement

1. This Order may be cited as the Social Security Pensions (Low Earnings Threshold) Order 2015 and comes into force on 6th April 2015.

Low earnings threshold

2. For the purposes of the Social Security Contributions and Benefits Act 1992(**3**), it is directed that the low earnings threshold(**4**) for the tax years following the tax year 2014-2015 shall be £15,300.

(**1**) 1992 c.5. Section 148A was inserted by section 33(1) of the Child Support, Pensions and Social Security Act 2000 (c. 19).
(**2**) The amount of the threshold to be increased by this Order is the amount specified in section 148A(5). Relevant amendments to section 189 of the Social Security Administration Act 1992 (c. 5) are made by paragraph 109 of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 57(1) and (2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and by Schedule 6 to the Tax Credits Act 2002 (c. 21).
(**3**) 1992 c.4.
(**4**) *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.