STATUTORY INSTRUMENTS

2015 No. 185

SOCIAL SECURITY

The Social Security Pensions (Flat Rate Accrual Amount) Order 2015

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

In accordance with section 148AA(1) (revaluation of flat rate accrual amount) 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 148AA(3) to (6) 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 (Flat Rate Accrual Amount) Order 2015 and comes into force on 6th April 2015.

Flat Rate Accrual Amount

2. For the purpose of paragraph 13(2) of Schedule 4B to the Social Security Contributions and Benefits Act 1992(**3**), the flat rate accrual amount for the tax year beginning 6th April 2015 and subsequent tax years shall be £93.60.

(**1**) 1992 c.5. Section 148AA was inserted by paragraph 2 of Schedule 2 to the Pensions Act 2007 (c.22).
(**2**) 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. Schedule 4B was inserted by paragraph 1 of Schedule 2 to the Pensions Act 2007.