STATUTORY RULES OF NORTHERN IRELAND

2018 No. 39

SOCIAL SECURITY

The Social Security Revaluation of Earnings Factors Order (Northern Ireland) 2018

Made - - - -	*7th March 2018*
Coming into operation	*6th April 2018*

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(**1**), and now vested in the Department for Communities(**2**).

The Secretary of State for Work and Pensions has made an Order(**3**) under section 148 of the Social Security Administration Act 1992(**4**).

Accordingly the Department for Communities makes the following Order.

Citation and Commencement

1. This Order may be cited as the Social Security Revaluation of Earnings Factors Order (Northern Ireland) 2018 and shall come into operation on 6th April 2018.

Revaluation of earnings factors

2. The earnings factors(**5**) for the tax years specified in the first column of the Schedule in so far as they are relevant—

(**1**) 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) and section 18(5) of the National Insurance Contributions Act 2014 (c. 7)

(**2**) *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.))

(**3**) S.I. 2018/271

(**4**) 1992 c. 5

(**5**) *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 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

(a) to the calculation—

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

(ii) of any guaranteed minimum pension(**6**), or

(b) to any other calculation required under Part III of the Pension Schemes (Northern Ireland) Act 1993(**7**) (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 Communities on 7th March 2018

(L.S.)

Anne McCleary
A senior officer of the Department for Communities

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. *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 pension 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.

(**6**) 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"

(**7**) 1993 c. 49