STATUTORY RULES OF NORTHERN IRELAND

2014 No. 50

SOCIAL SECURITY

The Social Security Pensions (Low Earnings Threshold) 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 section 130A of the Social Security Administration (Northern Ireland) Act 1992(**1**) and now vested in the Department for Social Development(**2**).

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

Accordingly the Department for Social Development makes the following Order.

Citation and commencement

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

Low earnings threshold

2. For the purposes of the Contributions and Benefits Act(**5**), it is directed that the low earnings threshold(**6**) for the tax years following the tax year 2013-2014 shall be £15,100.

(**1**) 1992 c.8; section 130A was inserted by section 32 of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (N.I.))
(**2**) *See* Article 8(b) of S.R. 1999 No. 481
(**3**) S.I. 2014/368
(**4**) 1992 c. 5
(**5**) 1992 c. 7
(**6**) *See* section 44A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as inserted by section 29(3) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 and amended by paragraph 30 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19), subject to section 8(2) of that Act, paragraph 31 of Schedule 1 to the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.)), paragraph 4 of Schedule 7 to the Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13 (N.I.)), Article 2(2)(a)(i) of S.R. 2002 No. 321, regulation 2(2) of S.R. 2008 No. 286 and regulation 2 of S.R. 2010 No. 200; *see also* Article 2 of S.R. 2013 No. 63