STATUTORY RULES OF NORTHERN IRELAND

2009 No. 110

SOCIAL SECURITY

The Social Security Pensions (Upper Accrual Point: Prescribed Equivalent) Regulations (Northern Ireland) 2009

Made - - - -	*16th March 2009*
Coming into operation	*6th April 2009*

These Regulations are made in exercise of the powers conferred by sections 121(6A) and 171(1) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**) and now vested in the Department for Social Development(**2**).

The Treasury has made Regulations(**3**) under section 122(6A) and (6B) of the Social Security Contributions and Benefits Act 1992(**4**).

Accordingly the Department for Social Development makes the following Regulations.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security Pensions (Upper Accrual Point: Prescribed Equivalent) Regulations (Northern Ireland) 2009 and shall come into operation on 6th April 2009.

(2) In these Regulations "earnings period" has the meaning it has in regulation 1(2) of the Social Security (Contributions) Regulations 2001(**5**).

Upper accrual point: prescribed equivalent

2.—(1) The prescribed equivalent of the upper accrual point(**6**) for the purposes of—

(a) section 22 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**7**) (earnings factors); and

(**1**) 1992 c. 7; section 121(6A) was inserted by section 102(4)(b) of the Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13 (N.I)); section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21)
(**2**) *See* Article 8(b) of S.R. 1999 No. 481
(**3**) S.I. 2009/111
(**4**) 1992 c. 4
(**5**) S.I. 2001/1004; relevant amending Regulations are S.I. 2002/2366 and S.I. 2003/193; *see also* regulation 156(3)
(**6**) The definition of "upper accrual point" was inserted into section 121 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 by section 10(3)(a) of the Pensions Act (Northern Ireland) 2008 (c. 1) and substituted by section 102(4)(a) of the Pensions (No. 2) Act (Northern Ireland) 2008
(**7**) 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)