STATUTORY RULES OF NORTHERN IRELAND

2004 No. 81

SOCIAL SECURITY

The Social Security Revaluation of Earnings Factors Order (Northern Ireland) 2004

Made - - - -	*4th March 2004*
Coming into operation	*6th April 2004*

Whereas the Secretary of State for Work and Pensions has made an Order(**1**) under sections 148(3) and (4) and 189(1), (4) and (5) of the Social Security Administration Act 1992(**2**):

Now, therefore, the Department for Social Development, in exercise of the powers conferred by sections 130 and 165(1), (4) and (5) of the Social Security Administration (Northern Ireland) Act 1992(**3**), and now vested in it(**4**), and of all other powers enabling it in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Social Security Revaluation of Earnings Factors Order (Northern Ireland) 2004 and shall come into operation on 6th April 2004.

Revaluation of earnings factors

2. The earnings factors(**5**) for tax years specified in the first column of the Schedule to this Order, in so far as they are relevant(**6**) –

(**1**) S.I. 2004/262
(**2**) 1992 c. 5
(**3**) 1992 c. 8; section 130 was amended by paragraph 40 of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993 (c. 49) and by 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)
(**4**) *See* Article 8(b) of S.R. 1999 No. 481
(**5**) *See* sections 22 and 23 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 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) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (N.I.)) and by paragraph 26 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19) subject to section 8(2) of that Act. Section 23 was amended by paragraph 31 of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993, Article 131(1) of the Pensions (Northern Ireland) Order 1995 and by paragraph 27 of Schedule 1 to the National Insurance Contributions Act 2002 subject to section 8(2) of that Act. *See also* sections 45B(6), 55A(5) and 55B(6) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, inserted by paragraphs 2 and 3 of Schedule 6 to the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)), under which state 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

(a) to the calculation –

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

(ii) of any guaranteed minimum pension, 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 that Schedule.

Rounding of fractional amounts

3. Where any earnings factor relevant to the calculation specified in Article 2(a)(i) of this Order, 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 Social Development on 4th March 2004.

John O'Neill
Senior Officer of the
Department for Social Development

(**6**) Earnings factors for any tax year after the tax year 1996-1997 are not relevant to the calculation of any guaranteed minimum; *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

(**7**) 1993 c. 49