



2008 CHAPTER 13

PART 1

PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

CHAPTER 1

EMPLOYERS' DUTIES

[^{F1}Qualifying earnings and earnings trigger]

Qualifying earnings

13.—(1) A person's qualifying earnings in a pay reference period of 12 months are the part (if any) of the gross earnings payable to that person in that period that is—

- (a) more than [^{F1}£6,240], and
- (b) not more than [^{F2}£50,270].

(2) In the case of a pay reference period of less or more than 12 months, subsection (1) applies as if the amounts in paragraphs (a) and (b) were proportionately less or more.

(3) In this section, “earnings”, in relation to a person, means sums of any of the following descriptions that are payable to the person in connection with the person's employment—

- (a) salary, wages, commission, bonuses and overtime;
- (b) statutory sick pay under Part 11 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (in this Act referred to as “the Contributions and Benefits Act”);

Changes to legislation: Pensions (No. 2) Act (Northern Ireland) 2008, Section 13 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (c) statutory maternity pay under Part 12 of that Act;
- (d) [^{F3}statutory paternity pay] under Part 12ZA of that Act;
- (e) statutory adoption pay under Part 12ZB of that Act;
- [^{F4}(ea) statutory shared parental pay under Part 12ZC of that Act;]
- [^{F5}(eb) statutory parental bereavement pay under Part 12ZD of that Act;]
- (f) sums prescribed for the purposes of this section.

Textual Amendments

- F1** Sum in s. 13(1)(a) substituted (6.4.2020) by [The Automatic Enrolment \(Earnings Trigger and Qualifying Earnings Band\) Order \(Northern Ireland\) 2020 \(S.R. 2020/51\)](#), arts. 1(1), **2**
- F2** Sum in s. 13(1)(b) substituted (6.4.2021) by [The Automatic Enrolment \(Earnings Trigger and Qualifying Earnings Band\) Order \(Northern Ireland\) 2021 \(S.R. 2021/66\)](#), arts. 1(1), **2**
- F3** Words in s. 13(3)(d) substituted (5.4.2015) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\)](#), s. 23(1), **Sch. 1 para. 8(a)**; S.R. 2015/86, art. 4(2)(g) (with art. 7(2))
- F4** S. 13(3)(ea) inserted (15.3.2015) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\)](#), s. 23(1), **Sch. 1 para. 8(b)**; S.R. 2015/86, art. 3(2)(h)
- F5** S. 13(3)(eb) inserted (23.3.2022) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\)](#), s. 5(5), **Sch. para. 35**; S.R. 2022/136, art. 3

Modifications etc. (not altering text)

- C1** S. 13(2) modified (6.4.2018) by [The Automatic Enrolment \(Earnings Trigger and Qualifying Earnings Band\) Order \(Northern Ireland\) 2018 \(S.R. 2018/52\)](#), arts. 1(1), **3**
- C2** S. 13(2) modified (6.4.2020) by [The Automatic Enrolment \(Earnings Trigger and Qualifying Earnings Band\) Order \(Northern Ireland\) 2020 \(S.R. 2020/51\)](#), arts. 1(1), **3**
- C3** S. 13(2) modified (6.4.2021) by [The Automatic Enrolment \(Earnings Trigger and Qualifying Earnings Band\) Order \(Northern Ireland\) 2021 \(S.R. 2021/66\)](#), arts. 1(1), **3**

Commencement Information

- I1** S. 13 partly in force; s. 13 in force for certain purposes at Royal Assent see s. 118(2)
- I2** S. 13 in operation at 30.6.2012 in so far as not already in operation by [S.R. 2012/266](#), art. 2, **Sch. Pt. 1**

Changes to legislation:

Pensions (No. 2) Act (Northern Ireland) 2008, Section 13 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- [s. 24\(1\)\(c\) inserted by 2016 c. 1 \(N.I.\) Sch. 2 para. 39\(2\)\(d\)](#)