
STATUTORY RULES OF NORTHERN IRELAND

2006 No. 71

**The Social Security Pensions (Low Earnings
Threshold) Order (Northern Ireland) 2006**

Low earnings threshold

2. It is hereby directed that, for the purposes of the Contributions and Benefits Act⁽¹⁾, the low earnings threshold⁽²⁾ for the tax years following the tax year 2005–2006 shall be £12,500.

⁽¹⁾ [1992 c. 7](#)

⁽²⁾ *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, and by Article 2(2)(a)(i) of [S.R. 2002 No. 321](#); *see also* Article 2 of [S.R. 2005 No. 34](#)