STATUTORY RULES OF NORTHERN IRELAND

2012 No. 88

The Social Security Pensions (Low Earnings Threshold) Order (Northern Ireland) 2012

Low earnings threshold

2. For the purposes of the Contributions and Benefits Act(**1**), it is directed that the low earnings threshold(**2**) for the tax years following the tax year 2011-2012 shall be £14,700.

(**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, 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. 2011 No. 52