STATUTORY RULES OF NORTHERN IRELAND

2020 No. 51

PENSIONS

The Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2020

Made - - - - 27th March 2020 Coming into operation 6th April 2020

The Department for Communities ^{M1} makes the following Order in exercise of the powers conferred by sections 14 and 15A(1) of the Pensions (No. 2) Act (Northern Ireland) 2008 ^{M2}.

The Secretary of State for Work and Pensions has made an Order ^{M3} under sections 14(2) and 15A(1) of the Pensions Act 2008 ^{M4}.

Accordingly the Department for Communities makes the following Order:

Marginal Citations

M1 See section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

M2 2008 c. 13 (N.I.): section 14 was amended by section 9(1) of the Pensions Act (Northern Ireland) 2012 (c. 3 (N.I.)); section 15A was inserted by section 10 of that Act

M3 S.I. 2020/372

M4 2008 c. 30

Citation, commencement and interpretation

- 1.—(1) This Order may be cited as the Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2020 and shall come into operation on 6th April 2020.
- (2) In this Order any reference to a numbered section is a reference to the section of the Pensions (No. 2) Act (Northern Ireland) 2008 bearing that number.

Increase of amount

2. In section 13(1)(a) M5 (qualifying earnings) for "£6,136" substitute "£6,240".

Marginal Citations

M5 Paragraph (a) was amended by Article 2(a) of S.R. 2019 No. 30

Rounded figures	
^{F1} 3.	
F1	Art. 3 revoked (6.4.2021) by The Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2021 (S.R. 2021/66), arts. 1(1), 4(b)

Revocations

4. Articles 2(a) and 3 of the Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2019^{M6} are revoked.



Sealed with the Official Seal of the Department for Communities on 27th March 2020

L.S.

Anne McCleary
A senior officer of the
Department for Communities

Changes to legislation: There are currently no known outstanding effects for the The Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2020. (See end of Document for details)

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which corresponds to an Order (S.I. 2020/372) made by the Secretary of State for Work and Pensions under sections 14(2) and 15A(1) of the Pensions Act 2008, substitutes the amounts of the automatic enrolment and re-enrolment qualifying earnings band and specifies rounded figures for certain pay reference periods.

For the purposes of the Pensions (No. 2) Act (Northern Ireland) 2008 ("the Act"), a jobholder who earns qualifying earnings of a specified amount is automatically enrolled or, as the case may be, re-enrolled into a pension scheme. The figures which "trigger" automatic enrolment or re-enrolment for pay reference periods other than 12 months can be found in Article 3 of this Order. Once in the scheme, the pension contributions of such a jobholder are calculated by reference to qualifying earnings.

Section 13 of the Act provides that a person's qualifying earnings are earnings of more than the amount specified in subsection (1)(a) of that section but not more than the amount specified in subsection (1)(b) of that section. Article 2 of this Order increases the amount referred to in section 13(1)(a).

The amounts specified in sections 3(1)(c), 5(1)(c) and 13(1) of the Act are in relation to a pay reference period of 12 months. Sections 3(6B), 5(7B) and 13(2) of the Act provide respectively that where a pay reference period is less or more than 12 months, the amounts specified in sections 3(1)(c), 5(1)(c) and 13(1) apply as if they were proportionately less or more. Article 3 of this Order provides rounded figures in respect of specified pay reference periods other than 12 months for the purposes of sections 3(6B), 5(7B) and 13(2). Rounding caters for different types of worker and for pay periods other than 12 months used by employers and enables the pay reference period to be tailored to their specific circumstances.

Article 4 of this Order makes revocations.

Changes to legislation:
There are currently no known outstanding effects for the The Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2020.