
STATUTORY INSTRUMENTS

1996 No. 1056

PENSIONS

**The Social Security (Minimum Contributions to
Appropriate Personal Pension Schemes) Order 1996**

Made - - - - - *3rd April 1996*
Coming into force - - - - - *6th April 1997*

Whereas the Secretary of State has under section 45A of the Pension Schemes Act 1993⁽¹⁾ laid before each House of Parliament a report, stating what, in view of the report of the Government Actuary under that section, he considers the appropriate age-related percentages should be for the purposes of section 45 of that Act⁽²⁾:

And whereas a draft of the following Order, in accordance with section 45A of the Pension Schemes Act 1993, was laid before, and approved by, resolution of each House of Parliament:

Now, therefore, the Secretary of State for Social Security, in exercise of the powers conferred upon him by section 45A of the Pension Schemes Act 1993 and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Social Security (Minimum Contributions to Appropriate Personal Pension Schemes) Order 1996, and shall come into force on 6th April 1997.

Appropriate age-related percentage

2. For the purposes of section 45 of the Pension Schemes Act 1993 (amount of minimum contributions) the appropriate age-related percentages in respect of earners in the tax years 1997—98 to 2001—02 are those specified in the Table in the Schedule to this Order by reference to their ages on the last day of the preceding tax year.

(1) 1993 c. 48. Section 45A was inserted into the Pension Schemes Act 1993 by section 138 of the Pensions Act 1995 (c. 26).
(2) Section 45 was amended by section 138 of the Pensions Act 1995.

Signed by authority of the Secretary of State for Social Security.

3rd April 1996

Oliver Heald
Parliamentary Under-Secretary of State,
Department of Social Security

SCHEDULE

Article 2

TABLE

Appropriate age related percentages of earnings exceeding the lower earnings limit but not the upper earnings limit.

Age on last day of preceding tax year	Appropriate age-related percentages for the tax year				
	1997–98	1998–99	1999–2000	2000–2001	2001–2002
15	3.4	3.4	3.4	3.4	3.4
16	3.4	3.4	3.4	3.4	3.4
17	3.5	3.5	3.5	3.5	3.5
18	3.5	3.5	3.5	3.5	3.5
19	3.6	3.6	3.6	3.6	3.6
20	3.6	3.6	3.6	3.6	3.6
21	3.7	3.7	3.7	3.7	3.7
22	3.7	3.7	3.7	3.7	3.7
23	3.8	3.8	3.8	3.8	3.8
24	3.8	3.8	3.8	3.8	3.8
25	3.9	3.9	3.9	3.9	3.9
26	3.9	3.9	3.9	3.9	3.9
27	4.0	4.0	4.0	4.0	4.0
28	4.0	4.0	4.0	4.0	4.0
29	4.1	4.1	4.1	4.1	4.1
30	4.2	4.2	4.2	4.2	4.2
31	4.2	4.2	4.2	4.2	4.2
32	4.3	4.3	4.3	4.3	4.3
33	4.3	4.3	4.3	4.3	4.3
34	4.4	4.4	4.4	4.4	4.4
35	4.5	4.4	4.4	4.5	4.5
36	4.7	4.6	4.5	4.5	4.5
37	4.9	4.8	4.7	4.6	4.6
38	5.0	4.9	4.8	4.7	4.6
39	5.2	5.1	5.0	4.9	4.8
40	5.4	5.3	5.2	5.1	5.0
41	5.6	5.5	5.4	5.3	5.1
42	6.0	5.7	5.6	5.4	5.3

Status: This is the original version (as it was originally made).

Age on last day of preceding tax year	Appropriate age-related percentages for the tax year				
	1997–98	1998–99	1999–2000	2000–2001	2001–2002
43	6.7	6.1	5.8	5.6	5.5
44	7.4	6.8	6.2	5.9	5.7
45	8.2	7.5	6.8	6.3	5.9
46	9.0	8.3	7.6	6.9	6.4
47	9.0	9.0	8.4	7.7	7.0
48	9.0	9.0	9.0	8.6	7.8
49	9.0	9.0	9.0	9.0	8.7
50	9.0	9.0	9.0	9.0	9.0
51	9.0	9.0	9.0	9.0	9.0
52	9.0	9.0	9.0	9.0	9.0
53	9.0	9.0	9.0	9.0	9.0
54	9.0	9.0	9.0	9.0	9.0
55	9.0	9.0	9.0	9.0	9.0
56	9.0	9.0	9.0	9.0	9.0
57	9.0	9.0	9.0	9.0	9.0
58	9.0	9.0	9.0	9.0	9.0
59	9.0	9.0	9.0	9.0	9.0
60	9.0	9.0	9.0	9.0	9.0
61	9.0	9.0	9.0	9.0	9.0
62	9.0	9.0	9.0	9.0	9.0
63	9.0	9.0	9.0	9.0	9.0

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, a draft of which has been laid before and approved by a resolution of each House of Parliament, is made as a consequence of a review by the Secretary of State under section 45A of the Pension Schemes Act 1993 (“the 1993 Act”) following a report by the Government Actuary in relation to minimum contributions under section 43 of the 1993 Act.

This Order specifies with effect from 6th April 1997 the appropriate age-related percentages of earnings payable as minimum contributions in respect of members of appropriate personal pension schemes.

In accordance with section 45A of the 1993 Act, a copy of a report by the Government Actuary on the percentages which, in his opinion, are required so as to reflect the cost of providing benefits of an actuarial value equivalent to that of the benefits which, under section 48A (effect of reduced contributions and rebates on social security benefits), are forgone by or in respect of members of appropriate personal pension schemes, together with a copy of the report by the Secretary of State, was laid before Parliament with a draft of this Order.

These reports are contained in a Command Paper published by Her Majesty's Stationery Office (Cm. 3221).