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STATUTORY INSTRUMENTS

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**2003 No. 324**

**SOCIAL SECURITY**

**The Social Security Pensions (Low Earnings Threshold) Order 2003**

*Made* - - - - *17th February 2003*  
*Laid before Parliament* *21st February 2003*  
*Coming into force* - - *6th April 2003*

The Secretary of State for Work and Pensions, in exercise of powers conferred on him by section 148A of the Social Security Administration Act 1992<sup>(1)</sup>, and of all other powers enabling him in that behalf, it having appeared to the Secretary of State on a review under that section that the general level of earnings in Great Britain has increased during the review period<sup>(2)</sup>, hereby makes the following Order:

**Citation and commencement**

**1.** This Order may be cited as the Social Security Pensions (Low Earnings Threshold) Order 2003 and shall come into force on 6th April 2003.

**Low earnings threshold**

**2.** It is hereby directed that for the purposes of the Social Security Contributions and Benefits Act 1992<sup>(3)</sup>, the low earnings threshold for the tax years following the tax year 2002–03 shall be £11,200.

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<sup>(1)</sup> 1992 c. 5. Section 148A was inserted by section 33(1) of the Child Support, Pensions and Social Security Act 2000 (c. 19).  
<sup>(2)</sup> See subsections (1) and (2) of section 148A.  
<sup>(3)</sup> 1992 c. 4.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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Signed by authority of the Secretary of State for Work and Pensions.

17th February 2003

*Malcolm Wicks*  
Parliamentary Under-Secretary of State,  
Department for Work and Pensions

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order is made following a review by the Secretary of State under section 148A(1) of the Social Security Administration Act 1992 (c. 5) of the general level of earnings in Great Britain with a view to determining whether, and if so by how much, the amount of the low earnings threshold for the purposes of the Social Security Contributions and Benefits Act 1992 (c. 4) should be increased for future tax years. As a result of that review, it appears to the Secretary of State that the general level of such earnings during the period from 1st October 2001 to 30th September 2002 has increased by 3.6%.

This Order directs that the low earnings threshold for the tax years following 2002–03 shall be £11,200. The threshold of the tax year 2001–02 was £10,800, by virtue of S.I.2002/36. The low earnings threshold is the amount by reference to which the three surplus earnings bands are determined for the purpose of calculating the additional pension (the state second pension) in a state retirement pension.