

---

STATUTORY INSTRUMENTS

---

**2006 No. 1009**

**The Social Security (Reduced Rates of Class 1 Contributions,  
Rebates and Minimum Contributions) Order 2006**

**Appropriate age-related percentages for appropriate personal pension schemes**

7.—(1) This article applies for the purposes of section 41(1) of the Northern Ireland Act(1) (amount of minimum contributions).

(2) For a relevant tax year, the appropriate age-related percentage in respect of earnings of an earner is determined in accordance with paragraph (3), (4) or (5).

(3) If the earnings do not exceed the low earnings threshold, the appropriate age-related percentage is the column B percentage;

(4) If the earnings exceed the low earnings threshold, but do not exceed the upper earnings threshold, then—

- (a) in respect of the part of the earnings that does not exceed the low earnings threshold, the appropriate age-related percentage is the column B percentage;
- (b) in respect of the part of the earnings that exceeds the low earnings threshold, the appropriate age-related percentage is the column C percentage.

(5) If the earnings exceed the low earnings threshold and the upper earnings threshold, then—

- (a) in respect of the part of the earnings that does not exceed the low earnings threshold, the appropriate age-related percentage is the column B percentage;
- (b) in respect of the part of the earnings that exceeds the low earnings threshold but does not exceed the upper earnings threshold, the appropriate age-related percentage is the column C percentage; and
- (c) in respect of the part of the earnings that exceeds the upper earnings threshold, the appropriate age-related percentage is the column D percentage.

(6) For a relevant tax year, in respect of earnings of an earner—

- (a) the column B percentage is the percentage given in column B of the appropriate table by reference to the age of the earner on the day immediately before the start of that tax year;
- (b) the column C percentage is the percentage given in column C of the appropriate table by reference to the age of the earner on the day immediately before the start of that tax year;
- (c) the column D percentage is the percentage given in column D of the appropriate table by reference to the age of the earner on the day immediately before the start of that tax year.

(7) The appropriate table is the table in—

- (a) Schedule 2, if the relevant tax year is 2007-2008;
- (b) Schedule 3, if the relevant tax year is 2008-2009;
- (c) Schedule 4, if the relevant tax year is 2009-2010;

---

(1) Section 41(1) was substituted by article 135(2) of the 1995 Order. Section 41 was amended by article 135 of, and Part III of Schedule 5 to, the 1995 Order and paragraph 56 of Schedule 1 to the 1999 Order.

- (d) Schedule 5, if the relevant tax year is 2010-2011;
- (e) Schedule 6, if the relevant tax year is 2011-2012.