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STATUTORY INSTRUMENTS

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**2011 No. 1036**

**The Social Security (Reduced Rates of Class 1 Contributions,  
Rebates and Minimum Contributions) Order 2011**

**Citation, commencement, interpretation and extent**

1.—(1) This Order may be cited as the Social Security (Reduced Rates of Class 1 Contributions, Rebates and Minimum Contributions) Order 2011 and shall come into force on 6th April 2012.

(2) In this Order—

“the 1993 Act” means the Pension Schemes Act 1993;

“the low earnings threshold”, in relation to a tax year, means the low earnings threshold for that tax year as specified in—

- (a) section 44A of the Social Security Contributions and Benefits Act 1992(1) (deemed earnings factors); or
- (b) in relation to Northern Ireland, section 44A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) (deemed earnings factors);

“the Northern Ireland Act” means the Pension Schemes (Northern Ireland) Act 1993.

(3) These provisions of this Order extend to England and Wales and Scotland—

- (a) articles 2 to 4;
- (b) this article, and the Schedules, so far as they relate to articles 2 to 4.

(4) These provisions of this Order extend to Northern Ireland—

- (a) articles 5 to 7;
- (b) this article, and the Schedules, so far as they relate to articles 5 to 7.

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(1) 1992 c.4. Section 44A was inserted by section 30(3) of the 2000 Act and amended by paragraph 11 of Schedule 1 to the 2002 Act, paragraph 2 of the Schedule to S.I. 2002/1457, paragraph 34 of Schedule 1 to the 2007 Act, and paragraph 4 of Schedule 1 to the 2008 Act.

(2) 1992 c.7. Section 44A was inserted by section 29(3) of the [Child Support, Pensions and Social Security Act \(Northern Ireland\) 2000 \(c.4 \(N.I.\)\)](#).