



2008 CHAPTER 13

PART 1

PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

CHAPTER 1

EMPLOYERS' DUTIES

*Qualifying earnings*

**Qualifying earnings**

**13.—**(1) A person's qualifying earnings in a pay reference period of 12 months are the part (if any) of the gross earnings payable to that person in that period that is—

- (a) more than £5,035, and
- (b) not more than £33,540.

(2) In the case of a pay reference period of less or more than 12 months, subsection (1) applies as if the amounts in paragraphs (a) and (b) were proportionately less or more.

(3) In this section, "earnings", in relation to a person, means sums of any of the following descriptions that are payable to the person in connection with the person's employment—

- (a) salary, wages, commission, bonuses and overtime;
- (b) statutory sick pay under Part 11 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (in this Act referred to as "the Contributions and Benefits Act");

- (c) statutory maternity pay under Part 12 of that Act;
- (d) ordinary statutory paternity pay or additional statutory paternity pay under Part 12ZA of that Act;
- (e) statutory adoption pay under Part 12ZB of that Act;
- (f) sums prescribed for the purposes of this section.

### **Review of qualifying earnings band**

**14.** Whenever the Secretary of State makes an order under section 14 of the Pensions Act 2008 (c. 30) (review of qualifying earnings band), the Department may make a corresponding order for Northern Ireland.

### **Pay reference period**

**15.—(1)** In relation to any person a pay reference period is the period prescribed.

(2) The Department may by regulations—

- (a) make provision for determining a person's earnings in any pay reference period;
- (b) make provision for determining the first date of each pay reference period in relation to a person.

(3) A reference in any provision to the relevant pay reference period is a reference to the period determined in accordance with regulations under this section, as they apply for the purposes of that provision in the case concerned.