



Pensions Act 2008

2008 CHAPTER 30

PART 1

PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

CHAPTER 1

EMPLOYERS' DUTIES

Qualifying earnings

13 **Qualifying earnings**

- (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 Act 1992 (c. 4);
 - (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.

Status: This is the original version (as it was originally enacted).

14 Review of qualifying earnings band

- (1) The Secretary of State must in each tax year determine whether the amounts in section 13(1)(a) and (b) have maintained their value.
- (2) The Secretary of State must in particular make a determination under subsection (1) by reference to a review under section 148 of the Social Security Administration Act 1992 (c. 5) (review of general level of earnings for revaluation of earnings factors).
- (3) If the Secretary of State determines under this section that the amounts in section 13(1) (a) and (b) have not maintained their value, the Secretary of State must make an order substituting in those provisions the amounts that the Secretary of State considers appropriate for maintaining their value.

15 Pay reference period

- (1) In relation to any person a pay reference period is the period prescribed.
- (2) The Secretary of State 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.