

*These notes refer to the Pensions (No. 2) Act (Northern Ireland)
2008 (c.13) which received Royal Assent on 15 December 2008*

Pensions (No. 2) Act (Northern Ireland) 2008

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

PART 1 – Pension Scheme Membership for Jobholders

CHAPTER 1 – Employers’ Duties

Section 14: Review of qualifying earnings band

Section 14 of the Pensions Act 2008 requires the Secretary of State to review annually the value of the qualifying earnings lower and upper limits and amend them to maintain their value. *Section 14* enables the Department to make corresponding provision for Northern Ireland.