

STATUTORY RULES OF NORTHERN IRELAND

2021 No. 66

The Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2021

Rounded figures

3. For the purposes of sections 3(6B), 5(7B) and 13(2), for a pay reference period referred to in an entry in column 1 of the Table—

- (a) the amount of a jobholder's earnings which triggers the automatic enrolment or, as the case may be, the automatic re-enrolment of the jobholder pursuant to sections 3 and 5 respectively, is the rounded figure(1) in the corresponding entry in column 2 of the Table;
- (b) the lower amount of qualifying earnings (see section 13(1)(a)), is the rounded figure(2) in the corresponding entry in column 3 of the Table;
- (c) the upper amount of qualifying earnings (see section 13(1)(b)), is the rounded figure in the corresponding entry in column 4 of the Table.

Table

| <i>Column 1</i> | <i>Column 2</i> | <i>Column 3</i> | <i>Column 4</i> |
|-----------------------------|--|--|--|
| <i>Pay reference period</i> | <i>Automatic enrolment and automatic re-enrolment earnings trigger: rounded figure</i> | <i>Lower amount of qualifying earnings: rounded figure</i> | <i>Upper amount of qualifying earnings: rounded figure</i> |
| 1 week | £192 | £120 | £967 |
| 2 weeks | £384 | £240 | £1,934 |
| 4 weeks | £768 | £480 | £3,867 |
| 1 month | £833 | £520 | £4,189 |
| 3 months | £2,499 | £1,560 | £12,568 |
| 6 months | £4,998 | £3,120 | £25,135 |

- (1) See sections 3(6B), 5(7B) and 15A of the Pensions (No.2) Act (Northern Ireland) 2008. Sections 3(6B) and 5(7B) were inserted by section 6(2) and (4) of the Pensions Act (Northern Ireland) 2012 and deal with pay reference periods of less, or more, than 12 months. Section 15A provides for the specification of rounded figures in respect of specified pay reference periods
- (2) See sections 13(2) and 15A of the Pensions (No. 2) Act (Northern Ireland) 2008. Section 13(2) deals with pay reference periods of less, or more, than 12 months in connection with the amounts constituting the lower and upper amounts of the qualifying earnings band