

2021 No. 66

PENSIONS

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

Made - - - -

16th March 2021

Coming into operation -

6th April 2021

The Department for Communities^(a) makes the following Order in exercise of the powers conferred by sections 14 and 15A(1) of the Pensions (No. 2) Act (Northern Ireland) 2008^(b).

The Secretary of State for Work and Pensions has made an Order^(c) under sections 14(2) and 15A(1) of the Pensions Act 2008^(d).

Accordingly the Department for Communities makes the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2021 and shall come into operation on 6th April 2021.

(2) In this Order any reference to a numbered section is a reference to the section of the Pensions (No. 2) Act (Northern Ireland) 2008 bearing that number.

Increase of amount

2. In section 13(1)(b)^(e) (qualifying earnings) for “£50,000” substitute “£50,270”.

^(a) See section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

^(b) 2008 c. 13 (N.I.); section 14 was amended by section 9(1) of the Pensions Act (Northern Ireland) 2012 (c. 3 (N.I.)); section 15A was inserted by section 10 of that Act

^(c) S.I. 2021/314

^(d) 2008 c. 30

^(e) Paragraph (b) was amended by Article 2(b) of S.R. 2019 No. 30

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(**a**) 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(**b**) 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

Revocations

4. The following provisions are revoked—

- (a) the Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2019(**c**);
- (b) Article 3 of the Automatic Enrolment (Earnings Trigger and Qualifying Earnings Band) Order (Northern Ireland) 2020(**d**).

Sealed with the Official Seal of the Department for Communities on 16th March 2021

(L.S.)

Anne McCleary
A senior officer of the Department for Communities

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- (a) 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
 - (b) 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
 - (c) S.R. 2019 No. 30
 - (d) S.R. 2020 No. 51

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which corresponds to an Order (S.I. 2021/314) made by the Secretary of State for Work and Pensions under sections 14(2) and 15A(1) of the Pensions Act 2008, substitutes the amounts of the automatic enrolment and re-enrolment qualifying earnings band and specifies rounded figures for certain pay reference periods.

For the purposes of the Pensions (No. 2) Act (Northern Ireland) 2008 (“the Act”), a jobholder who earns qualifying earnings of a specified amount is automatically enrolled or, as the case may be, re-enrolled into a pension scheme. The figures which “trigger” automatic enrolment or re-enrolment for pay reference periods other than 12 months can be found in Article 3 of this Order. Once in the scheme, the pension contributions of such a jobholder are calculated by reference to qualifying earnings.

Section 13 of the Act provides that a person’s qualifying earnings are earnings of more than the amount specified in subsection (1)(a) of that section but not more than the amount specified in subsection (1)(b) of that section. Article 2 of this Order increases the amount referred to in section 13(1)(b).

The amounts specified in sections 3(1)(c), 5(1)(c) and 13(1) of the Act are in relation to a pay reference period of 12 months. Sections 3(6B), 5(7B) and 13(2) of the Act provide respectively that where a pay reference period is less or more than 12 months, the amounts specified in sections 3(1)(c), 5(1)(c) and 13(1) apply as if they were proportionately less or more. Article 3 of this Order provides rounded figures in respect of specified pay reference periods other than 12 months for the purposes of sections 3(6B), 5(7B) and 13(2). Rounding caters for different types of worker and for pay periods other than 12 months used by employers and enables the pay reference period to be tailored to their specific circumstances.

Article 4 of this Order makes revocations.

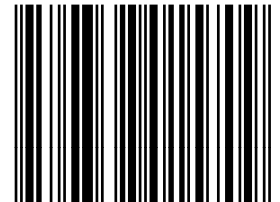
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