



Social Security Administration Act 1992

1992 CHAPTER 5

PART IX

ALTERATION OF CONTRIBUTIONS ETC.

141 Annual reviews of contributions

- (1) In each tax year the [^{F1}Treasury] shall carry out a review of the general level of earnings in Great Britain taking into account changes in that level which have taken place since [^{F1}their] last review under this section, with a view to determining whether, in respect of Class 2, 3 or 4 contributions, an order should be made under this section, to have effect in relation to the next following tax year.
- (2) For the purposes of any review under this section, the [^{F2}Treasury]—
 - (a) shall estimate the general level of earnings in such manner as [^{F3}they think fit]; and
 - (b) shall take into account about other matters appearing to [^{F4}them] to be relevant to [^{F4}their] determination whether or not an order should be made under this section, including the current operation of the Contributions and Benefits Act.
- (3) If the [^{F5}Treasury determine], as a result of a review under this section, that having regard to changes in the general level of earnings which have taken place, and to any other matters taken into account on the review, an order under this section should be made for the amendment of Part I of the Contributions and Benefits Act, [^{F6}they] shall prepare and lay before each House of Parliament a draft of such an order framed so as to give effect to [^{F6}their] conclusions on the review.
- (4) An order under this section may amend Part I of the Contributions and benefits Act by altering any one or more of the following figures—
 - (a) the figure specified in [^{F7}section 11(2) and (6)] as the weekly rate of Class 2 contributions;
 - (b) the [^{F8}figures] specified in section 11(4) as [^{F9}the lower profits threshold and as] the [^{F10}small profits threshold for the purposes of Class 2 contributions];
 - (c) the figure specified in section 13(1) as the amount of a Class 3 contribution;

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- (d) the figures specified in ^{F11}subsection (3) of section 15 as the upper limit of profits or gains to be taken into account for the purposes of Class 4 contributions under that section and as the lower limit of profits or gains to be taken into account for those purposes under paragraph (a) of that subsection.]
- (5) If an order under this section contains an amendment altering either of the figures ^{F12}referred to in subsection (4)(d) above], it shall make the same alteration of the corresponding figure specified in section ^{F13}18 of the Contributions and Benefits Act].
- (6) If the ^{F14}Treasury determine] as a result of a review under this section that, having regard to ^{F15}their] conclusions in respect of the general level of earnings and otherwise, no such amendments of Part I of the Contributions and Benefits Act are called for as can be made for the purposes of subsection (4) above, and ^{F16}determine] accordingly not to lay a draft of an order before Parliament, ^{F15}they] shall instead prepare and lay before each House of Parliament a report explaining ^{F15}their] reasons for that determination.
- (7) In subsection (1) above in its application to the tax year 1992-93 the reference to the last review under this section shall be construed as a reference to the last review under section 120 of the 1975 Act.

Textual Amendments

- F1** Words in s. 141(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(2\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F2** Words in s. 141(2) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(3\)\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F3** Words in s. 141(2)(a) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(3\)\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F4** Words in s. 141(2)(b) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(3\)\(c\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F5** Words in s. 141(3) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(4\)\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F6** Words in s. 141(3) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(4\)\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F7** Words in s. 141(4)(a) substituted (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 20\(a\)](#) (with Sch. 1 para. 35)
- F8** Word in s. 141(4)(b) substituted (with effect from 6.4.2022) by [The Social Security \(Class 2 National Insurance Contributions Increase of Threshold\) Regulations 2022 \(S.I. 2022/1329\), regs. 1, 4\(1\)\(a\)](#)
- F9** Words in s. 141(4)(b) inserted (with effect from 6.4.2022) by [The Social Security \(Class 2 National Insurance Contributions Increase of Threshold\) Regulations 2022 \(S.I. 2022/1329\), regs. 1, 4\(1\)\(b\)](#)
- F10** Words in s. 141(4)(b) substituted (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 20\(b\)](#) (with Sch. 1 para. 35)
- F11** Words in s. 141(4)(d) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 16\(2\)](#)
- F12** Words in s. 141(5) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 16\(3\)\(a\)](#)
- F13** Words in s. 141(5) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 16\(3\)\(b\)](#)
- F14** Words in s. 141(6) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(5\)\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F15** Words in s. 141(6) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(5\)\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2

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F16 Word in s. 141(6) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(5\)\(c\)](#); S.I. 1999/527, art. 2(b), Sch. 2

142 Orders under s.141—supplementary

- (1) Where the [^{F17}Treasury lay] before Parliament a draft of an order under section 141 above, [^{F18}they shall] lay with it a copy of a report by the Government Actuary or the Deputy Government Actuary on the effect which, in that Actuary's opinion, the making of such an order may be expected to have on the National Insurance Fund; and, where [^{F19}the Treasury determine] not to lay a draft order, [^{F18}they shall] with the report laid before Parliament under section 141(6) above lay a copy of a report by the Government Actuary or the Deputy Government Actuary on the consequences for the Fund which may, in that Actuary's opinion, follow from that determination.
- (2) Where the [^{F20}Treasury][^{F21}lay] before Parliament a draft of an order under section 141 above, then if the draft is approved by a resolution of each House, the [^{F20}Treasury] shall make an order in the form of the draft,
- (3) An order under section 141 above shall be made so as to be in force from the beginning of the tax year following that in which it receives Parliamentary approval, and to have effect for that year and any subsequent tax year (subject to the effect of any subsequent order under this Part of this Act); and for this purpose the order is to be taken as receiving Parliamentary approval on the date on which the draft of it is approved by the second House to approve it.

Textual Amendments

- F17** Words in s. 142(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 45\(2\)\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F18** Words in s. 142(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 45\(2\)\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F19** Words in s. 142(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 45\(2\)\(c\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F20** Words in s. 142(2) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 45\(3\)\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F21** Word in s. 142(2) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 45\(3\)\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2

143 Power to alter contributions with a view to adjusting level of National Insurance Fund

- (1) Without prejudice to section 141 above, the [^{F22}Treasury] may at any time, if [^{F23}they think] it expedient to do so with a view to adjusting the level at which the National Insurance Fund stands for the time being and having regard to the sums which may be expected to be paid from the Fund in any future period, make an order amending Part I of the Contributions and Benefits Act by altering any one or more of the following figures—
 - [^{F24}(a) the percentage rate specified as the [^{F25}main primary percentage in section 8(2)(a)];
 - (b) the percentage rate specified as the secondary percentage in section 9(2),]

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- (c) the figure specified in [F26section 11(2) and (6)] as the weekly rate of Class 2 contributions;
- (d) the figure specified in section 13(1) as the amount of a Class 3 contribution;
- (e) the percentage rate [F27specified as the main Class 4 percentage in section 15(3ZA)(a)].

F28(2)

- (3) An order under subsection (1) above may if it contains an amendment altering the figure specified in [F29section 11(2) and (6)] of the Contributions and Benefits Act as the weekly rate of Class 2 contributions and the [F30Treasury think] it expedient in consequence of that amendment, amend section 11(4) of that Act by altering the figure there specified as the [F31[F32lower profits threshold] for the purposes of Class 2 contributions].

- (4) No order shall be made under this section so as—

- [F33(a) to increase for any tax year the [F34main] primary percentage, or the secondary percentage, to a percentage rate more than 0.25 per cent higher than that applicable at the end of the preceding tax year,] or
- (b) to increase the [F35main Class 4 percentage] to more than [F369.25] percent.

Textual Amendments

- F22** Words in s. 143(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 46\(2\)\(a\); S.I. 1999/527, art. 2\(b\), Sch. 2](#)
- F23** Words in s. 143(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 46\(2\)\(b\); S.I. 1999/527, art. 2\(b\), Sch. 2](#)
- F24** S.143(1)(a)(b) substituted (6.4.1999) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 90\(1\); S.I. 1999/418, art. 2](#)
- F25** Words in s. 143(1)(a) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 17\(2\)\(a\)](#)
- F26** Words in s. 143(1)(c) substituted (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 21\(2\) \(with Sch. 1 para. 35\)](#)
- F27** Words in s. 143(1)(e) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 17\(2\)\(b\)](#)
- F28** S. 143(2) repealed (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 2](#)
- F29** Words in s. 143(3) substituted (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 21\(3\)\(a\) \(with Sch. 1 para. 35\)](#)
- F30** Words in s. 143(3) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 46\(3\); S.I. 1999/527, art. 2\(b\), Sch. 2](#)
- F31** Words in s. 143(3) substituted (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 21\(3\)\(b\) \(with Sch. 1 para. 35\)](#)
- F32** Words in s. 143(3) substituted (with effect from 6.4.2022) by [The Social Security \(Class 2 National Insurance Contributions Increase of Threshold\) Regulations 2022 \(S.I. 2022/1329\), regs. 1, 4\(2\)](#)
- F33** S.143(4)(a) substituted (6.4.1999) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 90\(2\); S.I. 1999/418, art. 2](#)
- F34** Word in s. 143(4)(a) inserted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 17\(3\)\(a\)](#)
- F35** Words in s. 143(4)(b) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 17\(3\)\(b\)](#)
- F36** Figure in s. 143(4)(b) substituted (6.4.2011) by [National Insurance Contributions Act 2011 \(c. 3\), ss. 2\(2\), 13\(1\)](#)

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Modifications etc. (not altering text)

- C1 S. 143(1) modified (25.3.2020) by [Coronavirus Act 2020 \(c. 7\)](#), **ss. 72(1)(2)**, 87(1)
C2 S. 143(4)(a) excluded (25.3.2020) by [Coronavirus Act 2020 \(c. 7\)](#), **ss. 72(1)(3)**, 87(1)

143A ^{F37}

Textual Amendments

- F37** S.143A repealed (6.4.2000) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(3)(c), **Sch. 13 Pt. VI**; S.I. 1999/3420, art. 4(e)

144 Orders under s. 143 ^{F38}... —supplementary

- (1) Where (in accordance with section 190 below) the [^{F39}Treasury lay] before Parliament a draft of an order under section 143 ^{F38}... above, [^{F40}they] shall lay with it a copy of a report by the Government Actuary or the Deputy Government Actuary on the effect which, in that Actuary's opinion, the making of such an order may be expected to have on the National Insurance Fund.
- (2) An order under section 143 ^{F38}... above shall be made so as to be in force from the beginning of the tax year following that in which it received Parliamentary approval, and to have effect for that year and any subsequent tax year (subject to the effect of any subsequent order under this Part of this Act); and for this purpose the order is to be taken as receiving Parliamentary approval on the date on which the draft of it is approved by the second House to approve it.

Textual Amendments

- F38** Words in s. 144 repealed (6.4.2000) by the [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(3)(c), **Sch. 13 Pt. VI**; S.I. 1999/3420, art. 4(e)
F39 Words in s. 144(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 3 para. 48(a)**; S.I. 1999/527, art. 2(b), Sch. 2
F40 Words in s. 144(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 3 para. 48(b)**; S.I. 1999/527, art. 2(b), Sch. 2

Modifications etc. (not altering text)

- C3 S. 144 excluded (25.3.2020) by [Coronavirus Act 2020 \(c. 7\)](#), **ss. 72(1)(4)**, 87(1)

145 Power to alter primary and secondary contributions

- [^{F41}(1) For the purpose of adjusting amounts payable by way of primary Class 1 contributions, the [^{F42}Treasury] may at any time make an order altering the percentage rate specified as the [^{F43}main primary percentage in section 8(2)(a)] of the Contributions and Benefits Act.
- (2) For the purpose of adjusting amounts payable by way of secondary Class 1 contributions, the [^{F42}Treasury] may at any time make an order altering the percentage rate specified as the secondary percentage in section 9(2) of the Contributions and Benefits Act.

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- (3) No order shall be made under this section so as to increase for any tax year the [^{F44}main] primary percentage, or the secondary percentage, to a percentage rate more than 0.25 per cent higher than that applicable at the end of the preceding tax year.]
- (4) Without prejudice to section 141 or 143 above, the [^{F42}Treasury] may make such order—
- amending [^{F45}section 11(2) and (6)] of the Contributions and Benefits Act by altering the figure specified ^{F46}... as the weekly rate of Class 2 contributions;
 - amending section 13(1) of that Act by altering the figure specified in that subsection as the amount of a Class 3 contribution,
- as [^{F47}the Treasury think] fit in consequence of the coming into force of an order made or proposed to be made under subsection (1) above.

Textual Amendments

- F41** S. 145(1)-(3) substituted (6.4.1999) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), [Sch. 7 para. 92](#); [S.I. 1999/418](#), art. 2
- F42** Words in s. 145 substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), [Sch. 3 para. 49\(a\)](#); [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)
- F43** Words in s. 145(1) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), s. 8(2), [Sch. 1 para. 18\(2\)](#)
- F44** Word in s. 145(3) inserted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), s. 8(2), [Sch. 1 para. 18\(3\)](#)
- F45** Words in s. 145(4)(a) substituted (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 para. 22\(a\)](#) (with [Sch. 1 para. 35](#))
- F46** Words in s. 145(4)(a) omitted (with effect for the tax year 2015-16 and subsequent tax years) by virtue of [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 para. 22\(b\)](#) (with [Sch. 1 para. 35](#))
- F47** Words in s. 145(4) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), [Sch. 3 para. 49\(b\)](#); [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

Modifications etc. (not altering text)

- C4** S. 145 modified (25.3.2020) by [Coronavirus Act 2020 \(c. 7\)](#), [ss. 73\(1\)\(2\)](#), 87(1)

146 ^{F48}

Textual Amendments

- F48** S. 146 repealed (6.4.1999) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), [Sch. 7 para. 93](#), [Sch. 8](#); [S.I. 1999/418](#), art. 2

147 Orders under ss. 145 and 146—supplementary

- (1) An order under section 145 ^{F49}... above may make such amendments of any enactment as appear to the [^{F50}Treasury] to be necessary or expedient in consequence of any alteration made by it.
- (2) Where (in accordance with section 190 below) the [^{F50}Treasury][^{F51}lay] before Parliament a draft of an order under section 145 ^{F49}... above, [^{F52}they] shall lay with it a copy of a report by the Government Actuary or the Deputy Government Actuary

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on the effect which, in that Actuary's opinion, the making of such an order may be expected to have on the National Insurance Fund.

- (3) An order under section 145 ^{F49}... above shall be made so as to come into force—
 - (a) on a date in the tax year in which it receives Parliamentary approval; or
 - (b) on a date in the next tax year.
- (4) Such an order shall have effect for the remainder of the tax year in which it comes into force and for any subsequent tax year (subject to the effect of any subsequent order under this Part of this Act).
- (5) Such an order shall be taken as receiving Parliamentary approval on the date on which the draft of it is approved by the second House to approve it.

Textual Amendments

- F49** Words in s. 147(1)–(3) repealed (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 7 para. 94, Sch. 8; S.I. 1999/418, art. 2
- F50** Words in s. 147 substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), Sch. 3 para. 50(a); S.I. 1999/527, art. 2(b), Sch. 2
- F51** Word in s. 147(2) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), Sch. 3 para. 50(b); S.I. 1999/527, art. 2(b), Sch. 2
- F52** Word in s. 147(2) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), Sch. 3 para. 50(b); S.I. 1999/527, art. 2(b), Sch. 2

Modifications etc. (not altering text)

- C5** S. 147(2)–(5) excluded (25.3.2020) by Coronavirus Act 2020 (c. 7), ss. 73(1)(3), 87(1)

148 Revaluation of earnings factors

- (1) This section shall have effect for the purpose of securing that earnings factors which are relevant—
 - (a) to the calculation—
 - (i) of the additional pension in the rate of any long-term benefit; or
 - (ii) of any guaranteed minimum pension; or
 - (b) to any other calculation required under Part III of the Pensions Act (including that Part as modified by or under any other enactment),maintain their value in relation to the general level of earnings obtaining in Great Britain.
- (2) The Secretary of State shall in each tax year review the general level of earnings obtaining in Great Britain and any changes in that level which have taken ^{F53}place—
 - (a) since the end of the period taken into account for the last review under this section, or
 - (b) since such other date (whether earlier or later) as he may determine;and for the purposes of any such review the Secretary of State shall estimate the general level of earnings in such manner as he thinks fit.]
- (3) If on any such review the Secretary of State concludes, having regard to earlier orders under this section, that earnings factors for any previous tax year (not being earlier than 1978-79) have not, during the period taken into account for that review, maintained

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their value in relation to the general level of earnings, he shall make an order under this section.

- (4) An order under this section shall be an order directing that, for the purposes of any such calculation as is mentioned in subsection (1) above, the earnings factor referred to in subsection (3) above shall be increased by such percentage of their amount, apart from earlier orders under this section, as the Secretary of State thinks necessary to make up that fall in their value, during the period taken into account for the review together with other falls in their value which had been made up by such earlier orders.
- (5) Subsections (3) and (4) above do not require the Secretary of State to direct any increase where it appears to him that the increase would be inconsiderable.
- (6) If on any such review the Secretary of State determines that he is not required to make an order under this section, he shall instead lay before each House of Parliament a report explaining his reasons for arriving at that determination.
- (7) For the purposes of this section—
 - (a) any review under [^{F54}section 21 of the Social Security Pensions Act 1975] (which made provision corresponding to this section) shall be treated as a review under this section; and
 - (b) any order under that section shall be treated as an order under this section, (but without prejudice to sections 16 and 17 of the Interpretation Act 1978).

Textual Amendments

F53 Words in s. 148(2) substituted (1.12.2000) by the [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), **ss. 37, 86**; S.I. 2000/3166, art. 2(2)(a)

F54 Words in s. 148(7) substituted (7.2.1994) by [Pension Schemes Act 1993 \(c. 48\)](#), s. 193(2), **Sch. 8 para. 27**; S.I. 1994/86, art. 2

Modifications etc. (not altering text)

C6 S. 148 extended (with effect in relation to a person who attains pensionable age after 5.4.2000) by [Pensions Act 1995 \(c. 26\)](#), **ss. 128(3)(4), 180(2)** (with s. 128(5)(6)) (as read with [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), s. 33(3)(4))

C7 S. 148 modified (8.1.2001 for specified purposes, 25.1.2001 for specified purposes, 6.4.2002 in so far as not already in force) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), **ss. 33(2), 86(1)(b)(2)**; S.I. 2000/2950, art. 6 (as amended by S.I. 2000/3166, art. 3); S.I. 2001/153, art. 2(c)

[^{F55}148A Revaluation of low earnings threshold

- (1) The Secretary of State shall in the tax year preceding the first appointed year and in each subsequent tax year [^{F56}up to and including the tax year 2014-15] review the general level of earnings obtaining in Great Britain and any changes in that level which have taken place during the review period.
- (2) In this section, “the review period” means—
 - (a) in the case of the first review under this section, the period beginning with 1st October 1998 and ending on 30th September in the tax year preceding the first appointed year; and
 - (b) in the case of each subsequent review under this section, the period since—

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- (i) the end of the last period taken into account in a review under this section; or
 - (ii) such other date (whether earlier or later) as the Secretary of State may determine.
- (3) If on such a review it appears to the Secretary of State that the general level of earnings has increased during the review period, he shall make an order under this section.
- (4) An order under this section shall be an order directing that, for the purposes of the Contributions and Benefits Act—
 - (a) there shall be a new low earnings threshold for the tax years after the tax year in which the review takes place; and
 - (b) the amount of that threshold shall be the amount specified in subsection (5) below—
 - (i) increased by the percentage by which the general level of earnings increased during the review period; and
 - (ii) rounded to the nearest £100 (taking any amount of £50 as nearest to the next whole £100).
- (5) The amount referred to in subsection (4)(b) above is—
 - (a) in the case of the first review under this section, £9,500; and
 - (b) in the case of each subsequent review, the low earnings threshold for the year in which the review takes place.
- (6) This section does not require the Secretary of State to direct any increase where it appears to him that the increase would be inconsiderable.
- (7) If on any review under subsection (1) above the Secretary of State determines that he is not required to make an order under this section, he shall instead lay before each House of Parliament a report explaining his reasons for arriving at that determination.
- (8) For the purposes of any review under subsection (1) above the Secretary of State shall estimate the general level of earnings in such manner as he thinks fit.]

Textual Amendments

- F55** S. 148A inserted (8.1.2001 for specified purposes, 25.1.2001 for specified purposes, 6.4.2002 in so far as not already in force) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), ss. [33\(1\)](#), 86; [S.I. 2000/2950](#), art. 6 (as amended by [S.I. 2000/3166](#), art. 3); [S.I. 2001/153](#), art. 2(c)
- F56** Words in [s. 148A\(1\)](#) inserted (6.4.2016 with effect in accordance with art. 1(2) of the amending S.I.) by [The Pensions Act 2014 \(Consequential and Supplementary Amendments\) Order 2016 \(S.I. 2016/224\)](#), art. [3\(2\)](#)

[^{F57}148A] Revaluation of flat rate accrual amount

- (1) The Secretary of State must in the tax year preceding the flat rate introduction year and in each subsequent tax year [^{F58}up to and including the tax year 2014-15] review the general level of earnings obtaining in Great Britain and any changes in that level which have taken place during the review period.
- (2) In this section “the review period” means—

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- (a) in the case of the first review under this section, the period beginning with 1st October 2004 and ending with 30th September in the tax year preceding the flat rate introduction year; and
- (b) in the case of each subsequent review under this section, the period since—
 - (i) the end of the last period taken into account in a review under this section, or
 - (ii) such other date (whether earlier or later) as the Secretary of State may determine.
- (3) If on such a review it appears to the Secretary of State that the general level of earnings has increased during the review period, he must make an order under this section.
- (4) An order under this section is an order directing that for the purposes of Schedule 4B to the Contributions and Benefits Act—
 - (a) there is to be a new FRAA for the tax years after the tax year in which the review takes place, and
 - (b) the amount of that FRAA is to be the amount specified in subsection (5) below, increased by not less than the percentage by which the general level of earnings increased during the review period.
- (5) The amount referred to in subsection (4)(b) is—
 - (a) in the case of the first review under this section, £72.80, and
 - (b) in the case of each subsequent review, the FRAA for the year in which the review takes place.
- (6) The Secretary of State may, for the purposes of any provision of subsections (4) and (5), adjust any amount by rounding it up or down to such extent as he thinks appropriate.
- (7) This section does not require the Secretary of State to direct any increase where it appears to him that the increase would be inconsiderable.
- (8) If on any review under this section the Secretary of State determines that he is not required to make an order under this section, he must instead lay before each House of Parliament a report explaining his reasons for arriving at that determination.
- (9) For the purposes of any review under this section the Secretary of State may estimate the general level of earnings in such manner as he thinks fit.
- (10) In this section—
 - “the flat rate introduction year” has the meaning given by section 122 of the Contributions and Benefits Act (interpretation of Parts 1 to 6 etc.);
 - “the FRAA” means the flat rate accrual amount (see paragraph 13 of Schedule 4B to the Contributions and Benefits Act (additional pension: simplified accrual rates for purposes of section 45(2)(d))).]

Textual Amendments

F57 S. 148AA inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), s. 30(3), [Sch. 2 para. 2](#)

F58 Words in s. 148AA(1) inserted (6.4.2016 with effect in accordance with art. 1(2) of the amending S.I.) by [The Pensions Act 2014 \(Consequential and Supplementary Amendments\) Order 2016 \(S.I. 2016/224\)](#), [art. 3\(3\)](#)

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[^{F59}**148A** **Revaluation for transitional pensions under Pensions Act 2014**

- (1) The Secretary of State must, in each tax year, review the general level of prices in Great Britain and any changes which have taken place during the review period.
- (2) In this section “the review period” means the period since the beginning of 6 April 2016.
- (3) If on a review it appears to the Secretary of State that the general level of prices has increased during the review period, the Secretary of State must make an order specifying the percentage of the increase.
- (4) The percentage specified in the order is the “revaluing percentage” for the purposes of paragraph 6(5) of Schedule 1 to the Pensions Act 2014.
- (5) Subsection (3) does not require the Secretary of State to make an order if it appears to the Secretary of State that the effect of the order on amounts calculated in accordance with paragraph 6 of Schedule 1 to the Pensions Act 2014 would be inconsiderable.
- (6) If on a review the Secretary of State determines that no order under this section is required, the Secretary of State must lay before Parliament a report explaining the reasons for arriving at that determination.
- (7) For the purposes of any review under this section the Secretary of State may estimate the general level of prices in such manner as the Secretary of State thinks fit.]

Textual Amendments

F59 [S. 148AC](#) inserted (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), [Sch. 12 para. 17](#)

[^{F60}**148A** **Revaluation of new state scheme pension debits and credits**

- (1) The Secretary of State must, in each tax year, review the general level of prices in Great Britain and any changes which have taken place.
- (2) The Secretary of State must make an order under this section if on a review it appears to the Secretary of State that, having regard to earlier orders under this section, relevant debits or credits have not, during the review period, maintained their value in relation to the general level of prices.
- (3) An order under this section is an order directing that, for the purposes of paragraph 3 of each of Schedules 8 and 10 to the Pensions Act 2014, the amount of the relevant debits or credits are to be increased by such percentage of their amount, apart from earlier orders under this section, as the Secretary of State thinks necessary to make up the fall in their value during the review period together with other falls in their value which had been made up by earlier orders under this section.
- (4) This section does not require the Secretary of State to direct an increase if it appears to the Secretary of State that the increase would be inconsiderable.
- (5) If on a review the Secretary of State determines that no order under this section is required, the Secretary of State must lay before Parliament a report explaining the reasons for arriving at that determination.
- (6) For the purposes of any review under this section the Secretary of State may estimate the general level of prices in such manner as the Secretary of State thinks fit.

Changes to legislation: Social Security Administration Act 1992, Part IX is up to date with all changes known to be in force on or before 22 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

(7) In this section “relevant debits or credits” means—

- (a) a debit under section 49A(2)(a) of the Welfare Reform and Pensions Act 1999 to which a person became subject before the tax year to which the review relates, or
- (b) a credit under section 49A(2)(b) of the Welfare Reform and Pensions Act 1999 to which a person became entitled before the tax year to which the review relates.]

Textual Amendments

F60 [S. 148AD](#) inserted (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), [Sch. 11 para. 8](#)

149 Statutory sick pay—power to later limit for small employers' relief

F61

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Textual Amendments

F61 S. 149 repealed (6.4.1995) by [The Statutory Sick Pay Percentage Threshold Order 1995 \(S.I. 1995/512\)](#), arts. 1(1), [6\(2\)\(b\)](#)

Changes to legislation:

Social Security Administration Act 1992, Part IX is up to date with all changes known to be in force on or before 22 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2018/1125 reg. 8](#) (This amendment not applied to legislation.gov.uk. S.I. 2018/1125, reg. 8 omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))
- Act modified by [S.I. 2019/1302 art. 2](#) (This amendment not applied to legislation.gov.uk S.I. 2019/1302 revoked (17.12.2020) by The Social Security (Iceland, Liechtenstein and Norway) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1569), arts. 1(2), 2)
- Act modified by [S.I. 2019/1303 art. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/1303 revoked (17.12.2020) by The Social Security (Switzerland) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1570), arts. 1(2), 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 2G(1)(d) inserted by [2012 c. 5 s. 59\(5\)](#)
- s. 5(1A)-(1C) inserted by [2009 c. 24 s. 22\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. S. 22 repealed (1.4.2013) by 2012 c. 5, s. 101(2); S.I. 2013/358, art. 4(2))
- s. 78A inserted by [2009 c. 24 s. 16\(2\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 121B(1)(aa) inserted by [2007 asp 3 Sch. 5 para. 19\(a\)](#) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 121B(4) words inserted by [2007 asp 3 Sch. 5 para. 19\(b\)](#) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 122F(5) inserted by [2012 c. 5 Sch. 4 para. 12\(4\)](#)
- s. 122G inserted by [2009 c. 24 s. 18](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 122H inserted by [2009 c. 24 s. 20\(3\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 134(2)-(2B) substituted for s. 134(2) by [2007 c. 5 s. 37](#)
- s. 148AB inserted by [2008 c. 30 Sch. 4 para. 14](#) (This amendment not applied to legislation.gov.uk. Sch. 4 paras. 13-22 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(c); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 148AB(1)(2) words substituted by [2011 c. 19 Sch. 3 para. 8\(2\)](#)
- s. 148AB(9) inserted by [2011 c. 19 Sch. 3 para. 8\(3\)](#)
- s. 151(10)(b)(i)(ii) repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- s. 160C inserted by [2012 c. 5 Sch. 2 para. 24](#)
- s. 165(1)(b)(viii) and word inserted by [2023 c. 20 Sch. para. 19\(2\)\(b\)](#)
- s. 190(1)(ac) inserted by [2009 c. 24 s. 21](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Sch. 4 Pt. 3 para. 5 word substituted by [S.I. 2010/978 art. 2](#)