

# Pensions Act 2008

## **2008 CHAPTER 30**

#### PART 1

PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

### **CHAPTER 1**

**EMPLOYERS' DUTIES** 

Qualifying earnings

# 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.