1991 No. 189

SOCIAL SECURITY

The Social Security Revaluation of Earnings Factors Order (Northern Ireland) 1991

Made	*2nd May 1991*
Coming into operation . .	*5th June 1991*

Whereas the Secretary of State for Social Security has made an order(**a**) under section 21(3) of the Social Security Pensions Act 1975(**b**):

Now, therefore, the Department of Health and Social Services, in exercise of the powers conferred on it by Article 23 of the Social Security Pensions (Northern Ireland) Order 1975(**c**) and of all other powers enabling it in that behalf, hereby makes the following order:

Citation and commencement

1. This order may be cited as the Social Security Revaluation of Earnings Factors Order (Northern Ireland) 1991 and shall come into operation on 5th June 1991.

Revaluation of earnings factors

2. The earnings factors(**d**) relevant—

(*a*) to the calculation—

(i) of the additional pension(**e**) in the rate of any long-term benefit, or

(ii) of any guaranteed minimum pension; or

(*b*) to any other calculation required under Part IV of the Social Security Pensions (Northern Ireland) Order 1975 (including that Part as modified by or under any other statutory provision),

are directed to be increased for the tax years specified in the Schedule by the percentage of their amount shown opposite those tax years in the Schedule.

(**a**) S.I. 1991/1108

(**b**) 1975 c. 60

(**c**) S.I. 1975/1503 (N.I. 15); by virtue of Article 2(3), definitions in Schedule 17 to the Social Security (Northern Ireland) Act 1975 (c. 15) apply to the exercise of certain powers under this Order. Article 23 was amended by paragraph 1 of Schedule 3 to the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)) and Article 19(1) of the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18))

(**d**) *See* section 13(5) and (5ZA) of the Social Security (Northern Ireland) Act 1975 (c. 15). Section 13(5) was amended by paragraph 4 of Schedule 3 to the Social Security (Northern Ireland) Order 1979 (S.I. 1979/396 (N.I. 5)), paragraph 1(4) of Schedule 8 to, and Schedule 10 to, the Social Security (Northern Ireland) Order 1986, paragraph 1(1)(*a*) of Schedule 2 to the Social Security (Northern Ireland) Order 1988 (S.I. 1988/594 (N.I. 2)) and Article 6(2) of the Social Security (Northern Ireland) Order 1989 (S.I. 1989/1342 (N.I. 13)). Section 13(5ZA) was inserted by paragraph 1(1)(*b*) of Schedule 2 to the Social Security (Northern Ireland) Order 1988

(**e**) *See* Article 19(1) of the Social Security (Northern Ireland) Order 1986

Rounding of fractional amounts

3. Where any earnings factor relevant to the calculation specified in Article 2(*a*)(i), as increased in accordance with this order, would not but for this Article be expressed as a whole number of pounds, it shall be so expressed by the rounding down of any fraction of a pound less than one half and the rounding up of any other fraction of a pound.

Sealed with the Official Seal of the Department of Health and Social Services on 2nd May 1991.

(L.S.) *C. Davie*
Assistant Secretary

SCHEDULE Article 2

Tax year	*Increase*
1978–79	267·1 per cent.
1979–80	223·8 per cent.
1980–81	170·6 per cent.
1981–82	126·9 per cent.
1982–83	105·9 per cent.
1983–84	90·9 per cent.
1984–85	76·7 per cent.
1985–86	65·8 per cent.
1986–87	52·3 per cent.
1987–88	41·9 per cent.
1988–89	30·4 per cent.
1989–90	18·2 per cent.
1990–91	10·1 per cent.

EXPLANATORY NOTE

(This note is not part of the Order.)

This order, which corresponds to an order (S.I. 1991/1108) made by the Secretary of State for Social Security under section 21(3) of the Social Security Pensions Act 1975, directs that the earnings factors relevant to the calculation of the additional pension in the rate of any long-term benefit or of any guaranteed minimum pension or to any other calculation required under Part IV of the Social Security Pensions (Northern Ireland) Order 1975 (''the Pensions Order'') for the tax years specified in the Schedule are to be increased by the percentage of their amount specified in the Schedule. The percentage for the tax year 1990-91 is 10·1 per cent. and those for earlier years have been increased so that the earnings factors for those years are revalued at the 1990-91 earnings levels.

The order also provides for the rounding of fractional amounts for earnings factors relevant to the calculation of the additional pension in the rate of any long-term benefit. Rounding for the purpose of calculation of any guaranteed minimum pension is not required since 6th April 1979 by virtue of the amendments to section 13 of the Social Security (Northern Ireland) Act 1975 and Article 37(5) of the Pensions Order effected by Part I of Schedule 2 to the Social Security (Northern Ireland) Order 1988.

For the purpose of certain occupational pension schemes which are contracted-out under Part IV of the Pensions Order, the increases made by this order are applied, by Articles 37(5) and 43C(4A) of the Pensions Order, to the earnings factor used in calculating an earner's guaranteed minimum pension and, by Articles 46(6)(*a*) and 47(3)(*a*) of the Pensions Order, for the purpose of determining the amount of any state scheme premium.

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Road Races (Temple 100) Order (Northern Ireland) 1991

This Order, being of a temporary character, is not printed at length in this volume.