

SCHEDULE 3

Regulation 15(4)

Sums to be disregarded in the calculation of an annual income threshold

1. Any earnings of a child or young person.
2. Any amount paid by way of tax, national insurance or pension contributions where—
 - (a) any relievable pension contributions have been made by the person in that period;
 - (b) any amounts paid by the person in that period in respect of the employment by way of income tax or primary Class 1 contributions under section 6(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽¹⁾;
 - (c) Class 2 contributions payable under section 11(1) or (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 or any Class 4 contributions payable under section 15 of that Act; or
 - (d) income tax; and any relievable pension contributions made by the person in the assessment period (unless a deduction has been made in respect of those contributions in calculating a person's employed earnings).
3. Any payment in respect of any expenses incurred by the claimant who is—
 - (a) engaged by a charitable or voluntary body; or
 - (b) a volunteer,

if the claimant otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under regulation 17(5).

4. Any payments under article 15(1) or article 29(1) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011⁽²⁾.
5. Access to Work payments.
6. Any reimbursements for hospital travel or prescription charges under the Travelling Expenses and Remission of Charges Regulations (Northern Ireland) 2004⁽³⁾.
7. Northern Ireland Single Assessment Tool (NISAT).
8. Any payments made in respect of Fostering Allowance and other Social Services payments.
9. Expenses paid to jurors or witnesses in court cases (excluding income replacement).
10. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment.
11. In the case of a payment of statutory sick pay under Part XI of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 or statutory maternity pay under Part XII, or statutory paternity pay under Part XIIZA, or statutory adoption pay under Part XIIZB, or any remuneration paid by, or on behalf of, an employer to the claimant who for the time being is unable to work due to illness or maternity under Part XIIA—
 - (a) any amount deducted by way of primary Class 1 contributions;
 - (b) any sum paid by the claimant by way of a contribution toward an occupational or personal pension scheme.
12. Any payment to the claimant as a holder of the Victoria Cross or George Cross or any analogous payment.

(1) 1992 c. 7

(2) S.R. 2011 No. 517 as amended by S.I. 2011/2552; S.I. 2012/1573 and S.I. 2013/436.

(3) S.R. 2004 No. 91

Status: This is the original version (as it was originally made).

13. Any payment to the claimant of a War Disablement Pension if the injury or illness happened or developed on or before 5 April 2005 and it is linked to Service in the Armed Forces.
14. Any payment to the claimant under the Civilian War Pension Scheme (The Personal Injuries (Civilians)) Scheme 1983⁽⁴⁾.
15. Except where regulation 17 applies, income in kind.
16. Attendance Allowance under Section 64 Social Security Contributions and Benefits (NI) Act 1992.
17. Disability Living Allowance under Section 71 Social Security Contributions and Benefits (NI) Act 1992.
18. Guardians Allowance under Section 77 Social Security Contributions and Benefits (NI) Act 1992.
19. Constant Attendance Allowance under Sections 104 and 105 Social Security Contributions and Benefits (NI) Act 1992.
20. Child Benefit under Section 141 Social Security Contributions and Benefits (NI) Act 1992.
21. A Christmas bonus paid in accordance with sections 148 to 150 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992.
22. Discretionary Housing Payments.
23. Housing Benefit.
24. Independent Living Fund.
25. Payments made under the Skipton Fund, the MacFarlane Trust and the Eileen Trust; and any payments of compensation arising from variant Creutzfeld Jacob disease (CJD).
26. Housing Costs, based on the local housing allowance under the Housing Benefit Regulations (Northern Ireland) 2006⁽⁵⁾, for those not on Housing Benefit.
27. Charitable or voluntary payments for the claimant or their children.
28. Extra-statutory payments for non-payment of benefit, payments in kind.
29. Discharge grants paid on release from prison.
30. Arrears of residence order payments.
31. Child maintenance.
32. Any earnings or income derived from employment, or otherwise, which are payable in a country outside Northern Ireland for such period during which there is a prohibition against a transfer to Northern Ireland of those earnings or income.
33. Where a payment, to which paragraph 32 applies, is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
34. Adoption allowance, paid in respect of maintenance for a child who has been adopted.
35. Any payment arising as a result of the Welfare Supplementary Payments Regulations (Northern Ireland) 2016⁽⁶⁾.

⁽⁴⁾ [S.R. 1983 No. 686](#)

⁽⁵⁾ [S.R. 2006 No. 405](#)

⁽⁶⁾ [S.R. 2016 No. 178](#)

36. Any payment arising as a result of the Welfare Supplementary Payment (Loss of Disability Living Allowance) Regulations (Northern Ireland) 2016(7).

37. Any payment arising as a result of the Welfare Supplementary Payment (Loss of Disability-Related Premiums) Regulations (Northern Ireland) 2016(8).

38. Any payment arising as a result of the Welfare Supplementary Payment (Loss of Carer Payments) Regulations (Northern Ireland) 2016(9).

39. Personal Independence Payments under Part 5 of the Welfare Reform (Northern Ireland) Order 2015(10).

(7) S.R. 2016 No. 250

(8) S.R. 2016 No. 254

(9) S.R. 2016 No. 253

(10) S.I. 2015 No. 2006 (N.I. 1); S.R. 2016 No. 217 and S.R. 2016 No. 228