



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 10

#### SOCIAL SECURITY INCOME

#### CHAPTER 4

#### TAXABLE UK SOCIAL SECURITY BENEFITS: EXEMPTIONS

#### *Income support*

#### **668 Taxable maximum**

- (1) A claimant's taxable maximum for a week is determined under this subsection if the applicable amount for the purpose of calculating the income support consists only of an amount in respect of the relevant couple.

The taxable maximum is equal to one half of the applicable amount.

- (2) A claimant's taxable maximum for a week is determined under this subsection if the applicable amount includes amounts that are not in respect of the relevant couple.

The taxable maximum is equal to one half of the amount which is included in the applicable amount in respect of the relevant couple.

- (3) A claimant's taxable maximum for a part of a week is determined as follows—

#### *Step 1*

Assume that the income support is paid to the claimant for the whole of, rather than part of, the week.

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*Status: Point in time view as at 13/08/2009. This version of this provision has been superseded.*

*Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 668 is up to date with all changes known to be in force on or before 24 July 2024. 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)*

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*Step 2*

Determine under subsection (1) or (2) what the claimant's taxable maximum for that week would be on that assumption.

*Step 3*

Determine the claimant's taxable maximum for the part of the week using this formula—

$$\frac{N}{7} \times \text{TMW}$$

where—

N is the number of days in the part of the week for which the claimant is actually paid the income support, and

TMW is the taxable maximum for the whole week determined under step 2.

**Status:**

Point in time view as at 13/08/2009. This version of this provision has been superseded.

**Changes to legislation:**

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