

## SCHEDULE 1

### CALCULATION OF N AND M

#### PART III

##### OTHER INCOME

**8.** The amount of the other income to be taken into account in calculating or estimating N and M shall be the aggregate of the following amounts determined in accordance with this Part.

**9.** Any periodic payment of pension or other benefit under an occupational or personal pension scheme or a retirement annuity contract or other such scheme for the provision of income in retirement.

[<sup>F1</sup>**9A.**—(1) Where a war disablement pension includes an adult or child dependency increase—

- (a) if that pension, including the dependency increase, is payable to a parent, the income of that parent shall be calculated or estimated as if it did not include that amount;
- (b) if that pension, including the dependency increase, is payable to some other person but includes an amount in respect of the parent, the income of the parent shall be calculated or estimated as if it included that amount.

(2) For the purposes of this paragraph, a “war disablement pension” includes a war widow’s pension, a payment made to compensate for non-payment of such a pension, and a pension or payment analogous to such a pension or payment paid by the government of a country outside Great Britain.]

#### Textual Amendments

**F1** Sch. 1 Pt. III para. 9A added (6.4.1999) by [The Child Support \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/977\)](#), regs. 1(1), **6(5)(f)** (with reg. 7)

**10.** Any payment received on account of the provision of board and lodging which does not come within Part I of this Schedule.

**11.** Subject to regulation 7(3)(b) and paragraph 12, any payment to a student of—

- (a) grant;
- (b) an amount in respect of grant contribution;
- (c) covenant income except to the extent that it has been taken into account under subparagraph (b);
- (d) a student loan.

**12.** The income of a student shall not include any payment—

- (a) intended to meet tuition fees or examination fees;
- (b) intended to meet additional expenditure incurred by a disabled student in respect of his attendance on a course;
- (c) intended to meet additional expenditure connected with term time residential study away from the student’s educational establishment;
- (d) on account of the student maintaining a home at a place other than that at which he resides during his course;

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- (e) intended to meet the cost of books, and equipment (other than special equipment) or, if not so intended, an amount equal to the amount allowed under [<sup>F2</sup>regulation 62(2A)(b) of the Income Support (General) Regulations 1987 towards such costs;]
- (f) intended to meet travel expenses incurred as a result of his attendance on the course.

**Textual Amendments**

**F2** Words in Sch. 1 para. 12(e) substituted (6.4.2003) by [The Child Support \(Miscellaneous Amendments\) Regulations 2003 \(S.I. 2003/328\)](#), regs. 1(3)(d), **6(6)(c)**

- 13. Any interest, dividend or other income derived from capital.
- 14. Any maintenance payments in respect of a parent.

[<sup>F3</sup>14A.—(1) Subject to sub-paragraph (2), the amount of any earnings top-up paid to or in respect of the absent parent or the parent with care.

(2) Subject to sub-paragraphs (3) and (4), where earnings top-up is payable and the amount which is payable has been calculated by reference to the weekly earnings of either the absent parent and another person or the parent with care and another person—

- (a) if during the period which is used to calculate his earnings under paragraph 2 or, as the case may be, paragraph 5, the normal weekly earnings of that parent exceed those of the other person, the amount payable by way of earnings top-up shall be treated as the income of that parent;
- (b) if during that period, the normal weekly earnings of that parent equal those of the other person, half of the amount payable by way of earnings top-up shall be treated as the income of that parent;
- (c) if during that period, the normal weekly earnings of that parent are less than those of that other person, the amount payable by way of earnings top-up shall not be treated as the income of that parent.

(3) Where any earnings top-up is in payment and, not later than the effective date, the person, or, if more than one, each of the persons by reference to whose engagement and normal engagement in remunerative work that payment has been calculated is no longer the partner of the person to whom that payment is made, the payment in question shall be treated as the income of the parent in question only where that parent is in receipt of it.

(4) Where earnings top-up is in payment and, not later than the effective date, either or both of the persons by reference to whose engagement and normal engagement in remunerative work that payment has been calculated has ceased to be employed, half of the amount payable by way of earnings top-up shall be treated as the income of the parent in question.]

**Textual Amendments**

**F3** Sch. 1 para. 14A added (7.10.1996) by [The Child Support \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/1945\)](#), regs. 1(2), **24(4)**

[<sup>F4</sup>14B.—(1) Subject to sub-paragraph (2), payments to a person of working tax credit shall be treated as the income of the parent who has qualified for them by his normal engagement in remunerative work at the rate payable at the effective date.

(2) Where working tax credit is payable and the amount which is payable has been calculated by reference to the earnings of the absent parent and another person—

- (a) if during the period which is used to calculate his earnings under paragraph 2 or, as the case may be, paragraph 5, the normal weekly earnings of that parent exceed those of the other person, the amount payable by way of working tax credit shall be treated as the income of that parent;
- (b) if during that period the normal weekly earnings of that parent equal those of the other person, half of the amount payable by way of working tax credit shall be treated as the income of that parent; and
- (c) if during that period the normal weekly earnings of that parent are less than those of that other person, the amount payable by way of working tax credit shall not be treated as the income of that parent.]

**Textual Amendments**

**F4** Sch. 1 para. 14B inserted (6.4.2003) by [The Child Support \(Miscellaneous Amendments\) Regulations 2003 \(S.I. 2003/328\)](#), regs. 1(3)(d), **6(6)(d)**

**15.** Any other payments or other amounts received on a periodical basis which are not otherwise taken into account under Part I, II, IV or V of this [<sup>F5</sup>except payments or other amounts which—

- (a) are excluded from the definition of “earnings” by virtue of paragraph 1(2);
- (b) are excluded from the definition of “the relevant income of a child” by virtue of paragraph 23; or
- (c) are the share of housing costs attributed by virtue of paragraph (3) of regulation 15 to any former partner of the parent of the qualifying child in respect of whom the maintenance assessment is made and are paid to that parent.]

**Textual Amendments**

**F5** Words in Sch. 1 para. 15 substituted (19.1.1998) by [The Child Support \(Miscellaneous Amendments\) Regulations 1998 \(S.I. 1998/58\)](#), regs. 1(2), **56(4)** (with reg. 59)

**16.—**(1) Subject to sub-paragraphs (2) to [<sup>F6</sup>(7)] the amount of any income to which this Part applies shall be calculated or estimated—

- (a) where it has been received in respect of the whole of the period of 26 weeks which ends at the end of the relevant week, by dividing such income received in that period by 26;
  - (b) where it has been received in respect of part of the period of 26 weeks which ends at the end of the relevant week, by dividing such income received in that period by the number of complete weeks in respect of which such income is received and for this purpose income shall be treated as received in respect of a week if it is received in respect of any day in the week in question.
- (2) The amount of maintenance payments made in respect of a parent—
- (a) where they are payable weekly and have been paid at the same amount in respect of each week in the period of 13 weeks which ends at the end of the relevant week, shall be the amount equal to one of those payments;
  - (b) in any other case, shall be the amount calculated by aggregating the total amount of those payments received in the period of 13 weeks which ends at the end of the relevant week and dividing by the number of weeks in that period in respect of which maintenance was due.
- (3) In the case of a student—

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- (a) the amount of any grant and any amount paid in respect of grant contribution shall be calculated by apportioning it equally between the weeks in respect of which it is payable;
- (b) the amount of any covenant income shall be calculated by dividing the amount payable in respect of a year by 52 (or, where such amount is payable in respect of a lesser period, by the number of complete weeks in that period) and, subject to sub-paragraph (4), deducting £5·00;
- (c) the amount of any student loan shall be calculated by apportioning the loan equally between the weeks in respect of which it is payable and, subject to sub-paragraph (4), deducting £10·00.
- (4) For the purposes of sub-paragraph (3)—
- (a) not more than £500 shall be deducted under sub-paragraph (3)(b);
- (b) not more than £1000 in total shall be deducted under sub-paragraphs (3)(b) and (c).
- (5) Where in respect of the period of 52 weeks which ends at the end of the relevant week a person is in receipt of interest, dividend or other income which has been produced by his capital, the amount of that income shall be calculated by dividing the aggregate of the income so received by 52.
- (6) Where a calculation would, but for this sub-paragraph, produce an amount which, in the opinion of the [<sup>F7</sup>Secretary of State], does not accurately reflect the normal amount of the other income of the person in question, such income, or any part of it, shall be calculated by reference to such other period as may, in the particular case, enable the other income of that person to be determined more accurately and for this purpose the [<sup>F7</sup>Secretary of State] shall have regard to the nature and pattern of receipt of such income.
- [<sup>F8</sup>(7) This paragraph shall not apply to payments of working tax credit referred to in paragraph 14B.]

#### Textual Amendments

- F6** Word in Sch. 1 para. 16(1) substituted (6.4.2003) by [The Child Support \(Miscellaneous Amendments\) Regulations 2003 \(S.I. 2003/328\)](#), regs. 1(3)(d), **6(6)(e)(i)**
- F7** Words in Sch. 1 para. 16(6) substituted (1.6.1999) by [The Social Security Act 1998 \(Commencement No. 7 and Consequential and Transitional Provisions\) Order 1999 \(S.I. 1999/1510\)](#), arts. 3(1), **19(c)**
- F8** Sch. 1 para. 16(7) added (6.4.2003) by [The Child Support \(Miscellaneous Amendments\) Regulations 2003 \(S.I. 2003/328\)](#), regs. 1(3)(d), **6(6)(e)(ii)**

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