

### SCHEDULE 3

#### Care charges to be deducted in the Calculation of Earnings for entitlement to Invalid Care Allowance

2. In this Schedule—

“close relative” means a parent, son, daughter, brother, sister or partner;

“relevant care charges” means the charges paid by the claimant for care which is provided by a person, who is not a close relative of either the severely disabled person or the claimant, for

- (a) the severely disabled person; or
- (b) any child aged under 16 on the date on which the benefit week begins in respect of whom the claimant or his partner is entitled to child benefit under section 137 of the Contributions and Benefits Act,

because the claimant is unable to care for any of those persons because he is carrying out duties in connection with his employment;

“severely disabled person” means the severely disabled person in respect of whom entitlement to invalid care allowance arises.