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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 319**

**The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012**

**PART 6**

Income and capital

CHAPTER 3

Employed earners

**Earnings of employed earners**

**32.**—(1) Subject to paragraph (2), “earnings” means in the case of employment as an employed earner any remuneration or profit derived from that employment and includes—

- (a) any bonus or commission;
- (b) any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of the applicant's employment by reason of redundancy;
- (c) any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only so far as it represents loss of income;
- (d) any holiday pay except any payable more than 4 weeks after termination or interruption of the employment;
- (e) any payment by way of a retainer;
- (f) any payment made by the applicant's employer in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant's employer in respect of—
  - (i) travelling expenses incurred by the applicant between the applicant's home and place of employment; or
  - (ii) expenses incurred by the applicant under arrangements made for the care of a member of the applicant's family owing to the applicant's absence from home;
- (g) the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001 <sup>M1</sup>;
- (h) statutory sick pay and statutory maternity pay;
- (i) [<sup>F1</sup>statutory paternity pay];
- [<sup>F2</sup>(ia) statutory shared parental pay;]
- [<sup>F3</sup>(ib) statutory parental bereavement pay;]
- (j) statutory adoption pay; and
- (k) any sums payable under a contract of service—

**Changes to legislation:** The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, Section 32 is up to date with all changes known to be in force on or before 05 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) View outstanding changes

- (i) for incapacity for work due to sickness or injury; or
  - (ii) by reason of pregnancy or confinement.
- (2) Earnings do not include—
- (a) subject to paragraph (3), any payment in kind;
  - (b) any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment;
  - <sup>F4</sup>(ba) . . . . .
  - (c) any occupational pension;
  - (d) any lump sum payment made under the Iron and Steel Re-adaptation Benefits Scheme <sup>M2</sup>;
  - (e) any payment of compensation made pursuant to an award by an employment tribunal established under the Employment Tribunals Act 1996 <sup>M3</sup> in respect of unfair dismissal or unlawful discrimination; and
  - (f) any payment in respect of expenses arising out of the applicant's participation in a service user group.
- (3) Paragraph (2)(a) does not apply in respect of any non-cash voucher referred to in paragraph (1)(g).

<b>Textual Amendments</b>	
<b>F1</b>	Words in reg. 32(1)(i) substituted (5.4.2015) by The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), arts. 1(3), <b>24(6)(a)</b> (with art. 35(1))
<b>F2</b>	Reg. 32(1)(ia) inserted (31.12.2014) by The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), arts. 1(2), <b>24(6)(b)</b>
<b>F3</b>	Reg. 32(1)(ib) inserted (6.4.2020) by The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020 (S.I. 2020/354), regs. 1, <b>25(6)</b>
<b>F4</b>	Reg. 32(2)(ba) omitted (3.11.2022) by virtue of The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (No. 2) (Scotland) Regulations 2022 (S.S.I. 2022/271), regs. 1(2), <b>5(3)</b>
<b>Marginal Citations</b>	
<b>M1</b>	S.I. 2001/1004 as relevantly amended by S.I. 2001/2412, 2002/307, 2003/2958, 2004/770, 2005/778, 2006/883 and 2003, 2007/2091, 2008/607, 2009/600 and 2011/1000 and 2700.
<b>M2</b>	The Scheme is set out in regulation 4 of, and the Schedule to, the European Communities (Iron and Steel Employees Re-adaptation Benefits Scheme) (No. 2) (Amendment) Regulations 1996 (S.I. 1996/3812).
<b>M3</b>	1996 c.17.

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 2 para. 5(1)(iiia) inserted by [S.S.I. 2024/141 reg. 9\(7\)](#)
- Sch. 4 para. 21(2)(ab) inserted by [S.S.I. 2024/141 reg. 9\(8\)](#)
- reg. 27(1)(j)(iiic) inserted by [S.S.I. 2024/141 reg. 9\(3\)](#)
- reg. 29(11)(f)(iia) inserted by [S.S.I. 2024/141 reg. 9\(4\)](#)
- reg. 48(6)(b)(ia) inserted by [S.S.I. 2024/141 reg. 9\(5\)\(a\)](#)