DRAFT STATUTORY INSTRUMENTS

2013 No.

The Employment and Support Allowance Regulations 2013

PART 9

Amounts of Allowance

Payments treated as not being payments to which section 3 applies

68. The following payments are to be treated as not being payments to which section 3 of the Act applies—

- (a) any pension payment made to a claimant as a beneficiary on the death of a member of any pension scheme;
- (b) any PPF periodic payment made to a claimant as a beneficiary on the death of a person entitled to such a payment;
- (c) where a pension scheme is in deficit or has insufficient resources to meet the full pension payment, the extent of the shortfall;
- (d) any pension payment made under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003(1);
- (e) any guaranteed income payment (which means a payment made under article 15(1)(a) or 29(1)(a) of the Armed Forces and Reserved Forces (Compensation Schemes) Order 2011(2));
- (f) any permanent health insurance payment in respect of which the employee had contributed to the premium to the extent of more than 50%.

(1) 2003 c.1. Section 639(2) was inserted by section 19 of the Finance Act 2005 (c.7).

(2) S.I. 2011/571.