



Jobseekers Act 1995

1995 CHAPTER 18

PART II

BACK TO WORK SCHEMES

26 The back to work bonus.

- (1) Regulations may make provision for the payment, in prescribed circumstances, of sums to or in respect of persons who are or have been entitled to a jobseeker's allowance or to income support.
- (2) A sum payable under the regulations shall be known as "a back to work bonus".
- (3) [^{F1}Subject to section 677 of the Income Tax (Earnings and Pensions) Act 2003 (which provides for a back to work bonus not to be taxable)], a back to work bonus shall be treated for all purposes as payable by way of a jobseeker's allowance or (as the case may be) income support.
- (4) The regulations may, in particular, provide for—
 - (a) a back to work bonus to be payable only on the occurrence of a prescribed event;
 - (b) a bonus not to be payable unless a claim is made before the end of the prescribed period;
 - (c) the amount of a bonus (subject to any maximum prescribed by virtue of paragraph (g)) to be determined in accordance with the regulations;
 - (d) enabling amounts to be calculated by reference to periods of entitlement to a jobseeker's allowance and periods of entitlement to income support;
 - (e) treating a bonus as payable wholly by way of income support or wholly by way of a jobseeker's allowance, in a case where amounts have been calculated in accordance with provision made by virtue of paragraph (d);
 - (f) keeping persons who may be entitled to a bonus informed of the amounts calculated in accordance with any provision of the regulations made by virtue of paragraph (c);
 - (g) the amount of a bonus not to exceed a prescribed maximum;

Status: Point in time view as at 06/04/2003. This version of this provision has been superseded.

Changes to legislation: Jobseekers Act 1995, Section 26 is up to date with all changes known to be in force on or before 22 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)

- (h) a bonus not to be payable if the amount of the bonus which would otherwise be payable is less than the prescribed minimum;
- (i) prescribed periods to be disregarded for prescribed purposes;
- (j) a bonus which has been paid to a person to be treated, in prescribed circumstances and for prescribed purposes, as income or capital of his or of any other member of his family;
- (k) treating the whole or a prescribed part of an amount which has accrued towards a person's bonus—
 - (i) as not having accrued towards his bonus; but
 - (ii) as having accrued towards the bonus of another person;
- (l) the whole or a prescribed part of a back to work bonus to be payable, in such circumstances as may be prescribed, to such person, other than the person who is or had been entitled to a jobseeker's allowance or to income support, as may be determined in accordance with the regulations.

Textual Amendments

- F1** Words in [s. 26\(3\)](#) substituted (6.4.2003 with effect in accordance with [s. 723\(1\)](#) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), ss. [722](#), [723](#), [Sch. 6 para. 230](#) (with [Sch. 7](#))

Commencement Information

- II** [S. 26](#) wholly in force at 7.10.1996; [s. 26](#) not in force at Royal Assent, see [s. 41\(2\)](#); [s. 26](#) in force (12.12.1995) for the purpose of authorising the making of regulations by [S.I. 1995/3228](#), [art. 2\(b\)](#), [Sch.](#); [s. 26](#) in force (7.10.1996) in so far as not already in force by [S.I. 1996/2208](#), [art. 2\(b\)](#)

Status:

Point in time view as at 06/04/2003. This version of this provision has been superseded.

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