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*Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Chapter 3 is up to date with all changes known to be in force on or before 20 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)*



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 10

#### SOCIAL SECURITY INCOME

### CHAPTER 3

#### TAXABLE UK SOCIAL SECURITY BENEFITS

#### 660 Taxable benefits: UK benefits – Table A

(1) This is Table A—

TABLE A

#### TAXABLE UK BENEFITS

<i>Social security benefit</i>	<i>Payable under</i>	
F1	F1	F1
...	...	...
	F1	
	...	
Bereavement allowance	F2	F2
	...	...
	F3	F3
	...	...
Carer's allowance	SSCBA 1992	Section 70

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	SSCB(NI)A 1992	Section 70
[ <sup>F4</sup> Carer's allowance supplement	SS(S)A 2018	[ <sup>F5</sup> Section 81]]
[ <sup>F6</sup> Carer support payment	CA(CSP)(S)R 2023	Regulation 3]
[ <sup>F7</sup> [ <sup>F8</sup> Employment and support allowance]	WRA 2007	Section 1(2)(a)
	Any provision made for Northern Ireland which corresponds to section 1(2)(a) of WRA 2007]	
Incapacity benefit	SSCBA 1992	Section 30A(1) or (5), 40 or 41
	SSCB(NI)A 1992	Section 30A(1) or (5), 40 or 41
Income support	SSCBA 1992	Section 124
	SSCB(NI)A 1992	Section 123
Jobseeker's allowance	JSA 1995	Section 1
	JS(NI)O 1995	Article 3
[ <sup>F9</sup> [ <sup>F10</sup> Statutory] paternity pay	SSCBA 1992	Section 171ZA or 171ZB
	Any provision made for Northern Ireland which corresponds to section 171ZA or 171ZB of SSCBA 1992.]	
Statutory adoption pay	SSCBA 1992	Section 171ZL
	Any provision made for Northern Ireland which corresponds to section 171ZL of SSCBA 1992	
Statutory maternity pay	SSCBA 1992	Section 164
	SSCB(NI)A 1992	Section 160
[ <sup>F11</sup> Statutory shared parental pay	SSCBA 1992	Section 171ZU or 171ZV]
	Any provision made for Northern Ireland which corresponds to section 171ZU or 171ZV of SSCBA 1992	
[ <sup>F12</sup> Statutory parental bereavement pay	SSCBA 1992	Section 171ZZ6]
	Any provision made for Northern Ireland which corresponds to section 171ZZ6 of SSCBA 1992	
F13	F13	F13
...	...	...
Statutory sick pay	SSCBA 1992	Section 151
	SSCB(NI)A 1992	Section 147.
[ <sup>F14</sup> Welfare supplementary payment payable pursuant	WSP(LCP)R(NI) 2016	Regulation 4

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to the loss of carer’s allowance	WSPR(NI) 2016	Regulation 7
Welfare supplementary payment payable pursuant to the loss of contributory employment and support allowance	WSP(LCP)R(NI) 2016	Regulation 8 (when the recipient is entitled to the payment by meeting the condition in regulation 8(2)(c)) or regulation 12
Welfare supplementary payment payable pursuant to the loss of, or a reduction of the amount payable of, income support	WSP(LDRP)R(NI) 2016	Regulation 4, 5 or 6
Welfare supplementary payment payable pursuant to a reduction of the amount payable of jobseekers allowance	WSP(LCP)R(NI) 2016	Regulation 8 (when the recipient is entitled to the payment by meeting the condition in regulation 8(2)(a))
	WSP(LDRP)R(NI) 2016	Regulation 11, 12, 13, 14 or 15]

(2) A benefit listed below is not “social security income” or a “taxable benefit” if it is charged to tax under another Part of this Act—

- <sup>F15</sup> <sup>F16</sup> ...
- <sup>F17</sup> ... statutory paternity pay;
- statutory adoption pay;
- statutory maternity pay;]
- [<sup>F18</sup>statutory shared parental pay;]
- [<sup>F19</sup>statutory parental bereavement pay;]
- statutory sick pay.

#### Textual Amendments

- F1** Words in s. 660(1) Table A repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\), s. 139\(6\), Sch. 7 para. 62\(2\)](#); S.I. 2014/1640, art. 7(jj) (with art. 16)
- F2** Words in s. 660(1) omitted (6.4.2017) by virtue of [Pensions Act 2014 \(c. 19\), s. 56\(1\), Sch. 16 para. 47](#); S.I. 2017/297, art. 3(2) (with arts. 4, 5)
- F3** Words in s. 660(1) omitted (N.I.) (6.4.2017) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), s. 53\(1\), Sch. 16 para. 46](#); S.R. 2017/44, art. 2(2) (with arts. 3, 4)
- F4** Words in s. 660 Table A inserted (12.2.2019) by [Finance Act 2019 \(c. 1\), s. 12\(2\)](#)
- F5** Words in s. 660 Table A substituted (with retrospective effect to 12.2.2019) by [Finance Act 2024 \(c. 3\), s. 18](#)
- F6** Words in s. 660(1) Table A inserted (19.11.2023) by [The Income Tax \(Tax Treatment of Carer Support Payment and Exemption of Social Security Benefits\) Regulations 2023 \(S.I. 2023/1148\), regs. 1\(1\), 2\(3\)](#)
- F7** Words in s. 660 Table A inserted (18.3.2008 for specified purposes, 27.10.2008 in so far as not already in force) by [Welfare Reform Act 2007 \(c. 5\), s. 70\(2\), Sch. 3 para. 24\(3\)](#); S.I. 2008/787, art. 2(1), Sch.; S.I. 2008/787, art. 2(4)(f)

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- F8** Words in s. 660(1) Table A substituted (29.4.2013) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations 2013 \(S.I. 2013/630\)](#), regs. 1(2), **16(3)**
- F9** Words in s. 660(1) Table A inserted (6.4.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), Sch. 1 para. 60(2)(4); S.I. 2010/495, art. 4(d)
- F10** Words in s. 660(1) Table A substituted (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 7 para. 62(3)**; S.I. 2014/1640, art. 7(jj) (with art. 16)
- F11** Words in s. 660(1) Table A inserted (1.12.2014) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 7 para. 62(4)**; S.I. 2014/1640, art. 5(2)(z)
- F12** Words in s. 660(1) Table A inserted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\)](#), s. 2(2), **Sch. para. 47(2)**; S.I. 2020/45, reg. 2
- F13** Words in s. 660(1) Table A repealed (6.4.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), Sch. 1 para. 60(2)(5), **Sch. 2**; S.I. 2010/495, art. 4(d)(e)(iii)
- F14** Words in s. 660(1) Table A inserted (with effect in accordance with reg. 2 of the amending S.I.) by [The Taxation of Northern Ireland Welfare Supplementary Payments Regulations 2017 \(S.I. 2017/338\)](#), regs. 1, **5**
- F15** Words in s. 660(2) repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 7 para. 62(5)(a)**; S.I. 2014/1640, art. 7(jj) (with art. 16)
- F16** Words in s. 660(2) substituted (6.4.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), **Sch. 1 para. 60(6)**; S.I. 2010/495, art. 4(d)
- F17** Word in s. 660(2) repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 7 para. 62(5)(b)**; S.I. 2014/1640, art. 7(jj) (with art. 16)
- F18** Words in s. 660(2) inserted (1.12.2014) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 7 para. 62(5)(c)**; S.I. 2014/1640, art. 5(2)(z)
- F19** Words in s. 660(2) inserted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\)](#), s. 2(2), **Sch. para. 47(3)**; S.I. 2020/45, reg. 2

## 661 Taxable social security income

- (1) This section applies in relation to each of the following taxable benefits listed in Table A—
- bereavement allowance,
  - carer's allowance,
  - [<sup>F20</sup>carer's allowance supplement,]
  - [<sup>F21</sup>carer support payment,]
  - [<sup>F22</sup>contributory employment and support allowance,]
  - incapacity benefit,<sup>F23</sup> ...
  - income support.
  - [<sup>F24</sup>welfare supplementary payments payable pursuant to the loss of contributory employment and support allowance, and
  - welfare supplementary payments payable pursuant to the loss of, or a reduction of the amount payable of, income support.]
- (2) The amount of taxable social security income for a taxable benefit for a tax year is the full amount of the benefit accruing in the tax year irrespective of when any amount is actually paid.

### Textual Amendments

- F20** Words in s. 661(1) inserted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), s. 12(4)

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- F21** Words in s. 661(1) inserted (19.11.2023) by [The Income Tax \(Tax Treatment of Carer Support Payment and Exemption of Social Security Benefits\) Regulations 2023 \(S.I. 2023/1148\)](#), regs. 1(1), **2(4)**
- F22** Words in s. 661 inserted (18.3.2008 for specified purposes, 27.10.2008 in so far as not already in force) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(2), **Sch. 3 para. 24(4)**; [S.I. 2008/787](#), art. 2(1)(4)(f), Sch.
- F23** Word in s. 661(1) omitted (with effect in accordance with reg. 2 of the amending S.I.) by virtue of [The Taxation of Northern Ireland Welfare Supplementary Payments Regulations 2017 \(S.I. 2017/338\)](#), regs. 1, **6(a)**
- F24** Words in s. 661(1) inserted (with effect in accordance with reg. 2 of the amending S.I.) by [The Taxation of Northern Ireland Welfare Supplementary Payments Regulations 2017 \(S.I. 2017/338\)](#), regs. 1, **6(b)**

## 662 Person liable for tax

The person liable for any tax charged under this Part on a taxable benefit listed in Table A is the person receiving or entitled to the benefit.

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