
STATUTORY INSTRUMENTS

1987 No. 1967

The Income Support (General) Regulations 1987

PART V

INCOME AND CAPITAL

CHAPTER II

income

Calculation of income

28.—(1) For the purposes of section 20(3) of the Act (conditions of entitlement to income support) the income of a claimant shall be calculated on a weekly basis—

- (a) by determining in accordance with this Part, other than Chapter VI, the weekly amount of his income; and
- (b) by adding to that amount the weekly income calculated under regulation 53 (calculation of tariff income from capital).

[^{F1}(2) For the purposes of paragraph (1) “income” includes capital treated as income under regulation 41 (capital treated as income) and income which a claimant is treated as possessing under regulation 42 (notional income).]

Textual Amendments

- F1** Reg. 28(2) substituted (7.10.1991) by [The Income Support \(General\) Amendment No. 4 Regulations 1991 \(S.I. 1991/1559\)](#), regs. 1(1)(c), 7 (with reg. 1(2))

Commencement Information

- I1** Reg. 28 in force at 11.4.1988, see [reg. 1](#)

Calculation of earnings derived from employed earner's employment and income other than earnings

29.—(1) ^{F2}... Earnings derived from employment as an employed earner and income which does not consist of earnings shall be taken into account over a period determined in accordance with the following paragraphs and at a weekly amount determined in accordance with regulation 32 (calculation of weekly amount of income).

(2) Subject to [^{F3}the following provisions of this regulation], the period over which a payment is to be taken into account shall be—

- [^{F4}(a) where the payment is monthly, a period equal to the number of weeks from the date on which the payment is treated as paid to the date immediately before the date on which the

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next monthly payment would have been so treated as paid whether or not the next monthly payment is actually paid;

- (aa) where the payment is in respect of a period which is not monthly, a period equal to the length of the period for which payment is made;]
- (b) in any other case, a period equal to such number of weeks as is equal to the number obtained (and any fraction shall be treated as a corresponding fraction of a week) by dividing the net earnings, or in the case of income which does not consist of earnings, the amount of that income [^{F5}less any amount paid by way of tax on that income which is disregarded under paragraph 1 of Schedule 9 (income other than earnings to be disregarded)] by the amount of income support which would be payable had the payment not been made plus an amount equal to the total of the sums which would fall to be disregarded from that payment under Schedule 8 [^{F6}(earnings to be disregarded) or, as the case maybe, any paragraph of Schedule 9 other than paragraph 1 of that Schedule,] as is appropriate in the claimant's case,

and that period shall begin on the date on which the payment is treated as paid under regulation 31 (date on which income is treated as paid).

[^{F7}(2A) The period over which a Career Development Loan, which is paid pursuant to section 2 of the Employment and Training Act 1973, shall be taken into account shall be the period of education and training intended to be supported by that loan.

(2B) Where grant income as defined in Chapter VIII of this Part has been paid to a person who ceases to be a [^{F8}full-time student] before the end of the period in respect of which that income is payable and, as a consequence, the whole or part of that income falls to be repaid by that person, that income shall be taken into account over the period beginning on the date on which that income is treated as paid under regulation 31 and ending—

- (a) on the date on which repayment is made in full; or

[where the grant is paid in instalments, on the day before the next instalment would have been paid had the claimant remained a [^{F8}full-time student]; or]

- (b) on the last date of the academic term or vacation during which that person ceased to be a [^{F8}full-time student],

whichever shall first occur.]

[^{F10}(2C) Earnings derived by a claimant as a member of any territorial or reserve force prescribed in Part 1 of Schedule 6 to the Contributions Regulations in respect of a period of annual continuous training for a maximum of 15 days in any calendar year, whether paid to the claimant alone or together with other earnings derived from the same source, are to be taken into account—

- (a) in the case of a period of training exceeding 14 days, over a period of 14 days, or
- (b) in any other case, over a period which is equal to the duration of the training period.]

[^{F10}(2D) The period over which earnings to which paragraph (2C) applies are to be taken into account shall begin on the date on which the payment is treated as paid under regulation 31.]

(3) Where earnings not of the same kind are derived from the same source and the periods in respect of which those earnings would, but for this paragraph, fall to be taken into account—

- (a) overlap, wholly or partly, those earnings shall be taken into account over a period equal to the aggregate length of those periods;
- (b) and that period shall begin with the earliest date on which any part of those earnings would otherwise be treated as paid under regulation 31 (date on which income is treated as paid).

[^{F11}(4) In a case to which paragraph (3) applies, earnings under regulation 35 (earnings of employed earners) shall be taken into account in the following order of priority—

- (a) earnings normally derived from the employment;
- (b) any payment to which paragraph (1)(b) or (c) of that regulation applies;
- (c) any payment to which paragraph (1)(i) of that regulation applies;
- (d) any payment to which paragraph (1)(d) of that regulation applies.]

[^{F12}(4A) Where earnings to which regulation 35(1)(b) to (d) (earnings of employed earners) applies are paid in respect of part of a day, those earnings shall be taken into account over a period equal to a day.]

^{F13}(4B)

[^{F14}(4C) Any earnings to which regulation 35(1)(i)(ii) applies which are paid in respect of or on the termination of part-time employment, shall be taken into account over a period equal to one week.]

[^{F14}(4D) In this regulation—

- (a) “part-time employment” means employment in which a person is not to be treated as engaged in remunerative work under regulation 5 or [^{F15}6(1)][^{F16}and (4)] (persons treated, or not treated, as engaged in remunerative work);]

^{F17}(b)

(5) For the purposes of this regulation the claimant's earnings and income which does not consist of earnings shall be calculated in accordance with Chapters III and V respectively of this Part.

Textual Amendments

- F2** Words in reg. 29(1) omitted (12.12.1988) by virtue of [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **7(a)**
- F3** Words in [reg. 29\(2\)](#) substituted (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits and Jobseeker’s Allowance \(Miscellaneous Amendments\) Regulations 1997 \(S.I. 1997/65\)](#), regs. 1(1)(2), **5(1)(a)**
- F4** [Reg. 29\(2\)\(a\)\(aa\)](#) substituted for [reg. 29\(2\)\(a\)](#) (14.4.2008) by [The Social Security \(Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/698\)](#), regs. 1(1), **2(5)(a)**
- F5** Words in [reg. 29\(2\)\(b\)](#) inserted (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Income Support \(General\) Amendment Regulations 1990 \(S.I. 1990/547\)](#), regs. 1(1)(b), **10(a)**
- F6** Words in [reg. 29\(2\)\(b\)](#) substituted (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Income Support \(General\) Amendment Regulations 1990 \(S.I. 1990/547\)](#), regs. 1(1)(b), **10(b)**
- F7** [Reg. 29\(2A\)\(2B\)](#) inserted (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits and Jobseeker’s Allowance \(Miscellaneous Amendments\) Regulations 1997 \(S.I. 1997/65\)](#), regs. 1(1)(2), **5(1)(b)**
- F8** Words in [reg. 29\(2B\)](#) substituted (31.7.2000) by [The Social Security Amendment \(Students\) Regulations 2000 \(S.I. 2000/1981\)](#), regs. 1(1), 5(5), **Sch.**
- F9** [Reg. 29\(2B\)\(aa\)](#) inserted (coming into force in accordance with reg. 1(2)(3) of the amending S.I.) by [The Social Security \(Miscellaneous Amendments\) Regulations 1998 \(S.I. 1998/563\)](#), regs. 1(2), **12**
- F10** [Reg. 29\(2C\)\(2D\)](#) inserted (5.11.2012) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 2012 \(S.I. 2012/2575\)](#), regs. 1(2), **2(3)**
- F11** [Reg. 29\(4\)](#) substituted (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **9(b)**
- F12** [Reg. 29\(4A\)](#) inserted (12.12.1988) by [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **7(c)**
- F13** [Reg. 29\(4B\)](#) omitted (14.4.2008) by virtue of [The Social Security \(Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/698\)](#), regs. 1(1), **2(5)(b)**

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- F14** Reg. 29(4B)-(4D) inserted (9.10.1989) by *The Income Support (General) Amendment No. 2 Regulations 1989 (S.I. 1989/1323)*, regs. 1(1)(b), **9(c)**
- F15** Word in reg. 29(4D)(a) substituted (4.10.1999) by *The Social Security (Miscellaneous Amendments) (No. 2) Regulations 1999 (S.I. 1999/2556)*, regs. 1, **2(4)**
- F16** Words in reg. 29(4D)(a) inserted (3.4.2000) by *The Social Security (Miscellaneous Amendments) Regulations 2000 (S.I. 2000/681)*, regs. 1(1)(c), **2(c)**
- F17** Reg. 29(4D)(b) omitted (14.4.2008) by virtue of *The Social Security (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/698)*, regs. 1(1), **2(5)(b)**

Commencement Information

- I2** Reg. 29 in force at 11.4.1988, see [reg. 1](#)

Calculation of earnings of self-employed earners

30.—(1) Except where paragraph (2) applies, where a claimant's income consists of earnings from employment as a self-employed earner the weekly amount of his earnings shall be determined by reference to his average weekly earnings from that employment—

- (a) over a period of [^{F18}one year]; or
- (b) where the claimant has recently become engaged in that employment or there has been a change which is likely to affect the normal pattern of business, over such other period ^{F19} ... as may, in any particular case, enable the weekly amount of his earnings to be determined more accurately.

(2) Where the claimant's earnings consist of [^{F20}any items to which paragraph (2A) applies] those earnings shall be taken into account over a period equal to such number of weeks as is equal to the number obtained (and any fraction shall be treated as a corresponding fraction of a week) by dividing the earnings by the amount of income support which would be payable had the payment not been made plus an amount equal to the total of the sums which would fall to be disregarded from the payment under Schedule 8 (earnings to be disregarded) as is appropriate in the claimant's case.

[^{F21}(2A) This paragraph applies to—

- (a) royalties or other sums paid as a consideration for the use of, or the right to use, any copyright, design, patent or trade mark; or
- (b) any payment in respect of any—
 - (i) book registered under the Public Lending Right Scheme 1982; or
 - (ii) work made under any international public lending right scheme that is analogous to the Public Lending Right Scheme 1982,

where the claimant is the first owner of the copyright, design, patent or trade mark, or an original contributor to the book or work concerned.]

(3) For the purposes of this regulation the claimant's earnings shall be calculated in accordance with Chapter IV of this Part.

Textual Amendments

- F18** Words in [reg. 30\(1\)\(a\)](#) substituted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by *The Income-related Benefits Schemes (Miscellaneous Amendments) (No. 4) Regulations 1993 (S.I. 1993/2119)*, regs. 1(1)(a), **11(a)**
- F19** Words in [reg. 30\(1\)\(b\)](#) omitted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by virtue of *The Income-related Benefits Schemes (Miscellaneous Amendments) (No. 4) Regulations 1993 (S.I. 1993/2119)*, regs. 1(1)(a), **11(b)**

- F20** Words in [reg. 30\(2\)](#) substituted (for specified purposes and with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Social Security \(Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/698\)](#), [reg. 2\(6\)\(a\)](#)
- F21** [Reg. 30\(2A\)](#) substituted (for specified purposes and with effect in accordance with [reg. 1\(4\)](#) of the amending S.I.) by [The Social Security \(Miscellaneous Amendments\) Regulations 2009 \(S.I. 2009/583\)](#), [reg. 2\(6\)](#)

Commencement Information

- I3** [Reg. 30](#) in force at 11.4.1988, see [reg. 1](#)

Date on which income is treated as paid

31.—(1) Except where paragraph [^{F22}(2) [^{F23} applies]], a payment of income to which regulation 29 (calculation of earnings derived from employed earner's employment and income other than earnings) applies shall be treated as paid—

- (a) in the case of a payment which is due to be paid before the first benefit week pursuant to the claim, on the date on which it is due to be paid;
- (b) in any other case, on the first day of the benefit week in which it is due to be paid or the first succeeding benefit week in which it is practicable to take it into account.

(2) Income support, [^{F24}jobseeker's allowance], [^{F25}maternity allowance,]^{F26}short-term or long-term incapacity benefit], [^{F27}severe disablement allowance or employment and support allowance]^{F28}... shall be treated as paid on the day of the benefit week in respect of which [^{F29}it is payable].

- ^{F30}(3)
- ^{F30}(4)

Textual Amendments

- F22** Words in [reg. 31\(1\)](#) substituted (17.11.2008) by [The Social Security \(Miscellaneous Amendments\) \(No.6\) Regulations 2008 \(S.I. 2008/2767\)](#), [regs. 1\(2\)](#), [2\(4\)\(a\)](#)
- F23** Word in [reg. 31\(1\)](#) substituted (11.4.2011) by [The Social Security \(Miscellaneous Amendments\) Regulations 2011 \(S.I. 2011/674\)](#), [regs. 1\(4\)](#), [3\(2\)\(a\)](#)
- F24** Words in [reg. 31\(2\)](#) substituted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Income Support \(General\) \(Jobseeker's Allowance Consequential Amendments\) Regulations 1996 \(S.I. 1996/206\)](#), [regs. 1\(1\)](#), [15](#)
- F25** Words in [reg. 31\(2\)](#) inserted (12.9.1988) by [The Income Support \(General\) Amendment No. 4 Regulations 1988 \(S.I. 1988/1445\)](#), [regs. 1\(1\)\(b\)](#), [8](#)
- F26** Words in [reg. 31\(2\)](#) substituted (13.4.1995) by [The Disability Working Allowance and Income Support \(General\) Amendment Regulations 1995 \(S.I. 1995/482\)](#), [regs. 1\(1\)](#), [10](#) (with [reg. 1\(4\)](#))
- F27** Words in [reg. 31\(2\)](#) substituted (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) \(No. 2\) Regulations 2008 \(S.I. 2008/1554\)](#), [regs. 1\(2\)\(b\)](#), [2\(5\)](#)
- F28** Words in [reg. 31\(2\)](#) omitted (13.4.1995) by [The Disability Working Allowance and Income Support \(General\) Amendment Regulations 1995 \(S.I. 1995/482\)](#), [regs. 1\(1\)](#), [10](#) (with [reg. 1\(4\)](#))
- F29** Words in [reg. 31\(2\)](#) substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), [regs. 1\(1\)](#), [14](#)
- F30** [Reg. 31\(3\)\(4\)](#) omitted (11.4.2011) by virtue of [The Social Security \(Miscellaneous Amendments\) Regulations 2011 \(S.I. 2011/674\)](#), [regs. 1\(4\)](#), [3\(2\)\(b\)](#)

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Commencement Information

I4 Reg. 31 in force at 11.4.1988, see [reg. 1](#)

Calculation of weekly amount of income

32.—(1) For the purposes of regulation 29 (calculation of earnings derived from employed earner's employment and income other than earnings) ^{F31} ..., subject to [^{F32} paragraphs (2) to (7)] ^{F33} ..., where the period in respect of which a payment [^{F34} of income or tax credit] is made—

- (a) does not exceed a week, the weekly amount shall be the amount of that payment;
- (b) exceeds a week, the weekly amount shall be determined—
 - (i) in a case where that period is a month, by multiplying the amount of the payment by 12 and dividing the product by 52;
 - (ii) in a case where that period is three months, by multiplying the amount of the payment by 4 and dividing the product by 52;
 - ^{F35}(iii) in a case where that period is a year and the payment is an award of working tax credit, by dividing the payment by the number of days in the year and multiplying the result by 7;
 - (iiiia) in a case where that period is a year and the payment is income other than an award of working tax credit, by dividing the amount of the payment by 52;]
 - (iv) in any other case by multiplying the amount of the payment by 7 and dividing the product by the number equal to the number of days in the period in respect of which it is made.

(2) Where a payment for a period not exceeding a week is treated under regulation 31(1)(a) (date on which income is treated as paid) as paid before the first benefit week and a part is to be taken into account for some days only in that week (the relevant days), the amount to be taken into account for the relevant days shall be calculated by multiplying the amount of the payment by the number equal to the number of relevant days and dividing the product by the number of days in the period in respect of which it is made.

(3) Where a payment is in respect of a period equal to or in excess of a week and a part thereof is to be taken into account for some days only in a benefit week (the relevant days), the amount to be taken into account for the relevant days shall, except where paragraph (4) applies, be calculated by multiplying the amount of the payment by the number equal to the number of relevant days and dividing the product by the number of days in the period in respect of which it is made.

(4) In the case of a payment of—

- (a) ^{F36} ..., [^{F37} maternity allowance,]^{F38} [short-term or long-term incapacity benefit], or severe disablement allowance ^{F38} ..., the amount to be taken into account for the relevant days shall be the amount of benefit [^{F39} payable] in respect of those days;
- (b) income support [^{F40}, jobseeker's allowance or employment and support allowance], the amount to be taken into account for the relevant days shall be calculated by multiplying the weekly amount of the benefit by the number of relevant days and dividing the product by seven.

(5) Except in the case of a payment which it has not been practicable to treat under regulation 31(1)(b) as paid on the first day of the benefit week in which it is due to be paid, where a payment of income from a particular source is or has been paid regularly and that payment falls to be taken into account in the same benefit week as a payment of the same kind and from the same source, the amount of that income to be taken into account in any one benefit week shall not exceed

the weekly amount determined under paragraph (1)(a) or (b), as the case may be, of the payment which under regulation 31(1)(b) (date on which income is treated as paid) is treated as paid first.

(6) Where the amount of the claimant's income fluctuates and has changed more than once, or a claimant's regular pattern of work is such that he does not work every week, the foregoing paragraphs may be modified so that the weekly amount of his income is determined by reference to his average weekly income—

- (a) if there is a recognisable cycle of work, over the period of one complete cycle (including, where the cycle involves periods in which the claimant does no work, those periods but disregarding any other absences);
- (b) in any other case, over a period of five weeks or such other period as may, in the particular case, enable the claimant's average weekly income to be determined more accurately.

[^{F41}(6A) Where income is taken into account under paragraph (2B) of regulation 29 over the period specified in that paragraph, the amount of that income to be taken into account in respect of any week in that period shall be an amount equal to the amount of that income which would have been taken into account under regulation 62 had the person to whom that income was paid not ceased to be a [^{F42}full-time student].]

[^{F43}(7) Where any payment of earnings is taken into account under paragraph (4C) of regulation 29 (calculation of earnings derived from employed earner's employment and income other than earnings), over the period specified in that paragraph, the amount to be taken into account shall be equal to the amount of the payment.]

Textual Amendments

- F31** Words in [reg. 32\(1\)](#) omitted (11.4.2011) by virtue of [The Social Security \(Miscellaneous Amendments\) Regulations 2011 \(S.I. 2011/674\)](#), [regs. 1\(4\)](#), **3(3)**
- F32** Words in [reg. 32\(1\)](#) substituted (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), [regs. 1\(1\)\(b\)](#), **10(a)**
- F33** Words in [reg. 32\(1\)](#) omitted (11.4.1988) by virtue of [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), [regs. 1\(1\)](#), **15(a)**
- F34** Words in [reg. 32\(1\)](#) inserted (17.11.2008) by [The Social Security \(Miscellaneous Amendments\) \(No.6\) Regulations 2008 \(S.I. 2008/2767\)](#), [regs. 1\(2\)](#), **2(5)(a)**
- F35** [Reg. 32\(1\)\(b\)\(iii\)\(iiia\)](#) substituted for [reg. 32\(1\)\(b\)\(iii\)](#) (17.11.2008) by [The Social Security \(Miscellaneous Amendments\) \(No.6\) Regulations 2008 \(S.I. 2008/2767\)](#), [regs. 1\(2\)](#), **2(5)(b)**
- F36** Words in [reg. 32\(4\)\(a\)](#) omitted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by virtue of [The Income Support \(General\) \(Jobseeker's Allowance Consequential Amendments\) Regulations 1996 \(S.I. 1996/206\)](#), [regs. 1\(1\)](#), **16(a)**
- F37** Words in [reg. 32\(4\)\(a\)](#) inserted (12.9.1988) by [The Income Support \(General\) Amendment No. 4 Regulations 1988 \(S.I. 1988/1445\)](#), [regs. 1\(1\)\(b\)](#), **8**
- F38** Words in [reg. 32\(4\)\(a\)](#) substituted (13.4.1995) by [The Disability Working Allowance and Income Support \(General\) Amendment Regulations 1995 \(S.I. 1995/482\)](#), [regs. 1\(1\)](#), **11** (with [reg. 1\(4\)](#))
- F39** Word in [reg. 32\(4\)\(a\)](#) substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), [regs. 1\(1\)](#), **15(b)**
- F40** Words in [reg. 32\(4\)\(b\)](#) substituted (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) \(No. 2\) Regulations 2008 \(S.I. 2008/1554\)](#), [regs. 1\(2\)\(b\)](#), **2(6)**
- F41** [Reg. 32\(6A\)](#) added (for specified purposes and with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Income-related Benefits and Jobseeker's Allowance \(Miscellaneous Amendments\) Regulations 1997 \(S.I. 1997/65\)](#), [regs. 1\(1\)\(2\)](#), **6(1)**
- F42** Words in [reg. 32\(6A\)](#) substituted (31.7.2000) by [The Social Security Amendment \(Students\) Regulations 2000 \(S.I. 2000/1981\)](#), [regs. 1\(1\)](#), [5\(5\)](#), **Sch.**

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F43 Reg. 32(7) added (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **10(b)**

Commencement Information

I5 Reg. 32 in force at 11.4.1988, see [reg. 1](#)

Weekly amount of charitable or voluntary payment

^{F44}**33.**

Textual Amendments

F44 Reg. 33 omitted (12.12.1988) by virtue of [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **8**

Commencement Information

I6 Reg. 33 in force at 11.4.1988, see [reg. 1](#)

Incomplete weeks of benefit

^{F45}**34.**

Textual Amendments

F45 Reg. 34 omitted (11.4.1988) by virtue of [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), **16**

Commencement Information

I7 Reg. 34 in force at 11.4.1988, see [reg. 1](#)

Status:

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