

STATUTORY INSTRUMENTS

1987 No. 1973

The Family Credit (General) Regulations 1987

PART IV

INCOME AND CAPITAL

CHAPTER III

EMPLOYED EARNERS

[^{F1}Calculation of bonus or commission

20A. Where a claimant's earnings include a bonus or commission to which [^{F2}paragraph (4)] of regulation 14 (normal weekly earnings of employed earners) applies that part of his earnings shall be calculated by aggregating any payments of bonus or commission and [^{F3}deducting from it —]

- (a) an amount in respect of income tax equivalent to an amount calculated by applying to that part of the earnings the basic rate of tax in the year of assessment in which the claim is made; and
- [^{F4}(b) an amount representing primary Class 1 contributions under the Contributions and Benefits Act, calculated by applying to that part of the earnings the main primary percentage applicable at the date of claim; and]
- (c) one-half of any sum payable by the claimant in respect of that part of the earnings by way of a contribution towards an occupational pension [^{F5}scheme;]

[^{F6}and dividing the resulting sum by 52.]

Textual Amendments

- F1** Reg. 20A inserted (10.4.1990) by [Family Credit \(General\) Amendment Regulations 1990 \(S.I. 1990/574\)](#), reg. 1(1), 8
- F2** Words in reg. 20A substituted (7.4.1992) by [The Family Credit \(General\) Amendment Regulations 1992 \(S.I. 1992/573\)](#), **regs. 1(1)**, 8
- F3** Words in reg. 20A substituted (5.10.1992) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 3\) Regulations 1992 \(S.I. 1992/2155\)](#), **regs. 1(1)**, 7(a)
- F4** Reg. 20A(b) substituted (12.4.1994) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) Regulations 1994 \(S.I. 1994/527\)](#), regs. 1(1)(c), 18
- F5** Word in reg. 20A(c) substituted (5.10.1992) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 3\) Regulations 1992 \(S.I. 1992/2155\)](#), **regs. 1(1)**, 7(b)
- F6** Words in reg. 20A added (5.10.1992) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 3\) Regulations 1992 \(S.I. 1992/2155\)](#), regs. 1(1), 7(c)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Family Credit (General) Regulations 1987. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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):

- Regs S.49A added by [S.I. 1996/1418 reg.2](#)
- regs.13A(2)21A(2) amended by [S.I. 1997/2793 reg.2\(5\)\(c\)](#)