
STATUTORY INSTRUMENTS

1994 No. 2137

**The Housing Benefit and Council Tax Benefit
(Miscellaneous Amendments) (No. 2) Regulations 1994**

Amendment of regulation 20 of the Council Tax Benefit Regulations

16.—(1) Regulation 20 of the Council Tax Benefit Regulations (calculation of net earnings of employed earners)⁽¹⁾ shall be amended in accordance with the following provisions of this regulation.

(2) In paragraph (3)—

(a) at the end of sub-paragraph (a) the word “and” shall be omitted;

(b) for sub-paragraph (b) there shall be substituted the following sub-paragraphs—

“(b) one-half of any sum paid by the claimant by way of a contribution towards an occupational pension scheme;

(c) one-half of the amount calculated in accordance with paragraph (3B) in respect of any qualifying contribution payable by the claimant; and

(d) where those earnings include a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or statutory maternity pay, any amount deducted from those earnings by way of any contributions which are payable under any enactment having effect in Northern Ireland and which correspond to primary Class 1 contributions under the Contributions and Benefits Act 1992.”.

(3) After paragraph (3) there shall be inserted the following paragraphs—

“(3A) In this regulation “qualifying contribution” means any sum which is payable periodically as a contribution towards a personal pension scheme.

(3B) The amount in respect of any qualifying contribution shall be calculated by multiplying the daily amount of the qualifying contribution by the number equal to the number of days in the assessment period; and for the purposes of this regulation the daily amount of the qualifying contribution shall be determined—

(a) where the qualifying contribution is payable monthly, by multiplying the amount of the qualifying contribution by 12 and dividing the product by 365;

(b) in any other case, by dividing the amount of the qualifying contribution by the number equal to the number of days in the period to which the qualifying contribution relates.”.

(4) In paragraph (4)—

(a) after the words “Where the earnings of a claimant are estimated under” there shall be added the words “sub-paragraph (b) of”;

(b) in sub-paragraph (a) the words “and, if appropriate, the basic rate” shall be omitted;

(c) for sub-paragraph (c) there shall be substituted the following sub-paragraph—

(1) Regulation 20 was amended by S.I.1993/688, 1994/578.

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- “(c) one-half of any sum which would be payable by the claimant by way of a contribution towards an occupational or personal pension scheme, if the earnings so estimated were actual earnings.”.