

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Social Security Benefit (Computation of Earnings) Regulations 1996 with effect from 1st April 2002.

The 1996 Regulations provide for the calculation of the earnings of employed and self-employed persons, to whom benefit is or may be payable, and of such a person's dependants, for the purposes of those provisions of the Social Security Contributions and Benefits Act 1992, and regulations made under that Act, by which the right to, or amount of, benefit depends on the amount of earnings. The 1996 Regulations also provide that certain specified childcare charges are to be deducted when determining a person's earnings for those purposes.

These Regulations extend and update the category of childcare charges, which are to be deducted from a person's earnings.