
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 8

SOCIAL SECURITY BENEFITS

CHAPTER 2

JOBSEEKER'S ALLOWANCE: SPECIAL CASES

Jobseeker's allowance paid by employer

167.—(1) If—

- (a) a jobseeker's allowance is paid to a Chapter 2 claimant by the claimant's employer on behalf of the Department, and
- (b) the employer calculates the jobseeker's allowance payable by reference to instructions supplied by the Department,

the employer must also calculate the taxable jobseeker's allowance in accordance with those instructions.

(2) If—

- (a) a jobseeker's allowance is paid to a Chapter 2 claimant by the claimant's employer on behalf of the Department, and
- (b) paragraph (1)(b) does not apply,

the Department must notify the employer of the amount of jobseeker's allowance and of taxable jobseeker's allowance.

(3) If the employer has undertaken to pay a jobseeker's allowance on behalf of the Department, the Department must pay the full amount to the employer without any deduction on account of income tax.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 167.