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## STATUTORY INSTRUMENTS

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### 2006 No. 216

## The Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006

### PART 4

#### Income and capital

#### SECTION 3

#### *Employed earners*

#### **Earnings of employed earners**

**25.**—(1) Subject to paragraph (2), “earnings” means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes—

- (a) any bonus or commission;
- (b) any payment in lieu of remuneration except any periodic sum paid to a claimant on account of the termination of his employment by reason of redundancy;
- (c) any payment in lieu of notice;
- (d) any holiday pay;
- (e) any payment by way of a retainer;
- (f) any payment made by the claimant's employer in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the claimant's employer in respect of—
  - (i) travelling expenses incurred by the claimant between his home and place of employment;
  - (ii) expenses incurred by the claimant under arrangements made for the care of a member of his family owing to the claimant's absence from home;
- (g) the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001 <sup>M1</sup>;
- (h) statutory sick pay and statutory maternity pay payable by the employer under the Act;
- [<sup>F1</sup>(i) ordinary statutory paternity pay payable under Part 12ZA of the Act<sup>M2</sup>;
- [<sup>F1</sup>(ia) additional statutory paternity pay payable under Part 12ZA of the Act;
- (j) statutory adoption pay payable under Part 12ZB of the Act <sup>M3</sup>;
- (k) any sums payable under a contract of service—
  - (i) for incapacity for work due to sickness or injury; or
  - (ii) by reason of pregnancy or confinement.

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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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- (2) Earnings shall not include—
- (a) subject to paragraph (3), any payment in kind;
  - (b) any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment;
  - (c) any occupational pension;
  - (d) any lump sum payment made under the Iron and Steel Re-adaptation Benefits Scheme <sup>M4</sup>;
  - (e) any payment of compensation made pursuant to an award by an employment tribunal <sup>M5</sup> established under the Employment Tribunals Act 1996 <sup>M6</sup> in respect of unfair dismissal or unlawful discrimination.
  - [<sup>F2</sup>(f) any payment in respect of expenses arising out of the claimant’s participation in a service user group.]
- (3) Paragraph (2)(a) shall not apply in respect of any non-cash voucher referred to in paragraph (1)(g).

#### Textual Amendments

- F1** Reg. 25(1)(i)(ia) substituted for reg. 25(1)(i) (1.4.2012) by [The Social Security \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/757\)](#), regs. 1(4), **10(5)**
- F2** Reg. 25(2)(f) added (2.11.2009) by [The Social Security \(Miscellaneous Amendments\) \(No. 4\) Regulations 2009 \(S.I. 2009/2655\)](#), regs. 1(3)(d), **9(3)**

#### Marginal Citations

- M1** [S.I. 2001/1004](#).
- M2** Part 12ZA was inserted by section 2 of the [Employment Act 2002 \(c. 22\)](#).
- M3** Part 12ZB was inserted by section 4 of the [Employment Act 2002](#).
- M4** The Scheme is set out in regulation 4 of, and the Schedule to, the [European Communities \(Iron and Steel Employees Re-adaptation Benefits Scheme\) \(No. 2\) Regulations 1996 \(S.I. 1996/3182\)](#).
- M5** Industrial tribunals were renamed employment tribunals under section 1 of the [Employment Rights \(Dispute Resolution\) Act 1998 \(c. 8\)](#) and, under the same section, the [Industrial Tribunals Act 1996](#) may be cited as the [Employment Tribunals Act 1996](#).
- M6** [1996 c. 17](#).

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

- [Blanket amendment words substituted by S.I. 2011/1043 art. 3-68-10](#)