

STATUTORY INSTRUMENTS

2014 No. 2672

The Care and Support (Charging and Assessment of Resources) Regulations 2014

PROSPECTIVE

PART 4

Treatment and calculation of income

Calculation of income

- 13.**—(1) The income of the adult is to be calculated on a weekly basis—
- (a) by determining, in accordance with this Part, the weekly amount of the adult's total income;
 - (b) by adding to that amount the adult's weekly tariff income from capital calculated in accordance with regulation 25 (calculation of tariff income from capital).
- (2) For the purposes of paragraph (1) income includes capital treated as income under regulation 16 and notional income under regulation 17.

Commencement Information

- II** Reg. 13 in force at 1.4.2015 in accordance with reg. 1

Earnings to be disregarded

- 14.**—(1) Earnings derived from employment as an employed earner or a self-employed earner are to be disregarded in the calculation of the adult's income for the purposes of the financial assessment.
- (2) For the purposes of this regulation—
- (a) earnings in relation to an employed earner has the same meaning—
 - (i) as in regulation 35 of the Housing Benefit Regulations 2006⁽¹⁾;
 - (ii) where the earner has attained the qualifying age for state pension credit, as in regulation 35 of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (earnings of employed earners)⁽²⁾; and
 - (b) earnings in relation to a self-employed earner has the same meaning as in regulation 37 of the Income Support Regulations (earnings of self-employed earners)⁽³⁾.

⁽¹⁾ S.I. 2006/213. Regulation 35 was amended by S.I. 2007/2618, 2009/2655, 2012/757 and 2014/591.

⁽²⁾ S.I. 2006/214. Regulation 35 was amended by S.I. 2009/2655, 2012/757 and 2014/591.

⁽³⁾ Regulation 37 was amended by S.I. 1991/387, 1992/2155, 1994/2139 and 1999/2165.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Care and Support (Charging and Assessment of Resources) Regulations 2014. 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

Commencement Information

I2 Reg. 14 in force at 1.4.2015 in accordance with reg. 1

Other sums to be disregarded

15.—(1) There is to be disregarded in the calculation of the adult's total income for the purposes of the financial assessment any sum, where applicable, specified in Part 1 of Schedule 1, in accordance with Part 2 of that Schedule.

(2) In a case where the adult has needs for care and support other than the provision of accommodation in a care home, or the carer has needs for support, a local authority may in carrying out the calculation of the adult or carer's income for the purposes of the financial assessment, disregard such other sums the adult or carer may receive as the authority considers appropriate.

Commencement Information

I3 Reg. 15 in force at 1.4.2015 in accordance with reg. 1

Capital treated as income

16.—(1) Any capital payable to the adult by instalments which are outstanding on the date on which the adult first becomes liable to pay for their care and support, or support, is to be treated as income if the aggregate of the instalments outstanding and the amount of the adult's capital calculated in accordance with Part 5 exceed the amount specified in regulation 41(1) of the Income Support Regulations (capital treated as income)(4).

(2) Any payment received under an annuity is to be treated as income.

(3) Any earnings to the extent that they are not a payment of income are to be treated as income.

(4) Any payment of capital made or due to be made to a local authority by a third party pursuant to an agreement between the authority and the third party in connection with the liability of the adult to pay the local authority for accommodation provided under the Act is to be treated as part of the income of the adult, unless it is a voluntary payment made for the purposes of discharging any arrears of payments required by the local authority from the adult for their accommodation.

(5) Where an agreement or court order provides that payments are to be made to the adult in consequence of any personal injury to them and that such payments are to be made wholly or partly by way of periodical payments, any such periodical payments received by the adult, to the extent that they are not a payment of income, are to be treated as income.

Commencement Information

I4 Reg. 16 in force at 1.4.2015 in accordance with reg. 1

Notional income

17.—(1) The adult is to be treated as possessing income of which the adult has deprived themselves for the purpose of decreasing the amount they may be liable to pay towards the cost of meeting their needs for care and support, or their needs for support.

(4) Paragraph (1) was substituted by [S.I. 1999/3178](#) and amended by [S.I. 2005/2465](#).

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(2) The adult is to be treated as possessing any income which would be treated as income possessed by a claimant of income support under regulation 42(2) to (4A) of the Income Support Regulations (notional income)(5).

(3) Subject to paragraph (4), the adult is to be treated as possessing any income paid or due to be paid to a local authority by a third party pursuant to an agreement between the local authority and the third party made in connection with the liability of the adult to pay towards the cost of accommodation provided for the adult under the Act.

(4) The adult is not to be treated as possessing any voluntary payment of income made by a third party to a local authority for the purpose of discharging any arrears of the payments required by the authority from the adult for accommodation provided under the Act.

Commencement Information

I5 Reg. 17 in force at 1.4.2015 in accordance with reg. 1

(5) Relevant amending instruments are: S.I. 1991/1559, 1992/468, 1992/1198, 1993/315, 1994/527, 1995/2303, 1995/2792, 1996/206, 1998/563, 1998/663, 1998/1445, 1998/2117, 1999/2640, 1999/3156, 1999/3178, 1999/3324, 2001/859, 2001/1029, 2002/841, 2002/3019, 2003/455, 2005/574, 2005/2465, 2005/2687, 2005/2878, 2006/588, 2007/719, 2007/1749, 2008/698, 2008/2767, 2008/3157, 2009/2655, 2010/641, 2011/1707, 2011/2425 and 2013/276.

Status:

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Changes and effects yet to be applied to :

- Regulations applied (with modifications) by [S.I. 2015/305 reg. 2\(3\)\(b\)](#)13

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):

- Sch. 1 Pt. 1 para. 17A inserted by [S.I. 2017/555 reg. 2\(b\)](#)
- Sch. 2 para. 36 inserted by [S.I. 2018/687 reg. 2](#)
- Sch. 2 para. 37 inserted by [S.I. 2020/112 reg. 2](#)
- Sch. 2 para. 3839 inserted by [S.I. 2021/717 reg. 2](#)
- Sch. 2 para. 42 inserted by [S.I. 2022/1038 reg. 2](#)
- Sch. 2 para. 40 inserted by [S.I. 2022/243 reg. 2\(5\)](#)
- Sch. 2 para. 41 inserted by [S.I. 2022/743 reg. 2](#)
- Sch. 2 para. 43 inserted by [S.I. 2023/405 reg. 2](#)
- reg. 7(10) inserted by [S.I. 2015/644 reg. 3\(c\)](#)