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## EXPLANATORY NOTE

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

These Regulations amend the Universal Credit Regulations 2013 by altering the amount of earned income that is deducted from the maximum amount of universal credit by virtue of section 8 of the Welfare Reform Act 2012 (c.5). A work allowance (that is the amount of earned income that is excluded from the 65% taper) will only apply if the claimant, or in the case of a couple either partner, is responsible for a child or qualifying young person or has limited capability for work. New amounts for the work allowance are given in the substituted table.

An impact assessment has not been produced for this instrument as it has no impact on business or civil society organisations.