
STATUTORY INSTRUMENTS

2020 No. 354

The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020

Income Support (General) Regulations 1987

5.—(1) The Income Support (General) Regulations 1987(1) are amended as follows.

(2) In regulation 2 (interpretation), at the appropriate place insert—

““parental bereavement leave” means leave under section 80EA of the Employment Rights Act 1996;”.

(3) In regulation 5 (persons treated as engaged in remunerative work), in paragraph (3A) for “or shared parental leave” substitute “, shared parental leave or parental bereavement leave”.

(4) In regulation 35 (earnings of employed earners), in paragraph (2)(b) for “or shared parental leave” substitute “, shared parental leave or parental bereavement leave”.

(5) In Schedule 1B (prescribed categories of person) after paragraph 14B insert—

“Parental Bereavement Leave

14C.—(1) A person who is entitled to, and is taking, parental bereavement leave by virtue of section 80EA of the Employment Rights Act 1996 and who satisfies either or both of the conditions set out in sub-paragraph (2) below.

(2) The conditions for the purposes of sub-paragraph (1) are that the person—

- (a) is not entitled to statutory parental bereavement pay by virtue of Part 12ZD of the Contributions and Benefits Act, or to any remuneration from their employer in respect of that leave for the period to which the claim for income support relates;
- (b) is entitled to working tax credit, child tax credit payable at a rate higher than the family element, housing benefit or council tax benefit on the day before that leave begins.

(3) In this paragraph “remuneration” means payment of any kind and “family element” means the amount specified in regulation 7(3) of the Child Tax Credit Regulations 2002(2) but subject in any case to calculations of that amount made in accordance with the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002.”

(6) In Schedule 9 (sums to be disregarded in the calculation of income other than earnings) in paragraph 4—

- (a) after “12ZB” insert “or under Part 12ZD”;
- (b) for “or shared parental leave” substitute “, shared parental leave or parental bereavement leave”.

(1) [S.I. 1987/1967](#); relevant amending instruments are [S.I. 1993/2119](#), [S.I. 2002/2689](#), [S.I. 2012/757](#) and [S.I. 2014/3255](#).

(2) [S.I. 2002/2007](#); amended by [S.I. 2011/1035](#); there are other amending instruments but none is relevant.

Changes to legislation: There are currently no known outstanding effects for the *The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020, Section 5. (See end of Document for details)*

Commencement Information

II Reg. 5 in force at 6.4.2020, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020, Section 5.