
STATUTORY INSTRUMENTS

2024 No. 287

The Income Tax (Exemption of Social Security Benefits) Regulations 2024

Modification to the Income Tax (Earnings and Pensions) Act 2003

3.—(1) Chapter 5 of Part 10 of ITEPA (social security income) is modified as follows.

(2) Section 677(1) has effect as if, in Table B (UK social security benefits wholly exempt from tax: Table B), in Part 1 (benefits payable under primary legislation and Northern Ireland welfare supplementary payments etc), at the appropriate place there were inserted—

“Payments made under the Jobs Plus Pilot ⁽¹⁾	ETA 1973 ⁽²⁾	Section 2”.
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- (1) A scheme introduced by the Department for Work and Pensions to improve employment outcomes for those residing in social housing. Payments of financial incentives under the scheme will be administered by the National Learning and Work Institute through housing associations. This scheme was announced by HM Treasury on 12 September 2023 with further detail on the Jobs Plus Pilot provided on 19 February 2024: <https://www.gov.uk/government/news/124-million-to-help-change-choices-about-work>. Paper copies of all relevant documentation relating to the scheme are available for inspection at: His Majesty’s Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.
- (2) This abbreviation is defined, in the table in Part 1 (abbreviation of Acts and instruments) of Schedule 1 to ITEPA, as the Employment and Training Act 1973 (c. 50). This definition was inserted by section 46 of the Finance Act 2008 (c. 9).