
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 218

The Jobseeker's Allowance Regulations (Northern Ireland) 2016

PART 7

EARNINGS

Calculation of net earnings of employed earners

59.—(1) For the purposes of regulation 54 (calculation of earnings derived from employed earners), the earnings of a claimant derived from employment as an employed earner to be taken into account are to be, subject to paragraph (2), their net earnings.

(2) There is to be disregarded from a claimant's net earnings, any sum, where applicable, specified in the Schedule to these Regulations.

(3) For the purposes of paragraph (1) net earnings are to be calculated by taking into account the gross earnings of the claimant from that employment less—

(a) any amount deducted from those earnings by way of—

(i) income tax;

(ii) primary Class 1 contributions payable under the Benefits Act; and

(b) half of any sum paid by the claimant in respect of a pay period (the period in respect of which a claimant is, or expects to be, normally paid by their employer, being a week, a fortnight, 4 weeks, a month or other longer or shorter period as the case may be) by way of a contribution towards an occupational or personal pension scheme.

(4) Where the claimant is an employed earner in the Republic of Ireland the amounts to be deducted for income tax and primary Class 1 contributions under this regulation will be such amounts as, in the opinion of the Department, would have been deducted had the claimant been employed in Northern Ireland.