



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 10

#### SOCIAL SECURITY INCOME

### CHAPTER 3

#### TAXABLE UK SOCIAL SECURITY BENEFITS

#### 660 Taxable benefits: UK benefits – Table A

(1) This is Table A—

TABLE A

#### TAXABLE UK BENEFITS

<i>Social security benefit</i>		<i>Payable under</i>
Bereavement allowance	SSCBA 1992	Section 39B
	SSCB(NI)A 1992	Section 39B
Carer's allowance	SSCBA 1992	Section 70
	SSCB(NI)A 1992	Section 70
Incapacity benefit	SSCBA 1992	Section 30A(1) or (5), 40 or 41
	SSCB(NI)A 1992	Section 30A(1) or (5), 40 or 41

---

*Status: This is the original version (as it was originally enacted).*

---

<i>Social security benefit</i>	<i>Payable under</i>	
Income support	SSCBA 1992	Section 124
	SSCB(NI)A 1992	Section 123
Jobseeker’s allowance	JSA 1995	Section 1
	JS(NI)O 1995	Article 3
Statutory adoption pay	SSCBA 1992	Section 171ZL
	Any provision made for Northern Ireland which corresponds to section 171ZL of SSCBA 1992	
Statutory maternity pay	SSCBA 1992	Section 164
	SSCB(NI)A 1992	Section 160
Statutory paternity pay	SSCBA 1992	Section 171ZA or 171ZB
	Any provision made for Northern Ireland which corresponds to section 171ZA or section 171ZB of SSCBA 1992	
Statutory sick pay	SSCBA 1992	Section 151
	SSCB(NI)A 1992	Section 147.

- (2) A benefit listed below is not “social security income” or a “taxable benefit” if it is charged to tax under another Part of this Act—
- statutory adoption pay;
  - statutory maternity pay;
  - statutory paternity pay;
  - statutory sick pay.