

## SCHEDULES

### SCHEDULE 2

#### EMPLOYMENT AND SUPPORT ALLOWANCE: SUPPLEMENTARY PROVISIONS

*Treatment of allowance as “benefit”*

- 11.** Regulations may provide for—
- (a) an employment and support allowance,
  - (b) a contributory allowance, or
  - (c) an income-related allowance,

to be treated, for prescribed purposes of the Contributions and Benefits Act, as a benefit, or a benefit of a prescribed description.