
STATUTORY INSTRUMENTS

2021 No. 1283

The Universal Credit (Work Allowance
and Taper) (Amendment) Regulations 2021

Decrease in the universal credit taper

2.—(1) In regulation 22(1)(b)(i) and (ii) of the Universal Credit Regulations (deduction of income and work allowance) for “63%” substitute “55%”(1).

(2) In regulation 54A(6) of those Regulations(2) (surplus earnings) for the formula expressing the nil UC threshold substitute—

“(M – U) / 55 x 100 + WA”.

(1) [S.I. 2017/348](#) substituted “63%” for “65%” .

(2) Regulation 54A was inserted by [S.I. 2015/345](#) and substituted by 2018/65.