



# Jobseekers Act 1995

## 1995 CHAPTER 18

### PART II

#### BACK TO WORK SCHEMES

#### 26 The back to work bonus.

- [<sup>F1</sup>(1) Regulations may make provision for the payment, in prescribed circumstances, of sums to or in respect of persons who are or have been entitled to a jobseeker's allowance or to income support.
- (2) A sum payable under the regulations shall be known as "a back to work bonus".
- (3) [<sup>F2</sup>Subject to section 677 of the Income Tax (Earnings and Pensions) Act 2003 (which provides for a back to work bonus not to be taxable)], a back to work bonus shall be treated for all purposes as payable by way of a jobseeker's allowance or (as the case may be) income support.
- (4) The regulations may, in particular, provide for—
- (a) a back to work bonus to be payable only on the occurrence of a prescribed event;
  - (b) a bonus not to be payable unless a claim is made before the end of the prescribed period;
  - (c) the amount of a bonus (subject to any maximum prescribed by virtue of paragraph (g)) to be determined in accordance with the regulations;
  - (d) enabling amounts to be calculated by reference to periods of entitlement to a jobseeker's allowance and periods of entitlement to income support;
  - (e) treating a bonus as payable wholly by way of income support or wholly by way of a jobseeker's allowance, in a case where amounts have been calculated in accordance with provision made by virtue of paragraph (d);
  - (f) keeping persons who may be entitled to a bonus informed of the amounts calculated in accordance with any provision of the regulations made by virtue of paragraph (c);
  - (g) the amount of a bonus not to exceed a prescribed maximum;

*Changes to legislation: Jobseekers Act 1995, Section 26 is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (h) a bonus not to be payable if the amount of the bonus which would otherwise be payable is less than the prescribed minimum;
- (i) prescribed periods to be disregarded for prescribed purposes;
- (j) a bonus which has been paid to a person to be treated, in prescribed circumstances and for prescribed purposes, as income or capital of his or of any other member of his family;
- (k) treating the whole or a prescribed part of an amount which has accrued towards a person's bonus—
  - (i) as not having accrued towards his bonus; but
  - (ii) as having accrued towards the bonus of another person;
- (l) the whole or a prescribed part of a back to work bonus to be payable, in such circumstances as may be prescribed, to such person, other than the person who is or had been entitled to a jobseeker's allowance or to income support, as may be determined in accordance with the regulations.]

#### Textual Amendments

**F1** [S. 26](#) repealed (29.4.2013 for specified purposes, 1.7.2013 and 29.7.2013 for specified purposes, 28.10.2013 for specified purposes, 25.11.2013 for specified purposes, 24.2.2014 and 7.4.2014 for specified purposes, 23.6.2014 and further specified dates for specified purposes, 15.9.2014 and further specified dates for specified purposes, 26.11.2014 for specified purposes, 28.1.2015 for specified purposes, 16.2.2015 and further specified dates for specified purposes, 18.3.2015 and further specified dates for specified purposes, 21.9.2015 and further specified dates for specified purposes, 2.12.2015 for specified purposes, 27.1.2016 and 24.2.2016 for specified purposes, 23.3.2016 and 27.4.2016 for specified purposes, 1.2.2019 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); [S.I. 2013/983](#), arts. 4(1)(c), 5, [Sch. 1](#) (with arts. 6, 9(1), 22, [Sch. 4](#)) (as amended: (1.7.2013) by [S.I. 2013/1511](#); (29.10.2013) by [S.I. 2013/2657](#); (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (15.9.2014) by [S.I. 2014/2321](#); (17.11.2014) by [S.I. 2014/3067](#); (21.11.2014) by [S.I. 2014/3094](#); (19.1.2015) by [S.I. 2015/32](#) (as amended (10.2.2015) by [S.I. 2015/101](#)); (10.3.2015) by [S.I. 2015/634](#); (20.7.2015) by [S.I. 2015/1537](#); (23.11.2015) by [S.I. 2015/1930](#); (6.4.2017) by [S.I. 2017/483](#); (2.2.2018) by [S.I. 2018/138](#); (16.1.2019) by [S.I. 2019/10](#); and (31.1.2019) by [S.I. 2019/167](#)); [S.I. 2013/1511](#), art. 4, [Sch.](#) (as amended: (29.10.2013) by [S.I. 2013/2657](#); (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2013/2657](#), art. 4, [Sch.](#) (with art. 6) (as amended: (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2013/2846](#), art. 4, [Sch.](#) (with art. 5) (as amended: (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/209](#), art. 4, [Sch.](#) (as amended: (16.6.2014) by [S.I. 2014/1452](#); (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/1583](#), art. 4, [Sch.](#) (as amended (30.6.2014) by [S.I. 2014/1661](#); (28.7.2014) by [S.I. 2014/1923](#); (17.11.2014) by [S.I. 2014/3067](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/2321](#), art. 4 (as amended: (17.11.2014) by [S.I. 2014/3057](#); (19.1.2015) by [S.I. 2015/32](#); (10.3.2015) by [S.I. 2015/634](#); and (20.7.2015) by [S.I. 2015/1537](#)); [S.I. 2014/3094](#), art. 4 (with art. 6); [S.I. 2015/33](#), art. 4 (with art. 6) (as amended: (11.2.2015) by [S.I. 2015/101](#); (10.3.2015) by [S.I. 2015/634](#); (6.4.2017) by [S.I. 2017/483](#); (11.4.2018) by [S.I. 2018/138](#); (16.1.2019) by [S.I. 2019/10](#); (15.1.2019) by [S.I. 2019/37](#); and (31.1.2019) by [S.I. 2019/167](#)); [S.I. 2015/101](#), art. 4 (with art. 2(2)-(4)) (as amended: (10.3.2015) by [S.I. 2015/534](#);

---

**Changes to legislation:** *Jobseekers Act 1995, Section 26 is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

---

(17.3.2015) by S.I. 2015/740; (20.7.2015) by S.I. 2015/1537; (14.1.2016) by S.I. 2016/33; and (21.3.2016) by S.I. 2016/407); [S.I. 2015/634, art. 4](#) (with [art. 6](#)) (as amended: (17.3.2015) by S.I. 2015/740; (6.4.2017) by S.I. 2017/376; (16.1.2019) by S.I. 2019/10; (15.1.2019) by S.I. 2019/37; and (31.1.2019) by S.I. 2019/167); [S.I. 2015/1537, art. 4](#) (as modified: (23.11.2015) by S.I. 2015/1930; (14.1.2016) by S.I. 2016/33; and (21.3.2016) by S.I. 2016/407); [S.I. 2015/1930, art. 4](#); [S.I. 2016/33, art. 4, Sch.](#); [S.I. 2016/407, art. 4, Sch.](#); [S.I. 2019/167, art. 4\(5\)–\(7\)](#) (with [art. 4\(8\)–\(12\)](#))

- F2** Words in s. 26(3) substituted (6.4.2003 with effect in accordance with [s. 723\(1\)](#) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), ss. 722, 723, Sch. 6 para. 230](#) (with Sch. 7)

---

### Commencement Information

- II** S. 26 wholly in force at 7.10.1996; s. 26 not in force at Royal Assent, see s. 41(2); s. 26 in force (12.12.1995) for the purpose of authorising the making of regulations by [S.I. 1995/3228, art. 2\(b\)](#), [Sch.](#); s. 26 in force (7.10.1996) in so far as not already in force by [S.I. 1996/2208, art. 2\(b\)](#)

**Changes to legislation:**

Jobseekers Act 1995, Section 26 is up to date with all changes known to be in force on or before 20 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- s. 26(1) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- s. 26(1) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- s. 26(3) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- s. 26(4)(1) words repealed by [2009 c. 24 Sch. 7 Pt. 1](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). Amending S.I. revoked (27.8.2010) by SI 2010/1906, reg. 2 without ever being in force.)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 1(1A) substituted for s. 1(2)-(2D) by [2009 c. 24 s. 4\(2\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 4(2)(a) repealed (8.5.2012) by 2012 c. 5, s. 150(3), Sch. 14 Pt. 2 without ever being in force.)
- s. 1(2)(za) inserted by [2012 c. 5 s. 61\(2\)](#)
- s. 1(3A) inserted by [2012 c. 5 s. 61\(3\)](#)
- s. 2(3C)(e) and word repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- s. 3(1A) inserted by [2009 c. 24 Sch. 1 para. 10\(3\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force)
- s. 3(1A) inserted by [2009 c. 24 Sch. 1 para. 10\(3\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force)
- s. 3(1A)(a) word repealed by [2009 c. 24 Sch. 7 Pt. 1](#)
- s. 9(4A) amendment to earlier affecting provision 2009 c. 24 s. 31(1) by [2012 c. 5 Sch. 7 para. 15\(2\)\(b\)](#)
- s. 9(4A) inserted by [2009 c. 24 s. 31\(1\)](#)
- s. 9(4A) inserted by [2009 c. 24 s. 31\(1\)](#)
- s. 14(2A) inserted by [2009 c. 24 Sch. 1 para. 15\(4\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force.)
- s. 15(1)(1A) substituted for s. 15(1) by [2009 c. 24 Sch. 1 para. 16\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force.)
- s. 15(1)(1A) substituted for s. 15(1) by [2009 c. 24 Sch. 1 para. 16\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force.)
- s. 15A(1A) inserted by [2009 c. 24 Sch. 1 para. 17\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force.)
- s. 15B inserted by [2009 c. 24 Sch. 1 para. 18](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force.)
- s. 18A18B inserted by [2009 c. 24 Sch. 1 para. 4](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force.)

- s. 18C18D inserted by [2009 c. 24 Sch. 1 para. 5](#) (This amendment not applied to legislation.gov.uk. Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force.)
- s. 20C20D inserted by [2009 c. 24 s. 25\(2\)](#) (This amendment not applied to legislation.gov.uk. S. 25 repealed (22.10.2012) by 2012 c. 5, Sch. 14 Pt. 3; S.I. 2012/2530, art. 2(2)(g) without ever being in force.)
- s. 20C20D inserted by [2009 c. 24 s. 25\(2\)](#) (This amendment not applied to legislation.gov.uk. S. 25 repealed (22.10.2012) by 2012 c. 5, Sch. 14 Pt. 3; S.I. 2012/2530, art. 2(2)(g) without ever being in force.)
- s. 20C(7) words substituted by [2009 c. 24 Sch. 1 para. 19\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force.)
- s. 20D(6)(b) and word omitted by [2012 c. 10 Sch. 24 para. 13](#)
- Sch. 1 para. 14B inserted by [2009 c. 24 s. 30\(1\)](#)
- Sch. 1 para. 14(2) inserted by [2009 c. 24 Sch. 1 para. 23\(5\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force.)
- Sch. 1 para. 14A inserted by [2009 c. 24 Sch. 1 para. 23\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 1 repealed (8.5.2012) by 2012 c. 5, s. 150(2)(k), Sch. 14 Pt. 2 without ever being in force.)
- Sch. 1 para. 14B inserted by [2009 c. 24 s. 30\(1\)](#)
- Sch. 1 para. 8ZA inserted by [2012 c. 5 s. 61\(4\)](#)