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STATUTORY INSTRUMENTS

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**2020 No. 522**

**The Universal Credit (Coronavirus) (Self-employed Claimants and Reclaims) (Amendment) Regulations 2020**

**Treatment of payments to self-employed universal credit claimants**

**2.—(1)** For the purposes of regulation 57 (self-employed earnings) of the Universal Credit Regulations 2013<sup>(1)</sup>—

- (a) a payment under the Self-employment Income Support Scheme is to be treated as a receipt at step 1 of the calculation of self-employed earnings in the assessment period in which the claimant receives that payment; and
- (b) no deduction may be made at step 1 of that calculation in respect of expenses comprising the salary or wages paid to an employee in so far as those expenses are covered by a payment under the Coronavirus Job Retention Scheme.

(2) For the purposes of section 5 (financial conditions) and section 8 (calculation of awards) of the Welfare Reform Act 2012, any payment made to a claimant carrying on a trade, profession or vocation—

- (a) in relation to a furloughed employee under the Coronavirus Job Retention Scheme; or
- (b) by way of a grant or loan to meet the expenses or losses of the trade, profession or vocation in relation to the outbreak of coronavirus disease,

is to be disregarded in the calculation of the claimant's capital for a period of 12 months from the date on which it is received.

(3) In this regulation—

“the Coronavirus Job Retention Scheme” means the scheme (as it has effect from time to time) that is the subject of the direction given by the Treasury on 15th April 2020 under section 76 of the Coronavirus Act 2020<sup>(2)</sup>;

“the Self-employment Income Support Scheme” means the scheme (as it has effect from time to time) that is the subject of the direction given by the Treasury on 30th April 2020 under that section of that Act;

“coronavirus disease” has the meaning given in section 1 of the Coronavirus Act 2020.

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<sup>(1)</sup> S.I. 2013/376. Regulation 57 was amended by S.I. 2014/2888 and 2015/345.

<sup>(2)</sup> 2020 c.7.