

Department for Work and Pensions

DECISION MAKING AND APPEALS

Decision Makers Guide

Volume 9 Amendment 31 – October 2019

PLEASE NOTE

THIS WILL BE THE LAST AMENDMENT PACKAGE PROVIDED IN THIS FORMAT. FROM 2020 A “SUMMARY OF CHANGES” DOCUMENT WILL BE PRODUCED THAT WILL COVER ALL THE CHANGES MADE IN A DMG AMENDMENT PACKAGE

1. This letter provides details on Amendment 31; the changes have already been incorporated in to the Intranet and Internet versions of the DMG.
2. PDF amendment packages are also available on the Internet (see link below). These can be printed with the amended pages being reproduced in full. Each page will contain the amendment number in the footer.

<https://www.gov.uk/government/publications/decision-makers-guide-vols-8-and-9-employment-and-support-allowance-staff-guide>

Note: When printing PDF packages set the print properties to Duplex/Long Edge in order to produce double sided prints.

3. Amendment 31 affects chapter 51. The changes:
add point 4 to paragraph 51050 and a new legal reference citation.
4. If using a PDF amendment package remove the sheets as stated in the left hand column of the Remove and Insert table below and insert the new sheets as stated in the right hand column (note the record of amendments at the back of the Volume).

Remove

Chapter 51

51050 – 51059 (1 page)

Insert

Chapter 51

51050 – 51059 (1 page)

Pension payments taken fully into account

Occupational pensions

Treatment of occupational pensions in ESA(IR)

51050 Payments of income from occupational pensions should be taken fully into account subject to the normal rules for calculating the amount of income to be assessed. Occupational pension schemes are set up by employers to provide pensions for employees and their dependants. Payments under the

1. British Coal Voluntary Employment Redundancy Scheme **or**
2. British Coal Industrial Death and Retirement Scheme **or**
3. British Coal RMPS **or**
4. Armed Forces Pensions¹

are included. Occupational pension payments do not include discretionary payments from a fund set up to relieve hardship². This type of payment is a charitable or voluntary payment.

1 CE/2265/2017; 2 ESA Regs, reg 2(1)

Treatment of occupational pensions in ESA(Cont)

51051 See DMG 51778 for guidance on the treatment of occupational pensions in ESA(Cont).

Personal pensions

Treatment of personal pensions in ESA(IR)

51052 Income from personal pension schemes should be taken fully into account. Personal pension schemes provide pensions on retirement for

1. S/E people **or**
2. employees who are not members of occupational pension schemes.

Personal pension schemes may also make payments to dependants following the death of the scheme member.

Treatment of personal pensions in ESA(Cont)

51053 See DMG 51772 for the guidance on the treatment of personal pensions in ESA(Cont).

51054 - 51059

