

Social Security Benefits - Taxable Status Classification

Acronym	Description	Taxable Status
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CONTRIBUTORY PENSIONS

Retirement Pension

DNMP	Decreased National Minimum Pension	No
INMP	Increased National Minimum Pension	No
IRP	Increased Retirement Pension	No
NMP	National Minimum Pension	No
RP	Retirement Pension	No
RPT	Retirement Pension - Top-up	No
TTP	Two-Thirds Pension	No

Invalidity Pension

DNIP	Decreased National Invalidity Pension	No
DP	Disablement Pension	No
IIP	Increased Invalidity Pension	No
IP	Invalidity Pension	No
NMIP	National Minimum Invalidity Pension	No

Widow/er's Pension

ESRP	Early Survivors Pension	No
NMWP	National Minimum Widows Pension	No
SRP	Survivors Pension	No
WP	Widow/er's Pension	No

NON-CONTRIBUTORY

Non-Contributory Pension

AP	Age Pension	No
BLD	Visual Impairment Assistance	No
CRA	Carer's Allowance	No
CRG	Carer's Grant	No
DA	Disability Assistance	No
ICRA	Increased Carer's Allowance	No
ISDA	Increased Severe Disability Assistance	No
SDA	Severe Disability Assistance	No

Social Assistance

DAD	Drug Addict	No
SA	Social Assistance	No
SAM	Social Assistance – Medical	No
SAB	Special Assistance Benefit	No
SUP	Social Assistance Unmarried Parent	No

FAMILY BENEFITS

Children Related

CA	Children's Allowance - Annual Income Less than Threshold	No
CA	Children's Allowance - Child between 16 and 21 years	No

CAFR	Children's Allowance - Annual Income Exceeds Threshold	No
CAS	Children's Allowance – Supplement	No
CBB	ChildBirth / Adoption Bonus	No
DCA	Disabled Child Allowance	No
FCA	Children in Care Allowance - Foster Care Service	No
FCA	Children in Care Allowance - Residential Service	No
FCAT	Foster Care Allowance - Tapering	No
OA	Orphan's Allowance	No
OA	Orphan's Supplementary Allowance	No
SSCA	Children's Allowance - Special Student Allowance	No

Family Related

EB	Energy Benefit	No
EB	Energy Benefit - Humanitarian Case	No
MRG	Marriage Grant	No
SPA	Supplementary Allowance - Responsible for Household	No
SPA	Supplementary Allowance - Not Responsible for Household	No

Maternity Related

MB	Maternity Benefit	No
MB	Maternity for Adoption Benefit	No
MLB	Maternity Leave Benefit	No
MLB	Maternity for Adoption Leave Benefit	No
MCSL	Miscarriage Special Leave Benefit (Employed)	No
MCSE	Miscarriage Special Leave Benefit (Self-Employed)	No
PLSE	Paternity / Paternity Adoption Leave Benefit for Self-Occupied Persons	No

WORK, INCENTIVES & UNEMPLOYMENT BENEFITS

Work Related

IWB	In-Work Benefit	No
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Incentives

UAT	Tapering of Benefits	No
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Unemployment Benefits

SUA	Subsidiary Unemployment Assistance	No
SUB	Special Unemployment Benefit	No
UA	Unemployment Assistance	No
UB	Unemployment Benefit	No

GRANTS, BONUSES & SCHEMES

Grants

DCB	Contributory Retirement Grant for Non-Pensioners	No
SCG	Senior Citizen Grant	No

Bonuses - Taxable depending on main benefit

6MBO	6-Monthly Bonus	Yes
ADCL	Additional COLA Mechanism	Yes
CLBO	Cost of Living Bonus	Yes
COLA	Cost of Living Allowance	Yes

SPBO	Special Weekly Bonus	Yes
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MEDICAL ASSISTANCE

Injury Related

DG	Disablement Gratuity / Pension	No
IB	Injury Benefit	No

Sickness Related

LA	Leprosy Assistance	No
MG	Milk Grant	No
PNK	Free Medical Aid - Pink Form	No
SB	Sickness Benefit	No
SKA	Sickness Assistance	No
TA	Tuberculosis Assistance	No

EMPLOYER

Employer Related

FCL	Fostering Leave Trust Claim	Yes
MLT	Maternity Leave Trust Fund	Yes
PRL	Parental / Adoption Leave Trust Claim	Yes
PLT	Paternity / Paternit-Adoption Leave Trust Claim	Yes
SPBL	Parental Bereavment Leave (Employed)	Yes
SBSE	Parental Bereavment Leave (Self-Employed)	Yes

Additional Notes:

Reference to article 50A of Cap. 123 (Income Tax Act), refers to the provision in that social security arrears are to be charge to tax in the year to which it refers for contributory pensions only.

Regarding other benefits, tax is to be charged on the year paid.

Legal Notice 120 of 2022 (Income Tax Act) refers benefits which are exempt from tax.