



Australian Government

Services Australia

Work Bonus and balance for pensioners of Age Pension age 108-07010130

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Background

s 22 - out of scope

This document outlines how to assess and apply the Work Bonus and balance for pensioners of Age Pension age. The Work Bonus is an incentive for older Australians to work. It discounts eligible income earned by pension customers of Age Pension age. It does not apply to Parenting Payment Single (PPS) customers.

Who the Work Bonus applies to

The Work Bonus applies to:

- customers of Age Pension age claiming or receiving the following payments from Centrelink:
 - Age Pension
 - Carer Payment
 - Disability Support Pension
- customers of Service Pension age claiming or receiving the following payments from the Department of Veterans' Affairs (DVA):
 - Income Support Supplement (ISS)
 - Service Pension (DVA)
 - Age Pension (AGC)

DVA customers qualify for Service Pension (Age) at an earlier age than Age Pension customers.

Eligible income for Work Bonus

The Work Bonus applies to eligible income which includes:

- wages paid in Australia and outside Australia
- leave payments where the customer remains an employee of the same employer
- director's fees
- self-employment income from active participation earned through personal exertion. This includes sole trader and partnerships
- attribution and distribution income from active participation earned through personal exertion from a private trust or private company

The Work Bonus is **not** applied to income from:

- leave payments where the customer's employment has been terminated
- investments or superannuation income
- self-employment, attribution or distribution income which **was not** earned through personal exertion

Personal exertion

The customer must meet the personal exertion test before Work Bonus can be applied to self-employment income.

Work Bonus before 1 July 2019

From 20 September 2009 to 30 June 2011

Between the implementation date of **20 September 2009** and the start of the Work Bonus balance, the Work Bonus discounted half of the first \$500 of gross employment income earned in a fortnight by an eligible Services Australia or Department of Veterans' Affairs customer. Unused Work Bonus amounts were not accumulated in a bank.

From 1 July 2011 to 30 November 2022

From 1 July 2011 to 30 June 2019, the fortnightly Work Bonus amount was \$250. The maximum Work Bonus balance a customer could accrue was \$6,500.

From 1 July 2019 to 30 November 2022, the Work Bonus amount increased to \$300 per fortnight and the maximum Work Bonus balance increased to \$7,800.

Work Bonus between 1 December 2022 – 30 June 2024

From **1 December 2022**, the maximum Work Bonus balance was increased from \$7,800 to \$11,800. The fortnightly Work Bonus amount of \$300 remains.

Customers claiming between 1 December 2022 and 30 June 2024

Customers claiming a Work Bonus eligible payment for the first time between this period will receive a one off \$4,000 boost to their starting Work Bonus balance. This also includes customers who:

- are transferring to Age Pension upon reaching Age Pension age
- remain in receipt of Disability Support Pension or Carer Payment upon reaching Age Pension age

The Work Bonus balance boost can only be provided once.

Customers who were in receipt of a Work Bonus eligible payment prior to 1 December 2022

Customers who were Age Pension age and in receipt of a Work Bonus eligible payment prior to 1 December 2022 were eligible for a one-off \$4,000 boost to their existing Work Bonus balance.

- Customers who were still in receipt of their payment on 1 December 2022 received their Work Bonus balance boost on 1 December 2022
- Customers whose payment stopped before 1 December 2022 will receive their Work Bonus balance boost when they reclaim or resume their Work Bonus eligible payment

The Work Bonus balance boost can only be provided once.

Note: some customers may not see the \$11,800 balance available online and via the s 47E (d) screen until they access the Work Bonus provisions, or have an entitlement reassessment completed. See [process](#) page.

Work Bonus from 1 July 2024

The fortnightly Work Bonus amount of \$300 and the maximum work Bonus balance limit of \$11,800 remains.

From **1 July 2024**, new eligible pensioners will receive a minimum starting Work Bonus balance of \$4,000 on commencement of payment.

If the customer's previously accrued Work Bonus balance:

- **is less than \$4,000** (or is nil), their balance will be topped up to \$4,000
- **is \$4,000 or more**, they will not receive a top-up and will keep their existing balance

Eligibility for a starting balance increase from **1 July 2024** is limited to once in a 2 year period (calendar year). This does not include a boost paid under the pre-**1 July 2024** rules.

Note: eligibility for a boost under the pre-**1 July 2024** rules will be assessed before the **1 July 2024** top-up rules, should a customer re-claim on or after **1 July 2024**. For example:

- Fred's Age Pension was cancelled under the assets test on 15 September 2022
- At the time Fred's pension was cancelled, Fred's Work Bonus balance was \$6,500
- Fred reclaims Age Pension on 4 July 2024

- Because Fred had previously received Age Pension prior to 1 December 2022 and has not received the \$4,000 boost, Fred's starting Work Bonus balance will be increased to \$10,500 (\$6,500 + \$4,000) from 4 July 2024
- As Fred's Work Bonus balance exceeds \$4,000, Fred is not eligible for a top up under the rules from 1 July 2024

How the Work Bonus is applied

The Work Bonus at grant of a qualifying payment is usually nil. If a customer was previously receiving a Work Bonus eligible payment, any Work Bonus accrued before the previous cancellation is retained.

Eligible customers are credited with a Work Bonus of \$300 per fortnight which will be used to discount their eligible income before the income test is applied.

If the customer's gross eligible income for a fortnight is:

- less than \$300, the unused amount will be banked (Work Bonus balance)
- \$300 or more, their eligible income will be discounted by their Work Bonus balance

A customer's Work Bonus balance:

- cannot drop below zero, or exceed \$11,800
- does not expire if not used. For example, if a customer's payment stops and is later resumed, they will still have access to their Work Bonus balance previously accrued

This means that customers get the same benefit if they earn \$300 each fortnight (\$7,800 per year), or if they earn \$7,800 over a shorter period and have had no other Work Bonus eligible income in the previous 12 months. In each case, their pension is not reduced by that eligible income.

Note: if a Work Bonus eligible customer has no eligible income for longer than 12 months, they will continue to accrue Work Bonus until their balance reaches the maximum of \$11,800.

The Work Bonus when suspended, nil rate or cancelled

The Work Bonus is always included as part of the rate calculation. If the customer is not payable for the whole period, for example, increased income resulting in a nil rate of payment (known as current zero rate or CZR) there is no change to their Work Bonus balance over this period. The opening balance of the period will instead be carried forward to the next period and the customer will not accrue the fortnightly Work Bonus of \$300. This process will continue to be repeated until the customer is payable again.

If a customer's payment is suspended or cancelled for any reason, the Work Bonus balance is frozen at its value on the date of suspension or cancellation.

Whenever the customer's payment is restored, or the customer tests their qualification or payability again, no matter how long since their payment was suspended or cancelled, the Work Bonus and previously frozen Work Bonus balance are again used in calculating their rate.

For periods where the customer payment is nil rate, suspended or cancelled, the ^{s 47E (d)} screen will reflect no Work Bonus eligibility and the opening balance will continue to be carried forward.

Transitional rules

A customer may have their pension rate calculated using the [transitional rules](#). If the customer's pension is paid under the transitional rules, the Work Bonus is not used to determine their rate entitlement under the pre - 20 September 2009 income test. A notional Work Bonus balance will accrue and deplete based on the current income test rules. This notional balance will be used for the purposes of calculating a customer's rate under the current income test which will then be compared to the transitional rate and used in their partner's income test if applicable.

The transitional rules will continue to apply if the customer receives a higher rate of payment under that income test with no Work Bonus compared to the current income test which includes the Work Bonus and any notional balance.

Customers receiving Age Pension (Blind) or Disability Support Pension (Blind) may be exempt from the Means Test unless they wish to apply for [Rent Assistance](#), but income and assets details are required to determine the partner's entitlement to payments. All Blind pensioners over Age Pension age will accrue a Work Bonus balance (and deplete it if advising enough eligible income). When determining the amount of the balance, it is assumed that Blind pensioners who are not required to report have nil eligible income.

The [Resources](#) page has examples and more information on how the Work Bonus is calculated.

Related links

[Transitional rules for pension customers who were on payment at 19 September 2009](#)[Income Test for single pension customers](#)[Income Test for partnered pension customers](#)[Assets Test for single pension customers](#)[Assets Test for partnered pension customers](#)[Income Test for pension customers with partners on allowance](#)[Income Test for illness separated or partner in prison customers](#)[Income and assets tests for blind customers](#)[Parenting Payment Single \(PPS\) income and assets tests](#)[Allowance income and assets tests](#)[Recording and correcting employment income details](#)[Assessing attribution income](#)[Recording attribution income](#)[Assessing and recording distribution income](#)

Process

This document outlines how to assess and apply the Work Bonus and balance for pensioners of Age Pension age. The Work Bonus is an incentive for older Australians to work. It discounts eligible income earned by pension customers of Age Pension age. It does not apply to Parenting Payment Single (PPS) customers.

On this page:

[Determining eligibility for the Work Bonus and balance checking](#)[Employment Income Assessment – Work Bonus \(EIA\) Screen](#)[Work Bonus Balance Boost and Top-Ups](#)[Work Bonus Balance Adjustment/Override \(WBBO\) screen](#)

Determining eligibility for the Work Bonus and balance checking

Table 1

Step	Action
1	<p>Eligibility for Work Bonus + Read more ...</p> <p>Work Bonus applies to customers with eligible income who are over Age Pension age and are claiming or receiving one of the following payments:</p> <ul style="list-style-type: none"> • Age Pension • Carer Payment • Disability Support Pension (DSP) <p>The following Department of Veteran's Affairs Payments are also eligible for Work Bonus:</p> <ul style="list-style-type: none"> • Income Support Supplement (ISS) • Service Pension (DVA) • Age Pension (AGC)

Blind pensioners: Customers receiving Age Pension (Blind) or DSP (Blind) may be exempt from the Means Test unless applying for [Rent Assistance](#), but income and assets details are required to determine their partner's entitlement. However, all Blind pensioners over Age Pension age will accrue a Work Bonus balance (and deplete it if advising enough employment income). When determining the amount of the balance, it is assumed that Blind pensioners not required to report are earning nil.

Is the customer eligible for Work Bonus?

- **Yes**, and the customer:
 - has self employment, [go to Step 2](#)
 - does not have self employment income, [go to Step 5](#)
- **No**, procedure ends here

2

Self-employment income from personal exertion + Read more ...

From 1 July 2019 Work Bonus applies to income earned from [personal exertion](#) in self employment.

This includes [attribution and distribution income from private trusts and companies](#) generated by the customer's [personal exertion](#). For example, truck driving, bookkeeping, or sales.

It does not include management or administration of:

- financial investments
- real estate
- the customer's home property, or
- domestic or household maintenance tasks

Is the self-employment income derived from the customer's personal exertion?

- **Yes**, [go to Step 3](#)
- **No**, the Work Bonus cannot be applied to the self-employment income. If the customer:
 - also has employment income, [go to Step 5](#)
 - does not have employment income, procedure ends here

3

Work Bonus income percentage + Read more ...

If the customer will be eligible for the Work Bonus for self-employment the percentage of their income that has been earned from [personal exertion](#) must be recorded.

Work Bonus income % is shown/updated/recorded on the following screens:

- [Sole Traders](#) and [partnerships](#) - [s 47E \(d\)](#)
- [Overseas farm or business income](#) - [s 47E \(d\)](#)
- [Royalty or commission income](#) - [s 47E \(d\)](#)
- [Income from a farm \(FRM\)](#) - [s 47E \(d\)](#)
- [Private trust and private company income](#) - [s 47E \(d\)](#) :

◦ The [s 47E \(d\)](#) is the date from which the income percentage is to be applied

◦ If staff need to update [s 47E \(d\)](#), [go to Step 4](#)

Note: both members of a partnership can have 100% of their income eligible for Work Bonus. For example, a customer and partner have a business partnership. They each receive 50% of the partnership income. If all of each person's share of the business income is from personal exertion, they will each have a Work Bonus income percent of 100.

[Go to Step 5.](#)

4

Work Bonus income percentage to be updated + Read more ...

An update to the Work Bonus income percentage is needed when:

- the trust or company is assessed for the first time
- a percentage has not been previously recorded
- a change in income earned from the customer's [personal exertion](#) has been identified. For example, the trust or company now has an employee who is undertaking work previously done by the customer

Is an update required?

- **Yes**, refer the case to a [Complex Assessment Officer \(CAO\)](#). Procedure ends here until returned from the CAO
- **No**, [go to Step 5](#)

	<p>How the Work Bonus is automatically applied + Read more ...</p> <p>Eligible customers will be credited with a Work Bonus amount of \$300 each fortnight.</p> <p>For short entitlement periods, the Work Bonus will be $\\$300/14 \times$ number of days in the period.</p> <p>If eligible income, variable or continuous is recorded, the system will automatically apply the Work Bonus and any balance to discount the customer's eligible income.</p> <p>Eligible income will be any income from employment or active participation in self-employment where the self-employment meets the personal exertion test.</p> <p>If the customer's gross fortnightly eligible income is:</p> <ul style="list-style-type: none"> • less than \$300: <ul style="list-style-type: none"> ◦ nil eligible income will be assessed ◦ unused Work Bonus (\$300 less eligible income) will be banked • \$300 or more, eligible income will be discounted by the Work Bonus (\$300). If remaining eligible income is: <ul style="list-style-type: none"> ◦ less than or equal to their Work Bonus balance, nil income will be assessed and the balance reduced by the eligible income amount over \$300 ◦ more than their Work Bonus balance, eligible income will be further discounted by their available balance, and their balance reduced to zero <p>A customer's Work Bonus balance cannot drop below zero or exceed \$11,800 at any time.</p> <p>Note: before 1 December 2022, the maximum Work Bonus balance was \$7,800.</p> <p>The \$7,800 accrual maximum may still show on the ^{s 47E (d)} screen and the customer's online account due to the customer not having a Work Bonus affecting event since 1 December 2022. The system will apply the top up and increase the balance to the maximum Work Bonus balance if they declare Work Bonus eligible income.</p> <p>Staff should complete a reassessment of the entitlement on the ^{s 47E (d)} screen with a date of effect of today if a customer contacts, and they ask to see the full amount.</p> <p>See the Resources page for examples.</p> <p>Is the customer partnered?</p> <ul style="list-style-type: none"> • Yes, go to Step 6 • No, go to Step 7
6	<p>Partnered customers + Read more ...</p> <p>The fortnightly Work Bonus and any carryover balance are applied to the customer's eligible income before any other calculations.</p> <p>Only eligible income in excess of the Work Bonus is combined with any other income of the customer and their partner.</p> <p>This total is then assessed as if they earned half each. The effect of this is that the partner receives half the Work Bonus so they benefit if they are on any income support payment (even if one member of the couple is paid by DVA and the other by Centrelink).</p> <ul style="list-style-type: none"> • If both are entitled to the Work Bonus, each individual's Work Bonus is applied to their own eligible income before the net amounts are added to other joint income and the income test is applied • If only one person is entitled to the Work Bonus: <ul style="list-style-type: none"> ◦ the Work Bonus is applied to that person's eligible income ◦ the person not entitled to the Work Bonus will still have the benefit of their partner's reduced eligible income being assessed <p>See the Resources page for examples.</p>
7	<p>Current income test is applied + Read more ...</p> <p>When the eligible income assessment amount is calculated:</p>

- Any other income (apart from any [direct deduction income amount](#)) is added to the eligible income assessment amount before the income test is applied, for example, income from investments, income streams, rental property income

For information on the income test, see:

- [Income Test for single pension customers](#)
- [Income Test for partnered pension customers](#)
- [Income Test for pension customers with partners on allowance](#)
- [Income Test for illness separated or partner in prison customers](#)
- [Income and assets tests for blind customers](#)

8	<p>Receiving payment under transitional rules? + Read more ...</p> <p>Is the customer or their partner receiving payment under the transitional rules for pension customers?</p> <p>If unsure, see the s 47E (d) screen for each person.</p> <ul style="list-style-type: none"> Yes, go to Step 9 No, go to Table 2
9	<p>Rate comparison - transitional rate customers + Read more ...</p> <p>The system calculates and compares the following rates:</p> <ul style="list-style-type: none"> the customer's transitional rate using the old income test that does not include the Work Bonus the customer's rate using the current income test that includes the Work Bonus <p>Note: if the customer is partnered and both parties are entitled to the transitional rules, a separate rate calculation is required for each person.</p> <p>For help, see Transitional rules for pension customers who were on payment at 19 September 2009.</p> <p>Does the current income test, including the Work Bonus, result in a lower rate?</p> <ul style="list-style-type: none"> Yes, the customer's pension is paid under the transitional rules. The Work Bonus is not used to determine their rate. A notional balance accrues and depletes so that the customer's rate under the current income test can be calculated and compared to the transitional rate, and for use in their partner's income test No, the customer's pension is paid using the current income test (post 20 September 2009 income test), which includes the application of the Work Bonus <p>The Resources page has examples.</p> <p>Go to Table 2.</p>

s 47E (d)

Screen

Table 2

Step	Action
1	<p>s 47E (d) screen + Read more ...</p> <p>The s 47E (d) screen can be used to view details of the Work Bonus calculation for each entitlement period.</p> <p>While Work Bonus is applied individually to a customer's own income, the result of the Work Bonus calculation will be factored into the calculation of their partner's rate of payment, if applicable.</p> <p>The s 47E (d) screen shows how the Work Bonus calculation applies to a customer as well as how their partner's Work Bonus calculation affects their own rate of payment.</p> <p>s47E(d)</p> <p>Details of the customer's Work Bonus calculation for their own purposes will be shown under the s 47E (d) on the s 47E (d) screen.</p>

	<p>Where the customer is not eligible for Work Bonus, this column will be blank.</p> <p>s47E(d)</p> <p>Details of the partner's Work Bonus calculation for the purposes of the customer will be shown under the s47E(d) on the s47E(d) screen.</p> <ul style="list-style-type: none"> Where a person does not have a partner, this s47E(d) will be blank Where a person's partner is not eligible for Work Bonus, the relevant field will show \$0.00 <p>Go to Step 2.</p>
2	<p>s 47E (d) + Read more ...</p> <p>This field shows the start and end dates of the person's Work Bonus calculation period. This is usually the 14 days of the customer's entitlement period. However this may be less where the person is only eligible for payment for part of the entitlement period or a change in circumstances has created a shorter entitlement period.</p> <p>Go to Step 3.</p>
3	<p>s 47E (d) + Read more ...</p> <p>s 47E (d) :</p> <p>This field shows the amount of Work Bonus balance carried forward from previous periods.</p> <p>s 47E (d) :</p> <p>This field shows the amount of Work Bonus the person has accrued in the period between the assessment period start and end dates. Customers are entitled to \$300 of Work Bonus per fortnight. If the person's entitlement period is less than 14 days, the person is entitled to a pro rata amount of the \$300 (\$300/14 x the number of days in the assessment period).</p> <p>s 47E (d) :</p> <p>This field shows the total amount of Work Bonus available to the person for the assessment period. This is the total of both the previously accrued Work Bonus and the Work Bonus accrued in this period.</p> <p>Note: even though the maximum Work Bonus balance amount is currently \$11,800, customers may have up to \$12,100 of Work Bonus available in a period. However, the customer cannot carry forward any more than \$11,800 into the next period.</p> <p>Go to Step 4.</p>
4	<p>s 47E (d) + Read more ...</p> <p>s 47E (d) :</p> <p>This field shows the number of days in the assessment period between the start and end date.</p> <p>s 47E (d) :</p> <p>This field shows the number of days within the assessment period for which the person is eligible for Work Bonus.</p> <p>Go to Step 5.</p>
5	<p>s 47E (d) + Read more ...</p> <p>This field will show the amount of any automatic or manual adjustments made to the person's opening Work Bonus balance for the period. For example, if the person's previously accrued Work Bonus balance was nil and it is increased up to \$4,000 on commencement of payment, the s 47E (d) would reflect \$4,000.</p> <p>Go to Step 6.</p>
6	<p>s 47E (d) + Read more ...</p> <p>The following fields show the amount of Work Bonus eligible income applicable for the person in the period:</p> <p>s 47E (d)</p>

- This includes employment income recorded on both the ^{s 47E (d)} and ^{s 47E (d)} screens with variable frequencies
- Where the period is less than 14 days, the income amount will be converted to a fortnightly amount to allow for the correct Work Bonus calculation
- For example:
 - \$1,400 of income for a period of 7 days will be shown as $\$1,400/7 \times 14 = \$2,800$
 - Only \$1,400 of income will be applicable for the 7 day period

s 47E (d)

- This includes employment income recorded on both the ^{s 47E (d)} and ^{s 47E (d)} screens with continuous frequencies (**s 47E (d)**)

s 47E (d)

- This includes eligible self employment income recorded on:
 - **s 47E (d)**
 -
 - screens for sole trader, partnership and farming businesses
 - the ^{s 47E (d)} screen for income from private trusts and private companies
- Only self employment income recorded as being earned through personal exertion will be shown

Note: only the person's individual income will be included in the calculation of their own Work Bonus.

[Go to Step 7.](#)

7

s 47E (d)

+ Read more ...

This field shows the amount of assessable Work Bonus eligible income after any Work Bonus depletion has taken effect. The amount is expressed as a fortnightly amount.

This amount of income displayed here will be included in the income test if greater than nil.

[Go to Step 8.](#)

8

s 47E (d)

+ Read more ...

This field shows the amount of Work Bonus balance to be carried over to the following period if the available Work Bonus balance is more than the eligible income in the period.

Note: the amount to be carried over cannot exceed \$11,800.

Go to [Table 3.](#)

Work Bonus Balance Boost and Top-Ups

Table 3

Step	Action
1	<p>Work Bonus boost for existing eligible customers pre-1 December 2022 + Read more ...</p> <p>Customers who were in receipt of a Work Bonus eligible payment and over Age Pension age prior to 1 December 2022 were entitled to receive a one-off boost to their Work Bonus balance of \$4,000 on 1 December 2022.</p> <p>If an eligible customer was in receipt of a Work Bonus eligible payment on 1 December 2022, this boost was automatically provided up to a maximum Work Bonus balance of \$11,800.</p> <p>If an eligible customer ceased receiving a Work Bonus eligible payment prior to 1 December 2022, this boost can be provided at a later date if the customer recommences receiving a Work Bonus eligible payment.</p> <p>Eligibility for this boost:</p> <ul style="list-style-type: none"> • is not time limited, it can be provided at any time after 1 December 2022 • is considered prior to a top-up under the rules from 1 July 2024 and isn't included when considering the 2 year limit

	<p>See Resources for an example.</p> <p>Go to the s 47E (d) screen to view details of any Work Bonus balance boosts or top ups provided.</p> <p>Go to Table 4.</p>
2	<p>Boost on commencement between 1 December 2022 and 30 June 2024 + Read more ...</p> <p>Between 1 December 2022 to 30 June 2024, eligible customers who have reached Age Pension age will receive a \$4,000 boost to their existing Work Bonus balance, not exceeding the maximum balance of \$11,800 where they:</p> <ul style="list-style-type: none"> • are claiming or receiving a Work Bonus eligible payment • are transferring to Age Pension from another payment <p>This boost is a one-off and can't be paid again.</p> <p>See Resources for an example.</p> <p>Go to the s 47E (d) screen to view details of any Work Bonus balance boosts or top-ups provided.</p> <p>Go to Table 4.</p>
3	<p>Top-up on commencement from 1 July 2024 + Read more ...</p> <p>From 1 July 2024, eligible customers will receive a top up to their existing Work Bonus balance up to a maximum balance of \$4,000 where they:</p> <ul style="list-style-type: none"> • reach Age Pension age, and • are claiming or receiving a Work Bonus eligible payment, and • have not received a Work Bonus top-up in the previous 2 calendar years, not including any boost paid under the rules prior to 1 July 2024 <p>Note: the 2 year period rule will not be triggered where the Work Bonus balance is already \$4,000 or more on commencement.</p> <p>See Resources for an example.</p> <p>Go to the s 47E (d) screen to view details of any Work Bonus balance boost or top-ups provided.</p> <p>Go to Table 4.</p>
4	<p>Customers reaching Age Pension age + Read more ...</p> <p>Where a customer transfers to Age Pension upon reaching Age Pension qualifying age, their transfer will be treated as a new claim for the purposes of the boost/top-up rules. The boost/top-up provided will be determined by the date the person is granted Age Pension.</p> <p>Where a person in receipt of either Disability Support Pension (DSP) or Carer Payment (CP) reaches Age Pension qualifying age and chooses to remain on their payment instead of transferring to Age Pension:</p> <ul style="list-style-type: none"> • The boost/top-up provided will be determined by the date the person reaches Age Pension qualifying age • If the person's payment is either suspended or in a nil rate period on this date, the boost/top-up provided will be determined by the date the person recommences their payment <p>For example:</p> <ul style="list-style-type: none"> • A customer in receipt of DSP reaches Age Pension qualifying age on 1 June 2024 • The customer elects not to transfer to Age Pension • The customer's is in receipt of a nil rate due to employment income in the period in which they reach Age Pension qualifying age (including after factoring in any available Work Bonus and applicable boost/top-up) • The customer first becomes payable again on 20 July 2024 after reducing their working hours • As 20 July 2024 is the first day that the customer is payable after reaching Age Pension qualifying age, they are first entitled to a Work Bonus top-up on this date (STB) <p>Go to Table 4.</p>

s 47E (d)**screen**

Table 4

Step	Action
1	<p>s 47E (d) screen. + Read more ...</p> <p>The s 47E (d) screen can be used to view details of any automatic or manual adjustments to a customer's Work Bonus balance. This includes any Work Bonus balance boosts or top-ups provided.</p> <p>In Process Direct, the s 47E (d) information is shown in a table underneath the s 47E (d) screen information.</p> <p>Go to Step 2.</p>
2	<p>s 47E (d) + Read more ...</p> <p>The s 47E (d) field indicates whether the adjustment applies to either:</p> <ul style="list-style-type: none"> • The customer's Work Bonus balance for the purposes of calculating the customer's rate of payment • The partner's Work Bonus balance for the purposes of calculating the customer's rate of payment <p>Note: where an auto adjustment is applied to the customer's Work Bonus balance for their own purposes, this adjustment will also be applied automatically to their Work Bonus balance for the purposes of calculating their partner's rate of payment. If a manual adjustment is recorded, this will need to be manually recorded in both the customer and their partner's records. For example:</p> <ul style="list-style-type: none"> • A customer's Work Bonus balance is manually set to \$6,500 with Reason s 47E (d), • This adjustment is coded with s 47E (d) in the s 47E (d) field with the customer's record in context • To manually set the customer's Work Bonus balance to \$6,500 for the purposes of calculating their partner's rate of payment an additional entry is recorded • With the partner's record in context, create an additional adjustment using s 47E (d) in the s 47E (d) field with the balance of \$6,500 with Reason s 47E (d), • If the adjustment is not mirrored in the partner's record, this will cause misalignment of the customer's Work Bonus balance between the customer and their partner <p>Go to Step 3.</p>
3	<p>s 47E (d) + Read more ...</p> <p>The s 47E (d) field indicates the date that the adjustment applies from. This date should be either:</p> <ul style="list-style-type: none"> • The Entitlement Period Start Date (EPSD) of the period in which the adjustment is made • The start date of a short entitlement period which begins after the notional EPSD, for example, the grant date of a claim where the customer is granted part way through an entitlement period <p>For a top-up provided under the rules from 1 July 2024, the 2 year period will apply from the date recorded in the s 47E (d) field. For example, if the s 47E (d) field shows a top-up with 1 January 2025 recorded in the s 47E (d) field, the next time the customer would be eligible for a top-up on commencement is 1 January 2027.</p> <p>If 2 rows of data are recorded for the same s 47E (d), the last entry recorded will replace the earlier one. For example, if a boost or top-up is applied automatically and a manual balance entry of \$0 is recorded for the same date, the manual balance of \$0 will apply.</p> <p>Where more than one adjustment exists for a different date within the same entitlement period, the adjustment which falls on the later date in the entitlement period will apply from the EPSD of the period.</p> <p>Go to Step 4.</p>
4	<p>s 47E (d) + Read more ...</p> <p>The s 47E (d) field indicates the balance amount for the adjustment. This amount will include any automatic or manual adjustments. The balance cannot be less than nil or more than \$11,800.</p> <p>Note: where a top-up under the 1 July 2024 rules is applied, the s 47E (d) must not exceed \$4,000.</p> <p>Go to Step 5.</p>

5	<p>s 47E (d) + Read more ...</p> <p>The s 47E (d) field indicates the difference between the balance prior to adjustment and the new balance amount once the adjustment is made. This is an automatic field only and will populate after the activity has been assessed.</p> <p>Note: the amount shown in this field will also display in the Employment Income Assessment (s 47E (d)) screen.</p> <p>s 47E (d) field on the</p> <p>Go to Step 6.</p>
6	<p>s 47E (d) + Read more ...</p> <p>The s 47E (d) field indicates the reason for the adjustment applied. The available reason codes are:</p> <ul style="list-style-type: none"> • • • • • <p>s 47E (d)</p> <p>Go to Step 7.</p>
7	<p>s 47E (d) + Read more ...</p> <p>The s 47E (d) field indicates whether the adjustment applied was an automatic action applied by the system or whether it was a manual adjustment made.</p> <p>Go to Step 8.</p>
8	<p>Manual balance adjustments + Read more ...</p> <p>A manual balance adjustment may be required in certain circumstances if the system calculated balance is not correct. For example, a customer is provided with a Work Bonus balance boost or top-up when they are not eligible for a balance increase.</p> <p>Department of Veterans' Affairs (DVA) Clearance Team staff may also be required to update a balance based on information received for a customer or their partner who has previously accrued a balance on a DVA pension. For example, when a DVA customer becomes partnered to a Centrelink customer or when transferring agencies.</p> <p>Where the customer requires a manual adjustment to their Work Bonus balance:</p> <ul style="list-style-type: none"> • For DVA Clearance Team staff: <ul style="list-style-type: none"> ◦ Record details of the manual Work Bonus balance using the Reason code s 47E (d) • For all other staff: <ul style="list-style-type: none"> ◦ Prior to referring the case, confirm with Local Peer Support (LPS) that the customer requires a manual adjustment to their Work Bonus balance ◦ If a manual adjustment is required, refer the case via email to s 47E (d) ◦ The Seniors Program team will apply the adjustment and return the work item for completion <p>See Resources for an example.</p> <p>Authorised staff only, go to Step 9.</p>
9	<p>Suppressing/Removing/Correcting an adjustment + Read more ...</p> <p>Helpdesk and DVA Clearance Team staff only</p> <p>Where either an existing or provisional adjustment is determined to be incorrect, the s 47E (d) screen is used to correct or suppress/remove the adjustment. Actioned required depends on whether the adjustment is being completely suppressed/removed or corrected and whether the adjustment is automatic or manual.</p> <ul style="list-style-type: none"> • Where an automatic adjustment is being suppressed/removed, go to Step 10 • Where a manual adjustment is being removed, go to Step 11 • Where an automatic or manual adjustment is being corrected, go to Step 12 • Where a new manual adjustment is required to be recorded, go to Step 13
10	<p>Automatic adjustment being suppressed/removed + Read more ...</p>

Helpdesk and DVA Clearance Team staff only

To suppress/remove an existing or provisional automatic adjustment, insert a new row on the **s 47E (d)** screen with the following details:

- **s 47E (d)**
-
-

Review the **s 47E (d)** screen after assessing the activity to ensure that Work Bonus accrual/depletion are as expected after recording the manual adjustment.

For example:

- A customer's Age Pension is being restored. They have an existing Work Bonus balance of \$2,000
- The system is incorrectly providing them with an automatic starting balance top up with reason **s 47E (d)** when they are not eligible (adjustment amount of \$2,000)
- A new row is coded on the **s 47E (d)** screen using the same event date, reason **s 47E (d)** and a balance of \$2,000 to suppress the top up
- The 2 year rule is not applied as the top up has been suppressed

Procedure ends here.

11

Manual adjustment being removed + Read more ...**Helpdesk and DVA Clearance Team staff only**

To remove an existing automatic adjustment, on the **s 47E (d)** screen, delete the existing row containing details of the incorrect adjustment. The system will revert the balance to the system determined amount, disregarding the adjustment.

Review the **s 47E (d)** screen after assessing the activity to ensure that Work Bonus accrual/depletion are as expected after recording the manual adjustment.

Note: if the customer's partner has a corresponding manual adjustment recorded on their record, consider whether it may also need to be removed.

For example:

- A customer with an existing balance of \$6,000 had a reason **s 47E (d)** manual adjustment applied to \$9,500 which is later determined to be incorrect, the system determined balance of \$6,000 should instead apply
- The row containing the incorrect details is deleted from the **s 47E (d)** screen to revert to the correct system determined balance

Procedure ends here.

12

Automatic or manual adjustment being corrected + Read more ...**Helpdesk and DVA Clearance Team staff only**

An automatic or manual adjustment may be corrected where the **s 47E (d)** is incorrect or where the **s 47E (d)** for the existing adjustment is incorrect and another **s 47E (d)** should apply instead.

Note: where the **s 47E (d)** for an adjustment is incorrect, follow steps to suppress/remove the adjustment and then add new details for the correct date.

To correct the existing adjustment, insert a new row on the **s 47E (d)** screen with the following details:

- **s 47E (d)** – The same date as the original entry being corrected
- **s 47E (d)** – The balance amount is:
 - The correct **s 47E (d)** where a correction to only the **s 47E (d)** is being made
 - The amount before the adjustment was applied (this must result in an adjustment amount of \$0) where the existing **s 47E (d)** is incorrect and another **s 47E (d)** should apply instead
- **s 47E (d)** – The same as the original entry being corrected
- Where the existing **s 47E (d)** is incorrect, add an additional new row with details of the correct adjustment reason must be added to create the correct adjustment

For example:

- A customer is claiming Age Pension on 1 August 2024, they have an existing Work Bonus balance of \$1,000
- An automatic ^{s 47E (d)} adjustment has been created from the grant date of their claim, 1 August 2024
- The automatic balance adjustment amount is \$3,000 as the new balance is \$4,000
- It's determined that the customer is instead eligible for a one off Work Bonus balance boost under the rules pre 1 July 2024 (D22)
- A new row is created on the ^{s 47E (d)} screen with **s 47E (d)** 1 August 2024, a **s 47E (d)** of \$1,000 and ^{s 47E (d)} code ^{s 47E (d)} to suppress the incorrect adjustment
- An additional row is then created with **s 47E (d)** 1 August 2024, a **s 47E (d)** of \$5,000 and ^{s 47E (d)} code
- This action replaces the incorrect adjustment with the correct details and suppresses the 2 year rule related to the ^{s 47E (d)} adjustment

Procedure ends here.

13

Recording a manual adjustment + Read more ...

Helpdesk and DVA Clearance Team staff only

To record details of a new manual adjustment, insert a new row on the ^{s 47E (d)} screen with the following details:

- **s 47E (d)** – Select the appropriate option depending on which Work Bonus balance requires adjustment
- **s 47E (d)** – The Entitlement Period Start Date (EPSD) of the relevant period in which the adjustment is required to be made
- **s 47E (d)** – The correct Work Bonus balance as determined
- ^{s 47E (d)} – The applicable reason code based on why the adjustment is required

Note: adjustments made for 'Partner' while in the customer's record will only update the partner's Work Bonus balance for the purposes of the customer's rate calculation. Consider if it is also appropriate to record an adjustment with the partner's record in context to match the adjustment made in the customer's record.

Procedure ends here.

References

Policy

[Social Security Guide, 3.1.15.10, Work bonus - eligibility](#)

[Social Security Guide, 3.1.15.20, Work bonus - overview](#)

[Social Security Guide, 3.1.15.30, Work bonus - application](#)

[Social Security Guide, 3.1.15.40, Work bonus - examples of calculation of income eligible for the work bonus & work bonus income concession bank balance](#)

[Social Security Guide, 3.1.15.45, Work bonus - income concession bank temporary \\$4,000 increase \(1 December 2022 to 31 December 2023\)](#)

[Social Security Guide, 3.1.15.50, Work bonus - history](#)

Legislation

Links to the Federal Register of Legislation site go to an 'All versions' page. Select the 'Latest' version.

[Social Security Act 1991, Division 1AAA - Work bonus](#)

Resources

Table 1

Item	Description
1	<p>Work Bonus calculations</p> <p>The legislated calculation is dependent on the amount of eligible income earned and is determined as follows (for a 14 day entitlement period):</p> <p>Step 1: \$300 Work Bonus is given</p> <p>Step 2:</p> <ul style="list-style-type: none"> • If eligible income is greater than or equal to \$300, it is reduced by \$300 <ul style="list-style-type: none"> ◦ if balance is greater than or equal to remaining eligible income, eligible income is reduced to nil and any unused Work Bonus is banked ◦ if balance is greater than nil but less than remaining eligible income, eligible income is reduced by an amount equal to the balance • If eligible income is less than \$300, it is reduced to nil <ul style="list-style-type: none"> ◦ any unused balance is banked • If there is no eligible income <ul style="list-style-type: none"> ◦ \$300 is banked <p>However, it is simpler when expressed as:</p> <ul style="list-style-type: none"> • available balance for the latest period = Work Bonus for the period plus previous balance • assessable eligible income = eligible income less available Work Bonus balance • new balance (not less than nil or more than \$11,800) = available balance less eligible income (not less than nil or more than \$11,800) <p>This is also how the Employment Income Assessment (^{s 47E (d)}) screen will show.</p>
2	<p>Expanded Work Bonus balance calculation</p> <p>Work Bonus period 1: \$300</p> <p>Eligible income in period 1: \$450</p> <p>\$450 minus \$300 = \$150 excess</p> <p>Work Bonus Balance before period 1: \$200</p> <p>Excess is less than available balance:</p> <p>\$200 - \$150 = \$50 Work Bonus balance at end of period 1</p> <p>Assessable income: \$0</p> <p>Work Bonus period 2: \$300</p> <p>Eligible income in period 2: \$100</p> <p>\$300 - \$100 = \$200 remaining</p> <p>Balance before period 2: \$50</p> <p>\$200 + \$50 = \$250</p> <p>Work Bonus balance at end of period 2: \$250</p> <p>Assessable income: \$0</p> <p>Work Bonus period 3: \$300</p> <p>Eligible income in period 3: \$750</p> <p>\$750 - \$300 = \$450 excess</p> <p>Balance before period 3: \$250</p>

	<p>\$450 \$250 \$200</p> <p>Work Bonus Balance at end of period 3: \$0</p> <p>Assessable income: \$200</p>
3	<p>Simplified Work Bonus balance calculation</p> <p>Work Bonus Balance before period 1: \$200</p> <p>Work Bonus period 1: \$300</p> <p>Available Work Bonus balance: \$500</p> <p>Eligible income in period 1: \$400</p> <p>Work Bonus balance at end of period 1: \$100</p> <p>Assessable income: \$0</p> <p>Work Bonus period 2: \$300</p> <p>Available Work Bonus balance: \$400</p> <p>Eligible income in period 2: \$100</p> <p>Work Bonus balance at end of period 2: \$300</p> <p>Assessable income: \$0</p> <p>Work Bonus period 3: \$300</p> <p>Available Work Bonus balance: \$600</p> <p>Eligible income in period 3: \$750</p> <p>Balance at end of period 3: \$0</p> <p>Assessable income: \$150</p>
4	<p>Work Bonus short entitlement period calculation</p> <ul style="list-style-type: none"> • Previous balance: \$600 • Work Bonus for 7 day period: \$150 (300/14x7) • Available balance: \$750 • Eligible income in 7 day period: \$500 • Balance carried over: \$250 (no eligible income assessed)
5	<p>Both customer and partner have employment income and entitled to Work Bonus</p> <p>Scenario: both members of a couple had Work Bonus eligible income in the last fortnight. Lee has earned \$400 from employment. Sam has earned \$180 from active participation in self-employment that met the personal exertion test. Both are entitled to the Work Bonus.</p> <ul style="list-style-type: none"> • Sam's Work Bonus calculation: <ul style="list-style-type: none"> ◦ $\\$180 - \\$300 = - \\$120$ ◦ The assessable self-employment income amount will be \$0. \$120 is banked to Sam's Work Bonus balance • Lee's Work Bonus calculation: <ul style="list-style-type: none"> ◦ $\\$400 - \\$300 = \\$100$ ◦ If Lee has no current Work Bonus balance, Lee's employment income assessment amount would be \$100 <p>Combined eligible income assessment amount for Sam and Lee for the fortnight is \$100.</p>
6	<p>Customer is not payable, that is, Current Zero Rate (CZR)</p> <p>Work Bonus balance before period 1: \$1,200</p> <p>Work Bonus period 1: \$300</p>

<p>Available balance period 1: \$1,500</p> <p>Eligible income in period 1: \$3,500</p> <p>\$3,500 minus \$1,500 \$2,000 assessable income</p> <p>Balance at end of period one should be nil, but due to \$2,000 eligible income plus \$1,000 other income, the customer is not payable (CZR).</p> <p>Actual balance at end of period 1 Balance before period one that is, \$1,200 (that is, reverts back to Work Bonus balance and does not accrue \$300 for this fortnight).</p> <p>Balance before period 2: \$1,200</p> <p>Work Bonus period 2: \$300</p> <p>Available Work Bonus balance period 2: \$1,500</p> <p>Eligible income in period 2: \$500</p> <p>Nil assessable income</p> <p>Balance at end of period 2 is \$1,500 less \$500 \$1,000</p>	
7	<p>One member of couple paid under transitional rules</p> <p>If the customer's pension is paid under the transitional rules the Work Bonus is not used to determine their rate entitlement under the pre 20 September 2009 income test but may still be used to calculate their partner's income support payment entitlement as long as the partner is not also paid under the transitional rules.</p> <p>Note: the Work Bonus is used to determine if the customer is entitled to a higher rate of payment under the transitional rules or the post 20 September 2009 income test. See Transitional rules for pension customers who were on payment at 19 September 2009.</p> <p>When both members of the couple are entitled to the Work Bonus, as all income is combined and then halved (except for any direct deduction income amount), both parties are likely to be on a rate subject to the transitional rules.</p> <p>If only one member is entitled to the Work Bonus and the other is not, for example, one is on Age Pension under the transitional rules and the other is on JobSeeker Payment (JSP), the Work Bonus may still be used when calculating the rate entitled for the customer on JSP. See Item 8.</p>
8	<p>One member of a couple entitled to Work Bonus, other on payment not entitled to Work Bonus</p> <p>When the partner of a couple is on a payment not entitled to the Work Bonus, they may still get the benefit of the Work Bonus reduction that their partner is entitled to use, as all income is combined and then halved (except for direct deductions) before the income test is applied.</p> <p>This also applies to a partner of a customer who is not entitled to the Work Bonus due to payment under the transitional rules. In this case, although the customer is not entitled to use the Work Bonus their partner may still benefit from the Work Bonus.</p> <p>Scenario: Lou is on Age Pension and paid under the transitional rules, therefore not entitled to use the Work Bonus. Chris is on JobSeeker Payment (JSP). Lou has self-employment income of \$500 for the fortnight.</p> <p>JSP customers have no entitlement to the Work Bonus for their own employment income, but Lou's self-employment income assessment amount will come under the post 20 September 2009 income test rules when calculating Chris's assessable income against the JSP entitlement. This applies even though Lou is on payment subject to the transitional rules and is not entitled to use the Work Bonus for the Age Pension rate under the transitional rules.</p> <p>In this scenario, although Lou does not have access to the Work Bonus, Chris can still benefit from its use when their combined income is used to determine the amount of Lou's self-employment income that is assessable.</p> <p>Lou's self-employment income is above the Work Bonus fortnightly amount, therefore \$500 - \$300 = \$200. In this case Lou does not have access to a Work Bonus balance.</p> <p>When all of the couple's income is combined and then halved before applying the income test only the reduced amount of Lou's self-employment income (\$200) is used to determine the rate of JSP.</p>

	If the customer is partnered and the partner is not entitled to the Work Bonus, only the customer's reduction of eligible income can be used before applying the income test. It cannot be used for the partner's own income.
9	<p>Pensioner with varying income from 1 July 2019</p> <p>Melissa is 69 and receives Carer Payment (CP) due to caring for their partner Paul who receives Disability Support Pension (DSP). As at 1 July 2019, Melissa has a current Work Bonus balance of \$350.</p> <p>In the first fortnight after this, Melissa is paid \$200. The full amount is disregarded as it is less than \$300, and because there is \$100 of unused Work Bonus (\$300 - \$200) the balance is increased to \$450 (\$350 + \$100).</p> <p>In the second fortnight, Melissa is paid \$550. This is reduced to \$250 by deducting that fortnight's Work Bonus (\$300). The remaining income is then further reduced to nil, by reducing the Work Bonus balance to \$200 (\$450 less \$250).</p> <p>In the third fortnight, Melissa is paid \$600. This is reduced to \$300 by deducting that fortnight's Work Bonus. The remaining income is then reduced further to \$100 (\$300 - \$200) which reduces the Work Bonus balance to nil.</p>
10	<p>Pensioner who works sporadically from 1 July 2019</p> <p>Joe is on Age Pension and has not worked for 2 years. During this time, Joe's Work Bonus balance has reached the maximum amount of \$11,800.</p> <p>Joe has started a new job and is paid \$1,000 per fortnight. Each fortnight, the Work Bonus reduces this eligible income by \$300 leaving \$700. Joe's Work Bonus balance then reduces by the remaining \$700 per fortnight so that no income is assessed.</p> <p>It would take at least 17 fortnights before Joe's Work Bonus balance of \$11,800 is fully depleted and any eligible income is assessed.</p>
11	<p>Self-employment which meets personal exertion test</p> <p>Myles is a beneficiary of The BB Family Trust. For the 2018/2019 Financial Year, Myles received a distribution of \$40,000. The Trustee resolved to make this distribution on 30 June 2019.</p> <p>Myles has advised that 50% of this distribution is due to his personal exertion as he works part-time as a shopkeeper for the business operated by the trust.</p> <p>Myles claimed Age Pension on 4th April 2018 and has not had any employment income since that time.</p> <p>As at 1 July 2019, Myles' Work Bonus balance is \$6,500. Each fortnight from 1 July 2019, 50% of Myles' distribution (or \$769.23 per fortnight (\$20,000/26)) will be able to be reduced by Work Bonus. The remainder of the Work Bonus eligible distribution (\$769.23 - \$300 = \$469.23) can also be reduced by Myles' accumulated Work Bonus balance. It would be at least 13 fortnights before the balance is fully depleted and any self-employment income is assessed.</p>

Transitional rate comparison for eligible pensioner couple from 1 July 2019

Table 2

Item	12-25 October		26 October-8 November	
Previous balance	\$250		\$250	
Employment income	\$300		\$600	
Example Income Free Area	\$256 p/f		\$256 p/f	
	Current income test	Transitional income test	Current income test	Transitional income test
Employment income > \$250				
Employment income in excess of fortnightly Work Bonus	\$0 (\$300-\$300)		\$300 (\$600-\$300)	

Balance deduction	\$0		\$250	
Assessed amount	Nil		\$50	
New balance	\$250		Nil	
Other income	\$2000	\$2000	\$2000	\$2000
Total income	\$2000	\$2300	\$2050	\$2600
Total income less IFA	\$1744	\$2044	\$1794	\$2344
Taper	50% taper \$872	40% taper \$817.60	50% taper \$897	40% taper 937.60
Maximum basic rate (example)	\$1099.40	\$1051.40	\$1099.40	\$1051.40
Rate payable	\$227.40	\$233.80	\$202.40	\$113.80

In the first fortnight, the transitional rate is greater so the customer would stay on this rate.

In the second fortnight, the new rate is greater so the customer would permanently transition to this rate.

Training & Support

Add the course number to the **s 47E** field in the [Learning Portal \(LMS\)](#) in ESSentials:

- **s 47E (d)** - Pensions Income and Assets Tests
- **s 47E (u)** - Increase and Extend the Work Bonus
- **s 47E (u)** - Foundation income and assets
- **s 47E (u)** - Employment income concessions



Australian Government

Services Australia

Personal exertion test for Work Bonus

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Work Bonus for self-employment income, can only be applied for eligible customers whose income is earned from their personal exertion. This means that the person will have undertaken gainful work in order to generate the income. For example, the person may be the plumber for the plumbing business operated by their partnership or may perform bookkeeping duties for the business.

Sole Traders will automatically have Work Bonus applied to 100% of their business income. If the actual percentage is less than 100%, code the actual percentage. Other eligible customers will need to advise what percentage of their income from self-employment has been generated from their personal exertion. For customers who are not eligible for Work Bonus, the default percentage of income derived from personal exertion does not need to be changed as this will not affect their assessment.

Personal exertion does not include:

- managing financial investments held by a business
- renting or leasing out real estate
 - for example, if a family trust held 2 rental properties, with no other source of income, a customer's distribution from that trust would not be eligible to have work bonus applied
- domestic duties for a person's own home property

Note: In limited circumstances, a person running an accommodation service may be considered to be operating a business (this can be evidenced through how the income is shown on their individual or business income tax return). The personal exertion test may be met for this activity if a customer undertakes duties such as:

- Servicing accommodation throughout the guest's stay
- Property maintenance
- Shopping for supplies.
- Preparing/providing food for guests
- Arranging tours or entertainment

While personal exertion may be present for accommodation service activities, generally a significant portion of the income generated would be considered passive income. This means generally it would not be appropriate for all of the income to be determined to be earned through personal exertion. Each case should be assessed on its own merit, and only the percentage of income derived from personal exertion is eligible to have Work Bonus applied.