



[REDACTED]

28 April 2022

Dear [REDACTED],

Freedom of Information request: FOI2022/00133

Thank you for your Freedom of Information request received on the 6 April in which you requested the following:

Your request:

Please could you answer the following questions?

UKRI stipends are tax free, and students are exempt from tax due to their student status, but the status of the stipend is unclear for tax and universal credit purposes when living with a jobseeker. Please can you confirm if the stipend should or should not be considered income, and how that relates to HMRC legislation?

Will UKRI provide a webpage providing advice for stipend recipients who live with universal credit claimants to clarify the status of the stipend with regards to income?

Our response:

I can confirm UK Research and Innovation (UKRI) do not hold the information relevant to your request.

UKRI is not responsible for the rules on what income is taxable, or for eligibility for universal credit. For advice on these you may wish to contact HMRC, the Department for Work and Pensions (DWP) or Universal Credit.

Contact information for HMRC can be found [here](#)¹. Further information on the DWP can be found [here](#)². Contact details for Universal Credit are available [here](#)³.

If you have any queries regarding our response or you are unhappy with the outcome of your request and wish to seek an internal review of the decision, please contact:

Head of Information Governance

Email: foi@ukri.org or infogovernance@ukri.org

Please quote the reference number above in any future communications.

If you are still not content with the outcome of the internal review, you may apply to refer the matter to the Information Commissioner for a decision. Generally, the ICO cannot make a decision unless you have exhausted the review procedure provided by UKRI. The Information Commissioner can be contacted at: www.ico.org.uk.

If you wish to raise a complaint regarding the service you have received or the conduct of any UKRI staff in relation to your request, please see UKRI's complaints policy: <https://www.ukri.org/about-us/policies-and-standards/complaints-policy/>

¹ <https://www.gov.uk/contact-hmrc>

² <https://www.gov.uk/government/organisations/department-for-work-pensions>

³ <https://www.gov.uk/universal-credit/contact-universal-credit>

Yours sincerely,



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