



Employment Rights Act 1996

1996 CHAPTER 18

PART I

EMPLOYMENT PARTICULARS

Right to itemised pay statement

8 Itemised pay statement.

- (1) [^{F1}A worker] has the right to be given by his employer, at or before the time at which any payment of wages or salary is made to him, a written itemised pay statement.
- (2) The statement shall contain particulars of—
 - (a) the gross amount of the wages or salary,
 - (b) the amounts of any variable, and (subject to section 9) any fixed, deductions from that gross amount and the purposes for which they are made,
 - (c) the net amount of wages or salary payable, ^{F2}...
 - (d) where different parts of the net amount are paid in different ways, the amount and method of payment of each part-payment; [^{F3}and
 - (e) where the amount of wages or salary varies by reference to time worked, the total number of hours worked in respect of the variable amount of wages or salary either as—
 - (i) a single aggregate figure, or
 - (ii) separate figures for different types of work or different rates of pay.]

Textual Amendments

- F1** Words in s. 8(1) substituted (6.4.2019) by [The Employment Rights Act 1996 \(Itemised Pay Statement\) \(Amendment\) \(No. 2\) Order 2018 \(S.I. 2018/529\)](#), arts. 1, **2(2)** (with art. 3)
- F2** Word in s. 8(2)(c) omitted (6.4.2019) by virtue of [The Employment Rights Act 1996 \(Itemised Pay Statement\) \(Amendment\) Order 2018 \(S.I. 2018/147\)](#), arts. 1, **2(a)** (with art. 3)

Changes to legislation: Employment Rights Act 1996, Cross Heading: Right to itemised pay statement is up to date with all changes known to be in force on or before 22 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

F3 S. 8(2)(e) and word inserted (6.4.2019) by [The Employment Rights Act 1996 \(Itemised Pay Statement\) \(Amendment\) Order 2018 \(S.I. 2018/147\)](#), arts. 1, **2(b)** (with art. 3)

9 Standing statement of fixed deductions.

- (1) A pay statement given in accordance with section 8 need not contain separate particulars of a fixed deduction if—
- (a) it contains instead an aggregate amount of fixed deductions, including that deduction, and
 - (b) the employer has given to [^{F4}the worker], at or before the time at which the pay statement is given, a standing statement of fixed deductions which satisfies subsection (2).
- (2) A standing statement of fixed deductions satisfies this subsection if—
- (a) it is in writing,
 - (b) it contains, in relation to each deduction comprised in the aggregate amount of deductions, particulars of—
 - (i) the amount of the deduction,
 - (ii) the intervals at which the deduction is to be made, and
 - (iii) the purpose for which it is made, and
 - (c) it is (in accordance with subsection (5)) effective at the date on which the pay statement is given.
- (3) A standing statement of fixed deductions may be amended, whether by—
- (a) addition of a new deduction,
 - (b) a change in the particulars, or
 - (c) cancellation of an existing deduction,
- by notice in writing, containing particulars of the amendment, given by the employer to [^{F4}the worker].
- (4) An employer who has given to [^{F5}a worker] a standing statement of fixed deductions shall—
- (a) within the period of twelve months beginning with the date on which the first standing statement was given, and
 - (b) at intervals of not more than twelve months afterwards,
- re-issue it in a consolidated form incorporating any amendments notified in accordance with subsection (3).
- (5) For the purposes of subsection (2)(c) a standing statement of fixed deductions—
- (a) becomes effective on the date on which it is given to [^{F4}the worker], and
 - (b) ceases to be effective at the end of the period of twelve months beginning with that date or, where it is re-issued in accordance with subsection (4), with the end of the period of twelve months beginning with the date of the last re-issue.

Textual Amendments

F4 Words in s. 9 substituted (6.4.2019) by [The Employment Rights Act 1996 \(Itemised Pay Statement\) \(Amendment\) \(No. 2\) Order 2018 \(S.I. 2018/529\)](#), arts. 1, **2(3)(a)** (with art. 3)

F5 Words in s. 9(4) substituted (6.4.2019) by [The Employment Rights Act 1996 \(Itemised Pay Statement\) \(Amendment\) \(No. 2\) Order 2018 \(S.I. 2018/529\)](#), arts. 1, **2(3)(b)** (with art. 3)

Changes to legislation: *Employment Rights Act 1996, Cross Heading: Right to itemised pay statement is up to date with all changes known to be in force on or before 22 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

10 Power to amend provisions about pay and standing statements.

The Secretary of State may by order—

- (a) vary the provisions of sections 8 and 9 as to the particulars which must be included in a pay statement or a standing statement of fixed deductions by adding items to, or removing items from, the particulars listed in those sections or by amending any such particulars, and
- (b) vary the provisions of subsections (4) and (5) of section 9 so as to shorten or extend the periods of twelve months referred to in those subsections, or those periods as varied from time to time under this section.

Changes to legislation:

Employment Rights Act 1996, Cross Heading: Right to itemised pay statement is up to date with all changes known to be in force on or before 22 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 8 Ch. 5 inserted by [2023 c. 20 Sch. para. 2](#)
- Pt. 8A Ch. 1 heading inserted by [2023 c. 46 s. 1\(3\)](#)
- Pt. 8A Ch. 2 inserted by [2023 c. 46 s. 1\(4\)](#)
- Pt. 8A Ch. 3 inserted by [2023 c. 46 s. 2](#)
- Pt. 8A Ch. 4 inserted by [2023 c. 46 s. 3\(2\)](#)
- s. 43K(1)(ca) and word omitted by [2013 c. 24 s. 20\(5\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 43K(1)(ba) by S.I. 2006/1056, Sch. para. 7 is to come into force on the day on which 2005 asp 13, s. 20 comes into force and that provision has never been brought into force)
- s. 43K(2)(ba) omitted by [2013 c. 24 s. 20\(6\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 43K(1)(ba) by S.I. 2006/1056, Sch. para. 7 is to come into force on the day on which 2005 asp 13, s. 20 comes into force and that provision has never been brought into force)
- s. 47C(2)(cc) inserted by [2023 c. 20 Sch. para. 22](#)
- s. 47H inserted by [2020 c. 7 Sch. 7 para. 9](#)
- s. 47AA inserted by [2008 c. 25 s. 37](#)
- s. 47EA inserted by [2023 c. 46 Sch. para. 4](#)
- s. 47EB inserted by [2023 c. 46 Sch. para. 5](#)
- s. 48(1C) inserted by [2020 c. 7 Sch. 7 para. 10\(a\)](#)
- s. 48(1C) inserted by [2023 c. 46 Sch. para. 6\(2\)](#)
- s. 48(1D) inserted by [2023 c. 46 Sch. para. 6\(3\)](#)
- s. 49(8) inserted by [2020 c. 7 Sch. 7 para. 11\(b\)](#)
- s. 49(8) inserted by [2023 c. 46 Sch. para. 7\(4\)](#)
- s. 49C inserted by [2017 c. 16 s. 32\(4\)](#)
- s. 75I(3)(g) and word inserted by [2023 c. 20 Sch. para. 23\(b\)](#)
- s. 80C(2)(bc) inserted by [2023 c. 20 Sch. para. 24\(2\)](#)
- s. 80C(4)(bc) inserted by [2023 c. 20 Sch. para. 24\(3\)](#)
- s. 80EB(2)(f) and word inserted by [2023 c. 20 Sch. para. 25\(b\)](#)
- s. 99(3)(cc) inserted by [2023 c. 20 Sch. para. 28](#)
- s. 101B inserted by [2008 c. 25 s. 38](#)
- s. 104H inserted by [2020 c. 7 Sch. 7 para. 14](#)
- s. 104CA inserted by [2023 c. 46 Sch. para. 9](#)
- s. 105(4B) inserted by [2008 c. 25 s. 39\(3\)](#)
- s. 105(7BC) inserted by [2020 c. 7 Sch. 7 para. 15](#)
- s. 105(7BAA) inserted by [2023 c. 46 Sch. para. 10](#)
- s. 108(3)(gia) inserted by [2023 c. 46 Sch. para. 11](#)
- s. 108(3)(de) inserted by [2008 c. 25 s. 39\(4\)](#)
- s. 108(3)(gn) inserted by [2020 c. 7 Sch. 7 para. 16](#)
- s. 110(3A) inserted by [2002 c. 22 s. 44](#)
- s. 163(6) inserted by [2022 c. 35 Sch. 5 para. 27](#)
- s. 205A(2)(ba) inserted by [2023 c. 46 Sch. para. 16\(2\)](#)
- s. 205A(8A) inserted by [2023 c. 46 Sch. para. 16\(3\)](#)
- s. 225(7)(8) inserted by [2023 c. 46 Sch. para. 17](#)
- s. 227(1)(zb)(zc) inserted by [2023 c. 46 Sch. para. 18](#)