



# Employment Rights Act 1996

## 1996 CHAPTER 18

### PART I

#### EMPLOYMENT PARTICULARS

##### *Right to itemised pay statement*

#### **8 Itemised pay statement**

- (1) An employee 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, and
  - (d) where different parts of the net amount are paid in different ways, the amount and method of payment of each part-payment.

#### **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 the employee, 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,

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*Status: This is the original version (as it was originally enacted).*

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- (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 the employee.
- (4) An employer who has given to an employee 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 the employee, 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.

## **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.