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STATUTORY INSTRUMENTS

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**1996 No. 1919**

**The Employment Rights (Northern Ireland) Order 1996**

**PART III**

**EMPLOYMENT PARTICULARS**

*Right to itemised pay statement*

**Standing statement of fixed deductions**

**41.**—(1) A pay statement given in accordance with Article 40 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 paragraph (2).

(2) A standing statement of fixed deductions satisfies this paragraph 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 paragraph (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 paragraph (3).

(5) For the purposes of paragraph (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 paragraph (4), with the end of the period of twelve months beginning with the date of the last re-issue.