
STATUTORY INSTRUMENTS

1996 No. 1919

The Employment Rights (Northern Ireland) Order 1996

PART III

EMPLOYMENT PARTICULARS

Right to itemised pay statement

Itemised pay statement

40.—(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 Article (1) 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.

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.

Power to amend provisions about pay and standing statements

42. The Department may by order—
- (a) vary the provisions of Articles 40 and 41 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 Articles or by amending any such particulars, and
 - (b) vary the provisions of paragraphs (4) and (5) of Article 41 so as to shorten or extend the periods of twelve months referred to in those paragraphs, or those periods as varied from time to time under this Article.