



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 8

EXEMPTIONS: SPECIAL KINDS OF EMPLOYEES

Ministers of religion

[^{F1}290D Meaning of “lower-paid employment as a minister of religion”

- (1) For the purposes of this Part an employment is “lower-paid employment as a minister of religion” in relation to a tax year if—
 - (a) the employment is direct employment as a minister of a religious denomination, and
 - (b) the earnings rate for the employment for the year (calculated under section 290E) is less than £8,500.
- (2) An employment is not “direct employment” for the purposes of subsection (1)(a) if—
 - (a) it is an employment which is treated as existing under—
 - (i) section 56(2) (deemed employment of worker by intermediary), or
 - (ii) section 61G(2) (deemed employment of worker by managed service company), or
 - (b) an amount counts as employment income in respect of it by virtue of section 554Z2(1) (treatment of relevant step under Part 7A (employment income provided through third parties)).
- (3) Subsection (1) is subject to section 290G.]

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 290D. (See end of Document for details)*

Textual Amendments

- F1** Ss. 290C-290G inserted (with effect in accordance with s. 13(4) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 13\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 290D.