



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 2

TAX ON EMPLOYMENT INCOME

- 7 Meaning of “employment income”, “general earnings” and “specific employment income”**
- (1) This section gives the meaning for the purposes of the Tax Acts of “employment income”, “general earnings” and “specific employment income”.
- (2) “Employment income” means—
- (a) earnings within Chapter 1 of Part 3,
 - (b) any amount treated as earnings (see subsection (5)), or
 - (c) any amount which counts as employment income (see subsection (6)).
- (3) “General earnings” means—
- (a) earnings within Chapter 1 of Part 3, or
 - (b) any amount treated as earnings (see subsection (5)),
- excluding in each case any exempt income.
- (4) “Specific employment income” means any amount which counts as employment income (see subsection (6)), excluding any exempt income.
- (5) Subsection (2)(b) or (3)(b) refers to any amount treated as earnings under—
- (a) Chapters 7 and 8 of this Part (application of provisions to agency workers and workers under arrangements made by intermediaries),

Status: This is the original version (as it was originally enacted).

- (b) Chapters 2 to 11 of Part 3 (the benefits code),
 - (c) Chapter 12 of Part 3 (payments treated as earnings), or
 - (d) section 262 of CAA 2001 (balancing charges to be given effect by treating them as earnings).
- (6) Subsection (2)(c) or (4) refers to any amount which counts as employment income by virtue of—
- (a) Part 6 (income which is not earnings or share-related),
 - (b) Part 7 (share-related income and exemptions), or
 - (c) any other enactment.