



Corporation Tax Act 2009

2009 CHAPTER 4

PART 14

REMEDICATION OF CONTAMINATED [^{F1}OR DERELICT] LAND

CHAPTER 6

SUPPLEMENTARY

1170 “Staffing costs”

- (1) For the purposes of this Part the staffing costs of a company are amounts to which any of subsections (2) to (5) applies.
- (2) This subsection applies to an amount paid by the company to a director or an employee of the company which—
 - (a) is earnings consisting of money, and
 - (b) is paid because of the director's or employee's employment.
- (3) This subsection applies to an amount paid by the company to a director or an employee of the company, other than an amount paid in respect of benefits in kind, if—
 - (a) the amount is paid in respect of expenses paid by the director or employee, and
 - (b) the amount is paid because of the director's or employee's employment.
- (4) This subsection applies to secondary Class 1 national insurance contributions paid by the company.
- (5) This subsection applies to contributions paid by the company to a pension fund operated for the benefit of directors or employees of the company.
- (6) In subsection (5) “pension fund” means a scheme, fund or other arrangement established and maintained (whether in the United Kingdom or elsewhere) for the purpose of providing pension benefits.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

For this purpose “scheme” includes a deed, agreement or series of agreements.

- (7) In subsection (6) “pension benefits” means pensions, retirement annuities, allowances, lump sums, gratuities or other superannuation benefits (with or without subsidiary benefits).

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)