
STATUTORY INSTRUMENTS

2020 No. 339

**The National Minimum Wage
(Amendment) (No. 2) Regulations 2020**

PART 2

AMENDMENTS TO THE NATIONAL MINIMUM WAGE REGULATIONS 2015

CHAPTER 2

REDUCTIONS

10. For regulation 13 (deductions or payments as respects a worker's expenditure), substitute—

“**13.** Deductions or payments as respects a worker's expenditure

(1) Subject to the exception in paragraph (2), the following deductions and payments are to be treated as reductions if the deduction or payment is paid by or due from the worker in the pay reference period—

(a) deductions made by the employer as respects the worker's expenditure in connection with the employment;

(b) payments—

(i) paid by or due from the worker to the employer as respects the worker's expenditure in connection with the employment, or

(ii) to any other person on account of such expenditure.

(2) The payments referred to in subparagraph (1)(b) are not to be treated as reductions if the expenditure is met, or intended to be met, by a payment paid to the worker by the employer.”.