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STATUTORY INSTRUMENTS

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**1996 No. 1919**

**The Employment Rights (Northern Ireland) Order 1996**

**PART IV**

**PROTECTION OF WAGES**

*Supplementary*

**Meaning of “wages” etc.**

**59.**—(1) In this Part “wages”, in relation to a worker, means any sums payable to the worker in connection with his employment, including—

- (a) any fee, bonus, commission, holiday pay or other emolument referable to his employment, whether payable under his contract or otherwise,
- (b) statutory sick pay under Part XI of the Social Security Contributions and Benefits (Northern Ireland) Act 1992,
- (c) statutory maternity pay under Part XII of that Act,
- (d) a guarantee payment under Article 60,
- (e) any payment for time off under Part VII,
- (f) remuneration on suspension on medical grounds under Article 96 and remuneration on suspension on maternity grounds under Article 100,
- (g) any sum payable in pursuance of an order for reinstatement or re-engagement under Article 147,
- (h) any sum payable in pursuance of an order for the continuation of a contract of employment under Article 165, and
- (j) remuneration under a protective award made under Article 217,

but excluding any payments within paragraph (2).

(2) Those payments are—

- (a) any payment by way of an advance under an agreement for a loan or by way of an advance of wages (but without prejudice to the application of Article 45 to any deduction made from the worker’s wages in respect of any such advance),
- (b) any payment in respect of expenses incurred by the worker in carrying out his employment,
- (c) any payment by way of a pension, allowance or gratuity in connection with the worker’s retirement or as compensation for loss of office,
- (d) any payment referable to the worker’s redundancy, and
- (e) any payment to the worker otherwise than in his capacity as a worker.

(3) Where any payment in the nature of a non-contractual bonus is (for any reason) made to a worker by his employer, the amount of the payment shall for the purposes of this Part—

(a) be treated as wages of the worker, and

(b) be treated as payable to him as such on the day on which the payment is made.

(4) In this Part “gross amount”, in relation to any wages payable to a worker, means the total amount of those wages before deductions of whatever nature.

(5) For the purposes of this Part any monetary value attaching to any payment or benefit in kind furnished to a worker by his employer shall not be treated as wages of the worker except in the case of any voucher, stamp or similar document which is—

(a) of a fixed value expressed in monetary terms, and

(b) capable of being exchanged (whether on its own or together with other vouchers, stamps or documents, and whether immediately or only after a time) for money, goods or services (or for any combination of two or more of those things).