
STATUTORY INSTRUMENTS

2015 No. 621

The National Minimum Wage Regulations 2015

PART 4

Remuneration for the Purposes of the National Minimum Wage

CHAPTER 2

Reductions

Deductions or payments as respects a worker's expenditure

13. 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, or payments paid by or due from the worker to the employer, as respects the worker's expenditure in connection with the employment;
- (b) payments to any person (other than the employer) on account of the worker's expenditure in connection with the employment unless the expenditure is met, or intended to be met, by a payment paid to the worker by the employer.