
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

9. In regulation 12(2) (deductions or payments for the employer’s own use and benefit) for subparagraph (e) substitute—

“(e) payments as respects the purchase by the worker of goods or services from the employer, unless—

(i) the purchase is made in order to comply with a requirement imposed by the employer in connection with the worker’s employment; and

(ii) the payment is not met, or intended to be met, by a payment paid to the worker by the employer.”.

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.”.