



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2 **U.K.**

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 3 **U.K.**

OPERATION OF TAX CHARGE

9 Amount of employment income charged to tax **U.K.**

- (1) The amount of employment income which is charged to tax under this Part for a particular tax year is as follows.
- (2) In the case of general earnings, the amount charged is the net taxable earnings from an employment in the year.
- (3) That amount is calculated under section 11 by reference to any taxable earnings from the employment in the year (see section 10(2)).
- (4) In the case of specific employment income, the amount charged is the net taxable specific income from an employment for the year.
- (5) That amount is calculated under section 12 by reference to any taxable specific income from the employment for the year (see section 10(3)).
- (6) Accordingly, no amount of employment income is charged to tax under this Part for a particular tax year unless—
 - (a) in the case of general earnings, they are taxable earnings from an employment in that year, or
 - (b) in the case of specific employment income, it is taxable specific income from an employment for that year.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 9 is up to date with all changes known to be in force on or before 26 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

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

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)