
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 121

The Education (Student Loans) (Repayment)
Regulations (Northern Ireland) 2000

Part IV

Deduction of repayments by employers

Deductions working sheet

37.—(1) The employer shall record on the deductions working sheet for an employee the amount of any deduction from any payment of emoluments under these Regulations.

(2) Where two or more payments of emoluments fall to be aggregated for the purposes of calculating the amount of repayments required to be deducted the employer, instead of recording separate amounts in respect of each such payment shall record a single amount, being the total of the amount required to be deducted in respect of the aggregated payments.