



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 11

PAY AS YOU EARN

CHAPTER 1

INTRODUCTION

683 PAYE income

- (1) For the purposes of this Act and any other enactment (whenever passed) “PAYE income” for a tax year consists of—
 - (a) any PAYE employment income for the year,
 - (b) any PAYE pension income for the year, and
 - (c) any PAYE social security income for the year.
- (2) “PAYE employment income” for a tax year means income which consists of—
 - (a) any taxable earnings from an employment in the year (determined in accordance with section 10(2)), and
 - (b) any taxable specific income from an employment for the year (determined in accordance with section 10(3)).
- (3) “PAYE pension income” for a tax year means, subject to ^[F1]subsections (3A) ^[F2]to (3C)], taxable pension income for the year determined in accordance with any of the following provisions—
 - section 571 (United Kingdom pensions),
 - section 578 (United Kingdom social security pensions),
 - ^[F3]section 579B (pension under registered pension scheme),]

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 683 is up to date with all changes known to be in force on or before 23 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. (See end of Document for details) View outstanding changes*

[^{F4}section 612, so far as relating to annuities to which section 610 applies (annuities under non-registered occupational pension schemes),]

section 616 (certain overseas government pensions paid in the United Kingdom),
section 621 (the House of Commons Members' Fund),
section 634 (voluntary annual payments).

[^{F5}section 636B (pension treated as arising from payment of trivial commutation lump sum or winding-up lump sum), section 636C (pension treated as arising from payment of trivial commutation or winding-up lump sum death benefit).]

[^{F6}(3ZA) PAYE employment income” for a tax year does not include any taxable specific income treated as paid or received in that tax year by section 394A or 554Z4A (temporary non-residents).]

[^{F7}(3A) “PAYE pension income” for a tax year also includes any social security pension lump sum (within the meaning of section 7 of F(No.2)A 2005) in respect of which a charge to income tax arises under that section for that tax year.]

[^{F8}(3B) PAYE pension income” for a tax year does not include any taxable pension income that is treated as accruing in that tax year by section 572A or 579CA (temporary non-residents).]

[^{F9}(3C) PAYE pension income” for a tax year does not include any taxable pension income that is treated as accruing in that tax year by virtue of section 636A(1A) to (1C) or (4ZA) so far as having effect as applied by paragraph 1(3)(da) or (db) of Schedule 34 to FA 2004.]

^{F10}(4)

(5) “PAYE social security income” for a tax year means taxable social security income for the year determined in accordance with section 658(4) or (5) (taxable United Kingdom social security benefits).

Textual Amendments

- F1** Words in s. 683(3) substituted (with effect in accordance with Sch. 16 para. 85 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 16 para. 60\(2\)](#)
- F2** Words in s. 683(3) substituted (with effect in accordance with s. 22(12) of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 22\(8\)\(a\)](#)
- F3** Words in s. 683(3) substituted (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), s. 284(1), [Sch. 31 para. 14\(2\)](#) (with [Sch. 36](#))
- F4** Words in s. 683(3) inserted (6.4.2007) by [Finance Act 2005 \(c. 7\)](#), [Sch. 10 paras. 60, 64\(2\)](#)
- F5** Words in s. 683(3) inserted (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), s. 284(1), [Sch. 31 para. 14\(3\)](#) (with [Sch. 36](#))
- F6** S. 683(3ZA) inserted (with effect in accordance with Sch. 45 para. 153(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 130\(2\)](#)
- F7** S. 683(3A) inserted (20.7.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), [s. 10\(4\)](#)
- F8** S. 683(3B) substituted (with effect in accordance with Sch. 45 para. 153(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 130\(3\)](#)
- F9** S. 683(3C) inserted (with effect in accordance with s. 22(12) of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 22\(8\)\(b\)](#)
- F10** S. 683(4) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), s. 284(1), [Sch. 31 para. 14\(4\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 683 is up to date with all changes known to be in force on or before 23 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. (See end of Document for details) View outstanding changes*

Modifications etc. (not altering text)

- C1** S. 683 modified (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 36 para. 43\(3\)](#) (with [s. 283\(5\)](#), [Sch. 36](#))
- C2** S. 683(3) extended (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 36 para. 46](#) (with [s. 283\(5\)](#), [Sch. 36](#))

Changes to legislation:

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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\(4\)](#)