



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2 **U.K.**

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 2 **U.K.**

TAX ON EMPLOYMENT INCOME

- 7** **Meaning of “employment income”, “general earnings” and “specific employment income” **U.K.****
- (1) This section gives the meaning for the purposes of the Tax Acts of “employment income”, “general earnings” and “specific employment income”.
 - (2) “Employment income” means—
 - (a) earnings within Chapter 1 of Part 3,
 - (b) any amount treated as earnings (see subsection (5)), or
 - (c) any amount which counts as employment income (see subsection (6)).
 - (3) “General earnings” means—
 - (a) earnings within Chapter 1 of Part 3, or
 - (b) any amount treated as earnings (see subsection (5)),excluding in each case any exempt income.
 - (4) “Specific employment income” means any amount which counts as employment income (see subsection (6)), excluding any exempt income.
 - (5) Subsection (2)(b) or (3)(b) refers to any amount treated as earnings under—

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Section 7 is up to date with all changes known to be in force on or before 13 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*

- [^{F1}(a) Chapters 7 to [^{F2}10] of this Part (agency workers, workers under arrangements made by intermediaries, and workers providing services through managed service companies),]
 - (b) Chapters 2 to [^{F3}10] of Part 3 (the benefits code),
 - (c) Chapter 12 of Part 3 (payments treated as earnings),
 - [^{F4}(ca) section 402B (termination payments, and other benefits, that cannot benefit from section 403 threshold),] or
 - (d) section 262 of CAA 2001 (balancing charges to be given effect by treating them as earnings).
- (6) Subsection (2)(c) or (4) refers to any amount which counts as employment income by virtue of—
- (a) Part 6 (income which is not earnings or share-related),
 - (b) Part 7 [^{F5}(income and exemptions relating to securities and securities options)]
 - [^{F6}(ba) Part 7A (employment income provided through third parties), or]
 - (c) any other enactment.

Textual Amendments

- F1** S. 7(5)(a) substituted (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\)](#), s. 25(2), **Sch. 3 para. 2**
- F2** Word in s. 7(5)(a) substituted (with effect in accordance with Sch. 1 para. 15 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 1 para. 10**
- F3** Word in s. 7(5)(b) substituted (with effect in accordance with s. 13(4) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **Sch. 1 para. 2**
- F4** S. 7(5)(ca) inserted (with effect in accordance with s. 5(10) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. 5(2)
- F5** Words in s. 7(6)(b) substituted (16.4.2003 with effect in accordance with Sch. 22 para. 17(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), **Sch. 22 para. 17(1)**
- F6** S. 7(6)(ba) substituted for word (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 2 para. 5**

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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\(4\)](#)