
STATUTORY INSTRUMENTS

1999 No. 584

The National Minimum Wage Regulations 1999

PART IV

**REMUNERATION COUNTING TOWARDS
THE NATIONAL MINIMUM WAGE**

Reductions from payments to be taken into account

31.—(1) The total of reductions required to be subtracted from the total of remuneration shall be calculated by adding together—

- (a) any money payments paid by the employer to the worker in the pay reference period that, by virtue of regulation 30(b) or (c), are required to be included in the total of remuneration for an earlier pay reference period;
- (b) in the case of—
 - (i) work other than salaried hours work, any money payments paid by the employer to the worker in respect of periods when the worker was absent from work or engaged in taking industrial action;
 - (ii) salaried hours work, any money payment paid by the employer to the worker attributable to the hours (if any) by which the number of hours determined under regulation 21(2) is required to be reduced under regulation 21(3) (worker entitled to less than normal proportion of annual salary because of absence from work), whether under the direct application of those regulations or the application of them required by regulation 22(5)(a);
- (c) any money payments paid by the employer to the worker in respect of—
 - (i) time work worked by him in the pay reference period involving particular duties that is paid for at a higher rate per hour than the lowest rate per hour payable to the worker in respect of time work worked by him involving those duties during the pay reference period, to the extent that the total of those payments exceeds the total of the money payments that would have been payable in respect of the work if that lowest rate per hour had been applicable to the work;
 - (ii) particular output work worked by him in the pay reference period that is paid for at a higher rate than the normal rate applicable to that work by reason of the work being done at a particular time or in particular circumstances, to the extent that the total of those payments exceeds the total of the money payments that would have been payable in respect of the work if the normal rate had been applicable to the work;
- (d) any money payment paid by the employer to the worker by way of an allowance other than an allowance attributable to the performance of the worker in carrying out his work;
- (e) any money payment paid by the employer to the worker representing amounts paid by customers by way of a service charge, tip, gratuity or cover charge that is not paid through the payroll;

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- (f) any money payment paid by the employer to the worker to meet a payment by the worker that would fall within regulation 34(1)(b) (payments by workers on account of expenditure in connection with their employment to persons other than their employer) but for the worker's payment being met or designed to be met by the employer;
 - (g) any deduction falling within regulation 32;
 - (h) any payment made by or due from the worker in the pay reference period falling within regulation 34;
 - (i) the amount of any deduction the employer is entitled to make, or payment he is entitled to receive from the worker, in respect of the provision of living accommodation by him to the worker in the pay reference period, as adjusted, where applicable, in accordance with regulation 37, to the extent that it exceeds the amount determined in accordance with regulation 36.
- (2) To the extent that any payment or deduction is required to be subtracted from the total of remuneration by virtue of more than one sub-paragraph of paragraph (1), it shall be subtracted only once.