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STATUTORY INSTRUMENTS

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**2015 No. 621**

**The National Minimum Wage Regulations 2015**

**PART 4**

**Remuneration for the Purposes of the National Minimum Wage**

**CHAPTER 2**

**Reductions**

**Deductions or payments for the employer's own use and benefit**

**12.**—(1) Deductions made by the employer in the pay reference period, or payments due from the worker to the employer in the pay reference period, for the employer's own use and benefit are treated as reductions except as specified in paragraph (2) and regulation 14 (deductions or payments as respects living accommodation).

(2) The following deductions and payments are not treated as reductions—

- (a) deductions, or payments, in respect of the worker's conduct, or any other event, where the worker (whether together with another worker or not) is contractually liable;
- (b) deductions, or payments, on account of an advance under an agreement for a loan or an advance of wages;
- (c) deductions, or payments, as respects an accidental overpayment of wages made by the employer to the worker;
- (d) deductions, or payments, as respects the purchase by the worker of shares, other securities or share options, or of a share in a partnership;
- (e) payments as respects the purchase by the worker of goods or services from the employer, unless the purchase is made in order to comply with a requirement imposed by the employer in connection with the worker's employment.