ITEMISED PAY STATEMENT

Payslip with the particulars of Employment Rights Act 1996 s.8. Yellow cells are inputs; totals are formulas. Tax, NI, pension and student loan come from your payroll software: this sheet adds them up and does not calculate them.

Employer	Example Ltd, 1 High Street, Leeds LS1 1AA
Worker	Sam Taylor
Payroll / employee no.	0042
National Insurance number (optional)	QQ 12 34 56 C
Tax code (optional)	1257L
Pay date	24 Dec 2026
Pay period	Month 9: 6 December 2026 to 5 January 2027
Tax week or month	Month 9

Earnings	Hours	Rate (£)	Fixed amount (£)	Amount (£)
Basic pay	152.00	£13.50		£2,052.00
Overtime at time and a half	6.00	£20.25		£121.50
Bonus			£50.00	£50.00
Holiday pay				£0.00
Rolled-up holiday pay (WTR reg 16A)				£0.00
Statutory sick, maternity or paternity pay				£0.00
Other				£0.00
Gross pay (s.8(2)(a)) and total hours paid by time (s.8(2)(e))	**158.00**			**£2,223.50**

Deductions (s.8(2)(b))	Purpose	Amount (£)
Income tax (PAYE)	Tax under PAYE	£235.00
Employee National Insurance	Class 1 NI	£94.04
Pension contribution	Workplace pension scheme	£66.71
Student loan repayment	Student loan	
Other deduction		
Total deductions		**£395.75**
Net pay (s.8(2)(c))		**£1,827.75**

How net pay is paid (s.8(2)(d))	Amount (£)
Cash or other method	£0.00
Bank transfer (net pay less the amount above)	£1,827.75

Year to date (optional)	Amount (£)
Gross pay to date	
Income tax to date	
Employee NI to date	

Give the payslip at or before payment (ERA 1996 s.8; in Northern Ireland, art. 40 of the 1996 Order, for employees). Show hours where pay varies with time worked. A fixed deduction can appear only as part of a total if the worker has a standing statement of fixed deductions (s.9). Example tax and NI are typed in for 2026/27 at code 1257L, not calculated.

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