

L.N. 274 of 2018

**EMPLOYMENT AND INDUSTRIAL RELATIONS ACT
(CAP. 452)**

Itemised Payslip Regulations, 2018

IN EXERCISE of the powers conferred by article 48(2) of the Employment and Industrial Relations Act, the Minister responsible for European Affairs and Equality has made the following regulations -

1. The title of these regulations is the Itemised Payslip Regulations, 2018. Citation.

2. For the purposes of these regulations, "the Act" shall mean the Employment and Industrial Relations Act and unless the context otherwise requires, the terms and expressions used in these regulations shall have the same meaning as that assigned to them under the Act. Definitions.
Cap. 452.

3. (1) The employer shall be bound to give to his employees an itemised payslip either before or on the date when the wages are due in terms of article 22 of the Act. Obligation to
give itemised
payslip.

(2) The itemised payslip given in terms of these regulations shall contain the name of the employer and the employee, the address of the employer and the employee's designation, the total wages paid and the breakdown thereof and the period in respect of which the contents relate to. It shall also include at least the following information and the wages in relation thereto:

(a) the number of normal hours worked including those worked on Sunday or on a public holiday when this is part of the scheduled normal hours;

(b) the number of hours entitled at overtime or special rate broken down into those in excess of normal daily or weekly hours, hours worked on a Sunday or on a public holiday;

(c) the number of hours of annual leave availed of and any remaining balance;

(d) the number of hours of sick leave availed of during a calendar year;

(e) the basic wages received;

(f) a breakdown of any bonuses, allowances or

commissions received; and

(g) any deductions effected, including national insurance contributions, tax and others.

Shift of burden
of proof.

4. (1) If an employer who is bound to give an itemised payslip to an employee in terms of these regulations, fails to do so, apart from being liable to an offence against these regulations, in any proceedings instituted by virtue of the Act, orders or regulations issued thereunder, it shall be the employer who must present proof which beyond reasonable doubt exculpates him from any liability.

(2) Unless there is proof to the contrary, in any case where two different payslips relating to the same period are presented to the Director or before any court of law, the payslip which prevails shall be the more favourable payslip for the employee concerned.

Offences.

5. Any person contravening the provisions of these regulations shall be guilty of an offence and shall be liable on conviction to a fine of not less than five hundred (€500) euro and not more than one thousand and one hundred and sixty-five euro (€1,165).
