

TEAM SALARY PAYMENT REGULATIONS



**England and Wales Cricket Board, Lord's Cricket Ground
St John's Wood, London, NW8 8QZ
England**

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1 DEFINITIONS

1.1 In these Regulations:

Annual Audit has the meaning given to it in Regulation 7.1.

Associate means, in relation to any given Player, any family member (including any spouse, child, step-child, parent, sibling or other relation), dependent, partner, co-habitee, agent or representative of that Player.

Category One Breach has the meaning given to it in Regulation 9.2.1.

Category Two Breach has the meaning given to it in Regulation 9.2.2.

Category Three Breach has the meaning given to it in Regulation 9.2.3.

Category Four Breach has the meaning given to it in Regulation 9.2.4.

Category Five Breach has the meaning given to it in Regulation 9.2.5.

Certificate has the meaning given to it in Regulation 6.2.

Club Return has the meaning given to it in Regulation 6.1.

Competitive County Cricket has the meaning given to it in the Competitive County Cricket Registration Regulations.

Competitive County Cricket Registration Regulations means the regulations governing registration for, amongst other things, the County Championship, as in force and amended from time to time.

CPI means the Consumer Prices Index inflation rate calculated in respect of the CPI Year.

CPY Year means the period from 1 October to 30 September which precedes the Effective Date.

Cricket Discipline Panel means the panel of individuals responsible for adjudicating on regulatory cases on behalf of the ECB.

Cricket Regulator means the body responsible for investigating and prosecuting breaches of ECB Regulations.

Disciplinary Procedure Regulations means the regulations governing the disciplinary procedure for regulatory cases brought before the Cricket Discipline Panel as in force and amended from time to time.

ECB Regulations means the ECB's rules, regulations, playing conditions and codes as published and in force and as amended from time to time.

Effective Date means 24 March 2026.

England Qualification Policy means the ECB's policy on qualification for England in force from time to time.

HMRC means His Majesty's Revenue & Customs.

Men's Player means any cricketer registered by a PCC in accordance with the Competitive County Cricket Registration Regulations.

Men's Salary Cap means the total Salary costs a PCC is permitted to incur in relation to its Men's Players each TSP Year.

Professional County Club or **PCC** means any of the clubs and/or companies from time to time listed in Schedule A to the ECB's articles of association and/or any county cricket club from time to time playing in the County Championship and/or the Tier 1 Competitions and PCCs means all of them.

Player means any cricketer registered by a PCC in accordance with the Registration Regulations.

Player Futures Fund means the retirement fund for professional cricketers known as the Former First Class County Cricketers' Trust which commenced in 2020 and is administered by the Professional Cricketers Association.

PTD means permanent total disability.

Registration Regulations means the Competitive County Cricket Registration Regulations and Tier 1 Registration Regulations (as applicable) as in force and amended from time to time.

Salary has the meaning given to it in Regulation 4.

Salary Cap means the Men's Salary Cap and the Women's Salary Cap.

Tier 1 Competitions means any women's domestic cricket competitions designated by the ECB as being a "Tier 1" competition, which, as at the Effective Date, includes the T20 Blast Women's Competition and the One Day Cup Women's Competition.

Tier 1 Registration Regulations means the regulations governing, amongst other things, registration for the Tier 1 Competitions as in force and amended from time to time.

TSP Year means 6 April in a calendar year to 5 April in the immediately following calendar year (inclusive).

Women's Player means any cricketer registered by a PCC in accordance with the Tier 1 Registration Regulations.

Women's Salary Cap means the total Salary costs a PCC is permitted to incur in relation to its Women's Players each TSP Year.

2 APPLICATION, PURPOSES AND INTERPRETATION

Application

- 2.1 These Regulations come into full force and effect on the Effective Date and apply to all PCCs.

Purposes

- 2.2 The Regulations aim to achieve the following objectives in a proportionate manner:
- 2.2.1 ensuring the financial viability of all PCCs;
 - 2.2.2 controlling inflationary pressures on PCCs' costs;
 - 2.2.3 providing a level playing field for PCCs; and
 - 2.2.4 ensuring competitive ECB competitions.

Definitions and interpretation

- 2.3 For the purposes of these Regulations, the definitions set out in Regulation 1 will apply.
- 2.4 Headings are inserted for convenience only and do not affect the interpretation of these Regulations.
- 2.5 The payments, costs and benefits that constitute "Salary" for the purposes of these Regulations are set out in Regulation 4, and the payments, costs and benefits that do not constitute "Salary" are set out in Regulation 5.
- 2.6 Each PCC agrees to act in good faith at all times towards the ECB and the Cricket Regulator and to conduct itself at all times in accordance with the spirit of these Regulations and their objectives. Without prejudice to the generality of the foregoing, each PCC undertakes to provide full and frank disclosure of all relevant information to the ECB pursuant to these Regulations.
- 2.7 Should a PCC dispute whether a payment, cost or benefit constitutes "Salary", the ECB, Cricket Regulator and the Cricket Discipline Panel will be guided (but not bound) by how the relevant item is treated by HMRC. As a general rule, if a payment, cost or benefit would be construed by HMRC as a cost of employment, the cost will be deemed to be "Salary" for the purposes of these Regulations.
- 2.8 Any PCC that wishes to seek clarification of an accounting principle in relation to the operation of these Regulations should submit a written request to the ECB Financial Accountant, who will then provide written confirmation of the appropriate accounting treatment of any particular item for the purposes of these Regulations.

Amendments

- 2.9 These Regulations may be amended by the ECB from time to time on written notice to the PCCs. Any amendments made by the ECB to these Regulations are binding on each PCC immediately after written notice of the relevant amendment has been provided to that PCC.

3 SALARY CAPS

- 3.1 For Middlesex County Cricket Club and Surrey County Cricket Club for the period from 6 April 2026 to 5 April 2027 (inclusive):
- 3.1.1 the Men's Salary Cap is £3,522,100; and
 - 3.1.2 the Women's Salary Cap is £916,356.

3.2 For all other PCCs (being the PCCs based outside of London) for the period from 6 April 2026 to 5 April 2027 (inclusive):

3.2.1 the Men's Salary Cap is £3,173,074; and

3.2.2 the Women's Salary Cap is £840,000.

3.3 The Salary Caps for each TSP Year will, until further notice by the ECB to the contrary, thereafter be calculated by the ECB by applying CPI to the relevant Salary Cap for the prior TSP Year, subject to a minimum of 0%.

4 QUALIFYING SALARY COSTS

For the purposes of calculating which Salary costs count towards the relevant Salary Cap under Regulation 3, and subject always to Regulation 5, **Salary** includes the following:

4.1 Player payments

4.1.1 All payments made by or on behalf of a PCC which are received by the Player, including but not limited to basic salary, match payments, PCC bonuses (other than ECB bonuses set out in Regulation 5.6), any termination payments, payments in lieu of notice, payments upon the expiry of contract, all signing on fees, all payments paid into the Player's pension schemes, player insurance premiums for PTD from cricket or PTD from any occupation, player insurance premiums for death in service, any other bonus insurance scheme or similar scheme pay-outs and (save for any payments made pursuant to Regulation 5.8) any other Player retirement benefits.

4.1.2 In the event that a PCC makes a payment or is contractually bound to make a payment to a Player during a TSP Year in circumstances where such Player is not registered to play for that PCC during that TSP Year, such payment will still be deemed to constitute Salary for that TSP Year, save only where such payment has the effect of forcing the PCC to exceed the relevant Salary Cap for that TSP Year. If such payment does result in the PCC exceeding the relevant Salary Cap, the PCC may elect either to apportion the amount of such Player payment up to the relevant Salary Cap to the current TSP Year and the balance to the following TSP Year or to defer the full amount of such Player payment to the following TSP Year.

4.2 Player benefits

4.2.1 All accommodation costs paid by the PCC including rent (in which regard where a PCC owns a house, the "rent" will be deemed to be the P11D benefit), council tax bills, telephone bills, heating and any other relevant costs.

4.2.2 All payments made to Players' agents by the PCC.

4.2.3 All payments for private medical insurance for the Player and Associates of the Player, based on P11D value, save that any excesses paid by the PCC may be excluded.

4.2.4 Provision of cars, car allowances and car fuel benefits for Players, the applicable amount to be based on the taxable benefit to the Player.

4.2.5 The cost of travelling expenses paid to, or on behalf of, the Player, including all airfares and re-location costs of players based overseas (irrespective of whether they may be subject to UK income tax) and excluding payments for travel to away matches.

4.3 Payments/receipts for Players on loan

4.3.1 The PCC to whom a Player is loaned should include any payments made by it to the loaning PCC for the use of the Player's services and any match or salary payments paid by the PCC to whom a Player is loaned should be included and shown as separate items on the Club Return.

4.3.2 The PCC who is loaning the Player should include costs that are incurred and record separately any associated income from the loanee club as a negative cost on its Club Return.

4.4 Employee benefit trust and image rights payments

4.4.1 All payments by a PCC into an employee benefit trust or other trust for the benefit of Players or their dependants.

4.4.2 All payments made by a PCC to a Player in consideration for the Player granting the PCC the right to use and exploit their name, image or other intellectual property. For the avoidance of doubt this will apply whether the Player has been paid personally in relation to the exploitation of their name, image or other intellectual property, or the relevant consideration has been paid to a company, other entity or third party in any way connected to the Player.

4.5 Dual roles

Where an employee of a PCC is employed in a capacity other than as a Player, and plays one or more first team matches (excluding friendly matches) in a TSP Year for the PCC, then they will be considered a Player and as such remuneration payable by the PCC to the employee for the other duties undertaken by them will also be deemed to be Salary for the purposes of these Regulations.

4.6 Payments to Associates

Any payment made to an Associate of a Player or any other person, which relates to the Player's services (past, present or future) to the PCC. Where any such payment does not relate to the Player's services to the PCC, this should also be disclosed with a short explanation.

4.7 Payments to entities in which the Player has an interest

Payments to companies or other legal entities in which a Player has a direct or indirect legal or beneficial interest.

4.8 Player loans

Any balances on loans or advances made to Players by or on behalf of PCCs which are outstanding at the end of the relevant TSP Year.

4.9 **Compromise payments**

Where any payment is made to a Player pursuant to any form of compromise or settlement agreement or court judgment, but has the effect of putting the PCC over the relevant Salary Cap for the TSP Year in which the payment has been or must contractually or otherwise be paid, the amount will count towards the relevant Salary Cap for the following TSP Year for that PCC.

4.10 **Payments to Players by PCC connected parties**

Any payments to Players made by organisations or individuals who are connected with a PCC by virtue of any membership, shareholding, board position or any kind of commercial relationship with the PCC, which relates to the Player's services (past, present or future) to the PCC. Where any such payment does not relate to the Player's services to the PCC, this should also be disclosed with a short explanation.

4.11 **National Insurance**

Employers' National Insurance on all of the cost categories in this Regulation 4 (where applicable under UK law from time to time).

4.12 **General**

Any other remuneration, insurance pay-outs (other than those in respect of PTD or death in service), benefit-in-kind or other payment of a form not set out in this Regulation 4 provided by or on behalf of a PCC to a Player which would be construed as a cost of employment by HMRC.

5 **NON-QUALIFYING SALARY COSTS**

For the purposes of calculating which Salary costs count towards the relevant Salary Cap under Regulation 3, **Salary** does not include the following:

- 5.1 Any "missed match" payments paid by the ECB to a PCC in accordance with the ECB's policy from time to time of compensating PCCs for the cost of releasing Players for international duty. Each PCC should document this by disclosing separately all Player payments in full on its Club Return and showing as a negative cost these missed match payments received.
- 5.2 Any costs, including but not limited to image rights payments, incurred by a PCC for an ECB centrally contracted player whose ECB central contract expired or was terminated on or after 30 September preceding the current TSP Year. Each PCC should document this by disclosing separately all Player payments in full on its Club Return and showing as a negative cost those amounts applicable to this Regulation 5.2.
- 5.3 The sum equal to 10% of a Player's base PCC salary where the Player in question is qualified to play for England pursuant to the England Qualification Policy and they have never been registered by another PCC under the Registration Regulations. Each PCC should document this by disclosing separately all Player payments in full on its Club Return and showing as a negative cost those amounts applicable to this Regulation 5.3.
- 5.4 The sum equal to 12.5% of a Men's Player's base PCC salary where (a) the Men's Player in question is contracted to and plays for a team in The Hundred during the relevant TSP Year; and (b) the Men's Player's base salary is reduced as a result of their participation in The

Hundred. Each PCC should document this by disclosing separately all Player payments in full on its Club Return and showing as a negative cost those amounts applicable to this Regulation 5.4.

- 5.5 Any payments made by a PCC on behalf of the ECB (for example, match fee payments and 50% injury match fee payments in respect of non-centrally contracted players who are called into international duty by the ECB for one of its national representative teams, and Employer National Insurance thereon). Each PCC should document this by disclosing separately ECB match fee payments and Employer National Insurance thereon in their Club Return.
- 5.6 The cost of Player bonuses and Employer National Insurance thereon up to the level funded by the ECB by way of ECB competition bonus payments. Each PCC should document this by disclosing separately ECB bonus payments from PCC bonus payments, and the Employer National Insurance thereon in their Club Return.
- 5.7 ECB or PCC insurance pay-outs specifically relating to PTD from cricket or PTD from any occupation or death in service that are paid to the Player or the Player's family. Each PCC should document this by disclosing separately all such Player insurance payments in full on its Club Return.
- 5.8 Any payments made by or on behalf of a PCC to the Player Futures Fund.
- 5.9 Any payments made by or on behalf of a PCC to another PCC pursuant to the ECB Player Development Compensation System.

6 CLUB RETURNS

- 6.1 Each PCC must complete and submit to the ECB a written return by 30 June (or such later date as is otherwise agreed with the ECB in advance) of each TSP Year, specifying the sums which the PCC, having made full and proper enquiries, has paid in the complete 12 months of the previous TSP Year by way of Salary in respect of its Players, together with copies of such supporting contracts and other relevant documents as are requested by the ECB (each a **Club Return**).
- 6.2 Each PCC must email the Club Return to the ECB by the due date specified in Regulation 6.1, and must ensure that its Chair, Chief Executive Officer and Chief Financial Officer (or equivalent) sign a certificate in respect of each Club Return, using the pro forma attached at Schedule 1, confirming its accuracy and completeness and certifying that no payments or other material information have been omitted from the Salary calculations (the **Certificate**).
- 6.3 The original signed Certificate must be scanned and emailed to the ECB by the relevant due date for the Club Return specified at Regulation 6.1.
- 6.4 Each PCC is solely responsible for the accuracy of its Club Return and is strongly advised to use an appropriately qualified accountant to complete and/or verify each Club Return.

7 AUDIT PROCESS

- 7.1 Each year, the ECB will undertake audits of such PCCs as the ECB determines for the purposes of assessing compliance with these Regulations and verifying the accuracy of any information provided to the ECB (the **Annual Audit**). In addition, the ECB may carry out ad hoc PCC reviews and audits at any time upon at least 7 days' notice to the relevant PCC.

- 7.2 Each PCC will be offered 3 possible dates for the Annual Audit visit, and the PCC must accept one of the offered dates.
- 7.3 The ECB may nominate any Players or officials that they wish to interview as part of the Annual Audit, which may be requested either before or after the Annual Audit visit. PCCs must ensure that any such nominated Player or official is available for interview upon reasonable notice.
- 7.4 The ECB may also request further information from a PCC or notify the PCC of any issues requiring further clarification. The PCC must provide such information and/or clarification within 14 days after receipt of such request (and ensure that each of its relevant Players and officials do likewise).
- 7.5 Without prejudice to the generality of Regulation 7.4, each PCC must promptly produce, and ensure that each of its Players promptly produce, any documents requested by the ECB relating to employee benefit trusts, image rights arrangements and any other indirect Player payment mechanisms, together with any necessary authorities and consents in order for any relevant third parties to lawfully release any such documents or information.

8 BREACHES OF REGULATIONS

- 8.1 A PCC will be in breach of these Regulations if:
- 8.1.1 it spends in excess of the relevant Salary Cap on its Players in any TSP Year;
 - 8.1.2 it fails to return a fully and correctly completed Club Return and Certificate and/or provide any requested information or documentation by the deadline stipulated in these Regulations; and/or
 - 8.1.3 it provides the ECB with false or misleading information pursuant to these Regulations.
- 8.2 Any alleged or potential breach of these Regulations by a PCC will be referred to the Cricket Regulator for investigation in accordance with the Disciplinary Procedure Regulations.
- 8.3 PCCs may be investigated by the Cricket Regulator for any breaches or suspected breaches of these Regulations which take place in the preceding five TSP Years, in the event that new information comes to light which alters the status of previous conclusions, regardless of whether the PCC in question has already been sanctioned. Accordingly, each PCC must keep all records and documents relevant to its Club Returns for a period of five years from the end of the TSP Year to which those records or documents relate. Where an investigation concerns a suspected breach occurring in a TSP Year prior to these Regulations coming into effect, the procedure in these Regulations will apply.

9 SANCTIONS

- 9.1 Without prejudice to the Cricket Discipline Panel's general powers of sanction under the Disciplinary Procedure Regulations, if a PCC is found to be in breach of Regulation 8.1.1, sanctions will be applied in accordance with this Regulation 9. If a PCC is found to be in breach of Regulation 8.1.2 or 8.1.3, the Cricket Discipline Panel will impose such sanction as it sees fit in accordance with the Disciplinary Procedure Regulations.
- 9.2 The following categories of breach will apply:

- 9.2.1 a **Category One Breach** will be where a PCC's Salary payments have exceeded the relevant Salary Cap in the relevant TSP Year by less than 2%;
- 9.2.2 a **Category Two Breach** will be where a PCC's Salary payments have exceeded the relevant Salary Cap in the relevant TSP Year by 2% or more but less than 5%;
- 9.2.3 a **Category Three Breach** will be where a PCC's Salary payments have exceeded the relevant Salary Cap in the relevant TSP Year by 5% or more but less than 10%;
- 9.2.4 a **Category Four Breach** will be where a PCC's Salary payments have exceeded the relevant Salary Cap in the relevant TSP Year by 10% or more but less than 15%; and
- 9.2.5 a **Category Five Breach** will be where a PCC's Salary payments have exceeded the relevant Salary Cap in the relevant TSP Year by 15% or more.
- 9.3 Where a PCC commits any of the breaches under Regulation 9.2, the Cricket Discipline Panel will impose the following sanctions on that PCC:
- 9.3.1 a fine equivalent to 100% of the amount by which the PCC's Salary Payments have exceeded the relevant Salary Cap in the relevant TSP Year, payable to the ECB within 21 days of the date that the PCC is notified of the decision; and/or
- 9.3.2 a penalty point deduction in accordance with the table in Regulation 9.4 below.
- 9.4 Any penalty point deductions will be calculated in accordance with the following table:

| | Category One Breach | Category Two Breach | Category Three Breach | Category Four Breach | Category Five Breach |
|--|----------------------------|----------------------------|------------------------------|-----------------------------|-----------------------------|
| County Championship | 8 | 16 | 24 | 32 | 40 |
| One-Day Cup (Men's & Women's) | 0.5 | 1.0 | 1.5 | 2.0 | 2.5 |
| T20 Blast (Men's & Women's) | 1.0 | 2.0 | 3.0 | 4.0 | 5.0 |

- 9.5 Penalty point deductions will take effect during the same season in which the Cricket Discipline Panel makes its decision, save that where the Cricket Discipline Panel's decision is made in the close season, such deductions will take effect from the start of the season immediately following that decision.
- 9.6 Where the Cricket Discipline Panel decides that a PCC was in breach of the Regulations in a previous TSP Year, it will apply the sanction(s) that were in force for that TSP Year and, subject only to Regulation 9.5, any such sanction(s) will take effect in the TSP Year in which the Cricket Discipline Panel reaches its decision.

SCHEDULE 1

Pro Forma Certificate

In respect of the TSP Year [2026 to 2027], each of the signatories below hereby confirms, on behalf of [insert PCC full name], that:

1. the attached Club Return and supporting documentation being submitted pursuant to the ECB Team Salary Payment Regulations is fully accurate and complete and no payments or other material information has been omitted; and
2. nothing has been done by or on behalf of our club to circumvent (or to try to circumvent) the wording and spirit of the ECB Team Salary Payment Regulations.

Signed by:

Chair

.....

Date:

Chief Executive Officer

.....

Date:

Chief Financial Officer (or equivalent)

.....

Date: