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## **Attachment of Earnings – information for employees**

A liability order was obtained at Worthing Magistrates Court in respect of your council tax arrears.

As you have failed to maintain or make an adequate arrangement for payment in respect of your arrears an attachment of earnings order has been served upon your employer.

The amount of deductions is based on your net pay (after tax, national insurance etc) and is deducted on a sliding scale. A schedule of deductions is shown overleaf.

If you are no longer employed by the company named on the order, you must notify this office immediately, giving your new employment details.

Should you have any question or enquiries please contact the taxation office on the telephone number quoted above.

Further information and guidance regarding attachment of earnings orders can be obtained from:

**Guidance** [www.hmcourts-service.gov.uk](http://www.hmcourts-service.gov.uk)

<https://moneysoft.co.uk/pdf/AEhandbook.pdf> (pages 31 to 46)

**Legislation** [www.opsi.gov.uk](http://www.opsi.gov.uk)

### **Summary of duties of employees**

A council tax attachment of earnings order is a legal document and places certain duties on employers and debtors.

You must tell the Chichester District Council if you change employment.

You must supply the name and address of the new employer and, so far as you are able, details of your earnings and payroll number within 14 days of the change of employment.

You could be liable to a fine for;

- a) failure, without reasonable excuse, to supply information;
- b) making a statement which you know to be false in a material particular.

Your employer must action this attachment to earnings order, otherwise they may be liable to a fine.

**Deduction Tables to be made under an attachment of earnings order for Council Tax Attachment of Earnings made on or after 1 April 2007**

Table 1 - Deductions from **weekly** earnings

<b>(1) Net Earnings</b>	<b>(2) Deduction rate (percentage)</b>
Not exceeding £75	0%
Exceeding £75 but not exceeding £135	3%
Exceeding £135 but not exceeding £185	5%
Exceeding £185 but not exceeding £225	7%
Exceeding £225 but not exceeding £355	12%
Exceeding £355 but not exceeding £505	17%
Exceeding £505	17% in respect of the first £505 & 50% in respect of the remainder

Table 2 – Deductions from **monthly** earnings

<b>(1) Net Earnings</b>	<b>(2) Deduction rate (percentage)</b>
Not exceeding £300	0%
Exceeding £300 but not exceeding £550	3%
Exceeding £550 but not exceeding £740	5%
Exceeding £740 but not exceeding £900	7%
Exceeding £900 but not exceeding £1420	12%
Exceeding £1420 but not exceeding £2020	17%
Exceeding £2020	17% in respect of the first £2020 & 50% in respect of the remainder

Table 3 – Deductions based on **daily** earnings

<b>(1) Net Earnings</b>	<b>(2) Deduction rate (percentage)</b>
Not exceeding £11	0%
Exceeding £11 but not exceeding £20	3%
Exceeding £20 but not exceeding £27	5%
Exceeding £27 but not exceeding £33	7%
Exceeding £33 but not exceeding £52	12%
Exceeding £52 but not exceeding £72	17%
Exceeding £72	17% in respect of the first £72 & 50% in respect of the remainder

**Which table will be used?**

Since the majority of people are paid at regular intervals, this will normally be straight forward but there will be cases of irregular payment. The examples listed below may help you to understand which deductions are being made from you pay.

**Weekly**

If you are paid weekly, then deductions will be made in line with Table A.

**Monthly**

If you are paid monthly, then deductions will be made in line with Table B.

**Other Weekly Intervals**

If you are paid at intervals of a whole number of weeks, then your net earnings will be divided by the number of weeks in the pay period. Table A will then be used to work out the appropriate weekly deductions and the resulting amount multiplied by the number of weeks in the period.

**More than One Month**

If you are paid at intervals of a whole number of months, your net earnings will be divided by the number of months in the pay period. Table B will then be used to work out the appropriate monthly deduction and the resulting amount multiplied by the number of months in the period.

**Regular Intervals – Not whole Weeks or Months**

If you are paid at regular intervals, but not at intervals of a whole number of weeks or months, then your net earnings will be divided by the number of days. Table C will then be used to work out the appropriate daily rate, which will then be multiplied by the number of days in the period.