

TABLE OF AMOUNTS TO BE DEDUCTED BY EMPLOYER

Council Tax (Administration & Enforcement Regulations) 1992

Regulation 38 Schedule 4

Amounts to be Deducted by Employers Under Attachment of Earnings Order

AMOUNT OF NET EARNINGS (Net earnings are gross pay, less income tax, Class 1 National Insurance and pension contributions)			DEDUCTION RATE TO APPLY (Percentage of net earnings) %
Weekly Earnings Table A	Monthly Earnings Table B	Daily Earnings Table C	
Up to £75.00	Up to £300.00	Up to £11.00	Nil
Between £75.01 and £135.00	Between £300.01 and £550.00	Between £11.01 and £20.00	3
Between £135.01 and £185.00	Between £550.01 and £740.00	Between £20.01 and £27.00	5
Between £185.01 and £225.00	Between £740.01 and £900.00	Between £27.01 and £33.00	7
Between £225.01 and £355.00	Between £900.01 and £1,420.00	Between £33.01 and £52.00	12
Between £355.01 and £505.00	Between £1,420.01 and £2,020.00	Between £52.01 and £72.00	17
£505.01 or more x = £505.01	£2,020.01 or more x = £2,020.01	£72.01 or more x = £72.01	17 in respect of first x* then 50 in respect of the remainder

- **Fortnightly pay** - the total net wage is divided by 2 and the weekly earnings table is used to calculate the percentage rate
- **Four-weekly pay** - the total net wage is divided by 4 and the weekly earnings table is used to calculate the percentage rate

* substitute x for the figure shown in the table eg 17% in respect of the first £72.01 then 50% in respect of the remainder