

COUNCIL TAX ATTACHMENT OF EARNINGS ORDERS GUIDANCE TO EMPLOYERS

Administering Council Tax Attachment of Earnings Orders

- How does a Council Tax Attachment of Earnings Order (CTAEO) arise?
- What does a CTAEO look like?
- What duties does a CTAEO place in an employer?
- How should payments to the local authority be made?
- What about administration costs?
- How long does the CTAEO last?
- What happens if the debtor leaves my employment?
- What happens if an employer doesn't comply with a CTAEO?
- What about duties on employees?
- What about duties on local authorities?
- What do you do if you receive more than one order for the same employee?
- How do you know which order takes priority?
- Operating more than one order on different types.
- What type of order might you receive?
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- What if an employee receives both regular and irregular payments?
- What if a regular and irregular payment to an employee falls on the same day?
- How should advances for holiday pay be treated?
- How should other loans be treated?

Further information – Further help and advice

Annex A : Legislation

Annex B : Example of an Attachment to Earnings Order

Annex C : Deduction tables (orders made on or after 1 April 2007)

More detailed advice

If you have difficulties that cannot be resolved by the authority which has made the order, further advice can be obtained from the CTAE0 Helpline at the Department for Communities and Local Government, Eland House, Bressenden Place, London SW1E 5DU. Tel. 0171 890 4187.

Administering Council Tax Attachment of Earnings Orders

- **How does a Council Tax Attachment of Earnings Order (CTAE0) arise?**

When a local authority issues a Council Tax bill and a reminder notice but does not receive payment, it may apply to a magistrates court for a summons directing a person to appear before the court to explain why the Council Tax has not been paid.

If non-payment is proved, the court issues a liability order for Council Tax payable plus the costs incurred by the local authority in obtaining the liability order. Once it has obtained the liability order, the local authority has a number of options, including attachment of earnings, for recovering the amount stated in the liability order.

If it considers attachment of earnings to be the appropriate course of action, the local authority will issue a CTAE0 to the employer whom it believes has the debtor in his employment. The local authority also sends a copy of the order to the debtor.

- **What does a CTAE0 look like?**

The format of the order is prescribed in regulations to ensure consistency of presentation and is therefore expressed in a rather formal way. The order states the name and address of the debtor (your employee), the amount they owe and requires that deductions are calculated, in accordance with the regulations, from net earnings.

The order must be sent with the prescribed deduction tables and a copy of the Regulations which deal with CTAEOs. You can find a copy of the order at Annex A and the relevant regulations at Annex B at the end of these guidance notes.

- **What duties does a CTAEO place on an employer?**

If you receive a CTAEO for someone who is no longer or has never been in your employment then you should inform the issuing authority in writing within fourteen days. Your responsibility to do anything else under the order will then cease.

- **What happens if an employer doesn't comply with a CTAEO?**

A CTAEO is a legal document and an employer could be liable for a fine if they:

- Fail to comply with the order, unless they can prove all reasonable steps were taken to comply.
- Fail to give all required notifications relating to the CTAEO.
- In giving notification make a statement which they know to be false in a material particular or recklessly make a statement which is false in a material particular.

- **What about duties on employees?**

Within fourteen days of being asked to do so, your employee must write to the local authority giving:

- The name and address of their employer.
- The amount of their net earnings and anticipated net earnings.
- Their place of employment, the nature of their work, and any pay reference/works number.
- Your employee must also write to the local authority within fourteen days of leaving your employment, or becoming unemployed or re-employed.

Employees could be liable for a fine where they fail, without reasonable excuse, to supply information or make a statement that they know to be false in a material particular.

- **What about duties on local authorities?**

An authority must tell the employer when the whole amount to which a CTAEO relates has been paid, including when the payment was not made by means of a CTAEO.

An authority may, on its own account, or on application by the debtor or the debtor's employer, make an order discharging the CTAEO. Where a CTAEO is discharged the authority should notify the employer.



Priority of Orders

- **What do you do if you receive more than one order for the same employee?**

You may be sent more than one order for the same employee. Whether you should apply more than one order against the earnings of your employee is determined by the type of order. Which order you should apply first is determined by the priority status of the order.

- **How do you know which order takes priority?**

In England, Wales and Northern Ireland priority depends on the type of order and the date it was made. In Scotland priority depends on the type of order and the date you received it.

If the person who is the subject of the order is in your employment you should make deductions from their earnings. Sections 2.3.13 to 23 explain how you should calculate earnings and the deductions you have made. These deductions should begin as soon as possible after the receipt of the order. The amount deducted should then be forwarded to the authority by the 19th day of the month following the month in which the order was made.

You must inform your employee in writing about each deduction, and of either the total deductions made under the order to date or the outstanding balance to be repaid to the authority, when they are given their pay statement. If no pay statements are usually given you must inform them in writing as soon as possible after making the deduction. In each case you must include the amount you have deducted or will deduct towards your administrative costs for operating the order.

- **How should payments to the local authority be made?**

You can pay by sending the local authority a cheque for each deduction or a lump sum cheque covering all orders in respect of your employees for an individual local authority. You should send a paper schedule with a lump sum cheque setting out the CTAEO reference number and amount of each individual deduction within the total payment. You are not required to list CTAEOs where a deduction is due, although you may wish to do so to demonstrate there has not been an accidental omission.

The local authority will tell you if you can pay any other way and may send you payment slips or other documentation to send with each payment. This will enable the local authority to process the payment more quickly and will ensure that the correct amount is credited. Although you are not obliged to use such documentation if it is not convenient, you should always quote the amount deducted under each order and the CTAEO reference number (you will find this on the order). This is particularly important if you are making a single payment for several orders.

- **What about administration costs?**

You may deduct £1.00 towards your administrative costs from your employee's earnings each time you make a deduction under a CTAEO. This amount must be included when you notify your employee about deductions made.

- **How long does the CTAEO last?**

Deductions should be made each pay day until the total amount specified on the order has been paid over to the authority or until the order is discharged by them.

- **What happens if the debtor leaves my employment?**

If your employee leaves your employment, the order will lapse from the pay-day coinciding with or following termination of employment. You must notify the local authority in writing within fourteen days of the debtor leaving your employment. When the employee leaves your employment and you have notified the local authority nothing further is required of you. The local authority will have to serve a copy of the order on the new employer that will state the amount remaining to be deducted.

Note: If you receive two or more orders made on the same date, you should prioritise them by date of receipt. If they have all been made by the same court, agency or local authority, you should refer them back to the court, agency or local authority for clarification as to which order you should operate first.

- **Operating more than one order of different types**

When you apply orders of different types to your employee's earnings, you will need to take care that you apply the correct type of attachable earnings, the elements may vary depending on the type of order (see Figure 2). You must not include in the available attachable earnings a deduction made under a prior order, but you should include any money set aside as "protected earnings" under a prior order.

- **What type of order might you receive?**

You could receive any of the following types of order:

- An Attachment of Earnings Order (AEO)
- A Child Support Deduction from Earnings Order (DEO)
- A Council tax Attachment of Earnings Order (CTAEO)

Note: Orders made under the Attachment of Earnings Act 1971 fall into two categories:

- *Orders for maintenance or a fine (commonly known as priority AEOs)*
- *Orders for civil debts (commonly known as non-priority AEOs)*

The copy of the order sent to you by the court should identify which type of AOE you are being asked to operate.



- **Which orders take priority?**

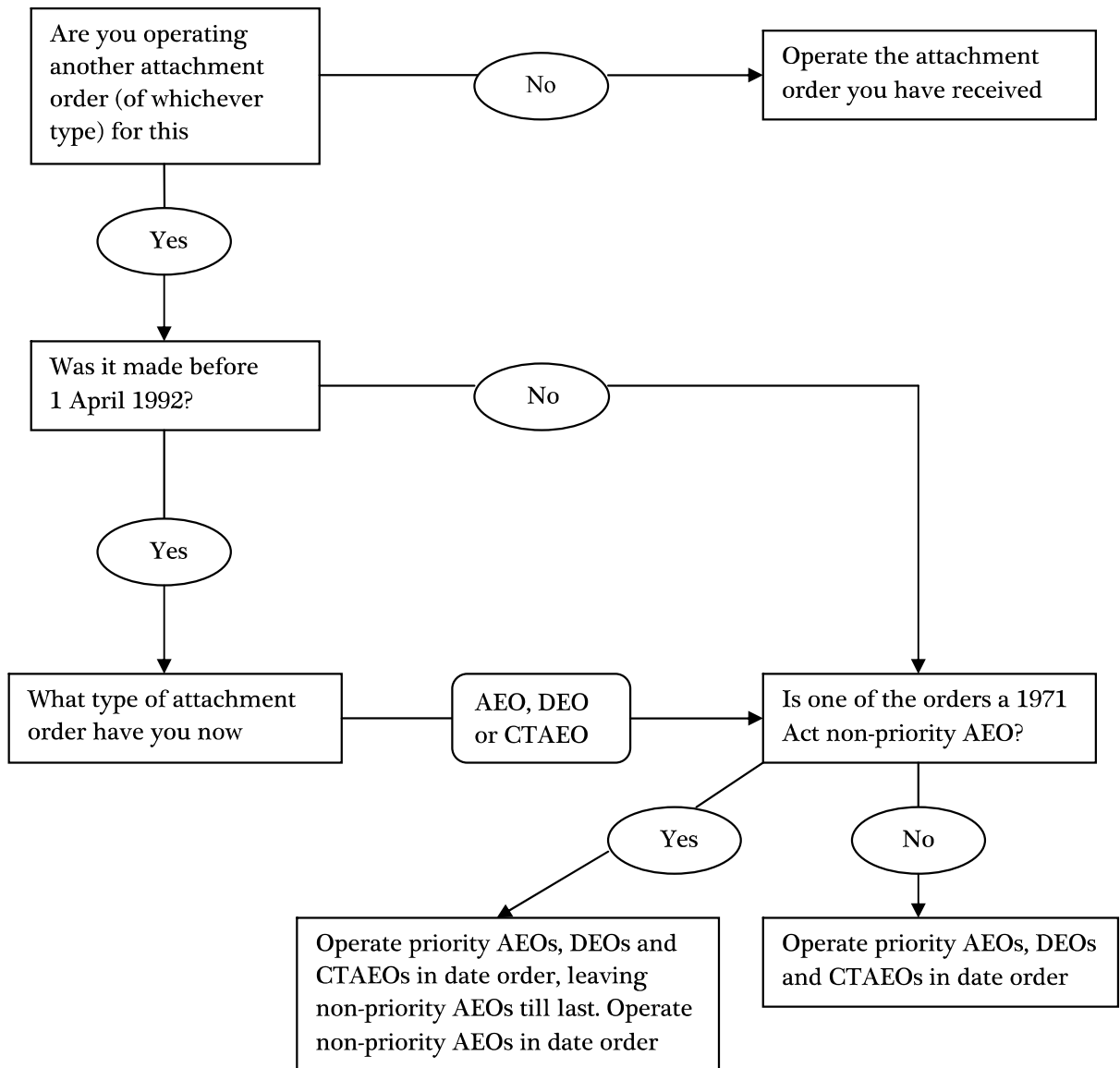
Attachment of Earnings Orders for civil debts take precedence over each other by date of issue.

An AEO for a civil debt, student loan or a Scottish Current Maintenance Arrestment always gives way to an AEO for maintenance or a fine, a DEO and a CTAEAO.

Earnings Arrestment should be treated as priority orders and taken in date sequence. AEOs for maintenance or fines, DEOs and CTAEAOs take precedence over each other by date of issue. You should apply the later order(s) to any remaining attachable earnings after you have made the deduction under the first order.

Only two CTAEAOs for the same billing authority may be in operation against the earnings of an employee at any given time. Where you are already operating two CTAEAOs against the earnings of an employee and you are sent a third CTAEAO, you cannot apply it and you should return it to the authority which sent it to you.

Priority check guide for employers in England and Wales



Calculating deductions

- **What amount should an employer make a deduction against?**

You should make a deduction against the total net earnings received by the employee.

- **What are net earnings?**

For the purposes of these orders, net earnings means:

- Earnings after the deduction of income tax.
- Primary Class 1 National Insurance contributions.
- Superannuation contributions.
- Any deduction with a higher priority.

How to deal with advances and loans is covered later in this section.

- **What are earnings?**

Earnings are defined as sums payable by way of:

- Wages or salary (including any fees, bonuses, commissions, overtime payments or other emoluments payable in addition to wages or salary payable under a contract of service).
- Statutory sick pay.

Earnings do not include:

- Sums payable by public departments of the Government of Northern Ireland or of a territory outside the United Kingdom.
- Pay and allowances of members of the armed forces (other than that paid by an employer to a person as a special member of a reserve force).
- Benefits or allowances payable under any enactment relating to social security. (this includes statutory maternity pay, statutory paternity pay and statutory adoption pay).
- Tax credits
- Allowances payable in respect of disablement or disability.
- Wages payable to a person as a seaman of a fishing boat.

- **How much should be deducted?**

Once you have worked out your employee's net earnings, you should use the deduction tables that the local authority will send out with the CTAEO to calculate how much should be deducted. Annex C sets out the rates that apply for orders made from 1 April 2007.

Working out the correct amount to deduct from net earnings will usually be straightforward. You should simply find the attachable earnings range within which the employee falls in the first column of the deduction tables (weekly or monthly as appropriate) and apply the appropriate percentage deduction rate from the second column.

If you pay your employee at intervals of whole months or weeks, but not each week or month, for example fortnightly, then you should simply divide the payment by the number of weeks or months to which it applies, calculate the deduction as normal, and then multiply the resulting amount by the number of weeks or months to arrive at the total to be paid over.



Example 1: You have received a CTAE0 and you pay your employee fortnightly.

- Calculate your employee's attachable earnings, for example £600.00
- Divide this figure by two to arrive at a weekly figure of £300.00
- Identify from Table 1 (Annex C) the correct percentage deduction rate (exceeding £225.00 but not exceeding £355.00) = 12%
- Calculate the amount to be deducted on a weekly basis ($£300.00 \times 0.12$) = £36.00
- Multiply this figure by two to arrive at total amount to be deducted = £72.00

Now:

- Send the deduction of £72.00 to the local authority
- Deduct £1.00, if you wish, from the remainder for making the deduction
- Pay your employee the remainder = £527.00

- **What if an employee is not paid in whole weeks or months?**

If an employee is paid at regular intervals, but not at intervals of a whole number of weeks or months, then net earnings should be divided by the number of days. The daily deductions table should then be used to work out the appropriate daily rate, which should then be multiplied by the number of days in the period.

Example 2: You have received a CTAE0 and you pay your employee on 10th, 20th and last day of each month. The pay period is 21 - 28 February.

- Calculate your employee's attachable earnings for the pay period, for example £620.00
- Find the daily attachable earnings (£620.00 divided by 8 days = £77.50)
- Identify from Table 3 (Annex C) the correct percentage deduction rate (exceeding £72.00)
- Calculate the amount to be deducted ($£72.00 \times 17\% + £5.50 \times 50\%$) = £14.99
- Multiply the deduction by eight = £119.92

- **What if more than one series of regular payments is made to an employee?**

You may, for example, pay earnings to a salesperson on a weekly basis and pay them commission monthly. If this is the case, you should apply the appropriate table to work out the deduction for the series with the shortest interval between payments.

This means that, if they are paid on a weekly basis but also receive a regular monthly sum, you should apply Table 1 to their weekly earnings. In addition, you should deduct 20% of the attachable earnings payable on a monthly basis.

Example 3: You have received a CTAE0 and you pay your employee weekly and monthly.

- Calculate your employee's weekly attachable earnings, for example £200.00
- Identify from Table 1 (Annex C), the correct percentage deduction rate (exceeding £185.00 but not exceeding £225.00)
- Calculate the amount to be deducted ($£200.00 \times 7\%$) = £14.00
- Calculate your employee's monthly attachable earnings, for example £500.00
- Calculate the appropriate deduction rate ($£500.00 \times 20\%$) = £100.00
- Add the £14.00 and £100.00 together for payment to the local authority, deduct £1.00 for each deduction and pay the remaining amount to your employee

• **What if an employee is not paid at regular intervals?**

If you pay your employee at irregular intervals, you should divide their attachable earnings by the number of calendar days since the last payment. You should then use Table 3 (Annex C) to work out the appropriate daily deductions and multiple this figure by the number of days in the period.

Example 4: You have received a CTAEO and you pay your employee at irregular intervals.

- Calculate your employee's attachable earnings for each pay period, for example £300.00 from 1 April to 9 April, £700.00 from 10 April to 20 April, £500.00 from 21 April to 30 April
- Calculate the daily rate of attachable earnings for each pay period (£300.00 divided by 9 = £33.33, £700.00 divided by 11 = £63.64, £500.00 divided by 10 = £50.00)
- Identify the correct percentage deduction rate from Table 3 (Annex C), 12%, 17% and 12% respectively
- Calculate the daily deduction rate (£33.33 x 0.12 = £4.00, £63.64 x 0.17 = £10.88, £50.00 x 0.12 = £6.00) respectively
- Multiply by the number of days in the pay period to find the total deduction (£4.00 x 9 = £36.00, 10.88 x 11 = £119.68, £6.00 x 10 = £60.00) respectively

• **What if an employee receives both regular and irregular payments?**

You should apply the appropriate table to regular payments made to your employee. If you also make an irregular payment to your employee but not on the same pay day as the regular payments, you should deduct 20% of the irregular payment.

Example 5: You have received a CTAEO. You pay your employee their regular monthly salary on 30 November and a Christmas bonus payment on 10 December.

- Calculate your employee's attachable earnings, for example £1,000.00 for November salary and £200.00 for the Christmas bonus
- Identify the correct percentage deduction rate from Table 2 (Annex C) for the monthly salary payment (exceeding £900.00 but not exceeding £1,420.00) = 12%
- Calculate the deduction on the monthly salary (£1,000.00 x 12%) = £120.00
- Calculate the deduction on the Christmas bonus (£200.00 x 0.2) = £40.00

• **What if regular and irregular payments to an employee fall on the same day?**

If both a regular and an irregular payment fall due on the same pay-day, you should combine the two payments for the purpose of calculating a deduction and treat the combined payment as if it were a single payment made on the regular pay-day, applying the appropriate table to the whole sum.

Example 6: acts as in Example 5 except that now the Christmas bonus is paid on 20 December at the same time as the regular monthly salaries in December.

- Calculate your employee's attachable earnings (£1,200.00 for the December salary and Christmas bonus together)
- Identify the correct percentage deduction rate from Table 2 (Annex C) for the monthly salary payment (exceeding £900.00 but not exceeding £1,420.00) = 12%
- Calculate the deduction (£1,200 x 12%) = £144.00



- **How should advances for holiday pay be treated?**

The amount to deduct is the aggregate of

- 1) The amount that would have been deducted on the pay day if there had been no advance of pay
and
- 2) The amount that would have been deducted if the amounts advanced had been paid on the normal pay day or days.

- **Annex A : Legislation.**

The powers to make Council Tax Attachment of Earnings Orders are found in the Local Government Finance Act 1992.

The rules under which Council Tax Attachment of Earnings Orders should be administered are set out in the Council Tax (Administration and Enforcement) Regulations 1992, SI number 1992/6.13. These have however been amended on a number of occasions, most significantly by SI number 2007/501 to update the deduction tables for orders made on or after 1 April 2007.

- **Annex B : Example of an Attachment of Earnings Order.**

(Name of billing authority)

Regulation 37 of the Council Tax (Administration and Enforcement) Regulations 1992.

(Debtors name) (Payroll/Works number) (Billing Authority reference) and address.

To any person who has in his employment the person named above.

On *(date)* the *(name)* Magistrates' Court made a liability order under regulation 34 of the Council Tax (Administration and Enforcement) Regulations 1992 against the person named above in respect of an amount of which (£amount) is outstanding at the date of the making of this order. This order relates to the outstanding amount.

YOU ARE ORDERED by *(name of billing authority)* to make deductions from the net earnings (as defined in Regulation 32 of those regulations) of the person named above at the times and at the rate specified in Regulation 38 of those Regulations. The first such deduction shall be made as soon as practicable after the service on you of a copy of this order. A copy of Regulations 32 and 38, together with Regulations 39 to 42 and Schedule 4 are set out at the end of this order.

YOU ARE ALSO ORDERED to pay each sum to *(name of billing authority and address for payments)* within the period of 19 days beginning on the last day of the month in which the deduction was made.

Dated *(dd/mm/yy)*.

Designated officer of the authority.

* Indorsement on copy sent to person appearing to have the debtor in his employment.

It appears to *(name of billing authority)* that you have the above named debtor in your employment. You must notify *(name of billing authority)* in writing within 14 days of the date of service on you of a copy of this order, if you do not have the debtor in your employment. You must also notify *(name of billing authority)* in writing within 14 days of the day on which the debtor leaves your employment. Failure to do so may render you liable to a fine.

* Indorsement on copy sent to debtor.

This is a copy of an Attachment to Earnings Order served on your employer. If you leave His employment or become employed or re-employed you must notify *(name of billing authority)* in writing within 14 days, giving the particulars specified in Regulation 40(1) of the Regulations mentioned in the order. Failure to do so may render you liable to a fine.

Notes.

Italics indicate words or figures to be inserted.

* Delete whichever indorsement is inapplicable.



- Annex C

Deductions to be made under Attachment to Earnings Order

**TABLE A
DEDUCTIONS FROM WEEKLY EARNINGS**

Net earnings	Deduction percentage rate
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 first £505 50% in respect of remainder

**TABLE B
DEDUCTIONS FROM MONTHLY EARNINGS**

Net earnings	Deduction percentage rate
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 first £2020 50% in respect of remainder

**TABLE C
DEDUCTIONS BASED ON DAILY EARNINGS**

Net earnings	Deduction percentage rate
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 first £72 50% in respect of remainder

Derby City Council
Finance Department
Corporate Resources Directorate
The Council House, Corporation Street,
Derby DE1 2FS

Contact Details:
Phone: 01332 642428
Online: www.derby.gov.uk/counciltax



Derby City Council

MISS IRAIDA HAUBERTE
1 HAMILTON ROAD
STOKE ON TRENT
STAFFORDSHIRE
ST3 4RQ

Date of Issue: 27.02.2026
Account Ref: 807067136
Payroll Ref: SK574640A

Re:

58 COOPERATIVE STREET
DERBY

NOTIFICATION OF COUNCIL TAX ATTACHMENT OF EARNINGS ORDER

DERBY CITY COUNCIL
Regulation 37 of the Council Tax
(Administration and Enforcement) Regulations 1992

The attached is a copy of an attachment of earnings Order served on your employer. If you leave his employment or become re-employed you must notify Derby City Council in writing within 14 days, giving the particulars specified in regulation 40(1) of the Regulations mentioned in the order. Failure to do so and you are liable to a fine.

Yours sincerely

Local Taxation Manager

Council Tax, Corporate Resources, Council House Corporation Street Derby DE1 2FS
www.derby.gov.uk

To view Derby City Council Privacy Notices please visit derby.gov.uk/privacy-notice





To:
PRIVATE & CONFIDENTIAL PAYROLL
Staffline Recruitment Ltd
19-20 The Triangle
Ng2 Business Park
Nottingham
NG2 1AE

Date of issue: 27.02.2026
Account Ref: 807067136
Payroll No : SK574640A

Re:
MISS IRAIDA HAUBERTE
1 HAMILTON ROAD
STOKE ON TRENT
STAFFORDSHIRE
ST3 4RQ

ATTACHMENT OF EARNINGS ORDER
DERBY CITY COUNCIL
Regulation 37 of the Council Tax
(Administration and Enforcement) Regulations 1992

To any person who has in his employment the person named above.
On 14 February 2022 the Southern Derbyshire Magistrates Court
made a Liability Order under regulation 34 of the Council Tax
(Administration and Enforcement) Regulations 1992 against the person
named above in respect of an amount of which £1065.72 is outstanding at
the date of the making of this order.

This order relates to the outstanding amount. YOU ARE ORDERED by
Derby City Council to make deductions from the net earnings (as defined
in regulation 32 of those regulations) of the person named above at the
times and at the rate specified in regulation 38 of those Regulations.
The first such deduction shall be made as soon as reasonably practicable
after the service on you of a copy of this order. A copy of regulations
32 and 38, together with regulations 39 to 42 and schedule 4, are set
out at the end of this order.

YOU ARE ALSO ORDERED to pay each sum deducted to Derby City Council
within the period of 19 days beginning on the last day of the month in
which the deduction was made.

Dated 27 February 2026

A Parkin
Director of Financial Services



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- Fail to comply with the order, unless they can prove all reasonable steps were taken to comply.
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Within fourteen days of being asked to do so, your employee must write to the local authority giving:

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You must inform your employee in writing about each deduction, and of either the total deductions made under the order to date or the outstanding balance to be repaid to the authority, when they are given their pay statement. If no pay statements are usually given you must inform them in writing as soon as possible after making the deduction. In each case you must include the amount you have deducted or will deduct towards your administrative costs for operating the order.

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You can pay by sending the local authority a cheque for each deduction or a lump sum cheque covering all orders in respect of your employees for an individual local authority. You should send a paper schedule with a lump sum cheque setting out the CTAEO reference number and amount of each individual deduction within the total payment. You are not required to list CTAEOs where a deduction is due, although you may wish to do so to demonstrate there has not been an accidental omission.

The local authority will tell you if you can pay any other way and may send you payment slips or other documentation to send with each payment. This will enable the local authority to process the payment more quickly and will ensure that the correct amount is credited. Although you are not obliged to use such documentation if it is not convenient, you should always quote the amount deducted under each order and the CTAEO reference number (you will find this on the order). This is particularly important if you are making a single payment for several orders.

- **What about administration costs?**

You may deduct £1.00 towards your administrative costs from your employee's earnings each time you make a deduction under a CTAEO. This amount must be included when you notify your employee about deductions made.

- **How long does the CTAEO last?**

Deductions should be made each pay day until the total amount specified on the order has been paid over to the authority or until the order is discharged by them.

- **What happens if the debtor leaves my employment?**

If your employee leaves your employment, the order will lapse from the pay-day coinciding with or following termination of employment. You must notify the local authority in writing within fourteen days of the debtor leaving your employment. When the employee leaves your employment and you have notified the local authority nothing further is required of you. The local authority will have to serve a copy of the order on the new employer that will state the amount remaining to be deducted.

Note: If you receive two or more orders made on the same date, you should prioritise them by date of receipt. If they have all been made by the same court, agency or local authority, you should refer them back to the court, agency or local authority for clarification as to which order you should operate first.

- **Operating more than one order of different types**

When you apply orders of different types to your employee's earnings, you will need to take care that you apply the correct type of attachable earnings, the elements may vary depending on the type of order (see Figure 2). You must not include in the available attachable earnings a deduction made under a prior order, but you should include any money set aside as "protected earnings" under a prior order.

- **What type of order might you receive?**

You could receive any of the following types of order:

- An Attachment of Earnings Order (AEO)
- A Child Support Deduction from Earnings Order (DEO)
- A Council tax Attachment of Earnings Order (CTAEO)

Note: Orders made under the Attachment of Earnings Act 1971 fall into two categories:

- *Orders for maintenance or a fine (commonly known as priority AEOs)*
- *Orders for civil debts (commonly known as non-priority AEOs)*

The copy of the order sent to you by the court should identify which type of AOE you are being asked to operate.



- **Which orders take priority?**

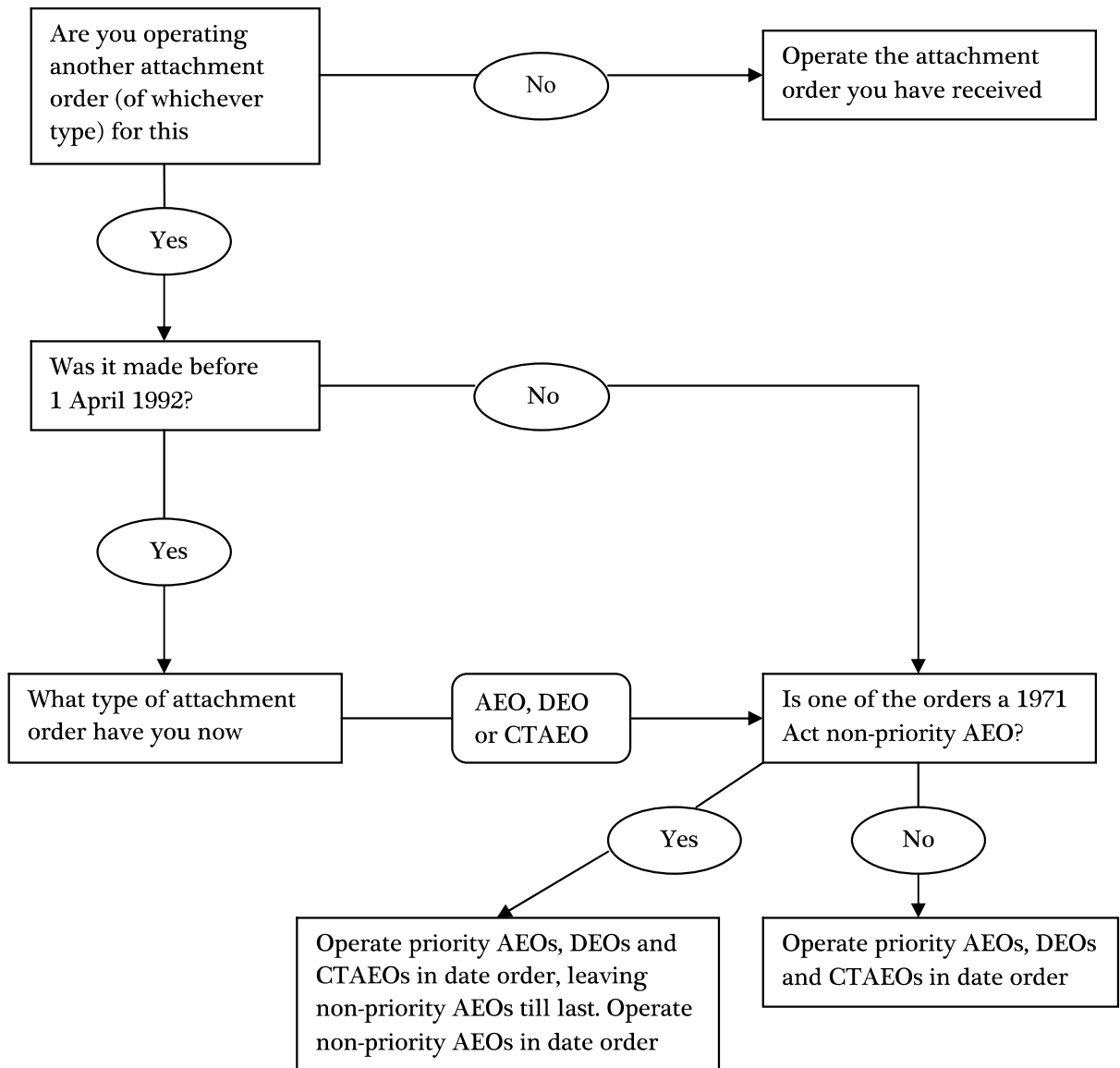
Attachment of Earnings Orders for civil debts take precedence over each other by date of issue.

An AEO for a civil debt, student loan or a Scottish Current Maintenance Arrestment always gives way to an AEO for maintenance or a fine, a DEO and a CTAEAO.

Earnings Arrestment should be treated as priority orders and taken in date sequence. AEOs for maintenance or fines, DEOs and CTAEAOs take precedence over each other by date of issue. You should apply the later order(s) to any remaining attachable earnings after you have made the deduction under the first order.

Only two CTAEAOs for the same billing authority may be in operation against the earnings of an employee at any given time. Where you are already operating two CTAEAOs against the earnings of an employee and you are sent a third CTAEAO, you cannot apply it and you should return it to the authority which sent it to you.

Priority check guide for employers in England and Wales



Calculating deductions

- **What amount should an employer make a deduction against?**

You should make a deduction against the total net earnings received by the employee.

- **What are net earnings?**

For the purposes of these orders, net earnings means:

- Earnings after the deduction of income tax.
- Primary Class 1 National Insurance contributions.
- Superannuation contributions.
- Any deduction with a higher priority.

How to deal with advances and loans is covered later in this section.

- **What are earnings?**

Earnings are defined as sums payable by way of:

- Wages or salary (including any fees, bonuses, commissions, overtime payments or other emoluments payable in addition to wages or salary payable under a contract of service).
- Statutory sick pay.

Earnings do not include:

- Sums payable by public departments of the Government of Northern Ireland or of a territory outside the United Kingdom.
- Pay and allowances of members of the armed forces (other than that paid by an employer to a person as a special member of a reserve force).
- Benefits or allowances payable under any enactment relating to social security. (this includes statutory maternity pay, statutory paternity pay and statutory adoption pay).
- Tax credits
- Allowances payable in respect of disablement or disability.
- Wages payable to a person as a seaman of a fishing boat.

- **How much should be deducted?**

Once you have worked out your employee's net earnings, you should use the deduction tables that the local authority will send out with the CTAEO to calculate how much should be deducted. Annex C sets out the rates that apply for orders made from 1 April 2007.

Working out the correct amount to deduct from net earnings will usually be straightforward. You should simply find the attachable earnings range within which the employee falls in the first column of the deduction tables (weekly or monthly as appropriate) and apply the appropriate percentage deduction rate from the second column.

If you pay your employee at intervals of whole months or weeks, but not each week or month, for example fortnightly, then you should simply divide the payment by the number of weeks or months to which it applies, calculate the deduction as normal, and then multiply the resulting amount by the number of weeks or months to arrive at the total to be paid over.



Example 1: You have received a CTAE0 and you pay your employee fortnightly.

- Calculate your employee's attachable earnings, for example £600.00
- Divide this figure by two to arrive at a weekly figure of £300.00
- Identify from Table 1 (Annex C) the correct percentage deduction rate (exceeding £225.00 but not exceeding £355.00) = 12%
- Calculate the amount to be deducted on a weekly basis ($£300.00 \times 0.12$) = £36.00
- Multiply this figure by two to arrive at total amount to be deducted = £72.00

Now:

- Send the deduction of £72.00 to the local authority
- Deduct £1.00, if you wish, from the remainder for making the deduction
- Pay your employee the remainder = £527.00

- **What if an employee is not paid in whole weeks or months?**

If an employee is paid at regular intervals, but not at intervals of a whole number of weeks or months, then net earnings should be divided by the number of days. The daily deductions table should then be used to work out the appropriate daily rate, which should then be multiplied by the number of days in the period.

Example 2: You have received a CTAE0 and you pay your employee on 10th, 20th and last day of each month. The pay period is 21 - 28 February.

- Calculate your employee's attachable earnings for the pay period, for example £620.00
- Find the daily attachable earnings (£620.00 divided by 8 days = £77.50)
- Identify from Table 3 (Annex C) the correct percentage deduction rate (exceeding £72.00)
- Calculate the amount to be deducted ($£72.00 \times 17\% + £5.50 \times 50\%$) = £14.99
- Multiply the deduction by eight = £119.92

- **What if more than one series of regular payments is made to an employee?**

You may, for example, pay earnings to a salesperson on a weekly basis and pay them commission monthly. If this is the case, you should apply the appropriate table to work out the deduction for the series with the shortest interval between payments.

This means that, if they are paid on a weekly basis but also receive a regular monthly sum, you should apply Table 1 to their weekly earnings. In addition, you should deduct 20% of the attachable earnings payable on a monthly basis.

Example 3: You have received a CTAE0 and you pay your employee weekly and monthly.

- Calculate your employee's weekly attachable earnings, for example £200.00
- Identify from Table 1 (Annex C), the correct percentage deduction rate (exceeding £185.00 but not exceeding £225.00)
- Calculate the amount to be deducted ($£200.00 \times 7\%$) = £14.00
- Calculate your employee's monthly attachable earnings, for example £500.00
- Calculate the appropriate deduction rate ($£500.00 \times 20\%$) = £100.00
- Add the £14.00 and £100.00 together for payment to the local authority, deduct £1.00 for each deduction and pay the remaining amount to your employee

- **What if an employee is not paid at regular intervals?**

If you pay your employee at irregular intervals, you should divide their attachable earnings by the number of calendar days since the last payment. You should then use Table 3 (Annex C) to work out the appropriate daily deductions and multiple this figure by the number of days in the period.

Example 4: You have received a CTAEO and you pay your employee at irregular intervals.

- Calculate your employee's attachable earnings for each pay period, for example £300.00 from 1 April to 9 April, £700.00 from 10 April to 20 April, £500.00 from 21 April to 30 April
- Calculate the daily rate of attachable earnings for each pay period (£300.00 divided by 9 = £33.33, £700.00 divided by 11 = £63.64, £500.00 divided by 10 = £50.00)
- Identify the correct percentage deduction rate from Table 3 (Annex C), 12%, 17% and 12% respectively
- Calculate the daily deduction rate (£33.33 x 0.12 = £4.00, £63.64 x 0.17 = £10.88, £50.00 x 0.12 = £6.00) respectively
- Multiply by the number of days in the pay period to find the total deduction (£4.00 x 9 = £36.00, 10.88 x 11 = £119.68, £6.00 x 10 = £60.00) respectively

- **What if an employee receives both regular and irregular payments?**

You should apply the appropriate table to regular payments made to your employee. If you also make an irregular payment to your employee but not on the same pay day as the regular payments, you should deduct 20% of the irregular payment.

Example 5: You have received a CTAEO. You pay your employee their regular monthly salary on 30 November and a Christmas bonus payment on 10 December.

- Calculate your employee's attachable earnings, for example £1,000.00 for November salary and £200.00 for the Christmas bonus
- Identify the correct percentage deduction rate from Table 2 (Annex C) for the monthly salary payment (exceeding £900.00 but not exceeding £1,420.00) = 12%
- Calculate the deduction on the monthly salary (£1,000.00 x 12%) = £120.00
- Calculate the deduction on the Christmas bonus (£200.00 x 0.2) = £40.00

- **What if regular and irregular payments to an employee fall on the same day?**

If both a regular and an irregular payment fall due on the same pay-day, you should combine the two payments for the purpose of calculating a deduction and treat the combined payment as if it were a single payment made on the regular pay-day, applying the appropriate table to the whole sum.

Example 6: acts as in Example 5 except that now the Christmas bonus is paid on 20 December at the same time as the regular monthly salaries in December.

- Calculate your employee's attachable earnings (£1,200.00 for the December salary and Christmas bonus together)
- Identify the correct percentage deduction rate from Table 2 (Annex C) for the monthly salary payment (exceeding £900.00 but not exceeding £1,420.00) = 12%
- Calculate the deduction (£1,200 x 12%) = £144.00



- **How should advances for holiday pay be treated?**

The amount to deduct is the aggregate of

- 1) The amount that would have been deducted on the pay day if there had been no advance of pay
and
- 2) The amount that would have been deducted if the amounts advanced had been paid on the normal pay day or days.

- **Annex A : Legislation.**

The powers to make Council Tax Attachment of Earnings Orders are found in the Local Government Finance Act 1992.

The rules under which Council Tax Attachment of Earnings Orders should be administered are set out in the Council Tax (Administration and Enforcement) Regulations 1992, SI number 1992/6.13. These have however been amended on a number of occasions, most significantly by SI number 2007/501 to update the deduction tables for orders made on or after 1 April 2007.

- **Annex B : Example of an Attachment of Earnings Order.**

(Name of billing authority)

Regulation 37 of the Council Tax (Administration and Enforcement) Regulations 1992.

(Debtors name) (Payroll/Works number) (Billing Authority reference) and address.

To any person who has in his employment the person named above.

On *(date)* the *(name)* Magistrates' Court made a liability order under regulation 34 of the Council Tax (Administration and Enforcement) Regulations 1992 against the person named above in respect of an amount of which (£amount) is outstanding at the date of the making of this order. This order relates to the outstanding amount.

YOU ARE ORDERED by *(name of billing authority)* to make deductions from the net earnings (as defined in Regulation 32 of those regulations) of the person named above at the times and at the rate specified in Regulation 38 of those Regulations. The first such deduction shall be made as soon as practicable after the service on you of a copy of this order. A copy of Regulations 32 and 38, together with Regulations 39 to 42 and Schedule 4 are set out at the end of this order.

YOU ARE ALSO ORDERED to pay each sum to *(name of billing authority and address for payments)* within the period of 19 days beginning on the last day of the month in which the deduction was made.

Dated *(dd/mm/yy)*.

Designated officer of the authority.

* Indorsement on copy sent to person appearing to have the debtor in his employment.

It appears to *(name of billing authority)* that you have the above named debtor in your employment. You must notify *(name of billing authority)* in writing within 14 days of the date of service on you of a copy of this order, if you do not have the debtor in your employment. You must also notify *(name of billing authority)* in writing within 14 days of the day on which the debtor leaves your employment. Failure to do so may render you liable to a fine.

* Indorsement on copy sent to debtor.

This is a copy of an Attachment to Earnings Order served on your employer. If you leave His employment or become employed or re-employed you must notify *(name of billing authority)* in writing within 14 days, giving the particulars specified in Regulation 40(1) of the Regulations mentioned in the order. Failure to do so may render you liable to a fine.

Notes.

Italics indicate words or figures to be inserted.

* Delete whichever indorsement is inapplicable.



- Annex C

Deductions to be made under Attachment to Earnings Order

**TABLE A
DEDUCTIONS FROM WEEKLY EARNINGS**

Net earnings	Deduction percentage rate
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 first £505 50% in respect of remainder

**TABLE B
DEDUCTIONS FROM MONTHLY EARNINGS**

Net earnings	Deduction percentage rate
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 first £2020 50% in respect of remainder

**TABLE C
DEDUCTIONS BASED ON DAILY EARNINGS**

Net earnings	Deduction percentage rate
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 first £72 50% in respect of remainder

Derby City Council
Finance Department
Corporate Resources Directorate
The Council House, Corporation Street,
Derby DE1 2FS

Contact Details:
Phone: 01332 642428
Online: www.derby.gov.uk/counciltax



Derby City Council

MISS IRAIDA HAUBERTE
1 HAMILTON ROAD
STOKE ON TRENT
STAFFORDSHIRE
ST3 4RQ

Date of Issue: 27.02.2026
Account Ref: 807067136
Payroll Ref: SK574640A

Re:

58 COOPERATIVE STREET
DERBY

NOTIFICATION OF COUNCIL TAX ATTACHMENT OF EARNINGS ORDER

DERBY CITY COUNCIL
Regulation 37 of the Council Tax
(Administration and Enforcement) Regulations 1992

The attached is a copy of an attachment of earnings Order served on your employer. If you leave his employment or become re-employed you must notify Derby City Council in writing within 14 days, giving the particulars specified in regulation 40(1) of the Regulations mentioned in the order. Failure to do so and you are liable to a fine.

Yours sincerely

Local Taxation Manager

Council Tax, Corporate Resources, Council House Corporation Street Derby DE1 2FS
www.derby.gov.uk

To view Derby City Council Privacy Notices please visit derby.gov.uk/privacy-notice





To:
PRIVATE & CONFIDENTIAL PAYROLL
Staffline Recruitment Ltd
19-20 The Triangle
Ng2 Business Park
Nottingham
NG2 1AE

Date of issue: 27.02.2026
Account Ref: 807067136
Payroll No : SK574640A

Re:
MISS IRAIDA HAUBERTE
1 HAMILTON ROAD
STOKE ON TRENT
STAFFORDSHIRE
ST3 4RQ

ATTACHMENT OF EARNINGS ORDER
DERBY CITY COUNCIL
Regulation 37 of the Council Tax
(Administration and Enforcement) Regulations 1992

To any person who has in his employment the person named above.
On 23 January 2023 the Southern Derbyshire Magistrates Court
made a Liability Order under regulation 34 of the Council Tax
(Administration and Enforcement) Regulations 1992 against the person
named above in respect of an amount of which £1037.68 is outstanding at
the date of the making of this order.

This order relates to the outstanding amount. YOU ARE ORDERED by
Derby City Council to make deductions from the net earnings (as defined
in regulation 32 of those regulations) of the person named above at the
times and at the rate specified in regulation 38 of those Regulations.
The first such deduction shall be made as soon as reasonably practicable
after the service on you of a copy of this order. A copy of regulations
32 and 38, together with regulations 39 to 42 and schedule 4, are set
out at the end of this order.

YOU ARE ALSO ORDERED to pay each sum deducted to Derby City Council
within the period of 19 days beginning on the last day of the month in
which the deduction was made.

Dated 27 February 2026

A Parkin
Director of Financial Services



COUNCIL TAX ATTACHMENT OF EARNINGS ORDERS GUIDANCE TO EMPLOYERS

Administering Council Tax Attachment of Earnings Orders

- How does a Council Tax Attachment of Earnings Order (CTAEO) arise?
- What does a CTAEO look like?
- What duties does a CTAEO place in an employer?
- How should payments to the local authority be made?
- What about administration costs?
- How long does the CTAEO last?
- What happens if the debtor leaves my employment?
- What happens if an employer doesn't comply with a CTAEO?
- What about duties on employees?
- What about duties on local authorities?
- What do you do if you receive more than one order for the same employee?
- How do you know which order takes priority?
- Operating more than one order on different types.
- What type of order might you receive?
- Which orders take priority?

Calculating deductions

- What amount should an employer make a deduction against?
- What are net earnings?
- What are earnings?
- How much should be deducted?
- What is an employee is not paid in whole weeks or months?
- What if more than one series of regular payments is made to an employee?



What if an employee is not paid at regular intervals?

- What if an employee receives both regular and irregular payments?
- What if a regular and irregular payment to an employee falls on the same day?
- How should advances for holiday pay be treated?
- How should other loans be treated?

Further information – Further help and advice

Annex A : Legislation

Annex B : Example of an Attachment to Earnings Order

Annex C : Deduction tables (orders made on or after 1 April 2007)

More detailed advice

If you have difficulties that cannot be resolved by the authority which has made the order, further advice can be obtained from the CTAE0 Helpline at the Department for Communities and Local Government, Eland House, Bressenden Place, London SW1E 5DU. Tel. 0171 890 4187.

Administering Council Tax Attachment of Earnings Orders

- **How does a Council Tax Attachment of Earnings Order (CTAE0) arise?**

When a local authority issues a Council Tax bill and a reminder notice but does not receive payment, it may apply to a magistrates court for a summons directing a person to appear before the court to explain why the Council Tax has not been paid.

If non-payment is proved, the court issues a liability order for Council Tax payable plus the costs incurred by the local authority in obtaining the liability order. Once it has obtained the liability order, the local authority has a number of options, including attachment of earnings, for recovering the amount stated in the liability order.

If it considers attachment of earnings to be the appropriate course of action, the local authority will issue a CTAE0 to the employer whom it believes has the debtor in his employment. The local authority also sends a copy of the order to the debtor.

- **What does a CTAE0 look like?**

The format of the order is prescribed in regulations to ensure consistency of presentation and is therefore expressed in a rather formal way. The order states the name and address of the debtor (your employee), the amount they owe and requires that deductions are calculated, in accordance with the regulations, from net earnings.

The order must be sent with the prescribed deduction tables and a copy of the Regulations which deal with CTAEOs. You can find a copy of the order at Annex A and the relevant regulations at Annex B at the end of these guidance notes.

- **What duties does a CTAEO place on an employer?**

If you receive a CTAEO for someone who is no longer or has never been in your employment then you should inform the issuing authority in writing within fourteen days. Your responsibility to do anything else under the order will then cease.

- **What happens if an employer doesn't comply with a CTAEO?**

A CTAEO is a legal document and an employer could be liable for a fine if they:

- Fail to comply with the order, unless they can prove all reasonable steps were taken to comply.
- Fail to give all required notifications relating to the CTAEO.
- In giving notification make a statement which they know to be false in a material particular or recklessly make a statement which is false in a material particular.

- **What about duties on employees?**

Within fourteen days of being asked to do so, your employee must write to the local authority giving:

- The name and address of their employer.
- The amount of their net earnings and anticipated net earnings.
- Their place of employment, the nature of their work, and any pay reference/works number.
- Your employee must also write to the local authority within fourteen days of leaving your employment, or becoming unemployed or re-employed.

Employees could be liable for a fine where they fail, without reasonable excuse, to supply information or make a statement that they know to be false in a material particular.

- **What about duties on local authorities?**

An authority must tell the employer when the whole amount to which a CTAEO relates has been paid, including when the payment was not made by means of a CTAEO.

An authority may, on its own account, or on application by the debtor or the debtor's employer, make an order discharging the CTAEO. Where a CTAEO is discharged the authority should notify the employer.



Priority of Orders

- **What do you do if you receive more than one order for the same employee?**

You may be sent more than one order for the same employee. Whether you should apply more than one order against the earnings of your employee is determined by the type of order. Which order you should apply first is determined by the priority status of the order.

- **How do you know which order takes priority?**

In England, Wales and Northern Ireland priority depends on the type of order and the date it was made. In Scotland priority depends on the type of order and the date you received it.

If the person who is the subject of the order is in your employment you should make deductions from their earnings. Sections 2.3.13 to 23 explain how you should calculate earnings and the deductions you have made. These deductions should begin as soon as possible after the receipt of the order. The amount deducted should then be forwarded to the authority by the 19th day of the month following the month in which the order was made.

You must inform your employee in writing about each deduction, and of either the total deductions made under the order to date or the outstanding balance to be repaid to the authority, when they are given their pay statement. If no pay statements are usually given you must inform them in writing as soon as possible after making the deduction. In each case you must include the amount you have deducted or will deduct towards your administrative costs for operating the order.

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If your employee leaves your employment, the order will lapse from the pay-day coinciding with or following termination of employment. You must notify the local authority in writing within fourteen days of the debtor leaving your employment. When the employee leaves your employment and you have notified the local authority nothing further is required of you. The local authority will have to serve a copy of the order on the new employer that will state the amount remaining to be deducted.

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When you apply orders of different types to your employee's earnings, you will need to take care that you apply the correct type of attachable earnings, the elements may vary depending on the type of order (see Figure 2). You must not include in the available attachable earnings a deduction made under a prior order, but you should include any money set aside as "protected earnings" under a prior order.

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You could receive any of the following types of order:

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The copy of the order sent to you by the court should identify which type of AOE you are being asked to operate.



- **Which orders take priority?**

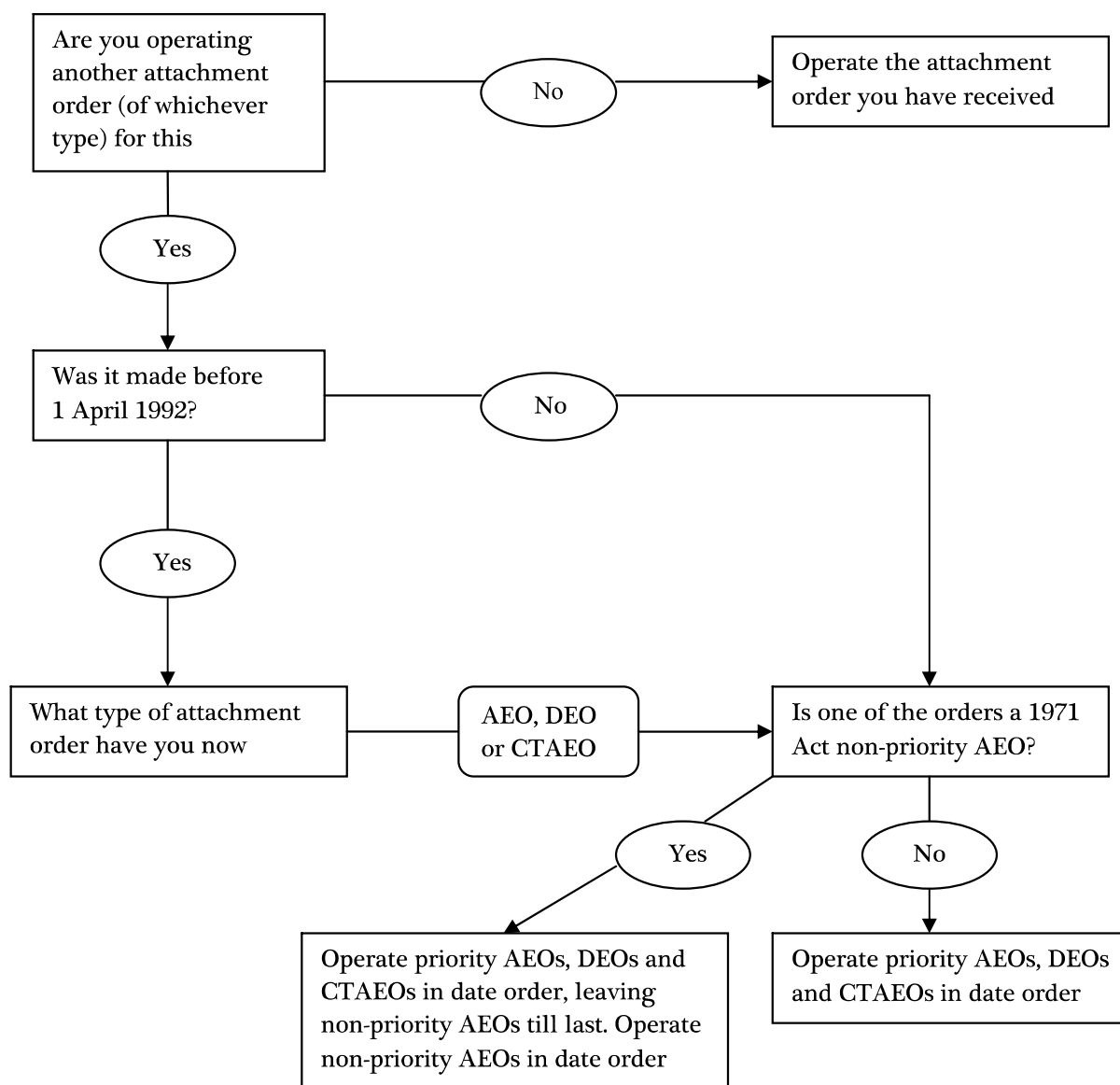
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Only two CTAEAOs for the same billing authority may be in operation against the earnings of an employee at any given time. Where you are already operating two CTAEAOs against the earnings of an employee and you are sent a third CTAEAO, you cannot apply it and you should return it to the authority which sent it to you.

Priority check guide for employers in England and Wales



Calculating deductions

- **What amount should an employer make a deduction against?**

You should make a deduction against the total net earnings received by the employee.

- **What are net earnings?**

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- Primary Class 1 National Insurance contributions.
- Superannuation contributions.
- Any deduction with a higher priority.

How to deal with advances and loans is covered later in this section.

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Earnings are defined as sums payable by way of:

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Earnings do not include:

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- Pay and allowances of members of the armed forces (other than that paid by an employer to a person as a special member of a reserve force).
- Benefits or allowances payable under any enactment relating to social security. (this includes statutory maternity pay, statutory paternity pay and statutory adoption pay).
- Tax credits
- Allowances payable in respect of disablement or disability.
- Wages payable to a person as a seaman of a fishing boat.

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Once you have worked out your employee's net earnings, you should use the deduction tables that the local authority will send out with the CTAEO to calculate how much should be deducted. Annex C sets out the rates that apply for orders made from 1 April 2007.

Working out the correct amount to deduct from net earnings will usually be straightforward. You should simply find the attachable earnings range within which the employee falls in the first column of the deduction tables (weekly or monthly as appropriate) and apply the appropriate percentage deduction rate from the second column.

If you pay your employee at intervals of whole months or weeks, but not each week or month, for example fortnightly, then you should simply divide the payment by the number of weeks or months to which it applies, calculate the deduction as normal, and then multiply the resulting amount by the number of weeks or months to arrive at the total to be paid over.



Example 1: You have received a CTAE0 and you pay your employee fortnightly.

- Calculate your employee's attachable earnings, for example £600.00
- Divide this figure by two to arrive at a weekly figure of £300.00
- Identify from Table 1 (Annex C) the correct percentage deduction rate (exceeding £225.00 but not exceeding £355.00) = 12%
- Calculate the amount to be deducted on a weekly basis ($£300.00 \times 0.12$) = £36.00
- Multiply this figure by two to arrive at total amount to be deducted = £72.00

Now:

- Send the deduction of £72.00 to the local authority
- Deduct £1.00, if you wish, from the remainder for making the deduction
- Pay your employee the remainder = £527.00

- **What if an employee is not paid in whole weeks or months?**

If an employee is paid at regular intervals, but not at intervals of a whole number of weeks or months, then net earnings should be divided by the number of days. The daily deductions table should then be used to work out the appropriate daily rate, which should then be multiplied by the number of days in the period.

Example 2: You have received a CTAE0 and you pay your employee on 10th, 20th and last day of each month. The pay period is 21 - 28 February.

- Calculate your employee's attachable earnings for the pay period, for example £620.00
- Find the daily attachable earnings (£620.00 divided by 8 days = £77.50)
- Identify from Table 3 (Annex C) the correct percentage deduction rate (exceeding £72.00)
- Calculate the amount to be deducted ($£72.00 \times 17\% + £5.50 \times 50\%$) = £14.99
- Multiply the deduction by eight = £119.92

- **What if more than one series of regular payments is made to an employee?**

You may, for example, pay earnings to a salesperson on a weekly basis and pay them commission monthly. If this is the case, you should apply the appropriate table to work out the deduction for the series with the shortest interval between payments.

This means that, if they are paid on a weekly basis but also receive a regular monthly sum, you should apply Table 1 to their weekly earnings. In addition, you should deduct 20% of the attachable earnings payable on a monthly basis.

Example 3: You have received a CTAE0 and you pay your employee weekly and monthly.

- Calculate your employee's weekly attachable earnings, for example £200.00
- Identify from Table 1 (Annex C), the correct percentage deduction rate (exceeding £185.00 but not exceeding £225.00)
- Calculate the amount to be deducted ($£200.00 \times 7\%$) = £14.00
- Calculate your employee's monthly attachable earnings, for example £500.00
- Calculate the appropriate deduction rate ($£500.00 \times 20\%$) = £100.00
- Add the £14.00 and £100.00 together for payment to the local authority, deduct £1.00 for each deduction and pay the remaining amount to your employee

- **What if an employee is not paid at regular intervals?**

If you pay your employee at irregular intervals, you should divide their attachable earnings by the number of calendar days since the last payment. You should then use Table 3 (Annex C) to work out the appropriate daily deductions and multiple this figure by the number of days in the period.

Example 4: You have received a CTAEO and you pay your employee at irregular intervals.

- Calculate your employee's attachable earnings for each pay period, for example £300.00 from 1 April to 9 April, £700.00 from 10 April to 20 April, £500.00 from 21 April to 30 April
- Calculate the daily rate of attachable earnings for each pay period (£300.00 divided by 9 = £33.33, £700.00 divided by 11 = £63.64, £500.00 divided by 10 = £50.00)
- Identify the correct percentage deduction rate from Table 3 (Annex C), 12%, 17% and 12% respectively
- Calculate the daily deduction rate (£33.33 x 0.12 = £4.00, £63.64 x 0.17 = £10.88, £50.00 x 0.12 = £6.00) respectively
- Multiply by the number of days in the pay period to find the total deduction (£4.00 x 9 = £36.00, 10.88 x 11 = £119.68, £6.00 x 10 = £60.00) respectively

- **What if an employee receives both regular and irregular payments?**

You should apply the appropriate table to regular payments made to your employee. If you also make an irregular payment to your employee but not on the same pay day as the regular payments, you should deduct 20% of the irregular payment.

Example 5: You have received a CTAEO. You pay your employee their regular monthly salary on 30 November and a Christmas bonus payment on 10 December.

- Calculate your employee's attachable earnings, for example £1,000.00 for November salary and £200.00 for the Christmas bonus
- Identify the correct percentage deduction rate from Table 2 (Annex C) for the monthly salary payment (exceeding £900.00 but not exceeding £1,420.00) = 12%
- Calculate the deduction on the monthly salary (£1,000.00 x 12%) = £120.00
- Calculate the deduction on the Christmas bonus (£200.00 x 0.2) = £40.00

- **What if regular and irregular payments to an employee fall on the same day?**

If both a regular and an irregular payment fall due on the same pay-day, you should combine the two payments for the purpose of calculating a deduction and treat the combined payment as if it were a single payment made on the regular pay-day, applying the appropriate table to the whole sum.

Example 6: acts as in Example 5 except that now the Christmas bonus is paid on 20 December at the same time as the regular monthly salaries in December.

- Calculate your employee's attachable earnings (£1,200.00 for the December salary and Christmas bonus together)
- Identify the correct percentage deduction rate from Table 2 (Annex C) for the monthly salary payment (exceeding £900.00 but not exceeding £1,420.00) = 12%
- Calculate the deduction (£1,200 x 12%) = £144.00



- **How should advances for holiday pay be treated?**

The amount to deduct is the aggregate of

- 1) The amount that would have been deducted on the pay day if there had been no advance of pay
and
- 2) The amount that would have been deducted if the amounts advanced had been paid on the normal pay day or days.

- **Annex A : Legislation.**

The powers to make Council Tax Attachment of Earnings Orders are found in the Local Government Finance Act 1992.

The rules under which Council Tax Attachment of Earnings Orders should be administered are set out in the Council Tax (Administration and Enforcement) Regulations 1992, SI number 1992/6.13. These have however been amended on a number of occasions, most significantly by SI number 2007/501 to update the deduction tables for orders made on or after 1 April 2007.