

# SCHEDULES

## SCHEDULE 1

### DEDUCTIONS BY EMPLOYER UNDER ATTACHMENT OF EARNINGS ORDER

#### PART I

#### DEDUCTIONS

##### Preliminary definitions

1. Subject to paragraph 9, paragraphs 2 to 6 have effect for defining and explaining, for purposes of this Schedule, expressions used therein.
2. “Pay-day”, in relation to earnings paid to a debtor, means an occasion on which they are paid.
3. “Attachable earnings”, in relation to a pay-day, are the earnings which remain payable to the debtor on that day after deduction by the employer of—
  - (a) income tax;
  - (b) primary Class 1 contributions under Part I of the Social Security (Northern Ireland) Act 1975 ;
  - [<sup>F1</sup>(c) amounts deductible under any statutory provision, or in pursuance of a request in writing by the debtor, for the purposes of a superannuation scheme, namely any statutory provision, rules, deed or other instrument providing for the payment of annuities or lump sums—
    - (i) to the persons with respect to whom the instrument has effect on their retirement at a specified age or on becoming incapacitated at some earlier age, or
    - (ii) to the personal representatives or the [<sup>F2</sup>surviving spouses, surviving civil partners,] relatives or dependants of such persons on their death or otherwise, whether with or without any further or other benefits.]

**F1** 1988 NI 7

**F2** Words in Sch. 1 para. 3(c)(ii) substituted (13.1.2020) by The Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019 (S.I. 2019/1514), regs. 1(2), 139 (with regs. 6-9)

4. “Debtor” includes, in relation to the attachment of earnings to enforce a maintenance order, the person liable to make payments under the order.
5. “Maintenance order” means an order such as is mentioned in Article 98( a).
6. On any pay-day—
  - (a) “the normal deduction” is arrived at by applying the normal deduction rate (as specified in the relevant attachment of earnings order) with respect to the period since the last pay-day or, if it is the first pay-day of the debtor's employment with the employer, since the employment began; and

**Changes to legislation:** *There are currently no known outstanding effects for the Judgments Enforcement (Northern Ireland) Order 1981, Preliminary definitions. (See end of Document for details)*

- (b) “the protected earnings” are arrived at by applying the protected earnings rate (as so specified) with respect to the said period.

**Changes to legislation:**

There are currently no known outstanding effects for the Judgments Enforcement (Northern Ireland) Order 1981, Preliminary definitions.