
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 224

**The Social Security (Overpayments and
Recovery) Regulations (Northern Ireland) 2016**

PART 6

Recovery by deduction from earnings

Amount to be deducted by employer

19.—(1) This regulation applies where an employer has received from an appropriate authority a notice in respect of a liable person in the employer's employment.

(2) Subject to the following provisions of this regulation, the employer must, each pay-day, make a deduction in accordance with paragraph (3) or (5) from the net earnings which the employer would otherwise pay to the liable person on that pay-day.

(3) Except where paragraph (5) applies, the amount to be deducted is—

- (a) where the liable person's earnings are payable weekly, the percentage of that person's earnings specified in column 2 of Table A in the Schedule opposite the band in column 1 of that Table within which the net earnings payable on that person's pay-day fall;
- (b) where the liable person's earnings are payable monthly, the percentage of that person's earnings specified in column 2 of Table B in the Schedule opposite the band in column 1 of that Table within which the net earnings payable on that person's pay-day fall; or
- (c) a lower amount calculated in the manner specified by the appropriate authority in the notice.

(4) Paragraph (5) applies where deductions from earnings are made to recover from the liable person the whole or part of an overpayment in respect of which the liable person has been found guilty of an offence whether under statute or otherwise.

(5) Where this paragraph applies, the amount to be deducted by the employer is—

- (a) where the liable person's earnings are payable weekly, the percentage of that person's earnings specified in column 2 of Table C in the Schedule opposite the band in column 1 of that Table within which the net earnings payable on that person's pay-day fall;
- (b) where the liable person's earnings are payable monthly, the percentage of that person's earnings specified in column 2 of Table D in the Schedule opposite the band in column 1 of that Table within which the net earnings payable on that person's pay-day fall; or
- (c) a lower amount calculated in the manner specified by the appropriate authority in the notice.

(6) Where any amount calculated under paragraph (3) or (5) results in a fraction of a penny, that fraction is to be disregarded if it is half a penny or less otherwise it is to be treated as a penny.

(7) The employer must continue to make deductions in accordance with paragraph (3) or (5) unless and until—

- (a) the employer is notified by the appropriate authority that the notice—
 - (i) has been varied in accordance with regulation 24,
 - (ii) has been discharged under regulation 25,
 - (iii) has lapsed under regulation 26; or
- (b) the employer considers that, as a result of deductions under this regulation, the balance of the recoverable amount which falls to be recovered from the liable person is nil.

(8) Where, on any pay-day (“the relevant pay-day”), the employer fails to deduct an amount under paragraph (3) or (5) or deducts an amount less than the amount there specified, the employer must, on the next available pay-day or pay-days, first deduct the amount required to be deducted under paragraph (3) or, as the case may be, (5) for that pay-day and then the difference between the amount, if any, which was deducted on the relevant pay-day and the amount which should have been deducted on that pay-day.

(9) Where a deduction made in accordance with paragraph (3), (5) or (8) would reduce the amount paid to the liable person below the protected earnings proportion, the employer must deduct only such amount as will result in the employer paying the liable person an amount equal to the protected earnings proportion.

(10) Where, on any pay-day (“the relevant pay-day”), the employer deducts more than the amount required to be deducted under paragraph (3) or (5), the employer must, on the next available pay-day or pay-days, deduct only the amount required to be deducted under paragraph (3) or, as the case may be, (5) less the difference between the amount which was deducted on the relevant pay-day and the amount which should have been deducted on that pay-day.

(11) Where, on any pay-day, an employer makes a deduction from the earnings of a liable person in accordance with the notice, the employer may also deduct an additional amount not exceeding £1 in respect of administrative costs and such deduction for administrative costs may reduce the amount which the employer pays to the liable person on that pay-day below the protected earnings proportion.