
STATUTORY RULES OF NORTHERN IRELAND

2018 No. 102

The Enforcement of Fines and Other
Penalties Regulations (Northern Ireland) 2018

PART 3

ATTACHMENT OF EARNINGS ORDERS

Interpretation of this Part

5. In this Part—

“appropriate authority” means the responsible court or the collection officer as the case may be;

“earnings” has the meaning given in regulation 6;

“net earnings” means the residue of earnings after deduction of—

- (a) income tax;
- (b) primary Class 1 contributions under Part 1 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽¹⁾;
- (c) amounts deductible by way of contributions to a superannuation scheme which provides for the payment of annuities or lump sums—
 - (i) to the debtor on retirement at a specified age or on becoming incapacitated at some earlier age; or
 - (ii) on the debtor’s death or otherwise, to the debtor’s personal representative, widow, widower, surviving civil partner, relatives or dependants;

“pay-day” means an occasion on which earnings are paid to the debtor or the day on which such earnings would normally fall to be paid;

“protected earnings proportion” is 60 per cent of the debtor’s net earnings during the period to which a deduction from the debtor’s earnings under the Act relates, as calculated by the employer on the applicable pay-day.