
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

Meaning of “earnings”

6.—(1) In sections 6(12) and 18 of the Act and in this Part, subject to paragraph (2), “earnings” are any sums payable to a person by way of—

- (a) wages or salary (including any fees, bonus, commission, overtime pay or other emoluments payable in addition to wages or salary or payable under a contract of service);
- (b) pension (including any annuity in respect of past services, whether or not rendered to the person paying the annuity, and including periodical payments by way of compensation for the loss, abolition or relinquishment, or diminution in the emoluments, of any office or employment); or
- (c) statutory sick pay.

(2) None of the following shall be treated as earnings—

- (a) sums payable by any public department of a territory outside the United Kingdom;
- (b) pay or allowances payable to the debtor as a member of Her Majesty’s forces other than pay or allowances payable by an employer to that person as a special member of a reserve force (within the meaning of the Reserve Forces Act 1996⁽¹⁾);
- (c) pensions, allowances or benefits payable under any statutory provision relating to social security;
- (d) pensions or allowances payable in respect of disablement or disability;
- (e) guaranteed minimum pension within the meaning of the Pension Schemes (Northern Ireland) Act 1993⁽²⁾;
- (f) working tax credit payable under section 10 of the Tax Credits Act 2002⁽³⁾;
- (g) sums paid to reimburse expenses wholly and necessarily incurred in the course of the employment.

(1) 1996 c.14
(2) 1993 c.49
(3) 2002 c.21