

TABLE OF AMOUNTS TO BE DEDUCTED BY EMPLOYER
Social Security (Overpayment and Recovery) Regulations 2013 (Part 6)
Schedule 2
Amounts to be deducted by employer under
Direct Earnings Attachment

TABLE A: DEDUCTIONS FROM EARNINGS RATE (Standard)			
AMOUNT OF NET EARNINGS (Net earnings are gross pay, less income tax, Class 1 National Insurance and pension contributions)			DEDUCTION RATE TO APPLY (Percentage of net earnings) %
Daily Earnings	Weekly Earnings	Monthly Earnings	
Up to £15	Up to £100	Up to £430	Nil
Between £15.01 and £23	Between £100.01 and £160	Between £430.01 and £690	3
Between £23.01 and £32	Between £160.01 and £220	Between £690.01 and £950	5
Between £32.01 and £39	Between £220.01 and £270	Between £950.01 and £1,160	7
Between £39.01 and £54	Between £270.01 and £375	Between £1,160.01 and £1,615	11
Between £54.01 and £75	Between £375.01 and £520	Between £1,615.01 and £2,240	15
£75.01 or more	£520.01 or more	£2,240.01 or more	20

- If an employee is paid 2 weekly (fortnightly), the total net wage is divided by 2 and the weekly earnings table is used to calculate the percentage rate
- If an employee is paid 4 weekly, the total net wage is divided by 4 and the weekly earnings table is used to calculate the percentage rate