

# **Attachment Orders**

## A guide for employers

Her Majesty's Courts Service

in conjunction with

Court Service Northern Ireland

Scottish Executive

Department for Work and Pensions

Department for Communities and Local Government

HM Revenue and Customs

and the Welsh Assembly Government

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## Foreword by Mike Hems, Director of the National Enforcement Service

Employers in England, Wales and Northern Ireland have a vital role to play in administering Attachment of Earnings Orders (AEO) imposed by the courts, Child Support Agency or a local authority. These orders are legally binding and non-compliance may result in a fine or even imprisonment. Needless to say, it is essential that employers have access to accurate, up-to-date and concise guidance on how to operate an AEO.

This handbook has been substantially revised and edited. There is a new chapter covering the changes made by the Courts Act 2003 and fines deductions by fixed tables. The handbook also covers new topics such as Salary Sacrifice, Income Payment Orders and Income Support Deduction Notices.

I am confident that employers – whether a corporate giant or a small start-up business – will find this a useful and informative document when served with an AEO for an employee. The work updating this handbook has been an excellent example of government and employers working together and it will undoubtedly contribute to the Secretary of State's priority to ensure respect for the orders of the courts and the successful enforcement of fines and civil debts.

We have received invaluable advice and support from policy leads across government departments, the Scottish Executive, Welsh Assembly Government and Courts Service Northern Ireland as well as employers' representatives. I am very grateful for their help. As Director of the new National Enforcement Service, I welcome this new handbook and I hope you find this guidance helpful when operating an AEO.

**Mike Hems**

Director, National Enforcement Service



## **Foreword** by Karen Thomson, Norman Green and Geoff Castle

Employers understand their responsibilities to operate an Attachment of Earnings Order (AEO) imposed on their employees. They are legally binding orders and it is, therefore, essential that employers have access to up-to-date advice and guidance on how to administer them.

We were pleased to join the steering group established by Her Majesty's Courts Service (HMCS) to supervise and oversee the updating of the Attachment Orders handbook. It has been a genuinely collaborative exercise with members drawn from across Whitehall departments, the Scottish Executive, the Welsh Assembly Government and the Courts Service Northern Ireland and us representing employers.

The enforcement of financial penalties and civil debts is a priority for the Secretary of State and employers can contribute by efficiently operating AEOs served on their employees. We will work with HMCS to ensure the handbook is kept regularly updated to reflect any new regulations and changes to the law. We are sure employers will find this a helpful and informative guide.

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