



# Attachment of Earnings Act 1971

## 1971 CHAPTER 32

### *Miscellaneous provisions*

#### **24 Meaning of “earnings”.**

- (1) For the purposes of this Act, but subject to the following subsection, “earnings” are any sums payable to a person—
- (a) by way of 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) by way of pension (including an 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).
  - [<sup>F1</sup>(c) by way of statutory sick pay.]
- (2) The following shall not be treated as earnings:—
- (a) sums payable by any public department of the Government of Northern Ireland or of a territory outside the United Kingdom;
  - (b) pay or allowances payable to the debtor as a member of Her Majesty’s forces [<sup>F2</sup>other than pay or allowances payable by his employer to him as a special member of a reserve force (within the meaning of the Reserve Forces Act 1996)];
  - [<sup>F3</sup>(ba) a tax credit (within the meaning of the Tax Credits Act 2002);]
  - (c) pension, allowances or benefit payable under any [<sup>F4</sup>enactment relating to social security;]
  - (d) pension or allowances payable in respect of disablement or disability;
  - (e) [<sup>F5</sup>except in relation to a maintenance order]wages payable to a person as a seaman, other than wages payable to him as a seaman of a fishing boat.
  - [<sup>F6</sup>(f) guaranteed minimum pension within the meaning of the [<sup>F7</sup>Pension Schemes Act 1993].]
- (3) In subsection (2)(e) above,

*Changes to legislation: Attachment of Earnings Act 1971, Section 24 is up to date with all changes known to be in force on or before 17 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

[<sup>F8</sup>“fishing boat” means a vessel of whatever size, and in whatever way propelled, which is for the time being employed in sea fishing or in the sea-fishing service;

“seaman” includes every person (except masters and pilots) employed or engaged in any capacity on board any ship; and

“wages” includes emoluments.]

#### Textual Amendments

- F1** S. 24(1)(c) inserted by [Social Security Act 1985 \(c. 53, SIF 113:1\)](#), s. 21, **Sch. 4 para. 1**
- F2** Words in s. 24(2)(b) inserted (1.1.1999) by [S.I. 1998/3086, reg. 6\(1\)](#)
- F3** S. 24(2)(ba) inserted (6.4.2003) by 2002 c. 21, ss. 47, 61, **Sch. 3 para. 1**; [S.I. 2003/962, art. 2\(3\)\(d\)\(i\)](#)
- F4** Words substituted by [Social Security Act 1986 \(c. 50, SIF 113:1\)](#), s. 86, **Sch. 10 Pt. VI para. 102**
- F5** Words inserted by [Merchant Shipping Act 1979 \(c. 39, SIF 111\)](#), s. 39(1)
- F6** S. 24(2)(f) inserted by [Social Security Pensions Act 1975 \(c. 60\)](#), **Sch. 4 Pt. I para. 15**
- F7** Words in s. 24(2) substituted (7.2.1994) by 1993 c. 48, s. 190, **Sch. 8 para. 4** (with ss. 6(8), 164); [S.I. 1994/86, art. 2](#)
- F8** Words in s. 24(3) substituted (1.1.1996) by 1995 c. 21, ss. 314(2), 316(2), **Sch. 13 para. 46** (with s. 312(1))

**Changes to legislation:**

Attachment of Earnings Act 1971, Section 24 is up to date with all changes known to be in force on or before 17 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2018/1125 reg. 8](#) (This amendment not applied to legislation.gov.uk. S.I. 2018/1125, reg. 8 omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 6(1A)(1B) inserted by [2007 c. 15 Sch. 15 para. 2\(2\)](#) (This affecting provision is amended (22.4.2014) by 2013 c. 22, Sch. 9 para. 52; S.I. 2014/954, art. 2(c) (with art. 3))
- s. 6A inserted by [2007 c. 15 Sch. 15 para. 3](#)
- s. 9(1A) inserted by [2007 c. 15 Sch. 15 para. 4](#)
- s. 9A inserted by [2007 c. 15 Sch. 15 para. 5](#) (This affecting provision is amended (22.4.2014) by 2013 c. 22, Sch. 9 para. 52; S.I. 2014/954, art. 2(c) (with art. 3))
- s. 14(1A) inserted by [2007 c. 15 Sch. 15 para. 10](#) (This affecting provision is amended (22.4.2014) by 2013 c. 22, Sch. 9 para. 52; S.I. 2014/954, art. 2(c) (with art. 3))
- s. 14(2A) inserted by [2007 c. 15 Sch. 15 para. 12](#)
- s. 14(4A)(4B) inserted by [2007 c. 15 Sch. 15 para. 14](#)
- s. 15A-15D inserted by [2007 c. 15 s. 92](#) (This affecting provision is amended (22.4.2014) by 2013 c. 22, Sch. 9 para. 52; S.I. 2014/954, art. 2(c) (with art. 3))
- s. 17(4) inserted by [2007 c. 15 Sch. 15 para. 18](#) (This affecting provision is amended (22.4.2014) by 2013 c. 22, Sch. 9 para. 52; S.I. 2014/954, art. 2(c) (with art. 3))
- s. 23(1ZA) inserted by [2007 c. 15 Sch. 15 para. 21](#) (This affecting provision is amended (22.4.2014) by 2013 c. 22, Sch. 9 para. 52; S.I. 2014/954, art. 2(c) (with art. 3))
- s. 25(2)(c) words inserted by [2007 c. 15 Sch. 15 para. 22](#)
- s. 25(2)(f) words inserted by [2007 c. 15 Sch. 15 para. 22](#)
- Sch. 3A inserted by [2007 c. 15 Sch. 15 para. 7](#) (This affecting provision is amended (22.4.2014) by 2013 c. 22, Sch. 9 para. 52; S.I. 2014/954, art. 2(c) (with art. 3))