

### 3 Tables for calculation of deductions

Schedule 4 to The Council Tax (administration and enforcement) regulations 1992

**Table A Deductions from Weekly Earnings**

(1) Net Earnings	(2) Deduction rate %
Not exceeding £55	0
Exceeding £55 but not exceeding £100	3
Exceeding £100 but not exceeding £135	5
Exceeding £135 but not exceeding £165	7
Exceeding £165 but not exceeding £260	12
Exceeding £260 but not exceeding £370	17
Exceeding £370	17 in respect of the first £505 and 50 in respect of the remainder

**Table B Deductions from Monthly Earnings**

(1) Net Earnings	(2) Deduction rate %
Not exceeding £220	0
Exceeding £220 but not exceeding £400	3
Exceeding £400 but not exceeding £540	5
Exceeding £540 but not exceeding £660	7
Exceeding £660 but not exceeding £1,040	12
Exceeding £1,040 but not exceeding £1,480	17
Exceeding £1,480	17 in respect of the first £2,020 and 50 in respect of the remainder

**Table C Deductions based on Daily Earnings**

(1) Net Earnings	(2) Deduction rate %
Not exceeding £8	0
Exceeding £8 but not exceeding £15	3
Exceeding £15 but not exceeding £20	5
Exceeding £20 but not exceeding £24	7
Exceeding £24 but not exceeding £38	12
Exceeding £38 but not exceeding £53	17
Exceeding £53	17 in respect of the first £72 and 50 in respect of the remainder