

DEBTORS (SCOTLAND) ACT 1987**The Diligence against Earnings (Variation) (Scotland) Regulations 2018****Current tables under Regulations 2018**

DEDUCTIONS FROM WEEKLY EARNINGS	
<i>Net earnings</i>	<i>Deduction*</i>
Not exceeding £122.28	Nil
Exceeding £122.28 but not exceeding £442.00	£4 or 19% of earnings exceeding £122.28, whichever is the greater
Exceeding £442.00 but not exceeding £664.50	£60.75 plus 23% of earnings exceeding £442.00
Exceeding £664.50	£111.92 plus 50% of earnings exceeding £664.50

DEDUCTIONS FROM MONTHLY EARNINGS	
<i>Net earnings</i>	<i>Deduction*</i>
Not exceeding £529.90	Nil
Exceeding £529.90 but not exceeding £1,915.32	£15.00 or 19% of earnings exceeding £415.00, whichever is the greater
Exceeding £1,915.32 but not exceeding £2,879.52	£263.23 plus 23% of earnings exceeding £1,915.32
Exceeding £2,879.52	£485.00 plus 50% of earnings exceeding £2,879.52

DEDUCTIONS FROM DAILY EARNINGS	
<i>Net earnings</i>	<i>Deduction*</i>
Not exceeding £17.42	Nil
Exceeding £17.42 but not exceeding £62.97	£0.50 or 19% of earnings exceeding £17.42, whichever is the greater
Exceeding £62.97 but not exceeding £94.67	£8.65 plus 23% of earnings exceeding £62.97
Exceeding £94.67	£15.95 plus 50% of earnings exceeding £94.67

*When applying a percentage the calculation should be done to two decimal places of a penny and the result rounded to the nearest whole penny, with an exact half penny being rounded down.

Proposed tables under Regulations 2021

TABLE A: DEDUCTIONS FROM WEEKLY EARNINGS	
<i>Net earnings</i>	<i>Deduction*</i>
Not exceeding £130.73	Nil
Exceeding £130.73 but not exceeding £472.54	£4 or 19% of earnings exceeding £130.73, whichever is the greater
Exceeding £472.54 but not exceeding £710.42	£64.94 plus 23% of earnings exceeding £472.54
Exceeding £710.42	£119.66 plus 50% of earnings exceeding £710.42

TABLE B: DEDUCTIONS FROM MONTHLY EARNINGS	
<i>Net earnings</i>	<i>Deduction*</i>
Not exceeding £566.51	Nil
Exceeding £566.51 but not exceeding £2,047.65	£15.00 or 19% of earnings exceeding £566.51, whichever is the greater
Exceeding £2,047.65 but not exceeding £3,078.47	£281.42 plus 23% of earnings exceeding £2,047.65
Exceeding £3,078.47	£518.51 plus 50% of earnings exceeding £3,078.47

TABLE C: DEDUCTIONS FROM DAILY EARNINGS	
<i>Net earnings</i>	<i>Deduction*</i>
Not exceeding £18.63	Nil
Exceeding £18.63 but not exceeding £67.32	£0.50 or 19% of earnings exceeding £18.63, whichever is the greater
Exceeding £67.32 but not exceeding £101.21	£9.25 plus 23% of earnings exceeding £67.32
Exceeding £101.21	£17.05 plus 50% of earnings exceeding £101.21

*When applying a percentage the calculation should be done to two decimal places of a penny and the result rounded to the nearest whole penny, with an exact half penny being rounded down.