



EMPLOYMENT TRIBUNALS

Claimant: Ms C. Rheinhard

Respondent: Volac International Ltd.

Heard at: Wrexham (via CVP)

On: 19 September 2025

Before: Employment Judge T Vincent Ryan

REPRESENTATION:

Claimant: Ms S Hazelwood, lay representative

Respondent: Ms J Cox, Solicitor

JUDGMENT having been sent to the parties on 10 October 2025 and written reasons having been requested in accordance with Rule 60(4) of the Employment Tribunals Rules of Procedure 2024, the following reasons are provided:

REASONS

The Issues

1. The Claimant claims that the Respondent made unauthorised deductions from her wages in the sum of £2,396.44.
2. The Respondent admits that deductions were made from the Claimant's wages between April - July 2024, and February - May 2025 in the sums of £1,162.91 and £1,233.53 respectively, totalling £2,396.44 ("the deductions"); it says that the deductions were in accordance with a Council Tax Attachment of Earnings Order (CTAEO) Issued by Swansea City and County Council following the making of Liability Orders by a Magistrates' Court under the Council Tax (Administration and Enforcement) Regulations 1992 ("the Regulations").
3. In a situation where the Claimant had withheld and not paid Council Tax otherwise, due from her to Swansea City and County Council, the issue in this case was whether the deductions were exceptions to the protection afforded to an employee against suffering unauthorised deductions.

4. The specific issue was whether the deductions were made by the Respondent in pursuance of a requirement imposed on it by statutory provision to deduct and pay over to a public authority amounts that had been determined by that authority as being due to it from the Claimant.
5. The claimant takes issue with the contention that there was a valid and therefore binding CTAE0.
6. The Claimant argues that the Respondent failed to carry out due diligence in ascertaining that the CTAE0s were valid and enforceable against her before commencing the deductions; had it done so it would have realised that they were not, and that it was not subject to the imposition of said requirement to make deductions.
7. I had to decide whether the deductions fell within the definition of excepted deductions, exceptions to the protection afforded to the Claimant not to suffer unauthorised deductions.

The Law – Employment Rights Act 1996 (ERA)

8. S.13 Right not to suffer unauthorised deductions

- (1) An employer shall not make a deduction from wages of a worker employed by him unless—
 - (a) the deduction is required or authorised to be made by virtue of a statutory provision or a relevant provision of the worker's contract, or
 - (b) the worker has previously signified in writing his agreement or consent to the making of the deduction.
- (2) In this section "relevant provision", in relation to a worker's contract, means a provision of the contract comprised—
 - (a) in one or more written terms of the contract of which the employer has given the worker a copy on an occasion prior to the employer making the deduction in question, or
 - (b) in one or more terms of the contract (whether express or implied and, if express, whether oral or in writing) the existence and effect, or combined effect, of which in relation to the worker the employer has notified to the worker in writing on such an occasion.
- (3) Where the total amount of wages paid on any occasion by an employer to a worker employed by him is less than the total amount of the wages properly payable by him to the worker on that occasion (after deductions), the amount of the deficiency shall be treated for the purposes of this Part as a deduction made by the employer from the worker's wages on that occasion.

- (4) Subsection (3) does not apply in so far as the deficiency is attributable to an error of any description on the part of the employer affecting the computation by him of the gross amount of the wages properly payable by him to the worker on that occasion.
- (5) For the purposes of this section a relevant provision of a worker's contract having effect by virtue of a variation of the contract does not operate to authorise the making of a deduction on account of any conduct of the worker, or any other event occurring, before the variation took effect.
- (6) For the purposes of this section an agreement or consent signified by a worker does not operate to authorise the making of a deduction on account of any conduct of the worker, or any other event occurring, before the agreement or consent was signified.
- (7) This section does not affect any other statutory provision by virtue of which a sum payable to a worker by his employer but not constituting "wages" within the meaning of this Part is not to be subject to a deduction at the instance of the employer.

9. S.14 Excepted deductions

- (3) Section 13 does not apply to a deduction from a worker's wages made by his employer in pursuance of a requirement imposed on the employer by a statutory provision to deduct and pay over to a public authority amounts determined by that authority as being due to it from the worker if the deduction is made in accordance with the relevant determination of that authority.

The Facts

10. Witnesses:

- 10.1. The Claimant gave evidence to the Tribunal. She was sincere and earnest in her opinions and sense that she ought not have to pay Council Tax in the circumstances described, that the Council was pursuing her without due legal process, and that the Respondent appeased the Council under pressure, without ensuring that it was obliged to make the deductions. Before the first deduction in the first series of deductions, the Claimant made it clear in writing to the Respondent that she did not consent to any deductions from her wages in relation to any Liability Orders, and she withheld permissions and consents as set out in a letter from her dated 16 January 2024. She consistently argued, including before the Tribunal, that the deductions were made solely at the behest of the Council, which had not obtained the necessary Magistrates' Court Orders, and that the Respondent did not act with due diligence (albeit under pressure and threat of sanction). Her contention remained that the Respondent had not been given a court sealed, and Justice of the Peace signed, document by the Council establishing that a Liability Order had been lawfully obtained.

- 10.2. Simon Power, Senior HR Business Partner for the Respondent, gave evidence to the Tribunal. I found him to be a credible and plausible witness and accepted his evidence, both his written statement and his answers under cross examination.
- 10.3. Save for convincing me of her sincerity, I found the Claimant's evidence less persuasive than the Respondent's in so far as the relevant evidential considerations are concerned. I preferred the Respondent's evidence on the Issues in this case.
11. At all material times the claimant was:
- 11.1. Employed by the Respondent AND
- 11.2. liable to pay Council Tax to the said local authority ("the Council"). She required from the Council a breakdown of how it spent Council Tax and confirmation that it was not being used "funding wars and terrorism". She did not receive such a breakdown. The Claimant did not pay Council Tax due to the Council.
12. The Council took enforcement action to recover monies owed to it by the Claimant, the amount it determined as being due, £1,162.91.
13. The Claimant received a summons to attend court in respect of the Council's enforcement action to recover unpaid Council Tax, returnable on 19 September 2023. She did not attend court to answer the summons. She submitted a written notice to the court asking for the action against her to be dismissed. It was not. A Liability Order was made against her as detailed below.
14. By letter dated 9 April 2024 the Council notified the Respondent of an Attachment of Earnings Order in the sum of £1,162.91 in relation to an outstanding balance of Council Tax due to it. It recited its power to enforce deduction of that debt from the Claimant's earnings and ordered the Respondent to make such deductions (page 91 of the bundle). It was accompanied by explanatory notes.
15. The Respondent's payroll manager checked the Order with the Council before the first deduction was made in April 2024; the Council confirmed that the Order was authentic and that the Respondent was obliged to comply. The Respondent's Legal Counsel obtained confirmation from the Magistrates' Court office that the required Liability Order had been made, before the second deduction in May 2024.
16. The Respondent made deductions in accordance with the Guidance provided with the CTAE0.
17. The Respondent made the following deductions from the Claimant's wages in 2024 ("the first series of deductions"):
- 17.1. In April £488.17
- 17.2. In May £246.93
- 17.3. In June £246.93
- 17.4. In July £180.80

- 17.5. Totalling £1,162.91¹
18. The Respondent notified the Claimant that deductions would be so made before making them. Her consent was not requested in the belief that it was not required. Far from consenting, the Claimant presented an unsuccessful grievance objecting to any deduction being made.
19. The Claimant maintained her stance about Council Tax and remained in default. She demanded answers to her questions and a requirement to be re-assured as to how the Council applied Council tax payments, failing which she gave only what she considered conditional acceptance of her liability to pay.
20. The Council took enforcement action to recover monies owed to it by the Claimant, the amount it determined as due this time being £1,233.53. The Claimant was summoned to attend court on 21 September 2024. She did not attend. The Council obtained a further Liability Order as detailed below.
21. By letter dated 10 January 2025 the Council notified the Respondent of an Attachment of Earnings Order in the sum of £1,233.53 in relation to an outstanding balance of Council Tax due to it. It recited its power to enforce deduction of that debt from the Claimant's earnings and ordered the Respondent to make such deductions (page 186 of the bundle).
22. Again, the Payroll Manager queried the Order with the Council and again she was re-assured that it was authentic.
23. The Respondent made the following deductions from the Claimant's wages in 2025 ("the second series of deductions"):
- 23.1. In February £256.01
 - 23.2. In March £251.43
 - 23.3. In April £331.27
 - 23.4. In May £251.43
 - 23.5. In June £143.39
 - 23.6. Totalling £1,233.53
24. Through its enquiries, the Respondent ascertained that the Council made Council Tax Liability Order applications in bulk, listing those Council Taxpayers who were in arrears and were to be the subjects of such Orders. The Claimant was so listed in bulk applications that were duly put before the Court and in respect of whom Orders were made. Evidence said to show the Claimant's name on such lists was provided to the Respondent by the Council.

¹ 17.5 shows the agreed total sum deducted from wages in the first series of deductions; my notes show the deductions at 17.1 – 17.4 but there is a mathematical error, a shortfall of 8p, in the sum of those amounts, which I attribute, with apologies, to my note taking.

Application of the law to the facts

25. I am satisfied that the Claimant was at the times stated above in arrears with her Council Tax payments, that the Council took enforcement action at Swansea Magistrates' Court, that the Court made the Orders referred to above, and that the Council served due notice on the Respondent requiring that it make deductions from the Claimant's wages.
26. The Council determined the sums due to it from the Claimant, and followed due process in ensuring payment through attachment of earnings as it was entitled to do, as a public authority.
27. I am further satisfied that the Respondent made due enquiry and acted conscientiously and in good faith throughout. I draw an inference that the Magistrates accepted that the Council followed due process. The Court made the Order sought by the Council to recover the sums it determined were due to it. Certainly, by admission, the Claimant was summoned to court and failed to attend on either occasion.
28. In the circumstances, the Respondent was entitled to rely on the CTAEs that the Council sent to it, and was obliged to make the first and second series of deductions. The deductions were a requirement imposed on it by a statutory provision, the sums having been duly determined.
29. The said CTAEs fall within the exception to the statutory right not to suffer unauthorised deductions from wages at s 14 (3) ERA; the first and second series of deductions from the Claimant's wages were excepted deductions. The Claimant's claim fails and is dismissed.

Approved by:

Employment Judge T Vincent Ryan

5 December 2025

Judgment sent to the parties on:

08 December 2025

For the Tribunal:

Katie Dickson

Notes

Judgments (apart from judgments under rule 51) and reasons for the judgments are published, in full, online at www.gov.uk/employment-tribunal-decisions shortly after a copy has been sent to the claimant(s) and respondent(s) in a case.

If a Tribunal hearing has been recorded, you may request a transcript of the recording. Unless there are exceptional circumstances, you will have to pay for it. If a transcript is produced it will not include any oral judgment or reasons given at the hearing. The transcript will not be checked, approved or verified by a judge. There is more information in the joint Presidential Practice Direction on the Recording and Transcription of Hearings and accompanying Guidance, which can be found at www.judiciary.uk/guidance-and-resources/employment-rules-and-legislation-practice-directions/