

The Council Tax Reduction Scheme

The Council will adopt the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 with a number of exceptions the effect of which will be as set out below;

- I. Eligibility for all non-pensioner cases will be based on a maximum liability not to exceed the Band D Equivalent in the relevant financial year.
- II. All non-pensioner cases with savings in excess of £10,000 or more will not be entitled to reduction under the scheme.
- III. The Alternative Maximum council tax reduction (for persons who are not pensioners) of the Default Scheme (known as Second Adult Rebate) shall **not** apply.
- IV. Where the non-pensioner claimant's income is more than their applicable amount; the percentage (also known as taper) rate shall be 25% in the calculation.
- V. Where the non-pensioner working claimant is in receipt of child benefit then 25% of the child benefit shall be treated as income in the calculation.
- VI. All non-working but working age claimants shall contribute £3.55 each week towards their maximum eligibility.
- VII. The applicable non-dependent rates for council tax support will be as follows

Non-Dependent Deductions	
If non dependent is on a passport benefit	£0.00
If non dependent works less than 16 hours/week or is on maternity, paternity, adoption or sick leave	£4.60
Working earning over 394.00	£ 13.85
Working earning between 316.00 and 393.99	£ 11.55
working earning between 183.00 and 315.99	£ 9.15
working earning less than 183.00	£ 4.60
not working or working less than 16 hours a week	£ 4.60

Claimants defined as vulnerable will be exempt from the changes outlined above.

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