

# Council Tax Reduction Allowances & Thresholds 2016

## Allowances & Thresholds for Working Age applicants

	CTR 2015/16	CTR 2016/17
<b>Personal Allowances</b>		
Single		
16 to 24	57.90	57.90
25 or over	73.10	73.10
Any age – entitled to main phase rate ESA	73.10	73.10
Lone parent		
Under 18	57.90	57.90
18 or over	73.10	73.10
Any age – entitled to main phase rate ESA	73.10	73.10
Couple		
Both under 18	87.50	87.50
One or both over 18	114.85	114.85
Any age – entitled to main phase rate ESA	114.85	114.85
Polygamous Marriages		
If the claimant is a member of a polygamous marriage and no members of the marriage have attained the age of 60		
For the claimant and the other party to the marriage	114.85	114.85
For each additional spouse who is a member of the same household as the claimant	41.75	41.75
Dependent children		
From birth to September following 16 <sup>th</sup> birthday	66.90	66.90
From September following 16 <sup>th</sup> birthday to day before 20 <sup>th</sup> birthday	66.90	66.90
<b>Premiums</b>		
Family Premium	17.45	17.45
Family Premium (lone parent rate)	22.20	22.20
Disability Premium		
Single	32.25	32.25
Couple	45.95	45.95
Enhanced Disability Premium		
Single rate	15.75	15.75
Disabled child rate	24.43	24.43
Couple rate	22.60	22.60

	<b>CTR 2015/16</b>	<b>CTR 2016/17</b>
Severe Disability Premium		
Single	61.85	61.85
Couple – one qualifies	61.85	61.85
Couple – both qualify	123.70	123.70
Disabled Child Premium	60.06	60.06
Carer Premium	34.60	34.60
<b>Components ESA(IR) and ESA(C)</b>		
Work related activity component	29.05	29.05
Support component	36.20	36.20

<b>Deductions</b>		
<b>Non-dependant Deductions</b>		
In receipt of state Pension Credit or in receipt of Income Support, Jobseekers Allowance (Income Based), or Employment & Support Allowance (Income Related) or full time student.	Nil	Nil
On Universal Credit without earned income	Nil	Nil
Aged 18 or over and in remunerative work: Gross income		
- gross income less than £195	3.74	3.77
- gross income not less than £195.00 but less than £338.00	7.52	7.58
- gross income not less than £338.00 but less than £420.00	9.49	9.56
- gross income not less than £420.00	11.36	11.45
- others over 18 years and over	3.74	3.77

<b>Disregards</b>		
Childcare charges	175.00	175.00
Childcare charges (2 or more children)	300.00	300.00
Income from subtenants disregard	20.00	20.00
Earnings - Single Person	30.00	30.00
Earnings – Couple	60.00	60.00
Earnings - Lone Parent	50.00	50.00
Earnings Disabled person or a carer	60.00	60.00
Earnings - Special Earnings	50.00	50.00
Additional earnings disregard	0.00	
Permitted Earnings disregard – higher	104.00/107.50	115.50
Permitted Earnings disregard – lower	20.00	20.00
<b>Capital limits</b>	£	£
Upper capital limit	6,000	6,000
Lower capital limit	6,000	6,000

## Allowances & Thresholds for Pension Age Applicants

	CTR 2015/16	CTR 2016/17
<b>Personal Allowances</b>		
Single claimant aged under 65	151.20	155.60
Single claimant aged 65 or over	166.05	168.70
Lone parent aged under 65	151.20	155.60
Lone parent aged 65 or over	166.05	168.70
Couple		
One or both aged 60 or over, but both aged under 65	230.85	237.55
One member or both members aged 65 or over	248.28 <i>(differs from HB by £0.02)</i>	252.30
Polygamous marriages		
If the claimant is a member of a polygamous marriage and none of the members of the marriage have attained the age of 65		
For the claimant and the other party to the marriage	230.85	237.55
For each additional spouse who is a member of the same household as the claimant	79.65	81.95
If the claimant is a member of a polygamous marriage and one or more of the members of the marriage are aged 65 or over		
For the claimant and the other party to the marriage	248.28	252.30
For each additional spouse who is a member of the same household as the claimant	82.26	83.60
Dependent children		
From birth to September following 16 <sup>th</sup> birthday	66.90	66.90
From September following 16 <sup>th</sup> birthday to day before 20 <sup>th</sup> birthday	66.90	66.90
<b>Premiums</b>		
Family Premium	17.45	17.45*
	<i>*£0 on claims / families that start 1/5/16 or later</i>	
Severe Disability Premium		
Single	61.85	61.85
Couple – one qualifies	61.85	61.85
Couple – both qualify	123.70	123.70
Enhanced Disability Premium - Disabled child rate	24.43	24.43
Disabled Child Premium	60.06	60.06
Carer Premium	34.60	34.60

<b>Deductions</b>		
<b>Non-dependant Deductions</b>		
In receipt of state Pension Credit or in receipt of Income Support, Jobseekers Allowance (Income Based), or Employment & Support Allowance (Income Related) or full time student.	Nil	Nil
On Universal Credit without earned income	Nil	Nil
Aged 18 or over and in remunerative work: Gross income		
- gross income less than £195	3.74	3.77
- gross income not less than £195.00 but less than £338.00	7.52	7.58
- gross income not less than £338.00 but less than £420.00	9.49	9.56
- gross income not less than £420.00	11.36	11.45
- others over 18 years and over	3.74	3.77

<b>Disregards</b>		
Childcare charges	175.00	175.00
Childcare charges (2 or more children)	300.00	300.00
Earnings - Single Person	5.00	5.00
Earnings - Couple	10.00	10.00
Earnings - Lone Parent	25.00	25.00
Earnings Disabled person or a carer	20.00	20.00
Earnings - Special Earnings	20.00	20.00
Additional earnings disregard	17.10	17.10
Income from subtenants disregard	20.00	20.00
Permitted Earnings disregard - higher	104.00/107.50	115.50
Permitted Earnings disregard - lower	20.00	20.00

<b>Capital Limits</b>	£	£
Upper capital limit – State Pension Credit guarantee credit NOT in payment	16,000	16,000
Upper capital limit – State Pension Credit guarantee credit in payment	No limit	No limit
Lower capital limit – above qualifying age for state Pension Credit	10,000	10,000

<b>Second Adult Rebate – Pensioner scheme only</b>			
	<b>2015/16</b>		<b>2016/17</b>
Student	75%	Student	75%
Second Adult on IS, JSA(IB) or PC	25%	Second Adult on IS, JSA(IB) or PC	25%
Gross income <b>under</b> £187.00	15%	Gross income <b>under</b> £193.00	15%
Gross income £187.00 to £242.99	7.5%	Gross income £193.00 to £250.00	7.5%