



# **Council Tax Support Scheme**

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## **1.0 Introduction to the Council Tax Reduction Scheme (known as Council Tax Support)**

- 1.1 The following has been adopted by the Council and details the Council Tax Support scheme adopted by the authority for the period 1<sup>st</sup> April 2014 until 31<sup>st</sup> March 2015.
- 1.2 This document details how the scheme will operate for both pension credit age and working age applicants and in accordance with Section 13a of the Local Government Finance Act 1992 specifies the classes of person who are to be entitled to support under the scheme and is effective from 1<sup>st</sup> April 2014 for a period of one financial year.
- 1.3 The scheme in respect of pension age applicants is defined by Central Government within the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 and the Local Government Finance Act 1992 (as amended). The Council has **no** discretion in relation to the calculation of council tax reduction in respect of the pension age scheme and it is designed to provide broadly the same level of support provided within the previous (Council Tax Benefit) scheme.

### **The scheme for pension age applicants – Central Government’s scheme as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012**

- 1.4 There are three main classes under the prescribed pension credit age scheme, for each of which there are a number of qualifying criteria. In all cases individuals must not be of a prescribed class exempted from support, such as a person subject to immigration control with limited leave to remain. The definition of a pension credit age person is a person who;
  - has attained the qualifying age for state pension credit; and
  - is not, or, if he has a partner, his partner is not
    - a person on income support, on an income-based jobseeker’s allowance or on an income-related employment and support allowance; or
    - a person with an award of universal credit

The three prescribed classes are as follows;

#### **Class A: pensioners whose income is less than the applicable amount.**

On any day Class A consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1A of the Local Government Finance Act 1992, is not absent from the dwelling



- throughout the day;
- c. in respect of whom a maximum council tax reduction amount can be calculated;
- d. who does not fall within a class of persons prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- e. whose income (if any) for the relevant week does not exceed his applicable amount calculated in accordance with paragraph 9 and Schedule 2 of the Local Government Finance Act 1992;
- f. not have capital savings above £16,000; and
- g. who has made an application for a reduction under the authority's scheme.

**Class B: pensioners whose income is greater than the applicable amount.**

On any day class B consists of any person who is a pensioner—

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1A of the Local Government Finance Act 1992, is not absent from the dwelling throughout the day;
- c. in respect of whom a maximum council tax reduction amount can be calculated;
- d. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- e. whose income for the relevant week is greater than his applicable amount calculated in accordance with paragraph 9 and Schedule 2 to the Local Government Finance Act 1992;
- f. in respect of whom amount A exceeds amount B where;
  - (i) amount A is the maximum council tax reduction in respect of the day in the applicant's case; and
  - (ii) amount B is  $2\frac{6}{7}$  per cent of the difference between his income for the relevant week and his applicable amount;
- g. not have capital savings above £16,000 and
- h. who has made an application for a reduction under the authority's scheme.

**Class C: alternative maximum council tax reduction**

On any day class C consists of any person who is a pensioner

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of the Local Government Finance Act 1992, is not absent from the dwelling throughout the day;
- c. in respect of whom a maximum council tax reduction amount can be calculated;

- d. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the 1992 Act and excluded from the authority's scheme;
- e. who has made an application for a reduction under the authority's scheme; and
- f. in relation to whom the condition below is met.

The condition referred to in sub-paragraph f) is that no other resident of the dwelling is liable to pay rent to the applicant in respect of the dwelling and there is an alternative maximum council tax reduction in respect of the day in the case of that person which is derived from the income, or aggregate income, of one or more residents to whom this sub-paragraph applies.

The above applies to any other resident of the dwelling who:

- a. is not a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount;
- b. is not a person who is liable for council tax solely in consequence of the provisions of section 9 of the 1992 Act (spouse's or civil partner's joint and several liability for tax);
- c. is not a person who is residing with a couple or with the members of a polygamous marriage where the applicant is a member of that couple or of that marriage and—
  - (i) in the case of a couple, neither member of that couple is a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount; or
  - (ii) in the case of a polygamous marriage, two or more members of that marriage are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount;
- d. is not a person who jointly with the applicant falls within the same paragraph of section 6(2)(a) to (e) of the 1992 Act (persons liable to pay council tax) as applies in the case of the applicant; or
- e. is not a person who is residing with two or more persons both or all of whom fall within the same paragraph of section 6(2)(a) to (e) of the 1992 Act where two or more of those persons are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount.

#### **Reductions attracted by classes: protection of pensioner-related awards**

##### **Class A Reduction**

- 1.5 If an individual matches the criteria in Class A, including that *income* is less than their *applicable amount (living allowances)*(as set out in regulations) in their case, that person qualifies for 100% reduction on their council tax liability.

##### **Class A – special provisions for state pension credit**

- 1.6 Central Government regulations set out that an individual in receipt of state pension credit guarantee credit from the Department for Work and

Pensions (Pensions Service) will have both his income and capital counted as zero. This means that the individual's income will automatically be less than their applicable amount, and they will qualify for 100% reduction of their council tax liability.

- 1.7 Where a person has been awarded only the *savings credit* element of state pension credit, the council is required to use the information in relation to income and capital provided by the Department for Work and Pensions (DWP) Pension Service when calculating their reduction in liability.

### **Class B Reduction**

- 1.8 If an individual matches the criteria in Class B, it will mean the individual's *income* is greater than their *applicable amount (living allowances)* (as defined in central government regulations). Twenty per cent of the difference between the two will be subtracted from this individual's net council tax liability.

### **Class C Reduction**

- 1.9 This may be awarded in respect of a second adult sharing the household who would normally be expected to contribute towards the council tax bill, but who cannot afford to do so, based on their low income as indicated by prescribed low wages bands or prescribed working-age benefit indicators.

- 1.10 This reduction will equate to the *second adult rebate* available under the Council Tax Benefit scheme and may be awarded at 100%, 25%, 15% or 7.5% of the council tax liability, depending on individual circumstances. As follows;

| <b>Second Adult</b>   | <b>Alternative Maximum Council tax reduction<sup>1</sup></b>                      |
|---|---|
| (a) Where the second adult or all second adults are in receipt of income support, an income-related employment and support allowance or state pension credit or are persons on an income-based jobseeker's allowance; | 25 per cent of the council tax due in respect of that day;                        |
| (b) where the gross income of the second adult or, where there is more than one   | is less than £183.00 per week; - 15 per cent of the council tax due in respect of |

<sup>1</sup> The amounts shown are updated in line with the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012

|   |   |
|---|---|
| <p>second adult, their aggregate gross income disregarding any income of persons on income support, an income-related employment and support allowance, state pension credit or an income-based jobseeker's allowance</p>             | <p>that day;<br/><br/>is not less than £183.00 per week but less than £239.00 per week; - 7.5 per cent of the council tax due in respect of that day;</p> |
| <p>(c) If the dwelling is occupied by a second adult/adults on state pension-credit, income-related jobseeker's allowance, income-related employment and support allowance or income support, living with a full-time student(s).</p> | <p>100 per cent. of the council tax due in respect of that day.</p>   |

**Disregard of certain incomes**

1.11 For those who have reached the qualifying age for state pension credit, the Council has resolved to enhance the government scheme (as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012 to disregard in full the following;

- (a) a war disablement pension;
- (b) a war widow's pension or war widower's pension;
- (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of Her Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
- (d) a guaranteed income payment;
- (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
- (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
- (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

**THE SCHEME FOR WORKING AGE APPLICANTS – THE COUNCIL'S LOCAL SCHEME**

1.12 The adopted scheme for working age applicants is a means test, which compares income against an assessment of living allowances or

*applicable amounts* (unless otherwise stated). Full details of the working age scheme of the authority are contained within this document from section 2 onwards. The authority is required to specify a scheme for working age and therefore this scheme only applies to a person who;

- a. has not attained the qualifying age for state pension credit; or
- b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based jobseeker's allowance or on an income-related employment and support allowance.

1.13 This scheme shall not apply in relation to any person if he, or if he has a partner, his partner, has attained the qualifying age for state pension credit. The scheme shall not apply to any applicant who is subject to immigration control under Section 115 of the Immigration and Asylum Act 1999 and non-economically active EEA nationals.

1.14 The Council has resolved that there will be *three* classes of persons who will receive a support in line with adopted scheme (from hereafter referred to as Support). There will be *three* main classes prescribed for, for each of which there will be a number of qualifying criteria. In all cases individuals must not be of a prescribed class exempted from support as specified within section 7 of this scheme.

#### **Class D**

To obtain support the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit<sup>2</sup>; or
- b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based jobseeker's allowance or on an income-related employment and support allowance or in receipt of an award Universal Credit;
- c. be liable to pay council tax in respect of a dwelling in which he is solely or mainly resident;
- d. is not deemed to be absent from the dwelling;
- e. not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- f. be somebody in respect of whom a maximum council tax support<sup>3</sup> amount can be calculated;
- g. not have capital savings above £16,000<sup>4</sup>;
- h. be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's *income*<sup>5</sup> is **less** than their (living allowance) *applicable amount*<sup>6</sup> or the applicant or partner is in receipt of Income Support, Jobseekers allowance (income based) or Employment and Support Allowance (income related); and

<sup>2</sup> Section 5 of this scheme

<sup>3</sup> Sections 57 to 63 of this scheme

<sup>4</sup> Sections 33 to 42 and Schedule 5 of this scheme

<sup>5</sup> Sections 15 to 32 and Schedules 3 and 4 of this scheme

<sup>6</sup> Sections 12 to 14 and Schedule 1 of this scheme

- i. has made a valid application for support<sup>7</sup>.

Maximum council tax support stated above is defined within section 57 of this scheme

### **Class E**

To obtain support the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit<sup>8</sup>; or
- b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based jobseeker's allowance or on an income-related employment and support allowance or in receipt of an award Universal Credit;
- c. be liable to pay council tax in respect of a dwelling in which they are solely or mainly resident;
- d. is not deemed to be absent from the dwelling;
- e. not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- f. be somebody in respect of whom a maximum council tax support<sup>9</sup> amount can be calculated;
- g. not have capital savings above £16,000<sup>10</sup>;
- h. be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's *income*<sup>11</sup> is **more** than their (living allowances) *applicable amount*<sup>12</sup>;
- i. have made a valid application for support<sup>13</sup>;
- j. be a person in respect of whom amount A exceeds amount B where
  - (i) amount A is the maximum council tax support in respect of the day in the applicant's case; and
  - (ii) amount B is 2 6/7 per cent of the difference between his income for the relevant week and his applicable amount.

Maximum council tax support stated above is defined within section 57 of this scheme

### **Class F**

To obtain support the individual must:

- a. have not attained the qualifying age for state pension credit<sup>14</sup>; or
- b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based jobseeker's allowance or on an income-related employment and support allowance or in receipt of an award Universal Credit;

<sup>7</sup> Sections 68 to 74a of this scheme

<sup>8</sup> Section 5 of this scheme

<sup>9</sup> Sections 57 to 63 of this scheme

<sup>10</sup> Sections 33 to 42 and Schedule 5 of this scheme

<sup>11</sup> Sections 15 to 32 and Schedules 3 and 4 of this scheme

<sup>12</sup> Sections 12 to 14 and Schedule 1 of this scheme

<sup>13</sup> Sections 68 to 74a of this scheme

<sup>14</sup> Section 5 of this scheme

- c. be liable to pay council tax in respect of a dwelling in which they are solely or mainly resident;
- d. is not deemed to be absent from the dwelling;
- e. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- f. be somebody in respect of whom a maximum council tax support<sup>15</sup> amount can be calculated;
- g. have made a valid application for support<sup>16</sup>;
- h. be somebody who has at least one second adult living with them who is not his partner, not somebody who pays rent, and who is on a *prescribed* low wage and/or *prescribed* benefit, as set out in within sections 62 and 63 and schedule 2 of this scheme.

Maximum council tax support stated above is defined within section 57 of this scheme

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<sup>15</sup> Sections 57 to 63 of this scheme

<sup>16</sup> Sections 68 to 74a of this scheme

