




Working Age – in receipt of Universal Credit

- **Claimant category A**– [UC disabled*](#) – CTS award is **86% of weekly eligible CT** payable (less non-dependant deduction if applicable)
- **Claimant category B** – in receipt of maximum UC – CTS award is **70% of weekly eligible CT** (less non-dependant deduction if applicable)
- **Claimant categories below** - CTS award is the corresponding % of weekly eligible CT in line with weekly net income (less non-dependant deduction if applicable)

	Claimant Category C		Claimant Category D		Claimant Category E1		Claimant Category E2		Claimant Category F1		Claimant Category F2
Percentage award of weekly eligible Council Tax	Single people without children - weekly net income	Percentage award of weekly eligible Council Tax	Childless couples- weekly net income	Percentage award of weekly eligible Council Tax	Lone parents up to 2 children- weekly net income	Percentage award of weekly eligible Council Tax	Lone parents 3 or more children- weekly net income	Percentage award of weekly eligible Council Tax	Couples with up to 2 children- weekly net income	Percentage award of weekly eligible Council Tax	Couples with 3 or more children- weekly net income
70%	£0-£75	70%	£0-£75	70%	£0-£100	70%	£0-£100	70%	£0-£125	70%	£0-£125
60%	£75.01-£125	60%	£75.01-£125	60%	£100.01-£140	60%	£100.01-£150	60%	£125.01-£165	65%	£125.01-£150
40%	£125.01-£175	55%	£125.01-£175	55%	£140.01-£175	55%	£150.01-£200	55%	£165.01-£200	60%	£150.01-£200
0%	>£175	40%	£175.01-£225	40%	£175.01-£225	45%	£200.01-£275	40%	£200.01-£250	50%	£200.01-£275
		0%	>£225	30%	£225.01-£275	30%	£275.01-£325	30%	£250.01-£300	35%	£275.01-£375
				0%	>£275	0%	>£325	20%	£300.01-£375	20%	£375.01-£425
								0%	>£375	0%	>£425

Non-Dependant Deductions

Non-Dependant Income	CTS Pensioner	CTS Working age – Non UC	CTS Working age 
○ Aged under 25 and on IS, JSA(IB), ESA(IR) assessment phase or Maximum Universal Credit	Nil	£3.30	£3.30
○ Aged 25 or over and on IS/JSA(IB) or Maximum Universal Credit	Nil	£3.30	£3.30
○ Aged 18 or over and not in remunerative work	£4.05	£6.60	£3.30
○ In receipt of main phase ESA(IR)	Nil	£3.30	£3.30
○ In receipt of ESA (C)	£4.05	£3.30	£3.30
○ In receipt of JSA (C)	£4.05	£6.60	£3.30
○ In receipt of Pension Credit	Nil	£3.30	£3.30
○ In work but earning less than £144	£4.05	£6.60	£3.30
○ gross income not less than £144.00 but less than £217.00	£4.05	£6.60	£13.10
○ gross income less than £217.00	£4.05	£6.60	£13.10
○ gross income not less than £217.00 but less than £377.00	£8.30	£13.10	£13.10
○ gross income not less than £377.00 but less than £469.00	£10.40	£16.50	£13.10
○ gross income not less than £469.00	£12.45	£19.80	£13.10

***UC Working age disabled**

Working Age Disabled and War Pension recipients (working age) – which consists of households where the customer, a partner has earned income less than £440 per week and that where the claimant, a partner or a dependent child is physically or mentally disabled and receives one of the following: Personal Independence Payments, Disability Living Allowance, Employment Support Allowance (Support group), Incapacity Benefit, Mobility Supplement, Severe Disablement Allowance, people who are registered blind; people who live in a property which has been granted a disabled band reduction; or anyone who is working age and receives War Disablement Pension or War Widows Pension., Claimant and/or partner has been awarded the Limited Capability for Work and Work related Activity (LCWRA) component within their Universal Credit award

Harrow Council Tax Support Scheme 2021

Claimants not in receipt of Universal Credit

Liability cap- (this is the percentage liability used in calculation of CTS) is:

- 86% for working age customers who fall into the vulnerable group (see below)
- 70% for all working age customers who do not fall into the vulnerable group
- 100% for all pensioners
- 30% taper- For every £1 that the customer receives over their applicable amount, they will have to put 30p towards the council tax bill
- £2 minimum weekly Council Tax support award-this means that anyone who is entitled to less than £2.00 in CTS will not receive any support
- No tariff income-this means that nothing is added to the weekly income if customer has capital over £6,000 (16,000 capital limit still applies)

Vulnerable group- a working age customer falls into the vulnerable group if

- A household with an applicant, a partner or a dependent child receiving
 - Disability Living Allowance (any component)
 - Employment Support Allowance (Support group),
 - Incapacity Benefit,
 - Mobility Supplement,
 - Severe Disablement Allowance,
 - Personal Independence Payment or Armed Forces Independence Payment (AFIP)
 - or has an invalid vehicle supplied by the National Health Service or gets Department of Work and Pensions payments for car running costs;
- or a disability banding reduction has been granted for the property;

- or the applicant or partner is registered blind ;
- or the applicant or partner receives a War Pension

Non dependant deductions (weekly reduction in CTS based on the income of other adult occupants of the household) - see table below;