


**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)

	<b>Claimant Category C</b>		<b>Claimant Category D</b>		<b>Claimant Category E1</b>		<b>Claimant Category E2</b>		<b>Claimant Category F1</b>		<b>Claimant Category F2</b>
Percentage award of weekly eligible Council Tax	<b>Single people without children - weekly net income</b>	Percentage award of weekly eligible Council Tax	<b>Childless couples - weekly net income</b>	Percentage award of weekly eligible Council Tax	<b>Lone parents with up to 2 children - weekly net income</b>	Percentage award of weekly eligible Council Tax	<b>Lone parents with 3 or more children - weekly net income</b>	Percentage award of weekly eligible Council Tax	<b>Couples with up to 2 children - weekly net income</b>	Percentage award of weekly eligible Council Tax	<b>Couples with 3 or more children - weekly net income</b>
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	£4.90	£6.60	£3.30
○ In receipt of main phase ESA(IR)	Nil	£3.30	£3.30
○ In receipt of ESA (C)	£4.90	£3.30	£3.30
○ In receipt of JSA (C)	£4.90	£6.60	£3.30
○ In receipt of Pension Credit	Nil	£3.30	£3.30
○ In work but earning less than £144	£4.90	£6.60	£3.30
○ gross income not less than £144.00 but less than £256.00	£4.90	£6.60	£13.10
○ gross income not less than £256.00 but less than £445.00	£10.05	£13.10	£13.10
○ gross income not less than £445.00 but less than £554.00	£12.60	£16.50	£13.10
○ gross income not less than £554.00	£15.10	£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 2024**

**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