Working Age – in receipt of Universal Credit

- **Claimant category A–** UC disabled* – CTS award is **86% of weekly eligible Council Tax (CT)** payable (less weekly non-dependant deduction if applicable)
- **Claimant category B –** in receipt of maximum UC – CTS award is **50% of weekly eligible CT which shall not exceed the amount set by the authority for a dwelling in CT band D** (less weekly non-dependant deduction if applicable)
- **Claimant categories below -** CTS award is the corresponding % of weekly eligible CT in line with weekly net income (less weekly non-dependant deduction if applicable). **CT shall not exceed the amount set by the authority for a dwelling in CT band D**

	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 with up to 2 children - weekly net income**	Percentage award of weekly eligible Council Tax	**Lone parents with 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**
50%	£0-£75	50%	£0-£75	50%	£0-£100	50%	£0-£100	50%	£0-£125	50%	£0-£125
40%	£75.01-£125	40%	£75.01-£125	40%	£100.01-£140	40%	£100.01-£150	40%	£125.01-£165	45%	£125.01-£150
20%	£125.01-£175	35%	£125.01-£175	35%	£140.01-£175	35%	£150.01-£200	35%	£165.01-£200	40%	£150.01-£200
0%	>£175	20%	£175.01-£225	20%	£175.01-£225	25%	£200.01-£275	20%	£200.01-£250	30%	£200.01-£275
		0%	>£225	10%	£225.01-£275	10%	£275.01-£325	10%	£250.01-£300	15%	£275.01-£375
				0%	>£275	0%	>£325	0%	>£300	0%	>£375

Weekly Non-Dependant Deductions

Non-Dependant Income	CTS Pensioner	CTS Working age – Non UC	CTS Working age UC Universal Credit
○ Aged under 25 and on IS, JSA(IB), ESA(IR) assessment phase or Maximum Universal Credit	Nil	£4.75	£4.75
○ Aged 25 or over and on IS/JSA(IB) or Maximum Universal Credit	Nil	£4.75	£4.75
○ Aged 18 or over and not in remunerative work	£5.20	£9.50	£4.75
○ In receipt of main phase ESA(IR)	Nil	£4.75	£4.75
○ In receipt or ESA (C)	£5.20	£4.75	£4.75
○ In receipt of JSA (C)	£5.20	£9.50	£4.75
○ In receipt of Pension Credit	Nil	£4.75	£4.75
○ In work but earning less than £144	£5.20	£9.50	£4.75
○ gross income not less than £144.00 but less than £279.00	£5.20	£9.50	£18.75
○ gross income not less than £279.00 but less than £485.00	£10.60	£18.75	£18.75
○ gross income not less than £485.00 but less than £605.00	£13.30	£23.50	£18.75
○ gross income not less than £605.00	£15.95	£27.75	£18.75

***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 2026

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) (less weekly non-dependant deduction if applicable)

- 50% for all working age customers who do not fall into the vulnerable group **which shall not exceed the amount set by the authority for a dwelling in CT band D** (less weekly non-dependant deduction if applicable)

- 100% for all pensioners (less weekly non-dependant deduction if applicable)
- 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),
    - has an invalid vehicle supplied by the National Health Service or gets Department of Work and Pensions payments for car running costs,
    - Employment Support Allowance (Support group),
    - Incapacity Benefit,
    - Mobility Supplement,
    - Severe Disablement Allowance,
    - Personal Independence Payment;

- or a disability banding reduction has been granted for the property;
- or the customer or partner is registered blind ;
- or the applicant or partner who receives a War Pension.