

Council Tax Reduction : Pension Age Scheme 01 April 2021 01 April 2022**Personal Allowances****Single**

Aged 18 to 24	59.20	61.05
Aged 25 or over	74.70	77.00
Any age entitled to main phase ESA	74.70	77.00
Lone parent under pension age	74.70	77.00

Couples

Aged 18 or over	117.40	121.05
Entitled to main phase ESA	117.40	121.05

Pensioners before 1st April 2021**Single**

Pension age single	191.15	197.10
Pensioner lone parent	191.15	197.10

Pension age couple

Pensioner Couple	286.05	294.90
Polygamous Marriage	286.05	294.90
Polygamous Partner	94.90	97.80

Pensioners after 1st April 2021

Pension age single	177.10	182.60
Pensioner lone parent	177.10	182.60

Pension age couple

Pensioner Couple	270.30	278.70
Polygamous Marriage	270.30	278.80
Polygamous Partner	93.20	96.10

Dependant Children

Any age	68.60	70.80
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Premiums

Family premium	17.65	17.85
Lone parent rate family premium	22.20	22.20

Disability Premium

Single	35.10	36.20
Couple	50.05	51.60
Disabled child premium	65.94	68.04

Enhanced Disability Premium

Single rate	26.67	27.44
Couple rate	53.34	54.88
Disabled child rate	26.67	27.44

Severe Disability Premium

Single rate	67.30	69.40
Couple rate (one qualifies)	67.30	69.40
Couple rate (both qualify)	134.60	138.80

Carer Premium	37.70	38.85
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Non dependant deductions

On income support, JSA(IB), ESA(IR) which does not include the support or work-related component or UC where there is no earned income.

	Nil	Nil
In receipt of pension credit	Nil	Nil
Not working	4.05	4.20
Earning less than £224.00	4.05	4.20
Working £224.00 to £388.99	8.30	8.55
Working £389.00 to £483.99	10.40	10.70
Working more than £484.00	12.45	12.85

Earnings disregard	59.20	61.05
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Second adult rebate

215 for 222

215 and 279 for 222 and 288