

| Council Tax Reduction : Working Age Scheme | 01 April 2021 | 01 April 2022 | 01 April 2023 |
|---|----------------------|----------------------|----------------------|
| | | | |
| Personal Allowances | | | |
| Single | | | |
| Aged 18 to 24 | 59.20 | 61.05 | 67.20 |
| Aged 25 or over | 74.70 | 77.00 | 84.80 |
| Any age entitled to main phase ESA | 74.70 | 77.00 | 84.80 |
| Lone parent | 74.70 | 77.00 | 84.80 |
| | | | |
| Couples | | | |
| Aged 18 or over | 117.40 | 121.05 | 133.30 |
| Entitled to main phase ESA | 117.40 | 121.05 | 133.30 |
| | | | |
| Dependant Children | | | |
| Any age | 68.60 | 70.80 | 77.78 |
| | | | |
| Premiums | | | |
| Family premium | 17.65 | 17.85 | 18.53 |
| Lone parent rate family premium | 22.20 | 22.20 | 22.20 |
| | | | |
| Disability Premium | | | |
| Single | 35.10 | 36.20 | 39.85 |
| Couple | 50.05 | 51.60 | 56.80 |
| | | | |
| Enhanced Disability Premium | | | |
| Single rate | 17.20 | 17.75 | 19.55 |
| Couple rate | 24.60 | 25.35 | 27.90 |
| Disabled child rate | 26.67 | 27.44 | 30.17 |
| | | | |
| Severe Disability Premium | | | |
| Single rate | 67.30 | 69.40 | 76.40 |
| Couple rate (one qualifies) | 67.30 | 69.40 | 76.40 |
| Couple rate (both qualify) | 134.60 | 138.80 | 152.80 |
| | | | |
| Disabled child premium | 65.94 | 68.04 | 74.69 |
| | | | |
| Carer Premium | 37.70 | 38.85 | 42.75 |
| | | | |
| ESA Components | | | |
| Work related activity | 29.70 | 30.60 | 33.70 |
| Support component | 39.40 | 40.60 | 44.70 |

| 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. | No Change | No Change | No change |
| In receipt of pension credit | No Change | No Change | No Change |
| Not working | No Change | No Change | No Change |
| Working less than £217.00 | No Change | No Change | No Change |
| Working £217.00 to £376.99 | No Change | No Change | No Change |
| Working £377.00 to £468.99 | No Change | No Change | No Change |
| Working more than £469.00 | No Change | No Change | No Change |