

Council Tax Reduction : Pension 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 under pension age	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
Pensioners before 1st April 2021			
Single			
Pension age single	191.15	197.10	217.00
Pensioner lone parent	191.15	197.10	217.00
Pension age couple			
Pensioner Couple	286.05	294.90	324.70
Polygamous Marriage	286.05	294.90	324.70
Polygamous Partner	94.90	97.80	107.70
Pensioners after 1st April 2021			
Pension age single	177.10	182.60	201.05
Pensioner lone parent	177.10	182.60	201.05
Pension age couple			
Pensioner Couple	270.30	278.70	306.85
Polygamous Marriage	270.30	278.80	306.85
Polygamous Partner	93.20	96.10	105.80
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
Disabled child premium	65.94	68.04	74.69

Enhanced Disability Premium			
Single rate	26.67	27.44	30.17
Couple rate	53.34	54.88	60.34
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
Carer Premium	37.70	38.85	42.75
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	Nil
In receipt of pension credit	Nil	Nil	Nil
Not working	4.05	4.20	4.60
Earning less than £236.00	4.05	4.20	4.60
Working £236.00 to £409.99	8.30	8.55	9.40
Working £410.00 to £510.99	10.40	10.70	11.80
Working more than £511.00	12.45	12.85	14.15
Earnings disregard	59.20	61.05	67.20
Second adult rebate			
222 for 244			
222 for 244.00 and 288 for 317			