

Council Tax Reduction : Working Age Scheme

	01/04/2023	01/04/2024	01/04/2025
Personal Allowances			
Single			
Aged 18 to 24	67.20	71.70	72.90
Aged 25 or over	84.80	90.50	92.05
Any age entitled to main phase ESA	84.80	90.50	92.05
Lone parent	84.80	90.50	92.05
Couples			
Aged 18 or over	133.30	142.25	144.65
Entitled to main phase ESA	133.30	142.25	144.65
Dependant Children			
Any age	77.78	83.24	84.66
Premiums			
Family premium	18.53	19.15	19.48
Lone parent rate family premium	22.20	22.20	22.20
Disability Premium			
Single	39.85	42.50	43.20
Couple	56.80	60.60	61.65
Enhanced Disability Premium			
Single rate	19.55	20.85	21.20
Couple rate	27.90	29.75	30.25
Disabled child rate	30.17	32.20	32.75
Severe Disability Premium			
Single rate	76.40	81.50	82.90
Couple rate (one qualifies)	76.40	81.50	82.90
Couple rate (both qualify)	152.80	163.00	165.80
Disabled child premium	74.69	80.01	81.37
Carer Premium	42.75	45.60	46.40
ESA Components			
Work related activity	33.70	35.95	36.55
Support component	44.70	47.70	48.50
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