

Council Tax Reduction : Pension Age Scheme	01 April 2023	01 April 2024	01 April 2025
<b>Personal Allowances</b>			
<b>Single</b>			
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 under pension age	84.80	90.50	92.05
<b>Couples</b>			
Aged 18 or over	133.30	142.25	144.65
Entitled to main phase ESA	133.30	142.25	144.65
<b>Pensioners before 1st April 2021</b>			
<b>Single</b>			
Pension age single	217.00	235.20	244.40
Pensioner lone parent	217.00	235.20	244.40
<b>Pension age couple</b>			
Pensioner Couple	324.70	352.00	366.00
Polygamous Marriage	324.70	352.00	366.00
Polygamous Partner	107.70	116.80	121.60
<b>Pensioners after 1st April 2021</b>			
Pension age single	201.05	218.15	227.10
Pensioner lone parent	201.05	218.15	227.10
<b>Pension age couple</b>			
Pensioner Couple	306.85	332.95	346.60
Polygamous Marriage	306.85	332.95	346.60
Polygamous Partner	105.80	114.80	119.50
<b>Dependant Children</b>			
Any age	77.78	83.24	84.66
<b>Premiums</b>			
Family premium	18.53	19.15	19.48
Lone parent rate family premium	22.20	22.20	22.20
<b>Disability Premium</b>			
Single	39.85		
Couple	56.80		
Disabled child premium	74.69	80.01	81.37
<b>Enhanced Disability Premium</b>			
Single rate	30.17	32.20	
Couple rate	60.34	64.40	
Disabled child rate	30.17	32.20	32.75
<b>Severe Disability Premium</b>			

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
<b>Carer Premium</b>	42.75	45.60	46.40
<b>Non dependant deductions</b>			
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	4.60	4.90	5.00
Earning less than £266.00	4.60	4.90	5.00
Working £266.00 to £462.99	9.40	10.05	10.20
Working £463.00 to £576.99	11.80	12.60	12.80
Working more than £577.00	14.15	15.10	15.35
<b>Earnings disregard</b>	67.20	71.70	
<b>Second adult rebate</b>			
Up to 275.99			
£276 to 357.99			