

Council Tax Reduction 2026/27: Working Age Scheme

	01/04/2024	01/04/2025	01/04/2026
Personal Allowances			
Single			
Aged 18 to 24	71.70	72.90	75.65
Aged 25 or over	90.50	92.05	95.55
Any age entitled to main phase ESA	90.50	92.05	95.55
Lone parent	90.50	92.05	95.55
Couples			
Aged 18 or over	142.25	144.65	150.15
Entitled to main phase ESA	142.25	144.65	150.14
Dependant Children			
Any age	83.24	84.66	87.88
Premiums			
Family premium	19.15	19.48	20.22
Lone parent rate family premium	22.20	22.20	22.20
Disability Premium			
Single	42.50	43.20	44.85
Couple	60.60	61.65	64.00
Enhanced Disability Premium			
Single rate	20.85	21.20	22.00
Couple rate	29.75	30.25	31.40
Disabled child rate	32.20	32.75	33.99
Severe Disability Premium			
Single rate	81.50	82.90	86.05
Couple rate (one qualifies)	81.50	82.90	86.05
Couple rate (both qualify)	163.00	165.80	172.10
Disabled child premium	80.01	81.37	84.46
Carer Premium	45.60	46.40	48.15
ESA components			
Work related activity	35.95	36.55	37.95
Support component	47.70	48.50	50.35
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