

Council Tax Reduction 2026/27: Pension Age Scheme

	01 April 2024	01 April 2025	01 April 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 under pension age	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	150.15
Pensioners before 1st April 2021			
Single			
Pension age single	235.20	244.40	256.00
Pensioner lone parent	235.20	244.40	256.00
Pension age couple			
Pensioner Couple	352.00	366.00	383.35
Polygamous Marriage	352.00	366.00	383.35
Polygamous Partner	116.80	121.60	127.35
Pensioners after 1st April 2021			
Pension age single	218.15	227.10	238.00
Pensioner lone parent	218.15	227.10	238.00
Pension age couple			
Pensioner Couple	332.95	346.60	363.25
Polygamous Marriage	332.95	346.60	363.25
Polygamous Partner	114.80	119.50	125.25
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			
Couple			
Disabled child premium	80.01	81.37	84.46
Enhanced Disability Premium			
Single rate	32.20		
Couple rate	64.40		
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
Carer Premium	45.60	46.40	48.15
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	4.90	5.00	5.20
Earning less than £279.00	4.90	5.00	5.20
Working £279.00 to £484.99	10.05	10.20	10.60
Working £485.00 to £604.99	12.60	12.80	13.30
Working more than £605.00	15.10	15.35	15.95
Student Disregard	71.70	72.90	75.65
Second adult rebate			
	288.99		
	374.99		