

COUNCIL TAX SUPPORT SCHEME FOR WORKING AGE CLAIMS

Stockport's Council Tax Support Scheme is predominately based on the government's scheme for pension credit age customers - The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012

The additional changes which affect working age people are;

1. The Council Tax band used to calculate entitlement will be the equivalent of band A for all calculations unless the household is such that three or more bedrooms are required (using the national criteria defined for Local Housing Allowance payments) when a band B equivalent will be used unless the property is in band A in which case band A will be used.
2. Second Adult Rebate is not available.
3. Non dependant deductions will be made at either the higher rate of £10 per week where gross income exceeds £188 per week or the lower rate of £5 per week if the gross weekly income is less. If the non-dependant deduction would not be due under the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012, then no deduction will be made.
4. The savings and capital upper limit is £8,000.
5. New claims will not be backdated. Entitlement will be assessed from the Monday following the date the application is made.
6. Beneficial changes in circumstances will be treated in the same way as the Housing Benefit regulations.
7. The minimum amount of Council Tax Support is £1 per week. There will be no entitlement below this amount.
8. Earnings from gainful self-employment will be calculated based on the calculation defined in the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, for the first 12 months of self-employment. After this time earnings will be calculated based on the national minimum/living wage based on the hours declared to HMRC for the purpose of claiming working tax credits up to a maximum of a 37 hour week. Where tax credits are not claimed then a standard 37 hour week will be used.

The calculation of notional income from self-employed earners will be reduced by notional tax and national insurance contributions.

9. Any claim where the person is receiving Disabled Persons Relief on their Council Tax will be exempt from point 1, and will have their entitlement calculated on their actual Council Tax liability.
10. All Council Tax Support calculation figures stated in the Stockport Scheme will be assessed in-line with the applicable amounts and premiums applied to the national pensioner scheme and Housing Benefit regulations where appropriate, with the exception of non-dependant deductions.

11. War Pensions will be fully disregarded as an income in the calculation of Council Tax Support.
12. Where payments of Universal Credit include housing costs, these will be treated as income. However the housing element will not be included in the applicable amount for those in remunerative work.
13. A discretionary fund is available to provide further financial assistance towards Council Tax costs in exceptional circumstances.