

## COUNCIL TAX SUPPORT SCHEME FOR WORKING AGE CLAIMS

Stockport 's Council Tax Support (CTS) Scheme is predominately based on the government 's scheme for pension credit age customers - The Council Tax Reduction Schemes (Prescribed Requirements) (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. 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.
3. Second Adult Rebate is not available.
4. The minimum amount of Council Tax Support is £1 per week. There will be no entitlement below this amount.
5. The savings and capital upper limit is £8,000.
6. 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.
7. War Pensions and Bereavement Support will be fully disregarded as an income in the calculation of Council Tax Support.
8. 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 (Prescribed Requirements) (England) Regulations 2012, then no deduction will be made.
9. New claims will not be backdated. Entitlement will be assessed from the Monday following the date the application is made.
10. The time limits for Universal Credit recipients to return a claim for Council Tax Support will be 6 weeks for entitlement to be assessed from the Monday following the first day of entitlement to Universal Credit.
11. DWP Universal Credit data sharing documents will be treated as a claim for Council Tax Support.

12. New Council Tax Support claims following a break in entitlement to Universal Credit or Council Tax Support of up to six months are treated as being made on the date on which entitlement to UC resumes (or falls to a level at which CTS is payable) or six months before the day on which the claim is received, whichever is the later.
13. Beneficial changes in circumstances will be treated in the same way as the Housing Benefit regulations.
14. 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.
15. The net earnings figure provided to the Council by the Department for Work and Pensions will be used in the calculation of Council Tax Support for Universal Credit recipients.
16. Earnings from gainful self-employment will be assessed 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.

17. A discretionary fund is available to provide further financial assistance towards Council Tax costs in exceptional circumstances.