

Council Tax Reduction 2021-2022

Examples

Example 1

Mr P lives in Bicester with his partner and 2 children. They live in a band C property with a council tax liability of £32.97 per week.

- The household has income of self-employed earnings of £105.86 (£27.10 is disregarded), Child Benefit (fully disregarded) and Child Tax Credit of £121.73 and working tax credit of £98.69. Total £299.18.
- With a needs allowance of £270.94 he has excess income of £28.24
- Based on the current Council Tax Reduction Scheme Mr P has Council Tax Reduction award of £27.37 per week. Band 3 **£15.00 - £29.99 83%**
- New awards if scheme is amended are shown below:
- Option 2 - minus 1% - 82% - £27.04
- Option 3 - minus 2% - 81% - £26.71
- Option 4 - plus 1% - 84% - £27.69

Example 2

Mr W lives in Kidlington in a band C property with a Council Tax liability of £25.87 per week. He has a weekly income of Employment and Support Allowance of £113.95, and an occupational pension of £50.76 per month. Universal Credit of £160 per week including housing costs of £87.38. He also receives Disability Living Allowance and higher rate DLA Mobility both of which are fully disregarded.

Under the current banded scheme he has no excess income and he receives 100% support at £25.87

Modelled Options 2, 3 and 4 have no change to the rate for claimants with an excess income of less than £5.00, so he would still get 100% support.