

Appendix D

Proposed Council Tax Support Scheme 2024-25 50% minimum payment within the Universal Credit banded scheme

1. UC banded Scheme

- Removing protected groups apart from Care leavers / single under 25's and War Widows
- Increasing minimum payments based on following circumstances

Income Bands	Maximum CTS awarded (Not Protected)	Maximum CTS awarded (Protected)	Minimum Council Tax payment (Not Protected)	Minimum Council Tax payment (Protected)	Single-weekly net earned income	Couple-weekly net earned income	Family with one child	Family with two or more children
1	50%	100%	50%	0%	£0	£0	£0	£0
2	50%	100%	50%	0%	£0.01-£55.00	£0.01-£55.00	£0.01-£55.00	£0.01- £55.00
3	40%	85%	60%	15%	£55.01-£104.60	£55.01-£148.64	£55.01-£203.69	£55.01- £258.74
4	30%	70%	70%	30%	£104.61-£159.65	£148.65-£203.69	£203.70-£258.74	£258.75-£313.79
5	20%	55%	80%	45%	£159.66-£214.70	£203.70-£258.74	£258.75-£313.79	£313.80-£368.84
6	10%	40%	90%	60%	£214.71 and above	£258.75 and above	£313.80 and above	£368.85 and above

2. Legacy Benefit scheme for working age

- Removing protected groups
- Increasing minimum payment from 24.5% to 50%

Current Council Tax Support Scheme 2023-24

1. UC banded Scheme

- Based on minimum payments on following circumstances and includes protected groups

Income Bands	Maximum CTS awarded (Not protected)	Maximum CTS awarded (Protected)	Minimum Council Tax payment (Not Protected)	Minimum Council Tax payment (Protected)	Single-weekly net earned income	Couple-weekly net earned income	Family with one child	Family with two or more children
1	75.5%	100%	24.50%	0.00%	£0	£0	£0	£0

2	60%	84.5%	40%	15.5%	£0.01- £104.60	£0.01 - £148.64	£0.01- £203.69	£0.01 - £258.74
3	45%	69.5%	55%	30.5%	£104.61- £159.65	£148.65- £203.69	£203.70- £258.74	£258.75-£313.79
4	30%	54.5%	70%	45.5%	£159.66- £214.70	£203.70- £258.74	£258.75- £313.79	£313.80-£368.84
5	15%	39.5%	85%	60.5%	£214.71 and above	£258.75 and above	£313.80 and above	£368.85 and above

2. Legacy Benefit scheme for working age

- Based on Protected groups and minimum payment 24.5%