

Appendix C

Premiums and allowances

At present, premiums and allowances are used to determine a working age claimant's basic living needs (Applicable Amount) for the purposes of the means test calculation performed. Under CTB these are prescribed by statute and the amounts concerned are currently increased annually.

Our proposal is to continue to apply the existing premiums and allowances used for the national Council Tax Benefit scheme with the relevant amounts retained at the 2012/13 levels and not subject to annual increases. Current premiums and allowances applied for 2012/13 are set out below:

Allowances and Premiums used to determine basic living needs	Weekly Amount in £
Single claimant aged 18 or over but less than 25	56.25
Single claimant aged 25 or over	71.00
Single claimant of any age and entitled to main phase employment support allowance	71.00
Single parent	71.00
Couple	111.45
Amount for a child from their date of birth to the day before the first Monday in September following their 16th birthday	64.99
Amount for a young person from the first Monday in September following their 16th birthday to the day before their 20th birthday	64.99
In the case of a polygamous marriage where none of the members of the marriage have reached the age of 60 and for the claimant and other party to the marriage	111.45
In the case of a polygamous marriage where none of the members of the marriage have reached the age of 60, for each additional spouse who is a member of the same household as the claimant	40.45
Family premium	17.40
Family premium (single parent rate)	22.20
Disability premium - single	30.35
Disability premium - couple	43.25

Enhanced disability premium - single	14.80
Enhanced disability premium - disabled child rate	22.89
Enhanced disability premium - couple	21.30
Severe disability premium - single	58.20
Severe disability premium - couple (lower rate)	58.20
Severe disability premium - couple (higher rate)	116.40
Disabled child premium	56.63
Carer premium	32.60
Components employment support allowance (income related) and contributory.	
Work-related activity component	28.15
Support component	34.05

Non dependant deductions

Currently a deduction is not made from CTB if the:

- The claimant or partner are registered blind or treated as blind
- The claimant or partner are receiving the care component of a disability living allowance, attendance allowance or the daily living component of a Personal Independence Payment
- The non-dependant is receiving state pension credit, income support, income-based job seekers allowance or income-related employment and support allowance
- The non-dependant is a disregarded person for Council Tax purposes i.e. is severely mentally impaired
- The non-dependant is a full-time student, apprentice or on Youth Training
- The non-dependant has been a hospital patient for 52 weeks or more
- The non-dependant is under 18 years of age

The same rules will apply for the proposed Council Tax Support scheme.

The rates of non-dependant deduction for Council Tax Benefit and proposed Council Tax Support are shown in the table below.

Description of Non-Dependant	Amount of Weekly Deduction in 2012/13 (£)	Proposed Weekly CTS Scheme Deduction (£)
Adult in receipt of state pension credit	Nil	Nil
Adult in receipt of income support, income-based jobseeker's allowance or income-related employment and support allowance	Nil	Nil
Adult in receipt of jobseeker's Allowance (Contribution Based) or employment and Support Allowance (Contribution Based)	3.30	5.00
Gross income of adult (working not less than 16 hours per week) is less than £183	3.30	5.00
Gross income of adult (working not less than 16 hours per week) is greater than or equal to £183 but less than £316	6.55	10.00
Gross income of adult (working not less than 16 hours per week) is greater than or equal to £316 but less than £394	8.25	12.00
Gross income of adult (working not less than 16 hours per week) is greater than or equal to £394	9.90	15.00
Adult working less than 16 hours per week	3.30	5.00
Any other adult not included in the above descriptions	3.30	5.00