

COUNCIL TAX REDUCTION SCHEME
TABLE OF PROPOSED CHANGES FOR WORKING AGE CLAIMANTS

This table shows:

1. Legislation mandating changes to the schemes for pensioners since the introduction of the CTRS.
2. The equivalent accepted technical change that could be made for working age claimants.
3. The table does not show changes which the Council is not intending to make.

	Legislation	Change	Commentary
1	Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2023/16	<p>Providing that someone is treated as disabled if they receive adult disability payment. See:</p> <ul style="list-style-type: none"> • Non-dependant deductions (para.30A) • Premiums (Schedule 3, Part 3) • Treatment of child care charges (para.58(11)) <p>Providing that adult disability payment should be disregarded as income (Schedule 8).</p>	The Adult Disability Payment (ADP) is a Scottish disability benefit which has replaced Personal Independence Payments (PIP). This change will ensure residents receiving this payment are treated in the same way as those in receipt of PIP.
2	Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2022/25	<p>Including as capital disregards (schedule 10):</p> <ul style="list-style-type: none"> • Windrush payments • Historical child abuse payments <p>Including as disregards for non-dependants (see para.30A(9) <i>Non-dependant deductions: persons who are not pensioners</i> and para.58A <i>treatment of child-care charges</i>):</p> <ul style="list-style-type: none"> • Historical child abuse payments • Windrush payments 	This change will introduce capital disregards for several compensatory payments to ensure that affected residents are still eligible to receive Council Tax Support.

		<ul style="list-style-type: none"> • Child disability payments • Grenfell Tower support payments <p>Including child disability payments as a qualifying condition for the enhanced disability premium for the purposes of applicable amounts and as a premium for personal allowances:</p> <ul style="list-style-type: none"> • Schedule 3 para.12 (already done for pensioners in sch.2 Para.7(1)(aa)) • Schedule 3 para.8 	<p>Child Disability Payment (CDP) is a Scottish disability benefit which has replaced Disability Living Allowance (DLA) for children. This change will ensure residents receiving this payment are treated in the same way as those in receipt of DLA</p>
3	<p>Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021/29</p>	<p>Including payments from the National Emergencies Trust as disregards for capital and non-dependent deductions:</p> <ul style="list-style-type: none"> • Para. 30A(9) <i>Non-dependant deductions: persons who are not pensioners</i> • Schedule 10: <i>Capital disregards</i> <p>Including as disregards victims' payments under the Victims' Payments Regulations 2020. See:</p> <ul style="list-style-type: none"> • Schedule 8 • Schedule 10 <p>Expanding capital disregards (Schedule 10) to include:</p> <ul style="list-style-type: none"> • Payments made by the Child Migrants Trust • Scottish social security payments (e.g. Scottish child payment assistance, Carer's Assistance (Young Carer Grants) (Scotland) Regulations 2019, Social Security (Scotland) Act 2018), Winter heating assistance • Compensation payments for DWP errors 	<p>This change will introduce capital and non-dependent disregards for emergency payments to ensure that affected residents are still eligible to receive Council Tax Support.</p> <p>This change will introduce an income disregard for victim payments made to residents, in line with changes already made to the pension-age scheme.</p> <p>This change will introduce capital disregards for certain emergency and compensation payments to ensure that affected residents are still eligible to receive Council Tax Support.</p>

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4	Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2020/23	<p>Including as a disregard payments made from the We love Manchester Emergency Fund (Schedules 8 and 10).</p> <p>Including statutory parental bereavement pay as income (Part 10 Chapters 5 and 6).</p>	<p>This change will introduce a capital disregard for emergency fund payments to ensure that affected residents are still eligible to receive Council Tax Support.</p> <p>This change is proposed to align working and pension-age schemes to include new bereavement payments as part of a household's income calculation.</p>
5	Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2018/1346	<p>Including as a relevant child care charge a person who is employed, or engaged under a contract for services, to provide care and support by the provider of a domiciliary support service within the meaning of Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016.</p> <p>The equivalent change for pensioners can be seen at para. 58 (8)(l)).</p> <p>Including as a capital disregard payments made as an error of law (rather than only those made as an official error). This has already been done for pensioners (sch.9 para.22).</p> <ul style="list-style-type: none"> • Schedule 10 para.12 capital disregards: persons who are not pensioners 	<p>This change expands the definition of child-care costs in Wales and will result in relevant payments being deducted from a household's income.</p> <p>This change will introduce a capital disregard where a payment is made due to an error in law, ensuring that affected residents are still eligible to receive Council Tax Support.</p>
6	Council Tax Reduction Scheme (Amendment) (England)	<p>Including as disregards:</p> <ul style="list-style-type: none"> • the Scottish Infected Blood Support Scheme • an approved blood scheme • the London Emergencies Trust 	<p>This change will introduce capital disregards for several compensatory payments to ensure that affected residents are still eligible to receive Council Tax Support.</p>

	<p>Regulations 2017/1305</p>	<ul style="list-style-type: none"> • payments approved by the Secretary of State to a disabled person where their disability was caused by their mother having taken Thalidomide during her pregnancy. <p>Including as a sum to be disregarded in the calculation of income other than earnings:</p> <ul style="list-style-type: none"> • Schedule 8 para.32: payments for care and support under section 35 or 36 of the Social Services and Well-being (Wales) Act 2014 (for a person who is not normally a member of the applicant's household but is temporarily in his care) • Schedule 8 para.32: certain payments under section 26A of the Children (Scotland) Act 1995 (duty to provide continuing care) 	<p>This change will disregard Scottish and Welsh care and support payments for working-age Council Tax Support applicants and will standardize the treatment of care payments across all schemes.</p>
7	<p>Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016/1262</p>	<p>Updating references to “personal allowance” and “personal reliefs” to refer to the updated provisions of the Income Tax Act 2007, e.g.</p> <ul style="list-style-type: none"> • Chapter 5 Para.52 Calculation of net earnings of employed earners: persons who are not pensioners • Chapter 5 para.56(10) Income: Persons Who are Not Pensioners <p>Including reference to ‘Scottish taxpayer’ and ‘Scottish basic rate’ of income tax so that they may be taken into account when calculating the net earnings of employed earners and self-employed taxpayers, e.g.</p> <ul style="list-style-type: none"> • Chapter 5 para.56(10) Income: Persons Who are Not Pensioners 	<p>This change is largely administrative and ensures that the scheme refers to up-to-date terms and legislation.</p> <p>This change is largely administrative and ensures that the scheme refers to up-to-date terms and legislation.</p>

		<ul style="list-style-type: none"> Chapter 5 para.56(10) Income: Persons Who are Not Pensioners 	
8	Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2015/2041	<p>Expanding the definition of a severely disabled applicant to include those in receipt of an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013:</p> <ul style="list-style-type: none"> Schedule 3 <i>Applicable amounts: persons who are not pensioners</i> Part 3 <i>Premiums, para.11 Severe disability premium</i> <p>Changing certain references to the family premium to ‘a family including at least one child or young person’ following the abolition of family premium for housing benefit.</p> <ul style="list-style-type: none"> Schedule 7 para.18: <i>Sums disregarded in the calculation of earnings: persons who are not pensioners</i> Schedule 8 para.49 <i>Sums disregarded in the calculation of income other than earnings: persons who are not pensioners</i> <p>Adding to the list of capital disregards ‘Any payments to an applicant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments).’ (now Schedule 9 Part 1 para.29B for pensioners)</p> <ul style="list-style-type: none"> Schedule 10 Capital disregards persons who are not pensioners 	<p>This change will align rules across all schemes and means that disabled premiums are calculated in the same way regardless of whether carers are claiming Universal Credit or legacy benefits.</p> <p>This change is administrative and will align the pension and working-age schemes regarding the qualifying conditions for the family premium.</p> <p>This change will introduce a capital disregards for payments made under the Children and Families Act 2014.</p>
9	Council Tax Reduction Schemes (Prescribed Requirements)	<p>Amendments to reflect changes in social security terminology:</p> <ul style="list-style-type: none"> Changes from ‘<i>participation in a service user group</i>’ to ‘<i>applicant participating as a service user</i>’ 	

	<p>(England) (Amendment) (No. 2) Regulations 2014/3312</p>	<ul style="list-style-type: none"> • National insurance contributions (rather than social security contributions) • Including reference to the Employment and Support Allowance Regulations 2013 in <ul style="list-style-type: none"> ○ Definition of ‘exempt work’ in Schedule 7 para.12(6) Sums disregarded in the calculation of earnings: persons who are not pensioners ○ Para.58A(8)(k) <i>Treatment of child care charges: persons who are not pensioners</i> so as to expand the circumstances where the other member of a couple is treated as incapacitated 	<p>This change is administrative and updates the terminology in the working-age scheme to reflect changes in national legislation.</p>
<p>10</p>	<p>Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013/3181</p>	<p>Extending Schedule 10 to include as a capital disregards payments disregarded under paragraph 18 of Schedule 10 to the Universal Credit Regulations 2013 (i.e. payments received within the past 12 months by way of arrears of, or compensation for late payment of— (a)universal credit; (b) a benefit abolished by section 33 of the Act; or (c)a social security benefit which is not included as unearned income under regulation 66(1)(a) or (b).)</p> <p>Amended the terminology for applicable amounts for pensioners such that it concerned pensioners whose income is <i>no greater than</i> the applicable amount. This was not done for non-pensioners where the terminology remains: 16. Class D: persons who are not pensioners whose income <i>is less than</i> the applicable amount.</p>	<p>This change will introduce a capital disregard for compensation payments made by the DWP due to the late payment of benefits.</p> <p>This is an administrative change which will update the language in the working-age scheme to mirror the pensioner scheme regarding applicable amounts.</p> <p>This change is administrative and will update the earned income process to</p>

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		<p>Reflecting new category of fire-fighters in Schedule 7 para.9(1): <i>Sums disregarded in the calculation of earnings: persons who are not pensioners:</i></p> <ul style="list-style-type: none"> part-time fire-fighter employed by the Scottish Fire and Rescue Service established under section 1A of the Fire (Scotland) Act 2005; 	include disregards for a new fire-fighter category.
11	Regulation and Inspection of Social Care (Wales) Act 2016 (Consequential Amendments to Secondary Legislation) Regulations 2019/237	<p>Amending para.58A(8(k) <i>Treatment of child care charges: persons who are not pensioners</i> to refer to relevant childcare charges to refer to new Welsh fostering legislation:</p> <ul style="list-style-type: none"> Fostering Panels (Establishment and Functions) (Wales) Regulations 2018 or a person with whom a child is placed under regulation 26 of the Care Planning, Placement and Case Review (Wales) Regulations 2015 	This change updates the working-age scheme to mirror the pensioner scheme to include changes in legislation in Wales regarding childcare payments.
12	Fire and Rescue Authority (Police and Crime Commissioner) (Application of Local Policing Provisions, Inspection, Powers to Trade and Consequential Amendments) Order 2017/863	<p>Reflecting new category of fire-fighters in Schedule 7 para.9(1): <i>Sums disregarded in the calculation of earnings: persons who are not pensioners:</i></p> <ul style="list-style-type: none"> a part-time fire-fighter employed by a fire and rescue authority created by an order under section 4A of the Fire and Rescue Services Act 2004; 	This change is administrative and will update the earned income process to include disregards for a new fire-fighter category.
13	Social Services and Well-being (Wales) Act 2014 (Consequential Amendments) (Secondary	<p>Amendments reflecting the enactment of the Social Services and Well-being (Wales) Act 2014. See:</p> <p>(1) Definition of disability extended to include provisions in the Welsh Act:</p> <ul style="list-style-type: none"> <i>Additional condition for the disability premium para.10 (1)(a)(vii)</i> 	This change will adjust the definition of a disabled resident to include change in Welsh legislation.

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	Legislation) Regulations 2016/211	<ul style="list-style-type: none"> • <i>Treatment of child care charges: persons who are not pensioners 58A (14)(c)</i> <p>(2) Including Care Act 2014 payments as disregards:</p> <ul style="list-style-type: none"> • Schedule 8 paras.31 and 33-34: <i>Sums disregarded in the calculation of income other than earnings: persons who are not pensioners</i> • Schedule 10 <i>Capital disregards: persons who are not pensioners, Para.23 and 24</i> 	This change will introduce disregards for income and capital payments made under the Care Act 2014.
14	Care Act 2014 (Consequential Amendments) (Secondary Legislation) Order 2015/643	<p>Amendments to reflect the Care Act 2014:</p> <p>(1) Definition of disability extended to severely sight-impaired rather than only blind under and to include those in the new registers kept by local authorities under s.77(1) Care Act 2014:</p> <ul style="list-style-type: none"> • <i>Additional condition for the disability premium para.10 (1)(a)(vii)</i> • <i>Treatment of child care charges: persons who are not pensioners 58A (14)(c)</i> <p>(2) Including Care Act 2014 payments as disregards:</p> <ul style="list-style-type: none"> • Schedule 8 para.32 <i>Sums disregarded in the calculation of income other than earnings: persons who are not pensioners</i> • Schedule 10 <i>Capital disregards: persons who are not pensioners</i> 	<p>This change are being proposed to reflect definitions stated in the Care Act 2014, regarding the definition of a disabled applicant.</p> <p>This change will introduce disregards for income and capital payments made under the Care Act 2014.</p>
15	Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to	<p>Amendments to reflect changes to paternity leave and introduction of shared parental leave.</p> <p>Changes have already been made in all material respects. However, I note that outdated references to</p>	This change will amend the scheme to reference shared parental leave.

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	<p>Subordinate Legislation) Order 2014/3255</p>	<p>'ordinary or additional' statutory paternity leave and pay remain:</p> <ul style="list-style-type: none"> • Treatment of child care charges: pensioners 58 (16) • Treatment of child care charges: persons who are not pensioners 58A (15) <p>Nevertheless, such changes seem to have been mistakenly omitted from the amending legislation and are likely to be properly understood in context.</p>	<p>This change is being proposed to correct terminology to remove outdated terms and reflect current legislation.</p>
16	<p>Social Care (Self-directed Support) (Scotland) Act 2013 (Consequential Modifications and Savings) Order 2014/513</p>	<p>Amendments to reflect changes in Scottish social security legislation. The Social Work (Scotland) Act 1968 was partly repealed and replaced with the Social Care (Self-directed Support) (Scotland) Act 2013.</p> <p>Not yet made for non-pensioners, as reference is still made to repealed parts of the 1968 Act:</p> <ul style="list-style-type: none"> • Schedule 8 para.59: sums disregarded in the calculation of income other than earnings: persons who are not pensioners. • Schedule 10 para.62: capital disregards: persons who are not pensioners. <p>The equivalent change for pensioners can be seen at para.29ZA.</p>	<p>This change is administrative and is being proposed to align the working-age scheme with the scheme for pensioners. This will adjust the scheme to quote the revised legislation.</p>