

council tax reduction scheme

non-dependant deduction table 2026/27

For each non-dependant per week

| | |
|---|--------|
| Not in paid work | £5.20 |
| In receipt of Universal Credit on the basis of no earned income | Nil |
| In receipt of Universal Credit with earned income working less than 16 hours week | £5.20 |
| In paid work whose gross weekly income is less than £279.00 | £5.20 |
| In paid work whose gross weekly income is between £279.00 and £484.99 | £10.60 |
| In paid work whose gross weekly income is between £485.00 and £604.99 | £13.30 |
| In paid work whose gross weekly income is £605.00 or more | £15.95 |
| In receipt of Income Support, Jobseekers Allowance (income based) | Nil |
| In receipt of Employment and Support Allowance (income-related) | Nil |
| In receipt of pension credit | Nil |

COUNCIL TAX REDUCTION non-dependants

Who is a non-dependant?

A non-dependant is someone aged 18 years or over who lives with you. It does not include someone living in your home who has a legally enforceable agreement to pay rent to you or your landlord. Examples of a non-dependant would be a son, a daughter or elderly relative.

How does a non-dependant affect my council tax reduction?

If they live in your home, we normally have to reduce the amount of help you get. This is called a non-dependant deduction.

How much are non-dependant deductions?

The amount of deduction made depends on how much gross income your non-dependant has and whether they are working over 16 hours a week. By gross income we mean all the money they get including earnings (before tax and National Insurance is deducted), social security benefits and interest paid on savings. We will need to see original proof of the non-dependant's income and capital, for example pay slips and savings

pass books. If you don't show us original proof (ie. not photocopies), we will deduct the maximum allowed. Attendance Allowance, Disability Living Allowance and Personal Independence Payment don't count as income.

Non-dependant couples

If the non-dependants living in your home are married to each other or living together as a couple, we add their incomes together and make one deduction.

Joint tenant or joint owner

If you share your home with a joint tenant or joint owner and a non-dependant lives in the home with both of you, we will take only half the normal non-dependant deduction.

When is a non-dependant deduction not made?

Deductions are not made if you or your partner are:

- Registered blind;
- Receiving Attendance Allowance or Disability Living Allowance (care component) or Personal Independence Payment (daily living component)

Deductions are not made if the non-dependant adult living with you:

- Is in receipt of Income Support or Jobseeker's Allowance;

- Is in receipt of Employment and Support Allowance
- Receives a Youth Training Allowance;
- Has been a hospital in-patient for more than 52 weeks;
- Is a prisoner;
- Is a student;
- Usually lives elsewhere;
- Receives Pension Credit.
- Is receiving Universal Credit on the basis of no earned income.

Deferred deductions

Special rules apply for existing cases (not new claims) when the claimant or partner is aged 65 or over, and

- a non-dependant moves into the household or
- the income of an existing non-dependant increases

In these circumstances the non-dependant deduction, or the increased deduction, will not take effect for 26 weeks.

These non-dependant deductions are set by the Council and change every April. See the table showing the current deduction levels.

