

Proposed Annual Uprating of The Guildford Borough Council (Council Tax Reduction Scheme) (Persons who are not Pensioners) for 2025-26

1. Personal Allowances

Column (1) - Person or couple	2024 Amount	Amount Proposed 2025
(1) A single claimant who -	(1)	(1)
(a) Is entitled to main phase employment and support allowance	(a) £84.80	(a) £90.50
(b) Is aged not less than 25	(b) £84.80	(b) £90.50
(c) Is aged not less than 18 but less than 25	(c) £67.20	(c) £71.70
(2) Lone Parent	(2) £84.80	(2) £90.50
(3) Couple	(3) £133.30	(3) £142.25

Column (1) - Child or young person	Column (2) – Amount 2024	Column (2) – Amount Proposed 2025
Person in respect of the period -		
(a) beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday;	£77.78	£83.24
(b) beginning on the first Monday in September following that person's sixteenth birthday and ending on the day preceding that person's twentieth birthday	£77.78	£83.24

2. Premiums

Family premium

Where the Family Premium still applies and the applicant is not a lone parent the proposal is to increase the premium from £18.53 to £19.15.

Other premiums

17. Premium	Amount 2024-25	Proposed 2025-26
(1) Disability Premium—	(1)	(1)
(a) where the applicant satisfies the condition in paragraph 9(a);	(a) £39.85	(a) £42.50
(b) where the applicant satisfies the condition in paragraph 9(b).	(b) £56.80	(b) £60.60
(2) Severe Disability Premium	(2)	(2)
(a) where the applicant satisfies the condition in paragraph 11(2)(a);	(a) £76.40	(a) £81.50
(b) where the applicant satisfies the condition in paragraph 11(2)(b)—		
(i) in a case where there is someone in receipt of a carer's allowance or if he or any partner satisfies that condition only by virtue of paragraph 11(5);	(b)(i) £76.40	(b)(i) £81.50
(ii) in a case where there is no-one in receipt of such an allowance	(b)(ii) £152.80	(b)(ii) £163.00
(3) Disabled Child Premium	(3) £74.69 in respect of each child or young person in respect of whom the condition specified in paragraph 13 of Part 3 of this Schedule is satisfied	(3) £80.01 in respect of each child or young person in respect of whom the condition specified in paragraph 13 of Part 3 of this Schedule is satisfied
(4) Carer Premium	(4) £42.75 in respect of each person who satisfies the condition specified in paragraph 14.	(4) £45.60 in respect of each person who satisfies the condition specified in paragraph 14.
(5) Enhanced Disability Premium	(5)	(5)
	(a) £30.17 in respect of each child or young person in respect of whom the conditions specified in paragraph 12 are satisfied	(a) £32.20 in respect of each child or young person in respect of whom the conditions specified in paragraph 12 are satisfied
	(b) £19.55 in respect of each person who is neither	(b) £20.85 in respect of each person who is neither
	(i) a child or a young person; nor	(i) a child or a young person; nor
	(ii) a member of a couple or a polygamous marriage	(ii) a member of a couple or a polygamous marriage
	In respect of whom the conditions specified in paragraph 12 are satisfied	In respect of whom the conditions specified in paragraph 12 are satisfied
	(c) £27.90 where the applicant is a member of a couple or a polygamous marriage and the conditions specified in paragraph 12 are satisfied in respect of a member of that couple or polygamous marriage	(c) £29.75 where the applicant is a member of a couple or a polygamous marriage and the conditions specified in paragraph 12 are satisfied in respect of a member of that couple or polygamous marriage

Part 6 - Amount of components

	Amount 2024-25	Proposed 2025-26
18. The amount of the work-related activity component is	33.70	35.95
19. The amount of the support component is	44.70	47.70

3. Non-Dependant Deductions

	Amount 2024-25	Proposed 2025-26
(1) Subject to the following provisions of this paragraph, the non-dependant deduction in respect of a day referred to in paragraph 47 is -		
(a) in respect of a non-dependant aged 18 or over in remunerative work,	£14.15 x 1/7	£15.10 x 1/7
(b) in respect of a non-dependant aged 18 or over to whom sub-paragraph (a) does not apply,	£4.60 x 1/7	£4.90 x 1/7
(2) In the case of a non-dependant aged 18 or over to whom sub-paragraph (1)(a) applies, where it is shown to the appropriate authority that his normal gross weekly income is		
(a) less than X, the non-dependant deduction to be made under this paragraph is the amount specified in sub-paragraph (1)(b)	X £236.00	X £256.00
(b) not less than X but less than Y, the non-dependant deduction to be made under this paragraph is b;	X £236.00 Y £410.00 b £9.40	X £256.00 Y £445.00 b £10.05
(c) not less than Y but less than Z, the non-dependant deduction to be made under this paragraph is	Y £410.00 Z £511.00 c £11.80	Y £445.00 Z £554.00 c £12.60