



Local Council Tax Support Scheme  
(Universal Credit)  
2017-18

## **Citation and commencement**

This scheme may be cited as the Leeds City Council, Council Tax Support Scheme (Universal Credit) and is effective from 1 April 2017.

## **The scheme**

The scheme set out is one of two Council Tax Support schemes, that are prescribed for the purposes of paragraph 4 of Schedule 1A to the Local Government Finance Act 1992.

The 2 schemes are:

- Leeds City Council, Council Tax Support Scheme (Universal Credit) 2017-18
- Leeds City Council, Council Tax Support Scheme 2017-18

Applicants are eligible to receive Council Tax Support under one but not both of these schemes.

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## **1. Introduction**

This scheme commences on 1st April 2017 and may be cited as the Leeds City Council, Council Tax Support Scheme (Universal Credit) 2017-18.

## **2. Interpretation**

Classes of persons entitled to a reduction under the scheme are described in paragraph 4.

Unless specifically stated, all terms and references within this scheme have the same meanings and definitions as they have within Chapter 5 of the Welfare Reform Act 2012 and the Universal Credit Regulations 2013.

## **3. Procedure by which a person may apply for a reduction**

An application may be made:

- 1) In writing, to the designated office on a properly completed form in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.
- 2) On-line as published and specified at [www.leeds.gov.uk/cts](http://www.leeds.gov.uk/cts)

## **4. Classes of person entitled to a reduction under this scheme**

The following classes of person are entitled to a reduction under this scheme;

### **4.1 Class 1: Universal Credit War Pensioner**

Class 1 Universal Credit War Pensioner consists of any person or their partner if they have a partner;

- who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- who has made an application;

- who does not fall within a class of person not entitled to a reduction under this scheme;
- who is in receipt of a Universal Credit Award
- who is in receipt of a war pension or an armed services compensation payment.

#### **4.2 Class 2: Universal Credit Jobseeker**

Class 2 Universal Credit Jobseeker consists of any person or their partner if they have a partner;

- who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- who has made an application;
- who does not fall within a class of person not entitled to a reduction under this scheme;
- who is in receipt of a Universal Credit Award which is subject to full work requirements;
- who is not in work;
- who does not fall within class 1

#### **4.3 Class 3: Universal Credit claimant**

Class 3 Universal Credit claimant consists of any person or their partner if they have a partner;

- who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- who has made an application;
- who does not fall within a class of person not entitled to a reduction under this scheme;
- who is in receipt of a Universal Credit award or has had an assessment that has determined that he is not entitled to a Universal Credit award within that assessment period because his income exceeds the level at which he would qualify for a Universal Credit award;
- who does not fall within class 1 or 2.

#### **4.4 Class 4: Former Universal Credit claimant**

Class 4 Former Universal Credit claimant consists of any person or their partner if they have a partner;

- who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- who has made an application;
- who does not fall within a class of person not entitled to a reduction under this scheme;

- who does not have a Universal Credit award or a Universal Credit assessment for that day;
- who has, on any date after 1 April 2017 had a determination in respect of Council Tax Support made that was based on a Universal Credit award;
- who does not fall within class 1, 2 or 3.

## **5. Classes of person excluded from this scheme**

The following classes of person are excluded from this scheme;

### **5.1 Persons who do not meet the basic Universal Credit Conditions**

The class of person described in this paragraph consists of any person who does not meet the basic entitlement conditions for Universal Credit prescribed in paragraph 4(1) (a) to (d) of Chapter 5 of the Welfare Reform Act 2012

### **5.2 Persons who exceed the capital limit**

The class of person described in this paragraph consists of any person whose capital exceeds £16,000.

The amount of capital a person holds for the purpose of this scheme shall be calculated in accordance with Chapter 1 of part 6 of the Universal Credit Regulations 2013.

## **6. The maximum weekly reduction under this scheme**

The maximum amount of weekly Council Tax reduction under this scheme is amount of the applicant's Council Tax liability.

The maximum weekly reduction shall be calculated by multiplying the applicant's Council Tax charge for that day by 7.

## **7. The calculation of the amount of reduction under this scheme**

Where a person is entitled to a reduction under this scheme, the amount of the reduction to which he is entitled is calculated as follows:

## **7.1 Class 1: Universal Credit War Pensioner**

Where a person falls within Class 1 Universal Credit War Pensioner the amount of the reduction shall be the maximum reduction less the surplus income deduction as specified in paragraph 8.

## **7.2 Class 2: Universal Credit Jobseeker**

Where a person falls within Class 2 Universal Credit Jobseeker and any one of the conditions a) to e) below are met the person is entitled to 75% of the maximum council tax reduction less any surplus income deduction as specified in paragraph 8.

The person or their partner if they have a partner:

- a) Has not yet fallen within class 2 (Universal Credit Jobseeker) for a continuous period that exceeds 6 months or
- b) Is engaging in, or has completed a Personal Work Support Package provided by Leeds City Council as detailed in paragraph 22 or
- c) Is engaging in work preparation activities with a specialist service recognised by Leeds Welfare and Benefits Service to provide an support that is at least equivalent to the Personal Work Support package provided by Leeds City Council or
- d) has provided reasonable grounds why their individual circumstances at the time mean that they are unable to participate in a Work Support Package or
- e) was in receipt on Jobseekers Allowance (Income Based) on 31 March 2015 and
  - i. was also entitled to a Council Tax Support reduction under the Leeds City Council, Council Tax Support Scheme 2014-15 on 31 March 2015, and;
  - ii. has not had any break in either the Jobseekers Allowance (Income Based) award or the Council Tax Support award that exceeds 28 days and;
  - iii. has fallen within this class for a period not exceeding 91 days from 1 April 2017.

Where a person falls within Class 2 Universal Credit Jobseeker and does not meet any of the conditions a) to e) above then his Council Tax Support reduction shall be Nil.

## **7.3 Class 3: Universal Credit claimant**

Where a person falls within Class 3 Universal Credit claimant the amount of the reduction shall be 75% of the maximum weekly reduction less the surplus income deduction as specified in paragraph 8

#### **7.4 Class 4: Former Universal Credit claimant**

Where a person falls within Class 4 Former Universal Credit claimant the amount of the reduction shall be 75% of the maximum reduction less the surplus income deduction as specified in paragraph 8.

### **8. Calculating the Surplus Income Deduction**

The Surplus Income Deduction is 15% of the amount that the applicants' eligible income exceeds their Council Tax Support Personal Allowance. These terms are further explained in the following paragraph.

#### **8.1 Surplus Income Deduction**

This shall be 15% of the Surplus Eligible Income

#### **8.2 Surplus Eligible Income**

This shall be the eligible Income less the Council Tax Support personal allowance.

Where the Council Tax Support personal allowance exceeds the eligible income the surplus eligible income shall be nil.

#### **8.3 Eligible Income**

8.3.1 Eligible income consists of the total amount of the applicants' income, including their partners income if they have a partner, that is not a benefit or income that is disregarded under this scheme.

The types of income that are disregarded within this scheme and clarifications on calculating the eligible income to be included for the purposes of the scheme are detailed in schedule 1.

8.3.2 All eligible income should be converted to a weekly figure for the purposes of making the Council Tax Support determination.

Monthly payments should be multiplied by 12 and then divided by 52. Annual payments should be divided by 52 and quarterly payments divided by 13.

#### **8.4 Council Tax Support Personal Allowance**

The Council Tax Support Personal Allowance shall be the value of:



- For any single person, regardless of their age, it shall be the amount specified in Regulation 36 of the Universal Credit Regulations 2013 as the standard allowance for a single claimant aged 25 or over.
- For a couple, regardless of their age, the amount specified in Regulation 36 of the Universal Credit Regulations 2013 as the standard allowance for joint claimants where either one is aged 25 or over.

The monthly Personal Allowances specified in the Universal Credit Regulations shall be converted to a weekly figure for the purposes of making the Council Tax Support determination by multiplying the monthly amount by 12 and dividing the result by 52.

## **9. Making an application**

9.1 In the case of a couple, an application is to be made by whichever one of them they agree should apply or, in default of agreement, by such one of them as the authority determines.

9.2 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act, and a deputy has been appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise, that deputy or attorney, as the case may be, may make an application on behalf of that person.

9.3 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act and the preceding paragraph does not apply to him, the authority may, upon written application made to them by a person who, if a natural person, is over the age of 18, appoint that person to exercise on behalf of the person who is unable to act, any right to which that person might be entitled under this scheme and to receive and deal on his behalf with any sums payable to him.

9.4 Where a person who is liable to pay council tax in respect of a dwelling is for the time being unable to act and the Secretary of State has appointed a person to act on his behalf under regulation 33 of the Social Security Regulations 1987 the authority may if that person agrees, treat him as if he had been appointed by them.

9.5 Anything required by this scheme to be done by or to any person who is

for the time being unable to act may be done by or to the persons appointed or treated as appointed.

## **10. Date on which an application is made**

10.1 Where an application for Universal Credit has been made by the applicant or his partner, and the Council Tax Support application is made within one month of the date on which the claim for universal credit was made, the first day of entitlement to universal credit arising from that claim shall be deemed to be the date the application was made;

10.2 In a case where an applicant or his partner has an award of universal credit and the applicant becomes liable for the first time to pay council tax in respect of the dwelling which he occupies as his home, and the application is received within one month of the date that he is charged Council Tax, the date that the Council Tax liability began shall be deemed to be the date the application was made;

10.3 In a case where the applicant is the former partner of a person who was, at the date of his death or their separation, entitled to a reduction under this scheme, and the applicant makes an application for a reduction under this scheme within one month of the date of the death or the separation, the date of the death or separation shall be deemed to be the date the application was made;

10.4 Where paragraphs 10.1. to 10.3 do not apply, where an application is received within one month of the date on which an application form was issued to the applicant following the applicant first notifying the authority of an intention to make an application the date of first notification shall be deemed to be the date the application was made;

10.5 In any other case, the date on which the application is received at the designated office shall be deemed to be the date the application was made.

10.6 Where a person has not become liable for council tax to the authority but it is anticipated that he will become so liable within the period of 8 weeks he may apply for a reduction under this scheme at any time in that period in respect of that tax and, provided that liability arises within the relevant period, the authority is to treat the application as having been made on the day on which the liability for the tax arises.

10.7 Where the applicant is not entitled to a reduction under this scheme on the date of his application but the authority is of the opinion that unless there is a

change of circumstances he will be entitled to a reduction under this scheme for a period beginning not later than the thirteenth weeks following the date on which the application is made, the authority may treat the application as made on the date of that entitlement commenced and award a reduction accordingly.

## **11. Date on which entitlement begins**

Any person by whom or in respect of whom an application for a reduction under this scheme is made and who is otherwise entitled to that reduction is so entitled from the date on which that application is made or is treated as made.

## **12. Back-dating of applications**

Where an applicant makes an application under this scheme which includes a period before the application is made; and from a day in that period, up to the date he made the application (or subsequently requested that the application should include a past period), the applicant had continuous good cause for failing to make an application (or request that the application should include that period), the application is to be treated as made on the latest of;

- a) the first day from which the applicant had continuous good cause;
- b) the day 6 months before the date the application was made;
- c) the day 6 months before the date when the applicant requested that the application should include a past period.

## **13. Information and evidence**

13.1 The person who has made an application must provide their own, and their partners if they have a partner, national insurance number and information or evidence establishing that that number has been allocated to the person.

13.2 A person who makes an application, or a person to whom a reduction under this scheme has been awarded, must furnish such certificates, documents, information and evidence in connection with the application or the reduction, or any question arising out of the application or the reduction, as may reasonably be required in order to determine that person's entitlement to, or continuing entitlement to a reduction under this scheme and must do so within one month of being requested to do so or such longer period as the decision maker may consider reasonable.

## **14. Amendment and withdrawal of application**

14.1 A person who has made an application may amend it at any time before a decision has been made on it by a notice in writing delivered or sent to the designated office.

14.2 A person who has made an application may withdraw it by notice to the designated office at any time before a decision has been made on it.

## **15. Duty to notify changes of circumstances**

The applicant (or any person acting on his behalf) must notify any change of circumstances that occurs after the application was made, which the applicant (or that person) might reasonably be expected to know might affect his entitlement to, or the amount of, a reduction under this scheme by giving notice in writing within 21 days beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.

## **16. Date on which a change of circumstances is to take effect**

16.1 Where a person is in receipt of a Universal Credit award and there is a change in that Universal Credit award including the elements contained within that award the change is effective from the first day of the assessment period that the award is made in respect of.

16.2 Subject to paragraph 16.3 where a person is not in receipt of a Universal Credit Award and there is a change in their income (earned or unearned) the change is effective from the date that the new level of income was received, any other change is effective from the day on which the change occurs.

16.3 Where the person has a change in circumstances that has the effect of increasing the amount of their Council Tax Support award, and the change in their circumstances is not reported within one month of the date that the change occurred, then the change shall be effective from the date that the change is reported.

## **17. Expiry of the Council Tax Support application**

17.1 In addition the provisions in paragraph 14 the Council Tax Support application will expire where there is no entitlement to an award of Council Tax Support for a continuous period of 6 months.

17.2 If the applicant has a change in their circumstances after the application has expired, a new application for Council Tax Support must be made.

## **18. Notification of decision**

18.1 Leeds City Council will notify in writing any person affected by a decision made by it under this scheme as soon as reasonably practicable.

18.2 Where the decision is to award a reduction the notification will include a statement;

- informing the person affected of the duty to report any changes in circumstances that may affect their entitlement to an award;
- explaining the possible consequences of failing to comply with that duty;
- setting out the circumstances and changes which might affect entitlement to the reduction or its amount;
- explaining how that entitlement is to be discharged.

18.3 In any case, the notification will inform the person affected of the procedure by which an appeal may be made and the procedure for making an appeal.

18.4 A person affected to whom the authority sends or delivers a notification of decision may, within one month of the date of the notification of that decision request in writing the authority to provide a written statement setting out the reasons for its decision on any matter set out in the notice.

18.5 The written statement will be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.

## **19. Making the Council Tax Support award**

19.1 The amount of the Council Tax Support award will be calculated and notified as a weekly reduction and will be awarded on a pro rata basis in respect of any day on which a person is entitled to that level of Council Tax Support reduction.

19.2 The Council Tax Support award will be credited as an adjustment to applicant's Council Tax account for the period of the award thus reducing their Council Tax liability.

## **20. Procedure by which a person may make an appeal**

20.1 A person who is aggrieved by a decision which affects the person's entitlement to, or the amount of any reduction under this scheme may serve a written notice on Leeds City Council stating the matter by which, and the grounds on which, he is aggrieved.

20.2 Leeds City must consider the matter to which the notice relates and notify the aggrieved person in writing that the ground is not well founded, giving reasons for that belief; or that steps have been taken to deal with the grievance, stating the steps taken.

20.3 Where the person is still aggrieved, or if Leeds City Council fails to respond to the notice within two months of the service of his notice, he may appeal to a valuation tribunal under section 16 of the 1992 Local Government Finance Act.

## **21. Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Local Government Finance Act**

An application for a reduction under section 13A(1)(c) of the 1992 Local Government Finance Act may be made in writing, providing reasons for the request and appropriate documentary evidence.

## **22. The Personal Work Support Package**

22.1 The package of support is :

- a) provided by Leeds City Council
- b) tailored to meet the individuals needs
- c) agreed between the individual and the Community Engagement Officer at Leeds City Council

22.2 The Personal Work Support Package may include the following activities:

- Labour market overview
- Advice about employer expectations
- Careers Information Advice & Guidance
- Signposting to further support e.g. ICT skills development, debt management, budgeting and financial management, health, housing and family support
- Smart job search techniques e.g. support with on- line searches
- Advice on employer recruitment techniques
- Additional activity with on line applications
- Support to increase the usage of Universal Job Match
- Guidance to make full use of social media sites

22.3 All participants must attend one to one appointments arranged with their Community Engagement Officer who will work with them to;

- identify their individual support needs
- agree an individual support package and an attendance pattern
- set progress review dates

22.4 Engagement in the package requires that the participant:

- a) Sign a document of acceptance of the Personal Work Support Package and
- b) Attends all appointments agreed by the Community Engagement Officer and
- c) Completes all tasks and activities agreed with the Community Engagement Officer

22.5 Engagement in the Personal Work Support Package is deemed to have commenced from the date that the Personal Work Support Package acceptance of offer is signed.

22.6 Engagement is deemed to continue whilst ever the person continues to meet the requirements in paragraph 22.4.

22.7 On one occasion only, where engagement is delayed or ceases for a period of up to 13 weeks, the person may be treated as being engaged in the Work Support Package from an earlier date that is up to 13 weeks before the Work Support Package acceptance of offer was signed, or engagement re-commenced. The 13 week period may be extended to a maximum of 26 weeks if the delay in engagement is reasonable in the circumstances.



## **Schedule A**

### **The calculation of Eligible Income**

In this schedule any reference to the “household income” refers to the income of the applicant and their partner if they have a partner.

#### **Part 1 - Cases where there is a Universal Credit award or a determination has been made that the applicant is not entitled to a Universal Credit award because their income exceeds the level at which they would qualify for a Universal Credit award.**

1.1 Subject to the paragraphs 1.2 and 1.3 the amount of earned and unearned income included within the Universal Credit assessment should be treated as eligible Income.

1.2 Any income that is included in the unearned income that is of a type of income that is disregarded, or is derived from a disregarded source as detailed in paragraph 3 of this schedule should be disregarded.

1.3 Where there is information available upon which a more accurate assessment of the average household income can be determined by the decision maker, then that information may be used to determine the eligible income and not the information provided within the Universal Credit assessment. In making this assessment the decision maker must apply the principles in Part 2.

#### **Part 2 – Cases where there is no Universal Credit award or assessment in place**

2.1 The applicant must provide information and evidence to verify his household income.

Where the applicant, or his partner if he has one, is working the average earnings must be estimated by reference to their earnings from that employment

2.1 Over a period immediately preceding the date that the application was made or is treated as made and being a period of;

- 5 weeks, if he is paid weekly; or
- 2 months, if he is paid monthly; or

2.2 Where earnings fluctuate, over such other period, (up to a maximum of 52 weeks) preceding the date that the application was made or treated as made as may, in any particular case, that will enable average weekly earnings to be estimated more accurately.

2.3 Where the applicant, or his partner has been in employment for less than 5 weeks if he is weekly paid or 2 months if he is monthly paid, if he has received any earnings for the period that he has been in that employment and those earnings are likely to represent his average weekly earnings from that employment his average weekly earnings must be estimated based on those earnings.

2.4 The definition of Earned Income as specified in chapter 2 of part 6 of the Universal Credit Regulations 2013 shall not apply to earned income within this scheme.

2.5 Earned income, in the case of employment as an employed earner means any remuneration or profit derived from that employment and includes:

- a) any bonus or commission;
- b) any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of his employment by reason of redundancy;
- c) any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only in so far as it represents loss of income;
- d) any holiday pay except any payable more than 4 weeks after termination or interruption of the employment;
- e) any payment by way of a retainer;
- f) any payment made by the applicant's employer in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant's employer in respect of;
  - I. travelling expenses incurred by the applicant between his home and place of employment;
  - II. expenses incurred by the applicant under arrangements made for the care of a member of his family owing to the applicant's absence from home;
- g) any award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal);
- h) any payment or remuneration made under section 28, 34, 64, 68 or 70 of the Employment Rights Act 1996 (right to guarantee payments, remuneration on suspension on medical or maternity grounds, complaints to employment tribunals);
- i) any such sum as is referred to in section 112 of the SSCBA (certain

- sums to be earnings for social security purposes);
- j) any statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay;
- k) any remuneration paid by or on behalf of an employer to the applicant who for the time being is on maternity leave, paternity leave or adoption leave or is absent from work because he is ill;
- l) the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001.

Earned income does not include;

- a) any payment in kind;
- b) any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment;
- c) any income tax
- d) and national insurance contribution
- e) any occupational pension;
- f) any payment in respect of expenses arising out of the applicant participating as a service user.

2.6 Earned income in the case of self-employed earners consists of the gross income of the employment less any expenses wholly and exclusively incurred in the same period for the purposes of that employment.

Average earnings must be estimated by reference to his earnings from that employment over such period as is appropriate (up to a maximum of 52 weeks), in order that his average earnings may be estimated accurately.

No deduction is to be made in respect of

- a) any capital expenditure;
- b) the depreciation of any capital asset;
- c) any sum employed or intended to be employed in the setting up or expansion of the employment;
- d) any loss incurred before the beginning of the assessment period;
- e) the repayment of capital on any loan taken out for the purposes of the employment;
- f) any expenses incurred in providing business entertainment;
- g) any debts, except bad debts proved to be such and any expenses incurred in the recovery of a debt.

However a deduction is to be made in respect

- a) of the repayment of capital on any loan used for
  - i. the replacement in the course of business of equipment or machinery; or
  - ii. the repair of an existing business asset except to the extent that any

sum is payable under an insurance policy for its repair.

- b) income tax
- c) national insurance contributions payable
- d) private pension contribution

2.7 Where an applicant is engaged in employment as a child minder the net profit of the employment is to be one-third of the earnings of that employment, less an amount in respect of:

- a) income tax
- b) national insurance contributions payable
- c) private pension contribution

2.8 Where an applicant is engaged in employment as a self-employed earner and he is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of his employments must not be offset against his earnings in any other of his employments.

### **3. Income to be disregarded**

The following incomes are to be disregarded as eligible income

- a) Any payment made under the Social Security Administration Act 1992;
- b) Any payment made under the Welfare Reform Act 2012;
- c) Any other benefit or welfare payment made by or on behalf of the government ;
- d) Any payment made under the War Pension Scheme or the Armed Forces Compensation Scheme;
- e) Any payment made to the applicant in respect of a person who is a member of his family pursuant to the Adoption and Children Act;
- f) Any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments on a loan which is secured on the dwelling which the applicant occupies as his home; or under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974 or under a hire-purchase agreement or a conditional sale agreement as defined in the Hire-Purchase Act 1964. However the amount disregarded is limited to the amounts which are used to maintain the repayments and meet any amount due by way of premiums on that policy;
- g) Any payment made under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006) and the London Bombings Relief Charitable Fund;
- h) Any payment of child maintenance paid towards the maintenance of a

child or young person, including any payment made voluntarily and payments made under, the Child Support Act 1991, a court order or a consent order.

#### **4. Notional Eligible income**

An applicant is to be treated as possessing income of which he has deprived himself for the purpose of securing entitlement to a reduction under a council tax reduction scheme or increasing the amount of the reduction.