



Llywodraeth Cymru
Welsh Government

Council Tax Reduction Scheme

Annual Report 2015-16

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Council Tax Reduction Scheme Annual Report 2015-16

Audience

Local Authorities in Wales; Valuation Tribunal for Wales and other interested parties in local government and welfare sectors.

Overview

This Annual Report provides an update on the operation of CTRS in Wales during 2015-16.

Further information

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This document can be accessed from the Welsh Government's website at www.gov.wales/topics/localgovernment/finandfunding/council-tax-wales/council-tax-support/council-tax-reduction-schemes-in-wales-interim-report/?lang=en

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Executive Summary

On 1 April 2013, Council Tax Reduction Schemes (CTRS) replaced Council Tax Benefit (CTB) in Wales and eligible applicants were automatically transferred onto the new schemes. The CTRS regulations are closely based on previous CTB rules.

The Welsh Government provided local authorities with £244m in 2013-14 to support them in providing all eligible applicants with their full entitlement to support in meeting their council tax liability, making up the shortfall in funding transferred by the UK Government. This funding was matched for 2014-15 and for 2015-16.

This Annual Report provides an update on the operation of CTRS in Wales during 2015-16, aiding transparency in an area where substantial funding continues to be allocated by the Welsh Government.

The end of year data shows¹:

- There were 299,185 households in Wales that received Council Tax Reduction in 2015-16, compared with 307,137 in 2014-15, a fall of 7,952 cases (2.6%).
- The total value of reductions provided through CTRS in Wales for 2015-16 is approximately £252.5m, compared to £250.4m in 2014-15, an increase of approximately £2.1m (0.8%). As caseload has fallen, the increase in the value of reductions is almost entirely due to increases in council tax levels.

The monthly 'open' caseload data shows²:

- 124,065 pensioner households in Wales received CTRS in March 2016, compared with 127,098 in March 2015, meaning pensioner caseload has fallen by 3,033 cases (2.4%).
- 175,089 working age households in Wales received CTRS in March 2016, compared with 181,683 in March 2015, a decrease 6,594 cases (3.6%).
- As at March 2016, 69.2% of households receiving CTRS were passported and 30.8% were non-passported cases.
- The average weekly reduction for a recipient was £15.90 in 2015-16, compared with £15.35 in the previous year which is an increase of £0.55 (£28.60 per year).
- 83.9% of households receiving CTRS were living in properties in Bands A to C in March 2016, compared with 83.7% in March 2015.

The appeals data shows

- 26 new appeals in relation to CTRS were received by the Valuation Tribunal for Wales during 2015-16, compared with 39 during 2014-15.

¹ Local Authorities provide end of year figures to the Welsh Government. The 2015-16 figures were not verified at the time of publication.

² Monthly 'open' caseload is obtained from software Datatank Connect. More information on methodology can be found on page 11.

1. Background

In the Spending Review 2010, the UK Government announced it would abolish Council Tax Benefit (CTB) and give responsibility for developing replacement arrangements to local authorities in England. At the same time, it announced plans to transfer funding to the devolved administrations in expectation that they would establish new arrangements in Scotland and Wales. It was also announced that the funding for future arrangements to provide Council Tax Support would be transferred from demand-led budgets to fixed budgets and cut by 10%.

On 1 April 2013, Council Tax Reduction Schemes (CTRS) replaced CTB in Wales, and eligible applicants were automatically transferred onto the new Schemes. The new CTRS Regulations brought forward by the Welsh Government for 2013-14, were closely based on the previous CTB rules. Local authorities were also given certain areas of local discretion, allowing them to take the needs and priorities of their local area into account.

£244m was provided in the local government settlement for CTRS for 2013-14. A fixed budget of £222m was transferred from the UK Government. To enable local authorities to continue to provide all eligible applicants with their full entitlement to support, the Welsh Government provided an additional £22m. The Welsh Government matched this funding in 2014-15 and subsequently committed to maintain these arrangements for a further two years.

As well as the main Regulations introducing CTRS in Wales, a number of other sets of Regulations have been made to ensure the effective operation of the Schemes – for example, investigating fraud, sharing information and appeals (a full list is included in the [CTRS Annual Report 2013-14](#)). In order to maintain the CTRS system, regulations are made annually to update the financial figures and make any other necessary amendments to legislation.

This Annual Report provides Wales-level data on the overall year-end caseload and reductions for 2015-16. It also provides a detailed analysis of the trends and patterns since Council Tax Reduction Schemes were introduced.

Historical information about Council Tax Benefit in Wales is included in the [CTRS Annual Report 2014-15](#). **Annex A** to this report provides additional CTRS statistics for 2015-16 which are not included in the main report.

2. Council Tax Reduction Schemes

2.1 What is the purpose of Council Tax Reduction Schemes?

From 1 April 2013, Council Tax Reduction Schemes (CTRS) replaced Council Tax Benefit in Wales. CTRS is now the mechanism through which local authorities provide support to low income households in meeting their council tax liability.

The regulations for CTRS are closely based on the previous CTB system but incorporate a number of simplifications. This minimises complexity for applicants and local authorities.

CTRS does not form part of the welfare benefits system. Since 2013-14, £244m has been provided for CTRS in the local government settlement. The funding is not *spent on* the eligible households. It is provided to local authorities to replace the council tax income they would otherwise raise from households who qualify and apply for support.

Local authorities may spend this money on any of the local services they provide. The effect for eligible households is they pay a reduced or zero council tax bill. Any references to costs or expenditure in relation to reduction schemes actually refer to the amount by which the total council tax liability for the households concerned is reduced.

2.2 Who is entitled to a Council Tax Reduction?

Eligible applicants were automatically transferred from Council Tax Benefit onto Council Tax Reduction Schemes in April 2013. As with CTB, households with entitlement to means-tested out-of-work benefits³ continue to qualify automatically for the maximum entitlement to a reduction (currently 100% less any deductions for non-dependants). For other households, entitlement is calculated through a means-test which mirrors the approach previously used to calculate entitlement to CTB.

Applicants with savings of more than £16,000 are not entitled to any support unless they are in receipt of Pension Credit Guarantee.

Applications for a Council Tax Reduction are made directly to local authorities who can provide full details of the application process as well as the details of any local discretions they operate. Further advice for potential applicants is also available from the [Citizens Advice Bureau](#).

³ Employment Support Allowance, Income Support, Job Seekers Allowance, Pension Credit and Pension Credit Guarantee.

2.3 How is entitlement to CTRS calculated?

Entitlement is currently calculated in the same way it was under the previous Council Tax Benefit system. If an applicant receives a '**passported benefit**', they are entitled to the maximum reduction in their council tax liability, which currently means a reduction to zero (less any deductions for non-dependants).

Passported benefits include:

- **Income-based Jobseeker's Allowance** – paid to those who are unemployed and are on a low income.
- **Income-related Employment and Support Allowance** – paid to those on a low income whose ability to work is limited by illness or disability.
- **Income Support** – paid to those on a low income and under state pension age.
- **Pension Credit (Guarantee Credit)** – paid to those on a low income who are over the qualifying age.

If an applicant does not receive any of these passported benefits, they are categorised as '**non-passported**'. To decide whether they are eligible for a CTRS reduction, the household is subject to a means test.

The weekly amount of money which they are judged to need to live on is calculated. This is known as the **applicable amount**, and consists of two components:

- The first is the **personal allowance** – the basic amount a person needs to live, which varies according to the household's circumstances. For example, the allowance for a couple with children is higher than for a single person without children. These allowances are also set at higher rates for those who have reached State Pension age.
- The second component is the **premium** – additional amounts added to reflect any personal circumstances which increase the cost of living, such as a disability or carer responsibilities.

Once the applicable amount has been determined, the applicant's **level of income** is calculated. This includes actual income (such as from employment, pensions or some other benefits), and income assumed to be earned from non-pension related savings above £6,000 (£10,000 for pensioners). A small amount of earnings is also disregarded when calculating income. For example, there are standard disregards for single people and lone parents, and higher ones for particular groups such as people with disabilities.

The **level of income is then compared to the applicable amount**. If the applicable amount is higher than an applicant's calculated income, they are entitled to the maximum reduction in their council tax liability. If income exceeds

the applicable amount, the weekly entitlement is reduced by 20p for each £1 of excess weekly income, until entitlement is withdrawn – this is known as the taper.

Universal Credit (UC) recipients are categorised as non-passported as their CTR award is based on the income assessment figures calculated during their UC application. As the roll-out of UC continues, the proportion of CTR cases classed as non-passported will increase.

2.4 What are the areas of Local Discretion available to Local Authorities?

Under the CTRS Regulations, each local authority in Wales had to adopt its own scheme for 2015-16 by 31 January 2015. The schemes include areas of local discretion to enable local authorities to take the needs and priorities of their local area into account. All local authorities duly adopted a scheme though, had any failed to do so, the default scheme would have been imposed to ensure eligible households continued to receive financial assistance in meeting their council tax liability.

The areas of local discretion where a local authority can choose to implement provisions which are more generous than the minimum requirements set out in the regulations are:

- *Extended reduction period* – local authorities may increase the period during which applicants are entitled to continue to receive a reduction in certain circumstances, beyond the standard four-week period.
- *War Disablement Pensions and War Widow's Pensions* – local authorities are able to disregard more than the statutorily prescribed £10 of the money received in respect of these pensions when calculating income.
- *Backdating of applications* – local authorities are able to backdate applications for reductions beyond the standard three-month period.

Local authorities in Wales made the following decisions for their 2015-16 CTRS Scheme:

- No local authority extended the standard four-week period during which applicants are entitled to continue to receive a reduction in certain circumstances.
- Two local authorities chose to backdate claims beyond the standard three-month period and backdated claims for up to a six-month period.
- 22 local authorities chose to disregard War Pensions in full when calculating income, above the statutorily prescribed £10 of money received in respect of war pensions.

Details of each local authority's scheme can be found on their individual websites.

3. CTRS Caseload and reduction figures for 2015-16

3.1 Year-end CTRS Caseload Figures 2015-16

End of year data were collected from individual local authorities on total reductions and caseload for the 2015-16 financial year. 'Caseload' refers to *households* rather than individuals. In other words, some cases refer to an individual, while other cases refer to a couple or a family.

Table 1 shows total caseload for 2015-16 is 299,185. This compares with 307,137 in 2014-15. Caseload has therefore fallen by 7,952 cases (2.6%).

21 local authorities saw a decrease in caseload. Newport saw the biggest decrease in caseload (3.8%). Powys was the only authority to see an increase, although this amounted to an increase of just 6 cases (0%).

Table 1: CTRS Caseload and Reduction 2015-16 (a)

	(Caseload)		(Reduction)	
	Number 2015-16	Change from 2014-15 (%)	Total 2015-16 (£ thousand) (b)	Change from 2014-15 (%)
Isle of Anglesey	6,340	-0.7	5,343	2.1
Gwynedd	10,378	-1.7	9,258	1.5
Conwy	11,096	-3.0	9,244	0.8
Denbighshire	10,421	-2.4	9,645	1.3
Flintshire	11,754	-3.5	9,985	-0.3
Wrexham	12,310	-3.7	10,084	-1.6
Powys	9,714	0.0	8,352	0.7
Ceredigion	5,589	-2.0	4,938	0.7
Pembrokeshire	10,939	-1.7	7,225	-0.7
Carmarthenshire	17,127	-2.3	14,523	-0.2
Swansea	24,559	-3.0	19,721	1.2
Neath Port Talbot	18,222	-1.5	16,802	2.1
Bridgend	14,478	-1.9	13,372	2.6
Vale of Glamorgan	10,114	-2.5	9,190	0.7
Rhondda Cynon Taf	26,784	-3.3	22,844	-0.2
Merthyr Tydfil	7,026	-3.6	5,916	-1.1
Caerphilly	18,974	-2.6	14,042	1.5
Blaenau Gwent	9,564	-1.9	8,447	-1.9
Torfaen	10,128	-3.3	8,269	1.9
Monmouthshire	6,083	-3.6	5,929	1.9
Newport	14,844	-3.8	10,696	1.5
Cardiff	32,741	-2.7	28,628	1.6
Wales	299,185	-2.6	252,452	0.8

(a) Source: Local Authority Caseload Figures 2015/16 (unverified) and 2014/15 (verified).

(b) Figures are rounded to the nearest thousand and so there may be some apparent slight discrepancies between the sum of constituent items and the totals as shown.

3.2 Year-end CTRS Reduction Figures for 2015-16

'Reduction' refers to the amount by which council tax liability for the households receiving CTR is reduced. Funding is provided to local authorities to replace the council tax income they would otherwise raise from eligible households who qualify and apply for support. The effect for eligible households is they pay a reduced or zero council tax bill.

The total reduction for households in Wales for 2015-16 is £252.5m, compared with £250.4 in 2014-15. This is an increase of approximately £2.1m (0.8%). In Wales in 2015-16, the total gross council tax billed, before CTR, was £1.591 billion. This means that total reductions through CTR accounted for around 16% of total council tax revenue.

15 local authorities saw an increase in their CTR reductions. Bridgend has seen the largest increase, 2.6%. Seven local authorities saw a decrease in total reduction provided to households. Blaenau Gwent has seen the biggest decrease, 1.9%. **Table 1** provides detailed figures of total reduction by local authority.

The figures reveal that the fall in caseload has not been reflected in a corresponding decrease in total reductions for all local authorities. This can in large part be attributed to council tax rises which have exerted an upward pressure on the average CTR reduction per household.

Table A1 in Annex A provides information on council tax rises by local authority for 2015-16.

3.3 CTRS Caseload as a percentage of Liable Properties

Table 2 shows the percentage of CTR caseload relative to all properties liable for council tax in Wales is 22.1%. It also shows this varies significantly by local authority. Monmouthshire has the smallest caseload for CTRS relative to all liable properties (15.2%), whilst Blaenau Gwent has the largest (30.5%).

Table 2: CTRS cases relative to liable households 2015-16

	Number of liable households	CTRS Caseload	Cases relative to liable households
	March 2016 (a)	2015-16 (b)	(%)
Isle of Anglesey	33,683	6,340	18.8
Gwynedd	57,295	10,378	18.1
Conwy	54,590	11,096	20.3
Denbighshire	42,943	10,421	24.3
Flintshire	65,165	11,754	18.0
Wrexham	57,729	12,310	21.3
Powys	61,785	9,714	15.7
Ceredigion	32,686	5,589	17.1
Pembrokeshire	58,590	10,939	18.7
Carmarthenshire	82,774	17,127	20.7
Swansea	105,166	24,559	23.4
Neath Port Talbot	63,320	18,222	28.8
Bridgend	61,210	14,478	23.7
Vale of Glamorgan	54,540	10,114	18.5
Rhondda Cynon Taff	102,178	26,784	26.2
Merthyr Tydfil	25,958	7,026	27.1
Caerphilly	76,402	18,974	24.8
Blaenau Gwent	31,336	9,564	30.5
Torfaen	40,013	10,128	25.3
Monmouthshire	40,057	6,083	15.2
Newport	63,318	14,844	23.4
Cardiff	140,205	32,741	23.4
Wales	1,350,943	299,185	22.1

(a) Source: StatsWales

(b) Source: Local Authority Caseload Figures 2015-16 (unverified)

4. Trends and Patterns

4.1 A note on methodology

The figures in this chapter have been sourced from Datatank Connect (“Datatank”). Datatank is a modelling and forecasting tool, which extracts details of open CTRS caseload and reductions from local authorities’ core Revenue and Benefits systems on a monthly snapshot basis, and projects this data forward until the year end. Datatank not only provides data on overall caseload and reduction, it also provides detailed information on the different type of households receiving CTRS and the average amount of reduction awarded to these households.

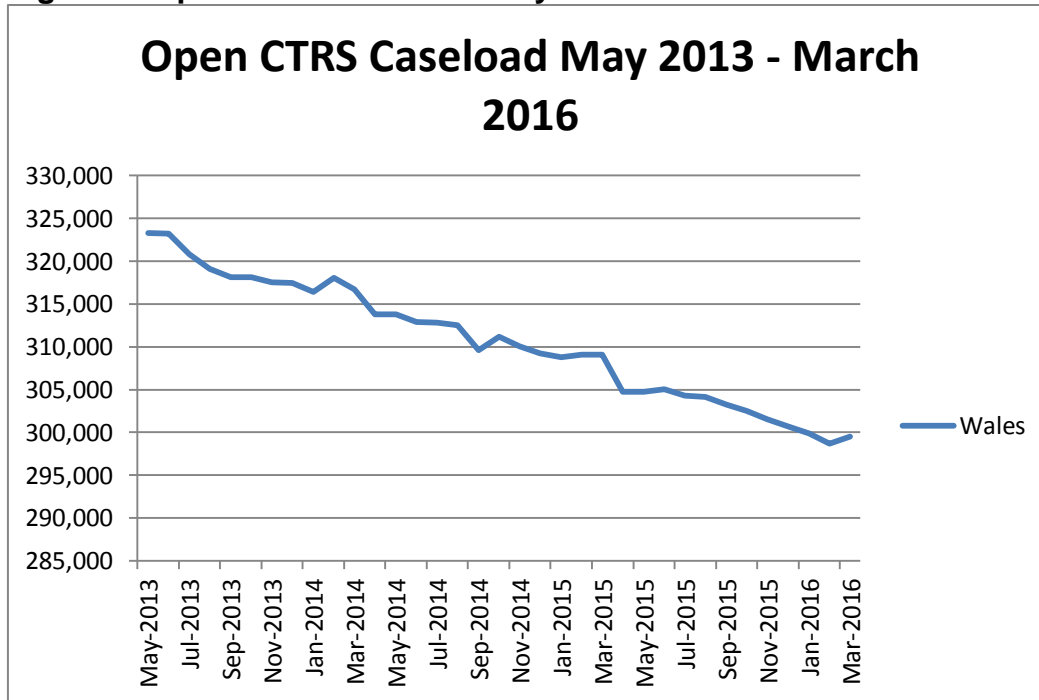
There are two important points to note. Firstly, Datatank provides detailed information on **live cases only**. Unlike the year-end data, Datatank does not provide information on cases which have closed within the year. The difference depends on the on/off flow and it varies from year to year. In 2015-16, the difference between the year end figure (299,185) and the open caseload in March 2016 (299,512) is just 327 cases.

Secondly, Datatank provides different points of comparison than the year end data included in the previous chapter. Instead of providing analysis on changes in average caseload and reduction between 2014-15 and 2015-16, this chapter compares live caseload from March 2016 and March 2015. The analysis therefore measures change over a slightly later time period.

4.2 Overall Caseload

Since CTRS was first introduced in Wales in April 2013 total caseload has steadily decreased in Wales.

Figure 1: Open CTRS Caseload May - 2013 - March 2016



(a) Source: Datatank. Caseload is not available in the month of April due to the crossover with the previous financial year, therefore an estimate has been used for these months

In March 2016, total caseload was 299,512 and this has fallen by 9,540 (2.4%) since March 2015.

Table A2 in Annex A provides the monthly live caseload figures for May 2015 to March 2016.

4.3 Analysis by Age

Table 3 provides key changes in relation to caseload by age and local authority.

There were 175,089 working age cases in March 2016. This is a fall of 6,594 cases compared to March 2015 (3.6%). All local authorities have seen a substantial fall in working age caseload. Merthyr Tydfil has seen the biggest decrease (8.2%) in working age caseload while Powys has seen the smallest (0.7%).

Working age caseload is continuing to decrease steadily. This is perhaps due to people exiting the benefit system altogether, possibly because of an improvement in the general economic situation and/or the cumulative effect of welfare reform changes.

Table 3 also shows that there were 124,065 pensioner households receiving CTRS. This is a 2.4% decrease since March 2015. Merthyr Tydfil has seen the largest decrease (4.7%) and Powys has seen the smallest (0.2%).

The reduction in pension age caseload may in part be due to changes in the state pension age for women. The state pension age is 65 for men, but has been steadily increasing for women from 60 to 65 since April 2010, to equalise it with the current men's pension age by November 2018.

There may also have been a decline in the proportion of pensioners who go on to receive CTR. This is because the new cohorts of pensioners tend to have higher incomes and are more likely to be owner-occupiers and hence less likely to take up CTR⁴.

⁴ These observations are based on DWP caseload forecasts for Wales in the document Department for Work and Pensions (2012) [Council Tax Benefit: Forecasts and Assumptions](#)

Table 3: Caseload by Age and Local Authority - March 2016

	Total Caseload		Pensioner Caseload		Working Age Caseload	
	Number Live	Change since	Number of Live	Change since	Number of	Change since
	Cases March 2016 (b)	March 2015 (%)	Cases March 2016 (c)	March 2015 (%)	Cases March 2016 (c)	March 2015 (%)
Isle of Anglesey	6,472	-2.0	3,035	-2.4	3,427	-1.9
Gwynedd	10,380	-2.6	5,180	-2.2	5,200	-2.9
Conwy	11,080	-3.3	5,273	-2.9	5,807	-3.6
Denbighshire	10,461	-2.1	4,680	-1.9	5,781	-2.3
Flintshire	11,806	-3.3	5,756	-1.4	6,050	-5.1
Wrexham	12,370	-4.2	5,451	-2.5	6,908	-5.6
Powys	9,837	-0.4	4,833	-0.2	4,996	-0.7
Ceredigion	5,565	-3.1	2,498	-2.8	3,067	-3.2
Pembrokeshire	11,270	-1.7	4,916	-1.7	6,351	-1.7
Carmarthenshire	17,126	-2.5	7,566	-3.0	9,416	-2.2
Swansea	24,479	-3.4	9,689	-3.1	14,790	-3.6
Neath Port Talbot	18,095	-2.5	7,003	-3.5	11,092	-1.9
Bridgend	14,508	-2.8	5,728	-1.4	8,780	-3.7
Vale of Glamorgan	10,108	-2.6	4,093	-1.9	6,015	-3.1
Rhondda Cynon Taf	26,792	-3.4	10,736	-2.8	16,056	-3.9
Merthyr Tydfil	6,956	-6.9	2,658	-4.7	4,292	-8.2
Caerphilly	18,940	-2.7	7,956	-1.1	10,984	-3.8
Blaenau Gwent	9,533	-3.4	3,850	-2.9	5,679	-3.8
Torfaen	10,162	-3.9	4,096	-2.3	6,057	-5.0
Monmouthshire	6,144	-3.1	2,915	-2.4	3,219	-3.9
Newport	14,758	-4.5	5,451	-2.2	9,307	-5.8
Cardiff	32,670	-3.2	10,702	-2.8	21,815	-3.7
Wales	299,512	-3.1	124,065	-2.4	175,089	-3.6

(a) Source: Datatank Connect

(b) These figures include 358 cases, for which the age of the claimant is unknown

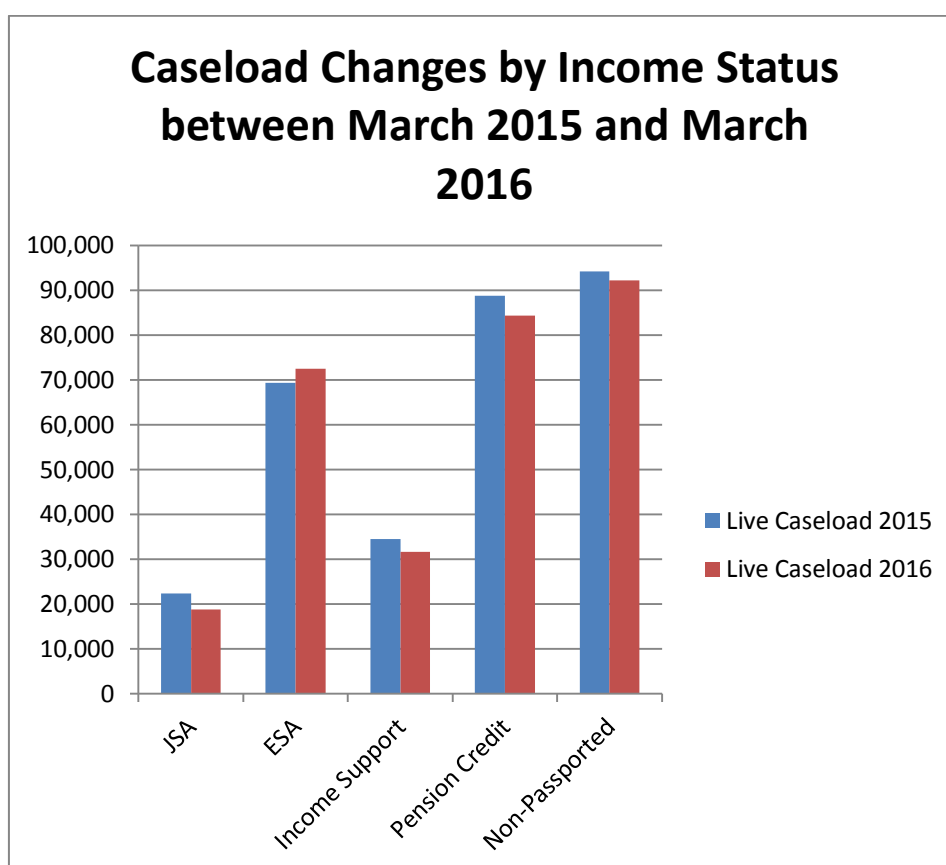
(c) Figures for Neath Port Talbot was unavailable for March 2016 therefore an estimate has been used.

4.4 CTRS Caseload by Income Status

Datatank provides further information on the 'income status' of households. Caseload is separated into five different categories based on circumstances and 'passport status'. If an applicant receives Income Support, Income Based Job-Seekers Allowance (JSA), Income Based Employment Support Allowance (ESA) or Pension Credit Guarantee, they are classed as a 'passport case'. If they do not receive any of these benefits, they are categorised as a 'non-passported case'.

The figures show the caseload make-up has subtly changed over the past year. **Figure 2** shows caseload changes between March 2015 - March 2016. It shows ESA caseload is slightly higher in Wales in March 2016, compared with March 2015; Income support, JSA, non-passported and Pension Credit caseload is slightly lower in March 2016, compared with March 2015.

Figure 2: Caseload Changes by Income Status March 2015-March 2016



Source: Datatank Connect

Table A3 in Annex A provides the actual caseload figures by local authority for March 2016.

Non-passported cases were the most common type of CTR case. There were 92,274 live cases in March 2016. This accounts for 30.8% of cases (0.5% increase compared with March 2015).

This is closely followed by CTR applicants in receipt of Pension Credit. There were 84,364 live cases in March 2016. These cases make up 28.2% of the caseload (down 0.5% compared with March 2015). This is in-line with DWP forecasts⁵ which predicted that pensioner caseload would fall in 2015-16 because of a decrease in the pensioner population and also a drop in the proportion of pensioners who go on to claim Pension Credit.

The next most common passported benefit type was ESA. There were 72,509 live cases in March 2016. They made up 24.2% of all CTRS cases (up 1.8% from 2014-15). Notably this trend goes against DWP forecasts which predicted ESA caseload would fall in 2015-16.

CTRS households who were passported as a result of receiving Income Support made up 10.6% (down 0.5% compared with March 2015) and CTRS recipients who received JSA made up 6.3% of the caseload (down 0.9% compared with March 2015).

4.5 Income Status by Local Authority

Table 4 shows how the percentage of passported and non-passported recipients varies by local authority for March 2016. It highlights the differences in the make-up of caseload by local authority.

In Merthyr Tydfil, around 74.4% of their caseload were passported, in comparison to Flintshire where around 63.5% of the caseload was passported.

Gwynedd had the highest percentage of caseload on Pension Credit (Guaranteed Credit) at 34.6%, whilst Cardiff had the lowest at 23.6%.

The local authority with the highest proportion of caseload on ESA was Merthyr Tydfil (28.7%), the lowest caseload was 17.9% in Anglesey.

Newport had the highest percentage of cases on Income Support (12.7%) and Ceredigion and Powys had the lowest (7.1%).

Isle of Anglesey had the highest percentage of cases on Jobseekers Allowance at 8.4%, while Flintshire had the lowest (3.7%).

Table 4: Income Status by Local Authority - March 2016

	(Passported Status)		(Type of Passported Benefit)			
	Non-Passported	Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guarenteed Credit)
Isle of Anglesey	30.5	69.5	8.9	8.4	17.9	34.3
Gwynedd	32.2	67.8	8.0	6.3	19.0	34.6
Conwy	30.1	69.9	8.9	5.4	22.0	33.5
Denbighshire	31.7	68.3	9.8	5.3	22.5	30.7
Flintshire	36.5	63.5	9.9	3.7	20.0	30.0
Wrexham	34.2	65.8	11.6	4.8	21.0	28.4
Powys	34.8	65.2	7.1	4.0	20.5	33.7
Ceredigion	32.7	67.3	7.1	3.9	24.0	32.3
Pembrokeshire	33.0	67.0	9.3	7.1	20.4	30.2
Carmarthenshire	32.2	67.8	9.0	5.3	23.3	30.3
Swansea	28.0	72.0	10.7	6.2	27.2	27.9
Neath Port Talbot	30.4	69.6	11.3	5.2	27.3	25.8
Bridgend	35.0	65.0	11.4	4.9	23.8	24.9
Vale of Glamorgan	32.9	67.1	11.0	6.2	22.6	27.3
Rhondda Cynon Taf	26.6	73.4	12.1	6.7	27.2	27.3
Merthyr Tydfil	25.6	74.4	12.2	6.9	28.7	26.5
Caerphilly	26.9	73.1	11.0	8.1	25.5	28.6
Blaenau Gwent	29.2	70.8	10.2	8.3	26.4	25.8
Torfaen	33.6	66.4	11.1	5.6	24.1	25.6
Monmouthshire	36.3	63.7	7.6	4.2	21.6	30.2
Newport	27.7	72.3	12.7	8.3	25.6	25.8
Cardiff	30.6	69.4	11.9	8.0	26.0	23.6
Wales	30.8	69.2	10.6	6.3	24.2	28.2

(a) Source: Datatank Connect

4.6 Average CTRS Reduction by Income Status

Table 5 shows the average weekly reduction received by income status for March 2016. The average reduction for all recipients was £15.90 in March 2016 (£827 a year). This has increased from £15.35 a week in March 2015 (£798 a year). This is an increase of £0.45 a week (£23.40 a year)

The local authority with the highest average weekly reduction was Monmouthshire with £18.22 a week, and the lowest was Pembrokeshire, with £12.36. These differences are partly to do with overall council tax levels but are also dependent on the council tax bands of the properties in which CTRS recipients live. The average reduction in Pembrokeshire is the lowest, reflecting that the authority has the lowest Band D council tax in Wales. In contrast, reductions in Monmouthshire tend to be higher because the authority has larger numbers of recipients in higher banded properties.

Average weekly reductions varied by income status. Non-passported cases received an average weekly reduction of £13.38, compared with £17.02 for passported cases. This is because this group is more likely to receive a partial reduction rather than a full one.

Amongst passported groups, the average reduction for Pension Credit (Guaranteed Credit) cases was the highest, at £17.60 a week. As well as receiving a 100% reduction, pensioners receiving Pension Credit also tend to live in higher banded properties than other groups (thus increasing the average weekly reduction for this group).

The reduction for Income Support cases was the next highest, with an average weekly reduction of £16.80, closely followed by ESA cases which received £16.72. Job Seekers Allowance cases received the lowest weekly reduction, with an average weekly award of £16.00.

Table 5: Average Weekly Reduction by Income Status and Local Authority

	Weekly Award (£)						
	(All)	(Passported Status)		(Type of Passported Benefit)			
	All	Non-Passported	Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guarenteed Credit)
Isle of Anglesey	15.37	12.41	16.67	16.07	15.31	16.06	17.48
Gwynedd	16.85	14.19	18.11	17.90	17.18	17.46	18.68
Conwy	15.70	13.16	16.80	16.69	15.42	16.00	17.57
Denbighshire	17.47	14.82	18.70	18.73	17.17	18.15	19.34
Flintshire	15.92	13.52	17.3	17.22	16.69	16.88	17.68
Wrexham	15.28	12.74	16.60	16.52	16.35	16.13	17.03
Powys	16.24	13.98	17.44	17.57	16.05	16.51	18.14
Ceredigion	16.83	14.48	17.97	17.19	16.88	17.16	18.88
Pembrokeshire	12.36	9.97	13.54	13.19	12.32	13.03	14.28
Carmarthenshire	16.06	13.63	17.21	16.96	15.91	16.83	17.79
Swansea	15.28	12.79	16.24	15.66	15.29	15.81	17.09
Neath Port Talbot	17.58	14.61	18.88	18.84	18.15	18.53	19.42
Bridgend	17.41	14.82	18.80	18.70	17.84	18.50	19.32
Vale of Glamorgan	17.14	14.50	18.43	18.15	17.06	18.08	19.15
Rhondda Cynon Taf	16.02	13.41	16.97	16.60	16.21	16.94	17.36
Merthyr Tydfil	16.00	12.91	17.06	16.62	16.21	17.19	17.35
Caerphilly	13.91	11.35	14.85	14.77	14.29	14.90	15.00
Blaenau Gwent	16.70	13.60	17.97	18.06	17.41	18.12	17.97
Torfaen	15.18	12.50	16.54	16.45	15.92	16.30	16.94
Monmouthshire	18.22	15.41	19.82	19.61	19.63	19.37	20.23
Newport	13.61	11.41	14.45	14.30	13.78	14.18	15.00
Cardiff	16.48	14.12	17.52	17.34	16.61	17.22	18.25
Wales	15.90	13.38	17.02	16.80	16.00	16.72	17.60

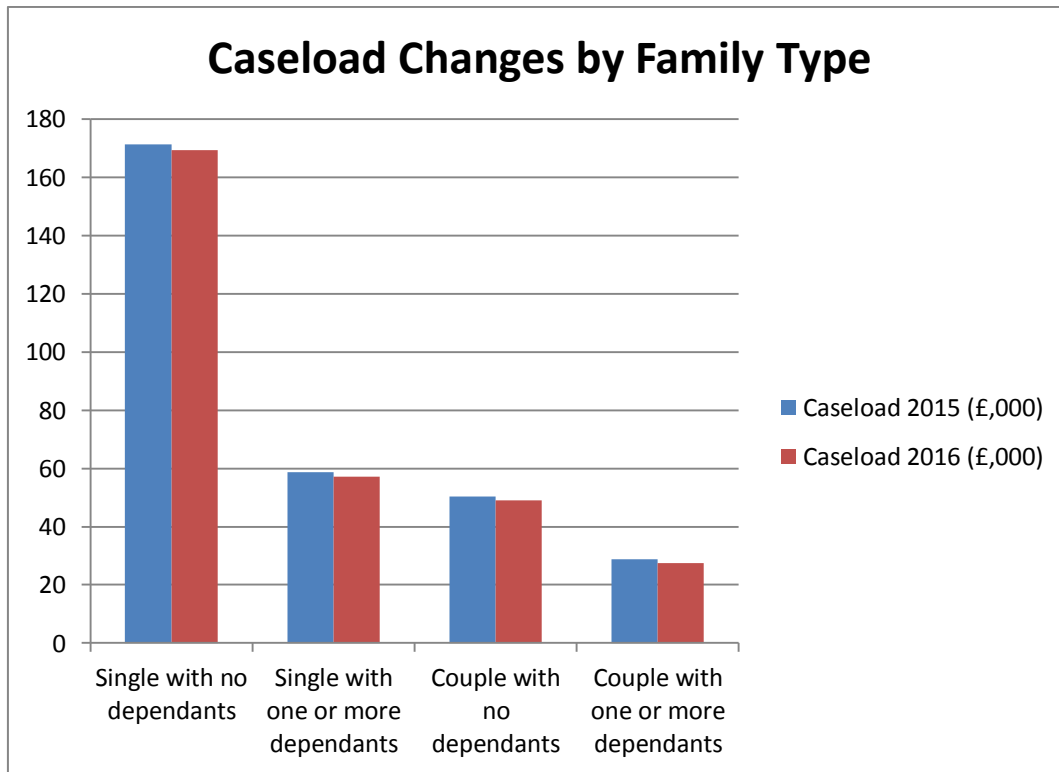
(a) Source: Datatank Connect

4.7 CTRS Caseload by Family Type

Figure 3 shows caseload changes by family type. It highlights that the largest category are single adult households with no dependants. They accounted for 169,376 cases in March 2016. There has been a small decrease (1.1%) in caseload since March 2015.

There have however been more significant decreases in caseload for other family types. There were 57,251 Single Parent households in March 2016, this is a 2.4% decrease compared to March 2015. There were 48,964 households which included a couple with no dependants, a 2.6% fall compared to March 2015. There were 27,387 households which included couples with dependants, a 5% fall compared to March 2015.

Figure 3: CTRS Caseload by Family Type, between March 2015 and March 2016



Source: *Datatank Connect*

4.8 CTRS Households with a dependent child by income status

Table 6 shows caseload changes in respect of households with a dependent child. It shows that there were 84,758 CTRS recipient households with at least one dependent child in March 2016.

Table 6: CTRS Households with a dependent child by income status

Income Status	Live caseload March 2015	Live caseload March 2016 (a)	Caseload Change since March 2015	% Change since March 2015
Job Seekers Allowance	9033	7723	-1310	-14.5
Employment Support Allowance	19167	18693	-474	-2.5
Income Support	25967	24756	-1211	-4.7
Pension Credit	1589	1402	-187	-11.8
Non Passported	31711	32063	352	1.1
Total	87467	84637	-2830	-3.2

(a) Figures were not available in respect of Flintshire in March 16 therefore their caseload for December 2015 was used which is considered to be a good approximation

This is a decrease of 3.2% since March 2015, slightly less than the fall in working age caseload (a 3.6% decrease). The table shows there was a fall in caseload in all categories apart from non-passported cases which saw a small increase, 352 cases.

Table A4 in appendix A provides a breakdown of caseload by local authority for March 2016.

4.9 CTRS Households with a dependent child under 5 by income status

Table 7 shows caseload changes in respect of households with a dependent child. It shows that there were 38,331 CTRS households with a dependent child under 5 in March 2016. This is a 2.7% increase compared with March 2015.

This is counter to the overall caseload trend for families which as stated in the section above is falling by 3.2%.

Table 7: CTRS Households with a dependent child under 5 by income status

Income Status	Live caseload March 2015	Live caseload March 2016 (a)	Caseload Change since March 2015	% Change since March 2015
Non Passported	11829	12940	1111	9.4
Income Support	17940	17218	-722	-4.0
Job Seekers Allowance	2715	2382	-333	-12.3
Employment Support Allowance	4647	5544	897	19.3
Pension Credit	205	247	42	20.5
Total	37336	38331	995	2.7

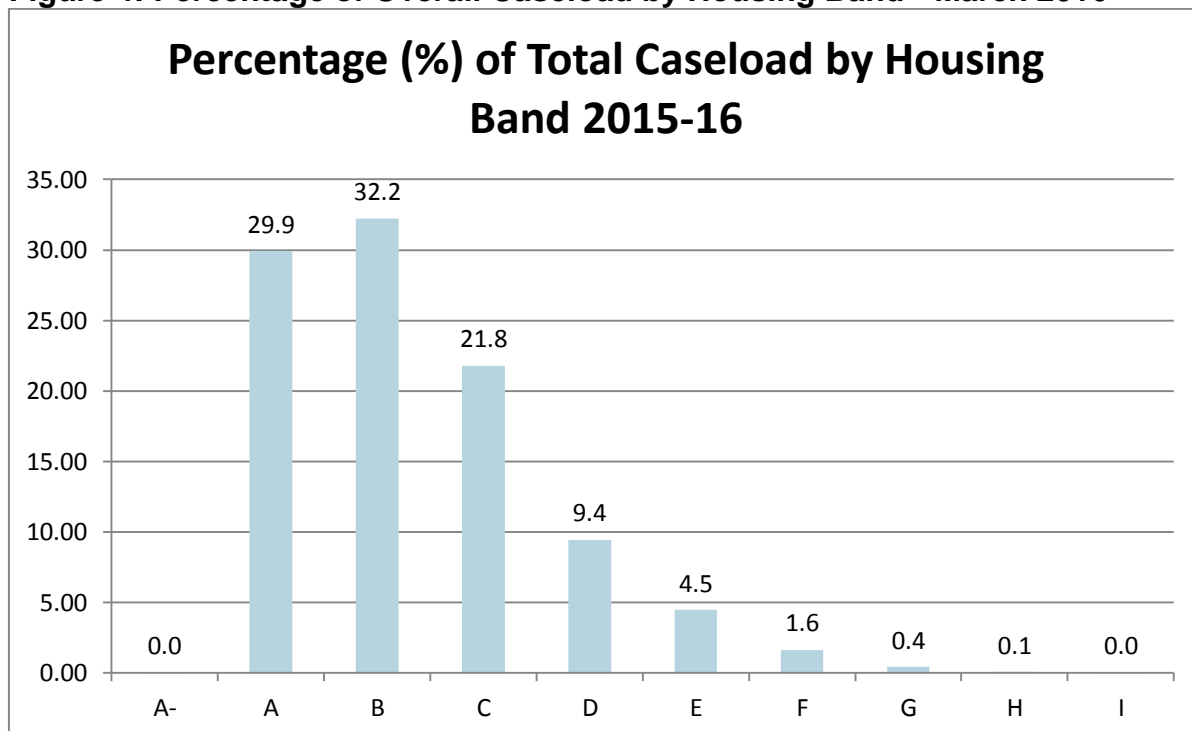
(a) Figures were not available in respect of Flintshire in March 16 therefore their caseload for December 2015 was used which is considered to be a good approximation

Table A5 in appendix A provides a breakdown of caseload by Local Authority for March 2016.

4.10 CTRS Caseload by Council Tax Band

Figure 4 provides an overview of CTRS caseload by council tax band at the Wales level. It shows 83.9%⁶ of households receiving CTRS were living in properties in Bands A to C in March 2016, compared with 85.6% in March 2015.

Figure 4: Percentage of Overall Caseload by Housing Band - March 2016



Source: *Datatank Connect*

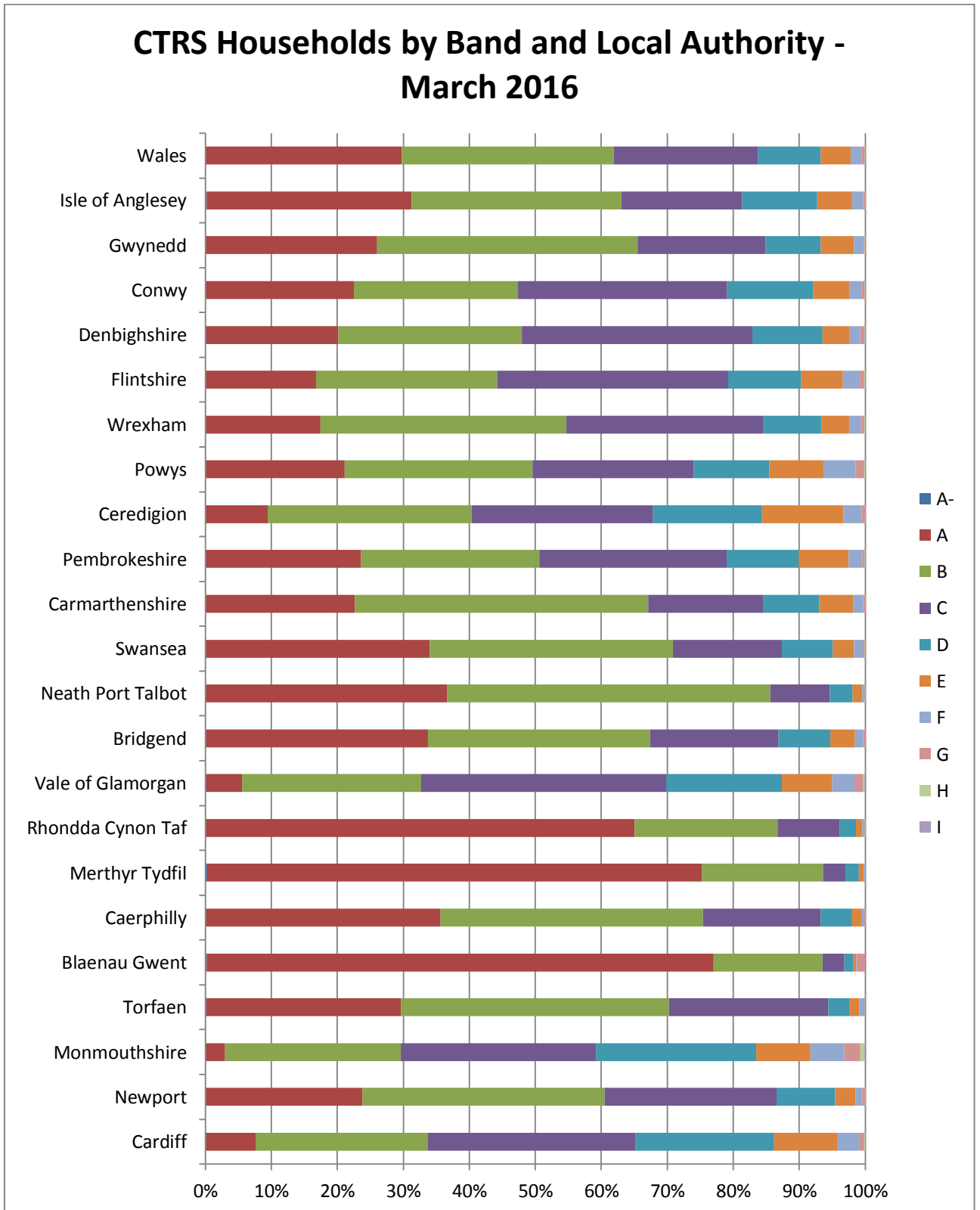
Figure 5 provides a breakdown at local authority level of CTRS caseload by council tax band as at March 2016. This shows the variation between local authorities. Households in Band A account for the vast majority of the CTRS caseload (76.8%) in Blaenau Gwent, but just 2.9% in Monmouthshire. In the Vale of Glamorgan, households in Band C properties account for 37.1% of total caseload, whilst they account for just 4% in Blaenau Gwent. This reflects the big differences between the tax-bases of local authorities.

Table A6 in Annex A provides the actual caseload figures at local authority level of CTRS caseload by council tax band as at March 2016.

The distribution has not changed substantially since 2014-15.

⁶ This figure includes households in the Disabled A- band

Figure 5: CTRS Households by Housing Band and Local Authority, March 2016



Source: Datatank Connect

5. Appeals

5.1 Valuation Tribunal for Wales

Since the introduction of CTRS in April 2013, the Valuation Tribunal for Wales (VTW) has had responsibility for hearing appeals arising from the CTRS system. Individual council tax payers are able to register an appeal only after they have raised a grievance directly with their local authority. Prior to the introduction of CTRS, the VTW was responsible for hearing appeals in relation to council tax liability and, as such was well-placed to manage the appeals procedure relating to CTRS. The VTW is an independent organisation that deals with appeals about non-domestic rates and council tax in Wales.

Table 8 shows the outcome of appeals received in 2015-16 by the VTW. There were 26 CTRS appeals received for 2015-16 (down from 39 in 2014-15) and 16 were brought forward from 2014-15. Of these 42, there were 33 disposals and nine outstanding cases which have been brought forward to 2016-17.

Table 8: Valuation Tribunal for Wales Appeals 2015-16

	Receipts		Disposals			Outstanding
	Received in 2015-16	Brought forward from 2014-15	Settled before tribunal hearing	Determined by tribunal	Strike-out	Cases brought forward to the next period
Council Tax Reduction Appeals	26	16	6	25	2	9

Of those disposed, six cases were settled before the tribunal cases. Usually, the outcome of these cases is in favour of the appellant because authorities have reconsidered their initial decision following the receipt of additional evidence in relation to the appellant's claim.

Annex A:

Additional Council Tax Reduction Scheme Statistics for 2015-16

Table A1: Council Tax Levels, 2015-16 (a)

	Average Band D Council Tax (£)	Increase in average Band D Council Tax (%) since 2014- 15
Isle of Anglesey	1,296	4.35
Gwynedd	1,430	4.30
Conwy	1,286	4.64
Denbighshire	1,422	3.04
Flintshire	1,301	3.67
Wrexham	1,276	3.07
Powys	1,287	2.55
Ceredigion	1,300	3.26
Pembrokeshire	1,029	2.39
Carmarthenshire	1,348	3.14
Swansea	1,342	4.84
Neath Port Talbot	1,609	4.35
Bridgend	1,483	4.95
Vale of Glamorgan	1,312	4.04
Rhondda Cynon Taf	1,519	3.97
Merthyr Tydfil	1,554	4.58
Caerphilly	1,215	3.93
Blaenau Gwent	1,635	2.77
Torfaen	1,352	4.48
Monmouthshire	1,349	4.98
Newport	1,154	4.81
Cardiff	1,224	4.97
Wales	1,328	4.08

(a) Budget Requirement (BR) returns from Local Authorities

Table A2: CTRS Caseload by Local Authority, May 2015 to March 2016 (a)

	(Number)										
	May-2015	Jun-2015	Jul-2015	Aug-2015	Sep-2015	Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016
Isle of Anglesey	6,366	6,372	6,372	6,414	6,374	6,396	6,313	6,316	6,301	6,420	6,472
Gwynedd	10,462	10,417	10,461	10,410	10,430	10,394	10,364	10,420	10,425	10,396	10,380
Conwy	11,286	11,278	11,252	11,208	11,129	11,115	11,089	10,964	10,972	11,007	11,080
Denbighshire	10,646	10,625	10,664	10,601	10,549	10,457	10,462	10,478	10,484	10,463	10,461
Flintshire	12,118	12,043	12,018	12,007	12,012	11,960	11,915	11,890	11,843	10,501	11,806
Wrexham	12,782	12,735	12,647	12,639	12,605	12,569	12,535	12,484	12,448	12,447	12,370
Powys	9,762	9,796	9,824	9,917	9,887	9,836	9,858	9,859	9,807	9,805	9,837
Ceredigion	5,665	5,646	5,629	5,597	5,591	5,564	5,551	5,540	5,548	5,572	5,565
Pembrokeshire	11,310	11,276	11,224	11,261	11,228	11,249	11,251	11,256	11,281	11,306	11,270
Carmarthenshire	17,328	17,381	17,337	17,387	17,246	17,316	17,171	17,169	17,102	17,062	17,126
Swansea	25,200	25,166	25,055	25,050	24,953	24,825	24,719	24,599	24,529	24,455	24,479
Neath Port Talbot (b)	18,470	18,464	18,464	18,378	18,378	18,378	18,227	18,227	18,227	18,227	18,095
Bridgend	14,671	14,808	14,672	14,743	14,638	14,675	14,700	14,586	14,588	14,488	14,508
Vale of Glamorgan	10,293	10,307	10,282	10,255	10,239	10,228	10,214	10,173	10,071	10,075	10,108
Rhondda Cynon Taf (c)	27,079	27,079	27,079	27,192	27,209	27,131	27,017	26,994	26,910	26,877	26,792
Merthyr Tydfil	7,260	7,268	7,205	7,193	7,130	7,100	7,041	7,021	7,000	6,999	6,956
Caerphilly	19,350	19,315	19,271	19,233	19,289	19,174	19,183	19,070	18,971	18,942	18,940
Blaenau Gwent	9,674	9,673	9,697	9,566	9,535	9,529	9,568	9,567	9,571	9,523	9,533
Torfaen	10,438	10,508	10,479	10,478	10,403	10,339	10,338	10,276	10,197	10,200	10,162
Monmouthshire	6,109	6,262	6,264	6,246	6,238	6,212	6,178	6,183	6,163	6,159	6,144
Newport	15,228	15,244	15,107	15,103	14,998	14,881	14,878	14,809	14,788	14,745	14,758
Cardiff	33,222	33,398	33,315	33,286	33,226	33,141	32,984	32,842	32,695	32,989	32,670
Wales	304,719	305,061	304,318	304,164	303,287	302,469	301,556	300,723	299,921	298,658	299,512

(a) Source: Datatank Connect

(b) Accurate data was not available for July, September, October, December, January and February. In these cases the most recent (accurate) figure has been used for these months

(c) Accurate data was not available for May and June, therefore the July figure has been used for these months

Table A3: CTRS Caseload by Income Status, March 2016 (a)

	(All)	(Passported Status)		(Type of Passported Benefit)			
	Total	Non-Passported	Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guarenteed Credit)
Isle of Anglesey	6,472	1,977	4,495	574	545	1,158	2218
Gwynedd	10,380	3,343	7,037	828	654	1,968	3587
Conwy	11,080	3,340	7,740	986	603	2,436	3715
Denbighshire	10,461	3,313	7,148	1,023	556	2,357	3212
Flintshire	11,806	4,311	7,495	1,163	432	2,361	3539
Wrexham	12,370	4,230	8,140	1,440	592	2,593	3515
Powys	9,837	3,420	6,417	698	389	2,014	3316
Ceredigion	5,565	1,817	3,748	396	218	1,334	1800
Pembrokeshire	11,270	3,723	7,547	1,051	799	2,296	3401
Cardiganshire	17,126	5,509	11,617	1,543	900	3,991	5183
Swansea	24,479	6,848	17,631	2,630	1,509	6,657	6835
Neath Port Talbot	18,095	5,500	12,595	2,047	946	4,937	4665
Bridgend	14,508	5,081	9,427	1,656	711	3,447	3613
Vale of Glamorgan	10,108	3,325	6,783	1,116	628	2,284	2755
Rhondda Cynon Taf	26,792	7,140	19,652	3,232	1,802	7,293	7325
Merthyr Tydfil	6,956	1,783	5,173	852	481	1,996	1844
Caerphilly	18,940	5,092	13,848	2,076	1,534	4,826	5412
Blaenau Gwent	9,533	2,781	6,752	973	795	2,520	2464
Torfaen	10,162	3,418	6,744	1,126	565	2,449	2604
Monmouthshire	6,144	2,231	3,913	469	258	1,330	1856
Newport	14,758	4,087	10,671	1,873	1,219	3,771	3808
Cardiff	32,670	10,005	22,665	3,875	2,602	8,491	7697
Wales	299,512	92,274	207,238	31,627	18,738	72,509	84364

(a) Source: Datatank Connect

Table A4: Households with a dependent child by Income Status and Local Authority, March 2016 (a)

	(All)	(Type of Passported Benefit)				
	All	Non-Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guarenteed Credit)
Isle of Anglesey	1611	660	452	198	270	31
Gwynedd	2401	1033	658	236	435	39
Conwy	2672	1088	803	215	527	39
Denbighshire	2868	1178	820	221	594	55
Flintshire (b)	3447	1490	978	202	719	58
Wrexham	3630	1459	1165	277	681	48
Powys	2153	1015	553	130	415	40
Ceredigion	1286	596	307	72	283	28
Pembrokeshire	3095	1310	839	305	591	50
Carmarthenshire	4373	1716	1173	338	1094	52
Swansea	6471	2320	1978	557	1523	93
Neath Port Talbot	4984	1784	1487	385	1244	84
Bridgend	4344	1783	1284	314	898	65
Vale of Glamorgan	3148	1363	893	247	604	41
Rhondda Cynon Taf	7495	2177	2501	701	1993	123
Merthyr Tydfil	2095	580	678	234	561	42
Caerphilly	5269	1540	1547	752	1339	91
Blaenau Gwent	2521	743	726	336	672	44
Torfaen	2965	1153	849	250	661	52
Monmouthshire	1513	728	362	103	303	17
Newport	4727	1586	1522	533	1005	81
Cardiff	11569	4761	3181	1117	2281	229
Wales	84637	32063	24756	7723	18693	1402

(a) Source: Datatank Connect

(b) Figures in relation to JSA, ESA, Income Support and Pension Credit were not available for March 16 therefore an estimate has been used based on Dec 15 Figures.

Table A5: Households with a dependent child under 5 by Income Status and Local Authority, March 2016 (a)

	(All)	(Type of Passported Benefit)				
	All	Non-Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guarenteed Credit)
Isle of Anglesey	668	233	311	57	66	1
Gwynedd	991	371	451	75	91	3
Conwy	1058	402	481	55	118	2
Denbighshire	1239	464	527	66	175	7
Flintshire (b)	1330	531	606	46	138	9
Wrexham	1472	548	695	61	159	9
Powys	795	310	360	34	88	3
Ceredigion	547	226	218	22	78	3
Pembrokeshire	1299	481	573	88	150	7
Carmarthenshire	1801	607	799	82	304	9
Swansea	2791	865	1385	147	388	6
Neath Port Talbot	4984	1784	1487	385	1244	84
Bridgend	1757	594	826	91	241	5
Vale of Glamorgan	1354	490	620	67	168	9
Rhondda Cynon Taf	3220	732	1759	196	519	14
Merthyr Tydfil	945	201	506	66	166	6
Caerphilly	2071	550	990	200	323	8
Blaenau Gwent	1066	242	535	107	177	5
Torfaen	1235	420	576	78	155	6
Monmouthshire	587	241	240	30	74	2
Newport	1938	622	982	134	193	7
Cardiff	5183	2026	2291	295	529	42
Wales	38331	12940	17218	2382	5544	247

(a) Source: Datatank Connect

(b) Figures in relation to JSA, ESA, Income Support and Pension Credit were not available for March 16 therefore an estimate has been used based on Dec 15 Figures.

Table A6: CTRS Caseload by Council Tax Band, March 2016 (a)

	A-	A	B	C	D	E	F	G	H	I	Total
Isle of Anglesey	9	2060	2067	1137	715	354	107	18	2	0	6469
Gwynedd	0	2728	4104	2003	868	506	146	21	3	1	10380
Conwy	0	2519	2767	3527	1422	589	202	44	9	1	11080
Denbighshire	0	2032	2952	3697	1117	424	169	64	5	1	10461
Flintshire	0	2018	3242	4128	1286	725	312	83	7	5	11806
Wrexham	3	2157	4654	3662	1075	524	211	61	18	3	12368
Powys	4	2111	2802	2329	1128	838	479	128	9	5	9833
Ceredigion	0	504	1740	1533	917	701	140	29	1	0	5565
Pembrokeshire	2	2683	3058	3240	1203	807	223	40	10	1	11267
Carmarthenshire	13	3896	7607	2977	1426	880	275	49	1	0	17124
Swansea	12	8413	8970	4046	1867	756	318	74	15	5	24476
Neath Port Talbot	0	6673	8863	1610	626	247	62	13	1	0	18095
Bridgend	8	4904	4865	2814	1157	522	185	41	3	2	14501
Vale of Glamorgan	0	585	2802	3753	1730	753	326	126	26	7	10108
Rhondda Cynon Taf	0	17536	5737	2501	644	248	99	24	3	0	26792
Merthyr Tydfil	18	5292	1206	241	142	42	14	1	-	0	6956
Caerphilly	0	6826	7520	3354	897	238	84	17	2	2	18940
Blaenau Gwent	23	7423	1587	315	129	48	8	12	-	0	9545
Torfaen	10	3016	4164	2411	313	156	71	-	-	0	10141
Monmouthshire	0	172	1689	1796	1480	508	293	156	45	5	6144
Newport	0	3542	5436	3827	1291	446	159	51	5	0	14757
Cardiff	6	2504	8629	10308	6862	3049	1029	233	39	10	32669
Wales (b)	108	89594	96461	65209	28295	13361	4912	1285	204	48	299477

(a) Source: Datatank Connect

(b) 35 properties in March 2016 were classed as 'unbanded'