

Appendix 6

Council tax support scheme characteristics in English local authorities, 2014-15

Source: local authority scheme documentation as collected by New Policy Institute and updated and amended by the Institute for Fiscal Studies.

Local Authority	Local Authority area	Passing some or all of cut in funding to council tax support recipients	Minimum council tax payment?	Minimum council tax payment level	Minimum council tax payment type	Savings limit	Other benefits counted as income?	Second adult rebate reduced or abolished?
Basingstoke and Deane	Hampshire	No	No	0.00%	N/A	16000	No	No
East Hampshire	Hampshire	No	No	0.00%	N/A	16000	No	No
Eastleigh	Hampshire	Yes	No	0.00%	N/A	16000	No	Yes
Fareham	Hampshire	Yes	Yes	20.00%	Reduction in maximum entitlement	16000	No	Yes
Gosport	Hampshire	Yes	Yes	20.00%	Reduction in maximum entitlement	16000	No	Yes
Hart	Hampshire	No	No	0.00%	N/A	16000	No	No
Havant	Hampshire	Yes	Yes	8.50%	Reduction in maximum entitlement	16000	No	No
Isle of Wight	Unitary Authority	Yes	Yes	20.00%	Reduction in maximum entitlement	16000	No	Yes
New Forest	Hampshire	Yes	Yes	10.00%	Reduction in maximum entitlement	6000	No	Yes
Portsmouth	Unitary Authority	Yes	Yes	20.00%	Reduction in maximum entitlement	16000	No	No
Rushmoor	Hampshire	Yes	Yes	8.00%	Reduction in maximum entitlement	16000	Yes	No
Southampton	Unitary Authority	Yes	Yes	25.00%	Reduction in maximum entitlement	16000	No	No
Test Valley	Hampshire	No	No	0.00%	N/A	16000	No	No
Wiltshire	Unitary Authority	Yes	Yes	20.00%	Reduction in maximum entitlement	10000	No	Yes
Winchester	Hampshire	No	No	0.00%	N/A	16000	No	No

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Local Authority	Changes made to non-dependent deductions?	Support restricted to a particular council tax band?	Council Tax band support is restricted to	Introduce minimum council tax support payment?	Minimum weekly council tax support payment	Taper rate	Changes made to backdating rules?	Changes made to conditions around starting work?	Hardship fund	collection rate 2012/13	collection rate 2013/14	collection rate 2014/15
Basingstoke and Deane	No	No	N/A	No	0	0.2	No	No	No	98.52	98.53	98.54
East Hampshire	No	No	N/A	No	0	0.2	No	Yes	No	98.80	98.80	98.74
Eastleigh	No	No	N/A	No	0	0.2	Yes	Yes	No	98.57	98.51	98.33
Fareham	Yes	Yes	C	No	0	0.2	No	Yes	No	98.36	98.66	98.61
Gosport	No	Yes	C	No	0	0.2	No	Yes	No	97.57	95.60	95.30
Hart	No	No	N/A	No	0	0.2	No	No	No	98.71	98.69	98.70
Havant	No	No	N/A	No	0	0.2	No	No	No	97.47	97.06	97.00
Isle of Wight	No	No	N/A	No	0	0.2	No	No	No	96.13	95.94	97.60
New Forest	No	Yes	D	No	0	0.2	No	Yes	No	99.38	98.94	94.54
Portsmouth	Yes	No	N/A	No	0	0.25	Yes	Yes	Yes	95.05	93.95	94.50
Rushmoor	No	No	N/A	No	0	0.2	No	No	Yes	98.30	98.29	98.21
Southampton	No	No	N/A	No	0	0.25	No	No	Yes	95.49	95.13	95.66
Test Valley	No	No	N/A	No	0	0.2	No	No	No	98.38	98.28	98.34
Wiltshire	Yes	No	N/A	No	0	0.15	Yes	No	No	95.96	94.98	97.80
Winchester	No	No	N/A	No	0	0.2	No	Yes	No	98.76	98.57	98.65
Average all LA's											98.10	