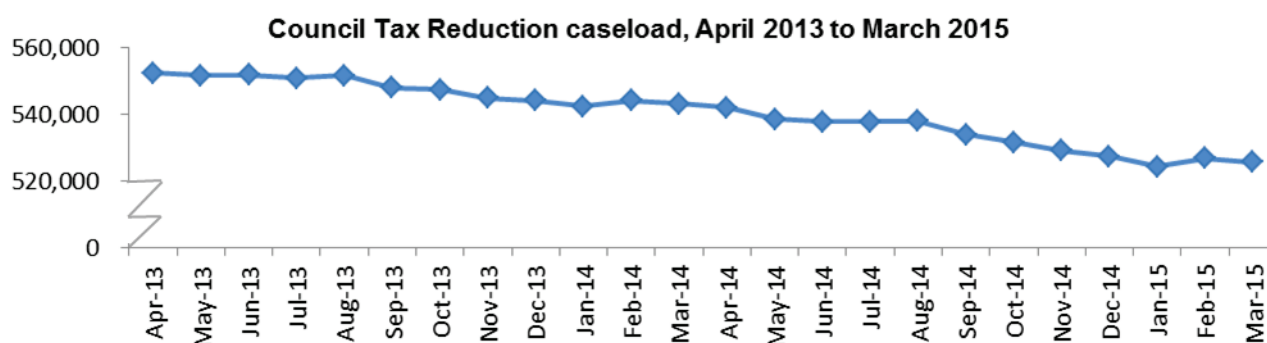


PUBLIC SERVICES AND GOVERNMENT

Council Tax Reduction in Scotland, 2014-15

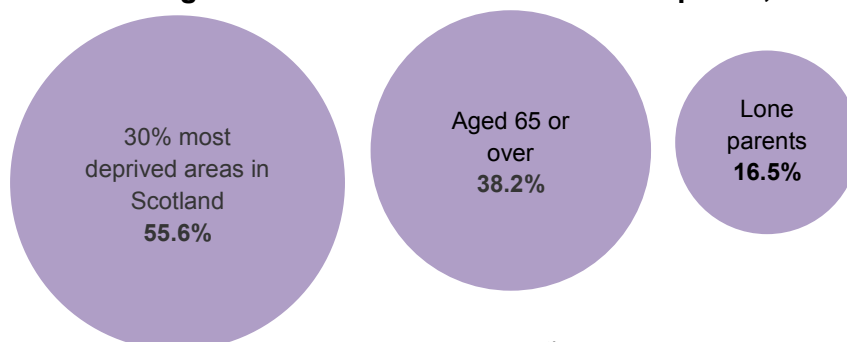
This publication provides statistics on the Council Tax Reduction scheme, which reduces the Council Tax liability of vulnerable people in Scotland. The statistics are based on data extracts and statistical returns from local authorities. Statistics are available for each month between April 2013 and March 2015.

- There were 525,640 Council Tax Reduction recipients in Scotland in March 2015, a 4.8 per cent decrease since the scheme began in April 2013 (Table 1)



- Provisional income foregone on Council Tax Reduction in Scotland in 2014-15 was £345.9 million (Table 2)
- The average Council Tax Reduction weekly award in March 2015 was £12.74 (Table 6)
- 1 in 5 chargeable dwellings in Scotland received a reduction in their Council Tax liability through Council Tax Reduction, in March 2015 (Table 8)
- 292,440 (55.6 per cent of) Council Tax Reduction recipients in March 2015 were in one of the 30 per cent most deprived areas in Scotland (Table 9)
- 200,950 (38.2 per cent of) Council Tax Reduction recipients in March 2015 were aged 65 or over (Table 10)
- 86,470 (16.5 per cent of) Council Tax Reduction recipients in March 2015 were single with at least one child dependant, i.e. 'lone parents' (Table 10)

Percentage of all Council Tax Reduction recipients, March 2015



Contents

List of Figures	3
List of Tables	3
Background.....	4
Introduction	4
How awards are calculated.....	4
Statistical summary.....	5
Caseload by Local Authority	5
Caseload trends.....	6
Reductions in Council Tax income	9
Weekly awards	10
Caseload by passported status	13
Weekly awards by passported status	16
Full CTR and partial awards	17
Percentage of dwellings in receipt of CTR	18
Chargeable dwellings and Council Tax Bands	20
Deprivation.....	21
Age, gender and family type	22
Background notes.....	25
Data Sources	25
Revisions	26
Further information	26

List of Figures

Figure 1: Council Tax Reduction award calculation illustration	5
Figure 2: Treemap of Council Tax Reduction caseload by Local Authority: March 2015.....	6
Figure 3: Council Tax Reduction caseload, Scotland, April 2013 to March 2015	6
Figure 4: Percentage decrease in Council Tax Reduction caseload between April 2013 and March 2015 by Local Authority	7
Figure 5: Council Tax Reduction percentage changes since previous month for caseload and total weekly awards	11
Figure 6: Council Tax Reduction caseload by 'passported' status, benefit type and employment status: March 2015	13
Figure 7: Council Tax Reduction recipients by full or partial award: March 2015 ...	17
Figure 8: Percentage of chargeable dwellings receiving Council Tax Reduction, by Local Authority: March 2015	19
Figure 9: Chargeable dwellings by Council Tax Reduction receipt: March 2015....	20
Figure 10: Council Tax Reduction recipients by Scottish Index of Multiple Deprivation Decile: March 2015	22
Figure 11: Council Tax Reduction recipients by Age Group: March 2015	24
Figure 12: Council Tax Reduction recipients by Family Type: March 2015	24

List of Tables

Table 1: Council Tax Reduction recipients by Local Authority: April 2014 to March 2015.....	8
Table 2: Total reductions in Council Tax income through Council Tax Reduction scheme for 2013-14 and 2014-15 by Local Authority (£ millions)	10
Table 3: Council Tax Reduction total weekly award estimate (£000's) by Local Authority: April 2014 to March 2015	12
Table 4: Council Tax Reduction recipients by 'passported' status, benefit type, employment status and Local Authority: March 2015.....	14
Table 5: Council Tax Reduction recipients by 'passported' status, benefit type, employment status and Local Authority: April 2014 to March 2015	15
Table 6: Council Tax Reduction recipients average weekly award by 'passported' status, benefit type, employment status and Local Authority: March 2015	16
Table 7: Council Tax Reduction recipients by full or partial award: March 2015	17
Table 8: Council Tax Reduction recipients by Local Authority and Council Tax band: March 2015.....	21
Table 9: Council Tax Reduction recipients by Scottish Index of Multiple Deprivation Decile: March 2015.....	22
Table 10: Council Tax Reduction recipients by Age Group and Family Type: March 2015.....	23
Table 11: Council Tax Reduction recipients average weekly award by Age Group and Family Type: March 2015.....	23

Background

Introduction

Council Tax Reduction (CTR) provides vulnerable people with a reduction in their Council Tax liability, which can be up to 100%.

The Scottish Government introduced CTR on 1st April 2013 to replace Council Tax Benefit, which was implemented by the Department for Work and Pensions and was abolished under the provisions of the UK Welfare Reform Act 2012. Entitlement to CTR in Scotland after 1st April 2013 replicates, as far as possible, previous entitlement to CTB. Entitlement reflects a variety of circumstances including unemployment, low pay and inability to work because of disability or caring commitments. On a like-for-like basis, people have the same Council Tax liability as if CTB were still in place, provided that their circumstances remain the same.

How awards are calculated

Entitlement to CTR and the amount awarded is based on the status and income of the applicant. Under Council Tax Benefit (CTB), applicants in receipt of a 'passporting' benefit were called 'passporting' recipients. They were entitled to full CTB since their income and capital automatically met eligibility rules. CTR maintains this policy and this terminology has been maintained in order to enable comparison between CTB and CTR recipients. The 'passporting' benefits are:

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

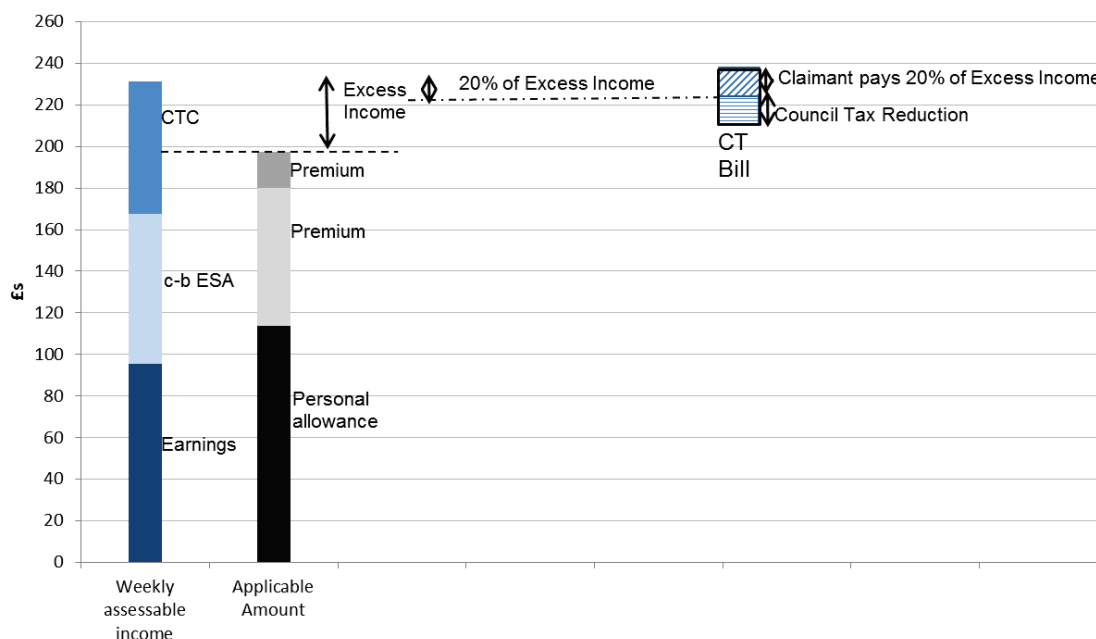
Applicants who are not in receipt of a 'passporting' benefit, and who have less than £16,000 in savings can qualify for CTR following an income assessment. Weekly household income, including from employment, pensions and benefits, is totalled up and compared to the applicable amount - this is the amount of money that the government says is required for a household to live on. The applicable amount varies depending on age and family status, and premiums can be added, for example if the applicant has a disability. If the total income is less than the applicable amount, then full CTR will be awarded. If the total income is greater than the applicable amount then the household is expected to contribute 20 pence per pound of their excess income to their Council Tax bill. This results in a tapering effect, where CTR awards decrease as income increases.

An illustration of the award calculation for a non-passported claimant, using 2014-15 rates and not drawn exactly to scale, is shown in Figure 1 below. This example is for a couple, both aged 40, with a child aged 7. One adult works part-time and earns £6,000 per year, whilst the other has a disability and receives contribution-based Employment Support Allowance (ESA). Disability Living Allowance Care (middle-rate) and Mobility (middle-rate) benefits are also paid, although they are disregarded from the calculation of weekly assessable income. Child Benefit is also disregarded. They also receive Child Tax Credit, which is counted as part of the weekly assessable income calculation.

The detailed breakdown of their weekly assessable income and applicable amount is as follows. Their weekly assessable income is £231.23 (made up of £115.38 from earnings, £20 of which is disregarded, £72.40 from ESA and £63.45 from Child Tax Credit). Their applicable amount is £197.48 per week (made up of the couple personal allowance of £113.70, a £17.45 family premium, and £66.33 child allowance). Their excess income is £33.75 (being £231.23 minus £197.48) and they are expected to contribute 20% of this (£6.75) towards their weekly Council Tax liability.

If, for example, they live in Edinburgh in a Band C dwelling, with an annual Council Tax rate of £1,039.11 per year (or £19.92 per week), their CTR weekly award would be £13.17 per week, calculated as £19.92 minus their contribution of £6.75.

Figure 1: Council Tax Reduction award calculation illustration



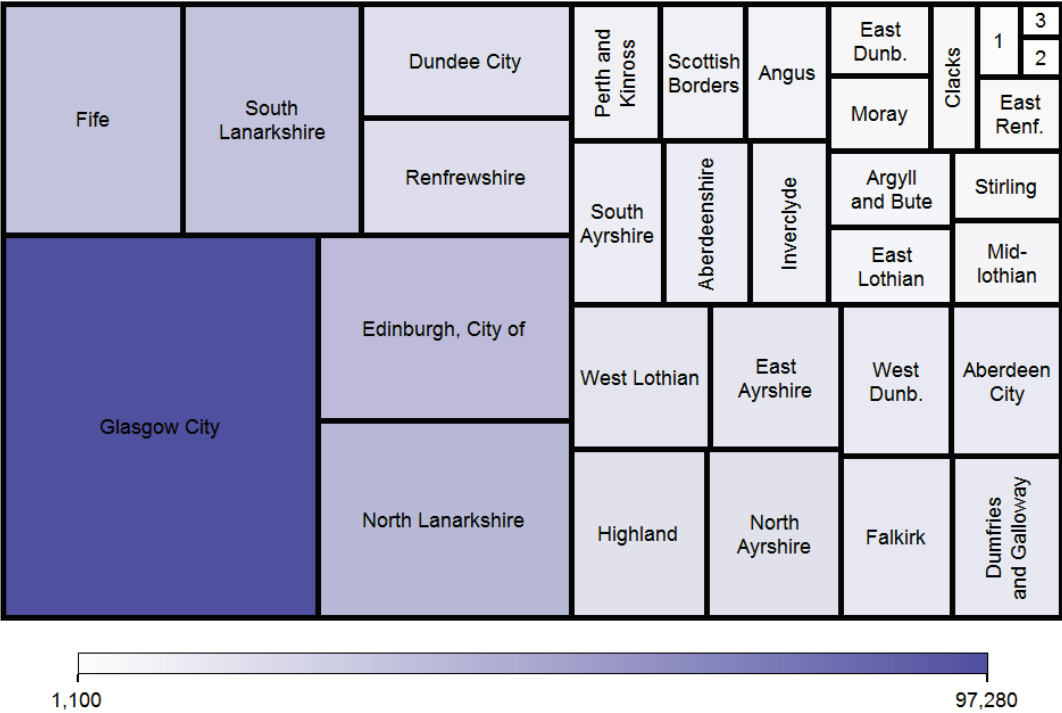
Excess Income and Council Tax bill elements are not drawn exactly to scale as the relative size of these elements is small.

Statistical summary

Caseload by Local Authority

In March 2015, there were 525,640 Council Tax Reduction recipients. The five local authorities with the highest caseload in March 2015 were Glasgow City (18.5 per cent of all recipients in Scotland), North Lanarkshire (7.7 per cent), Edinburgh (7.3 per cent), Fife (6.4 per cent) and South Lanarkshire (6.4 per cent). Together, they accounted for almost half (46.2 per cent) of the CTR caseload for Scotland. The three island Local Authorities had the smallest share of caseload – Shetland Islands (0.2 per cent), Orkney Islands (0.2 per cent) and Eilean Siar (0.5 per cent). Figure 2 shows the CTR caseload in a treemap, which allows a visual comparison of the caseload for each Local Authority. Numbers of CTR recipients as a proportion of dwellings are shown in the section titled 'Chargeable dwellings and Council Tax Bands', on page 20.

Figure 2: Treemap of Council Tax Reduction caseload by Local Authority: March 2015



1 = Eilean Siar, 2 = Orkney Islands, 3 = Shetland Islands

Caseload trends

The number of households receiving CTR in Scotland fell from 552,380 in April 2013 to 525,640 in March 2015, a decrease of nearly 27,000 (-4.8 per cent). Figure 3 below shows the downward trend in the number of recipients over this period.

Figure 3: Council Tax Reduction caseload, Scotland, April 2013 to March 2015

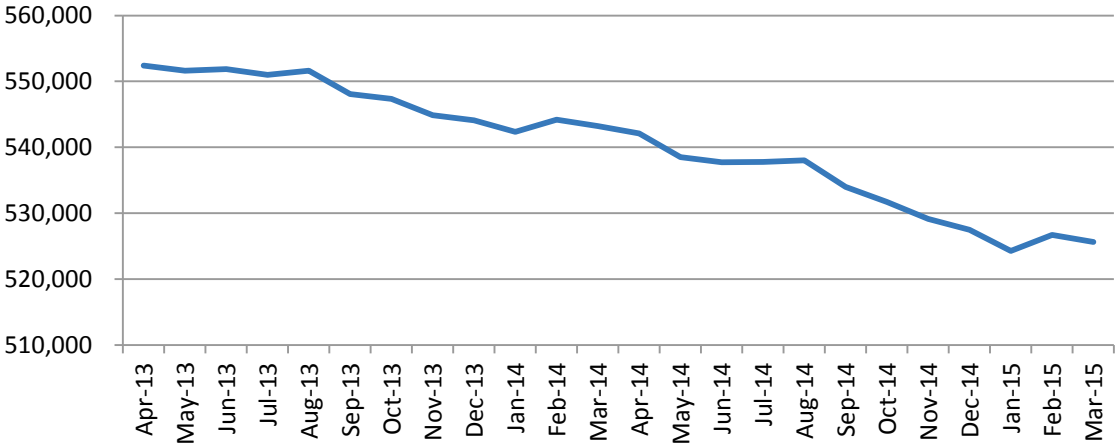


Figure 4 shows the percentage change between April 2013 and March 2015 for all Local Authorities. All Local Authorities in Scotland have seen a decrease in CTR caseload since the scheme was introduced (i.e., between April 2013 and March 2015). However there were variations in the size of decrease.

The largest percentage decreases in caseload numbers were seen in Shetland Islands (-11.6 per cent), Aberdeen City (-10.8 per cent), Eilean Siar (-10.1 per cent) and Moray (-9.1 per cent). It should

be noted that, while Shetland Islands and Eilean Siar had relatively large percentage decreases in caseload, these equate to relatively small numbers of recipients.

The smallest decreases were seen in Clackmannanshire (-2.1 per cent), East Lothian (-2.2 per cent), Orkney Islands (-2.9 per cent) and North Ayrshire (-3.0 per cent). The caseloads for each Local Authority for each month between April 2014 and March 2015 are shown in Table 1.

Figure 4: Percentage decrease in Council Tax Reduction caseload between April 2013 and March 2015 by Local Authority

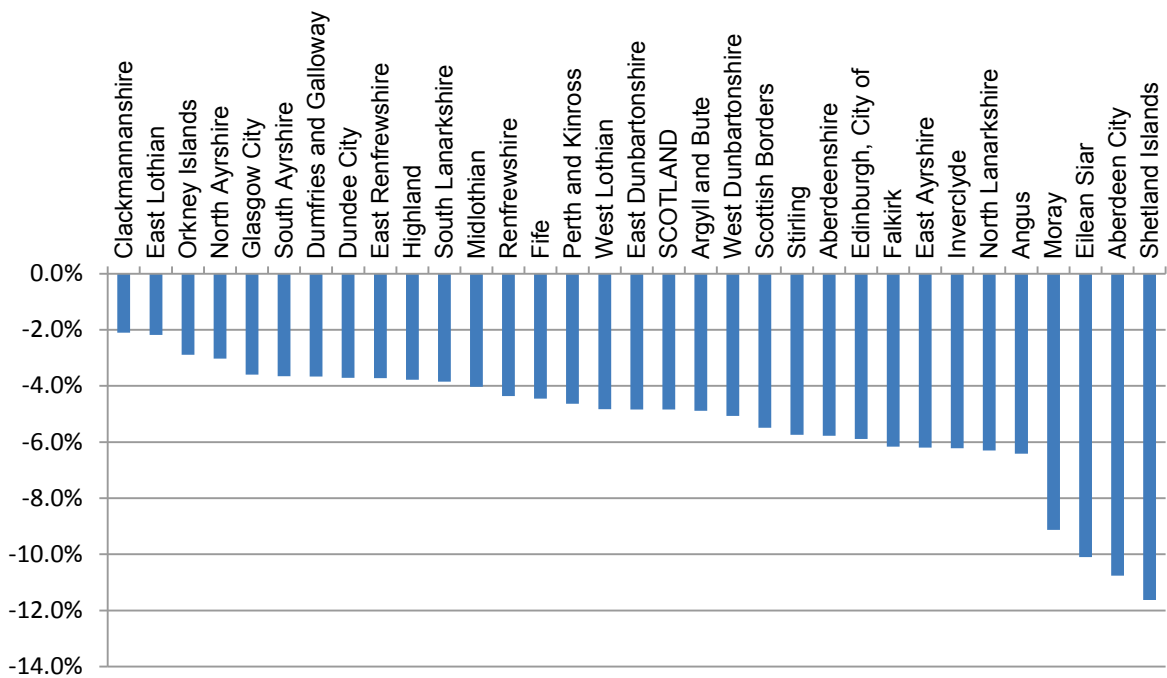


Table 1: Council Tax Reduction recipients by Local Authority: April 2014 to March 2015

	Apr-13	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Change, Apr 13 - Mar 15
SCOTLAND	552,380	542,100	538,520	537,730	537,780	538,040	533,980	531,690	529,130	527,460	524,260	526,730	525,640	-4.8%
Aberdeen City	15,150	14,360	14,240	14,130	14,050	14,000	13,830	13,750	13,610	13,500	13,490	13,510	13,520	-10.8%
Aberdeenshire	12,320	11,940	11,800	11,800	11,780	11,750	11,640	11,600	11,540	11,530	11,450	11,500	11,610	-5.8%
Angus	9,790	9,370	9,320	9,270	9,330	9,330	9,280	9,230	9,160	9,180	9,240	9,200	9,160	-6.4%
Argyll and Bute	8,040	7,920	7,830	7,800	7,760	7,760	7,700	7,700	7,670	7,710	7,650	7,740	7,650	-4.9%
Clackmannanshire	5,680	5,810	5,800	5,770	5,760	5,780	5,710	5,680	5,640	5,590	5,540	5,520	5,560	-2.1%
Dumfries and Galloway	14,750	14,490	14,420	14,400	14,360	14,410	14,330	14,260	14,240	14,240	14,210	14,230	14,210	-3.7%
Dundee City	20,200	20,160	19,650	20,080	19,930	19,890	19,730	19,510	19,460	19,370	19,210	19,410	19,450	-3.7%
East Ayrshire	16,180	15,670	15,500	15,470	15,500	15,510	15,450	15,390	15,370	15,130	15,080	15,150	15,180	-6.2%
East Dunbartonshire	6,280	6,210	6,170	6,150	6,140	6,130	6,110	6,060	6,050	6,060	6,030	6,030	5,980	-4.8%
East Lothian	8,020	8,040	8,040	7,990	8,000	7,970	7,960	7,980	7,950	7,960	7,880	7,870	7,840	-2.2%
East Renfrewshire	5,210	5,250	5,210	5,170	5,210	5,220	5,160	5,120	5,080	5,090	5,030	5,020	5,010	-3.7%
Edinburgh, City of	40,540	39,870	39,650	39,200	39,220	39,530	39,070	39,010	38,880	38,860	38,060	38,820	38,150	-5.9%
Eilean Siar	2,870	2,770	2,730	2,700	2,670	2,670	2,660	2,620	2,630	2,610	2,600	2,600	2,580	-10.1%
Falkirk	15,560	15,070	15,070	15,030	14,910	14,930	14,900	14,760	14,660	14,690	14,680	14,610	14,600	-6.2%
Fife	35,200	34,580	34,280	34,320	34,420	34,430	34,270	33,870	33,680	33,620	33,570	33,700	33,630	-4.5%
Glasgow City	100,900	99,010	98,960	99,040	99,390	99,520	98,970	98,500	98,020	97,630	96,860	97,240	97,280	-3.6%
Highland	19,090	18,920	18,680	18,620	18,550	18,510	18,230	18,180	18,140	18,200	18,240	18,360	18,370	-3.8%
Inverclyde	11,160	10,890	10,820	10,790	10,770	10,810	10,740	10,660	10,570	10,510	10,430	10,480	10,470	-6.2%
Midlothian	7,720	7,500	7,460	7,430	7,420	7,400	7,380	7,330	7,280	7,240	7,210	7,190	7,410	-4.0%
Moray	6,740	6,380	6,340	6,330	6,340	6,310	6,220	6,150	6,120	6,090	6,070	6,100	6,130	-9.1%
North Ayrshire	18,790	18,620	18,540	18,550	18,560	18,590	18,450	18,410	18,330	18,190	18,140	18,210	18,220	-3.0%
North Lanarkshire	42,960	41,530	41,080	41,000	41,160	41,120	40,910	40,870	40,520	40,410	40,280	40,360	40,260	-6.3%
Orkney Islands	1,350	1,330	1,310	1,300	1,290	1,320	1,290	1,290	1,280	1,280	1,290	1,310	1,310	-2.9%
Perth and Kinross	10,290	10,200	10,180	10,120	10,140	10,050	9,960	9,860	9,800	9,790	9,720	9,710	9,820	-4.6%
Renfrewshire	20,920	20,530	20,500	20,440	20,450	20,550	20,350	20,300	20,300	19,990	19,830	19,940	20,010	-4.4%
Scottish Borders	9,970	9,860	9,770	9,710	9,730	9,700	9,550	9,620	9,570	9,490	9,440	9,650	9,430	-5.5%
Shetland Islands	1,240	1,170	1,150	1,150	1,120	1,120	1,100	1,110	1,090	1,110	1,100	1,100	1,100	-11.6%
South Ayrshire	12,730	12,610	12,650	12,630	12,500	12,560	12,440	12,410	12,380	12,370	12,280	12,320	12,260	-3.7%
South Lanarkshire	34,760	34,560	34,270	34,280	34,260	34,120	33,990	33,920	33,700	33,590	33,340	33,500	33,420	-3.8%
Stirling	6,570	6,550	6,480	6,440	6,460	6,410	6,350	6,300	6,270	6,290	6,290	6,270	6,190	-5.7%
West Dunbartonshire	14,290	14,060	14,040	14,020	14,040	14,020	13,780	13,890	13,840	13,760	13,610	13,790	13,570	-5.1%
West Lothian	17,120	16,890	16,590	16,600	16,590	16,620	16,470	16,360	16,300	16,400	16,420	16,310	16,290	-4.8%

1. Recipients are as at monthly count date (see Background notes, page 25).

2. Figures are rounded to the nearest 10. Components may not sum to total due to rounding.

3. Figures for each month from April 2013 to the most recent dataset available can be found here: <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/CTR/LAtables>

Reductions in Council Tax income

When a Local Authority reduces a person's Council Tax liability under the CTR scheme, it reduces the amount of Council Tax income it would otherwise be able to collect. Any reduction in Council Tax income therefore represents a reduction in the funding available to Local Authorities for providing services¹. The CTR scheme, like its predecessor (Council Tax Benefit), therefore represents a cost which is publicly funded.

Information on the total value of all reductions under the CTR scheme is collected via two Scottish Government data collections:

1. The Council Tax and Community Charge Receipts Return (CTRR) is issued before a Local Authority's accounts are audited and therefore collects provisional unaudited values.
2. Local Financial Returns are issued after a Local Authority's accounts are audited, therefore collect final audited values.

Table 2 shows the total value of reductions for 2013-14 and 2014-15. In 2014-15, based on provisional unaudited values, the CTR scheme reduced Council Tax income by a total of £345.9 million. In 2013-14, the total based on final audited returns was £359.7 million. These figures represent a decrease of 3.8 per cent in the total value of all reductions between 2013-14 and 2014-15. This is in line with the aforementioned decrease in caseload.

As with caseload, all of the 32 Local Authorities have seen a decrease in total reductions through CTR between 2013-14 and 2014-15. The largest percentage decreases were seen in Shetland Islands (-7.7 per cent), Eilean Siar (-7.0 per cent), and Aberdeen City (-6.7 per cent). The smallest percentage decreases were seen in Orkney Islands (-2.7 per cent), Midlothian (-2.6 per cent) and East Renfrewshire (-2.1 per cent).

¹ Further information on funding for Local Authority services is available in Scottish Local Government Finance Statistics. The 2013-14 publication is available here: <http://www.gov.scot/Publications/2015/02/3131>

Table 2: Total reductions in Council Tax income through Council Tax Reduction scheme for 2013-14 and 2014-15 by Local Authority (£ millions)

	2013-14 Final audited	2014-15 Provisional
SCOTLAND	359.7	345.9
Aberdeen City	9.8	9.2
Aberdeenshire	7.6	7.2
Angus	5.5	5.3
Argyll and Bute	5.8	5.6
Clackmannanshire	3.7	3.5
Dumfries and Galloway	8.9	8.6
Dundee City	12.8	12.4
East Ayrshire	10.0	9.6
East Dunbartonshire	4.8	4.6
East Lothian	5.6	5.4
East Renfrewshire	3.9	3.8
Edinburgh, City of	27.7	26.5
Eilean Siar	1.6	1.5
Falkirk	8.7	8.3
Fife	21.7	20.8
Glasgow City	71.8	69.8
Highland	12.7	12.0
Inverclyde	7.1	6.7
Midlothian	5.3	5.2
Moray	3.9	3.7
North Ayrshire	11.9	11.5
North Lanarkshire	25.5	24.4
Orkney Islands	0.8	0.8
Perth and Kinross	6.9	6.5
Renfrewshire	13.8	13.2
Scottish Borders	5.8	5.6
Shetland Islands	0.7	0.6
South Ayrshire	8.8	8.6
South Lanarkshire	21.8	21.1
Stirling	4.6	4.4
West Dunbartonshire	9.8	9.4
West Lothian	10.4	10.0

1. Provisional figures are derived from information supplied by local authorities to Scottish Government on the statistical return Council Tax and Community Charge Receipts (CTRR).

2. Final audited figures on CTR for 2013-14 were first published in Scottish Local Government Financial Statistics, 2013-14, available here: <http://www.gov.scot/Publications/2015/02/3131>

Weekly awards

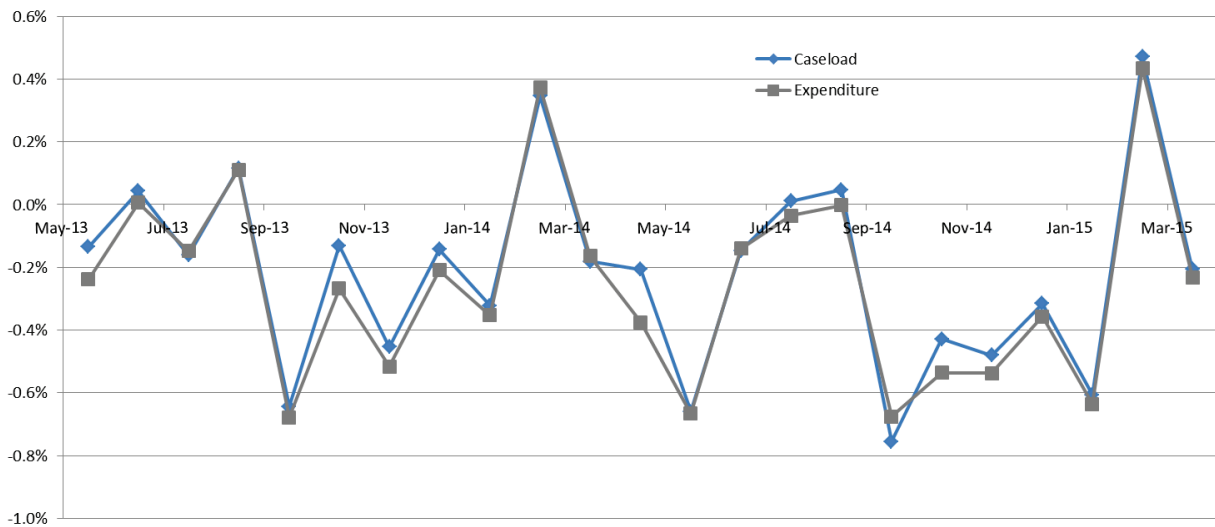
The total estimate of CTR weekly awards has decreased from £7.1 million in April 2013 to £6.7 million in March 2015. Table 3 shows the total weekly award estimates for each month from April 2014 to March 2015. CTR award totals have followed the same general pattern as caseload, and all Local Authorities have seen a decrease in their weekly award totals since April 2013.

Caseload and total weekly awards are closely linked, with most of the change in total weekly awards being driven by changes in caseload. Figure 5 shows the percentage changes in caseload and total weekly awards from the previous month (e.g. between April 2013 and May 2013, caseload decreased by 0.1 per cent, while total weekly awards decreased by just over 0.2 per cent). The graph shows that caseload and total weekly awards followed each other closely, between April 2013 and March

2015. Other factors that can affect the value of awards include Council Tax charges, age structure of the population and household income.

Figure 5 also shows small peaks in caseload and total weekly awards around March each year, indicating a possible seasonality effect.

Figure 5: Council Tax Reduction percentage changes since previous month for caseload and total weekly awards



1. Figures derived from Table 1 and Table 3

Table 3: Council Tax Reduction total weekly award estimate (£000's) by Local Authority: April 2014 to March 2015

	Apr-13	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15
SCOTLAND	7,091.7	6,918.8	6,872.8	6,863.1	6,860.7	6,860.6	6,814.2	6,777.7	6,741.2	6,717.2	6,674.5	6,703.5	6,688.0
Aberdeen City	199.6	188.2	186.7	185.5	184.4	183.6	181.2	179.9	178.0	176.3	176.0	176.3	176.7
Aberdeenshire	154.2	147.3	145.4	145.2	144.7	144.5	143.5	143.1	142.5	142.6	141.6	142.1	142.9
Angus	109.9	104.5	103.9	103.5	103.9	103.9	103.1	102.3	101.7	101.5	102.4	101.9	101.5
Argyll and Bute	113.6	111.8	110.5	109.8	109.0	109.1	108.5	108.4	107.9	108.3	107.8	109.3	108.2
Clackmannanshire	70.0	71.0	71.0	70.4	70.3	70.3	69.7	69.2	68.7	68.1	67.4	67.4	67.5
Dumfries and Galloway	177.7	171.1	170.2	170.1	169.6	170.1	169.3	168.5	167.9	168.0	167.5	167.9	167.8
Dundee City	253.3	250.7	244.4	249.1	247.5	247.0	245.4	242.3	241.6	240.5	238.8	241.3	242.1
East Ayrshire	199.4	191.9	189.8	189.5	189.3	189.2	188.7	187.7	186.7	184.3	183.6	184.8	184.7
East Dunbartonshire	94.2	91.7	91.1	90.9	90.6	90.4	90.1	89.5	89.3	89.5	89.0	89.0	88.4
East Lothian	106.5	106.6	106.5	106.0	105.9	105.3	105.2	105.2	104.7	104.8	103.8	103.8	103.4
East Renfrewshire	75.4	75.7	74.9	74.6	75.0	75.1	74.4	73.8	73.4	73.7	72.9	72.5	72.4
Edinburgh, City of	552.9	538.4	535.2	529.4	530.7	534.2	529.0	528.1	525.2	524.4	514.2	522.6	513.2
Eilean Siar	32.2	30.7	30.2	30.1	29.6	29.7	29.6	29.1	29.2	28.9	29.0	28.8	28.5
Falkirk	173.8	166.6	166.5	165.8	164.5	164.3	164.1	162.8	161.9	162.0	161.7	161.4	161.1
Fife	422.1	411.7	408.0	408.9	410.3	410.4	408.3	402.9	400.6	399.5	398.8	400.6	399.7
Glasgow City	1,405.6	1,373.4	1,370.9	1,372.3	1,376.8	1,377.1	1,370.8	1,363.0	1,356.2	1,349.5	1,338.2	1,343.2	1,343.8
Highland	251.8	247.7	244.0	242.7	241.0	240.3	237.2	236.2	235.4	236.9	237.5	239.0	238.9
Inverclyde	139.1	135.3	134.4	134.1	133.7	133.7	132.5	131.5	130.1	129.1	129.0	129.6	129.4
Midlothian	108.2	104.6	104.1	103.7	103.4	103.4	103.3	102.1	101.4	100.8	100.1	100.0	102.4
Moray	80.7	75.7	75.1	75.0	75.0	74.8	73.6	72.7	72.3	71.9	71.8	72.2	72.6
North Ayrshire	233.0	229.7	228.7	227.8	227.7	228.1	226.6	226.0	225.0	223.4	223.0	224.0	224.0
North Lanarkshire	506.1	490.5	485.9	485.1	486.7	486.5	484.6	483.6	479.6	477.7	474.2	472.2	471.3
Orkney Islands	15.4	15.1	14.9	14.7	14.6	14.9	14.6	14.6	14.5	14.5	14.6	14.9	14.9
Perth and Kinross	136.6	133.8	133.4	132.8	133.0	132.1	130.9	129.1	128.6	128.4	127.6	127.3	128.6
Renfrewshire	270.5	264.8	264.4	263.7	263.7	264.5	261.8	260.8	260.1	256.1	253.8	255.2	255.9
Scottish Borders	115.0	112.4	111.4	110.8	110.8	110.5	109.3	109.9	109.2	108.3	107.7	109.9	107.7
Shetland Islands	14.1	13.2	12.9	12.9	12.6	12.6	12.4	12.4	12.2	12.5	12.3	12.3	12.3
South Ayrshire	173.3	170.0	170.8	170.9	169.2	169.8	167.9	167.1	166.9	166.7	165.8	166.3	165.6
South Lanarkshire	420.3	416.5	413.5	414.0	413.7	412.3	410.9	409.9	406.8	405.1	402.5	404.1	402.9
Stirling	89.7	88.5	87.6	87.0	87.2	86.7	85.9	85.0	84.5	84.9	84.8	84.7	83.9
West Dunbartonshire	192.4	188.6	188.5	188.3	188.6	188.1	184.8	185.9	185.0	183.9	182.1	184.4	181.3
West Lothian	205.3	201.3	197.9	198.3	197.9	198.2	196.9	195.0	194.3	195.3	195.1	194.5	194.3

1. Recipients are as at monthly count date (see Background notes, page 25).

2. Figures are rounded to the nearest £100. Components may not sum to total due to rounding.

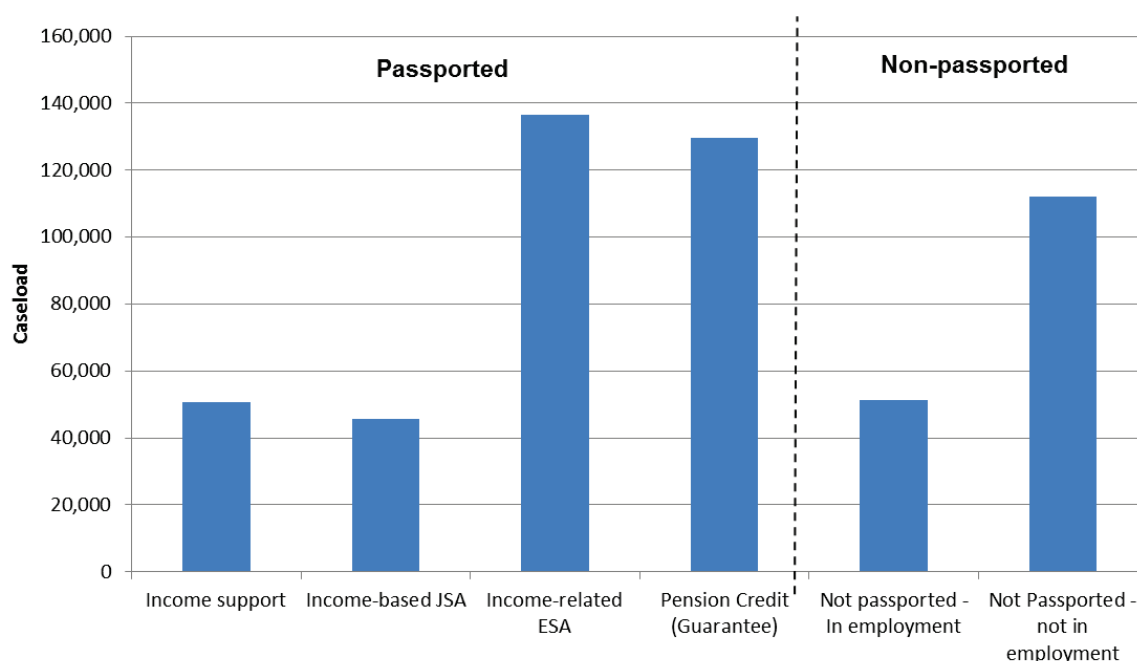
3. Weekly award estimate was based on 'caseload multiplied by average weekly award' for each local authority and benefit type for the given month. See Background notes, page 25.

4. Figures for each month from April 2013 to the most recent dataset available can be found here: <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/CTR/LAtables>

Caseload by passported status

Figure 6 illustrates CTR caseload, split by benefit types for the 'passported' recipients, and employment status. In March 2015, 'passported' recipients accounted for almost 70 per cent of CTR recipients. The most common 'passporting' benefits were Income-related Employment and Support Allowance and Pension Credit (Guarantee Credit). Each of these benefits made up around a quarter of all CTR recipients. CTR recipients who were in receipt of Income Support or Income-based Jobseeker's Allowance each accounted for around a tenth of all CTR cases. The majority of non-passported recipients were not in employment.

Figure 6: Council Tax Reduction caseload by 'passported' status, benefit type and employment status: March 2015



Figures derived from Table 4

The number of recipients by 'passported' status, local authority, benefit type and employment status is shown in Table 4. Some key variations across Local Authorities are:

- The Local Authorities with the highest percentages of CTR recipients that were passported were Glasgow (74.1 per cent), North Ayrshire (72.0 per cent) and North Lanarkshire (71.5 per cent).
- The Local Authorities with the lowest percentages of passported recipients were Midlothian (61.5 per cent), East Lothian (62.4 per cent) and Aberdeenshire (62.6 per cent).
- The highest percentage of recipients on Pension Credit was seen in Eilean Siar, at 44.2 per cent.
- The percentage of recipients in employment was highest in Edinburgh (14.2 per cent), East Renfrewshire (13.4 per cent), and East Lothian (12.5 per cent).

Table 4: Council Tax Reduction recipients by 'passported' status, benefit type, employment status and Local Authority: March 2015

	All CTR recipients	Not passported			Passported				
		Total non-passported	of which, not in employment	of which, in employment	Total passported	Income support	Income-based JSA	Income-related ESA	Pension Credit (Guarantee Credit)
SCOTLAND	525,640	163,440	112,000	51,440	362,190	50,560	45,540	129,510	136,590
Aberdeen City	13,520	4,650	3,350	1,300	8,870	1,230	850	3,360	3,440
Aberdeenshire	11,610	4,340	3,250	1,090	7,270	970	570	2,230	3,500
Angus	9,160	3,040	2,240	790	6,120	780	670	1,980	2,690
Argyll and Bute	7,650	2,400	1,640	750	5,260	560	560	1,650	2,490
Clackmannanshire	5,560	1,790	1,220	570	3,760	590	520	1,430	1,220
Dumfries and Galloway	14,210	4,710	3,380	1,340	9,490	1,160	990	2,820	4,520
Dundee City	19,450	5,620	3,680	1,930	13,830	1,930	2,200	4,950	4,750
East Ayrshire	15,180	4,620	3,310	1,310	10,560	1,500	1,690	3,460	3,910
East Dunbartonshire	5,980	2,130	1,490	640	3,850	530	340	1,320	1,660
East Lothian	7,840	2,950	1,970	980	4,890	760	560	1,610	1,970
East Renfrewshire	5,010	1,810	1,140	670	3,200	430	300	1,030	1,440
Edinburgh, City of	38,150	13,250	7,840	5,410	24,900	3,590	3,430	9,820	8,070
Eilean Siar	2,580	800	660	150	1,780	100	190	350	1,140
Falkirk	14,600	4,190	3,110	1,080	10,410	1,440	1,500	3,630	3,840
Fife	33,630	10,420	7,290	3,130	23,210	3,780	3,320	8,260	7,860
Glasgow City	97,280	25,190	15,130	10,060	72,090	9,510	9,090	28,720	24,760
Highland	18,370	6,560	4,720	1,840	11,810	1,530	1,080	3,880	5,320
Inverclyde	10,470	2,990	2,250	740	7,480	1,060	800	2,710	2,900
Midlothian	7,410	2,850	2,040	800	4,560	870	460	1,630	1,610
Moray	6,130	2,050	1,530	520	4,080	500	420	1,230	1,930
North Ayrshire	18,220	5,110	3,680	1,430	13,110	1,890	2,110	4,330	4,770
North Lanarkshire	40,260	11,450	8,620	2,830	28,800	4,100	3,610	9,970	11,130
Orkney Islands	1,310	420	290	140	890	60	50	290	480
Perth and Kinross	9,820	3,400	2,420	980	6,420	810	560	2,070	2,980
Renfrewshire	20,010	6,660	4,540	2,120	13,340	2,000	1,840	4,720	4,780
Scottish Borders	9,430	3,400	2,320	1,080	6,030	750	730	1,880	2,670
Shetland Islands	1,100	350	280	80	740	80	50	240	380
South Ayrshire	12,260	4,160	2,790	1,370	8,110	1,100	1,120	2,700	3,190
South Lanarkshire	33,420	9,860	7,010	2,850	23,560	3,260	2,800	8,220	9,280
Stirling	6,190	1,910	1,330	580	4,280	550	460	1,550	1,730
West Dunbartonshire	13,570	4,810	3,710	1,100	8,750	1,520	1,560	3,260	2,410
West Lothian	16,290	5,570	3,790	1,770	10,730	1,630	1,110	4,220	3,780

1. Recipients are as at monthly count date (see Background notes, page 25).

2. Figures are rounded to the nearest 10. Components may not sum to total due to rounding

Table 5 below shows the CTR caseload between February 2014 and March 2015, by benefit type and employment status. The figures show that the number of CTR recipients in employment has steadily increased, while the number not in employment has decreased. This is consistent with the theory that the decrease in caseload could be related to a decrease in unemployment over this time period.

There has been a net increase in the number of CTR recipients who also receive Income-related Employment and Support Allowance, accompanied by a decrease in the number receiving Income-based Job Seeker's Allowance. This is consistent with caseload statistics published by the Department for Work and Pensions, which show a decrease in Jobseekers and an increase in the number of ESA recipients.²

Table 5: Council Tax Reduction recipients by 'passported' status, benefit type, employment status and Local Authority: April 2014 to March 2015

	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15
All Recipients	544,210	543,240	542,100	538,520	537,730	537,780	538,040	533,980	531,690	529,130	527,460	524,260	526,730	525,640
Passported														
Income support	56,430	55,960	55,300	54,640	54,280	54,150	54,150	53,660	53,170	52,510	52,060	51,300	51,030	50,560
Income-based Job Seeker's Allowance	58,160	57,480	56,810	55,360	54,440	54,120	53,010	50,600	48,480	46,720	45,540	44,810	45,640	45,540
Income-related Employment and Support Allowance	113,270	114,850	116,590	118,320	119,510	120,950	122,140	123,180	124,140	125,160	126,180	127,290	128,860	129,510
Pension Credit (Guarantee Credit)	148,260	147,600	146,060	145,020	144,350	143,700	143,150	142,290	141,670	140,690	140,140	138,640	137,750	136,590
Not														
passported														
In employment - pension age	1,690	1,700	1,700	1,710	1,730	1,730	1,740	1,740	1,780	1,770	1,770	1,760	1,770	1,790
In employment - working age	48,630	48,630	48,490	48,860	49,420	49,530	49,910	49,630	49,630	49,500	49,510	49,220	49,270	49,650
Not in employment - pension age	81,690	81,430	81,430	80,600	80,440	80,260	80,320	79,960	80,030	80,000	79,990	80,110	80,210	80,100
Not in employment - working age	36,090	35,590	35,720	34,020	33,550	33,360	33,630	32,920	32,800	32,790	32,260	31,130	32,200	31,900

1. Recipients are as at monthly count date (see Background notes, page 25).

2. Figures are rounded to the nearest 10. Components may not sum to total due to rounding.

3. Figures for previous months are not available because of a technical issue with some early datasets which meant that it was not possible to produce this breakdown

² Quarterly Benefit Statistics published by the Department for Work and Pensions are available at:
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/426815/dwp-stats-summary-may-2015.pdf

Weekly awards by passported status

Table 6 shows the average weekly awards for each Local Authority, benefit type and employment status. The average award per recipient was £12.74 per week in March 2015. Average weekly awards varied both by Local Authority and by passported/non-passported status. Non-passported recipients who were in employment received the least, at £10.08, compared to those on Pension Credit (Guarantee), who received the most, at £13.93 per week on average. Passported awards will generally be higher since, by virtue of their income, these recipients have their Council Tax liability reduced in full.

The Local Authority with the highest average weekly award was East Dunbartonshire with £14.79 per week, and the lowest was Falkirk with £11.05. These differences are likely to have been due to a number of factors which are known to vary across Local Authorities; for example differences in Council Tax charges, age structure of the population, and household composition and income.

Table 6: Council Tax Reduction recipients average weekly award by ‘passported’ status, benefit type, employment status and Local Authority: March 2015

	All CTR recipients	Not passported			Passported				
		Total non-passported	of which, in employment	of which, not in employment	Total passported	Income support	Income-based JSA	Income-related ESA	Pension Credit (Guarantee Credit)
SCOTLAND	12.74	10.51	10.08	10.71	13.72	13.93	13.11	13.63	13.93
Aberdeen City	13.08	10.89	9.87	11.30	14.22	14.61	13.72	13.96	14.44
Aberdeenshire	12.34	10.22	9.77	10.38	13.55	13.78	13.16	13.39	13.65
Angus	11.09	9.20	8.80	9.34	12.02	12.38	11.47	11.87	12.16
Argyll and Bute	14.16	11.69	11.46	11.80	15.25	16.16	14.59	15.09	15.31
Clackmannanshire	12.15	10.00	9.38	10.28	13.18	13.07	13.01	13.26	13.21
Dumfries and Galloway	11.82	9.97	9.70	10.07	12.73	13.08	12.07	12.47	12.94
Dundee City	12.47	10.13	10.09	10.15	13.39	13.80	12.84	13.35	13.53
East Ayrshire	12.18	9.83	9.27	10.05	13.19	13.20	12.62	13.08	13.53
East Dunbartonshire	14.79	12.32	11.60	12.63	16.14	15.84	15.02	15.44	17.02
East Lothian	13.19	10.91	10.38	11.18	14.56	14.76	14.35	14.53	14.55
East Renfrewshire	14.45	12.22	11.79	12.47	15.71	15.28	14.63	15.34	16.33
Edinburgh, City of	13.47	11.40	11.11	11.61	14.54	14.93	13.79	14.25	15.05
Eilean Siar	11.06	9.11	8.01	9.36	11.92	11.72	11.33	11.78	12.08
Falkirk	11.05	8.91	8.16	9.17	11.89	12.04	11.49	11.87	12.01
Fife	11.89	9.84	9.56	9.96	12.80	12.98	12.31	12.71	13.03
Glasgow City	13.82	11.32	10.72	11.72	14.69	14.93	13.97	14.62	14.93
Highland	13.03	10.86	10.25	11.12	14.19	14.30	13.76	13.88	14.46
Inverclyde	12.38	10.00	8.84	10.39	13.30	13.74	12.88	13.29	13.27
Midlothian	13.90	11.22	10.31	11.62	15.43	15.58	14.92	15.52	15.40
Moray	11.87	9.82	9.75	9.85	12.86	13.04	12.62	12.85	12.88
North Ayrshire	12.32	9.90	9.30	10.16	13.23	13.27	12.76	13.07	13.55
North Lanarkshire	11.71	9.52	8.86	9.74	12.58	12.59	12.08	12.47	12.83
Orkney Islands	11.38	9.87	9.56	10.03	12.06	13.05	11.52	12.17	11.92
Perth and Kinross	13.14	10.90	10.42	11.12	14.26	14.38	13.81	13.88	14.57
Renfrewshire	12.81	10.62	9.85	11.00	13.87	14.19	13.07	13.71	14.20
Scottish Borders	11.44	9.65	9.88	9.55	12.43	12.75	11.93	12.15	12.68
Shetland Islands	11.21	9.02	8.52	9.16	12.22	13.75	11.48	12.47	11.84
South Ayrshire	13.51	11.44	10.95	11.68	14.56	14.69	14.12	14.34	14.86
South Lanarkshire	12.06	9.83	9.38	10.02	12.98	13.13	12.27	12.77	13.33
Stirling	13.56	11.09	10.10	11.53	14.65	14.77	14.20	14.27	15.07
West Dunbartonshire	13.37	11.43	9.80	11.93	14.42	14.93	13.82	14.52	14.33
West Lothian	11.93	9.77	9.58	9.86	13.04	13.19	12.59	13.02	13.13

1. Recipients are as at monthly count date (see Background notes, page 25).

2. Average awards are shown as pounds per week and rounded to the nearest penny.

Full CTR and partial awards

Full CTR refers to recipients whose Council Tax liability is reduced to zero - in practice, this means that such recipients will not be asked to pay any Council Tax. Partial CTR refers to recipients whose Council Tax liability is reduced, but they are still liable for an amount. CTR recipients who are in receipt of a passporting benefit will automatically receive full CTR. Recipients who do not receive a passporting benefit can receive full CTR, or an award that covers part of their Council Tax liability (see 'How awards are calculated', page 4 for more information on this).

Figure 7 and Table 7 show that a total of 413,520 recipients were in receipt of full CTR in March 2015. This is 78.7 per cent of all CTR recipients. Of these, 362,190 received full CTR as a result of a passporting benefit. A further 51,330 were not in receipt of a passporting benefit, but their income was deemed low enough to receive full CTR. The remainder received a CTR award that covered part of their Council Tax liability, according to their financial circumstances.

Figure 7: Council Tax Reduction recipients by full or partial award: March 2015

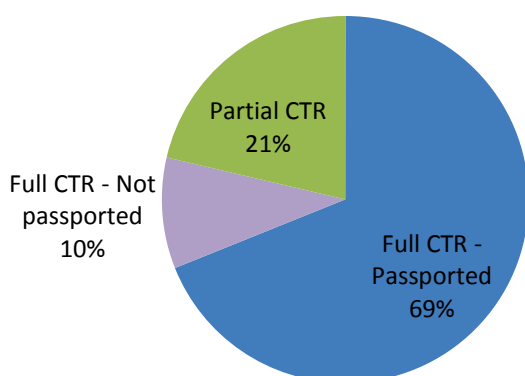


Table 7: Council Tax Reduction recipients by full or partial award: March 2015

	Number of recipients	Percentage of all recipients
All Recipients	525,640	100.0
Full CTR - Passported	362,190	68.9
Full CTR - Not passported	51,330	9.8
Partial CTR	112,110	21.3

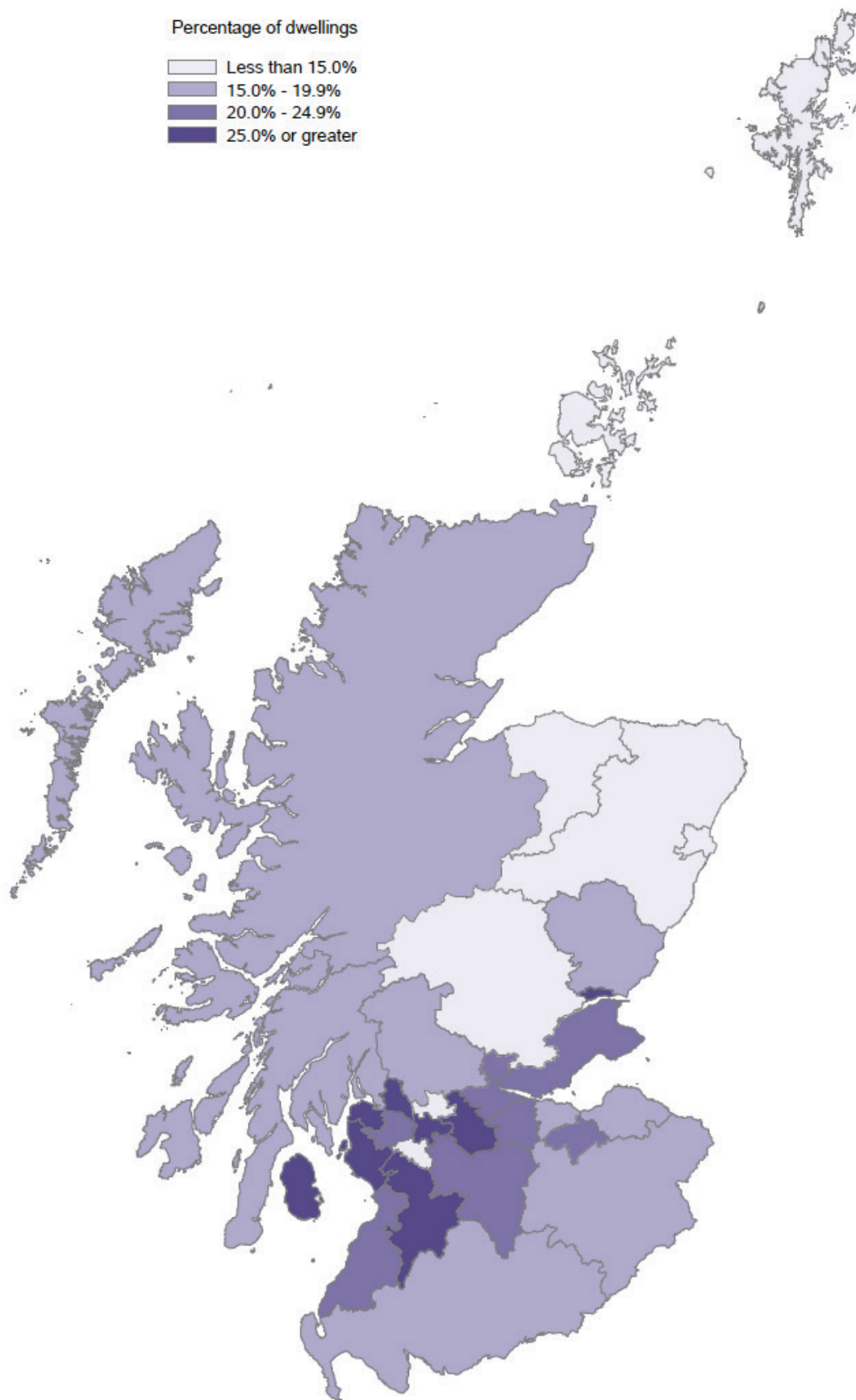
1. Recipients are as at monthly count date (see Background notes, page 25).

Percentage of dwellings in receipt of CTR

1 in 5 chargeable dwellings in Scotland were entitled to a reduction in their Council Tax liability through CTR in March 2015. There were variations across Local Authorities, reflecting differences in the age structure of the population and household incomes. The highest percentages were seen in Glasgow City (35.2 per cent), West Dunbartonshire (31.1 per cent) and in Dundee City (29.3 per cent). This compares to 10.4 per cent each in Shetland Islands and Aberdeenshire. The map in Figure 8 illustrates the percentage of dwellings in receipt of CTR support in each Local Authority in Scotland, and the percentages for each Local Authority are shown in Table 8.

The total gross Council Tax billed in 2014-15, before CTR, was £2.42 billion across Scotland. This means that total reductions through CTR accounted for 14.3 per cent of total Council Tax billing. This is much lower than the 21.7 per cent of bills to dwellings which featured CTR due to two main factors. Firstly, not all CTR awards are for the full amount of the Council Tax liability i.e. some non-passported recipients will, due to their level of income, only receive CTR covering a proportion of their liability. Secondly, as described in the next section of this report, the distribution of CTR recipients is heavily skewed towards the lower Council Tax bands where annual liability is relatively low and, hence, CTR awards are lower.

Figure 8: Percentage of chargeable dwellings receiving Council Tax Reduction, by Local Authority: March 2015



Figures derived from Table 8

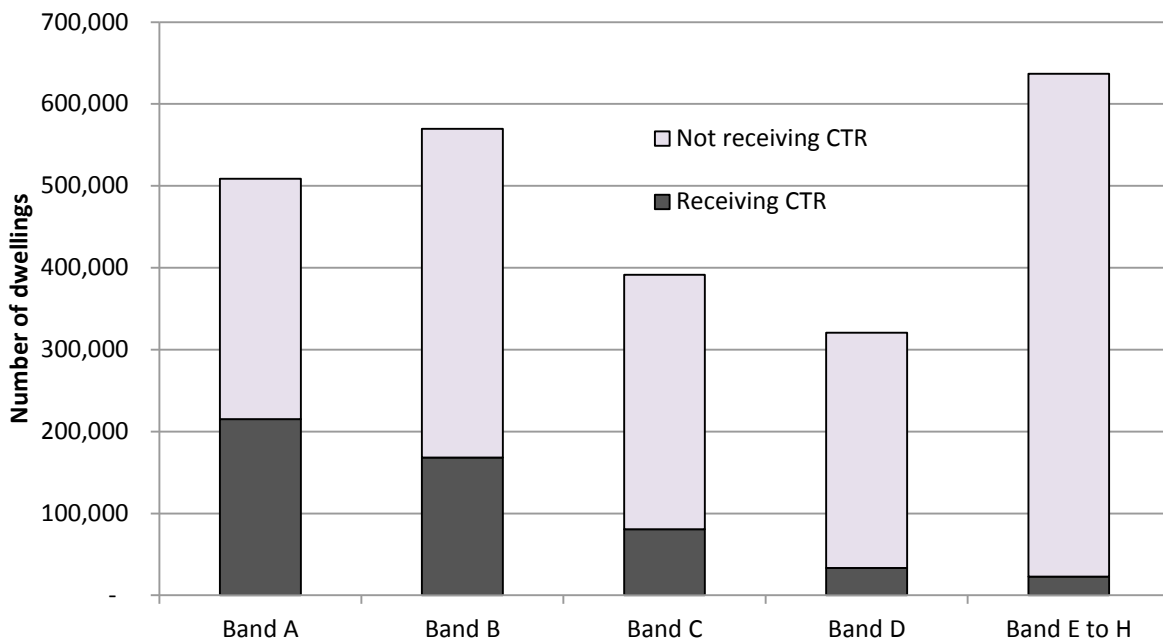
Chargeable dwellings and Council Tax Bands

Each chargeable dwelling in Scotland is placed in a Council Tax band between A and H, depending on the market value of the dwelling as at 1st April 1991. Band A dwellings are liable for the lowest rates of Council Tax and Band H attract the highest rates.

The number of CTR recipients by Council Tax Band is shown in Table 8. There are more recipients at the lower bands, with 216,150 in Band A and 22,700 in Band E or above. However, when looking at these figures, it is necessary to consider the spread of dwellings across Council Tax bands - around three-quarters of all chargeable dwellings are in the lower valued four bands (bands A to D), and a quarter are placed in the higher four bands (E and above).

Figure 9 breaks down the number of dwellings in each Council Tax band by those that are receiving CTR, and those are not. The broad pattern is that the CTR group includes a greater proportion of households at lower Council Tax bands, than Scotland as a whole. The highest number of CTR recipients is seen in Band A, where 42.3 per cent of dwellings are in receipt of CTR. At Band B, the total number of chargeable dwellings is higher than Band A, but the number receiving CTR is lower. The number of CTR recipients continues to decrease through the Council Tax bands to very low numbers, equating to 3.6 per cent of dwellings in Band E or above.

Figure 9: Chargeable dwellings by Council Tax Reduction receipt: March 2015



1. Figures for chargeable dwellings are as reported by local authorities on statistical return CTAXBASE 2014.

Table 8: Council Tax Reduction recipients by Local Authority and Council Tax band: March 2015

	Band A	Band B	Band C	Band D	Band E to H	All CTR recipients	Number of chargeable dwellings	CTR recipients as a % of chargeable dwellings
All	215,150	168,090	80,630	33,570	22,700	525,640	2,427,805	21.7
Aberdeen City	4,720	5,610	1,940	640	430	13,520	106,173	12.7
Aberdeenshire	5,590	2,400	1,450	1,010	880	11,610	111,107	10.4
Angus	5,230	2,250	830	490	260	9,160	53,523	17.1
Argyll and Bute	2,300	2,560	1,580	570	560	7,650	45,301	16.9
Clackmannanshire	2,730	2,150	280	220	180	5,560	23,290	23.9
Dumfries and Galloway	4,830	5,670	1,930	910	740	14,210	71,669	19.8
Dundee City	11,750	4,430	1,920	680	390	19,450	66,280	29.3
East Ayrshire	10,700	2,510	890	580	420	15,180	55,770	27.2
East Dunbartonshire	480	1,360	2,180	930	950	5,980	44,427	13.5
East Lothian	450	3,040	3,240	640	390	7,840	44,777	17.5
East Renfrewshire	600	1,890	1,010	710	800	5,010	36,991	13.5
Edinburgh, City of	9,350	12,740	8,350	4,200	2,940	38,150	221,145	17.3
Eilean Siar	1,280	740	390	110	50	2,580	13,803	18.7
Falkirk	8,390	4,330	850	510	360	14,600	70,785	20.6
Fife	16,550	11,350	3,120	1,500	1,040	33,630	166,597	20.2
Glasgow City	33,410	31,950	20,080	7,780	3,440	97,280	276,502	35.2
Highland	6,380	5,380	3,640	1,500	1,120	18,370	111,368	16.5
Inverclyde	7,310	1,780	710	300	210	10,470	37,080	28.2
Midlothian	350	3,890	2,200	440	260	7,410	37,070	20.0
Moray	3,190	1,610	680	350	180	6,130	41,387	14.8
North Ayrshire	9,680	5,780	1,210	610	540	18,220	65,544	27.8
North Lanarkshire	22,380	10,870	4,110	1,450	1,170	40,260	148,445	27.1
Orkney Islands	500	420	260	80	20	1,310	10,294	12.7
Perth and Kinross	2,990	3,310	1,690	890	690	9,820	68,258	14.4
Renfrewshire	6,080	8,960	3,040	1,000	690	20,010	81,067	24.7
Scottish Borders	5,350	2,230	910	440	410	9,430	55,370	17.0
Shetland Islands	450	260	290	60	20	1,100	10,607	10.4
South Ayrshire	3,680	4,410	2,250	1,000	810	12,260	53,162	23.1
South Lanarkshire	15,260	9,300	5,190	2,120	1,480	33,420	142,943	23.4
Stirling	2,200	2,180	750	530	500	6,190	38,265	16.2
West Dunbartonshire	3,940	6,320	2,050	710	320	13,570	43,629	31.1
West Lothian	7,060	6,440	1,620	640	450	16,290	75,176	21.7

1. Recipients are as at monthly count date (see Background notes, page 25).

2. Components may not sum to total due to (i) rounding (ii) exclusion of claimants with unknown Council Tax band.

3. Figures for chargeable dwellings are as reported by local authorities on statistical return CTAXBASE 2014.

Deprivation

Table 9 and Figure 10 show the spread of CTR recipients across areas of deprivation, according to the Scottish Index of Multiple Deprivation (SIMD). Under this approach, each property is placed within one of 6,500 datazones covering Scotland. Each datazone has a calculated 'deprivation score' and these scores are then used to rank the datazones. Decile 1 contains the 10 per cent most deprived datazones, Decile 2 the next most deprived, and so on.

CTR recipients were heavily concentrated in areas of highest deprivation, with over 55 per cent of recipients in March 2015 in the lowest 3 deciles i.e. the 30 per cent most deprived datazones. Around 9 per cent of CTR recipients were in the highest 3 deciles i.e. the 30 per cent least deprived datazones.

It should be noted that datazones have a population of around 750 on average, and that there may be variation in deprivation levels within datazones. Moreover, the overall SIMD score assesses deprivation across 7 domains - income, employment, health, education, housing, geographic access to services, and crime. The CTR scheme is of course principally concerned with income, as a basis for making awards.

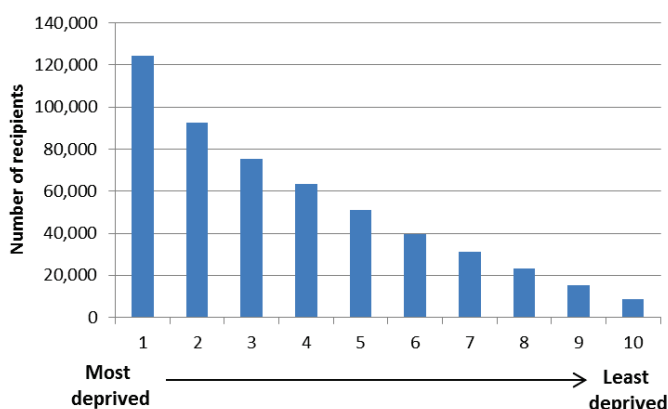
Table 9: Council Tax Reduction recipients by Scottish Index of Multiple Deprivation Decile: March 2015

SIMD Decile	Number of recipients	% of recipients
All recipients	525,640	100
Most deprived		
1	124,510	23.7
2	92,600	17.6
3	75,330	14.3
4	63,340	12.1
5	50,940	9.7
6	39,780	7.6
7	31,270	6.0
8	23,060	4.4
9	15,430	2.9
Least deprived	8,570	1.6

1. Recipients are as at monthly count date (see Background notes, page 25).

2. Components may not sum to total due to (i) rounding (ii) exclusion of claimants with unknown SIMD.

Figure 10: Council Tax Reduction recipients by Scottish Index of Multiple Deprivation Decile: March 2015



Age, gender and family type

Table 10, Figure 11 and Figure 12 show the number of CTR recipients by age band and family type and Table 11 shows the average CTR weekly award for each group, for March 2015. The age breakdown shows that 200,950 (38.2 per cent of) CTR recipients were aged 65 or over in March 2015. The 60-64 age band had the highest average weekly award at £13.42 and the under 25 age category had the lowest average weekly award, at £11.78.

The figures by family type show that the majority of recipients (64.6 per cent) were single with no child dependent; this group were awarded an average of £12.07 per week in CTR which was lower than any other family type. Lone parents (i.e. single with child dependents) made up 16.5 per cent of CTR recipients and they received an average weekly award of £12.27. A fifth of CTR recipients were in couples. Couples with child dependents had an average weekly award of £16.06, which was higher than any other family type.

Table 10: Council Tax Reduction recipients by Age Group and Family Type: March 2015

	All CTR recipients	Single, no child dependant			Single, with child dependant(s)			Couples	
		Total	Female	Male	Total	Female	Male	no child dependant	with child dependant
All	525,640	339,370	191,530	145,260	86,470	80,670	5,030	68,810	30,990
under 25	23,060	9,550	4,340	5,080	11,240	10,990	110	920	1,360
25 - 34	64,470	22,690	7,270	15,160	31,540	30,390	870	1,910	8,320
35 - 44	72,200	32,900	10,930	21,740	26,820	24,810	1,780	1,990	10,490
45 - 49	42,620	26,620	11,550	14,870	9,350	8,310	970	2,170	4,480
50 - 54	42,770	31,110	15,190	15,700	4,590	3,920	640	3,870	3,200
55 - 59	39,150	30,180	15,650	14,300	1,660	1,300	350	5,750	1,570
60 - 64	40,420	30,640	16,140	14,270	670	510	160	8,270	830
65+	200,950	155,670	110,470	44,150	600	450	150	43,930	750

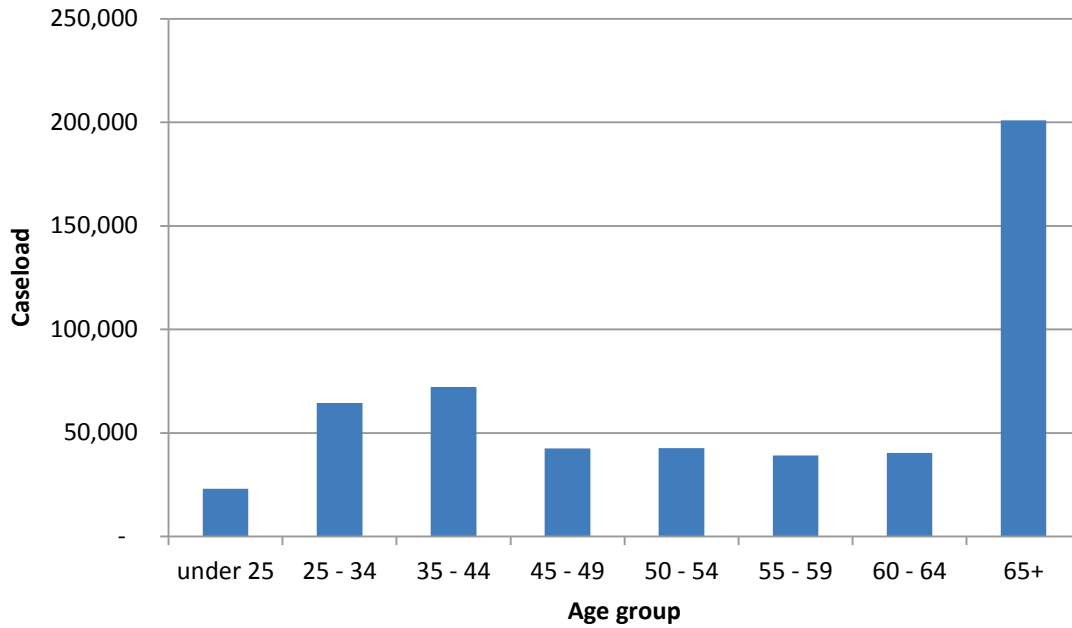
1. Recipients are as at monthly count date (see Background notes, page 25) of either:
 - (a) the recipient if they are single, or
 - (b) the elder of the recipient or partner if claiming as a couple.
2. Components may not sum to total due to (i) rounding (ii) exclusion of claimants with unknown age or gender.

Table 11: Council Tax Reduction recipients average weekly award by Age Group and Family Type: March 2015

	All CTR recipients	Single, no child dependant			Single, with child dependant(s)			Couples	
		Total	Female	Male	Total	Female	Male	no child dependant	with child dependant
All	12.74	12.07	12.32	11.73	12.27	12.23	12.82	15.14	16.06
under 25	11.78	11.15	11.04	11.24	11.78	11.77	12.25	13.99	14.58
25 - 34	12.20	11.65	11.66	11.64	11.70	11.68	12.24	14.72	15.02
35 - 44	12.94	12.14	12.52	11.95	12.55	12.54	12.63	15.46	16.00
45 - 49	13.20	12.47	12.93	12.12	12.97	12.95	13.07	15.83	16.77
50 - 54	13.29	12.58	13.01	12.16	13.29	13.34	12.97	16.02	16.95
55 - 59	13.34	12.58	12.95	12.16	13.66	13.77	13.26	16.17	17.32
60 - 64	13.42	12.40	12.51	12.28	14.01	14.00	14.01	16.66	18.23
65+	12.47	11.83	12.11	11.11	14.03	14.00	14.16	14.63	17.78

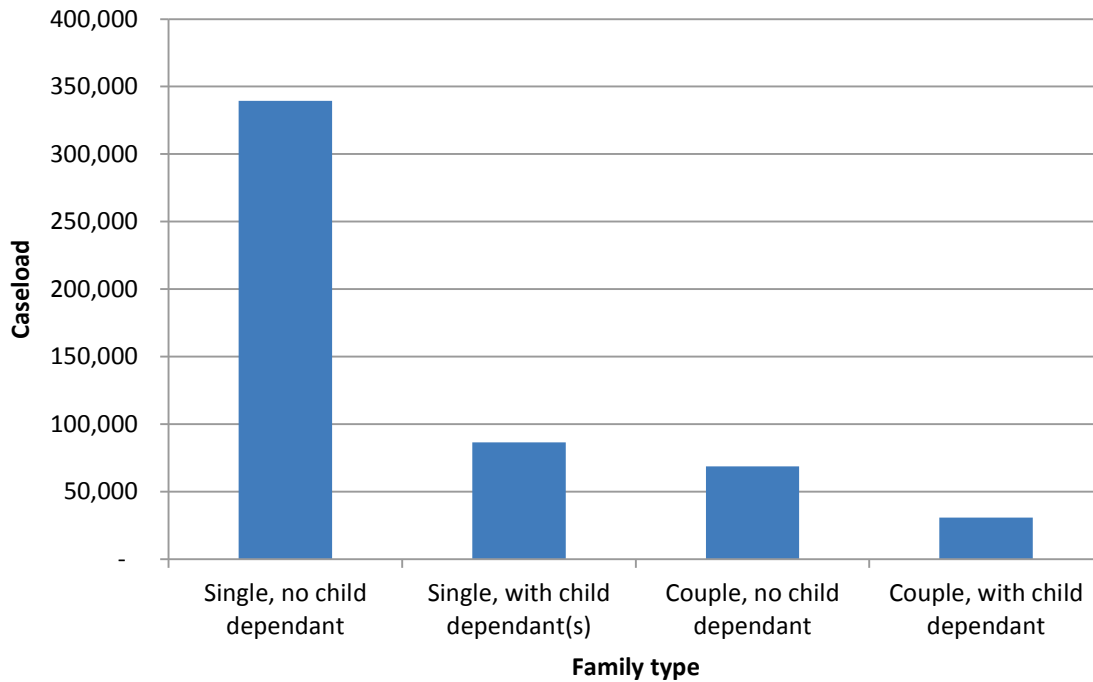
1. Recipients are as at monthly count date (see Background notes, page 25) of either:
 - (a) the recipient if they are single, or
 - (b) the elder age of the recipient or partner if claiming as a couple.
2. Average awards are shown as pounds per week and rounded to the nearest penny.

Figure 11: Council Tax Reduction recipients by Age Group: March 2015



1. Recipients are as at monthly count date (see Background notes, page 25) of either:
 - (a) the recipient if they are single, or
 - (b) the elder of the recipient or partner if claiming as a couple

Figure 12: Council Tax Reduction recipients by Family Type: March 2015



1. Recipients are as at monthly count date (see Background notes, page 25).

Background notes

Data Sources

All tables in this report, with the exception of Table 2, have been sourced from the Scottish Government CTR data extract. Since the CTR scheme was introduced on 1 April 2013, the Scottish Government have asked all local authorities (LAs) to provide individual record level extracts on a monthly basis to enable monitoring of the caseload and weekly awards through the CTR scheme. Their continued co-operation is gratefully acknowledged.

There are two types of records contained in the CTR extract which might feed into caseload statistics. 'D' records are 'live' cases extracted on a specified date, which is called the count date, although LAs can provide data up to a week after that count date. 'C' records are cases that have been 'closed' since the previous count date. The CTR data count dates for April 2014 to March 2015 for all LAs are shown below.

Month	Count Date	Month	Count Date
April 2014	10/04/2014	October 2014	09/10/2014
May 2014	15/05/2014	November 2014	06/11/2014
June 2014	12/06/2014	December 2014	04/12/2014
July 2014	10/07/2014	January 2015	15/01/2015
August 2014	07/08/2014	February 2015	12/02/2015
September 2014	11/09/2014	March 2015	12/03/2015

Using 'C' records will identify short term claims that were live on the count date but not on the extraction date either side of this date. 'C' Records will also be used to check that 'D' records had not in fact finished before the count date.

'C' records do not contain information on total weekly award amount. To enable total weekly award figures to be estimated, it has been assumed that the weekly award for 'C' records was the same as the average weekly award for each local authority and benefit type, based on the 'D' records for the given month.

For information on total CTR income foregone across the year (as in Table 2 of this publication), the Scottish Government's Council Tax and Community Charge Receipts Return (CTRR) and Local Financial Returns (LFRs) have been used. These are aggregate returns which collect data from LAs on the total amounts of Council Tax billed, including the amounts of CTR applied. CTRR is submitted after the end of the financial year but before annual audit is completed, and is therefore provisional. LFRs are returned after the annual audit is completed. These financial returns are approved by LA Directors of Finance and follow accountancy standards where applicable.

CTRR and LFRs give better overall estimates of total reductions in liabilities than the monthly extracts, which are snapshots and will include CTR application records that are subsequently revised by LAs. CTRR and LFRs represent the billing and award position for the year as a whole.

As part of the quality assurance procedure, the Scottish Government carries out validation checks on the incoming data to identify possible errors. Potential problems are identified in a number of ways, including comparing the data received to: other known sources; data from previous months and years; and data from other local authorities. Where appropriate, views are also sought from policy colleagues – for example where a change in the data may be attributable to a policy change. To ensure the data are of a high quality, the Scottish Government then works with the relevant local authorities to resolve any data issues identified.

Revisions

Any revisions and correction to this publication and previous editions of it are carried out in line with the Scottish Government's corrections and revisions policy:

<http://www.scotland.gov.uk/Topics/Statistics/About/compliance>

Further information

Interactive charts and tables, all previous publications, and a list of forthcoming publications can be found at the Council Tax Reduction statistics website:

<http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/CTR>

A full methodology guide can be found

at: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/Methodology>

More information on Local Government Finance statistics

at: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

An Official Statistics publication for Scotland

Official and National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. Both undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

Correspondence and enquiries

For enquiries about this publication please contact:

Esther Laird

Local Governance & Reform Analytical Division,

Telephone: (0131) 244 7192

e-mail: esther.laird@scotland.gsi.gov.uk

For general enquiries about Scottish Government statistics please contact:

Office of the Chief Statistician, Telephone: 0131 244 0442,

e-mail: statistics.enquiries@scotland.gsi.gov.uk

How to access background or source data

The data collected for this statistical bulletin :

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route
- may be made available on request, subject to consideration of legal and ethical factors. Please contact esther.laird@scotland.gsi.gov.uk for further information.
- cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller.

Complaints and suggestions

If you are not satisfied with our service or have any comments or suggestions, please write to the Chief Statistician, 3WR, St Andrews House, Edinburgh, EH1 3DG, Telephone: (0131) 244 0302, e-mail statistics.enquiries@scotland.gsi.gov.uk.

If you would like to be consulted about statistical collections or receive notification of publications, please register your interest at www.gov.scot/scotstat

Details of forthcoming publications can be found at www.gov.scot/statistics

ISBN: 978-1-78544-465-4 (web only)

Crown Copyright

You may use or re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. See: www.nationalarchives.gov.uk/doc/open-government-licence/