

## Limiting the number of dependent children within an assessment for Local Council Tax Reduction Scheme (LCTRS) to a maximum of two

- Prior to 1 April 2017 claimants who have children were awarded a dependent's addition within the calculation of their applicable amount (this is the amount used as the basis in calculating the level of support).
- From the 1 April 2017 the Housing Benefit (HB) regulations were amended to limit this to a maximum of two children. This change only affected households who had a third or subsequent child on or after 1 April 2017. There were exceptions where there were multiple births, adopted children or where households merge.
- This restriction is also applicable to HM Revenue and Customs (HMRC) when calculating Tax Credits and Universal Credit (UC) calculations.
- Two of the three district and boroughs chose to mirror HB, HMRC and UC.
- If a claimant is in receipt of a passported benefit then their Council Tax Support (CTS) will not be reduced as a result of this, only standard claims will be affected.
- This proposal will limit the number of dependent children included in any new claim assessment to two and will harmonise the schemes