

**Officer Decision**  
**Date 28.1.26**  
**Part i**

**Purpose of Decision**

To confirm the level of the income bands for the 2026/27 working age Council Tax Reduction Scheme.

**Requesting Officer - Nikki Rawley**

Title of author: Council Tax Lead

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**Executive Member – John Parrott**

**Progress**

- 1 15.1.26 – Full Council Approved Executive recommendation for delegated authority for Council Tax Lead – Agenda item 7, page 13 ([Public Pack](#))[Agenda Document for Executive, 06/01/2026 10:00](#)
- 2 22.1.26 – Income bands as proposed at Full Council Meeting confirmed.
- 3 Placed on Web - Date - once Full Scheme available

**1. Officer Decision**

Now we have had opportunity to review central governments Autumn statement and the annual increases to welfare awards and their impact on the proposed income band changes, we can confirm there are no changes to the figures proposed to Full Council.

The income bands changes for next year's Council Tax scheme are confirmed as

2026/27	2025/26
£0 to £98	(currently £0 to £94)
£98.01 to £188	(currently £94.01 to £181)
£188.01 to £281	(currently £181.01 to £270)
£281.01 to £374	(currently £270.01 to £360)
£374.01 to £467	(currently £360.01 to £449)
£467.01 to £560	(currently £449.01 to £539)

**2. Background**

Our scheme has provisions for annual increases in line with CPI, however central government has announced changes that were above or beyond those provisions.

**3. Main Implications**

We have reviewed the impact of these changes and whilst there could be a small cohort of single unemployed customers with no vulnerabilities, disabilities or care responsibilities and Universal Credit customers with more than 2 children whose

monthly allowances could increase by £304 per additional child, resulting in them dropping into a lower discount bracket.

We intend to mitigate the effect of any band change which causes hardship, by using the Exceptional Hardship scheme provisions.

We will monitor the impact of the changes and in line with the annual review of the scheme, may decide within the 2026/27 financial year to undertake the statutory requirement to complete a public consultation for any changes to the scheme. there is insufficient time to make any changes to the scheme for the coming year.

#### **4. Alternative Options**

Although not in itself a change to the CTR scheme, the Council could decide not to use the existing provisions to increase the income band thresholds in line with the uplift in welfare awards. This could result in customers in receipt of these primary benefits losing 25% of their Council Tax Reduction. As our scheme thresholds are largely aligned with central government core welfare awards (to ensure persons on primary benefits receive appropriate support) failure to increase the thresholds would effectively undermine one of the main intentions of the scheme.

#### **5. Justification**

The increases will help maintain the Council's intention to maintain similar levels of support for the lowest income households.

**Approved:**

**Signed: Nikki Rawley**

**Date: 28.1.26.**

**Authorising Officer**

#### **Notes:**

**All authorising emails/correspondence to be filed along with this completed report by the requesting officer in the event needed for an audit trail**

**Summary of the decision to be added to Mod.gov for the website either by the report author or by Democratic Services. Please contact Democratic Services (TDC)**

**[democraticservicestdc@teignbridge.gov.uk](mailto:democraticservicestdc@teignbridge.gov.uk)**