**Documents Section**

Council Tax Reduction

The Council Tax Reduction scheme works out the level of Council Tax low-income households can afford to pay. This is done by comparing household income against an ‘applicable amount’ determined for each applicant’s circumstances. The applicable amount is a combination of values set annually by the Scottish Government with components for each member of a household and additional components where DWP and Scottish Social Security Agency welfare benefits are in payment for disabilities and caring responsibilities. The amount of Council Tax a household is determined to pay is 20% of their income exceeding their applicable amount.