

| Other Changes to Council Tax Support | Brief Description of Change | Type | Total Number of Authorities | 2013/14 No. of Authorities | 2014/15 No. of Authorities | 2015/16 No. of Authorities | 2016/17 No. of Authorities |
|--------------------------------------|---|-----------------|-----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Changed savings limit | Those with savings in excess of £16,000 are not entitled to any council tax support (default scheme). Some authorities reduced the savings threshold to £10,000 or £6,000 | Inner London | 14 | 1 | 1 | 1 | 1 |
| | | Metropolitan | 36 | 7 | 8 | 8 | 8 |
| | | Outer London | 19 | 4 | 4 | 7 | 8 |
| | | Shire Districts | 201 | 28 | 36 | 36 | 45 |
| | | Unitary | 56 | 17 | 19 | 20 | 24 |
| | | Total | 326 | 57 | 68 | 72 | 86 |
| Counted other benefits | Some authorities changed the calculation of income used to determine CTR to include other benefits which are excluded from the assessment calculation in the default scheme. Information on this change ceased to be available after 2014/15 | Inner London | 14 | 0 | 0 | | |
| | | Metropolitan | 36 | 3 | 3 | | |
| | | Outer London | 19 | 1 | 1 | | |
| | | Shire Districts | 201 | 22 | 25 | | |
| | | Unitary | 56 | 4 | 6 | | |
| | | Total | 326 | 30 | 35 | 0 | 0 |
| Second adult rebate | Some authorities reduced or removed the alternative to council tax support through the second adult rebate (which provides for a reduction in council tax where a non partner/spouse who is not liable to pay the council tax is in receipt of benefits/low income) | Inner London | 14 | 7 | 7 | 7 | 7 |
| | | Metropolitan | 36 | 25 | 27 | 27 | 28 |
| | | Outer London | 19 | 11 | 11 | 13 | 13 |
| | | Shire Districts | 201 | 93 | 103 | 104 | 109 |
| | | Unitary | 56 | 38 | 38 | 39 | 42 |
| | | Total | 326 | 174 | 186 | 190 | 199 |
| Non Dependent deductions | Some authorities changed CTR calculations to increase the deductions made to take account of the income from other non dependent adults in the households e.g. grown up children. Information on this change ceased to be available after 2014/15 | Inner London | 14 | 2 | 3 | | |
| | | Metropolitan | 36 | 12 | 12 | | |
| | | Outer London | 19 | 10 | 10 | | |
| | | Shire Districts | 201 | 41 | 44 | | |
| | | Unitary | 56 | 13 | 15 | | |
| | | Total | 326 | 78 | 84 | 0 | 0 |
| Limit Band | Some authorities limited the amount of support applicable to claimants in higher banded properties. Generally support was limited to the amount that would be available to a Band C or Band D household | Inner London | 14 | 0 | 0 | 1 | 0 |
| | | Metropolitan | 36 | 9 | 10 | 10 | 10 |
| | | Outer London | 19 | 2 | 4 | 4 | 4 |
| | | Shire Districts | 201 | 35 | 46 | 45 | 53 |
| | | Unitary | 56 | 13 | 14 | 15 | 18 |
| | | Total | 326 | 59 | 74 | 75 | 85 |

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| Minimum Payment | Some authorities introduced a minimum cash amount of council tax payable by all claimants under CTR schemes irrespective of the individual assessment calculation. This avoided collecting very small amounts as well as reducing the overall cost of council tax support | Inner London | 14 | 2 | 2 | 3 | 2 |
| | | Metropolitan | 36 | 10 | 11 | 11 | 11 |
| | | Outer London | 19 | 2 | 2 | 2 | 2 |
| | | Shire Districts | 201 | 24 | 26 | 26 | 26 |
| | | Unitary | 56 | 7 | 7 | 8 | 11 |
| | | Total | 326 | 45 | 48 | 50 | 52 |
| Minimum Payment per week | Average (mean) | | | £2.80 | £3.11 | £2.92 | £2.89 |
| | Median | | | £2.50 | £2.50 | £2.25 | £2.00 |
| | Most Common (mode) | | | £5.00 | £5.00 | £1.00 | £1.00 |
| | Maximum | | | £5.00 | £10.00 | £10.00 | £10.00 |
| | Minimum | | | £0.50 | £0.50 | £0.50 | £0.50 |
| Taper Rate | Some authorities changed the taper rate (the amount by which council tax support is reduced as incomes increase) from the 20% in the default scheme i.e. from each additional £1 of income, 20p contributes towards additional council tax. Most increased the taper reduction so support is removed sooner, a few reduced the taper to increase incentive to earn | Inner London | 14 | 1 | 1 | 2 | 1 |
| | | Metropolitan | 36 | 5 | 6 | 4 | 4 |
| | | Outer London | 19 | 3 | 3 | 4 | 4 |
| | | Shire Districts | 201 | 8 | 5 | 5 | 5 |
| | | Unitary | 56 | 7 | 7 | 7 | 7 |
| | | Total | 326 | 24 | 22 | 22 | 21 |
| Taper Rate | Average Change in Taper (mean) | | | -3.4% | -4.7% | -4.5% | -4.5% |
| | Median Change in Taper | | | -5.0% | -5.0% | -5.0% | -5.0% |
| | Most Common Change in Taper (mode) | | | -5.0% | -5.0% | -5.0% | -5.0% |
| | Largest Increase in Taper | | | 19.8% | 5.0% | 5.0% | 5.0% |
| | Largest Reduction in Taper | | | -10.0% | -10.0% | -10.0% | -10.0% |
| Backdating rules | Some authorities limited the time under which council tax support claims could be backdated. The default scheme allows working age applicants to back date claims up to 6 months. Information on this change ceased to be available after 2014/15 | Inner London | 14 | 3 | 3 | | |
| | | Metropolitan | 36 | 10 | 11 | | |
| | | Outer London | 19 | 3 | 3 | | |
| | | Shire Districts | 201 | 29 | 33 | | |
| | | Unitary | 56 | 14 | 14 | | |
| | | Total | 326 | 59 | 64 | 0 | 0 |

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| Conditions about starting work | Some authorities changed the circumstances under which support can be extended for a transitional period following re-entry into employment or increased income from employment. The default scheme allows four week extension in certain circumstances. Information on this change ceased to be available after 2014/15 | Inner London | 14 | 0 | 1 | | |
| | | Metropolitan | 36 | 5 | 5 | | |
| | | Outer London | 19 | 5 | 5 | | |
| | | Shire Districts | 201 | 38 | 42 | | |
| | | Unitary | 56 | 16 | 17 | | |
| | | Total | 326 | 64 | 70 | 0 | 0 |
| Hardship funds | Some authorities set up a hardship fund as part of the council tax support schemes to provide additional financial assistance for those facing the greatest difficulty in paying their reduced council tax bill | Inner London | 14 | 2 | 2 | 2 | 2 |
| | | Metropolitan | 36 | 13 | 13 | 14 | 17 |
| | | Outer London | 19 | 7 | 7 | 9 | 9 |
| | | Shire Districts | 201 | 58 | 66 | 70 | 74 |
| | | Unitary | 56 | 27 | 27 | 28 | 31 |
| | | Total | 326 | 107 | 115 | 123 | 133 |
| As identified in the report Kent districts generally left all these issues unchanged from the default scheme. The East Kent Services authorities abolished the second adult rebate | | | | | | | |
| To date only one authority has adopted a radically different approach to council tax support to fundamentally move away from the default scheme and offer banded support according to income | | | | | | | |