

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland¹

Council Tax Reduction: Caseload and Expenditure, Scotland, 2013-14

24th June 2014

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, and cover the time period from April 2013 to March 2014. They are available for each month and the most recent statistics are for March 2014.

Key points

- There were 543,240 Council Tax Reduction recipients in Scotland in March 2014, with an average weekly award of £12.79, giving a total weekly expenditure estimate of £6.945 million.
- Provisional total expenditure on Council Tax Reduction in Scotland in 2013-14 was £360.1 million.
- The number of recipients and average weekly expenditure have both decreased between April 2013 and March 2014, by 1.7 per cent and 2.1 per cent respectively.
- 208,330 (38 per cent) Council Tax Reduction recipients in March 2014 were aged 65 or over.
- 89,820 (17 per cent) Council Tax Reduction recipients in March 2014 were single with child dependants ('lone parents').
- The number of Council Tax Reduction recipients in March 2014 was equivalent to 22.5 per cent of the total number of chargeable dwellings.

¹ This report was previously published with the National Statistics logo. This was incorrect because the product has not yet been assessed by the UK Statistics Authority. Assessment is currently scheduled for early 2015.

Contents

Key points	1
1. List of Figures and Tables.....	2
2. Analysis of Council Tax Reduction statistics	3
2.1 Introduction.....	3
2.2 Caseload	3
2.3 Expenditure	5
2.4 'Passported' status	8
2.5 Age, gender and family type	11
2.6 Council Tax band and deprivation	13
3. Background notes	16
3.1 Summary of methodology.....	16
3.2 Data quality.....	17
3.3 Further information	17

1. List of Figures and Tables

Table 1: Council Tax Reduction recipients by Local Authority: April 2013 to March 2014	4
Figure 1: Treemap of CTR caseload by Local Authority: March 2014	5
Table 2: Provisional Total Council Tax Reduction expenditure for 2013-14 by Local Authority	6
Table 3: Council Tax Reduction weekly expenditure estimate by Local Authority: April 2013 to March 2014	7
Table 4: Council Tax Reduction recipients by 'passported' status: March 2014.....	9
Table 5: Council Tax Reduction recipients average weekly award by 'passported' status: March 2014.....	10
Table 6: Council Tax Reduction recipients by Age Group and Family Type: March 2014	11
Table 7: Council Tax Reduction recipients average weekly award by Age Group and Family Type: March 2014.....	11
Figure 2: Council Tax Reduction recipients by Age Group: March 2014.....	12
Figure 3: Council Tax Reduction recipients by Family Type: March 2014.....	12
Table 8: Council Tax Reduction recipients by Local Authority and Council Tax band: March 2014	13
Table 9: Council Tax Reduction recipients by Scottish Index of Multiple Deprivation: March 2014	14
Figure 4: Council Tax Reduction recipients by Scottish Index of Multiple Deprivation: March 2014	15

2. Analysis of Council Tax Reduction statistics

2.1 Introduction

On 1st April 2013, the Scottish Government introduced the Council Tax Reduction (CTR) scheme to provide vulnerable people with a reduction in their Council Tax liability, based on status and means. It replaces Council Tax Benefit (CTB), which was implemented by the Department for Work and Pensions (DWP), and was abolished under the provisions of the UK Welfare Reform Act 2012.

Entitlement to CTR after 1st April 2013 replicates, as far as possible, previous entitlement to CTB. It therefore reflects a variety of circumstances which include unemployment, low pay and inability to work because of disability or caring commitments. On a like-with-like basis, vulnerable people have the same net liability for Council Tax as if CTB were still in place, provided that their circumstances remain the same.

2.2 Caseload

Table 1 shows the number of CTR recipients each month between April 2013 and March 2014. Over this period, Scotland's total CTR caseload decreased by 9,140 (-1.7 per cent) from 552,380 in April 2013 to 543,240 in March 2014, with 29 of the 32 local authorities seeing decreases in their caseload. The largest decreases numerically were in North Lanarkshire (-1,410, -3.3 per cent), Aberdeen City (-950, -6.3 per cent) and Glasgow City (-950, -0.9 per cent). However, three of Scotland's local authorities saw a small increase in CTR caseload over the period. They were Clackmannanshire (+100, +1.8 per cent), East Lothian (+50, +0.6 per cent) and East Renfrewshire (+50, +1.0 per cent).

The five local authorities with the highest caseload were Glasgow City (18 per cent of all recipients in Scotland), North Lanarkshire (8 per cent), Edinburgh City (7 per cent), Fife (6 per cent) and South Lanarkshire (6 per cent). Together, they accounted for almost half (46 per cent) of the caseload for Scotland.

The three islands authorities, Shetland Islands, Orkney Islands and Eilean Siar, had the smallest caseload, with 1,170, 1,310 and 2,750 respectively in March 2014.

Table 1: Council Tax Reduction recipients by Local Authority: April 2013 to March 2014 ^{1, 2, 3}

	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Change, Apr-Mar
Scotland	552,380	551,630	551,870	550,980	551,620	548,070	547,350	544,870	544,090	542,330	544,210	543,240	-1.7%
Aberdeen City	15,150	15,060	15,050	14,980	14,810	14,780	14,710	14,660	14,600	14,550	14,510	14,200	-6.3%
Aberdeenshire	12,320	12,250	12,280	12,180	12,230	12,160	11,980	12,030	12,090	11,960	12,040	12,020	-2.4%
Angus	9,790	9,670	9,480	9,470	9,650	9,580	9,530	9,470	9,440	9,420	9,490	9,530	-2.7%
Argyll & Bute	8,040	8,020	7,990	7,980	7,990	7,940	7,870	7,890	7,940	7,960	8,020	7,960	-1.0%
Clackmannanshire	5,680	5,660	5,690	5,710	5,770	5,800	5,870	5,710	5,710	5,750	5,740	5,780	1.8%
Dumfries & Galloway	14,750	14,800	14,810	14,830	14,790	14,710	14,590	14,560	14,520	14,470	14,530	14,570	-1.2%
Dundee City	20,200	20,150	20,330	20,250	20,330	20,170	19,980	19,860	19,830	19,710	19,900	19,880	-1.6%
East Ayrshire	16,180	16,200	16,250	16,070	16,260	15,970	15,930	15,890	15,910	15,910	15,750	15,660	-3.2%
East Dunbartonshire	6,280	6,250	6,210	6,260	6,300	6,230	6,240	6,200	6,230	6,150	6,170	6,170	-1.8%
East Lothian	8,020	8,090	8,100	8,070	8,080	8,050	8,100	8,090	8,120	8,120	8,080	8,060	0.6%
East Renfrewshire	5,210	5,210	5,230	5,220	5,250	5,210	5,240	5,280	5,270	5,260	5,280	5,260	1.0%
Edinburgh, City of	40,540	40,240	40,050	40,230	40,530	40,020	40,030	40,040	39,950	39,460	39,800	39,820	-1.8%
Eilean Siar	2,870	2,870	2,850	2,840	2,830	2,810	2,800	2,800	2,810	2,830	2,770	2,750	-4.2%
Falkirk	15,560	15,520	15,630	15,270	15,300	15,260	15,360	15,190	15,160	15,250	15,170	15,100	-2.9%
Fife	35,200	35,160	35,080	35,220	35,370	35,520	35,120	34,790	34,740	34,520	34,820	34,710	-1.4%
Glasgow City	100,900	100,930	101,190	101,270	100,860	100,530	100,200	99,870	99,800	99,470	99,860	99,960	-0.9%
Highland	19,090	19,070	19,080	19,030	19,000	18,790	18,770	18,740	18,860	18,840	18,930	19,020	-0.4%
Inverclyde	11,160	11,150	11,180	11,150	11,140	11,040	11,090	11,000	10,860	10,910	10,940	10,940	-2.1%
Midlothian	7,720	7,700	7,790	7,710	7,730	7,620	7,580	7,550	7,530	7,530	7,530	7,520	-2.6%
Moray	6,740	6,720	6,700	6,700	6,600	6,520	6,420	6,370	6,330	6,370	6,330	6,340	-6.0%
North Ayrshire	18,790	18,710	18,700	18,770	18,750	18,510	18,530	18,500	18,550	18,650	18,630	18,580	-1.1%
North Lanarkshire	42,960	43,120	43,280	42,720	42,710	42,400	42,750	42,390	41,900	41,650	41,890	41,560	-3.3%
Orkney Islands	1,350	1,360	1,350	1,320	1,320	1,300	1,290	1,310	1,330	1,300	1,330	1,310	-2.9%
Perth & Kinross	10,290	10,270	10,290	10,320	10,350	10,180	10,150	10,150	10,190	10,250	10,290	10,230	-0.6%
Renfrewshire	20,920	20,930	20,950	20,940	21,040	20,850	20,970	20,740	20,720	20,630	20,670	20,700	-1.0%
Scottish Borders	9,970	9,950	9,930	9,980	10,040	9,840	9,910	9,910	9,970	9,910	9,880	9,890	-0.8%
Shetland Islands	1,240	1,240	1,210	1,190	1,190	1,180	1,170	1,160	1,170	1,160	1,170	1,170	-5.3%
South Ayrshire	12,730	12,690	12,730	12,710	12,800	12,690	12,780	12,650	12,630	12,610	12,680	12,540	-1.5%
South Lanarkshire	34,760	34,720	34,630	34,700	34,890	35,010	34,970	34,710	34,650	34,510	34,550	34,590	-0.5%
Stirling	6,570	6,560	6,560	6,570	6,610	6,580	6,560	6,530	6,550	6,530	6,540	6,470	-1.4%
West Dunbartonshire	14,290	14,260	14,200	14,210	14,220	14,080	14,140	14,160	14,040	13,990	14,180	14,120	-1.2%
West Lothian	17,120	17,100	17,100	17,140	16,900	16,770	16,730	16,690	16,710	16,720	16,750	16,830	-1.7%

1. Recipients are as at monthly count date (see Background notes, section 3.1).

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

3. Figures for Apr to Sep may differ slightly from previously published figures due to revised data extracts received from some local authorities.

Table 2: Provisional Total Council Tax Reduction expenditure for 2013-14 by Local Authority ¹

	Expenditure (£ million)		Expenditure (£ million)
Scotland	360.1		
Aberdeen City	9.84	Highland	12.68
Aberdeenshire	7.62	Inverclyde	7.07
Angus	5.47	Midlothian	5.44
Argyll & Bute	5.78	Moray	3.92
Clackmannanshire	3.69	North Ayrshire	11.88
Dumfries & Galloway	8.94	North Lanarkshire	25.55
Dundee City	12.83	Orkney Islands	0.78
East Ayrshire	10.03	Perth & Kinross	6.87
East Dunbartonshire	4.75	Renfrewshire	13.76
East Lothian	5.57	Scottish Borders	5.83
East Renfrewshire	3.99	Shetland Islands	0.69
Edinburgh, City of	27.69	South Ayrshire	8.84
Eilean Siar	1.61	South Lanarkshire	21.77
Falkirk	8.72	Stirling	4.61
Fife	21.91	West Dunbartonshire	9.80
Glasgow City	71.79	West Lothian	10.37

1. Information supplied by local authorities to Scottish Government on the statistical return Council Tax and Community Charge Receipts (CTRR).

Table 3 shows the weekly expenditure estimates for each month from April 2013 to March 2014. This table shows that CTR expenditure has followed the same general pattern as caseload, with a decrease of £146,500 per week (2.1 per cent of the total) over the period. As for caseload, 29 of the 32 local authorities saw decreases in their expenditure between April 2013 and March 2014, with only Clackmannanshire, East Lothian and East Renfrewshire having small increases.

Caseload and expenditure are closely linked, with much of the change in expenditure being driven by changes in caseload. Other factors that can affect expenditure include Council Tax charges, age structure of the population and household income.

Table 3: Council Tax Reduction weekly expenditure estimate (£000's) by Local Authority: April 2013 to March 2014 ^{1, 2, 3, 4}

	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Change, Apr-Mar
Scotland	7,091.7	7,074.8	7,075.2	7,064.7	7,072.5	7,024.6	7,005.7	6,969.5	6,954.9	6,930.4	6,956.3	6,945.2	-2.1%
Aberdeen City	199.6	198.4	198.3	197.1	194.8	194.3	192.9	192.0	191.2	190.4	190.0	188.5	-5.6%
Aberdeenshire	154.2	152.8	153.0	151.9	152.5	151.6	149.1	149.6	150.1	148.6	149.3	148.9	-3.5%
Angus	109.9	108.3	106.3	106.2	108.4	107.3	106.4	105.7	105.3	105.2	105.9	106.4	-3.2%
Argyll & Bute	113.6	113.4	112.9	113.1	113.3	112.9	112.0	112.0	112.5	112.6	113.3	112.7	-0.8%
Clackmannanshire	70.0	69.8	70.1	70.6	71.2	71.4	72.2	70.1	70.1	70.5	70.4	70.8	1.0%
Dumfries & Galloway	177.7	178.0	178.0	178.4	178.1	177.0	175.7	175.1	174.3	172.4	172.3	172.4	-3.0%
Dundee City	253.3	252.2	254.4	253.7	254.7	252.8	250.1	248.1	247.5	246.2	248.7	248.6	-1.9%
East Ayrshire	199.4	198.8	199.2	197.3	199.3	195.6	195.0	194.4	194.5	194.5	193.0	191.9	-3.8%
East Dunbartonshire	94.2	93.7	93.0	93.6	94.3	93.0	92.9	92.4	92.7	91.7	92.1	92.0	-2.3%
East Lothian	106.5	107.4	107.6	107.0	107.4	106.9	107.4	107.3	107.5	107.8	107.3	106.9	0.3%
East Renfrewshire	75.4	75.3	75.8	75.7	76.1	75.7	76.1	76.8	76.6	76.4	76.5	76.2	1.0%
Edinburgh, City of	552.9	548.4	545.8	548.3	552.4	545.9	544.3	543.9	542.0	535.4	540.2	539.7	-2.4%
Eilean Siar	32.2	32.2	31.9	31.8	31.7	31.6	31.4	31.4	31.4	31.8	31.0	30.8	-4.2%
Falkirk	173.8	173.2	174.3	170.2	170.5	170.1	170.6	168.6	168.0	168.8	168.0	167.4	-3.6%
Fife	422.1	421.3	420.3	421.9	423.7	425.1	420.2	415.7	414.3	411.9	416.2	414.4	-1.8%
Glasgow City	1,405.6	1,405.0	1,407.6	1,407.7	1,401.0	1,394.4	1,388.0	1,381.8	1,379.9	1,374.9	1,380.4	1,381.8	-1.7%
Highland	251.8	251.0	250.7	250.0	249.4	246.1	245.6	245.6	246.7	246.7	248.1	249.0	-1.1%
Inverclyde	139.1	138.7	139.3	139.1	139.4	138.1	138.4	137.4	135.8	136.3	136.5	136.3	-2.0%
Midlothian	108.2	108.0	109.0	107.9	108.4	106.9	106.0	105.3	105.2	105.1	105.0	104.9	-3.1%
Moray	80.7	80.3	79.8	79.7	78.8	77.5	76.3	75.5	75.2	75.6	75.3	75.4	-6.6%
North Ayrshire	233.0	231.8	231.8	232.7	232.7	229.4	229.5	229.1	229.7	230.5	230.6	229.8	-1.3%
North Lanarkshire	506.1	508.0	509.4	503.3	503.9	501.1	503.6	499.5	494.2	492.1	495.0	491.8	-2.8%
Orkney Islands	15.4	15.6	15.3	15.0	15.0	14.8	14.8	15.0	15.2	15.0	15.2	15.0	-2.8%
Perth & Kinross	136.6	135.8	136.2	136.7	136.9	134.5	134.1	133.8	134.4	134.8	135.3	134.5	-1.5%
Renfrewshire	270.5	270.4	270.7	270.1	271.4	269.4	270.9	267.8	267.2	265.7	266.1	266.8	-1.4%
Scottish Borders	115.0	114.7	114.4	114.8	115.5	113.2	113.9	113.4	114.1	113.6	113.3	113.3	-1.4%
Shetland Islands	14.1	14.1	13.8	13.6	13.6	13.4	13.2	13.1	13.2	13.1	13.1	13.2	-6.2%
South Ayrshire	173.3	172.6	173.2	172.7	173.7	172.1	173.1	171.3	171.0	170.7	171.7	169.7	-2.1%
South Lanarkshire	420.3	419.4	418.3	419.5	421.8	423.2	422.7	419.4	418.1	416.1	416.8	417.3	-0.7%
Stirling	89.7	89.5	89.4	89.4	89.7	89.1	89.1	88.5	88.8	88.6	88.9	88.0	-1.9%
West Dunbartonshire	192.4	192.0	191.1	191.1	191.4	189.8	190.4	190.7	189.0	188.4	190.6	190.1	-1.2%
West Lothian	205.3	204.7	204.2	204.7	201.8	200.3	199.8	199.2	199.1	199.3	200.1	201.0	-2.1%

1. Recipients are as at monthly count date (see Background notes, section 3.1).

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

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

4. Figures for Apr to Sep may differ slightly from previously published figures due to revised data extracts received from some local authorities.

2.4 'Passported' status

Table 4 shows that in March 2014 almost 70 per cent of CTR recipients were what was known under CTB as 'passported'².

Pension Credit (Guarantee Credit) was the most common type of benefit held by passported recipients, accounting for around 39 per cent of passported cases and 27 per cent of all CTR cases (both passported and non-passported). The next most common benefit type was Employment Support Allowance (income-based), which made up 21 per cent of all CTR cases. CTR recipients who were passported due to receiving Income Support or Jobseekers' Allowance (income-based) accounted for 10 and 11 per cent respectively of all CTR cases.

Glasgow City had the highest proportion of passported cases at 74 per cent, with the lowest proportions being in Midlothian, East Lothian and East Renfrewshire, at 63 per cent.

Just over 30 per cent of CTR cases were non-passported. Some non-passported CTR recipients were in employment, accounting for 9 per cent of all CTR cases in Scotland, and ranging from 6 per cent in Eilean Siar and Falkirk, to 13 per cent in East Renfrewshire and Edinburgh City.

From Table 5, it can be seen that the average weekly CTR award given to recipients varied both by local authority and by passported/non-passported status. The average award for all recipients was £12.79 per week in March 2014. Non-passported recipients who were in employment received the least, at £10.16, compared to those on Pension Credit (Guarantee Credit), who received £13.95 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 £14.93 per week, and the lowest was Falkirk with £11.09. 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.

² Under CTB, applicants in receipt of certain income-based benefits (Jobseekers Allowance, Income Support, Income-Related Employment Support Allowance or Guarantee Pension Credit) were called 'passported' recipients. They were entitled to full CTB since their income and capital automatically met eligibility rules. We have maintained the use of this terminology for the CTR publication in order to enable comparison between CTB and CTR recipients.

Table 4: Council Tax Reduction recipients by 'passported' status: March 2014 ^{1, 2}

	All CTR recipients	Non-Passported (Standard Claims)			Passported				
		Total Non-Passported	of which, not in employment	of which, in employment	Total Passported	Income Support	JSA (Income-Based)	ESA (Income-Based)	Pension Cred (Guarantee)
Scotland	543,240	167,350	117,020	50,330	375,890	55,960	57,480	114,850	147,600
Aberdeen City	14,200	4,800	3,710	1,090	9,400	1,410	1,180	3,010	3,800
Aberdeenshire	12,020	4,370	3,360	1,010	7,650	1,090	680	2,020	3,860
Angus	9,530	3,090	2,350	750	6,440	850	850	1,820	2,920
Argyll & Bute	7,960	2,500	1,730	770	5,460	600	790	1,410	2,660
Clackmannanshire	5,780	1,770	1,210	560	4,010	650	800	1,240	1,310
Dumfries & Galloway	14,570	4,640	3,360	1,280	9,930	1,230	1,360	2,540	4,790
Dundee City	19,880	5,700	3,830	1,880	14,180	2,120	2,670	4,240	5,140
East Ayrshire	15,660	4,790	3,530	1,270	10,870	1,600	2,080	2,990	4,210
East Dunbartonshire	6,170	2,170	1,550	630	3,990	630	430	1,160	1,770
East Lothian	8,060	3,020	2,080	940	5,040	830	740	1,340	2,140
East Renfrewshire	5,260	1,950	1,250	690	3,310	460	360	980	1,520
Edinburgh, City of	39,820	13,730	8,420	5,310	26,090	4,150	4,680	8,670	8,580
Eilean Siar	2,750	830	660	170	1,920	130	230	320	1,240
Falkirk	15,100	4,330	3,350	980	10,770	1,530	1,990	3,100	4,160
Fife	34,710	10,750	7,640	3,110	23,960	3,990	4,460	7,060	8,450
Glasgow City	99,960	26,020	16,410	9,620	73,930	10,910	9,930	26,830	26,270
Highland	19,020	6,560	4,670	1,890	12,460	1,650	1,640	3,430	5,740
Inverclyde	10,940	3,090	2,360	730	7,840	1,200	940	2,540	3,170
Midlothian	7,520	2,820	1,990	830	4,700	920	750	1,340	1,690
Moray	6,340	2,140	1,580	560	4,210	550	510	1,050	2,090
North Ayrshire	18,580	5,030	3,700	1,330	13,550	1,980	2,730	3,770	5,060
North Lanarkshire	41,560	12,020	9,250	2,780	29,540	4,480	4,540	8,630	11,890
Orkney Islands	1,310	420	280	140	890	70	70	230	520
Perth & Kinross	10,230	3,630	2,610	1,010	6,610	920	780	1,680	3,220
Renfrewshire	20,700	6,970	4,910	2,060	13,740	2,180	2,340	4,140	5,080
Scottish Borders	9,890	3,590	2,490	1,100	6,300	810	990	1,590	2,910
Shetland Islands	1,170	350	260	80	830	100	70	230	430
South Ayrshire	12,540	4,240	2,870	1,370	8,300	1,190	1,390	2,320	3,410
South Lanarkshire	34,590	10,350	7,420	2,930	24,240	3,580	3,430	7,310	9,920
Stirling	6,470	1,980	1,380	590	4,500	590	640	1,400	1,870
West Dunbartonshire	14,120	3,960	2,900	1,050	10,170	1,720	1,790	2,900	3,760
West Lothian	16,830	5,750	3,930	1,810	11,090	1,850	1,640	3,560	4,040

1. Recipients are as at monthly count date (see Background notes, section 3.1).

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

Table 5: Council Tax Reduction recipients average weekly award by 'passported' status: March 2014^{1, 2}

	All CTR recipients	Non-Passported (Standard Claims)			Passported				
		Total Non-Passported	of which, not in employment	of which, in employment	Total Passported	Income Support	JSA (Income-Based)	ESA (Income-Based)	Pension Cred (Guarantee)
Scotland	12.79	10.60	10.80	10.16	13.75	13.95	13.18	13.70	13.95
Aberdeen City	13.29	11.43	11.39	11.56	14.22	14.56	13.59	13.99	14.48
Aberdeenshire	12.41	10.34	10.52	9.80	13.55	13.77	12.85	13.40	13.68
Angus	11.19	9.29	9.32	9.22	12.07	12.15	11.63	12.00	12.22
Argyll & Bute	14.17	11.85	11.96	11.60	15.21	15.86	14.73	15.09	15.28
Clackmannanshire	12.25	9.99	10.24	9.44	13.25	13.14	13.10	13.33	13.31
Dumfries & Galloway	11.84	9.85	9.94	9.62	12.76	12.96	12.19	12.44	13.03
Dundee City	12.51	10.17	10.22	10.09	13.44	13.87	12.92	13.39	13.58
East Ayrshire	12.25	10.04	10.28	9.39	13.23	13.12	12.75	13.18	13.53
East Dunbartonshire	14.93	12.64	12.99	11.81	16.15	15.57	15.09	15.57	16.99
East Lothian	13.26	11.01	11.41	10.15	14.60	14.81	14.58	14.49	14.60
East Renfrewshire	14.48	12.30	12.63	11.72	15.76	15.36	15.28	15.23	16.33
Edinburgh, City of	13.57	11.57	11.80	11.23	14.59	14.99	13.89	14.35	15.03
Eilean Siar	11.21	9.50	9.54	9.39	11.93	11.66	11.43	11.78	12.09
Falkirk	11.09	9.01	9.25	8.19	11.92	12.08	11.50	11.98	12.02
Fife	11.94	9.95	10.12	9.54	12.83	12.95	12.42	12.72	13.07
Glasgow City	13.83	11.39	11.81	10.69	14.68	14.88	14.04	14.60	14.92
Highland	13.11	10.95	11.22	10.32	14.22	14.22	13.77	13.95	14.51
Inverclyde	12.47	10.05	10.35	9.13	13.41	13.83	13.27	13.38	13.33
Midlothian	13.95	11.36	11.76	10.41	15.49	15.63	15.07	15.74	15.41
Moray	11.89	9.86	9.97	9.56	12.91	13.04	12.58	13.01	12.91
North Ayrshire	12.39	10.11	10.32	9.56	13.21	13.20	12.73	13.16	13.51
North Lanarkshire	11.84	9.65	9.89	8.90	12.72	12.82	12.27	12.70	12.87
Orkney Islands	11.47	9.75	10.10	9.10	12.27	13.10	12.46	12.34	12.11
Perth & Kinross	13.17	11.10	11.23	10.78	14.27	14.43	13.77	13.83	14.57
Renfrewshire	12.90	10.93	11.26	10.18	13.88	14.16	13.18	13.70	14.22
Scottish Borders	11.47	9.62	9.43	10.05	12.50	12.69	12.09	12.32	12.68
Shetland Islands	11.29	9.10	9.31	8.44	12.20	13.33	11.74	12.27	11.97
South Ayrshire	13.54	11.48	11.69	11.05	14.58	14.75	13.96	14.39	14.89
South Lanarkshire	12.07	9.81	10.10	9.08	13.03	13.11	12.30	12.87	13.36
Stirling	13.59	11.25	11.77	10.05	14.62	14.56	14.14	14.28	15.05
West Dunbartonshire	13.48	10.89	11.17	10.14	14.46	15.04	14.01	14.57	14.31
West Lothian	11.94	9.75	10.02	9.16	13.07	13.16	12.71	13.12	13.14

1. Recipients are as at monthly count date (see Background notes, section 3.1).

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

2.5 Age, gender and family type

Table 6 shows that around 208,330 (38 per cent) CTR recipients were aged 65 or over in March 2014. The majority of CTR recipients (64 per cent) were single with no child dependant. This group were awarded an average of £12.08 per week in CTR (Table 7) which was lower than any other family type.

Lone parents (i.e. single with child dependants) made up 17 per cent of CTR recipients in March and they received an average weekly award of £12.39. A fifth of CTR recipients were in couples. Couples with child dependants had an average weekly award of £16.07, which was higher than any other family type.

The 60-64 age band had the highest average weekly award at £13.46 and the under 25 age category had the lowest average weekly award, at £11.91.

Table 6: Council Tax Reduction recipients by Age Group and Family Type: March 2014^{1, 2}

Age Group	Total	Single, no child dependant			Single with child dependant(s)			Couple, no child dependant	Couple with child dependant
		Total	Male	Female	Total	Male	Female		
All Ages	543,240	346,320	148,860	195,730	89,820	5,310	84,070	73,030	32,840
Under 25	25,550	10,390	5,660	4,690	12,570	140	12,360	950	1,650
25 - 34	67,060	23,340	16,030	7,230	32,610	970	31,490	1,930	9,180
35 - 44	74,740	33,920	22,810	10,980	27,860	1,920	25,790	2,030	10,930
45 - 49	43,670	27,210	15,280	11,790	9,460	980	8,450	2,260	4,740
50 - 54	41,910	30,310	15,550	14,640	4,410	640	3,760	4,040	3,160
55 - 59	38,830	29,670	14,240	15,280	1,670	360	1,310	5,880	1,610
60 - 64	41,890	31,250	14,540	16,530	630	160	470	9,180	830
65 +	208,330	160,220	44,750	114,600	600	150	450	46,780	730

1. Age groups are based on the age on the monthly count date (see Background notes, section 3.1) of either:

- the recipient if they are single, or
- 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 7: Council Tax Reduction recipients average weekly award by Age Group and Family Type: March 2014^{1, 2}

Age Group	Total	Single, no child dependant			Single with child dependant(s)			Couple, no child dependant	Couple with child dependant
		Total	Male	Female	Total	Male	Female		
All Ages	12.79	12.08	11.76	12.33	12.39	12.94	12.35	15.21	16.07
Under 25	11.91	11.22	11.29	11.13	11.93	12.62	11.92	14.19	14.77
25 - 34	12.31	11.69	11.70	11.65	11.88	12.29	11.86	14.65	15.02
35 - 44	13.02	12.17	11.99	12.54	12.66	12.76	12.65	15.25	16.14
45 - 49	13.28	12.52	12.15	13.00	13.14	13.16	13.14	15.87	16.68
50 - 54	13.31	12.59	12.15	13.05	13.21	13.34	13.19	16.04	16.94
55 - 59	13.33	12.54	12.14	12.91	13.57	13.35	13.62	16.16	17.41
60 - 64	13.46	12.40	12.31	12.47	13.90	14.25	13.78	16.66	18.14
65 +	12.53	11.86	11.14	12.14	14.16	14.12	14.18	14.74	18.03

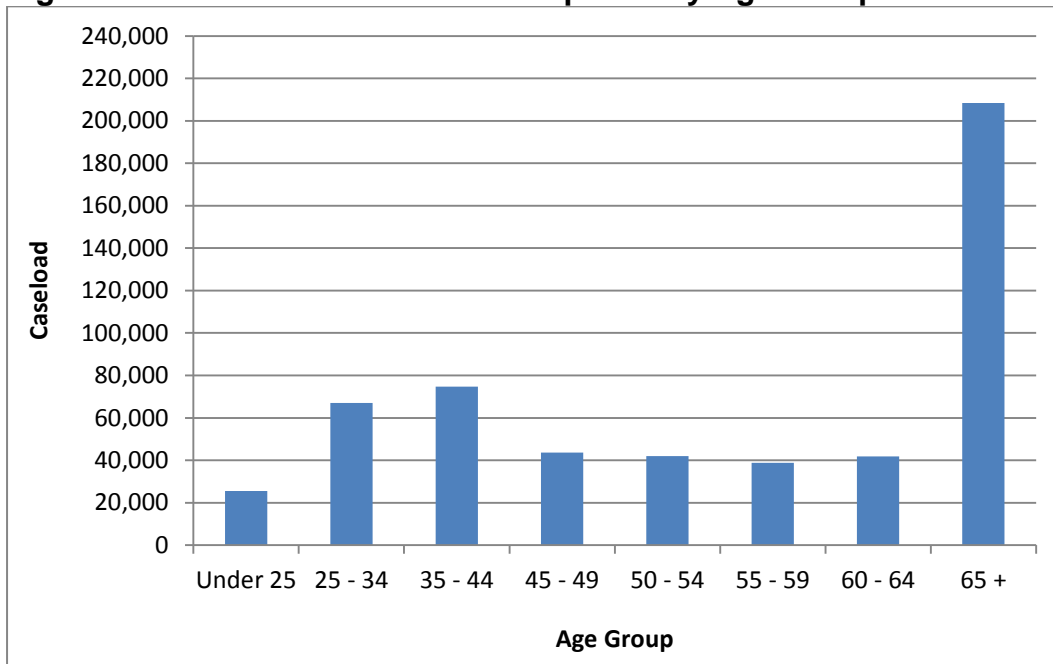
1. Age groups are based on the age on the monthly count date (see Background notes, section 3.1) of either:

- the recipient if they are single, or
- 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.

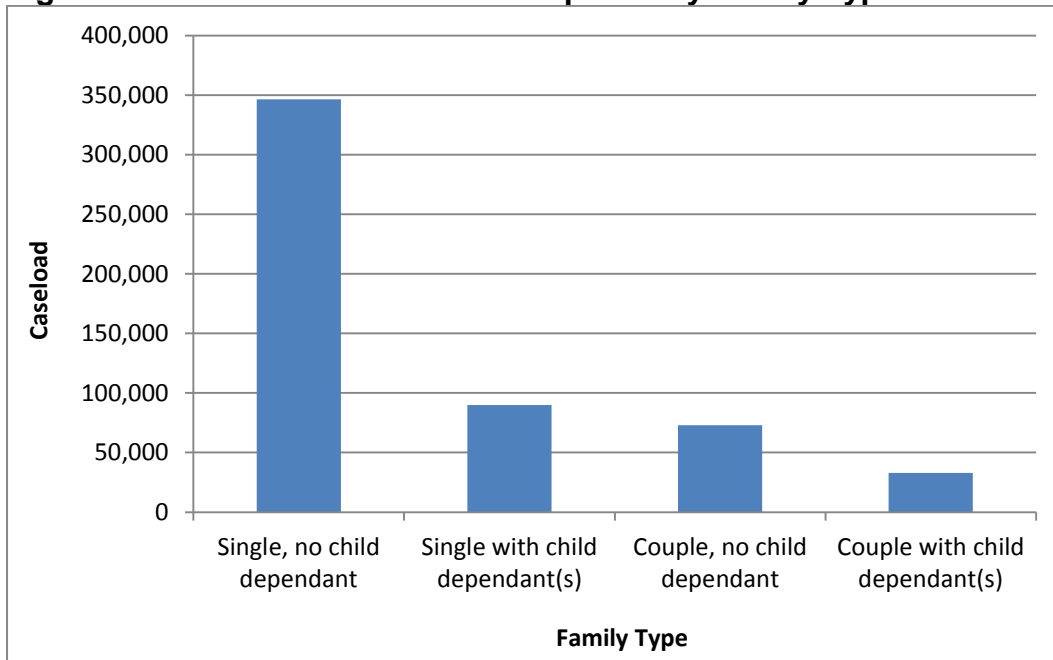
Figure 2 and Figure 3 give a broad indication of the breakdown of CTR recipients by age group and family type respectively.

Figure 2: Council Tax Reduction recipients by Age Group: March 2014 ¹



1. Age groups are based on the age on the monthly count date (see Background notes, section 3.1) of either:
 (a) the recipient if they are single, or
 (b) the elder of the recipient or partner if claiming as a couple

Figure 3: Council Tax Reduction recipients by Family Type: March 2014 ¹



1. Recipients are as at monthly count date (see Background notes, section 3.1).

2.6 Council Tax band and deprivation

Table 8 demonstrates that CTR recipients are heavily skewed towards the lower Council Tax bands, with almost three-quarters of all recipients in March 2014 being in Band A or B properties, and only 4 per cent in Band E or above. There is a large amount of variation between local authorities, which is mostly due to the underlying Council Tax banding pattern. For example, East Ayrshire and Inverclyde have 70 per cent of CTR recipients in Band A properties, and their original Council Tax valuations placed almost half of their properties in Band A.

Table 8: Council Tax Reduction recipients by Local Authority and Council Tax band: March 2014 ^{1, 2, 3}

	All CTR recipients	Band A	Band B	Band C	Band D	Band E and above	Number of chargeable dwellings	CTR recip. as a % of dwellings
Scotland	543,240	222,490	173,840	83,630	34,740	23,820	2,410,331	22.5%
Aberdeen City	14,200	4,990	5,830	2,020	660	460	104,629	13.6%
Aberdeenshire	12,020	5,850	2,510	1,480	1,060	880	109,999	10.9%
Angus	9,530	5,370	2,350	850	500	280	53,148	17.9%
Argyll & Bute	7,960	2,410	2,630	1,680	620	570	45,194	17.6%
Clackmannanshire	5,780	2,810	2,210	320	230	200	23,133	25.0%
Dumfries & Galloway	14,570	4,920	5,850	1,940	940	780	71,358	20.4%
Dundee City	19,880	12,010	4,590	2,010	720	400	66,369	30.0%
East Ayrshire	15,660	11,050	2,610	900	610	450	55,757	28.1%
East Dunbartonshire	6,170	480	1,400	2,280	950	980	43,990	14.0%
East Lothian	8,060	460	3,110	3,350	640	420	44,471	18.1%
East Renfrewshire	5,260	640	1,980	1,050	730	850	36,749	14.3%
Edinburgh, City of	39,820	9,610	13,260	8,820	4,350	3,100	219,080	18.2%
Eilean Siar	2,750	1,330	820	410	110	50	13,824	19.9%
Falkirk	15,100	8,640	4,550	890	540	380	70,446	21.4%
Fife	34,710	17,050	11,710	3,270	1,530	1,090	165,791	20.9%
Glasgow City	99,960	34,660	32,720	20,600	7,910	3,490	273,948	36.5%
Highland	19,020	6,670	5,560	3,810	1,550	1,150	110,457	17.2%
Inverclyde	10,940	7,650	1,850	750	330	240	37,038	29.5%
Midlothian	7,520	360	4,050	2,310	450	290	36,475	20.6%
Moray	6,340	3,310	1,710	720	370	190	41,001	15.5%
North Ayrshire	18,580	9,970	5,970	1,180	610	580	65,277	28.5%
North Lanarkshire	41,560	23,010	11,220	4,250	1,500	1,250	147,540	28.2%
Orkney Islands	1,310	490	430	260	100	20	10,199	12.8%
Perth & Kinross	10,230	3,160	3,470	1,780	910	740	67,854	15.1%
Renfrewshire	20,700	6,320	9,250	3,110	1,070	750	80,578	25.7%
Scottish Borders	9,890	5,600	2,350	950	450	450	55,083	18.0%
Shetland Islands	1,170	480	270	340	70	20	10,507	11.1%
South Ayrshire	12,540	3,710	4,510	2,350	1,050	830	52,900	23.7%
South Lanarkshire	34,590	15,780	9,590	5,400	2,210	1,590	141,884	24.4%
Stirling	6,470	2,340	2,250	780	550	540	37,845	17.1%
West Dunbartonshire	14,120	4,080	6,610	2,130	750	340	43,249	32.6%
West Lothian	16,830	7,310	6,670	1,660	680	480	74,558	22.6%

1. Recipients are as at monthly count date (see Background notes, section 3.1).

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 2013.

Across Scotland, the number of CTR recipients is equivalent to 22.5 per cent of the total number of chargeable dwellings. In other words, an estimated 22.5 per cent of Council Tax bills feature some sort of reduction in liability under the CTR scheme.

Glasgow City has the highest such proportion, at 36.5 per cent, whereas Aberdeenshire and Shetland Islands are the lowest, at around 11 per cent.

According to provisional expenditure figures for 2013-14 provided to the Scottish Government by each local authority, CTR expenditure of approximately £360 million accounted for 15 per cent of total Council Tax billing (approximately £2.4 billion) across Scotland. This is much lower than the 22.5 per cent of bills which feature 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 noted previously, the distribution of CTR recipients is heavily skewed towards the lower Council Tax bands (Table 8) where annual liability is relatively low and, hence, CTR awards are lower, in turn.

Table 9 and Figure 4 give an illustration of the pattern of CTR awards 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 2014 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.

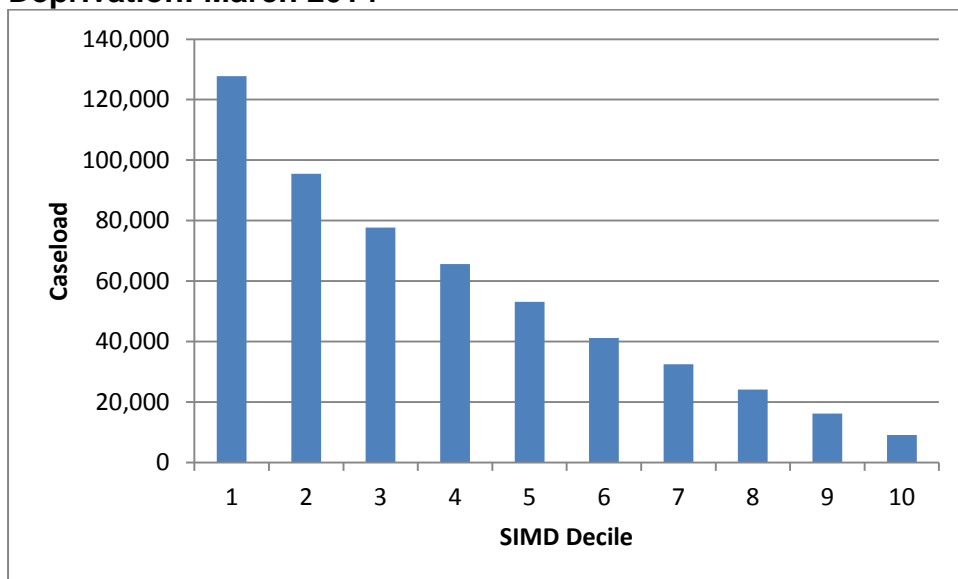
Table 9: Council Tax Reduction recipients by Scottish Index of Multiple Deprivation: March 2014 ^{1, 2}

	SIMD Decile	Total Recipients	% of Recipients
	All Deciles	543,240	100%
Most deprived	Decile 1	127,740	23.5%
	Decile 2	95,450	17.6%
	Decile 3	77,710	14.3%
	Decile 4	65,640	12.1%
	Decile 5	53,090	9.8%
	Decile 6	41,180	7.6%
	Decile 7	32,490	6.0%
	Decile 8	24,130	4.4%
	Decile 9	16,140	3.0%
Least deprived	Decile 10	9,100	1.7%

1. Recipients are as at monthly count date (see Background notes, section 3.1).

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

Figure 4: Council Tax Reduction recipients by Scottish Index of Multiple Deprivation: March 2014 ¹



1. Recipients are as at monthly count date (see Background notes, section 3.1).

3. Background notes

3.1 Summary of methodology

From 1 April 2013 Council Tax Benefit (CTB), which was run by the Department for Work and Pensions (DWP), was abolished and replaced by the Scottish Government's Council Tax Reduction (CTR) Scheme. Since then, 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 expenditure of 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 date³. 'C' records are cases that have been 'closed' since the previous count date. The CTR data count dates for April 2013 to March 2014 for all LAs are shown below.

Month	Count Date	Month	Count Date
April 2013	18/04/2013	October 2013	10/10/2013
May 2013	16/05/2013	November 2013	07/11/2013
June 2013	13/06/2013	December 2013	05/12/2013
July 2013	11/07/2013	January 2014	16/01/2014
August 2013	08/08/2013	February 2014	13/02/2014
September 2013	12/09/2013	March 2014	13/03/2014

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 expenditure 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 expenditure across the year (as in Table 2 of this publication), the Scottish Government's Council Tax and Community Charge Receipts Return (CTRR) has been used. This aggregate return collects data from LAs on the total amounts of Council Tax billed, including the amounts of CTR applied. It is submitted after the end of the financial year but before annual audit is completed, and is therefore provisional. These financial returns are approved by LA Directors of Finance and follow accountancy standards where applicable.

CTRR gives better overall expenditure estimates than the monthly extracts, which are snapshots and will include CTR application records that are subsequently revised by LAs. CTRR represents the billing and award position for the year as a whole.

³ In the transition from CTB to CTR some IT systems were not in place for the first few months of the CTR scheme from April 2013. This has meant that some of the data was extracted more than a week after the earliest extraction date. From December 2013 onwards, monthly extracts for all LAs have been provided within one week of the extraction date.

3.2 Data quality

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.

Any revisions and corrections to this publication and previous editions of it, such as those in Table 1 and Table 3, are carried out in line with the Scottish Government's corrections and revisions policy:

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

3.3 Further information

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>

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