

# Appendix F

Council Tax Support – case studies  
(cost-neutral model, amended non-  
dependant bands)

# Revised proposal (following consultation)

Income Banded half of the calculation  
Earned income of Claimant and Partner

Net income excluding DWP benefits	CTS award
£0 - £80	100%
£81 - £110	80%
£111- £150	50%
£151 - £250	30%

Non-dependant contribution half of the calculation

Working Age – Non Dependant net income	Deduction per week
Not working	£5.00
Working - net income up to £150 pw	£10.00
Working – net income between £151 and £200	£15.00
Working – net income over £201 pw	£20.00

# Case Studies (1) (cost-neutral)

Single Parent, 2 children, working 16 hours at National Living Wage  
Full CTAX liability (with no CTS, but with SPD) is £22.70

<b>Income</b>	
Wages	£131.16
Tax Credits	£195.02
Child Benefit	£34.40
<b>Total</b>	<b>£360.58</b>

Current CTS            £11.63

New CTS                £11.35

Current to pay        £11.14

New to pay             £11.35

Increase of £0.21 per week

# Case Studies (2) (cost-neutral)

Single Parent, 2 children, not working  
Full CTAX liability (with no CTS, but with SPD) is £22.70

<b>Income</b>	
Income Support	£73.10
Tax Credits	£114.22
Child Benefit	£34.40
<b>Total</b>	<b>£221.72</b>

Current CTS            £18.21

New CTS                £22.70

Current to pay        £ 4.56

New to pay             £ 0.00

Decrease of £4.56 per week

# Comparison

	Household Income	Amount to pay now	% of income against CTS to pay (currently)	Amount to pay under new scheme	% of income against CTAX to pay (new scheme)
Single parent, working	£360.58	£11.14	3.1%	£11.35	3.1%
Single parent, not working	£221.72	£4.56	2.1%	£0.00	n/a

# Case Studies (3 & 4) (cost-neutral)

Single Parent, 2 children, passported,  
Non-dependant not working  
(Full CTAX liability £30.27)

Claimant Income	£221.72
Non-dep not working	£ 73.10
Household income	<b>£294.82</b>
Current to pay	£12.67
New scheme to pay	£5.00

In the current scheme, the non-dep deduction is £6.60.

This is £5.00 in the new scheme model.

Single Parent, 2 children, passported,  
Non-dependant working (£300 pw)  
(Full CTAX liability £30.27)

Claimant Income	£221.72
Non-dep working	£300.00
Household income	<b>£521.72</b>
Current to pay	£19.15
New scheme to pay	£20.00

In the current scheme, the non-dep deduction is £13.10.

This is £20.00 in the new scheme model.

# Case studies (5 & 6) (cost-neutral)

	Household Income	Amount to pay now	Weekly CTAX Liability (Band D)	% of income against CTAX to pay (currently)	Amount to pay under new scheme	% of income against CTAX to pay (new scheme)
Single, highest PIP, Passported.  C/Protected	£221.95	£0.00	£22.70 (SPD)	0%	£0.00	n/a
Single, unemployed, passported  C/Not-protected	£73.10	£4.56	£22.70 (SPD)	6.2%	£0.00	n/a

# Case Study (7)

Couple, 2 children, Claimant working 16 hours at National Living Wage  
Full CTAX liability (with no CTS) is £30.27

<b>Income</b>	
Wages	£131.16
Tax Credits	£192.45
Child Benefit	£34.40
<b>Total</b>	<b>£358.01</b>

Current CTS            £ 7.70

New CTS                £ 9.08

Current to pay        £22.57

New to pay             £21.19

Decrease to pay of £1.38 per week



# Case Studies (8 & 9)

Single claimant, passported,  
currently protected (Disabled),  
Non-dependant working £400 pw  
(Full CTAX liability £30.27)

Claimant Income	£221.72
Non-dep not working	£400.00
Household income	<b>£621.72</b>
Current to pay	£ 0.00
New scheme to pay	£ 20.00

In the current scheme, there is no non-dep deduction.

There is a £20.00 deduction in the new scheme model.

Single claimant, passported, not  
currently protected (unemployed),  
Non-dependant working £400 pw  
(Full CTAX liability £30.27)

Claimant Income	£73.10
Non-dep working	£400.00
Household income	<b>£473.10</b>
Current to pay	£25.86
New scheme to pay	£20.00

In the current scheme, the non-dep deduction is £19.80.

This is a £20.00 deduction in the new scheme model.