Council Tax Reduction Scheme 2023/2024 - APPENDIX A

The table below shows how the proposed scheme will impact those in receipt of council tax reduction. Based on current claimants, under the new proposal 40.3% would receive an increase in entitlement, further detail on those impacted is shown further on.

	Number (excluding pensioners)	percentage
No change in entitlement	1619	41%
Increase in entitlement	1565	40.3%
Reduction in entitlement	267	6.8%
No longer entitled	427	11%

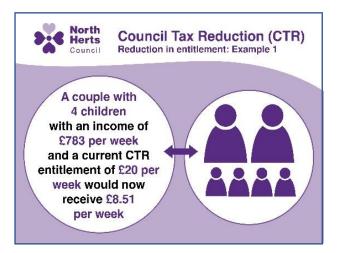
The table below shows where the increases occur, which are mostly in the lower income brackets.

Increases Weekly Income Bands Single person with no

Single person with no			
children		Couple with no children	
£0-£100	372	£0-£140	27
£100.01-£180	53	£140.01-£220	14
£180.01-£240	3	£220.01-£280	1
£240.01-£300	0	£280.01-£340	0
over £301.01	0	over £340.01	0
Single person with 1 child		Couple with 1 child	
£0-£165	237	£0-£205	24
£165.01-£245	36	£205.01-£285	4
£245.01-£305	4	£285.01-£345	0
£305.01-£365	1	£345.01-£405	0
over £365.01	0	over £405.01	0
Single person with 2 children		Couple with 2 children	
£0-£220	193	£0-£260	41
£220.01-£300	131	£260.01-£340	15
£300.01-£360	38	£340.01-£400	2
£360.01-£420	2	£400.01-£460	2
over £420.01		over £460.01	0
Single person with 3 children		Couple with 3 children	
£0-£330	153	£0-£340	40
£330.01-£385	4	£340.01-£395	11
£385.01-£445	0	£395.01-£455	2
£445.01-£505	0	£455.01-£515	1
over £505.01	0	over £515.01	

Examples of calculations are shown below:

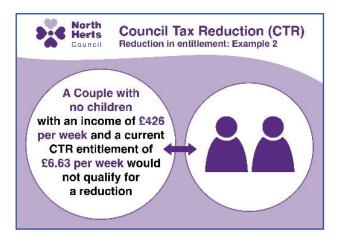
Example 1 – reduction in entitlement



Child benefit x 4	£65.15 per week	Total
Universal Credit	£531.56 per week	weekly
Carers Allowance	£69.70	income
DLA for child	£116.85	£783.26
Less disregarded income of £251.70		Assessable
Less disabled disregard of £50		Income
		£481.56

Assessable income of £481.56 = Band 4 - 25% reduction Council tax liability is £34.05 per week Award of 25% = £8.51 reduction

Example 2 - reduction in entitlement



Wages per week Universal Credit per week	£273.50 £152.75	Total weekly income £426.25
Less earnings disregard of £50		Assessable Income £376.25

Assessable income of £376.25 = Band 5 - 0% reduction Council tax liability is £34.05 per week Award of £0

Example 3 - reduction in entitlement



Wages	£234.99	Total weekly income
Child Tax Credit	£179.84	£502.38
per week		
Working Tax Credit	£36.85	
per week		
Child Benefit x 3	£50.70	
Less earnings disregard of		Assessable Income
£50		£401.68
Less child benefit d	lisregard	
A		

Assessable income of £401.68 = Band 3-45% reduction Council tax liability is £33.95 per week Award of 45% = £15.27 reduction

The table below shows the income bands where the reductions occur.

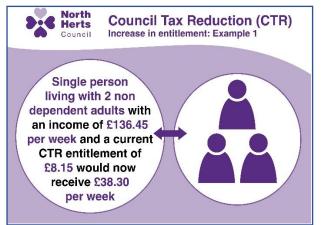
Reductions

Weekly Income Bands

Weekly ilicollie ballus			
Single person with no children		Couple with no children	
£0-£100	0	£0-£140	0
£100.01-£180	9	£140.01-£220	26
£180.01-£240	0	£220.01-£280	8
£240.01-£300	0	£280.01-£340	2
over £301.01	0	over £340.01	0
Single person with 1 child		Couple with 1 child	
£0-£165	0	£0-£205	0
£165.01-£245	18	£205.01-£285	23
£245.01-£305	1	£285.01-£345	6
£305.01-£365	1	£345.01-£405	4
over £365.01	0	over £405.01	0
Single person with 2 children		Couple with 2 children	
£0-£220	0	£0-£260	0
£220.01-£300	20	£260.01-£340	24
£300.01-£360	29	£340.01-£400	11
£360.01-£420	5	£400.01-£460	0
over £420.01	0	over £460.01	0
Single person with 3 children		Couple with 3 children	
£0-£330	6	£0-£340	0
£330.01-£385	30	£340.01-£395	14
£385.01-£445	8	£395.01-£455	7
£445.01-£505	9	£455.01-£515	6
over £505.01	0	over £515.01	0

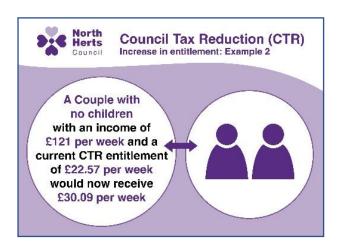
Examples of calculations are shown below:

Example 4 – Increase in entitlement



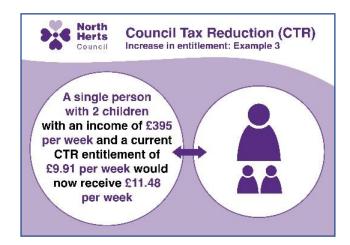
Wages	Total weekly income	
£136.45	£136.45	
Less earnings disregard of	Assessable Income	
Assessable income of £86.45 = Band 1– 100% reduction		
Council tax liability is £38.30 per week Award of 100% = £38.30 reduction		

Example 5 - Increase in entitlement



Universal Credit	£121.32	Total weekly income £121.32
Assessable income reduction Council tax liability Award of 100% = f	y is £30.09 per v	veek

Example 6 – Increase in entitlement



Universal Credit £178.82 Child Benefit x 2 £36.25	income £395.39	
Less earnings disregard of £50 Less disregarded income of £36.25	Assessable Income £309.14	
Assessable income of £309.14 = Band 3–45% reduction Council tax liability is £25.53 per week (after SPD) Award of 45% = £11.48 reduction		

£180.32

Wages

Total weekly