| Household<br>category | Income   | Number of Non-<br>dependants | Council Tax<br>liability<br>(wkly)<br>£ | Current CTR<br>(wkly)<br>£ |
|-----------------------|--|------------------------------|---|----------------------------|
|                       | Income Support   |                              |   |                            |
| Passported            | Carers Allowance   | 1                            | 26.57                                   | 22.52                      |
|                       | Universal Credit Personal Independence Payment (mobility)          |                              |   |                            |
| Single                | Carers Allowance The claimant receives Second Adult Rebate for her | 1                            | 31.51                                   | 31.29                      |
| Single                | disabled daughter.   | N/A                          | 42.06                                   | 10.51                      |

| Single with<br>1 child      | Carers Allowance<br>Universal Credit<br>Earnings<br>Child Benefit                                      | 0 | 19.93 | 19.71 |
|-----------------------------|--|---|-------|-------|
| Single with<br>1 child      | Carers Allowance Universal Credit Earnings Child Benefit Carers Allowance                              | 2 | 30.36 | 25.36 |
| Single with<br>2 + children | Tax Credits Child Benefit x5 Disability Living Allowance for 1 child Carers Allowance Universal Credit | 0 | 29.87 | 29.87 |
| Single with 2 + children    | Earnings Child Benefit x3 Disability Living Allowance for 1 child                                      | 1 | 22.77 | 15.21 |

|                         | Personal Independence Payment Employment & Support Allowance Carers Allowance Earnings  |   |       |       |
|-------------------------|---|---|-------|-------|
| Couple                  | Capital £13,000   | 0 | 26.57 | 26.57 |
| Couple                  | Self Employed Tax Credits Carers Allowance  | 2 | 35.21 | 11.43 |
| Couple with 1 child     | Carers Allowance Universal Credit Child Benefit Earnings Carers Allowance Child Benefit Tax Credits Earnings  | 1 | 42.06 | 19.68 |
| Couple with 1 child     | Personal Independence Payment   | 0 | 30.36 | 10.73 |
| 2+ children             | Carers Allowance x2 Child Benefit x4 Universal Credit Disability Living Allowance x2 children Carers Allowance Child Benefit x2 Universal Credit Earnings | 0 | 31.69 | 31.24 |
| Couple with 2+ children | Disability Living Allowance for 1 child   | 0 | 26.57 | 11.12 |

| <b>New Scheme</b> | <b>CTR</b> increased |
|-------------------|----------------------|
| CTR (wkly)        | / reduced by         |

| CTR (wkly) | / reduced by |   |
|------------|--------------|---|
| £          | £            | Comments  |
| 26.57      | 4.05         | Current scheme - Non-dependant charge of £4.05 New scheme - remove charge Current scheme - income is above claimant's applicable amount, the excess income is tapered by 20% & CTR reduced. New scheme - Carers Allowance is disregarded & the  |
| 31.51      | 0.22         | additional disabled disregard of up to £80 is applied.  |
| 0.00       | -10.51       | Remove Second Adult Rebate  |
|            |              | Current scheme - income is above claimant's applicable amount, the excess income is tapered by 20% & CTR reduced.  New Scheme - income will put claimant in the 80% band. Currently receives an additional allowance in Universal Credit for a disabled child, we don't have details of a disability income for the child as this wouldn't current CTR claim. If the child has a disability income an additional disability disregard of up to £80 per week could be awarded, moving claimant in to the 100% band. In this scenario they would be better off on new scheme by £0.22 per |
| 15.94      | -3.77        | week Current scheme - income is above applicable amount, the excess income is tapered by 20% & CTR reduced. There is a non - dependant charge of £4.05. New scheme - income is in the 100% band with no   |
| 30.36      | 5.00         | Now selected in correspond to the COO dischility  |
| 7.47       | -22.40       | New scheme - income with the £80 disability disregard puts her in the 25% band.  Current scheme - income is above applicable amount, the excess income is tapered by 20% & CTR reduced. £4.05 non-dependant charge.  New scheme - the £80 additional disabled disregard puts claimant in the 100% band with no non-   |
| 22.77      | 7.56         | dependant charge  |

| 0.00  | -26.57 | New scheme - capital is more than £6,000 so doesn't qualify for CTR  |
|-------|--------|--|
|       |        | Current scheme - income is above applicable amount, the excess income is tapered by 20% & CTR reduced. 2x £4.05 non dependant charge |
|       |        | New scheme - puts them in the 80% band with no   |
| 28.17 | 16.74  | non-dependant charges.   |
|       |        | Current scheme - income is above applicable  |
|       |        | amount, the excess income is tapered by 20% & CTR reduced.   |
|       |        | New scheme - income puts them in a 25% band. No  |
| 10.51 | -9.17  | non-dependant charge in either scheme.   |
|       |        | Current scheme - income is above applicable amount, the excess income is tapered by 20% & CTR  |
|       |        | reduced.   |
| 24.29 | 13.56  | New scheme - income with the additional disabled disregard of £80 puts them in a 80% band.   |
|       |        | Current scheme - income is above applicable  |
|       |        | amount, the excess income is tapered by 20% & CTR reduced.   |
|       |        | New scheme - income with disability disregard of £80   |
|       |        | leaves a weekly income of £441.03 which is above   |
| 0.00  | -31.24 | band threshold   |
|       |        | Current scheme - income is above applicable amount, the excess income is tapered by 20% & CTR reduced.                               |
|       |        | New scheme - income with disability disregard of   |
| 21.25 | 10.13  | £80 puts them in the 80% band  |
|       |        |  |