Appendix A

Models 1, 2 and 3 that went to public consultation

1.1. Model 1 is a banded scheme (see table below), taking into account net earnings. Flat rate non-dependent deductions are introduced at £7.50 per week. Passported households in band 1 are on legacy benefits receiving PIP/DLA or households on UC with limited capability for work. Single parents with a child under 5. Band 2 are Jobseekers on JSA or UC, and households with zero earnings.

Bands 3-7 are for those working, placing them into a band based on their net earnings, all benefits income is ignored. There are additions to the earnings amounts for couples and children.

Band	Weekly earnings Single	Couple addition	1 child addition	2+ children addition	Discount
1	Passported	Passported	Passported	Passported	100%
2	£0 earnings	£0 earnings	£0 earnings	£0 earnings	95%
3	£1-£25	£25.00	£25.00	£25.00	90%
4	£25-£80	£40.00	£40.00	£80.00	75%
5	£80-£120	£40.00	£40.00	£80.00	60%
6	£120-£160	£40.00	£40.00	£80.00	40%
7	£160-£200	£40.00	£40.00	£80.00	20%

1.2. The number of households that fall into each band in model 1 is illustrated in the table below.

Band	No. households	% households	% discount	Average weekly CTS
1	8,827	49.3	100	£29.86
2	5,677	31.7	95	£27.29
3	463	2.6	90	£27.86
4	965	5.4	75	£23.10
5	651	3.6	60	£18.53
6	515	2.9	40	£11.77
7	329	1.8	20	£5.96

Losing support	473	2.6	0	£0.00
Total	17,900			

1.3. Model 1 decreases total scheme costs by £0.18m in comparison to costs if the current scheme were to be retained into 2024/25. Average Council Tax Support for working age households under Model 1 decreases by 0.72% compared to the current scheme maintained into 2024/25. The increase in costs is driven by the increase in the maximum amount of support from 95% to 100% of council tax liability.

1.4. Model 2 is a banded scheme (see table below), taking into account net earnings. Flat rate non-dependent deductions are introduced at £7.50 per week.

Band 1 are passported households on legacy benefits receiving PIP/DLA or households on UC with limited capability for work. Single parents with a child under 5. Earnings level overrides passported status in this model. Band 2 are Jobseekers on JSA or UC, and households with zero earnings.

Bands 3-7 are for those working, placing them into a band based on their net earnings, all benefits income is ignored. There are additions to the earnings amounts for couples and children.

Band	Weekly earnings Single	Couple addition	1 child addition	2+ children addition	Discount
1	Passported and £0 earnings	Passported	Passported	Passported	100%
2	£0 earnings	£0 earnings	£0 earnings	£0 earnings	95%
3	£1-£25	£25.00	£25.00	£25.00	90%
4	£25-£80	£40.00	£40.00	£80.00	75%
5	£80-£120	£40.00	£40.00	£80.00	60%
6	£120-£160	£40.00	£40.00	£80.00	40%
7	£160-£200	£40.00	£40.00	£80.00	20%

1.5. The number of households that fall into each band in model 2 is illustrated in the table below.

Band	No. households	% households	% discount	Average weekly CTS
1	8,311	46.4	100	£29.79
2	5,677	31.7	95	£27.29
3	642	3.6	90	£27.56
4	1,136	6.4	75	£23.04
5	717	4.0	60	£18.60
6	544	3.0	40	£11.88
7	357	2.0	20	£6.02
Losing support	516	2.9	0	£0.00
Total	17,900			

1.6. Model 2 decreases total scheme costs by £0.47m in comparison to costs if the current scheme were to be retained into 2024/25. Average Council Tax Support for working age households under Model 2 decreases by 2.11% compared to the current scheme maintained into 2024/25. The cost of the increase in the maximum amount of support from 95% to 100% of council tax liability is offset by decreases in support for households in other bands. Savings are made from model 1 as there are fewer households in band 1, as earnings override passporting in this model.

1.7. Model 3 is a banded scheme (see table below), taking into account net earnings. Flat rate non-dependent deductions are introduced at £7.50 per week. Non-dependents receiving a passported benefit do not attract a deduction in this model.

Band 1 are passported households on legacy benefits receiving PIP/DLA or households on UC with limited capability for work. Single parents with a child under 5. Earnings level overrides passported status in this model. Band 2 are Jobseekers on JSA or UC, and households with zero earnings.

Bands 3-7 are for those working, placing them into a band based on their net earnings, all benefits income is ignored. There are additions to the earnings amounts for couples and children.

| Band | Weekly earnings | | | | Discount |
	Single	Couple addition	1 child addition	2+ children addition	
1	Passported and £0 earnings	Passported	Passported	Passported	100%
2	£0 earnings	£0 earnings	£0 earnings	£0 earnings	95%
3	£1-£25	£40.00	£40.00	£80.00	85%
4	£25-£80	£40.00	£40.00	£80.00	75%
5	£80-£120	£40.00	£40.00	£80.00	65%
6	£120-£160	£40.00	£40.00	£80.00	50%
7	£160-£200	£40.00	£40.00	£80.00	35%

1.8. The number of households that fall into each band in model 3 is illustrated in the table below.

Band	No. households	% households	% discount	Average weekly CTS
1	8,072	45.1	100	£29.95
2	5,916	33.1	95	£27.96
3	842	4.7	85	£27.56
4	852	4.8	75	£23.42
5	709	4.0	65	£21.28
6	552	3.1	50	£15.67
7	361	2.0	35	£11.19
Losing support	596	3.3	0	£0.00
Total	17900			

1.9. Model 3 increases total scheme costs by £45,342 in comparison to costs if the current scheme were to be retained into 2024/25. Average Council Tax Support for working age households under Model 3 increases by 0.21% compared to the current scheme maintained into 2024/25. The cost of the increase in the maximum amount of support from 95% to 100% of council tax liability is offset by decreases in support for households in work. Model 3 is the closest cost neutral option of all the models.