



CPR.46 15/16

Corporate Policy and Resources
Committee

14 January 2016

Subject: Local Council Tax Support 2016/17

Report by:

Director of Resources

Contact Officer:

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Purpose / Summary:

For Corporate Policy & Resources to agree the preferred Local Council Tax Support Scheme for West Lindsey DC for 2016/17.

RECOMMENDATION(S): That Corporate Policy & Resources Committee;

1. Consider the contents of the report and consultation responses
2. Read the Equality Impact Assessment at Appendix D
3. Agrees Option 1 as the preference for the Local Council Tax Support Scheme for West Lindsey District Council for 2016/17 and recommends this to Council for approval.

IMPLICATIONS

Legal:

The Council has to determine a local scheme for council tax reduction by 31 January 2016.

Financial : FIN/110/16

- To comply with the Council budget guiding principles, a scheme has to be designed that aims to fit the level of available government grant. It would be desirable to keep some level of contingency to deal with future caseload changes.
- The scheme that is chosen by the Council will need to be monitored to ensure the level of council tax collection remains comparable with that of recent years.
- Funding for Local Council Tax Support has now been rolled in the Revenue Support Grant so it will not be possible to identify the funding which directly relates to this particular service.

Staffing :

This will be the fourth year of the council tax support scheme and it is therefore fully embedded with staff. Any minor changes to the scheme will be easily adopted by the staff.

Equality and Diversity including Human Rights : None**Risk Assessment :**

- a. If Council Tax Support caseloads rise or fall then WLDC and the other major precepting authorities will have to absorb those expenditure variations through the Collection Fund. It is therefore vital that the financial implications of the scheme decisions made are realistic in terms of bridging the funding gap.
- b. If there is a downturn in the local economy, or where there has been major redundancies if a major company ceases trading, Council Tax Support caseloads could rise significantly.
- c. Each Council must approve their local Council Tax Support scheme by 31st January otherwise a default scheme similar to the current Council Tax Benefit scheme will be imposed which will cause funding gaps between the amount of grant received and the amount of council tax support entitlement.
- d. Recent welfare reforms announced by the government may mean more people on low incomes will need help, or more help, to pay the council tax.

Climate Related Risks and Opportunities :

None arising from this report.

Title and Location of any Background Papers used in the preparation of this report:

Local Government Finance Act 2012

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

Yes No

Key Decision:

Yes No

Executive Summary

As a result of changes made by Central Government, Council Tax Support was introduced on 1st April 2013 to replace Council Tax Benefit. The Council is required to review the Council Tax Support Scheme each year to ensure it continues to reflect the needs of the community and that it remains as fair as possible with the funding available. Whilst previously, 100% of the cost of Council Tax Benefit payments were reimbursed to local authorities, this is no longer the case and it is becoming increasingly difficult to fund the scheme as it currently exists with the continued reductions in funding. In addition, the council needs to take into account the recent welfare reforms announced by the government, which may mean more people on low incomes will need help, or more help, to pay the council tax.

The scheme is administered at a local level but claimants who have reached pension age are protected by legislation and therefore any changes that may be made to the scheme will only affect working-age people. A local scheme was adopted and approved by full Council in January 2013 and this scheme was re-adopted for 2014/15 and for 2015/16.

Re-modelling of the scheme has taken place and a consultation with suggestions for possible amendments to the scheme has been conducted. The consultation took place between 29 September 2015 and 6 November 2015 with residents, voluntary groups, stakeholders and citizen panel members and was available both on-line and via a hard copy.

The results of the consultation are included in this report to help inform the decision making process.

The finalised local council tax support scheme must be approved and adopted by Full Council by 31st January 2016 at the very latest.

1. Background

1.1 The Local Government Finance Act 2012 replaced Council Tax Benefit with a Council Tax Support scheme. Unlike Council Tax Benefit (CTB) which is set by Central Government, the new Council Tax support scheme must be defined by individual Local Authorities (albeit with much central prescription).

1.2 Key principles of the scheme as agreed in 2013/14 were:

Principle 1	The cost of a local scheme must be contained within the grant made available from the Government
	The more the scheme costs, the larger the impact will be on the budgets of other council services and resources. Whilst this will be a 'local' scheme, the Government have prescribed some mandatory features which must be incorporated into the local scheme. The government have set the amount of support available to low income pensioners at 100%. This means that any changes we make to the scheme will only affect working age people.
Principle 2	The scheme should incentivise work
	All claimants except the vulnerable group have and will be required to pay a contribution to the Council Tax and some, dependant on the Council Tax banding of their property and if they have any people who are not financially dependant on them living with them, will have to pay more than others.
Principle 3	The impact on working age claimants should as far as possible be minimised through considering changes to Council Tax exemptions and discounts.
	Changes to exemptions and discounts were implemented in 2013 and as these are now embedded it is not proposed to change these awards.
Principle 4	Everyone should pay something towards their Council Tax
	Under the current scheme everyone of working age must pay at least 8.5% towards their council tax. The proposals looked to increase this amount to 10%, 15% or 20%.
Principle 5	The most vulnerable claimants should be protected
	In recognition of sacrifices made, people receiving a war disablement pension, disability benefits, carers allowance, or war widows pension will still be eligible for help with 100% of their weekly Council Tax liability.
Principle 6	Everyone in the household should contribute
	A deduction is made from potential weekly council tax support in respect of other adults aged over 18 living with a claimant. These are known as non-dependants and are not partners or spouses. It is assumed these people are contributing to the council tax and the deduction is based on the non-dependant's circumstances.

Principle 7	Council Tax Support should not be paid to those with relatively large income or capital/savings
	At present everyone of working age with savings, capital or investments of £16,000 per year or more are not entitled to council tax support

Pensioners are protected by Government which means 'local schemes' must give the same level of assistance to pensioners. In 2013/14, West Lindsey District Council also made the decision to protect those in receipt of a War Pension and those claimants receiving a Disability Benefit. The proposal is not to change this decision.

1.3 Transitional Grant

During 2012 the Department for Communities and Local Government agreed to award a one off transitional grant towards the Local Council Tax Support scheme for all billing authorities who adopted schemes for 2013/14 in accordance with certain criteria. One of those included assurance that all claimants who, had the scheme not been introduced, would have qualified for 100% council tax benefit would pay no more than 8.5% of their net council tax liability. The scheme West Lindsey District Council adopted set the cap on liability to 91.5% which qualified it for the transitional grant. However, although this grant was only paid during 2013/14 this element of the scheme has remained in place for 2014/15 and 2015/16.

1.4 Council Tax Support Claimant Numbers Breakdown

As at 31 October 2015 West Lindsey District Council has 7,278 households claiming local council tax support, these are split into four categories:

Pensioners	3,369
Vulnerable	1,961 **
Working Age Employed	588
Working Age Other	1,360 ***
Total	<u>7,278</u>

** In receipt of a war disablement pension, disability benefits, carers allowance, or war widows pension

*** In receipt of an 'out of work benefit' eg Job Seekers Allowance or Income Support.

1.5 At Corporate Policy and Resources Committee on 24 September 2015 a decision was made to consult on possible changes to the Local Council Tax Support scheme for 2016/17.

1.6 Possible changes suggested in respect of local council tax support were:

	Change
1	Reduce the cap on liability from 91.5% to 90% meaning all except exempted claimants pay a minimum of 10% towards the council tax.
	Reduce the cap on liability from 91.5% to 85% meaning all except exempted claimants pay a minimum of 15% towards the council tax.
	Reduce the cap on liability from 91.5% to 80% meaning all except exempted claimants pay a minimum of 20% towards the council tax.
2	Reduce the amount of child maintenance disregarded from 100% to £10 per week, £15 per week or £20 per week
3	Change the minimum weekly award of Council Tax Support from £2.50 per week to £3 per week, £4 per week or £5 per week
4	Restrict council tax support to Band B, C or D properties
5	In line with Housing Benefit legislation limit the backdating of council tax support from 26 weeks to 1 calendar month
6	In line with central Government budget cuts remove the £17.45 income disregard for households where there are children resident and tax credit is in payment.
7	Change the Local Council Tax Support scheme to take into account Tax Credit and any other welfare changes to ensure that the local council tax support scheme is not adversely affected by other welfare cuts.

- 1.8 Consultation took place over a 7 week period from 29 September 2015 to 6 November 2015. The consultation questionnaire was available on the West Lindsey website and in paper format at all of the three West Lindsey offices at Gainsborough and Market Rasen. It was also sent to all members of the Citizens Panel.
- 1.9 Benefit Officers who attend benefit surgeries across the district and officers working at the Guildhall and Market Rasen promoted the consultation offering assistance to residents to complete the survey.

2. Results of the Consultation

A total of 1,742 consultation questionnaires were issued to the Citizens panel. This panel consists of residents from all areas of the district who experience differing financial and personal circumstances, some of whom are currently in receipt of council tax support. Of these 1,083 received their consultation electronically and 659 received a hard copy.

The Benefits team also issued approximately 25 hard copy questionnaires to council tax support claimants who visited the offices at Gainsborough and Market Rasen. Claimants were also offered the opportunity to complete the consultation on-line via the West Lindsey digital hub or via a Benefit Assessor but claimants were reluctant to participate.

A total of 733 replies were received in response to the consultation, 329 of which were electronic and 404 hard copies. This equates to a 41.5% response rate.

The responses to the consultation are shown at Appendix A and 96.8% of respondents are families with one or more dependent children. Comments received indicate that 6.5% of respondents are retired and 0.5% are either carers or disabled.

A quarter of the respondents agree the minimum amount of council tax that should be paid by council tax support claimants should increase from 8.5% to 10%.

Whilst more respondents to the consultation felt there should not be an increase in the maximum percentage paid by people of working age, over 96% of those who did think an increase was appropriate thought it should be raised from 8.5% to 10%.

Just over 75% of respondents felt that child maintenance should continue to be ignored when calculating entitlement to council tax support and over 94% felt that restricting council tax support to band D was reasonable. As both of these changes make little financial impact on West Lindsey it was decided not to include these in the available options.

Over 99% of respondents felt that if a weekly award of council tax support fell below £3.00 per week no reduction should be paid although 4% of respondents commented that the weekly award amount should stay at £2.50 per week. All but 2 respondents agreed that the backdating of council tax support claims should be limited to 4 weeks and a similar number agreed that we should remove the £17.45 disregard for new claims where the claimant has children in the household and tax credit is in payment therefore these three suggestions have been included in the options.

In order to engage more council tax support claimants in future consultations relating to the council tax support scheme this particular consultation will be used as a learning tool and other means of engagement will be considered and trialled.

3. Options

There are 5 options for consideration for the 2016/17 scheme being:

3.1 Option 1

- Apply any new legislative requirements and the uprating of the non-dependent charges, applicable amounts and household allowances and deductions, used in the calculation of the reduction in accordance with the Department for Works and Pensions (DWP) annual upratings
- reduce the cap on liability from 91.5% to 90%
- increase the minimum weekly award of council tax support from £2.50 to £3 per week
- reduce the period of backdating from 26 weeks to 1 calendar month

- remove the £17.45 income disregard for new claimants where there are children in the household and tax credit is in payment.

Costs/Savings

See Appendix B for all costs and savings in respect of this option.

Advantages	Disadvantages
Potential reduction in the total cost of the scheme of £52,134	There would be a slight increase in the council tax payable for all non-vulnerable working-age households claiming council tax support.
A small increase in the council tax due to be paid is likely to have only a small impact on collection rates because currently just under 72% of the council tax is collected from council tax support claimants and this should be maintainable as the average weekly cost to each working age household is £0.51.	There is a small risk of impact on the collection rates.
Collection rates are being maintained under the current scheme.	We will need to change the advice we give to claimants although minor changes are relatively straight forward to implement.
This option ensures the LCTS rules stay consistent with the DWP rules which avoids confusion for claimants.	

3.2 Option 2

- Apply any new legislative requirements and the uprating of the non-dependent charges, applicable amounts and household allowances and deductions, used in the calculation of the reduction in accordance with the Department for Works and Pensions (DWP) annual upratings
- increase the minimum weekly award of council tax support from £2.50 to £3 per week
- reduce the period of backdating from 26 weeks to 1 calendar month
- remove the £17.45 income disregard for new claimants where there are children in the household and tax credit is in payment.

Costs/Savings

See Appendix B for all costs and savings in respect of this option.

Advantages	Disadvantages
Potential reduction in the total cost of the scheme of £32,870	There would be a slight increase in the council tax payable for all non-vulnerable working-age households claiming council tax support.
10% is a clearer figure for claimants and staff to work with rather than 8.5% as we currently have.	There is a small risk of impact on the collection rates.
The average weekly cost to each working age household under this option is £0.32.	We will need to change the advice we give to claimants although minor changes are relatively straight forward to implement.
Collection rates are being maintained under the current scheme.	
This option ensures the LCTS rules stay consistent with the DWP rules which avoids confusion for claimants.	

3.3 Option 3

- Apply any new legislative requirements and the uprating of the non-dependent charges, applicable amounts and household allowances and deductions, used in the calculation of the reduction in accordance with the Department for Works and Pensions (DWP) annual upratings
- reduce the cap on liability from 91.5% to 90%

Costs/Savings

See Appendix B for all costs and savings in respect of this option.

Advantages	Disadvantages
Reduction in the total cost of the scheme of £19,299	There would be a slight increase in the council tax payable for all non-vulnerable working-age households claiming council tax support.
A small increase in the council tax due to be paid is likely to have only a small impact on collection rates because currently just under 72% of the council tax is collected from council tax support claimants and this should be maintainable as the	There is a small risk of impact on the collection rates.

average weekly cost to each working age household is £0.19.	
Collection rates are being maintained under the current scheme.	We will need to change working practices and the advice we give to claimants although minor changes are relatively straight forward to implement.
This option ensures the LCTS rules stay consistent with the DWP rules which avoids confusion for claimants.	

3.4 Option 4

- Apply any new legislative requirements and the uprating of the non-dependent charges, applicable amounts and household allowances and deductions, used in the calculation of the reduction in accordance with the Department for Works and Pensions (DWP) annual upratings
- reduce the period of backdating from 26 weeks to 1 calendar month
- remove the £17.45 income disregard for new claimants where there are children in the household and tax credit is in payment.

Costs/Savings

See Appendix B for all costs and savings in respect of this option.

Advantages	Disadvantages
Potential reduction in the total cost of the scheme of £31,720	There would be a slight increase in the council tax payable for all customers.
A small increase in the council tax due to be paid is likely to have only a small impact on collection rates because currently just under 72% of the council tax is collected from council tax support claimants and this should be maintainable as the average weekly cost to each working age household is £0.31.	There is a small risk of impact on the collection rates.
Collection rates are being maintained under the current scheme.	
This option ensures the LCTS rules stay consistent with the DWP rules which avoids confusion for claimants.	

3.5 Option 5

- Apply any new legislative requirements and the uprating of the non-dependent charges, applicable amounts and household allowances and deductions, used in the calculation of the reduction in accordance with the Department for Works and Pensions (DWP) annual upratings

Costs/Savings

See Appendix B for all costs and savings in respect of this option.

Advantages	Disadvantages
No reduction in the total cost of the scheme	No increase in the council tax payable for all customers.

4. Recommendations

The recommendation for the local council tax support scheme is option 1. The details of which are to:

- Apply any new legislative requirements and the uprating of the non-dependent charges, applicable amounts and household allowances and deductions, used in the calculation of the reduction in accordance with the Department for Works and Pensions (DWP) annual upratings
- Reduce the cap on liability from 91.5% to 90%
- Increase the minimum weekly award of council tax support to £3 per week
- Reduce the period of backdating from 26 weeks to 1 calendar month
- Remove the £17.45 income disregard for new claimants where there are children in the household and tax credit is in payment.

Despite the results of consultation question 1 there are a number of reasons for choosing this option:

- This option reduces the financial burden on the authority.
- The transitional grant no longer exists and therefore the authority receives no additional funds to support the 91.5% cap on liability.
- These relatively small reductions will help claimants recognise that change is required in order to continue to fund the scheme and that the changes to local government funding must be met by the whole community.
- These reductions signal that the level of support may need to reduce further in future and a small, gradual increase is easier for claimants to manage than a larger increase.
- Collection rates are being maintained at the current level and it is envisaged they will still be maintained if small changes to the scheme are made.
- Appendix C shows the weekly difference between a cap of 91.5% and 90% on liability.

- Appendix E shows some examples of the impact of option 1 to certain households within the West Lindsey area.

5. Local Council Tax Support Scheme 2016/17

It is recognised that whatever decision is reached this would only be a scheme for 2016/17. A review of the scheme is undertaken annually when more knowledge of the impact of that year's scheme and collection rates are available. Monitoring will also take place to analyse the impact and any unintended consequences it has had on council taxpayers and council tax support recipients.

Appendix A – Consultation Responses

	Questions			
1	Currently the maximum Local Council Tax Support that can be paid to people of working age is 91.5% of their council tax bill. If the council has to make changes to the scheme should the maximum percentage be reduced to fund the shortfall?	Yes 24.6%	No 75.4%	Don't Know 0%
2	Reduce the cap on liability from 91.5% to 90%, 85% or 80% meaning all except exempted claimants pay a minimum of 10% towards the council tax.	90% 96.6%	85% 1.1%	80% 2.2%
3	When calculating a person's entitlement to local council tax support we currently ignore any amounts of child maintenance payment received. Do you agree we should continue to ignore child maintenance?	Yes 75.8%	No 24.2%	Don't know 0%
4	If you feel we should take some Child Maintenance payments into account please indicate what amount we should ignore (we currently ignore all of it).	£10 2.9%	£15 0%	£20 97.1%
5	Currently if a weekly award of council tax support is below £2.50 per week no reduction is payable. Should this be increased to £3, £4 or £5 per week?	£3 99.6%	£4 0%	£5 0.4%
6	Currently Council Tax Support is paid in respect of all council tax properties regardless of what council tax band the property is in. Do you think council tax support should be restricted to any of the bands indicated below?	Band B 3.3%	Band C 2.2%	Band D 94.5%
7	Currently we allow claimants to have their claim backdated 26 weeks in line with a Housing Benefit claim, from April 2016 Housing Benefit backdates will be limited to 4 weeks. Do you think we should limit the backdating on council tax support to 4 weeks in line with Housing Benefit	Yes 99.7%	No 0.1%	Don't Know 0.1%
8	Under the current scheme we disregard £17.45 of income received where there are children in the household and tax credit is in payment. This is currently in line with the rules for Housing Benefit. It has been announced in the Central Government Budget Cuts that this would be removed for all new claims. Under this proposal we would look to remove this disregard from the Council Tax Support calculation and align with Housing Benefit. Do you agree with this?	Yes 99.0%	No 0.3%	Don't Know 0.7%
9	Do you think the local council tax support scheme should be changed to take into account the tax credit changes and other welfare reforms to ensure our scheme is not adversely affected by other welfare cuts?	Yes 24.7%	No 0.3%	Don't Know 75.0%

Household Make-up

A family with one or more dependent children	96.8%
A lone parent household with one or more dependent children	0.4%
A carer in a household with full or part-time workers	0.1%
A household that includes someone who is disabled	0.4%
A household that includes someone entitled to a war pension	0%
A single person household or a couple without children	2.2%

Are you currently in receipt of Council Tax Support?

Yes	1.0%	No	99.0%
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Are you responding as an individual or landlord?

Individual	99.9%	Landlord	0.1%
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Appendix B – Costs and Savings of each option

Option	Total Saving for Lincolnshire County Council, West Lindsey District Council and Lincolnshire Police Authority	West Lindsey District Council Saving (12.5% of total)	Saving to WLDC if 70% of the new scheme is collected	Average Weekly cost to council tax support claimant
Option 1	£52,134	£6,517	£4,561	£0.51
Option 2	£32,870	£4,109	£2,876	£0.32
Option 3	£19,299	£2,412	£1,688	£0.19
Option 4	£31,720	£3,965	£2,775	£0.31
Option 5	None	None	None	None

Appendix C – Current and potential costs in Gainsborough

Band	Full annual charge 2015/16	Annual charge at 8.5%	Weekly charge at 8.5%	Annual charge at 10%	Weekly charge at 10%	Weekly Difference	Annual Difference
A	£1,039.31	£88.39	£1.70	£103.93	£1.99	£0.29	£15.54
B	£1,212.52	£103.06	£1.98	£121.25	£2.33	£0.35	£18.19
C	£1,385.74	£117.78	£2.26	£138.57	£2.66	£0.40	£20.79
D	£1,558.96	£132.51	£2.54	£155.90	£3.00	£0.46	£23.39
E	£1,905.40	£161.95	£3.11	£190.54	£3.66	£0.55	£28.59
F	£2,251.83	£191.40	£3.68	£225.18	£4.33	£0.65	£33.78
G	£2,598.27	£220.85	£4.25	£259.82	£5.00	£0.75	£38.97
H	£3,117.92	£265.02	£5.10	£311.79	£6.00	£0.90	£46.77

Appendix D – Local Council Tax Support Scheme - Equality Impact Assessment

<p>Name, brief description and objectives of scheme?</p>	<p>Local Council Tax Support Scheme 2016/17</p> <p>For Council to agree the Local Council Tax Support Scheme for West Lindsey DC for 2016/17.</p> <p>To ensure that all council tax payers are treated fairly under the local scheme.</p> <p>To ensure that council tax support is payable to the most vulnerable residents of the district.</p>
<p>Have you consulted on the scheme and if so, what were the outcomes?</p>	<p>Consultation has taken place with regard to possible amendments that could be made to the current scheme to ensure it remains affordable to the Council.</p> <p>The outcomes were that:</p> <ul style="list-style-type: none"> • 25% of respondees felt the cap on liability should be reduced from 91.5% to 90% and of those who agreed it should be reduced 97% thought it should reduce to 90% • 76% thought we should continue to ignore child maintenance when calculating entitlement to LCTS • 99% thought the minimum weekly award of council tax support should increase to £3 per week • 99% thought that the backdating of claims should be limited to 4 weeks (at the time of the consultation it was believed the legislation would stipulate the limit of backdating to 4 weeks however, since the consultation ended legislation has now been issued to amend this to one calendar month. In the light of this it is suggested that the change be amended from 4 weeks to 1 calendar month) • 99% thought the family income disregard of £17.45 should be removed for all new claimants • 75% were unsure whether the local council tax support scheme should be changed to take into account the tax credit changes and other welfare reforms to ensure our scheme is not adversely affected by other welfare cuts
<p>What barriers may these individuals or groups face, and how can you promote equality (where possible)</p>	
<p>Gender</p>	<p>This scheme does not treat men or women differently and the premiums and levels of support are the same regardless of gender.</p>
<p>Age</p>	<p>There is no evidence that this scheme would impact on people in any way because of this characteristic except in the case of pensioners who are protected by the Government.</p>

Disability	There is no evidence that this scheme would impact on people in any way because of this characteristic except in the case of War Pension and those claimants receiving a Disability Benefit who are protected by the Government.
Race	This scheme does not treat people in these groups any differently to any other strand.
Religion or Belief	This scheme does not treat people in these groups any differently to any other strand.
Sexual Orientation	This scheme does not treat people in these groups any differently to any other strand.
Gender Reassignment	This scheme does not treat people in these groups any differently to any other strand.
Pregnancy, maternity or paternity	This scheme does not treat people in these groups any differently to any other strand.
Marriage and Civil Partnership	This scheme does not treat people in these groups any differently to any other strand.
Rural Isolation	This scheme does not treat people in these groups any differently to any other strand. If assistance is required it is available via the website, email, telephone or face to face appointments at the offices in Gainsborough and Market Rasen or one of the Benefit Surgeries at Saxilby, Cherry Willingham and Welton. Home visits are also available to vulnerable customers.
Other (eg: those with dependants/caring responsibilities, asylum seeker and refugee communities, children in the care system etc)	This scheme does not treat people in these groups any differently to any other strand. However any person unable to complete the application form would be offered assistance from the Benefits Team in completing the form and also be signposted to outside agencies such as Citizens Advice Bureau, Money Advice Service etc.
Is there any evidence or research that demonstrates why some individuals or groups are, or are not, affected?	There is no evidence or research available. This scheme is based on nationally applicable legislation and it covers all applicants who must all meet a set of standards and criteria intended to ensure that evidence of hardship justifies a reduction in council tax liability.
If there is a potential adverse impact, please state why and whether this is justifiable.	The impact from this scheme is that all working age council tax support claimants will be required to pay more towards their council tax liability whatever their group or strand unless they are pensioners or vulnerable in which case they will be protected by the Government from paying any more council tax than they currently are required to do. There is a requirement to amend the scheme to reduce the financial burden on the authority, it is small changes that are suggested which will make it easier for claimants to manage and the authority to collect and will ensure that claimants recognise it is a local scheme that must be funded locally and the impacts on local government finance have to be met by the whole community.

Appendix E – Examples Option 1 may have to certain households

Household make-up	Parish	Band	Current Council Tax Support	New Support based on Option 1	Additional annual charge
Single parent working with 3 children	Dunholme	C	£353.34	£333.16	£20.18
Couple one working with 2 children	Fenton	A	£919.46	£904.38	£15.08
Couple one working with 3 children	Scotter	B	£304.44	£286.82	£17.62
Couple with 2 children one self employed	Market Rasen	B	£1107.11	£1088.96	£18.15
Couple with 6 children one self employed	Hemswell	E	£1381.18	£1353.48	£27.70