

## Council Tax Case Study Option 9 Band C restriction

Band D property for 2015, single parent with one child. Works 16 hours earning £104.00 pw, receives Working Tax Credit of £73.50 pw & Child Tax credits of £61.49 pw & child benefit of £20.70 pw (Child Benefit is totally disregarded). Has a single person discount (SPD)



**Total weekly income £ 259.69.**

### Current Bill

Council tax liability Band D	£1582.15
Less Single Person Discount (SPD)	£395.54
Amount due after SPD	£1186.61
Maximum eligible amount limited to 80%	£949.29
<b>Annual amount not eligible for benefit</b>	<b><u>£237.32</u></b>

### Possible Future Bill

#### Restriction to Band C

Council tax liability Band C	£1406.36
Less Single Person Discount (SPD)	£351.59
Amount due (after SPD)	£1054.77
Maximum eligible amount limited to 80% Band C liability	£843.82
<b>Annual amount not eligible for Benefit</b>	<b><u>£342.79</u></b>

