

## Council Tax Case Study Option 9 Limit CTR to a Band B 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 B**

Council tax liability Band B	£1230.57
Less Single Person Discount (SPD)	£307.64
Amount due (after SPD)	£922.93
Maximum eligible amount limited to 80% Band B liability	£738.34
<b>Annual amount not eligible for Benefit</b>	<b><u>£448.27</u></b>

