

Appendix 1: 20 July 2021 – Council Tax Support 2022/23 scheme

Option A: Council Tax Increase 3%, No change to caseload						
Reference	Proposed Change	Total cost of scheme	SKDC cost - 9%	Total difference to current scheme cost - £7,421,858	SKDC Difference - 9%	Non-Collection (2020/21 outturn)
2A	Current scheme	7,640,745	687,667	218,887	19,700	3,502
3A	100% Maximum award	8,131,094	731,798	709,236	63,831	11,348
4A	97.5% Maximum award	8,069,678	726,271	647,820	58,304	10,365
5A	95% Maximum award	8,008,271	720,744	586,413	52,777	9,383
6A	90% Maximum award	7,885,606	709,705	463,748	41,737	7,420
7A	85% Maximum award	7,763,054	698,675	341,196	30,708	5,459
8A	80% Maximum award	7,640,745	687,667	218,887	19,700	3,502
9A	75% Maximum award	7,518,984	676,709	97,126	8,741	1,554
10A	70% Maximum award	7,399,481	665,953	(22,377)	(2,014)	358
11A	Band Cap @ Band C	7,521,763	676,959	99,905	8,991	1,598
12A	Band Cap @ Band D	7,580,965	682,287	159,107	14,320	2,546
13A	Band Cap @ Band E	7,621,534	685,938	199,676	17,971	3,195
14A	Band Cap @ Band F	7,635,927	687,233	214,069	19,266	3,425
15A	Capital limit reduced to £13,000	7,588,268	682,944	166,410	14,977	2,663
16A	Capital limit reduced to £12,000	7,553,039	679,774	131,181	11,806	2,099
17A	Capital limit reduced to £11,000	7,525,325	677,279	103,467	9,312	1,655
18A	Capital limit reduced to £10,000	7,494,682	674,521	72,824	6,554	1,165
19A	Capital limit reduced to £9,000	7,449,294	670,436	27,436	2,469	439
20A	Capital limit reduced to £8,000	7,405,802	666,522	-(6,056)	(1,445)	257
21A	Minimum weekly entitlement £2.00	7,636,115	687,250	214,257	19,283	3,428
22A	Minimum weekly entitlement £2.50	7,632,239	686,902	210,381	18,934	3,366
23A	Minimum weekly entitlement £3.00	7,626,143	686,353	204,285	18,386	3,269
24A	Minimum weekly entitlement £3.50	7,619,360	685,742	197,502	17,775	3,160
25A	Minimum weekly entitlement £4.00	7,606,079	684,547	184,221	16,580	2,948
26A	Minimum weekly entitlement £4.50	7,595,100	683,559	173,242	15,592	2,772
27A	Minimum weekly entitlement £5.00	7,582,415	682,417	160,557	14,450	2,569

Option B: Council Tax Increase 3%, 1% INcrease in caseload

Reference	Proposed Change	Total cost of scheme	SKDC cost - 9%	Total difference to current scheme cost - £7,421,858	SKDC Difference - 9%	Non-Collection (2020/21 outturn)
2B	Current scheme	7,715,817	694,424	293,959	26,456	4,703
3B	100% Maximum award	8,210,948	738,985	789,090	71,018	12,625
4B	97.5% Maximum award	8,148,931	733,404	727,073	65,437	11,633
5B	95% Maximum award	8,086,924	727,823	665,066	59,856	10,641
6B	90% Maximum award	7,963,064	716,676	541,206	48,709	8,659
7B	85% Maximum award	7,839,318	705,539	417,460	37,571	6,679
8B	80% Maximum award	7,715,817	694,424	293,959	26,456	4,703
9B	75% Maximum award	7,592,942	683,365	171,084	15,398	2,737
10B	70% Maximum award	7,472,182	672,496	50,324	4,529	805
11B	Band Cap @ Band C	7,595,744	683,617	173,886	15,650	2,782
12B	Band Cap @ Band D	7,655,498	688,995	233,640	21,028	3,738
13B	Band Cap @ Band E	7,696,148	692,653	274,290	24,686	4,389
14B	Band Cap @ Band F	7,710,952	693,986	289,094	26,018	4,626
15B	Capital limit reduced to £13,000	7,663,427	689,708	241,569	21,741	3,865
16B	Capital limit reduced to £12,000	7,628,175	686,536	206,317	18,569	3,301
17B	Capital limit reduced to £11,000	7,600,494	684,044	178,636	16,077	2,858
18B	Capital limit reduced to £10,000	7,568,936	681,204	147,078	13,237	2,353
19B	Capital limit reduced to £9,000	7,474,877	672,739	53,019	4,772	848
20B	Capital limit reduced to £8,000	7,479,166	673,125	57,308	5,158	917
21B	Minimum weekly entitlement £2.00	7,711,192	694,007	289,334	26,040	4,629
22B	Minimum weekly entitlement £2.50	7,707,478	693,673	285,620	25,706	4,570
23B	Minimum weekly entitlement £3.00	7,701,574	693,142	279,716	25,174	4,475
24B	Minimum weekly entitlement £3.50	7,695,000	692,550	273,142	24,583	4,370
25B	Minimum weekly entitlement £4.00	7,684,125	691,571	262,267	23,604	4,196
26B	Minimum weekly entitlement £4.50	7,670,869	690,378	249,011	22,411	3,984
27B	Minimum weekly entitlement £5.00	7,657,636	689,187	235,778	21,220	3,772

Option C: Council Tax Increase 3%, 2% INcrease in caseload

Reference	Proposed Change	Total cost of scheme	SKDC cost - 9%	Total difference to current scheme cost - £7,421,858	SKDC Difference - 9%	Non-Collection (2020/21 outturn)
2C	Current scheme	7,793,579	701,422	371,721	33,455	5,948
3C	100% Maximum award	8,293,717	746,435	871,859	78,467	13,950
4C	97.5% Maximum award	8,231,071	740,796	809,213	72,829	12,947
5C	95% Maximum award	8,168,436	735,159	746,578	67,192	11,945
6C	90% Maximum award	8,043,324	723,899	621,466	55,932	9,943
7C	85% Maximum award	7,918,327	712,649	496,469	44,682	7,943
8C	80% Maximum award	7,793,579	701,422	371,721	33,455	5,948
9C	75% Maximum award	7,669,542	690,259	247,684	22,292	3,963
10C	70% Maximum award	7,547,681	679,291	125,823	11,324	2,013
11C	Band Cap @ Band C	7,673,345	690,601	251,487	22,634	4,024
12C	Band Cap @ Band D	7,732,692	695,942	310,834	27,975	4,973
13C	Band Cap @ Band E	7,773,982	699,658	352,124	31,691	5,634
14C	Band Cap @ Band F	7,788,664	700,980	366,806	33,013	5,869
15C	Capital limit reduced to £13,000	7,740,241	696,622	318,383	28,654	5,094
16C	Capital limit reduced to £12,000	7,703,958	693,356	282,100	25,389	4,514
17C	Capital limit reduced to £11,000	7,675,300	690,777	253,442	22,810	4,055
18C	Capital limit reduced to £10,000	7,643,834	687,945	221,976	19,978	3,552
19C	Capital limit reduced to £9,000	7,595,724	683,615	173,866	15,648	2,782
20C	Capital limit reduced to £8,000	7,554,189	679,877	132,331	11,910	2,117
21C	Minimum weekly entitlement £2.00	7,789,301	701,037	367,443	33,070	5,879
22C	Minimum weekly entitlement £2.50	7,785,771	700,719	363,913	32,752	5,823
23C	Minimum weekly entitlement £3.00	7,779,731	700,176	357,873	32,209	5,726
24C	Minimum weekly entitlement £3.50	7,771,320	699,419	349,462	31,452	5,591
25C	Minimum weekly entitlement £4.00	7,760,687	698,462	338,829	30,495	5,421
26C	Minimum weekly entitlement £4.50	7,746,274	697,165	324,416	29,197	5,191
27C	Minimum weekly entitlement £5.00	7,734,104	696,069	312,246	28,102	4,996

Option D: Council Tax Increase 3%, 1% DEcrease in caseload

Reference	Proposed Change	Total cost of scheme	SKDC cost - 9%	Total difference to current scheme cost - £7,421,858	SKDC Difference - 9%	Non-Collection (2020/21 outturn)
2D	Current scheme	7,565,672	680,910	143,814	12,943	2,301
3D	100% Maximum award	8,051,241	724,612	629,383	56,644	10,070
4D	97.5% Maximum award	7,990,424	719,138	568,566	51,171	9,097
5D	95% Maximum award	7,929,618	713,666	507,760	45,698	8,124
6D	90% Maximum award	7,808,147	702,733	386,289	34,766	6,181
7D	85% Maximum award	7,686,791	691,811	264,933	23,844	4,239
8D	80% Maximum award	7,565,672	680,910	143,814	12,943	2,301
9D	75% Maximum award	7,445,026	670,052	23,168	2,085	371
10D	70% Maximum award	7,326,780	659,410	(95,078)	(8,557)	1,521
11D	Band Cap @ Band C	7,447,783	670,300	25,925	2,333	415
12D	Band Cap @ Band D	7,506,433	675,579	84,575	7,612	1,353
13D	Band Cap @ Band E	7,546,650	679,198	124,792	11,231	1,997
14D	Band Cap @ Band F	7,560,901	680,481	139,043	12,514	2,225
15D	Capital limit reduced to £13,000	7,513,108	676,180	91,250	8,212	1,460
16D	Capital limit reduced to £12,000	7,477,904	673,011	56,046	5,044	897
17D	Capital limit reduced to £11,000	7,450,156	670,514	28,298	2,547	453
18D	Capital limit reduced to £10,000	7,420,428	667,839	(1,430)	(129)	23
19D	Capital limit reduced to £9,000	7,375,005	663,750	(46,853)	(4,217)	750
20D	Capital limit reduced to £8,000	7,332,438	659,919	(89,420)	(8,048)	1,431
21D	Minimum weekly entitlement £2.00	7,561,038	680,493	139,180	12,526	2,227
22D	Minimum weekly entitlement £2.50	7,557,000	680,130	135,142	12,163	2,162
23D	Minimum weekly entitlement £3.00	7,550,712	679,564	128,854	11,597	2,062
24D	Minimum weekly entitlement £3.50	7,543,721	678,935	121,863	10,968	1,950
25D	Minimum weekly entitlement £4.00	7,532,305	677,907	110,447	9,940	1,767
26D	Minimum weekly entitlement £4.50	7,519,332	676,740	97,474	8,773	1,560
27D	Minimum weekly entitlement £5.00	7,507,194	675,647	85,336	7,680	1,365

Option E: Council Tax Increase 3%, 2% DEcrease in caseload

Reference	Proposed Change	Total cost of scheme	SKDC cost - 9%	Total difference to current scheme cost - £7,421,858	SKDC Difference - 9%	Non-Collection (2020/21 outturn)
2E	Current scheme	7,487,910	673,912	66,052	5,945	1,057
3E	100% Maximum award	7,968,472	717,162	546,614	49,195	8,746
4E	97.5% Maximum award	7,908,284	711,746	486,426	43,778	7,783
5E	95% Maximum award	7,848,106	706,330	426,248	38,362	6,820
6E	90% Maximum award	7,727,887	695,510	306,029	27,543	4,896
7E	85% Maximum award	7,607,782	684,700	185,924	16,733	2,975
8E	80% Maximum award	7,487,910	673,912	66,052	5,945	1,057
9E	75% Maximum award	7,368,426	663,158	(53,432)	(4,809)	85
10E	70% Maximum award	7,299,596	656,964	(122,262)	(11,004)	1,956
11E	Band Cap @ Band C	7,371,167	663,405	(50,691)	(4,562)	81
12E	Band Cap @ Band D	7,429,239	668,631	7,381	664	118
13E	Band Cap @ Band E	7,469,085	672,218	47,227	4,250	756
14E	Band Cap @ Band F	7,483,189	673,487	61,331	5,520	981
15E	Capital limit reduced to £13,000	7,437,300	669,357	15,442	1,390	247
16E	Capital limit reduced to £12,000	7,403,272	666,294	(18,586)	(1,673)	297
17E	Capital limit reduced to £11,000	7,400,928	666,084	(20,930)	(1,884)	335
18E	Capital limit reduced to £10,000	7,347,897	661,311	(73,961)	(6,657)	1,183
19E	Capital limit reduced to £9,000	7,361,937	662,574	(59,921)	(5,393)	959
20E	Capital limit reduced to £8,000	7,257,415	653,167	(164,443)	(14,800)	2,631
21E	Minimum weekly entitlement £2.00	7,482,929	673,464	61,071	5,496	977
22E	Minimum weekly entitlement £2.50	7,478,707	673,084	56,849	5,116	910
23E	Minimum weekly entitlement £3.00	7,472,555	672,530	50,697	4,563	811
24E	Minimum weekly entitlement £3.50	7,467,401	672,066	45,543	4,099	729
25E	Minimum weekly entitlement £4.00	7,463,827	671,744	41,969	3,777	672
26E	Minimum weekly entitlement £4.50	7,443,927	669,953	22,069	1,986	353
27E	Minimum weekly entitlement £5.00	7,430,726	668,765	8,868	798	142

