

Appendix A – Proposed changes to the Council Tax Reduction Scheme

Replace 29A.1 with ...

Where no start up period (as defined within 29A.4) applies to the applicant and the income from self employment of the applicant or partner as calculated by reference to parts 27 to 29 of this scheme, the income used by the Council in the calculation of their award will be the **highest** of :-

- i. Their calculated income: or
- ii. 35 times the hourly minimum wage / national living wage (as appropriate) for an ordinarily employed worker

From that the Council will deduct only an estimate for tax, national insurance and half of a pension contribution (where a pension contribution is being made) as if estimating the income of an employed worker.

29.A.2 to add ...

Where the self-employed person is in receipt of a disability premium, the income from self-employment will be calculated using the greater of either their income as calculated by reference to parts 27 to 29 of this scheme or 16 hours at national minimum/living wage as appropriate.