

Claimant's Details

As at 3 September 2014: The Claimant, age 25, works 10 hours per week for £65.00 net. The claimant is liable to pay £100.00 per week rent and £30.00 per week council tax.

Income Support / JSA(IB)

Income		Applicable Amount	
Earnings	65.00	Personal Allowance	72.40
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	65.00	Applicable Amount	72.40
Less Disregard	5.00		<hr/>
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Net income	60.00		
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		Applicable Amount	72.40
		Less Income	60.00
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		Income Support/JSA(IB)	12.40
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Housing Benefit

As income support or income-based JSA is payable, full housing benefit is payable.

Housing Benefit	100.00
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Council Tax Reduction (England Default Scheme - (No Authority Selected) (Working Age))

England Default Scheme - (No Authority Selected) (Working Age)

As income support or income-based JSA is payable, there is no taper reduction for CTR.

CTR	30.00
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Change in circumstances

Claimant is now subject to Universal Credit.

Universal Credit

Universal Credit calculated on a monthly basis.

Rent	433.33
Rent for housing element	<u>433.33</u>

Work allowance	111.00	Earnings:-	
		Net Earnings	281.67
		Total earnings	<u>281.67</u>
		Less work allowance	111.00
		Excess earnings	<u>170.67</u>
		Earnings tapered at 65%	<u>110.93</u>

Universal Credit:-

Standard Allowance	314.67
Housing Element (rent)	433.33
Maximum Credit	<u>748.00</u>
Less tapered earnings	110.93
Universal Credit Payable	<u>637.07</u>

Council Tax Reduction (England Default Scheme - (No Authority Selected) (Working Age))

England Default Scheme - (No Authority Selected) (Working Age)

(Calculated for a claimant on universal credit)

UC Award Summary (converted to weekly amounts):-

UC payable	147.02
UC maximum amount	172.62
UC earnings	65.00

Income		Applicable Amount	
UC payable	147.02	UC Maximum Amount	172.62
UC earnings	65.00		
	<u>212.02</u>		

Income	212.02
Less Applicable Amount	172.62
	<u>39.40</u>

Eligible Council Tax	30.00
Less 20% of excess	7.88
	<u>22.12</u>
CTR	<u>22.12</u>
Net council tax payable	7.88

Summary (work income plus benefits)

	Before	After
Income Support/JSA(IB)	12.40	0.00
Universal Credit	0.00	147.02
Housing Benefit	100.00	0.00
CTR	30.00	22.12
Net income from work	65.00	65.00
Total	<u>207.40</u>	<u>234.14</u>

Total is £26.74 higher.
