

	Baseline current scheme, modelled as 2017/2018	Baseline current scheme modelled for 2018/2019	Option 9 - Current scheme brought in line with 2017/18 regulations; minimum contribution adjusted to 18% (modelled for 2018/19)	Option 10 - Current scheme brought in line with 2017/18 regulations; minimum contribution adjusted to 20% (modelled for 2018/19)
Minimum contribution to Council Tax liability (%)	15%	15%	18%	20%
Total cost of scheme (£M)	25.5 M	26.0 M	25.2 M	24.7 M
Support to working-age households (£M)	16.3 M	16.5 M	15.7 M	15.3 M
Estimated change in cost (£M) compared to current scheme	N/A	0.5 M	-0.3 M	-0.8 M
Estimated change in cost (£M) compared to current scheme modelled for 2019/2020	N/A	N/A	-0.8 M	-1.3 M
Number of households eligible for CTR under scheme	32,562	31,858	31,732	31,695
Number of households currently eligible that lose support altogether under scheme	N/A	704	830	867
Proportion of households currently eligible that lose support altogether under scheme (%)	N/A	2.2%	2.6%	2.7%
Impact on vulnerable households	N/A	Vulnerable households experience a greater increase in CTR than non-vulnerable households, were the current scheme to be updated as it is in 2018/2019. Social tenants and lone parents see particularly big increases.	Vulnerable households are more highly impacted by this scheme than non-vulnerable households. Owner-occupiers and couples without children are especially hard hit. Households on out of work benefits face bigger income losses under this scheme than households in employment, so that work incentives are not supported.	As option 9.
Impact on non-vulnerable households	N/A	Maintaining the current scheme through to 2018/2019 would reduce CTR for households in work. This is due to the rises in the minimum wage and personal tax allowance, which would increase some households' earnings to the point where they are no longer eligible for CTR. In other words, maintaining the current scheme would not provide strong work incentives.	Households on out-of-work benefits are more heavily impacted than those in employment. Single households and couples with children will face slightly higher losses. Non-vulnerable households are impacted more or less evenly across council tax band.	As option 9.