

# Supplementary Information

Details of Council Tax Support (CTS) caseloads, expenditure and break even point.

- Current
- Pre Covid-19

# North Northamptonshire – Break Even Point

- The harmonised percentage that would have no net impact on Council Tax income would be 24.9%, based on **current caseloads**.
- Each 1% decrease from this break-even point would reduce Council Tax income by **£110K**.
- For example, setting the minimum payment at 20% would reduce income by around **£538K**.

# North Northamptonshire – Break Even Point

- The harmonised percentage that would have no net impact on Council Tax income would be 24.3%, based on **Pre Covid-19 caseloads**.
- Each 1% decrease from this break-even point would reduce Council Tax income by just over **£95K**.
- For example, setting the minimum payment at 20% would reduce income by around **£407K**.

# Cost of Schemes – June 2020

	Working Age £k	Pensioners £k	Total £k
<b>Total Cost</b>			
Corby	2,256	1,502	3,758
East Northants	1,919	2,115	4,034
Kettering	1,727	2,202	3,929
Wellingborough	2,084	1,941	4,025
<b>North Total</b>	<b>7,986</b>	<b>7,760</b>	<b>15,746</b>
<b>Caseloads</b>			
Corby	2,516	1,625	4,141
East Northants	2,310	2,115	4,425
Kettering	3,073	2,268	5,341
Wellingborough	2,635	2,048	4,683
<b>North Total</b>	<b>10,534</b>	<b>8,056</b>	<b>18,590</b>

- These figures are at a point in time and will vary as economic circumstances change.
- Caseloads increased significantly in the 3 months to June due to the impact of Coronavirus.
- Costs are based on the 2020/21 level of Council Tax. Future increases will increase the CTS cost per claim.
- The costs of the CTS scheme are converted to a reduction in the Council Taxbase and therefore the net Council Tax income expected to be received.

# Pre Covid-19 Cost of Schemes – March 2020

	Working Age £k	Pensioners £k	Total £k
<b>Total Cost</b>			
Corby	2,118	1,490	3,608
East Northants	1,670	2,140	3,810
Kettering	1,481	2,213	3,694
Wellingborough	1,946	1,906	3,852
<b>North Total</b>	<b>7,215</b>	<b>7,749</b>	<b>14,964</b>
<b>Caseloads</b>			
Corby	2,450	1,653	4,103
East Northants	2,078	2,143	4,221
Kettering	2,723	2,316	5,039
Wellingborough	2,513	2,064	4,577
<b>North Total</b>	<b>9,764</b>	<b>8,176</b>	<b>17,940</b>

- These figures are based on CTS caseloads and expenditure prior to the Covid-19 pandemic.
- Costs are based on the 2020/21 level of Council Tax. Future increases will increase the CTS cost per claim.

# Modelled CTS current expenditure

Council	0%	8.5%	10%	15%	20%	25%	30%	35%	40%	45%
<b>Corby</b>	£3,968,108	£3,758,531	£3,721,546	£3,598,266	£3,474,985	£3,351,704	£3,228,424	£3,105,143	£2,981,862	£2,858,582
<b>East Northants</b>	£4,569,171	£4,339,981	£4,299,537	£4,164,720	£4,034,377	£3,896,218	£3,764,285	£3,634,073	£3,505,740	£3,379,232
<b>Kettering</b>	£5,408,308	£5,127,044	£5,077,424	£4,912,014	£4,746,606	£4,581,195	£4,415,780	£4,250,466	£4,085,144	£3,929,125
<b>Wellingborough</b>	£4,546,300	£4,324,883	£4,285,809	£4,155,563	£4,025,318	£3,895,072	£3,764,827	£3,634,581	£3,504,336	£3,374,090
<b>North Total</b>	<b>£18,491,887</b>	<b>£17,550,439</b>	<b>£17,384,316</b>	<b>£16,830,563</b>	<b>£16,281,286</b>	<b>£15,724,189</b>	<b>£15,173,316</b>	<b>£14,624,263</b>	<b>£14,077,082</b>	<b>£13,541,029</b>

# Modelled CTS pre Covid-19 expenditure

Council	0%	8.5%	10%	15%	20%	25%	30%	35%	40%	45%
<b>Corby</b>	£3,804,234	£3,607,474	£3,573,751	£3,457,009	£3,341,268	£3,225,526	£3,109,785	£2,994,043	£2,878,302	£2,762,560
<b>East Northants</b>	£4,228,257	£4,050,838	£4,019,529	£3,915,166	£3,810,802	£3,706,438	£3,602,075	£3,497,711	£3,393,347	£3,288,984
<b>Kettering</b>	£4,906,198	£4,677,299	£4,636,905	£4,502,259	£4,367,612	£4,232,966	£4,098,320	£3,963,673	£3,829,027	£3,694,381
<b>Wellingborough</b>	£4,338,997	£4,132,157	£4,095,659	£3,974,000	£3,852,341	£3,730,682	£3,609,023	£3,487,364	£3,365,705	£3,244,046
<b>North Total</b>	<b>£17,277,686</b>	<b>£16,467,768</b>	<b>£16,325,844</b>	<b>£15,848,434</b>	<b>£15,372,023</b>	<b>£14,895,612</b>	<b>£14,419,203</b>	<b>£13,942,791</b>	<b>£13,466,381</b>	<b>£12,989,971</b>

# Summary of Caseloads & Expenditure

	Total £k
Total Cost	
Pre Covid-19	14,964
Current	15,746
Difference	782
Caseloads	
Pre Covid-19	17,940
Current	18,590
Difference	650

- Council Tax Support expenditure has increased by around £782K so far due to the pandemic.
- The number of Council Tax Support claimants has increased by around 650 so far due to the pandemic.
- Caseloads across the North have not started to reduce yet.