

APPENDIX 3

Summary of the income band threshold options for 2024/24

Set out below are the details of the income band thresholds relating to the three different options outlined in the report. The calculations are based of the 6.7% increase in state benefits announced by Govt. for the coming financial year in November 2023.

Option 1 – retaining the existing (2023/24) income band thresholds for 2024/25

Band	Discount (%)	Single person	Single person with one child	Single person with two children	Couple with no children	Couple with one child	Couple with two children
1	100	£0 - £95	£0 – £160	£0 - £220	£0 - £140	£0 - £200	£0 - £260
2	75	£95.01 - £155	£160.01 - £220	£220.01 - £290	£140.01 - £210	£200.01 - £260	£260.01 - £330
3	40	£155.01 - £190	£220.01 -£255	£290.01 - £370	£210.01 - £260	£260.01 - £295	£330.01 - £410
4	25	£190 - £235	£255.01 - £290	£370.01 - £480	£260.01 - £310	£295.01 - £330	£410.01 - £520
	0	Over £235	Over £290	Over £480	Over £310	Over £330	Over £520

Option 2 – uprating the income band thresholds by 50% of the increase applied by Govt. to state benefits (6.7%)

Band	Discount (%)	Single person	Single person with one child	Single person with two children	Couple with no children	Couple with one child	Couple with two children
1	100	£0 - £99	£0 – 166	£0 – 228	£0 – 145	£0 – 207	£0 - 269
2	75	£99.01 - £161	£166.01 - £228	£228.01 - £300	£145.01 - £218	£207.01 - £269	£269.01 - £342

Band	Discount (%)	Single person	Single person with one child	Single person with two children	Couple with no children	Couple with one child	Couple with two children
3	40	£161.01 - £197	£228.01 - £264	£300.01 - £383	£218.01 – £269	£269.01 – £305	£342.01 - £424
4	25	£197.01 - £243	£264.01 - £300	£383.01 - £497	£269.01 - £321	£305.01 - £342	£424.01 - £538
	0	Over £243	Over £300	Over £497	Over £321	Over £342	Over £538

Option 3 – uprating the income band thresholds by the same percentage increase applied by Govt. to state benefits (6.7%)

Band	Discount (%)	Single person	Single person with one child	Single person with two children	Couple with no children	Couple with one child	Couple with two children
1	100	£0-102	£0-£171	£0-£235	£0-150	£0-£214	£0-£278
2	75	£102.01-£166	£171.01-£235	£235.01-£310	£150.01-£225	£214.01-£278	£278.01-£353
3	40	£166.01-£203	£235.01-£273	£310.01-£395	£225.01-£278	£278.01-£315	£353.01-£438
4	25	£203.01-£251	£273.01-£310	£395.01-£513	£278.01-£331	£315.01-£353	£438.01-£555
	0	Over £251	Over £310	Over £513	Over £331	Over £353	Over £555