

Single Claimant¹ - Self Employed (No MIF)

Based on 2024/25 Band D for Eastbourne (£2426.16)

Self-employment income of £150 per week from 06 April 2024, working under an average 16 hours per week for the 2023/24 trading period, which is below the Minimum Income Floor² of £358.97 per week for 2024/25.

	2024/25	2025/26 ³
Weekly Council Tax Liability	£46.34	£46.34
less Single Person Discount (25%)	£11.59	£11.59
Weekly Liability after discount	£34.76	£34.76
Liability Reduction (20%)	£6.95	N/a ⁴
Liability for Council Tax Reduction	£27.81	£34.76
	2024/25	2025/26³
Gross Weekly Income	£150.00	£150.00
less Earned Income Disregard	£5.00	£5.00
Net Weekly Income	145.00	£145.00
Applicable Amount	£90.50	£90.50
Excess Weekly Income ⁵	£54.50	£54.50
Income Taper (20% of Excess Income)	£10.90	£10.90
Weekly Council Tax Reduction	£0.00⁶	£23.86
Weekly amount to pay	£34.76	£10.90

The above figures are for illustrative purposes only and are not a guarantee of entitlement.

¹ Assumed that aged over 25 years of age.

² Minimum Income Floor (2024/25), National Living Wage x 35 Hours, less Income Tax & Class 4 National Insurance at 6%.

³ Based on 2024/25 Council Tax Liability and Benefit Rates.

⁴ Proposal is to remove 20% liability reduction for Working Age claimants from 2025/26 Scheme.

⁵ Amount of weekly income more than applicable amount.

⁶ No award as actual earned income £150 pw, less than Minimum Income Floor £358.97 pw.