

## Case Studies

Examples demonstrate the overall effect of changes to Income Tax allowances, National Insurance contributions and in the examples including children, Child Benefit rates and Employed Person's Allowance (housing costs are set at £150 a week). The figures in relation to couples indicate joint income and for National Insurance calculation purposes have been equally divided. All figures are arbitrary representative examples as circumstances are likely to vary.

## Case Studies

### Single Person with no children



Gross Salary	Annual Difference
£15,000	+£40.04
£25,000	+£40.04
£35,000	+£40.04
£45,000	-£173.16
£75,000	-£173.16



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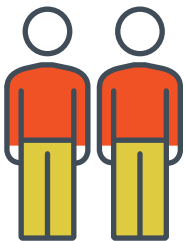


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## Case Studies

### Couple, one working with no children



Gross Salary	Annual Difference
£15,000	+£40.04
£25,000	+£40.04
£35,000	+£40.04
£45,000	-£173.16
£75,000	-£173.16

## Case Studies

### Couple, both working with no children



Gross Salary	Annual Difference
£15,000	+£72.00
£25,000	+£80.08
£35,000	+£80.08
£45,000	+£80.08
£75,000	+£80.08



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## Case Studies

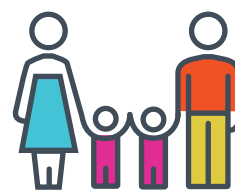
### Single Parent with two children



Gross Salary	Annual Difference
£15,000	+£1824.04
£25,000	+£1818.74
£35,000	+£1811.44
£45,000	-£10.76
£75,000	-£132.39

## Case Studies

### Couple, both working with two children



Gross Salary	Annual Difference
£15,000	+£1833.28
£25,000	+£1835.90
£35,000	+£1345.68
£45,000	+£242.48
£75,000	+£120.88



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