

| Conservative |         |     |         | SNP     |         |     |         | Green   |         |     |         | Lib Dem |         |     |         | Labour  |         |     |         |
|--------------|---------|-----|---------|---------|---------|-----|---------|---------|---------|-----|---------|---------|---------|-----|---------|---------|---------|-----|---------|
| £            | £       | %   | Band    | £       | £       | %   | Band    | £       | £       | %   | Band    | £       | £       | %   | Band    | £       | £       | %   | Band    |
| 0            | 11,850  | 0%  | 11,850  | 0       | 11,850  | 0%  | 11,850  | 0       | 11,850  | 0%  | 11,850  | 0       | 11,850  | 0%  | 11,850  | 0       | 11,850  | 0%  | 11,850  |
| 11,851       | 46,450  | 20% | 34,600  | 11,851  | 43,000  | 20% | 31,150  | 11,851  | 19,000  | 18% | 7,150   | 11,851  | 44,290  | 21% | 32,440  | 11,851  | 42,385  | 21% | 30,535  |
| 46,451       | 150,000 | 40% | 103,550 | 43,001  | 150,000 | 40% | 107,000 | 19,001  | 44,290  | 22% | 25,290  | 44,291  | 150,000 | 41% | 105,710 | 42,386  | 150,000 | 41% | 107,615 |
| 150,001      |         | 45% | 115,400 | 150,001 |         | 45% | 118,850 | 44,291  | 150,000 | 43% | 105,710 | 150,001 |         | 46% | 117,560 | 150,001 |         | 50% | 119,465 |
|              |         |     |         |         |         |     |         | 150,001 |         | 60% | 117,560 |         |         |     |         |         |         |     |         |

| Approach 1 |         |     |         | Approach 2A |         |     |         | Approach 2B |         |     |         | Approach 3 |         |     |        | Approach 4 |         |     |        |
|------------|---------|-----|---------|-------------|---------|-----|---------|-------------|---------|-----|---------|------------|---------|-----|--------|------------|---------|-----|--------|
| £          | £       | %   | Band    | £           | £       | %   | Band    | £           | £       | %   | Band    | £          | £       | %   | Band   | £          | £       | %   | Band   |
| 0          | 11,850  | 0%  | 11,850  | 0           | 11,850  | 0%  | 11,850  | 0           | 11,850  | 0%  | 11,850  | 0          | 11,850  | 0%  | 11,850 | 0          | 11,850  | 0%  | 11,850 |
| 11,851     | 44,290  | 20% | 32,440  | 11,851      | 24,000  | 20% | 12,150  | 11,851      | 24,000  | 20% | 12,150  | 11,851     | 24,000  | 20% | 12,150 | 11,851     | 15,000  | 19% | 3,150  |
| 44,291     | 150,000 | 41% | 105,710 | 24,001      | 44,290  | 21% | 20,290  | 24,001      | 44,290  | 21% | 20,290  | 24,001     | 44,290  | 21% | 20,290 | 15,001     | 24,000  | 20% | 9,000  |
| 150,001    |         | 46% | 117,560 | 44,291      | 150,000 | 41% | 105,710 | 44,291      | 150,000 | 41% | 105,710 | 44,291     | 75,000  | 41% | 30,710 | 24,001     | 44,290  | 21% | 20,290 |
|            |         |     |         | 150,001     |         | 48% | 117,560 | 150,001     |         | 50% | 117,560 | 75,001     | 150,000 | 42% | 75,000 | 44,291     | 75,000  | 41% | 30,710 |
|            |         |     |         |             |         |     |         |             |         |     |         | 150,001    |         | 50% | 86,850 | 75,001     | 150,000 | 42% | 75,000 |
|            |         |     |         |             |         |     |         |             |         |     |         |            |         |     |        | 150,001    |         | 50% | 86,850 |

Tax Credits - assume Conservative is UK base position, and claimant has TC of £6,000 (£500 per month).

| Earnings<br>Gross<br>income<br>£ | Conservative |            | SNP   |            | Green |            | Lib Dem |            | Labour |            | 1     |            | 2A    |            | 2B    |            | 3     |            | 4     |        |       |
|----------------------------------|--------------|------------|-------|------------|-------|------------|---------|------------|--------|------------|-------|------------|-------|------------|-------|------------|-------|------------|-------|--------|-------|
|                                  | TC           | Net income | TC    | Net income | TC    | Net income | TC      | Net income | TC     | Net income | TC    | Net income | TC    | Net income | TC    | Net income | TC    | Net income | TC    |        |       |
|                                  | £            | £          | £     | £          | £     | £          | £       | £          | £      | £          | £     | £          | £     | £          | £     | £          | £     | £          | £     |        |       |
| 12,000                           | 6,000        | 11,970     | 6,000 | 11,970     | 6,000 | 11,973     | 6,000   | 11,969     | 6,000  | 11,969     | 6,000 | 11,970     | 6,000 | 11,970     | 6,000 | 11,970     | 6,000 | 11,970     | 6,000 | 11,972 | 6,000 |
| 15,000                           | 6,000        | 14,370     | 6,000 | 14,370     | 6,000 | 14,433     | 6,000   | 14,339     | 6,000  | 14,339     | 6,000 | 14,370     | 6,000 | 14,370     | 6,000 | 14,370     | 6,000 | 14,370     | 6,000 | 14,402 | 6,000 |
| 18,000                           | 6,000        | 16,770     | 6,000 | 16,770     | 6,000 | 16,893     | 6,000   | 16,709     | 6,000  | 16,709     | 6,000 | 16,770     | 6,000 | 16,770     | 6,000 | 16,770     | 6,000 | 16,770     | 6,000 | 16,802 | 6,000 |
| 20,000                           | 6,000        | 18,370     | 6,000 | 18,370     | 6,000 | 18,493     | 6,000   | 18,289     | 6,000  | 18,289     | 6,000 | 18,370     | 6,000 | 18,370     | 6,000 | 18,370     | 6,000 | 18,370     | 6,000 | 18,402 | 6,000 |
| 25,000                           | 6,000        | 22,370     | 6,000 | 22,370     | 6,000 | 22,393     | 6,000   | 22,239     | 6,000  | 22,239     | 6,000 | 22,370     | 6,000 | 22,360     | 6,000 | 22,360     | 6,000 | 22,360     | 6,000 | 22,392 | 6,000 |
| 30,000                           | 6,000        | 26,370     | 6,000 | 26,370     | 6,000 | 26,293     | 6,000   | 26,189     | 6,000  | 26,189     | 6,000 | 26,370     | 6,000 | 26,310     | 6,000 | 26,310     | 6,000 | 26,310     | 6,000 | 26,342 | 6,000 |

Universal Credit - assume Conservative is UK base position, and claimant has UC of £6,000 (£500 per month).

| Earnings<br>Gross<br>income<br>£ | Conservative |            | SNP   |            | Green |            | Lib Dem |            | Labour |            | 1     |            | 2A    |            | 2B    |            | 3     |            | 4     |        |       |
|----------------------------------|--------------|------------|-------|------------|-------|------------|---------|------------|--------|------------|-------|------------|-------|------------|-------|------------|-------|------------|-------|--------|-------|
|                                  | UC           | Net income | UC    | Net income | UC    | Net income | UC      | Net income | UC     | Net income | UC    | Net income | UC    | Net income | UC    | Net income | UC    | Net income | UC    |        |       |
|                                  | £            | £          | £     | £          | £     | £          | £       | £          | £      | £          | £     | £          | £     | £          | £     | £          | £     | £          | £     |        |       |
| 12,000                           | 6,000        | 11,970     | 6,000 | 11,970     | 6,000 | 11,973     | 5,998   | 11,969     | 6,001  | 11,969     | 6,001 | 11,970     | 6,000 | 11,970     | 6,000 | 11,970     | 6,000 | 11,970     | 6,000 | 11,972 | 5,999 |
| 15,000                           | 6,000        | 14,370     | 6,000 | 14,370     | 6,000 | 14,433     | 5,960   | 14,339     | 6,020  | 14,339     | 6,020 | 14,370     | 6,000 | 14,370     | 6,000 | 14,370     | 6,000 | 14,370     | 6,000 | 14,402 | 5,980 |
| 18,000                           | 6,000        | 16,770     | 6,000 | 16,770     | 6,000 | 16,893     | 5,923   | 16,709     | 6,039  | 16,709     | 6,039 | 16,770     | 6,000 | 16,770     | 6,000 | 16,770     | 6,000 | 16,770     | 6,000 | 16,802 | 5,980 |
| 20,000                           | 6,000        | 18,370     | 6,000 | 18,370     | 6,000 | 18,493     | 5,923   | 18,289     | 6,051  | 18,289     | 6,051 | 18,370     | 6,000 | 18,370     | 6,000 | 18,370     | 6,000 | 18,370     | 6,000 | 18,402 | 5,980 |
| 25,000                           | 6,000        | 22,370     | 6,000 | 22,370     | 6,000 | 22,393     | 5,986   | 22,239     | 6,083  | 22,239     | 6,083 | 22,370     | 6,000 | 22,360     | 6,006 | 22,360     | 6,006 | 22,360     | 6,006 | 22,392 | 5,986 |
| 30,000                           | 6,000        | 26,370     | 6,000 | 26,370     | 6,000 | 26,293     | 6,049   | 26,189     | 6,114  | 26,189     | 6,114 | 26,370     | 6,000 | 26,310     | 6,038 | 26,310     | 6,038 | 26,310     | 6,038 | 26,342 | 6,018 |

**Comparison of combined net income**

| Earnings | Benefits | Conservative |        | SNP    |        | Green  |        | Lib Dem |        | Labour |        | 1      |        | 2A     |        | 2B     |        | 3      |        | 4      |        |
|----------|----------|--------------|--------|--------|--------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|          |          | TC           | UC     | TC     | UC     | TC     | UC     | TC      | UC     | TC     | UC     | TC     | UC     | TC     | UC     | TC     | UC     | TC     | UC     | TC     | UC     |
| £        | £        | £            | £      | £      | £      | £      | £      | £       | £      | £      | £      | £      | £      | £      | £      | £      | £      | £      | £      | £      | £      |
| 12,000   | 6,000    | 17,970       | 17,970 | 17,970 | 17,970 | 17,973 | 17,971 | 17,969  | 17,969 | 17,969 | 17,969 | 17,970 | 17,970 | 17,970 | 17,970 | 17,970 | 17,970 | 17,970 | 17,970 | 17,970 | 17,971 |
|          |          |              |        | 0      | 0      | 3      | 1      | -2      | -1     | -2     | -1     | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 2      | 1      |
| 15,000   | 6,000    | 20,370       | 20,370 | 20,370 | 20,370 | 20,433 | 20,393 | 20,339  | 20,358 | 20,339 | 20,358 | 20,370 | 20,370 | 20,370 | 20,370 | 20,370 | 20,370 | 20,370 | 20,370 | 20,402 | 20,382 |
|          |          |              |        | 0      | 0      | 63     | 23     | -32     | -12    | -32    | -12    | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 32     | 12     |
| 18,000   | 6,000    | 22,770       | 22,770 | 22,770 | 22,770 | 22,893 | 22,816 | 22,709  | 22,747 | 22,709 | 22,747 | 22,770 | 22,770 | 22,770 | 22,770 | 22,770 | 22,770 | 22,770 | 22,770 | 22,802 | 22,782 |
|          |          |              |        | 0      | 0      | 123    | 46     | -62     | -23    | -62    | -23    | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 32     | 12     |
| 20,000   | 6,000    | 24,370       | 24,370 | 24,370 | 24,370 | 24,493 | 24,416 | 24,289  | 24,340 | 24,289 | 24,340 | 24,370 | 24,370 | 24,370 | 24,370 | 24,370 | 24,370 | 24,370 | 24,370 | 24,402 | 24,382 |
|          |          |              |        | 0      | 0      | 123    | 46     | -82     | -30    | -82    | -30    | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 32     | 12     |
| 25,000   | 6,000    | 28,370       | 28,370 | 28,370 | 28,370 | 28,393 | 28,379 | 28,239  | 28,321 | 28,239 | 28,321 | 28,370 | 28,370 | 28,360 | 28,366 | 28,360 | 28,366 | 28,360 | 28,366 | 28,392 | 28,378 |
|          |          |              |        | 0      | 0      | 23     | 9      | -132    | -49    | -132   | -49    | 0      | 0      | -10    | -4     | -10    | -4     | -10    | -4     | 22     | 8      |
| 30,000   | 6,000    | 32,370       | 32,370 | 32,370 | 32,370 | 32,293 | 32,342 | 32,189  | 32,303 | 32,189 | 32,303 | 32,370 | 32,370 | 32,310 | 32,348 | 32,310 | 32,348 | 32,310 | 32,348 | 32,342 | 32,359 |
|          |          |              |        | 0      | 0      | -77    | -28    | -182    | -67    | -182   | -67    | 0      | 0      | -60    | -22    | -60    | -22    | -60    | -22    | -29    | -11    |

| Earnings | Conservative | SNP    | Green  | Lib Dem |        |        |        |        |        |        |
|----------|--------------|--------|--------|---------|--------|--------|--------|--------|--------|--------|
|          |              |        |        | Labour  | 1      | 2A     | 2B     | 3      | 4      |        |
| £        | £            | £      | £      | £       | £      | £      | £      | £      | £      | £      |
| 12,000   | 11,970       | 11,970 | 11,973 | 11,969  | 11,969 | 11,970 | 11,970 | 11,970 | 11,970 | 11,972 |
|          |              | 0      | 3      | -2      | -2     | 0      | 0      | 0      | 0      | 2      |
| 15,000   | 14,370       | 14,370 | 14,433 | 14,339  | 14,339 | 14,370 | 14,370 | 14,370 | 14,370 | 14,402 |
|          |              | 0      | 63     | -32     | -32    | 0      | 0      | 0      | 0      | 32     |
| 18,000   | 16,770       | 16,770 | 16,893 | 16,709  | 16,709 | 16,770 | 16,770 | 16,770 | 16,770 | 16,802 |
|          |              | 0      | 123    | -62     | -62    | 0      | 0      | 0      | 0      | 32     |
| 20,000   | 18,370       | 18,370 | 18,493 | 18,289  | 18,289 | 18,370 | 18,370 | 18,370 | 18,370 | 18,402 |
|          |              | 0      | 123    | -82     | -82    | 0      | 0      | 0      | 0      | 32     |
| 21,000   | 19,170       | 19,170 | 19,273 | 19,079  | 19,079 | 19,170 | 19,170 | 19,170 | 19,170 | 19,202 |
|          |              | 0      | 103    | -92     | -92    | 0      | 0      | 0      | 0      | 32     |
| 24,000   | 21,570       | 21,570 | 21,613 | 21,449  | 21,449 | 21,570 | 21,570 | 21,570 | 21,570 | 21,602 |
|          |              | 0      | 43     | -122    | -122   | 0      | 0      | 0      | 0      | 32     |
| 25,000   | 22,370       | 22,370 | 22,393 | 22,239  | 22,239 | 22,370 | 22,360 | 22,360 | 22,360 | 22,392 |
|          |              | 0      | 23     | -132    | -132   | 0      | -10    | -10    | -10    | 22     |
| 26,000   | 23,170       | 23,170 | 23,173 | 23,029  | 23,029 | 23,170 | 23,150 | 23,150 | 23,150 | 23,182 |
|          |              | 0      | 3      | -142    | -142   | 0      | -20    | -20    | -20    | 12     |
| 30,000   | 26,370       | 26,370 | 26,293 | 26,189  | 26,189 | 26,370 | 26,310 | 26,310 | 26,310 | 26,342 |
|          |              | 0      | -77    | -182    | -182   | 0      | -60    | -60    | -60    | -29    |
| 31,000   | 27,170       | 27,170 | 27,073 | 26,979  | 26,979 | 27,170 | 27,100 | 27,100 | 27,100 | 27,132 |
|          |              | 0      | -97    | -192    | -192   | 0      | -70    | -70    | -70    | -39    |
| 36,000   | 31,170       | 31,170 | 30,973 | 30,929  | 30,929 | 31,170 | 31,050 | 31,050 | 31,050 | 31,082 |
|          |              | 0      | -197   | -242    | -242   | 0      | -120   | -120   | -120   | -89    |