

## Equality Assessment Record

Title of Service, Policy, Procedure, Spending Review being Proposed	<b>Council Tax Reduction Scheme 2022/23</b>
Name of Service Area	<b>Revenues and Benefits</b>
Name of Officer completing this assessment	<b>Jackie Baker</b>
Date Assessment Started	<b>05/01/2022</b>
Name of Decision Maker (in relation to the change)	<b>Pat Knight</b>
Date Decision Made	<b>12/01/2022</b>

### Overview

Provide a clear overview of the aims of the service/policy/procedure and the proposed changes being made. Will the current service users' needs continue to be met? Why is the change being proposed? What needs or duties is it designed to meet?

The Council Tax Reduction scheme has been in place since 1 April 2013. The Council has had to consider annually whether to revise its Council Tax Reduction scheme or to replace it with a replacement scheme. A review of the scheme did take place in 2017.

The Council is now looking to review the scheme further in order to introduce a simplified Council Tax Reduction scheme with effect from 1<sup>st</sup> April 2022 and to increase the level of support to the poorest households.

In addition, the implementation of Universal Credit within the area requires the Council to change its approach to Council Tax Reduction, given the high administrative burden of monthly changes and alterations to applicants' income.

There is a requirement to introduce a simplified, more supportive scheme which can be easily administered without significant additional costs being placed on the Council. The current scheme is too reactive to minor changes in applicant's income leading to constant changes in Council Tax liability.

The Council Tax Reduction scheme consists of two main streams namely working age claimants and pension age claimants. The scheme changes will only apply to working age applicants, pension age applicants are covered by the Prescribed Requirement Regulations determined by Central Government and will not be affected by these changes.

The move to an income-based scheme (without the complexities of a full means test as required by the current scheme).

The changes will provide the following:

- Simplified claiming arrangements for all working age applicants;
- Certainty, at present, multiple changes are leading to some taxpayer's receiving a large number of Council Tax bills per year as their Council Tax Reduction is constantly amended;
- The maximisation of applicant's entitlement with clear straightforward messages to claim;
- Speed of processing - applications will be dealt with more efficiently and without the need for significant levels of evidence;
- Reduced administration costs. The changes will prevent the administration costs from rising year on year, which would be inevitable under the current scheme; and
- Climate change – reducing the number of council tax bills, notification letters and other correspondence being sent will therefore mean less paper being sent and thus reducing the impact

<b>Who is the proposal likely to affect?</b>	<b>Yes</b>	<b>No</b>
All residents	<input type="checkbox"/>	<input type="checkbox"/>
Specific group(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
All Council employees	<input type="checkbox"/>	<input type="checkbox"/>
Specific group(s) of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other – Provide more details below	<input type="checkbox"/>	<input type="checkbox"/>

## Details

Outline who could be affected and how they could be affected by the proposal/service change. Include current service users and those who could benefit from but do not currently access the service.

Working age applicants who are currently in receipt of Council Tax Reduction or those who apply on or after 1<sup>st</sup> April 2022. Pension age applicants will not be affected as their scheme is covered by the Prescribed Requirement Regulations determined by Central Government and therefore remains unchanged.

The changes will also impact on staff that currently assess Council Tax Reduction claims. Reducing the number of changes and correspondence that staff administer within the current scheme will mean that their time may be used more effectively to support residents. The changes will also make the scheme more transparent and easier to understand thus making it easier to manage and provide less room for error.

## Evidence and data used to inform your equality impact assessment

What data, research, or trend analysis have you used? Describe how you have got your information and what it tells you.

Modelling of the new scheme has been undertaken throughout and will continue to be undertaken until the 2022/23 scheme is approved.

The current modelling data is shown below:

	Existing Scheme			New Scheme			Difference	
	Numbers	Expenditure	Average Weekly Amount	Numbers	Expenditure	Average Weekly Amount	Average Weekly Gain / (Loss)	Average Yearly Gain / (Loss)
Single Person	1647	£1,526,963.92	£17.78	1647	£1,505,874.83	£17.53	-£0.25	-£13.04
Couple no children	342	£407,923.38	£22.87	342	£401,965.53	£22.54	-£0.33	-£17.21
Single person	594	£537,294.30	£17.35	594	£527,073.43	£17.02	-£0.33	

with one child								-£17.21
Single person two or more children	936	£910,657.84	£18.66	936	£839,003.17	£17.19	-£1.47	-£76.65
Couple with one child	146	£146,853.94	£19.29	146	£149,690.72	£19.66	+£0.37	£19.29
Couple with two or more children	385	£392,524.57	£19.55	385	£379,122.36	£18.89	-£0.66	-£34.41
Applicant Gender – Male	1281	£1,217,711.67	£18.23	1281	£1,210,577.18	£18.12	-£0.11	-£5.74
Applicant Gender - Female	2769	£2,704,506.26	£18.73	2769	£2,592,152.87	£17.95	-£0.78	-£40.67

- The scheme is designed to protect the households with the lowest incomes and will redistribute the levels of support available in a fairer manner. The overall aim of this scheme is for the cost of the 2022-23 scheme to remain cost neutral when compared (based on the current caseload) to the current estimated expenditure for the 2021-2022 scheme, and this will allow up to 80% support to those applicants on the lowest incomes and those who receive DWP legacy benefits including Income Support, Job Seeker's Allowance (Income Based), Employment and Support Allowance (Income Related);
- The scheme will protect applicants who are disabled or where any member of their household is disabled;
- The scheme will be more generous to carers;
- All existing income and capital disregards will apply in the new scheme; and
- **All** applicants, if they are detrimentally affected by the new scheme, will be able to apply for a payment from the Council's Exceptional Hardship Fund.

## Engagement and Consultation

Consultation has taken place with the Major Preceptors (Fire and Rescue, Police and the County Council) on 6 October 2022. representatives of the major preceptors being supportive of the way forward and options considered for public consultation

A full public consultation was undertaken for a nine-week period 22 October 2021 and 24 December 2021. This period was deemed sufficient by the council's legal section

The service has devised a stakeholder network map to identify key stakeholder groups. These groups consist of

- Claimants
- Non-claimants
- Elected members
- Landlords
- Local Job Centre
- Third Sector organisations
- Other local authorities
- Parish Councils
- Central Government
- Professional bodies
- Local businesses/ratepayers
- Council employees

Whilst the consultation was primarily website based, it was recognised that access to computers, smartphones and the internet combined with the potential for respondents to lack digital skills could affect the ability of some claimants and residents to provide a response. The council worked with the Communications team in order to ensure that there was an effective campaign across the council's social media channels. In the first week, a message including a video was tweeted on the council's Twitter account and placed on Facebook. Additionally an article was placed in the winter edition of Your Borough explaining the consultation was taking place and how to take part. The council has nearly 4,700 followers on Twitter and over 11,000 followers on Facebook and Your Borough is circulated to 44,000 households. The message was re-posted a number of times throughout the consultation.

Council employees were informed of the consultation via publication in Our Borough and included in one of the Chief Executives weekly Management Team updates issued via email and text messaging.

The consultation was promoted in the Members' Bulletin. Additionally all Members were emailed requesting that they bring the consultation to the attention of residents and relevant groups/organisations. Members were also asked to raise with the service any queries they may have.

The service liaised with the Community Involvement Officer and contacted 31 third sector organisations who were invited to a virtual meeting, which was held on 8 December 2021. Where any organisation was unable to attend they were encouraged to contact the service in order to make other arrangements.

## Public Sector Equality Duty

Equality Duty Aims	Evidence
<p><b>Eliminate unlawful discrimination, harassment and victimisation</b> How does the proposal/service ensure that there is no barrier or disproportionate impact for anyone with a particular protected characteristic</p>	<ul style="list-style-type: none"> <li>• The new scheme has been designed to support all low-income taxpayers and has been created strictly in accordance with the legislative requirements.</li> <li>• The scheme changes will only apply to working age applicants, pension age applicants are covered by the Prescribed Requirement Regulations determined by Central Government and will not be affected by these changes.</li> <li>• Any entitlement is awarded to claimants depending on their financial position and the number of people in their household and not any other criteria.</li> </ul>
<p><b>Advance equality of opportunity between different groups</b> How does the proposal/service ensure that its intended outcomes</p>	<ul style="list-style-type: none"> <li>• All working age are covered by the scheme and any taxpayer who meets the criteria will be able to apply for support.</li> <li>• The scheme will allow easier access to support; maximisation of assistance whilst at the same time maintaining the protections from the current scheme.</li> </ul>

<p>promote equality of opportunity for users? Identify inequalities faced by those with specific protected characteristic(s).</p>	
<p><b>Foster good relations between different groups</b> Does the service contribute to good relations or to broader community cohesion objectives? How does it achieve this aim?</p>	<ul style="list-style-type: none"> <li>• Yes, the scheme is designed to: <ul style="list-style-type: none"> <li>○ Be easily accessible by all applicants;</li> <li>○ Avoid multiple changes to entitlement (and Council Tax) throughout the year;</li> <li>○ Be less complicated and more easily understood.</li> </ul> </li> </ul>

**Is there evidence of actual or potential unfairness for the following equality groups?**

- Does the proposal target or exclude a specific equality group or community?
  - **No, all working age applicants are treated in the same way;**
- Does it affect some equality groups or communities differently and can this be justified?
  - **No**
- Is the proposal likely to be equally accessed by all equality groups and communities? If not, can this be justified?  
(It may be useful to consider other groups, not included in the Equality Act, especially if the proposal is specifically for them e.g. lone parents, refugees, unemployed people, carers)
  - **Yes**

**Impact of proposal**

Describe the likely impact of the proposal on people because of their protected characteristic and how they may be affected. How likely is it that people with this protected characteristic will be negatively affected? What are the barriers that might make access difficult or stop different groups or communities accessing the proposal? How great will that impact be on their well-being? Could the proposal promote equality and good relations between different groups? How?

- **Details of the impact of the change have been provided above**

**If you have identified any area of actual or potential unfairness that cannot be justified, can you eliminate or minimise this?**

What mitigating actions can be taken to reduce or remove this impact? (Include these in the action plan at the end of the assessment) Equal treatment does not always produce equal outcomes; sometimes you will have to take specific steps for particular groups to address an existing disadvantage or to meet differing needs.

Protected Group	Impact of proposal	Justification for any actual or potential unfairness identified	If you have identified any area of actual or potential unfairness that cannot be justified, can you eliminate or minimise this?
Age	Affects working age applicants only (pension age applicants are dealt with under Central Government Prescribed Scheme)		
Disability	Protected		
Transgender	N/A		
Marriage and Civil Partnership	N/A		
Pregnancy and Maternity	N/A		
Race	N/A		



Religion or Belief	N/A		
Sex (Male/ Female)		As with the existing scheme, more female applicants will be in receipt of Council Tax Reduction	
Sexual Orientation	N/A		

How will you monitor any changes identified?

The scheme will be constantly monitored by the service throughout 2022 /23 to ensure that its objectives are met.

**The actions required to address these findings are set out below.**

Action Required	By Whom	By When	Completion Date
Recommended – Following consideration of the consultation responses it is recommended that the new proposed Council Tax Reduction scheme be implemented from 1st April 2022. If required, this Equality Assessment will be updated/reviewed to reflect any amendments made as necessary and any issues raised with the Director (Corporate Services), in consultation with the Leader of the Executive and Portfolio Holder for Performance & Administration	Head of Revenues and Benefits & Assistant Revenues and Benefits Manager	30 September 2022	

Sign off on completion	Name	Signature	Date
Lead Officer completing assessment			
Equalities Officer			