

Equality Impact Assessment Form **Reference –**

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| **Department** | Revenue, Benefits & Payroll | **Version no** |  |
| **Assessed by** | David Nash / Sarwjit Thiara | **Date created** | 25 November 2021 |
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The Equality Act 2010 requires the Council to have due regard to the need to

* eliminate unlawful discrimination, harassment and victimisation;
* advance equality of opportunity between different groups; and
* foster good relations between different groups

# Section 1: What is being assessed?

**1.1 Name of proposal to be assessed.**

Council Tax Discount for Working Age Council Tax Reduction Scheme recipients

**1.2 Describe the proposal under assessment and what change it would result in if implemented.**

£50 Council Tax discount for working age Council Tax Reduction Scheme recipients to cushion the withdrawal of the Government’s Council Tax Hardship Grant for low income households. The scheme would cost £1.6m in 2022-23

# Section 2: What the impact of the proposal is likely to be

* 1. **Will this proposal advance equality of opportunity for people who share a protected characteristic and/or foster good relations between people who share a protected characteristic and those that do not? If yes, please explain further.**

No

* 1. **Will this proposal have a positive impact and help to eliminate discrimination and harassment against, or the victimisation of people who share a protected characteristic? If yes, please explain further.**

No

* 1. **Will this proposal potentially have a negative or disproportionate impact on people who share a protected characteristic? If yes, please explain further.**

Yes

Council Tax Reduction (CTR) schemes are part of the national Countil Tax regime as defined in the Local Government Finance Act 1992 (Section 13A). The CTR scheme for pension age claimants is prescribed nationally and cannot be changed by the Council.

Protections for pension age claimants are secured through legislation, and are therefore, statutorily excluded from the council’s CTR scheme. Conversely, the prohibition on discrimination does not mean that there is a requirement that the Council, as the billing authority, must always exercise its discretion to treat those subject to the working age scheme in the same way as those who are statutorily excluded from it.

Age, disability and gender are the only data collection requirements necessary for the assessment of CTR. Data in relation to other protected characteristics is not routinely collected, or not collected. E.g. claimants can self identify ethnicity, but are not required to do so. Data on religion is not collected.

Age

The CTR scheme for pension age claimants provides for greater protections than the Council’s CTR scheme for working age claimants. The scheme for pension age claimants is prescribed nationally, while the discretion afforded to billing authorities to apply a reduction is restricted to people of working age. Consequently, pension-age claimants will not benefit from the £50 reduction.

Gender

There is a disparity in the number of male and female working-age CTR working age claimants overall. The CTR caseload is made up of (12,294) 39.5% male and (18,801) 60.5% female claimants. The impact of the proposal is, therefore, more likely to benefit a greater number of female claimants than male claimants.

**2.4 Please indicate the level of negative impact on each of the protected characteristics?**

(Please indicate high (H), medium (M), low (L), no effect (N) for each)

|  |  |
| --- | --- |
| **Protected Characteristics:** | **Impact**  (H, M, L, N) |
| Age | L |
| Disability | N |
| Gender reassignment | N |
| Race | N |
| Religion/Belief | N |
| Pregnancy and maternity | N |
| Sexual Orientation | N |
| Sex | L |
| Marriage and civil partnership | N |
| **Additional Consideration:** |  |
| Low income/low wage | N |

**2.5 How could the disproportionate negative impacts be mitigated or eliminated?**

(Note: Legislation and best practice require mitigations to be considered, but need only be put in place if it is possible.)

The scheme for pension age claimants is prescribed nationally, and is more generous than the Council’s working-age scheme. The pension-age scheme can provide for a reduction of up to 100%. Further mitigation is not considered necessary.

# Section 3: Dependencies from other proposals

**3.1 Please consider which other services would need to know about your proposal and the impacts you have identified. Identify below which services you have consulted, and any consequent additional equality impacts that have been identified.**

N/A

# Section 4: What evidence you have used?

**4.1 What evidence do you hold to back up this assessment?**

Information on claimants is held on the Council Tax Reduction database, which includes information on age, gender and disability. It should be noted that the information held is in regard to the claimant with a council tax liability. Information on other occupants in the household is not routinely collected (except in the case of someone in receipt of the Carers Premium or where it would affect the calculation of eligibility).

**4.2 Do you need further evidence?**

N/A

# Section 5: Consultation Feedback

**5.1 Results from any previous consultations prior to the proposal development.**

N/A

**5.2 The departmental feedback you provided on the previous consultation (as at 5.1).**

N/A

**5.3 Feedback from current consultation following the proposal development (e.g. following approval by Executive for budget consultation).**

Respondents commented that there could be negative impacts on the following people:

* Low income households just over the threshold to receive support

**5.4 Your departmental response to the feedback on the current consultation (as at 5.3) – include any changes made to the proposal as a result of the feedback.**

The purpose of the grant is to provide extra support for those households eligible for Council Tax Reduction to mitigate the impact of an increase in Council Tax in 2022/23. The working age Council Tax Reduction scheme provides support for housholds with a Council Tax liability, and who, following a financial assessment, are considered to be in most need of this support.

Regardless of where the threshold for eligibility is set, there will always be those that do not qualify. This grant is not intented to provide general support for low-income households.

There are no changes to the proposal.