

Equality with Human Rights Analysis Toolkit



SECTION A

Name of policy / project / service	Council Tax Support Scheme 2021/22
Background and aims of policy / project / service at outset	<p>In January 2020, the meeting of Full Council approved City of Lincoln Councils Council Tax Support Scheme (CTS) for 2020/21. There were a number of changes made to the scheme.</p> <p>The Council must review and reapprove its Council Tax Support scheme each year as part of its budget setting process, and make any necessary changes for 1 April 2021</p> <p>It is recognised that the combined effects of the wider welfare reform package on the residents of the District requires a robust and detailed Equality Impact Assessment.</p> <p>The current document contains data derived from the current Council Tax Support caseload.</p> <p>Following publication of the draft scheme, formal consultation commenced on 28 October 2020 and ran to 9 December 2020, utilising a combination of the council’s consultation web-portal and letters issued to all those in receipt of Council Tax Support directing them to the on-line consultation documents. Emails were issued to relevant stakeholders, including Citizens Advice.</p> <p>The level of changes to the current scheme have been modelled and individuals / groups impacted by the selection of changes is shown below: -</p> <ul style="list-style-type: none"> • Retain current scheme with a Council Tax increase of 1.9% and a caseload decrease of 1% and increase between 15 and 3% – 3,874 working age CTS customers are affected; • Various changes to be considered: <ul style="list-style-type: none"> ○ Minimum weekly entitlement amendment – £2.50 to £4.00 per week: ○ Capital reduction - £7,500 to £6,000 ○ Maximum award to be reduced – 97.5% to 80% ○ Increase banding cap – Band C to D (this would be an additional cost to the scheme)

	<ul style="list-style-type: none"> • Council Tax Empty Homes Premium to be increased from 200% to 300% (charge from 300% to 400%) - 26 council tax payers affected <p>Each of these will be considered in relation to how the changes might differently and / or adversely affect people with protected characteristics.</p> <p>The Equality Assessment provided support in approach to the consultation on the proposed scheme. Details of the responses to the consultation will be presented in the Localised Council Tax Support 2020/21 report pack which will be presented to Strategic Review Group on 16 December 2019.</p>
<p>Person(s) responsible for policy or decision, or advising on decision, and also responsible for equality analysis</p>	<p>Claire Moses – Revenues and Benefits Manager (Shared Service)</p>
<p>Key people involved <i>i.e. decision-makers, staff implementing it</i></p>	<p>Decision Makers – City of Lincoln Members, and Executive Staff implementing any changes</p>

SECTION B

This is to be completed and reviewed as policy / project / service development progresses

	Is the likely effect positive or negative? (please tick all that apply)			Please describe the effect and evidence that supports this?*	Is action possible to mitigate adverse impacts?	Details of action planned including dates, or why action is not possible
	Positive	Negative	None			
Age	Y	Y		<p>Pensioners are a protected group for the purposes of council tax support scheme so will not be financially affected, therefore the reduction in benefit will be borne by the remainder of those in receipt of Council Tax Support (those of working age who are not carers, war widows/ war disablement pensioners and the sick and disabled).</p> <p>There could be a risk people of working age who will bear all the financial impact of the changes, may resent the fact that pensioners are exempt.</p> <p>Due to the current economic climate, it is more difficult for younger people to access employment providing further financial difficulties. Council Tax Support will only be available to those young people who are liable to pay Council Tax and this only applies to householders over 18 years of age. If the young person is living in their parent or other householder's home they will not be liable to</p>	Yes	<p>Action dependant on outcome of consultation and Executive recommendation on 4 January 2021</p> <p>With effect from 1 April 2021</p>

				<p>pay Council Tax so will not be affected by this Support scheme unless they are a non-dependent in the householder's home because the non-dependant deductions are being increased across all age groups and based on the level of income they receive. The personal allowances for under-25's is lower than for those over the age of 25 years. This means that they could get less.</p>		
<p>Disability including carers (see Glossary)</p>	<p>Y</p>			<p>The proposal to protected vulnerable groups will include those with a disability.</p> <p>The Department for Work and Pensions state that disabled people remain far less likely to be in employment, therefore the proposals do not impact on this group to the extent that they are regarded as a vulnerable group. The scheme protects disabled persons from the proposed changes except for the general uprating of all allowances and premiums.</p> <p>To qualify as 'disabled' the person must</p> <ul style="list-style-type: none"> • Qualify for a disability, enhanced disability or severe disability premium for the claimant or partner, or • Qualify for disability or enhanced disability premium for a dependent, or • Qualify for a disability earnings disregard, or • Receive a disability related council tax reduction. • Be in receipt of Employment and Support Allowance (Work Related or 	<p>NA</p>	<p>Action dependant on outcome of consultation and Executive recommendation on 4 January 2021</p> <p>With effect from 1 April 2021</p>

Appendix 4 – 4 January 2021 - Executive – Council Tax Support Scheme 2021/22 Equality Impact Assessment

				Support Group component		
Gender re-assignment			Y	There is no evidence at this stage of an impact	NA	Action dependant on outcome of consultation and Executive recommendation on 4 January 2021 With effect from 1 April 2021
Pregnancy and maternity			Y	This does not have any effect on the decisions made under this policy.	NA	Action dependant on outcome of consultation and Executive recommendation on 4 January 2021 With effect from 1 April 2021
Race			Y	Persons from abroad are excluded from provision by statute but race or ethnicity itself does not have any effect on the application of the scheme. Scheme rules do not take into account race or ethnicity. Council Tax Support is proposed to be reduced for all working age customers.	NA	Action dependant on outcome of consultation and Executive recommendation on 4 January 2021 With effect from 1 April 2021
Religion or belief			Y	There is no evidence at this stage of an impact	NA	Action dependant on outcome of consultation and Executive recommendation on 4 January 2021 With effect from 1 April 2021

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Sex			Y	There is no evidence at this stage of an impact	NA	Action dependant on outcome of consultation and Executive recommendation on 4 January 2021 With effect from 1 April 2021
Sexual orientation			Y	This does not have any effect on the decisions made under this policy.	NA	Action dependant on outcome of consultation and Executive recommendation on 4 January 2021 With effect from 1 April 2021
Marriage/civil partnership			Y	This does not have any effect on the decisions made under this policy.	NA	Action dependant on outcome of consultation and Executive recommendation on 4 January 2021 With effect from 1 April 2021
Human Rights (see page 8)			Y	This does not have any effect on the decisions made under this policy.	NA	Action dependant on outcome of consultation and Executive recommendation on 4 January 2021 With effect from 1 April 2021

- Evidence could include information from consultations; voluntary group feedback; satisfaction and usage data (i.e. complaints, surveys, and service data); and reviews of previous strategies

Did any information gaps exist?	Y/N/NA	If so what were they and what will you do to fill these?

SECTION C

Decision Point - Outcome of Assessment so far:

Based on the information in section B, what is the decision of the responsible officer (please select one option below):

- | | |
|---|------------------|
| | Tick here |
| ✓ No equality or human right Impact (your analysis shows there is no impact) - sign assessment below | [] |
| ✓ No major change required (your analysis shows no potential for unlawful discrimination, harassment)- sign assessment below | [] |
| ✓ Adverse Impact but continue (record objective justification for continuing despite the impact)-complete sections below | [x] |
| ✓ Adjust the policy (Change the proposal to mitigate potential effect) -progress below only AFTER changes made | [] |
| ✓ Put Policy on hold (seek advice from the Policy Unit as adverse effects can't be justified or mitigated) -STOP progress | [] |

<p>Conclusion of Equality Analysis (describe objective justification for continuing)</p>	<p>Council Tax has to be paid by all those liable to pay it but some people will have limited means to do this because of their low income or they have higher living costs due to illnesses, disabilities or family or personal circumstances.</p> <p>Council Tax is required to raise month to fund Council Services but a certain amount of money is directed to those who cannot afford to pay the Council Tax to reduce the financial burden on those households because they need it or because society considers that financial support is beneficial to help certain categories of people in certain situations.</p> <p>The aim of the proposed changes is to save some scheme expenditure in light of further reductions to local government finance.</p>
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<p>When and how will you review and measure the impact after implementation?*</p>	<p>The policy and CTS is the responsibility of City of Lincoln Council. It is approved by Executive and then Full Council. It will be administered by the Council's Shared Revenues and Benefits Service.</p>
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Appendix 4 – 4 January 2021 - Executive – Council Tax Support Scheme 2021/22 Equality Impact Assessment

	The Council will analyse its current caseload and produce figures showing the main groups of working age claimants getting Council Tax Support now and likely to be affected by changes to the current scheme. Extracts of the data will allow monitoring of the main types of people affected by the policy can take place as required
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Checked and approved by responsible officer(s) (Sign and Print Name)	 Claire Moses	Date	10/12/2020
Checked and approved by Assistant Director (Sign and Print Name)	Martin Walmsley	Date	10/12/2020