

**Appendix 6: 2<sup>nd</sup> January 2024 – Executive - City of Lincoln Council – Council Tax Support 2024/25 Scheme –  
Equality Impact Assessment**

**Equality with Human Rights Analysis Toolkit**



**SECTION A**

Name of policy / project / service	<b>Council Tax Support Scheme 2024/25</b>
Background and aims of policy / project / service at outset	<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<sup>st</sup> April 2024.</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 (EIA).</p> <p>This EIA makes reference to data derived from the current Council Tax Support caseload.</p> <p>Formal consultation commenced on 2<sup>nd</sup> October 2023, utilising a combination of the Council's website, press releases, social media and letters issued to those in receipt of Council Tax Support directing the public to the on-line consultation documents, as well as potentially interested organisations such as Citizens Advice, and other Council Tax major precepting authorities.</p> <p>The level of changes to the current scheme are not yet known but the individuals / groups impacted by the selection of changes are being identified through ICT systems.</p> <p>Each of these are being considered in relation to how the changes might differently and / or adversely affect people with protected characteristics.</p> <p>The EIA assesses our approach to consultation on the proposed scheme and will be added to during and following the results of this consultation. The consultation will be monitored with information used to develop the draft scheme.</p>
Person(s) responsible for policy or decision, or advising on decision,	Martin Walmsley, Assistant Director – Shared Revenues and Benefits

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and also responsible for equality analysis	
Key people involved <i>i.e. decision-makers, staff implementing it</i>	<ul style="list-style-type: none"> <li>Decision Makers – City of Lincoln Members, and Executive</li> <li>Staff implementing any changes</li> </ul>

### 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 (working age).</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. Working age claimants with younger children under 5 are more likely to be unemployed or work part-time hours (and are mostly female), therefore childcare costs could be a barrier to employment. However, the current Council</p>	Yes	<p>Action dependant on outcome of consultation and Executive recommendation on 2<sup>nd</sup> January 2024</p> <p>With effect from 1<sup>st</sup> April 2024</p>

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				<p>Tax Support scheme takes childcare costs up to a certain level into account, also Universal Credit takes account of childcare costs in the assessment of entitlement.</p> <p>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 pay Council Tax so will not be affected by the Council Tax Support scheme unless they are a non-dependent in the householder's home.</p>		
Disability including carers (see Glossary)	Y	Y		The Department for Work and Pensions states that disabled people are less likely to be in employment. Proposals will be carefully considered in relation to this group.	Yes	<p>Action dependant on outcome of consultation and Executive recommendation on 2<sup>nd</sup> January 2024</p> <p>With effect from 1<sup>st</sup> April 2024</p>
Gender re-assignment			Y	This does not have any effect on the decisions made under this policy.	N/A	
Pregnancy and maternity			Y	This does not have any effect on the decisions made under this policy.	N/A	
Race			Y	<p>Neither race nor ethnicity itself have any effect on the application of the scheme.</p> <p>Council Tax Support is proposed to be considered to potentially affect all working age customers.</p>	N/A	

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Religion or belief			Y	There is no evidence at this stage of an impact in relation to religion or belief	N/A	
Sex			Y	This does not have any effect on the decisions made under this policy.	N/A	
Sexual orientation			Y	This does not have any effect on the decisions made under this policy.	N/A	
Marriage/civil partnership			Y	This does not have any effect on the decisions made under this policy.	N/A	
Human Rights (see page 8)			Y	This does not have any effect on the decisions made under this policy.	N/A	

- *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?
	Y	Further modelling is taking place in relation to impacts of a working age banded scheme.

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**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):**

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

<b>Conclusion of Equality Analysis</b> (describe objective justification for continuing)	<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 money 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>If a banded scheme was to be implemented, detailed testing of impacts on groups will be fully considered.</p>
<b>When and how will you review and measure the impact after implementation?*</b>	<p>The policy and Council Tax Support 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> <p>The Council continually analyses its Council Tax Support 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.</p>

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Checked and approved by responsible officer(s) (Sign and Print Name)		Date	
Checked and approved by Assistant Director (Sign and Print Name)	 Martin Walmsley	Date	15 <sup>th</sup> September 2023.