

## Equality Impact Assessment Council Tax Reduction Scheme

<b>Authority:</b>	Sevenoaks District Council
<b>Date EqIA commenced:</b>	4 June 2018
<b>Date first stage EqIA finalised for pre-consultation decision:</b>	27 June 2018
<b>Date second stage EqIA finalised after consultation closed, prior to final decision being taken:</b>	To be completed by 25 October 2018
<b>Job titles of officers involved in completing the EqIA:</b>	Chief Finance Officer Head of Transformation and Strategy Head of Revenues & Benefits Benefit Manager

## Stage 1: Screening Stage

### 1. Briefly describe its aims & objectives

The Council Tax Reduction scheme provides support for certain taxpayers who have a low income.

Where entitled, the scheme provides a reduction in liability for Council Tax.

The replacement scheme is designed to overcome the significant administrative complications with the introduction of Universal Credit within the area. The main issues are;

- The current scheme is too reactive to the constant changes in Universal Credit. With the frequent changes in liability, taxpayers receive multiple Council Tax demands which in turn has a negative effect on the taxpayer's ability to manage their finances and on collections levels;
- There is a need to make the scheme simpler and for taxpayers to be encouraged to claim a reduction;
- The scheme needs to be future proofed to avoid constant amendments.

### 2. Are there external considerations? (legislation/government directive etc.)

Yes - the legislation (Local Government Finance Act 1992 as amended) allows the Council to amend the scheme for working age applicants only.

The scheme for pension age applicants is prescribed by Central Government and cannot be amended.

The scheme must be amended by 11<sup>th</sup> March of the financial year preceding the year of implementation.

All changes to the scheme are subject to consultation the major precepting authorities and the public.

### 3. Who are the stakeholders and what are their interests?

The stakeholders are:

- Working age Council Taxpayers who have a low income (who may make an applicant for reduction);
- The District Council who is responsible for administration of the scheme and also receives a proportion (12%) of Council Tax receipts to provide services for local residents;
- The Major Precepting Authorities (Kent County Council; Police and Fire & Rescue) who receive the majority of Council Tax receipts to provide services for local residents;

**4. What outcomes do we want to achieve and for whom?**

- Any new scheme must:
- Minimise any potential loss to existing applicants;
  - Reduce administration costs which will occur through the roll out of Universal Credit;
  - Ensure that collection rates are maintained in respect of Council Tax; and
  - Prevent future changes in schemes

**5. Has any consultation/research been carried out or relied upon?**

Yes

Consultation is to be carried out in accordance with the legislation.

Major preceptors will be consulted as well as the public and interested groups.

Consultation will be carried out over the Summer time and the results will be analysed and taken into account when the scheme is decided by full Council.

**6. Are there any concerns at this stage which indicate the possibility of inequalities/negative impacts? (Consider and identify any evidence you have - equality data relating to usage and satisfaction levels, complaints, comments, research, outcomes of review, feedback and issues raised at previous consultations, known inequalities) If so please provide details.**

Major changes to the scheme as proposed may affect applicants. Modelling of scheme options will be undertaken throughout 2018 up to the adoption by the Council.

Initial modelling indicates that the number of working age applicants will remain broadly the same.

The Council maintains an Exceptional Hardship Payment Scheme which can be applied for by any applicant. Where any applicant experiences exceptional hardship, further support can be given.

**7. Could a particular protected characteristic be affected differently in either a negative or positive way? (Positive - it could benefit, Negative - it could disadvantage, Neutral - neither positive nor negative impact or Not sure?)**

	Type of impact, reason & any evidence
Disability	Neutral - there is no change in the proposed CTR scheme from the existing CTR scheme in relation to disability benefits or carers allowance. These will continue to be disregarded and not included as income in the calculation of CTR. Where an applicant is disabled, they have a disabled child or receive the Support Component of the Employment and Support Allowance, the amount they receive as a premium under the existing scheme will be replaced by an equivalent income disregard

Race (including Gypsy & Traveller)	No data is held on the race of CTR claimants
Age	Positive - Pension age claimants are protected from any reductions to council tax support by Government regulations Neutral - The proposed scheme aims to ensure that the overall expenditure on council tax support is unchanged for working age claimants.
Gender	Neutral - based on current modelling both male and female applicants can either receive increased or decreased support
Transgender	Data is not held to indicate whether a claimant is transgender.
Sexual Orientation	Data is not held on the sexual orientation of claimants.
Religion/Belief	Data is not held on the religion or beliefs of claimants
Pregnancy & Maternity	Neutral.  However, in relation to claimants with children it is noted that in line with the national rules for Universal Credit the proposed scheme limits the number of children used in the calculation of support to two for all working age applicants. However, no deduction shall be made from any entitlement where an applicant has non-dependants living with them.
Marriage/ Civil Partnership Status	Positive - couples or persons in Civil Partnerships / relationships are able to have a higher level of income than singles to receive the same level of support.

**8. Could other socio-economic groups be affected e.g. carers, ex-offenders, low incomes?**

Carers - positive		
Persons in receipt of Support Component of ESA - positive		
Low income taxpayers - will be able to apply as in the current scheme - neutral		

**9. Are there any human rights implications?**

No

**10. Is there an opportunity to promote equality and/or good community relations?**

Yes - the new scheme will make applying for support easier and will treat all working age applicants equally.

**11. If you have indicated a negative impact for any group is that impact legal? (not discriminatory under anti-discrimination legislation)**

No negative impacts have been identified at initial screening.

**12. Is any part of this policy/service to be carried out wholly or partly by contractors?**

No