

Stage 1 Equality Impact Assessment

Directorate: Finance & Transformation

Service: Revs & Bens

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Date of assessment: 27 August 2019

Names & job titles of people carrying out the assessment:

Andrew Rosevear

Principal Benefits Officer

Name of service/function/policy etc:

Council Tax Reduction Scheme

Is this new or existing?

Replacement of existing scheme

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; nd
- 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.

Schemes must be amended by 11th March of the financial year preceding the year of implementation.

All changes to schemes are subject to consultation with both 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 of Council Tax receipts to provide services for local residents;
- The Major Precepting Authorities (Kent CC; Police & Crime Commissioner 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 Summer / Autumn 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 have been undertaken throughout 2019 and may continue up to the adoption by

<p>the Council.</p> <p>Initial modelling indicates that the number of working age applicants will remain broadly the same</p> <p>Most applicants will experience a minimal change to their entitlement between +/- £0.56 per week.</p> <p>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.</p>

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	Positive - disability benefits will be disregarded as income and a further income disregard granted where a person would have met the previous criteria for awarding disability premium, enhanced disability premium, disabled child premium or severe disability premium
Race (including Gypsy & Traveller)	Neutral
Age	Only working age applicants will be affected
Gender	Neutral - based on current modelling both male and female applicants can either receive increased or decreased support
Transgender	Neutral
Sexual Orientation	Neutral - sexual orientation has no bearing on the scheme
Religion/Belief	Neutral - religion or belief orientation has no bearing on the scheme
Pregnancy & Maternity	Neutral - although it should be noted that a third or subsequent child will not affect entitlement
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 effect as Carers Allowance will be disregarded as an income under the scheme
Persons in receipt of	

Support Component of ESA	Positive effect as the Support Component of Employment and Support Allowance will be disregarded as an income under the scheme
Low income taxpayers - will be able to apply as in the current scheme	Neutral effect - as low income applicants can still apply for a support under the scheme
Applicants who have more than two dependants	The scheme will provide additional support to families up to and including two dependants. No additional support will be provided to a third or subsequent dependant. This is in line with Central Government benefits such as Housing Benefit, Tax Credits and Universal Credit
Applicants who have non dependants	Neutral - no change to current scheme
Disabilities	Positive effect as all applicants who receive a disability benefit such as DLA, PIP etc will have the income disregarded and a further disregard of £xx per week will be taken from their net income potentially allowing further support to be granted

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)

Yes

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

No

Please note that normally you should proceed to a Stage 2: Full Equality Impact Assessment Report if you have identified actual, or the potential to cause, adverse impact or discrimination against different groups in the community.

13. Is a Stage 2: Full Equality Impact Assessment Report required?

Yes

14. Date by which Stage 2 is to be completed and actions

Together with compiled results following consultation
