

Equality Impact Assessment: *Council Tax Support Fund 2023*

The Equality Act 2010 includes a general duty which requires public authorities, in the exercise of their functions, to have due regard to the need to:

- **Eliminate discrimination**, harassment and victimisation and any other conduct that is prohibited by or under the Act.
- **Advance equality of opportunity** between people who share a relevant protected characteristic and people who do not share it.
- **Foster good relations** between people who share a relevant protected characteristic and those who do not

In order to comply with the general duty authorities must assess the impact on equality of decisions, policies and practices. These duties do not prevent the authority from reducing services where necessary, but they offer a way of developing proposals that consider the impacts on all members of the community.

Authorities which fail to carry out equality impact assessments risk making poor and unfair decisions which may discriminate against particular groups and worsen inequality.

Committee name and date:	Report Title	Decisions being recommended:	People with protected characteristics potentially impacted by the decisions to be made:
Executive 4 April 2023 Council 18 April 2023	Council Tax Support Fund 2023	Extend the principles of the Mandatory Scheme to the Discretionary CTSF scheme for newly entitled Council Tax Support customers.	None

Factors to consider in the assessment: For each of the groups below, an assessment has been made on whether the proposed

decision will have a **positive, negative or neutral impact**. This is must be noted in the table below alongside brief details of why this conclusion has been reached and notes of any mitigation proposed. Where the impact is negative, a **high, medium or low assessment** is given. The assessment rates the impact of the policy based on the current situation (i.e. disregarding any actions planned to be carried out in future).

High impact – a significant potential impact, risk of exposure, history of complaints, no mitigating measures in place etc.

Medium impact –some potential impact exists, some mitigating measures are in place, poor evidence

Low impact – almost no relevancy to the process, e.g. an area that is very much legislation led and where the Council has very little discretion

Protected characteristic/ area of interest	Positive or Negative Impact	High, Medium or Low Impact	Reason
Race and ethnicity (including Gypsies and Travellers; migrant workers; asylum seekers).	Neutral		No differential treatment in the scheme rules. Access to the support is automatic and does not require a claim to be made which may be helpful for customers of different races or ethnicity who may find accessing support more difficult.
Disability: as defined by the Equality Act – a person has a disability if they have a physical or mental impairment that has a substantial and long-term adverse impact on their ability to carry out normal day-to-day activities.	Neutral		The Council Tax Support scheme includes additional amounts for disability based on entitlement to nationally administered benefits. This recognises the additional pressures that disabled customers or their families may have on their expenditure and their increased barriers to increasing their income. Disabled households will therefore qualify for the CTSF scheme on higher income levels than non-disabled households.
Sex/Gender	Neutral		65% of single claimants entitled to the CTSF payment are female, reflecting a higher rate of female claimants of working age Council Tax Support.
Gender reassignment	Neutral		Details not recorded – gender reassignment status is not a relevant characteristic under the scheme rules. Claimant and partner gender are recorded as reported by the claimant and supported by verification of official documents and records.
Religion and belief (includes no belief, some philosophical beliefs such	Neutral		No differential treatment in the scheme rules. Access to the support is automatic and does not require a claim to be made which may be helpful

Protected characteristic/ area of interest	Positive or Negative Impact	High, Medium or Low Impact	Reason
as Buddhism and sects within religions).			for customers of different religions or beliefs who may find accessing support more difficult.
Sexual orientation (including heterosexual, lesbian, gay, bisexual).	Neutral		Details not recorded – sexual orientation is not a relevant characteristic under the scheme rules. Same sex couples are recognised in the same way as heterosexual couples.
Age (children and young people aged 0-24; adults aged 25-50; younger older people aged 51-75/80; older people 81+; frail older people; people living with age related conditions. The age categories are for illustration only as overriding consideration should be given to needs).	Neutral		More households of working age will benefit from this scheme (Mandatory and Discretionary elements) due to the local Council Tax Support scheme restricting maximum award for working age customers. More pension age households have a zero liability for Council Tax due to the national scheme rules, so cannot benefit from this CTSF scheme. There are 3029 children and dependant young people in households receiving Council Tax Support. Of these over 99.5% are in a household who will benefit from the mandatory scheme.
Pregnancy and maternity including new and breast feeding mothers	Neutral		Status not relevant to scheme rules.
Marriage and civil partnership status	Neutral		Co-habiting couples are treated the same under the scheme rules regardless of their marriage or civil partnership status.

Actions identified that will mitigate any negative impacts and/or promote inclusion

N/A The proposal is to base entitlement on receipt of Council Tax Support which is a long established means tested scheme with protections built in.

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Date: 26 January 2023