

Equality Impact Assessment: *Local Council Tax Support Scheme for 2024-25*

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 6 February 2024 Council 20 February 2024	Local Council Tax Support Scheme for 2024-25	That the scheme in place for the current year continues for 2024-25 with the addition of a class of support within the scheme to award 100% council tax support to care leavers looked after by Devon County Council, up to age 25.	Neutral – Exeter’s Local Council Tax Support Scheme is based on the previous Council Tax Benefit scheme to include the protections that existed in that national scheme of support, which was in place for many years prior to 2013. Only an additional class of support is being proposed which will positively impact care leavers, therefore little impact is expected on any individuals with protected characteristics.

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	N/A	No differential treatment in the scheme rules. Access to the support is through standard ECC routes – generally via the website or over the phone. Scheme of support is long established and well understood by groups who work with and advise 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	N/A	The 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.
Sex/Gender	Neutral	N/A	62% of working age claimants are recorded as female. Only 53% of claims from a couple are made in the name of a female claimant, however 93% of single parent claimants are female. The scheme rules do not distinguish on gender, however there are clearly a greater number of women subject to the local scheme rules.
Gender reassignment	Neutral	N/A	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	N/A	No differential treatment in the scheme rules. Access to the support is through standard ECC routes – generally via the website or over the phone. Scheme of support is long established and well understood by

Protected characteristic/ area of interest	Positive or Negative Impact	High, Medium or Low Impact	Reason
as Buddhism and sects within religions).			groups who work with and advise customers of different religions or beliefs who may find accessing support more difficult.
Sexual orientation (including heterosexual, lesbian, gay, bisexual).	Neutral	N/A	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).	Positive	N/A	Council Tax Support offers help with the cost of Council Tax to low-income households. Nobody under 18 can have a liability for Council Tax or therefore claim Council Tax Support. The scheme for pension age customers is set by Central government and not part of the Local Council Tax Support scheme that is the subject of this decision. Single young people under the age of 25 with no children and not receiving Universal Credit could receive a lower award than those aged 25 or over. This reflects the lower benefit rates that they receive in the national benefit scheme. However, a class of support is being introduced to give 100% council tax support to care leavers looked after by Devon County Council, up to age 25. Care leavers face the challenge of having to cope with the demands of living on their own at a young age including having to maintain a home and manage finances, without support from family, and in Exeter they are a particularly vulnerable group for Council Tax debt. In Exeter, 64% of care leavers with a council tax liability are in arrears with payments. The introduction of a class of support will provide financial assistance to care leavers whilst they develop independent lives and life skills.
Pregnancy and maternity including new and breast feeding mothers	Neutral	N/A	Status not relevant to scheme rules.
Marriage and civil partnership status	Neutral	N/A	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

Officer: Laura Fricker, Service Lead Revenues, Benefits & Customer Access

Date: 11 January 2024