

Stage 1	Equality Impact Assessment
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Policy/Strategy/Service Owner	Terri Horner, Service Lead Revenues and Benefits
Name of policy, strategy, function or service being assessed	Council Tax Reduction Scheme 2021/22
New policy/function/service or review of an existing one?	Review and replacement of an existing policy
This issue date:	July 2020
Review date (if applicable):	Ongoing

Stage 1 – Identifying the aims and objectives of the policy, strategy, function or service
1.1 Aim(s)
To introduce a simplified Council Tax Reduction scheme with effect from 1 st April 2021
1.2 Objectives
<p>The implementation of Universal Credit within the area requires the Council to change its approach to Council Tax Reduction, given the administrative burden of monthly changes and alterations to applicants' income.</p> <p>This impact assessment has been prepared to support the consultation on a simplified Council Tax Reduction scheme which can be easily administered without significant additional costs being placed on the Council. The current scheme is too reactive to minor changes in applicant's income leading to constant changes in Council Tax liability.</p> <p>The proposed amendments to the current scheme are applicable to working age applicants as pension age applicants are covered by the Prescribed Requirement Regulations determined by Central Government.</p> <p>The scheme proposed a move to an income-basis (without the complexities of a full means test as required by the current scheme).</p> <p>The proposed amendments will provide the following:</p> <ul style="list-style-type: none"> • Simplified claiming arrangements for all working age applicants; • Certainty, at present, multiple changes are leading to some taxpayer's receiving a large number of Council Tax bills per year as their Council Tax Reduction is constantly amended; • The maximisation of applicant's entitlement with clear straightforward messages to claim; • Speed of processing - applications will be dealt with more efficiently and without the need for significant levels of evidence; and • Reduced administration costs. The changes will prevent the administration costs from rising year on year which would be inevitable under the current scheme.

1.3 Scope
The new scheme will affect all working age applicants who are currently in receipt of Council Tax Reduction on 1 st April 2021 or those who apply after 1 st April 2021. The scheme will not affect pension age applicants
1.4 Other policies, strategies, functions or services linked to or affected
Council Tax is the only service directly affected by Council Tax Reduction due to the transactional interaction of the entitlement and the general collection of the Council Tax charge.
1.5 Stakeholders
Working age applicants who are currently in receipt of Council Tax Reduction or those who apply on or after 1 st April 2021.
1.6 Methods of measuring progress against objectives
The scheme will be constantly monitored by the service throughout 2021 /22 to ensure that its objectives are met. It should be noted that a final decision on the new policy has yet to be made and will only be taken after consultation with Major Preceptors and the Public.

Stage 2 – Considering the relevant data and information		
	Source (plus link if electronic)	Brief description
2.1	<i>EIA Data WCC Link (EIA spreadsheet produced by Lucy to be linked here)</i> EIA Data	The spreadsheet provides a full analysis of the effect on each demographic group. The spreadsheet provides an analysis of the average level of support given under the current CTR scheme (20/21) and compares it with the levels to be provided under the new scheme (21/22). It should be noted that the final scheme will only be decided once full consultation has been undertaken with the Major Preceptors and the Public.
2.2	<i>Response from Major Preceptors</i>	<i>To be provided at the end of the consultation period.</i>
2.3	<i>Analysis of the public consultation</i>	<i>To be provided at the end of the consultation period.</i>

<p>Stage 3 – Assess the actual or likely impact on equality taking into account the protected characteristics.</p>
<p>Protected Characteristics <i>Protected characteristics covered by:</i> <i>All forms of discrimination - Age, Disability, Gender Reassignment, Race, Religion or Belief, Sex, Sexual Orientation</i> <i>Direct discrimination, indirect discrimination, victimisation – Marriage & Civil Partnerships</i> <i>Direct Discrimination, victimisation – Pregnancy & Maternity</i></p>
<p>Certain applicant groups may be affected due to the changes in the scheme. If the Council continues to grant up to 100% discount, then, in the main, most applicants will not be affected. However, those larger families who have more than two dependant children <i>may</i> receive less support given their higher level of available income. Those affected will vary depending on the combination of changes applied. Detail of those changes are provided in the Source data link at paragraph 2.1 Pension age applicants are not affected.</p> <p>Likewise, with the change to the capital rule (reducing from £16,000 to £6,000), those applicants with high capital may no longer receive support.</p> <p>In all cases where there is a reduction in support, the Council will look to mitigate this by the use of an Exceptional Hardship Fund which will be available and which, on an individual basis, can ‘top up’ support for those applicants who are experiencing exceptional hardship.</p> <p>Applications can be made to the Council at any time for this and an individual assessment of need will be undertaken by staff.</p>
<p>Future Barriers <i>Will implementation of this policy/strategy/function or service potentially create any future barriers to equality.</i></p>
<p>No</p>
<p>Consideration of Alternatives to the Proposal and Outcomes</p>
<p>The Council will need to decide, after consultation, whether to proceed with this new scheme.</p> <p>Should it not proceed then the existing scheme will remain in place in accordance with the legislation.</p>
<p>Consultation <i>Method and details of consultation, links to any relevant documentation</i></p>
<p>Consultation with the Major Preceptors (Fire and Rescue, Police and the County Council) will commence on dd/mmm/yyyy.</p> <p>A full public consultation will be undertaken from dd/mmm/yyyy to dd/mmm/yyyy.</p> <p>All consultation documentation can be viewed at the following link: <i>Winchester City to provide link</i></p>
<p>List of consultees: <i>Staff Forum, Community Forum, Unions, Community Groups, Businesses etc</i></p>
<p><i>See above</i></p>
<p>Issues raised from consultation:</p>

To be provided at the end of the consultation period.

Stage 4 – Decision making & action planning

Overall impact of policy/strategy/function or service

Where equality issues have been identified, give details of justification or plans to mitigate the effects

To be provided at the end of the consultation period.

Decision

To be provided at the end of the consultation period.

Communicating the Results

Details of how and where this Equality Impact Assessment will be published

This EIA will be published as an interim document along with the consultation. A full Second Stage EIA will be provided at the time a decision is to be made by full Council.

Contact point for questions or advice regarding the policy, strategy, function or service

Terri Horner, Service Lead Revenues and Benefits

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