

Appendix 3

<b>Stage 2:</b>		
Outcome of Summary Statement		Summary Statement
High Impact		
<b>Equality Analysis - Council Tax Reduction Scheme</b>		
<b>Date of EqA:</b>	2/3/12	<b>EqA Review Date:</b> 2/12/13
		<b>EqA Lead Officer:</b> Jo Morgan
<b>Part A - Purpose:</b>		
Date	Why are you creating the EqA?	What are the main purposes and aims of the policy, strategy and service area?
2/3/12	Budget/ financial decision	<p>Local Support for Council Tax (replacement for Council Tax Benefit)</p> <p>On 17 May 2012 the Department for Communities and Local Government published a document "Localising Support for Council Tax - A Statement of Intent" which contains the following introduction.</p> <p>At Spending Review 2010 the Government announced that it would localise support for council tax from 2013-14, reducing expenditure by 10 per cent. The Government is committed to retaining council tax support for the most vulnerable in society and taking forward plans for councils to develop local council tax reduction schemes. The Welfare Reform Act 2012 contains provisions for the abolition of council tax benefit, paving the way for new localised schemes. This reform is part of a wider policy of decentralisation, giving councils increased financial autonomy and a greater stake in the economic future of their local area.</p> <p>Lifting the poorest off benefits, by supporting them into work is a key Government objective. Local authorities will have a strengthened financial stake in ensuring local schemes support this aim and help to deliver the positive incentives to work that will reduce poverty and reliance on support for council tax in the long term. The Government believes that it is right to protect council tax support for vulnerable pensioners and that this should not be affected as a result of the introduction of this reform. The elderly cannot go back to work - they have saved and worked hard all their lives: they deserve dignity and security in retirement.</p> <p>The Local Government Finance Bill was introduced to Parliament on 19 December 2011. The Bill makes provision for the</p>

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	<p>localisation of council tax support in England by imposing a duty on billing authorities to make a localised council tax reduction scheme by 31 January 2013 and to consult with major precepting authorities and such other persons as it considers likely to have an interest in the scheme about the scheme. The Government has also taken powers in the Bill to prescribe certain classes or groups who must receive reductions. This will include classes of eligible pensioners, based on the same factors that have determined pensioner eligibility and award under the council tax benefit system. Further powers in the Bill allow the Government to prescribe a default scheme which will take effect if a billing authority has not made a scheme by 31 January 2013, so that they can still administer council tax reductions.</p> <p>The Government will allocate funding to billing and major precepting authorities to support the provision of the localised schemes.</p> <p>The Welfare Reform Act 2012 which received Royal Assent on 8 March 2012 abolished the national Council Tax Benefit Scheme with effect from 1 April 2013. The Local Government Finance Act 2012 (which received Royal Assent on 31 October 2012) amends the Local Government Finance Act 1992 to require Local Authorities to design and adopt a local Council Tax Reduction scheme by 31 January 2013 with an implementation date of 1 April 2013. Failure to set a scheme will result in the Government imposing the 'Default Scheme'. Government will set the entitlement and award criteria for people who have reached the qualifying age for State Pension Credit, but have given Local Authorities flexibility in setting criteria for people of working age. The policy is expected to realise national savings of between £480 and £500 million.</p> <p>1. Timescale for delivery</p> <p>The local scheme must be set on or before 31 January 2013. The Government timetable for preparation and implementation of a scheme is extremely challenging and there is a risk that the implementation date cannot be met. Scheme design cannot commence until the funding arrangements are confirmed, both in terms of how much grant we will receive for 2013/14 to award to claimants, and crucially the level of administration grant we will receive. If a scheme has not been set by this date, then Government will impose the 'Default Scheme', which is essentially the current Council Tax Benefit Scheme but with the stated funding cut of approximately 10% leaving the authority, and the major precepting authorities with a budget shortfall.</p> <p>2. Funding arrangements</p> <p>Government funding for the local scheme awards in 2013/14 will be approximately 10% lower than the council tax benefit awarded in 2010/11 (£10.1m), for South Somerset this is a reduction of approximately £1 million. We estimate that spend for 2013/14 under the current benefit scheme would be £11 million, given the increasing caseload, effectively representing a further loss of up to £1 million. At present we have no indication what the administration grant will be for this scheme, but local authorities are already seeing this cut year on year. For SSDC it will be £50,000 lower in 2012/13 than in 2011/12. [We now know that it has been cut by a further £84k for 2013/14].</p>
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		<p><b>3. Next steps</b> Officers from the five Somerset District Councils will attempt to design a county-wide scheme and have been tasked by Members with designing a 'cost-neutral' scheme. They will meet to identify possible measures that will reduce the cost of providing Council Tax support in the local scheme. Some or all of those measures will then be put out to public consultation (Which measures are consulted on will be determined by the Scrutiny Task and Finish Group). This Task and Finish Group will be a cross party group and will carry out a Scrutiny role, working in parallel with the Officer Group throughout the duration of the project.</p> <p>We will consult the major precepting authorities first (in line with the rules set out by Government), followed by a public consultation. The methodology for this is set out below.</p> <p><b>Current Council Tax Benefit (CTB) Recipients.</b> We will send all current working age CTB recipients a paper copy of the consultation form as this is the group that would be directly affected by the proposed local scheme. This can be returned to one of our offices or using a FREEPOST address. The consultation form will also be made available in easy read format and both formats will be available to be completed on-line.</p> <p><b>All SSDC residents.</b> We will send a postcard to all households in South Somerset raising awareness that the consultation is taking place and directing them to either our website for more information about the proposals and to complete an on-line form, and that paper versions (including the easy read format) are available from all SSDC offices or by request.</p> <p><b>Drop-in sessions.</b> We will hold four drop-in sessions, one in each area of our district to enable residents to find out more about the proposals, ask questions, and complete a consultation form.</p> <p><b>Consultation Helpline.</b> We will set up a consultation helpline offering advice to residents about the scheme proposals and help with completing a consultation form.</p> <p><b>Further awareness raising.</b> We will use posters to raise awareness of the consultation process, and these will be displayed in all SSDC offices, and sent to all 121 Town and Parish Council Clerks, libraries, Children's Centres and major supermarkets.</p>
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		<p>Other measures. We will engage with voluntary groups through our Equality Steering Group and the South Somerset Association for Voluntary and Community Action and invite a response from them, together with members of the clergy.</p> <p>Analysis. The consultation will invite respondents to indicate whether they agree or disagree with each proposal along with a free text box to tell us how the proposal would impact on them. An analysis of both the quantitative and qualitative responses will be undertaken.</p> <p>Setting a scheme. A report will be taken to elected members together with an evidence base for a decision to be made on the design of the South Somerset Council Tax support scheme in December 2012.</p> <p>Outcome of consultation.</p> <p>Profile of respondents A total of 1,185 people responded to the South Somerset Council Tax consultation of whom five were completing it on behalf of an organisation. Charts showing the characteristics of participants are attached in the appendix and summarised below:</p> <ul style="list-style-type: none"><li>• Council tax: 85 per cent said they were liable to pay council tax and 40 per cent said they currently received council tax benefit.</li><li>• Parents: 23 per cent said they had pre-school or school age children in their household.</li><li>• Armed forces: only five individuals said they currently served in the armed forces.</li><li>• Ethnicity: 97 per cent described themselves as White. The next largest groups were White Other (2 per cent) and Asian (1 per cent).</li><li>• Religion or belief: 61 per cent said they had a religion or belief.</li><li>• Carers: 19 per cent said they provided care for someone such as a parent, child or elderly person.</li><li>• Disability: A quarter (25 per cent) considered themselves to have a disability.</li><li>• Sexual orientation: 98 per cent said they were heterosexual and one per cent were gay men.</li><li>• Age: Nearly two-thirds (65 per cent) were aged between 35 and 64, the remainder were 18-34 (11 per cent) or 65 and over (24 per cent).</li><li>• Gender: 53 per cent of respondents were female and 47 per cent male.</li></ul>
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	<p>South Somerset Equalities Profile (produced September 2009) Ethnicity - White 97.1% 0.8% Mixed White 0.8% Asian or British Asian Religion or belief - 78.75% said they had a religion or belief Disability - approx. 18.2% reported having a long term limiting illness, health problem or disability limiting activities or work (2011 census) (was approximately 17% in 2001 census) Sexual orientation - 2001 Census showed 118 people living in same sex couples = less than 1% of population Age - age categories are different to those used in the CTR consultation - Estimate around 45 -50% are aged between 35 and 64 Gender 51% are Female and 49% are Male Gender (Housing and Council Tax Benefit claimants) 58% female 37% male (5% not stated)</p> <p>The profile of our consultation respondents compared with the Equalities Profile [EP] shows a fairly close match across the characteristics. A higher percentage of people aged 35 to 64 responded to the consultation than in the EP, however this is likely to be due to the fact that the changes to Council Tax support will only impact working age claimants as pensioner claimants are protected.</p> <p>Summary of the Consultation Responses to the proposed scheme measures for the South Somerset District Council scheme. (the responses do not always add up to 100% due to rounding). They are ordered by level of agreement with the proposal. In the consultation respondents had the option to say strongly agree / agree / disagree / strongly disagree. In the analysis below we have added together those in agreement, and similarly those that disagreed.</p> <p>G: Increase the amount that other adults living as part of the household are treated as contributing towards the Council Tax - 80% responded that they agreed with the proposal, 20% disagreed.</p> <p>H: End Second Adult Rebate for working age people - 80% responded that they agreed with the proposal, 21% disagreed.</p> <p>C: Include all adult maintenance when calculating Council Tax support - 76% responded that they agreed with the proposal, 24% disagreed.</p> <p>F: Include all money received from Boarders when calculating Council Tax support - 74% responded that they agreed with the proposal, 26% disagreed.</p> <p>I: Increase the amounts of earned income which we ignore when calculating Council Tax support - 74% responded that they agreed with the proposal, 27% disagreed.</p>
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		<p>A: To restrict the maximum amount of support we can award to 75% (or <math>\frac{3}{4}</math>) of the Council Tax charge - 68% responded that they agreed with the proposal, 31% disagreed.</p> <p>B: All child maintenance received will be included when calculating Council Tax support - 63% responded that they agreed with the proposal, 37% disagreed.</p> <p>D2: Ignore Child Benefit for the first child, but include Child Benefit for any other children in the household when calculating Council Tax support - 52% responded that they agreed with the proposal, 48% disagreed.</p> <p>D1: Include all Child Benefit when calculating Council Tax support - 48% responded that they agreed with the proposal, 52% disagreed.</p> <p>In the evidence section of this EqA we have included the analysis report that covered the Somerset area (note that Sedgemoor had a different scoring system and so have not been included).</p> <p>Number of cases (working age) affected by each measure.</p> <p>Proposal A - percentage reduction in the maximum entitlement = 6123 all cases (approximately 4000 of these currently do not pay any Council Tax)</p> <p>Proposal B - Include child maintenance as income = 306 cases</p> <p>Proposal C - Include adult maintenance as income = Included with Proposal B</p> <p>Proposal D1 - Include all Child Benefit as income = 1308 cases</p> <p>Proposal D2 - Disregard Child Benefit for first child and include Child Benefit for other children as income - NO LONGER POSSIBLE to include this option in scheme (software limitations)</p> <p>Proposal E - Include all Sub-tenant payments as income = 4 cases</p> <p>Proposal F - Include all Boarder payments as income = 1 cases</p> <p>Proposal G - Increase level and scope of non-dependant deductions = 300 cases</p> <p>Proposal H - Abolish Second Adult Rebate - 74 cases</p>
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### **Proposed changes to the Council Tax Support scheme for 2016/17**

By 31<sup>st</sup> January each year the council is required to set a scheme for the coming financial year. Officers from the five Somerset District Councils, along with a technical expert consultant, have worked together throughout 2015 reviewing current scheme design and considering possible changes to the current South Somerset scheme.

The Scrutiny Task and Finish Group that worked on the original scheme were reconstituted to work with SSDC officers and in parallel with the Somerset Officer Group.

#### How we decided what to consult on

The Somerset Officer Group put together a list of possible amendments to the 2015/16 scheme, and this list was presented to and considered by members of the Scrutiny Task and Finish Group. The following proposals were agreed to go out to consultation.

#### The proposals

Proposal A - Reduce the amount of savings you can have and still receive Council Tax Support from £16,000 to £6,000

Proposal B - Introduce a self-employed minimum income

Proposal C - Introduce a Council Tax Band cap

Proposal D - Increase the Income taper for those not working while keeping the current lower income taper for those in work

We also consulted on two alternative ways of helping to pay for the Council Tax Support scheme.

Statement 1 – I would pay more Council Tax to help pay for Council Tax Support

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		<p>Statement 2 - The level and range of local services should be reduced to help pay for Council Tax Support.</p> <p><u>Who and how we consulted</u></p> <p>We wrote to all households that would be affected by one or more of the proposals, summarising those proposals and directing them to the on-line consultation survey. The letter advised that paper forms were available by calling the council (this was a dedicated consultation helpline) and that an easy read version of the form was also available.</p> <p>We sent an e-mail to 2500 council tax and council tax support households inviting them to take part in the consultation.</p> <p>We included a small poster about the consultation with council tax bills issued over a two week period - approximately 2000 households received this.</p> <p>We included a small poster about the consultation with 500 benefit award letters issued over a three week period.</p> <p>We wrote to a range of groups and organisations seeking their views on the proposals.</p> <p>We issued a press release about the consultation with details about what we were consulting on, how to take part and when it would close.</p> <p>We sent regular messages across social media (Twitter and Facebook) and placed a message banner on the Council's website homepage.</p> <p>We put full details of the consultation on the Benefits web page with a link through to the on-line consultation survey.</p> <p>We wrote to all Town and Parish clerks (121 of them) to make them aware that the consultation was taking place, giving them the opportunity to take part and also to aid them if any of their residents raised questions with the town or parish council.</p> <p>We put up posters in all SSDC offices.</p> <p><u>Number of households affected by each proposal</u></p>
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	<p>Proposal A - Reduce the amount of savings you can have and still receive Council Tax Support from £16,000 to £6,000 = 83 households affected</p> <p>Proposal B - Introduce a self-employed minimum income = 393 households affected</p> <p>Proposal C - Introduce a Council Tax Band cap = 254 households affected</p> <p>Proposal D - Increase the Income taper for those not working while keeping the current lower income taper for those in work = 311 households affected</p> <p>Statement 1 – I would pay more Council Tax to help pay for Council Tax Support. This would affect all council tax payers = approximately 75,000</p> <p>Statement 2 - The level and range of local services should be reduced to help pay for Council Tax Support. This would affect service users of affected services.</p> <p><u>Consultation responses</u></p> <p>We had a total of 276 responses which gives us a 95% confidence level with 6% margin of error.</p> <p>Proposal A - Reduce the amount of savings you can have and still receive Council Tax Support from £16,000 to £6,000 – 58% stated that they agreed with the proposal, 42% disagreed.</p> <p>Proposal B - Introduce a self-employed minimum income - 46% stated they agreed with the proposal, 54% disagreed</p> <p>Proposal C - Introduce a Council Tax Band cap - 47% stated they agreed with the proposal, 53% disagreed</p> <p>Proposal D - Increase the Income taper for those not working while keeping the current lower income taper for those in work - 57% stated they agreed with the proposal, 43% disagreed</p> <p>Statement 1 – I would pay more Council Tax to help pay for Council Tax Support. This would affect all council tax payers - 46% stated that they would be willing to pay more Council Tax</p>
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Statement 2 - The level and range of local services should be reduced to help pay for Council Tax Support. This would affect service users of affected services. - 60% of respondents stated they did not want to see a reduction in the services provided by SSDC for this purpose.

Profile of respondents

Answer Options	Response Percent	Response Count
0 to 17	0.0%	0
18 to 24	3.0%	7
25 to 34	12.2%	28
35 to 49	31.3%	72
50 to 64	40.4%	93
65 to 74	8.3%	19
75+	2.2%	5
Prefer not to say	2.6%	6
<i>answered question</i>		<b>230</b>
<i>skipped question</i>		<b>46</b>

Answer Options	Response Percent	Response Count
Male	36.1%	82
Female	59.9%	136
Prefer not to say	4.0%	9
<i>answered question</i>		<b>227</b>
<i>skipped question</i>		<b>49</b>

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Do you consider yourself to have a disability?		
Answer Options	Response Percent	Response Count
Yes	16.7%	38
No	79.3%	180
Prefer not to say	4.0%	9
<i>answered question</i>		<b>227</b>
<i>skipped question</i>		<b>49</b>

Answer Options	Response Percent	Response Count
Mental Health	32.4%	11
Hearing Impairment	14.7%	5
Sight Impairment	5.9%	2
Physical Disability	55.9%	19
Learning Disability	8.8%	3
Other	14.7%	5
<i>answered question</i>		<b>34</b>
<i>skipped question</i>		<b>242</b>

Do you provide care for anyone (e.g a parent, child, other relative, friend who has any form of disability, long term or terminal illness)		
Answer Options	Response Percent	Response Count
Yes	15.0%	34
No	85.0%	192
<i>answered question</i>		<b>226</b>
<i>skipped question</i>		<b>50</b>

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How would you describe your ethnic origin?										
A) White	Answer Options	English	Welsh	Scottish	Northern Irish	Irish	Gypsy or Irish Traveller	Other White Background	Response Count	
	I am	194	4	3	0	0	0	8	209	
B) Asian or Asian British	Answer Options	Indian	Pakistani	Bangladeshi	Chinese	Other Asian Background	Response Count			
	I am	0	0	0	0	1	1			
C) Mixed / Multiple ethnic Background	Answer Options	White & Black Caribbean	White & Black African	White & Asian	Other Mixed / multiple background	Response Count				
	I am	0	0	0	1	1				
D) Black or Black British	Answer Options	Caribbean	African	Other Black Background	Response Count					
	I am	0	0	0	0					
									Question Totals	
E) Other ethnic group (please state)									11	
									<i>answered question</i>	210
									<i>skipped question</i>	66

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Are you currently receiving Council Tax Support?		
Answer Options	Response Percent	Response Count
Yes	37.7%	86
No	62.3%	142
<i>answered question</i>		<b>228</b>
<i>skipped question</i>		<b>48</b>

Are you or your partner?		
Answer Options	Response Percent	Response Count
In full or part-time work	70.6%	125
Self-employed	33.9%	60
<i>answered question</i>		<b>177</b>
<i>skipped question</i>		<b>99</b>

Do you have pre-school or school age children in your household?		
Answer Options	Response Percent	Response Count
Yes	30.7%	70
No	69.3%	158
<i>answered question</i>		<b>228</b>
<i>skipped question</i>		<b>48</b>

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Are you currently serving in the Armed Forces?		
Answer Options	Response Percent	Response Count
Yes	0.9%	2
No	99.1%	223
<i>answered question</i>		<b>225</b>
<i>skipped question</i>		<b>51</b>

### Proposed Changes for 2017/18 scheme

Proposal 1 - Removing the Family Premium for all new working age applicants

Proposal 2 - Removing the allowance in the calculation for third and subsequent children born after March 2017

Proposal 3 - Reducing backdating for new claims to one month

Proposal 4 - Reducing the period a person can be absent from Great Britain and still receive Council Tax Support.

We also consulted on two alternative ways of helping to pay for the Council Tax Support scheme.

Statement 1 – Increase in Council Tax

Statement 2 – Service cuts

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		<p><u>Who and how we consulted</u></p> <p>We included a small poster about the consultation with council tax bills and Housing Benefit/Council Tax Support letters issued over several weeks - approximately 7500 households received this.</p> <p>We wrote to a range of groups and organisations seeking their views on the proposals.</p> <p>We sent regular messages across social media (Twitter and Facebook) and placed a message banner on the Council's website homepage.</p> <p>We put full details of the consultation on the Benefits web page with a link through to the on-line consultation survey.</p> <p>We wrote to all Town and Parish clerks (121 of them) to make them aware that the consultation was taking place, giving them the opportunity to take part and also to aid them if any of their residents raised questions with the town or parish council.</p> <p>We put up posters in all SSDC offices.</p> <p>Extended by a further two weeks to try to encourage representatives of vulnerable and minority groups to participate.</p> <p><u>Number of households affected by each proposal</u></p> <p>None of the four proposals in the consultation would have an impact on current recipients on 1 April 2017. They all relate to future changes in circumstances (proposals 1, 2 and 4) or new claims after 1 April 2017 (proposal 3)</p> <p>We had a total of 51 responses as set out below.</p> <p>Proposal 1 Removing the family premium for all new working age applicants</p>
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	Responses
Strongly Agree	12
Agree	26
Disagree	5
Strongly Disagree	4

Proposal 2 Removing the allowance in the calculation for third and subsequent children born after March 2017

	Responses
Strongly Agree	19
Agree	19
Disagree	6
Strongly Disagree	4

Proposal 3 Reducing backdating for new claims to one month

	Responses
Strongly Agree	7
Agree	17
Disagree	19
Strongly Disagree	5

Proposal 4 Reducing the period a person can be absent from Great Britain and still receive Council Tax Support

	Responses
Strongly Agree	36
Agree	11
Disagree	3
Strongly Disagree	0

Paying for the Council Tax Support Scheme – We would like to give your opinion on the following statement 1 – Council Tax Example – If you live in a Band D property an increase of 1.99% in the South Somerset District Council Charge would



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cost you an extra £3.00 per year and raise £175,000. In respect of this statement do you :

	Responses
Strongly Agree	15
Agree	22
Disagree	8
Strongly Disagree	6

Service Cuts – The level and range of local services should be reduced to help pay for Council Tax Support. Example – If the council were to reduce support for leisure activities by £175,000 it could affect your local swimming pool, country park or play area, in respect of this statement do you:

	Responses
Strongly Agree	5
Agree	4
Disagree	22
Strongly Disagree	20

Are you currently receiving Council Tax Support?

	Responses
Yes	4
No	46

Are you liable to Pay Council Tax?


	Responses
Yes	48
No	1

### Evidence used in the EqA


[Child poverty Somerset 2012.pdf](#)

[Communications plan - CTR.doc](#)

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<u>Vulnerability assessment doc for ESG 26 June 2012 VERSION 1.doc</u>		
<u>South Somerset Council Tax Consultation Report Chrysalis Research.docx</u>		
<u>The State of Somerset Final[1].pdf</u>		
<u>SCC Council Tax Reduction consultation common questions across Somerset - Chrysalis Research.docx</u>		
<b>Evidence</b>		
<u>The Task and Finish group met on the following dates:</u>		
12 March 2012, 2 April 2012, 17 April 2012, 1 May 2012, 8 May 2012, 22 May 2012, 30 May 2012		
The workshop for all members was on 3 July 2012, 18th July 2012, 8 August 2012, 29 August 2012, 19 September 2012, 2 October 2012, 16 October 2012, 22 October 2012, 30 October 2012, 6 November 2012, 13 November 2012, 20 November 2012		
<b>2016/17 Scheme – The Task and Finish Group met on the following dates:</b>		
22 January 2015, 19 February 2015, 24 June 2015, 13 August 2015, 24 September 2015		
<b>2017/18 Scheme – Task and Finish Group meeting dates:</b>		
29 April 2016      13 June 2016      23 September 2016		
23 May 2016      14 July 2016		
<b>Part B - Effect on protected characteristic:</b>		
<b>Positive Impact(s)/ Mitigation:</b>		
	<b>Positive Impact</b>	<b>Positive Impact</b>
	Age	Pensioners. Government has legislated to protect those receiving CTB that have reached the qualifying age for State Pension Credit from the impact of the localisation of Council Tax support. Pensioners are therefore not affected by any of the proposed Council Tax Reduction scheme measures. This protection will also apply to new claims to CTR from pensioners who have not received CTB.





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		<p>Working age. Households with children. The Council has a statutory duty to prevent child poverty under the Child Poverty Act 2010. The 'Applicable Amount', used in the means test, is made up of Personal Allowances and Premiums. There are certain premiums that relate to dependent children up to 16 years old and in certain circumstances dependent young persons up to the age 20. The premiums are:</p> <p>Dependent child/young person Premium £64.99 a week Disabled Child Premium £56.63 a week Family Premium £17.40</p> <p>These rates are for the 2012/13 financial year and are normally uprated annually.</p> <p>These premiums will be retained in the local scheme.</p> <p>Earnings. In the current CTB scheme there is an earned income disregard for lone parents of £25 a week. In the proposed local scheme this will be increased to £37.50 a week</p> <p>In the current CTB scheme there is an earnings disregard in respect of child care charges of up to £175 a week for one child and up to £300 a week for 2 or more children where the claimant (and partner) meet certain conditions. Principally this is that they work more than 16 hours a week. These disregards are retained in the local scheme.</p> <p>In the current CTB scheme there is an additional earnings disregard of £17.10 a week where the claimant or partner receives the 30 hours element in their Working Tax Credits. This disregard is retained in the local scheme.</p> <p>Other working age earned income disregards. The local scheme also proposes to increase the earnings disregard for single people from £5 a week to £10 a week, and for couples from £10 a week to £20 a week.</p>
	Disability	<p>In the Council Tax Benefit scheme (CTB) means test calculation income is compared to the 'Applicable Amount', which is a level set by Government and represents the basic needs level. The applicable amount is made up of personal allowances and additional premiums. There are a number of additional premiums which</p>



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		<p>relate to disability, recognising that there are additional living costs for those who are disabled. The premiums are:</p> <p>Disability Premium - two rates, single person and a couple Enhanced Disability Premium - three rates, single person, couple, disabled child rate Severe Disability Premium - three rates, single person, couple (lower rate), couple (higher rate) Disabled Child Premium</p> <p>These premiums will be retained in the local scheme.</p> <p><b>Earnings</b> In the current CTB scheme there is an enhanced earned income disregard for those with a disability or someone who has a long term sickness of £20 a week. The scheme proposes to increase this to £30 a week.</p> <p>In addition a weekly earnings disregard applies to people receiving Employment and Support Allowance (Contributory), Incapacity Benefit or Severe Disablement Allowance who are allowed to earn up to £20 a week (lower limit) and £97.50 a week (upper limit) (2012/13 rates) from permitted work without it affecting those benefits. The upper limit of £97.50 is set at 16 times the national minimum wage and therefore increases accordingly. There is an equivalent disregard in CTB. The local scheme will retain this equivalent disregard.</p> <p>In the current CTB scheme the following disability related incomes are fully disregarded:</p> <p>Disability Living Allowance - Mobility component Disability Living Allowance - Care component Any benefit treated as Attendance Allowance</p> <p>These disregards will be retained in the local scheme.</p> <p><b>Council Tax legislation.</b> Within the Council Tax regulations there is a provision to reduce by one Council Tax Band (A Disabled Band Reduction) the charge in certain cases where a premises has been adapted for a person who is substantially permanently disabled.</p> <p>Persons meeting severe mental impairment conditions set out in the Council Tax regulations are exempt from</p>
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		paying Council Tax.
	Gender Reassignment	<p>We do not hold details of claimants or the number of claimants receiving Council Tax Benefit who share this protected characteristic. Gender reassignment is not a factor in determining entitlement to Council Tax Benefit and it will not be a factor in the local scheme.</p> <p>Claimants who have this protected characteristic will not be disproportionately adversely affected by the proposed changes to the Council Tax Benefit scheme in the local scheme design.</p>
	Marriage and Civil Partnership	<p>The current Council Tax Benefit rules specify the following rules for couples for the purposes of eligibility to claim. A couple is defined as;</p> <ul style="list-style-type: none"> <li>- A man and woman who are married to each other</li> <li>- A man and woman who are not married but live together as 'man and wife'</li> <li>- Two people of the same sex who are married or civil partners</li> <li>- Two people of the same sex who are not married or civil partners but live together as if they were married or civil partners</li> </ul> <p>These eligibility rules are retained in the local scheme and those with this protected characteristic will not be disproportionately affected by the proposed local scheme measures.</p> <p>Polygamous Marriages. The current CTB rules contain an additional allowance for each additional member of a polygamous marriage when calculating the applicable for the household. The local scheme will retain the rules for those in polygamous marriages.</p>
	Pregnancy and Maternity	<p>In CTB pregnancy is not a determining factor. This is no addition to a single person or couple applicable amount by virtue of pregnancy. The local scheme does not propose any changes to the CTB rules or new rules. Therefore the local scheme will not disproportionately adversely affect women based on them being pregnant.</p>
	Race	<p>Race is not a factor in determining CTB and will not be in the local scheme. One of the local scheme proposals is to limit the maximum support that can be given to a certain percentage of the Council Tax liability rather than restricting to a Council Tax band. The latter could have had the effect of disproportionately adversely affecting people with larger families in higher banded properties. As the former measure is the one proposed the local scheme will not disproportionately adversely affect people based on their race.</p>






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		<p>The Government will define a 'class of persons' who will be excluded from receiving Council Tax Support (in the same way as they do now for CTB). The restrictions will affect foreign nationals with certain immigration status and non-economically active individuals from the European Economic Area. South Somerset D.C. will be bound by the Government's rules.</p>
	<p>Religion or Belief</p>	<p>Religion and Belief is not a determining factor for CTB (save for polygamous marriages) and will not be a determining factor for the local scheme.</p> <p>The additional allowance present in CTB for members of a polygamous marriage in the calculation of the applicable amount will be retained in the local scheme.</p> <p>Claimants will not be disproportionately adversely affected by the proposed local scheme measures.</p>
	<p>Rural Isolation (i.e. Carers and Armed Forces Communities)</p>	<p>Carers. In the calculation of the applicable amount for the means test a single person is entitled to a premium on top of their personal allowance (the Carer Premium) if they are entitled to the Carers Allowance. In the case of a couple, they can get one Carer Premium if one of them is entitled to Carers Allowance, or two if they are both entitled to it. In the case of a polygamous marriage a Carer Premium is awarded for each member of the marriage who is entitled to Carers Allowance.</p> <p>Armed Forces Communities. Under a local scheme SSDC currently disregards in full War Widows and War disablement pensions, together with Armed Forces Compensation Scheme payments, and we will continue to do so in the local Council Tax Reduction scheme.</p>
	<p>Sex</p>	<p>Overall SSDC has a greater number of single male than single female CTB claimants; however there are slightly more single female claimants in the Working Age (other) group. There are significantly more female lone parents to male lone parents, where the ratio is approximately 9 to 1. As a consequence of the caseload make-up, more females will be affected by some of the proposed measures in the local scheme than males. In particular this will be the proposed removal of the disregard of Child Benefit and Child Maintenance. These measures mean that those incomes would be taken into account in the calculation of entitlement to Council Tax support. The means test calculation is progressive resulting in a larger reduction in support the higher the income received.</p> <p>Sex (gender) is not a determining factor in determining CTB and it will not be in the local scheme. Therefore, claimants will not be disproportionately adversely affected by the proposed local scheme on the basis of their</p>

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	Sexual Orientation	sex (gender). Sexual orientation is not a determining factor for CTB and will not be a determining factor in the local scheme. Claimants with this protected characteristic will not be disproportionately adversely affected by the proposed local scheme measures.
<b>Negative Impact(s) that require no action:</b>		
	<u>Age</u>	<p><b>Negative Actions that require No Action</b></p> <p>Working age - The Government have legislated that if the funding reduction is passed on to current Council Tax Benefit recipients, it cannot be passed on to those claimants who have reached the qualifying age for State Pension Credit and it is therefore the working age group who would be expected to bear the cost.</p> <p>Families with children - low income families may be disproportionately affected [mitigation “The increase in the earned income disregard will help working families on a low income”. The proposal to include Child Benefit as an income was not taken forward.”]</p> <p>Adult child living at home - expectation that the person that pays the Council tax will pay a higher contribution based on that adult child's income (i.e. the higher their income the greater the contribution they would be expected to pay). It is also proposed to introduce non-dependant deductions in cases where that non-dependant receives a passported benefit (currently they are not expected to contribute anything) This could lead to adult son/daughter being asked to leave if they choose not pay the contribution.</p> <p>Lone parents - low income households</p> <p><u>Added for 2016/17 scheme proposals</u></p> <p>A high proportion (40%) of CTS recipients who are self-employed are lone parents which may be due to their caring responsibilities and who could be disproportionately affected by the proposal to introduce a self-employed minimum income. The recommendation is that this proposal is not included in the 2016/17 scheme.</p> <p><u>Added for 2017/18 scheme proposals</u></p> <p>Removal of the Family Premium - Couples with children and lone parents who claim on or after 1 April</p>

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		2017 would receive less CTS than those in receipt of CTS (whose applicable amount includes a Family Premium) on 31 March 2017. The recommendation is that this proposal is not included in the 2017/18 scheme.
	<u>Disability</u>	<p>Some people with disabilities may require a larger house to meet adaptation requirements</p> <p>Can be more dependent on benefits as a result of disablement</p> <p><u>Added for 2016/17 scheme proposals</u></p> <p>A significant proportion of those in the non-working group are unable to move in to work and receive long-term out of work benefits. The proposal to increase the income taper in the non-working group would have a detrimental effect on those unable to increase their income by moving into work. The recommendation is that this proposal is not included in the 2016/17 scheme.</p>
	<u>Gender Reassignment</u>	
	<u>Marriage and Civil Partnerships</u>	
	<u>Pregnancy and Maternity</u>	
	<u>Race</u>	<p>Larger families part of culture</p> <p>Employment patterns and earning levels are different for different ethnic groups - could have disproportionate impact of some groups</p> <p><u>Added for 2016/17 scheme proposals</u></p> <p>One of the proposals is to restrict the liability used in the calculation of council tax support to a Band C. This might have had a detrimental impact on families from minority ethnic groups who have larger families are part of their culture. Analysis of the 43 larger families who would be affected by the proposal shows that:</p>



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		<p>33 households have indicated they are white British, 2 households British, 1 household white Irish and in the other 7 cases we do not hold details of their ethnic group.</p> <p>Larger families are those with four or more children.</p> <p><u>Added for 2017/18 scheme proposals</u></p> <p>Proposal - Reducing the period a person can be absent from Great Britain and still receive Council Tax Support. There are equalities issues arising from this proposal. The DWP equality analysis of this measure in Housing Benefit identifies that there may be a greater impact on Asian ethnicity and that this could result in a disproportionate impact on certain religious groups. The proposal would also be problematic and burdensome to administer.</p> <p>The recommendation is that this proposal is not included in the 2017/18 scheme.</p>
	<u>Religion or Belief</u>	
	<u>Rural Isolation (i.e. Carers and Armed Forces Communities)</u>	Carers may be more dependent on benefits as it is more difficult to undertake work in addition to their caring responsibilities.
	<u>Sex</u>	
	<u>Sexual Orientation</u>	
<p><b>Negative Impact(s) that require action and any other appropriate actions:</b></p>		

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Type	Negative Impact Name (if applicable)	Impact Detail (if applicable)	Action Required (if any)	By When?	Resource	Outcome	Performance Measure	Status	Progress
<b>Part C - Conclusion:</b>									
<b>Date</b>	<b>Conclusion</b>						<b>Comments</b>		
5/12/12	Adjust the policy/ amend service								
<b>Supporting Documentation/ Links</b>									
<a href="#">Equality Steering Group Notes June 2012 V1.pdf</a>									
<b>GED met?</b>	<b>Please comment/ explain how you will meet the General Equality Duty (GED)?</b>								
Yes	<p>The GED has been met by ensuring a comprehensive an inclusive approach to consultation on the proposed CTR scheme measures. We have engaged with our Equality Steering Group who endorsed our approach. We have raised awareness of the consultation in a variety of ways and offered a wide range of opportunities for all interested parties to take part and give us their views for consideration.</p> <p><u>Added for 2016/17 scheme proposals</u></p> <p>The GED continues to be met by ensuring a comprehensive and inclusive approach to the consultation of the proposed amendments to the Original CTR scheme. We have considered the possible impact of those proposals on each of the protected characteristics, how they might affect our current CTR recipients, and reflected this in the recommendations for the proposed amendments.</p> <p><u>Added for 2017/18 scheme proposals</u></p> <p>The GED continues to be met by ensuring a comprehensive and inclusive approach to the consultation of the proposed amendments to the Original Council Tax Support (CTS) scheme. We have considered the possible impact of those proposals on each of the protected characteristics, how they might affect our current CTS recipients, and reflected this in the recommendations for the proposed amendments.</p>								
<b>Part D - Sign Off:</b>									

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Person	Approved?	Day
<b>Equality Steering Group Sign Off Date</b>	<b>Comments</b>	
13/9/12	<p>Equality Steering Group (ESG) initial consultation took place on 26 June 2012. The objective for this initial consultation is to seek the ESG's views on:</p> <ul style="list-style-type: none"> <li>-The proposed scheme Principles</li> <li>-Possible measures for each Principle</li> <li>-Possible mitigation of the impact of the measures</li> <li>-The consultation process</li> </ul> <p>A number of case studies were to help the ESG look at implications and possible impact of Principles on any of the Protected Characteristics. A full discussion was held with all comments taken into account and passed on to members to inform their decision making process.</p> <p><u>Added for 2016/17 scheme proposals</u></p> <p>The Equality Steering Group was consulted on proposals for changes to the current scheme which will take effect from 1 April 2016. Responses to the consultation were considered by the Task and Finish Group when making their recommendations.</p>	
<b>Stage 2 Community Cohesion Officer Approval</b>		<b>Date and Comments</b>
Jo Morgan		05/12/12  For 2016/17 scheme – 24/09/2015