

Appendix 1

Somerset Equality Impact Assessment

Before completing this EIA please ensure you have read the EIA guidance notes – available from your Equality Officer

Organisation prepared for:	South Somerset District Council		
Version:	First Stage Equality Impact Assessment	Date Completed:	7th September 2020
Description of what is being Equality Impact Assessed:			
The proposed new Council Tax Reduction Scheme for working age applicants from 1 st April 2021			
Evidence			
<p>What data/information have you used to assess how this policy/service might impact on protected groups? Sources such as the Office of National Statistics, Somerset Intelligence Partnership, Somerset's Joint Strategic Needs Analysis (JSNA), Staff and/ or area profiles, should be detailed here</p>			
<p>To introduce a simplified Council Tax Reduction scheme with effect from 1st April 2021 and to increase the level of support to the poorest households.</p> <p>In addition, the implementation of Universal Credit within the area requires the Council to change its approach to Council Tax Reduction, given the high administrative burden of monthly changes and alterations to applicants' income.</p> <p>There is a requirement to introduce a simplified, more supportive 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 scheme changes will only apply to working age applicants, pension age applicants are covered by the Prescribed Requirement Regulations determined by Central Government.</p>			

The move to an income-based scheme (without the complexities of a full means tested as required by the current scheme).

The changes will provide the following:

- An increased level of support to households with the lowest income;
- 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.

It should be noted that the overall costs of the scheme will increase however the overall level of Council Tax Reduction as a proportion of the overall Council Tax base, will be less than when Council Tax Reduction was introduced in 2013. The costs to the District Council will be in proportion to the Council's share of Council Tax.

Who have you consulted with to assess possible impact on protected groups? If you have not consulted other people, please explain why?

Prior to any implementation, consultation **will** be undertaken with the following:

- Consultation has been undertaken with the Major Preceptors (Fire and Rescue, Police and the County Council) ; and
- A full public consultation was undertaken ending on 3rd November 2020

Analysis of impact on protected groups

The Public Sector Equality Duty requires us to eliminate discrimination, advance equality of opportunity and foster good relations with protected groups. Consider how this policy/service will achieve these aims. In the table below, using the evidence outlined above and your own understanding, detail what considerations and potential impacts against each of the three aims of the Public Sector Equality Duty. Based on this information, make an assessment of the likely outcome, before you have implemented any mitigation.

Protected group	Summary of impact	Negative outcome	Neutral outcome	Positive outcome
Age	<ul style="list-style-type: none">Working age applicants will be affected by the changes. This will largely be positive as the level of support will increase to potentially 100% (from the existing 85%), however some applicants may lose. Where they experience exceptional hardship, the applicants may apply for further support under the Council's exceptional hardship fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disability	<ul style="list-style-type: none">All disability benefits will continue to be disregarded in full and also an additional disregard against income will be where any member of the applicant's household is disabledCarers Allowance will also be disregarded in full under the new scheme.In some cases, the applicant may receive additional support due to the increase in maximum reduction allowed	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Gender reassignment	<ul style="list-style-type: none">No effect	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Marriage and civil partnership	<ul style="list-style-type: none"> No effect 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Pregnancy and maternity	<ul style="list-style-type: none"> No effect 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Race and ethnicity	<ul style="list-style-type: none"> No effect 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Religion or belief	<ul style="list-style-type: none"> No effect 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sex	<ul style="list-style-type: none"> No effect 	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sexual orientation	<ul style="list-style-type: none"> No effect 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Other, e.g. carers, veterans, homeless, low income, rurality/isolation, etc.	<ul style="list-style-type: none"> Carers will receive additional support Low income families and especially though on legacy benefits such as income support, Job seeker's Allowance (Income Based), Income Related Employment and Support Allowance will receive additional support 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Negative outcomes action plan

Where you have ascertained that there will potentially be negative outcomes, you are required to mitigate the impact of these. Please detail below the actions that you intend to take.

Action taken/to be taken	Date	Person responsible	How will it be monitored?	Action complete
Where any applicant has the level of support reduced, they may apply for additional help through the Council's Exceptional Hardship Fund. This will look at the household's income and expenditure and, where thought necessary, further assistance shall be provided	Continuous			<input type="checkbox"/>

If negative impacts remain, please provide an explanation below.

The new scheme shall be constantly monitored to ensure that it delivers the desired outcomes.

Completed by (Officer name and role):	Helen Morris
Date:	8 December 2020
Manager/Director Sign off (Name and position)	
Date:	
Equality Lead sign off (Name):	
Date:	
To be reviewed by: (officer name)	
Review date:	