

## Equality Impact Assessment

<b>Service:</b>	Finance & Revenues
<b>Officer(s) completing the assessment:</b>	Michael Fisher
<b>Date:</b>	9 <sup>th</sup> December 2020
<b>Name of service, strategy, policy, project or function being assessed:</b>	Council Tax Support Scheme for Working Age Applicants

1.	<p>What are the aims, objectives, outcomes, purpose of the service, strategy, policy, project or function that you are assessing?</p>	<p>The Council Tax Support (CTS) scheme provides support for certain taxpayers who have a low income. Where entitled, the scheme provides a reduction in liability for Council Tax.</p> <p>2019/20 saw the introduction of a 90% CTS cap for most working-age claimants. This was a significant change that has resulted in a number of households being asked to pay an element of their Council Tax charge, where previously they had not been required to do so.</p> <p>These changes were, in effect, neutralised by the introduction Council tax COVID-19 hardship fund. This fund enabled the Council to reduce the liability of all working-age recipients of Council Tax Support by £300. This meant many residents had no council tax to pay 2020/21.</p> <p>There are no proposals to make any changes to the Council Tax Support Scheme that was approved by Council in January 2020 apart from increasing allowances in line with with other government benefits.</p>
2.	<p>Who implements or delivers the service, strategy, policy, project or function?</p> <p>State if this is delivered by more than one service or team, including any external partners.</p>	<p>Finance &amp; Revenues Service</p>

3.	Who will be affected by the service, strategy, policy, project or function?	The scheme affects working-age CTS claimants. There are no material changes to the scheme therefore the impact of renewing the current scheme will be neutral.  Pension Age applicants are protected under the Central Government Prescribed Scheme
4.	What are the likely <b>positive impacts</b> for the protected groups (see above)? Are any particular groups more affected and why?	No changes are being proposed
5.	What are the likely <b>negative impacts</b> for the protected groups (see above)? Are any particular groups affected more and why?	No changes are being proposed
6.	What consultation and engagement has taken place (or is planned) with the affected groups and other interested parties?	Major preceptors have been consulted (Hampshire CC/ Police/ Fire) and are content with the proposed approach.
7.	What plans do you have in place, or are developing, to mitigate the likely negative impacts, i.e. how will you reduce the impact on the protected groups?	The Council will use existing policies to alleviate potential hardship.
8.	Please summarise or provide links to the information, data, research used in this assessment	N/A

<b>What course of action does this EQIA suggest that you take? (tick one of the following options)</b>	
<b>Outcome 1: No major change required</b> The EQIA has not identified any potential for discrimination or adverse impact and all opportunities to promote equality have been taken.	X

<b>Outcome 2: Adjust the policy</b> to remove barriers identified by the EQIA or better promote equality. Are you satisfied that the policy adjustments will remove the barriers identified?	
<b>Outcome 3: Continue the policy</b> despite potential for adverse impact or missed opportunities to promote equality identified. You should ensure that the EQIA clearly sets out the justifications for continuing with the policy. You should consider whether there are sufficient plans to reduce negative impact and/or plans to monitor the actual impact	
<b>Outcome 4: Stop and rethink</b> the policy when the EQIA shows actual or potential unlawful discrimination	

<b>Summary of your proposals - copy and paste into any report for Cabinet, Council or General Purposes Committee</b>	
What are the key impacts - positive and negative?	
What course of action are you advising as a result of this EQIA?	
Are there any particular groups affected more than others?	
It is proposed that the current Council Tax Support scheme for working age continues with effect from 1 <sup>st</sup> April 2021 as follows:	
<ol style="list-style-type: none"> <li>1. That the Council Tax Support Scheme for 2021/22 be approved, subject to required changes arising from the Council Tax reduction Schemes (Prescribed requirements) Regulations. The scheme is largely unchanged from the current scheme.</li> <li>2. In the event that the temporary uplift to Universal Credit continues, the Head of Finance and Revenues, in consultation with the Finance Portfolio Holder, be authorised to continue to disregard the increase in income as a national response to the Covid-19 pandemic. This will enable any nationally determined support to be incorporated into the Council's scheme during the year.</li> </ol>	

<b>Head of Service sign off (name):</b>	Carl Whatley Head of Finance and Revenues
<b>Date:</b>	10 <sup>th</sup> December 2020