

## PART A Introductory Information

### Proposal name

**Council Tax Reduction Scheme**

### Brief aim(s) of the proposal and the outcome(s) you want to achieve

In 2013 the Government abolished the national Council Tax Benefit scheme and required all councils to implement their own Council Tax Reduction Scheme (CTRS). The Government provided grant funding to the Council to finance the CTRS in 2013/14. The Council's funding was cut by approximately £5.5m, 10% below the level of subsidy it received to pay CTB in 2012/13. In addition to the cut in funding, the Government also required the Council to protect pensioners by providing them with the same rate of support that they would have received under the former Council Tax Benefit scheme. This requirement meant that the actual cut in funding for the CTRS fell on working-age Council Tax Support recipients (and a small number of non-protected pensioners), amounting to a 23% cut, when compared with the previous Council Tax Benefit scheme.

The Council is required to review the CTRS on an annual basis, and despite ongoing cuts in the funding for CTRS, the Council has been able to maintain the working age scheme in its current form since 2013 and has not made any changes to the working age scheme. The Council is required by statute to make certain changes to the pension age scheme.

The CTRS provides support towards Council Tax costs, to some of the most financially vulnerable households in the city, and it is the Council's recommendation that the CTRS remains unchanged in 2023/24, meaning we are able to continue to provide support towards Council Tax costs to these households.

The report also recommends that the Council Tax Hardship Scheme (CTHS) is continued in 2023/24, which can provide further assistance to households who are unable to meet their reduced Council Tax costs.

Details of the CTRS and how to claim, can be found here:

<https://www.sheffield.gov.uk/benefits/council-tax-support>

Any increase in Council Tax is reflected in the CTRS, and the increase in eligible households Council Tax liability, are accommodated by the scheme. The CTHS is available to provide further assistance to households experiencing financial hardship as a result of their Council Tax costs.

Representatives from the Benefits Service regularly attend the Supporting Vulnerable People group, which is a Council run meeting, but has an open invitation to the Council colleagues, key stakeholders and the voluntary sector in the city, and also attend the Welfare, Poverty and Housing network meeting, which is chaired by Citizens Advice Sheffield. Please see the Action Plan for further details.

The application for the Council Tax Reduction Scheme does not currently ask the applicant to provide any equalities information. Please see the Action Plan for further details.

### Proposal type

- Budget       Non-Budget

**If Budget, is it Entered on Q Tier?**

- Yes       No

If yes what is the Q Tier reference

**Year of proposal (s)**

- 22/23    23/23    23/24    24/25    other

**Decision Type**

- Coop Exec
- Committee (e.g., Health Committee) which committee
- Leader
- Individual Coop Exec Member
- Executive Director/Director
- Officer Decisions (Non-Key)
- Council (e.g., Budget and Housing Revenue Account)
- Regulatory Committees (e.g., Licensing Committee)

**Lead Committee Member**

**Lead Director for Proposal**

**Person filling in this EIA form**

**EIA start date**

**Equality Lead Officer**

- Adele Robinson
- Annemarie Johnston
- Bashir Khan
- Beverley Law
- Ed Sexton
- Louise Nunn

**Lead Equality Objective ([see for detail](#))**

- |   |   |   |   |
|---|---|---|---|
| <input type="radio"/> Understanding Communities | <input type="radio"/> Workforce Diversity | <input type="radio"/> Leading the city in celebrating & promoting inclusion | <input checked="" type="radio"/> Break the cycle and improve life chances |
|---|---|---|---|

**Portfolio, Service and Team**

**Is this Cross-Portfolio**

- Yes       No

**Portfolio**

Is the EIA joint with another organisation (eg NHS)?

- Yes       No      Please specify

## Consultation

**Is consultation required (Read the guidance in relation to this area)**

- Yes  No

**If consultation is not required please state why**

No statutory requirement

**Are Staff who may be affected by these proposals aware of them**

- Yes  No

**Are Customers who may be affected by these proposals aware of them**

- Yes  No

**If you have said no to either please say why**

Staff are not affected by the recommendation to maintain the CTRS and CTHS.

## Initial Impact

Under the [Public Sector Equality Duty](#) we have to pay due regard to the need to:

- eliminate discrimination, harassment and victimisation
- advance equality of opportunity
- foster good relations

For a range of people who share protected characteristics, more information is available on the [Council website](#) including the [Community Knowledge Profiles](#).

## Identify Impacts

**Identify which characteristic the proposal has an impact on tick all that apply**

<input checked="" type="radio"/> Health	<input type="radio"/> Transgender
<input checked="" type="radio"/> Age	<input checked="" type="radio"/> Carers
<input checked="" type="radio"/> Disability	<input type="radio"/> Voluntary/Community & Faith Sectors
<input type="radio"/> Pregnancy/Maternity	<input type="radio"/> Cohesion
<input checked="" type="radio"/> Race	<input type="radio"/> Partners
<input checked="" type="radio"/> Religion/Belief	<input checked="" type="radio"/> Poverty & Financial Inclusion
<input checked="" type="radio"/> Sex	<input type="radio"/> Armed Forces
<input type="radio"/> Sexual Orientation	<input type="radio"/> Other
<input type="radio"/> Cumulative	

## Cumulative Impact

### Does the Proposal have a cumulative impact

Yes  No

<input type="radio"/> Year on Year	<input type="radio"/> Across a Community of Identity/Interest
<input type="radio"/> Geographical Area	<input type="radio"/> Other

*If yes, details of impact*

### Proposal has geographical impact across Sheffield

Yes  No

*If Yes, details of geographical impact across Sheffield*

### Local Area Committee Area(s) impacted

All  Specific

*If Specific, name of Local Committee Area(s) impacted*

n/a

## Initial Impact Overview

### Based on the information about the proposal what will the overall equality impact?

By maintaining the CTRS the Council continues to be able to provide assistance to the Council Tax costs for households on a low income.

Further, but maintaining CTHS for 2023/24, the Council is able to provide further assistance to households who are experiencing financial hardship as a result of their reduced Council Tax costs.

**Is a Full impact Assessment required at this stage?**  Yes  No

**If the impact is more than minor, in that it will impact on a particular protected characteristic you must complete a full impact assessment below.**

## Initial Impact Sign Off

### EIAs must be agreed and signed off by the Equality lead Officer in your Portfolio or corporately. Has this been signed off?

Yes  No

Date agreed 15/12/2022

Name of EIA lead officer Bev Law

## Part B

### Full Impact Assessment

#### Health

**Does the Proposal have a significant impact on health and well-being (including effects on the wider determinants of health)?**

Yes       No      *if Yes, complete section below*

#### Staff

Yes       No

#### Customers

Yes       No

#### Details of impact

By maintaining the CTRS and CTHS in their current form, the Council is able to continue providing assistance to the Council Tax costs of vulnerable households, reducing stress, and freeing up money that be used to contribute to the health and wellbeing of the household.

**Comprehensive Health Impact Assessment being completed**

Yes       No

*Please attach health impact assessment as a supporting document below.*

**Public Health Leads has signed off the health impact(s) of this EIA**

Yes       No

**Name of Health Lead Officer**

#### Age

**Impact on Staff**

Yes       No

**Impact on Customers**

Yes       No

#### Details of impact

The CTRS for pension age households is set by Government and eligible people in this age group have continued to receive support to their Council Tax costs as they would have under the former Council Tax Benefit regime and can receive support covering up to 100% of their Council Tax costs.

Whilst working age households have the amount of support that can be met by CTS limited to 77% of their net Council Tax liability, the Council's recommendation to maintain the CTHS means that those households who are experiencing financial hardship as a result of their Council Tax costs can apply for additional assistance to their Council Tax costs.

The CTRS provides additional assistance to in the form of additional allowances and premia where a single person has dependent children, and these increase in line with how other benefits are calculated.

Council Tax is charged to anyone over the age of 18, and single occupants are able to claim a Single Person's discount irrespective of their age. Where a CTRS recipient is a single person, their award reflect their eligibility to the Single Peron' Discount.

## Disability

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

#### Details of impact

The CTRS provides additional assistance to in the form of additional allowances and premia where a CTS recipient receives certain disability benefits. The allowances and premia, which are included in the both the pension age and working age schemes mean that they are able to receive a higher level of income before the amount of CTS that are eligible to receive, is reduced.

Further to this, where the applicant or their partner receives an award of Personal Independence Payment, Disability Living Allowance or Attendance Allowance, the income they receive from this benefit is disregarded in the CTS calculation, recognising that this payment is intended to meet additional expenses that they incur due to their disability.

Further to the CTRS, which provides assistance to households on a low income who are disabled, there are additional non-means tested Council Tax discounts that can reduce the amount of Council Tax a disabled person has to pay.

These are:

- Disabled persons discount – Where a property which is the main home of a disabled person has been adapted to meet the disablement needs of the disabled person the liable person is eligible for a disabled person's discount, which is equivalent to re-banding the property into the next lower Council Tax band. The reduction for Band A properties will be the equivalent of one 9th of Band D.
- Severe Mental Impairment discount or exemption – A person is considered severely mentally impaired for Council Tax purposes if they have a severe impairment of intelligence and social functioning (however caused), which appears to be permanent. If someone lives alone and has a severe mental impairment, they will be exempt from paying Council Tax. Where there are 2 adults in the property, and one of the occupiers is considered to have a mental impairment, they may be eligible for a discount in their Council Tax charge.

## Pregnancy/Maternity

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

#### Details of impact

CTRS is a means tested Council Tax Discount, and if someone is on a low income, they may be eligible to receive an award of CTRS.

If they receive an award of CTS and are still having difficulty meeting their Council Tax payments, they may be able to receive further assistance from the Council Tax Hardship Scheme.

## Race

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

### Details of impact

Studies have shown that levels of unemployment are higher in BAME communities. CTRS provides assistances towards Council Tax costs to households on low incomes, and if they receive an award of CTS and are still having difficulty meeting their Council Tax payments, they may be able to receive further assistance from the Council Tax Hardship Scheme.

Further to this, CTRS is a sophisticated means tested Council Tax discount and takes account of a number of different factors, and awards additional allowances and premia where the household includes household members with disabilities, and also includes additional allowances for dependent children.

## Religion/Belief

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

### Details of impact

## Sexual Orientation

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

### Details of impact

## Gender Reassignment (Transgender)

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

### Details of impact

## Carers

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

### Details of impact

CTRS is a sophisticated means tested Council Tax discount and takes account of a number of different factors, and awards additional premia where the applicant or their partner have caring responsibilities and receive an award or have an underlying entitlement to Carer's Allowance.

Further to this, there is also a separate Carer's disregard where the person liable for Council Tax has caring responsibilities and meets certain criteria. Where the taxpayer is eligible for the Carer Disregard, they can receive a reduction in the amount of Council Tax they are due to pay of up to 50%.

## Poverty & Financial Inclusion

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

### Please explain the impact

CTRS provides assistances towards Council Tax costs to households on low incomes, and if they receive an award of CTS and are still having difficulty meeting their Council Tax payments, they may be able to receive further assistance from the Council Tax Hardship Scheme.

Further to this, CTRS is a sophisticated means tested Council Tax discount and takes account of a number of different factors, and awards additional allowances and premia where the household includes household members with disabilities, and also includes additional allowances for dependent children.

## Cohesion

### Staff

Yes       No

### Customers

Yes       No

### Details of impact

## Partners

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

### Details of impact



## Armed Forces

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

### Details of impact

## Other

*Please specify*

### Impact on Staff

Yes       No

### Impact on Customers

Yes       No

### Details of impact

## Action Plan and Supporting Evidence

### What actions will you take, please include an Action Plan including timescales

- As part of any future marketing campaigns we will ensure that consideration is given to ensuring that diverse communities are reached and able to access the service.
- We will engage with our software supplier, who also provide our online application form to consider how we can collect equalities data from our applicants, and how we can record this information.
- We will engage with our software supplier to ensure that our online application form meets the minimum accessibility standards that are required.
- We will review how the service considers the eligibility of awarding a Single Person's Discount when the Council Tax Service is made aware of the death of the taxpayer, or another resident.
- We will make contact with colleagues in the Disabled Facilities Grants Team to ensure that they are aware of the scheme, and can signpost their clients to us.
- We will make contact with the Mental Health Team to ensure that they are aware of the scheme, and can signpost their clients to us.

### Supporting Evidence (Please detail all your evidence used to support the EIA)

### Detail any changes made as a result of the EIA

Following mitigation is there still significant risk of impact on a protected characteristic.  Yes  No

If yes, the EIA will need corporate escalation? Please explain below

### Sign Off

**EIAs must be agreed and signed off by the Equality lead Officer in your Portfolio or corporately. Has this been signed off?**

Yes  No

Date agreed  Name of EIA lead officer

**Review Date**