

# **Appendix 3**

## **Council Tax Support Scheme**

### **Equality Impact Assessment**

## **Equality Impact Assessment (EIA) Tool**

**Please ensure you have read the [guidance pages](#) prior to completing this tool**

### **Document Control**

<b>Control Details:</b>	
Title of EIA/ Decision (DDM):	Local Council Tax Support Scheme 25/26
Budget booklet code (if applicable):	
<b>If this is a budget EIA, please ensure the title and budget booklet code is the same as the title used within the budget booklet</b>	
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### **Document Amendment Record**

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### **Contributors/Reviewers (Anyone who has contributed to this document to be named)**

Name	Title role	Date
Nasreen Miah	Equality & Employability Consultant	16/01/2025

### **Glossary of Terms**

Term	Description
<b>CTS</b>	Council Tax Support
<b>EIA</b>	Equality Impact Assessment

## Section 1 – Equality Impact

(NCC staff/ Service users/ Citizen/ Community impact)

### 1. a. Brief description of proposal/ policy/ service to be assessed

Nottingham City Council is currently facing extreme financial pressures, and the council has discretion as to how Council Tax Support (CTS) applies for working age claimants. As such, following consideration of a variety of savings proposals, the Council consulted on proposed changes to the scheme during the period 6<sup>th</sup> November 2024 to 16<sup>th</sup> December 2024 and a full analysis of responses is available in the accompanying Appendix 1 to the report.

The proposed changes to the scheme are

1. Restricting the support to a maximum band B Council Tax liability for working age claimants. If you are in a band C to band H property, the maximum support will be based on band B Council Tax liability.
2. Reduce the capital threshold from £16,000 to £6,000 for working age claimants. Where an applicant has more than £6,000 in capital they will not be entitled to support.
3. Raise the minimum level of support from £0.50 to £5.00 per week. Where an assessment results in a weekly award of less than £5 per week the applicant will not be entitled to support
4. Introduce a minimum level of income for self-employed claimants outside of a designated start up period. The minimum level of income would be equivalent to minimum wage for 35 hours per week (16 hours per week for lone parents)
5. Introduce a minimum threshold of £5 in respect of in year changes to entitlement. Any reported changes that result in a change in entitlement of less than £5 per week either positive or negative do not change the level of award and do not issue a new bill.

The proposed changes to the scheme would reduce the gross cost of the scheme by £477,000 and would negatively impact 1158 households.

This EIA is to support the Executive Board report which sets out the proposed changes to the scheme before the scheme is approved by full council in January 2025 and all these savings to be achieved.

Council Tax Support is a local scheme for working age households. Households where either the claimant or partner of the claimant have reached state pension age are supported by a government prescribed scheme and are not impacted by this proposal.

Council Tax Support is a means tested benefit that supports low-income households to meet their Council Tax liability. Both eligibility and the level of support provided are based on the composition of the household and the household's income and savings. The composition of the households determines how much money the household needs for day to day living costs. This is compared to the household's income and a household is expected to contribute a percentage of their excess income to their weekly Council Tax liability.

1. b. Information used to analyse the equalities implications

Existing CTS claim data records of all impacted households

1. c. Who will be affected and how?

Equality group/ individual	Impact type	Positive	Negative	None
<b>People from different ethnic groups</b>	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reasons for your assessment (Including evidence)	Ethnicity is not relevant to the calculation of CTS and ethnicity data held for households in receipt of CTS is limited so it is not possible to give numbers of households that would be affected broken down by ethnicity.  The proposals are expected to negatively financially impact working age households regardless of their ethnic group.			

Details of mitigation/ actions taken to advance equality	The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to ethnicity			
Details of any arrangements for future monitoring of equality impact (Including any action plans)	The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.			
Equality group/ individual	Impact type	Positive	Negative	None
<b>Men</b>	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reasons for your assessment (Including evidence)	<p>Of the current 18348 working age claims, 5795 are from single male claimants and 2961 are from couples.</p> <p>The proposals negatively impact 238 (4.1%) of claims from single male claimants and 387 (13.0%) of claims from couples.</p> <p>The proposals are expected to negatively financially impact working age households regardless of their gender.</p>			
Details of mitigation/ actions taken to advance equality	The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to gender			
Details of any arrangements for future monitoring of equality impact (Including any action plans)	The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.			
Equality group/ individual	Impact type	Positive	Negative	None
<b>Women</b>	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	<input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community			
Reasons for your assessment (Including evidence)	<p>Of the current 18348 working age claims, 9592 are from single female claimants and 2961 are from couples.</p> <p>The proposals negatively impact 533 (5.5%) of claims from single female claimants and 387 (13.0%) of claims from couples.</p> <p>The proposals are expected to negatively financially impact working age households regardless of their gender.</p>			
Details of mitigation/ actions taken to advance equality	<p>The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to gender</p>			
Details of any arrangements for future monitoring of equality impact (Including any action plans)	<p>The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.</p>			
Equality group/ individual	Impact type	Positive	Negative	None
<b>Trans</b>	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reasons for your assessment (Including evidence)	<p>No data is collected in respect of gender reassignment or transgender people as it is not relevant to the calculation of CTS</p> <p>The proposals are expected to negatively financially impact working age households regardless of their gender.</p>			
Details of mitigation/ actions taken to advance equality	<p>The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to gender</p>			
Details of any arrangements for future monitoring of equality impact	<p>The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.</p>			

(Including any action plans)				
Equality group/ individual	Impact type	Positive	Negative	None
<b>Disabled people/ Carers</b>	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reasons for your assessment (Including evidence)	<p>Of the current 18348 working age claims, 9032 are from households where the claimant and/or their partner has a disability premium. The proposals negatively impact 302 (3.3%) of claims from households where the claimant and/or their partner has a disability premium.</p> <p>The proposals are expected to negatively financially impact working age households regardless of their disability status or caring responsibilities</p>			
Details of mitigation/ actions taken to advance equality	<p>The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to gender</p>			
Details of any arrangements for future monitoring of equality impact (Including any action plans)	<p>The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.</p>			
Equality group/ individual	Impact type	Positive	Negative	None
<b>Pregnancy and maternity</b>	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reasons for your assessment (Including evidence)	<p>No data is collected in respect of whether claimants and/or their partners are pregnant.</p> <p>The proposals are expected to negatively impact working age households regardless of whether they are currently pregnant</p>			

<p>Details of mitigation/ actions taken to advance equality</p>	<p>The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to gender</p>			
<p>Details of any arrangements for future monitoring of equality impact (Including any action plans)</p>	<p>The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.</p>			
<p>Equality group/ individual</p>	<p>Impact type</p>	<p>Positive</p>	<p>Negative</p>	<p>None</p>
<p><b>Marriage/ Civil Partnership</b></p>	<p><input type="checkbox"/> NCC staff  <input type="checkbox"/> Service users  <input checked="" type="checkbox"/> Citizens  <input type="checkbox"/> Community</p>	<p><input type="checkbox"/></p>	<p><input checked="" type="checkbox"/></p>	<p><input type="checkbox"/></p>
<p>Reasons for your assessment (Including evidence)</p>	<p>No data is collected in respect of marital and civil partnership status as it is not relevant to the calculation of CTS. In the CTS scheme the term “couple” means two people who are married to, or civil partners of, each other and are members of the same household, or two people who are not married to, or civil partners of, each other but are living together as if they were a married couple or civil partners.</p> <p>Of the current 18348 working age claims 2961 are from couples.</p> <p>The proposals negatively impact 387 (13.0%) of claims from couples.</p> <p>The proposals are expected to negatively financially impact working age households regardless of their marital or civil partnership status..</p>			
<p>Details of mitigation/ actions taken to advance equality</p>	<p>The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to gender</p>			
<p>Details of any arrangements for future monitoring of equality impact (Including any action plans)</p>	<p>The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.</p>			



Equality group/ individual	Impact type	Positive	Negative	None
<b>People of different faiths/ beliefs and those with none</b>	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reasons for your assessment (Including evidence)	No data is collected in respect of the faith of claimants as it is not relevant to the calculation of CTS  The proposals are expected to negatively financially impact all working age households regardless of their faith.			
Details of mitigation/ actions taken to advance equality	The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to gender			
Details of any arrangements for future monitoring of equality impact (Including any action plans)	The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.			
Equality group/ individual	Impact type	Positive	Negative	None
<b>Lesbian/ Gay/ Bisexual people</b>	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reasons for your assessment (Including evidence)	No data is collected in respect of the sexual orientation of claimants as it is not relevant to the calculation of CTS  The proposals are expected to negatively financially impact all working age households regardless of their sexual orientation.			
Details of mitigation/ actions taken to advance equality	The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to gender			

Details of any arrangements for future monitoring of equality impact (Including any action plans)	The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.			
Equality group/ individual	Impact type	Positive	Negative	None
<b>Older</b>	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reasons for your assessment (Including evidence)	Households where one or both of the claimant and the claimant's partner have reached state pension age are not impacted by the proposals.			
Details of mitigation/ actions taken to advance equality	Households where one or both of the claimant and the claimant's partner have reached state pension have their support calculated on a government prescribed and are not impacted by any changes to a local CTS scheme.			
Details of any arrangements for future monitoring of equality impact (Including any action plans)	The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.			
Equality group/ individual	Impact type	Positive	Negative	None
<b>Younger</b>	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reasons for your assessment (Including evidence)	The proposals are expected to negatively financially impact all working age households regardless of their age.			
Details of mitigation/ actions taken to advance equality	The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to claimant age.			

Details of any arrangements for future monitoring of equality impact (Including any action plans)	The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.			
Equality group/ individual	Impact type	Positive	Negative	None
<b>Care Experience</b> (Please refer to the guidance notes for further information)	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reasons for your assessment (Including evidence)	The proposals are expected to negatively financially impact all working age households who are liable for Council Tax regardless of their care experience.			
Details of mitigation/ actions taken to advance equality	<p>Care leavers under the age of 21 currently are not liable for Council Tax and as such are not impacted by these proposals.</p> <p>The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to claimant age.</p>			
Details of any arrangements for future monitoring of equality impact (Including any action plans)	The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.			
Equality group/ individual	Impact type	Positive	Negative	None
<b>Other</b> (E.g. Cohesion/ good relations, vulnerable children/ adults), socio-economic background (e.g. financial vulnerable)	<input type="checkbox"/> NCC staff <input type="checkbox"/> Service users <input checked="" type="checkbox"/> Citizens <input type="checkbox"/> Community	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reasons for your assessment (Including evidence)	Council Tax Support is a means tested scheme to support low income households. As such any reduction in support will adversely impact households who are financially vulnerable.			

<p>Details of mitigation/ actions taken to advance equality</p>	<p>The Council has considered all responses to the formal consultation and a full analysis of responses is available in the accompanying Appendix 1 to the report and has taken account of the available demographic and caseload data relating to claimant age.</p>
<p>Details of any arrangements for future monitoring of equality impact (Including any action plans)</p>	<p>The council has a statutory requirement to set a local council tax support scheme by 11 March each financial year and impacts will be monitored and considered in any future review of the scheme.</p>

**1. d. Summary of any other potential impact**  
(Including cumulative impact/ human rights implications):

**Section 2 – Equality outcome**

Please include summary of the actions identified to reduce disproportionate negative impact, advance equality of opportunity and foster good relations. Please pull out all the mitigations you have identified and summarise them in this action plan

<p><b>Equality Outcome</b></p>	<p><b>Adjustments to proposal and/or mitigating SMART actions</b></p>	<p><b>Lead Officer</b></p>	<p><b>Date for Review/ Completion</b></p>	<p><b>Update/ complete</b></p>
<p>Eliminate unlawful discrimination, harassment,</p>				

victimisation, and any other conduct prohibited by the Equality Act 2010.				
Advance equality of opportunity between those who share a protected characteristic and those who don't				
Foster good relations between those who share a protected characteristic and those who don't				
(Please add other equality outcomes as required – e.g., mitigate adverse impact identified for people with a disability)				

**Outcome(s) of equality impact assessment:**

<input type="checkbox"/>	No major change needed	<input type="checkbox"/>	Adjust the policy/proposal
<input checked="" type="checkbox"/>	Adverse impact but continue	<input type="checkbox"/>	Stop and remove the policy/proposal

Please note: All actions will need to be uploaded onto Pentana

**Section 3 – Approval and publishing**

<p><b>The assessment must be approved by the manager responsible for the service /proposal.</b></p> <p><b>Approving Director details</b> Lucy Lee, Strategic Director of Transformation and Change, lucy.lee@nottinghamcity.gov.uk</p> <p><b>Approving Director Signature:</b></p>	<p><b>Date sent for advice:</b></p>
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<b>Author Signature</b> 	
<b>Equality Team Signature:</b>	<b>Date of final approval:</b>

For further information and guidance, please visit the [Equality Impact Assessment Intranet Pages](#)

Alternatively, you can contact the Equality and Employability Team by telephone on 0115 876 2747

Send document or link for advice and/ or publishing to: [edi@nottinghamcity.gov.uk](mailto:edi@nottinghamcity.gov.uk)

**PLEASE NOTE: FINAL VERSION MUST BE SENT TO EQUALITIES OTHERWISE RECORDS WILL REMAIN INCOMPLETE.**