

**TO: EXECUTIVE MEMBER FOR ADULT SOCIAL CARE, HEALTH AND HOUSING
12 JULY 2012**

**LOCAL COUNCIL TAX SUPPORT SCHEME
Director of Adult Social Care, Health and Housing**

1 PURPOSE OF REPORT

- 1.1 The purpose of this report is to seek authority to begin consultation on the options to establishing a Local Council Tax Support Scheme (LCTSS).**

2 RECOMMENDATIONS

- 2.1. That the following options to establish a Local Council Tax Support Scheme are subjected to consultation:**

2.1.1. That the provision to make extended payments of benefits is ended (see paragraph 5.8).

2.1.2. That the provision to back date claims for Council Tax Support is ended (see paragraph 5.9).

2.1.3. That the second Adult Rebate Scheme is ended (see paragraph 5.10).

2.1.4. That non-dependent charges are increased from the current levels (see paragraph 5.11).

2.1.5. That the amount of capital that a household has at which financial support is provided is decreased (see paragraph 5.13).

2.1.6. That the maximum financial support provided is restricted to a Council Tax liability band.

2.1.7. The type of household income that is disregarded when calculating financial support under the new scheme

3 REASONS FOR RECOMMENDATIONS

- 3.1. The Government signalled its intention to localise Council Tax Support in the 2010 spending review. It stated that it would reduce expenditure by 10%. The Welfare Reform Act 2012 contains provisions for the abolition of Council Tax Benefit thus paving the way for localised schemes. The Local Government Finance Bill makes provision for the localisation of Council Tax Support in England by imposing a duty on all billing authorities to make a localised Council Tax reduction scheme by the 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 Local Government Finance Bill will also 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. The bill will also prescribe a default scheme which will take effect if the billing authority has not made a scheme by the 31 January 2013.**

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- 3.2. The new schemes will operate on the basis of providing a discount on the Council Tax liability depending upon the local criteria established in the LCTSS. The Government will no longer provide 100% funding for the Council Tax support, instead it will provide a specific grant to billing and major precepting authorities. The Government has issued a consultation document on the proposed funding allocation. Using this indication of available funding compared to the estimated Council Tax Benefit expenditure for 2013/14 based on the current national scheme the funding gap could be as much as £1.1 million.
- 3.3. The Council has two main options for bridging this gap; reducing the amount of Council Tax support to working age households and compensating the reduction through localised spending reductions. A combination of these options could be used together with the flexibility to introduce technical changes to the Council Tax scheme. These changes will have differing impacts on households and also the precepting partners. The purpose of this report is to seek authority to consult on a range of options that could be employed to construct the LCTSS and so at this stage there is no need to make a decision on the preferred elements.

4. ALTERNATIVE OPTIONS CONSIDERED

- 4.1. The Council could decide not to consult on options to construct the LCTSS. This would generate the risk that any scheme the Council implemented could be challenged or alternatively the Council would be required to implement the default scheme. The draft default scheme proposed by the Government in its statement of intent operates as close to the current Council Tax Benefit Scheme as possible. Therefore, adoption of the default scheme would run the risk of requiring the Council to fund the shortfall between the Government funding and the current predicted costs of the Council Tax Benefit Scheme in 2013/14 of £1.1 million.

5. SUPPORTING INFORMATION

- 5.1 The current Council Tax Benefit Scheme is a national scheme administered locally. There is very little local discretion in the operation of the scheme. Currently Council Tax Benefit is paid to households on pass ported benefits such as income based Job Seekers Allowance, Income Support, Guarantee Credit (part of State Pension Credit) and Income related employment and Support Allowance. Other people on low incomes receive Council Tax Benefit in relation to their income compared to the amount the Government believes they should have to live on based on the size and circumstances of their households.
- 5.2 The Government published a statement of intent for local Council Tax Support Schemes and an indicative funding consultation at the end of May. The Government have exemplified the future level of funding that each authority will receive, based on the Office of Budget Responsibility (OBR) estimates of total subsidised Council Tax Benefit (CTB) and the local shares based on 2010/11 Out-turn figures. It is not clear whether the OBR estimates will be updated before 1 April 2013, but the "local-share" distribution will be updated to reflect 2011/12 Out-turn data. This is then compared to Bracknell's "local-share" of the 2012/13 estimated CTB bill – split into the two categories "Pensioner CTB" and "Working Age CTB" based on the latest estimate of the current split.

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		£'000
CTB Forecast 2012/13		6,045
Bracknell Forest Council		4,835
Pensioner CTB		2,089
Working Age CTB		2,746
Parishes		282
Berkshire Combined Fire Authority		246
Thames Valley Police Authority		682

5.3 As such, taking account of the exemplified funding level of £4.159m as notified in the DCLG funding arrangement consultation, the Council will face a shortfall of £0.676m assuming no other changes occur in the uptake of the new discount scheme. Any increase in the Band D Council Tax rate for 2013/14 will need to be reflected in the model, as there will be in effect a reduced yield resulting from the impact of the new discount scheme. For the purposes of this exercise a 3-year national average Council Tax increase of 2.9% is used– a 1% variation will result in a variation of around £50,000. As such the table below highlights that, before taking into account any change in the uptake of the scheme, a resource gap of £0.816m will be faced by the Council assuming the “default” scheme.

	2012/13 Base	Council Tax Increase	2013/14 Base
		2.90%	
	£000	£000	£000
Pensioner CTB	2,089	61	2,150
Working Age CTB	2,746	80	2,826
	4,835	140	4,975
	4,159		4,159
Resource shortfall	-676		-816

5.4 However given the change in the nature of the scheme, from a “benefit” to a “discount”, it is believed by DCLG and others that there will be a behavioural shift in the numbers of people that will apply for the scheme. Whilst very subjective and based on the historical take-up of benefits in 2008/09, CLG have indicated that the base scenario should include a 10% uptake for all groups. Clearly this is open to discussion and as can be seen from the impact on the funding shortfall this variable needs to be given careful consideration.

5.5 Off-setting this increase in demand, the model also sets out to reflect the potential reduction in working-age claimants as a result of the up-turn in the economic cycle. This has been modelled both on local estimates and the national forecasts of the OBR. It assumes a potentially optimistic reduction in working age claimants of almost

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8% in 2013/14 with consistent reductions in future years. The impact of both these scenarios is highlighted below.

	Uplift Claimants	Reduction in Working Age Claimants	Net Impact
	10%	-7.80%	
	£000	£000	£001
Pensioner CTB	215	0	215
Working age CTB	283	-242	40
	498	-242	255

- 5.6 As such, based on an assumed 2.9% increase in Council Tax, a 10% uplift in all groups of claimants combined with a 7.8% reduction in working age claimants resulting from the economic cyclical upturn, the total resource gap faced by the Council will be £1.071m in the first year.

Budget Implication	2012/13 Base	2012/13 Base	Uplift Claimants	Reduction in Working Age Claimants	Estimated Cost
	£000	£000	£000	£000	£000
Pensioner CTB	2,089	61	215	0	2,365
Working Age CTB	2,746	80	283	-242	2,866
					5,230
				Central Government Grant	4,159
				Resource Gap	-1,071

Options to address the funding gap through the LCTSS

- 5.7 Software has been purchased to enable the Council to model proposed changes in the amount of discount awarded to households in the form of benefit. Using this software and based on the Single Housing Benefit Extract (SHBE) of the 21 May the Council Tax Benefit expenditure for 2012/2013 it is possible to model reductions in benefit to existing Council Tax Benefit customers. The proposed strategy is to target reductions in support for those households who demonstrate the ability to pay as well as changing elements of the scheme that can be implemented in terms of changes to the Council's IT system by 31 January 2013. As part of the consultation the council will be required to state the classes of person who will be entitled to a reduction under the new scheme:

- a) The income of any person liable to pay Council Tax to the Authority in respect of a dwelling;
- b) The capital of any such person;
- c) The income and capital of any other person who is a resident of the dwelling;

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- d) The number of dependants of any person within paragraph a) or c);
- e) Whether the person has made an application for the reduction.

Removal of provision of extended payments

- 5.8 There are a number of elements in the existing Council Tax Benefit Scheme which could be removed in the LCTSS. The first is extended payments which are payments of Council Tax Benefit for a period of six weeks after a customer returns to work to act as an incentive to enter work. Although the guidance for LCTSS suggests that schemes should not include dis-incentives for returning to work it is recommended that this should be removed so as to offset the impact on all Council Tax Benefit Customers. Removing this provision would reduce expenditure on Council Tax support by £17,691 a year. It would be possible to revise the period that extended payments are made.

Removal of provision to allow backdating

- 5.9 The existing Council Tax Benefit Scheme enables customers to backdate a Council Tax benefit claim to the date at which benefit entitlement began if before the benefit claim was made. It is recommended that benefit is only paid from the date at which a claim is made. This could reduce expenditure on Council Tax support by £8,991 a year. It is not possible to quantify the number of households who could be affected by this. The implication of this proposed change is that households who do not claim for Council Tax support in a timely way will not receive that support and thus will be liable for their Council Tax. This can be mitigated by effective publicity of the scheme and liaison with agencies that will come into contact with customers whose income changes.

Removal of second adult rebate

- 5.10 It is recommended that we consult on removal of the Second Adult Rebate from the LCTSS. This scheme is for Council Tax bill payers who have a person in their household who is; not a partner or civil partner, aged 18 or over, or paying rent, not paying Council Tax themselves, and on a low income. The Second Adult Rebate is based on the circumstances of the other household. The maximum benefit paid is 25% of the Council Tax liability. Removal of this scheme will mean that some household's liability will increase by the amount of benefit they are currently receiving and thus it is reasonable to expect the Council Tax bill payers to pass that costs on to the second adult. Removal of this scheme will reduce expenditure on Council Tax support by £9,352 and effect 33 households (average reduction on benefit of £283 a year).

Change in non dependent deductions

- 5.11 In line with the strategy to target reductions in Council Tax support to those households who have demonstrated the ability to pay it is recommended to consult on proposals to increase the non-dependent deductions in calculating benefit entitlement. Non-dependants are usually adult sons/daughters, other relatives or friends who live in a benefit customer's home on a non-commercial basis. Benefit customers may receive some money from the non-dependants towards their costs. This is not treated as the benefit customer's income; instead it is deducted from their housing and Council Tax benefit. In effect this will create a Council Tax liability equivalent to the annual value of the non dependent deduction. Council Tax benefit non-dependent deductions are considerably lower than those for housing benefit

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reflecting the higher level of benefit paid for housing benefit and thus the percentage of benefit awarded. It is recommended to increase the non-dependant deductions up to 50% of the equivalent deductions for housing benefit purposes. The following table sets out the proposed changes:

Non-dependent	Existing Council Tax Benefit rate £	Proposed rate £ per week
Student	0	5.58
In receipt of Income Support / Job Seekers Allowance / Employment Support Allowance	0	5.58
Not in remunerative work not on JSA / ESA/ IS	3.30	5.58
In remunerative work maximum up to age 18	3.30	5.58
Up to £183 a week income	3.30	5.58
Up to £316 a week income	6.55	12.81
Up to £394 a week income	8.25	30
More than £394 a week	9.90	37.43

- 5.12 These proposals will reduce expenditure on Council Tax support by £147,000 and take 74 households out of benefit all together. The risk from increasing non-dependant deductions is that the Council Tax bill payer will be unable to collect those amounts from the non-dependant and thus is left with a liability with no income to meet it. It is possible that a non-dependant may decide to leave the household if confronted with these charges which would mean the reduction in expenditure may not be met and council tax support expenditure may increase.

Change in capital limits for benefit purposes

- 5.13 It is recommended to consult on proposals to reduce the capital limits which are used to calculate benefit entitlement. The current benefit system takes account of capital the benefit customer has in calculating a tariff income capital from £6,000 to £16,000. Above £16,000 benefit is not paid. Capital is regarded as savings, stocks and shares, property unless it is the home the customer lives in, redundancy pay and tax refunds. The capital limit at which financial support would not be provided could be reduced. If the limit was reduced to £ 2000 it would reduce Council Tax support expenditure by £242,700 and take 275 households out of benefit all together. The following table provides an indication of the changes in Council Tax support expenditure and households moving out of Council Tax support by each £1,000 band of capital.

Capital £	Savings £	Drop out cases
2,000.00	242,700.00	275
3,000.00	184,000.00	211
4,000.00	148,900.00	168
5,000.00	119,500.00	136
6,000.00	94,700.00	104

Limit Council Tax support to Council Tax liability bands

- 5.14 It is recommended to consult on limiting the total Council Tax support to a Council Tax liability band. The actual limit will vary depending upon the location of the property in terms of the parish as the parish precept will vary. The following table sets out the reduction in Council Tax Support expenditure and households affected by restricting discounts to the relevant bands: As can be seen restricting support to band B would reduce Council Tax support by £551,300 and impact on 2,234 single claimant households including lone parents as well as 454 couples.

Council Tax Band	Number couple of households affected	Annual saving £'s	Number single of households affected	Annual saving £'s	Total annual saving
A	493	167,600	2481	719,600	887,200
B	454	92,200	2234	459,100	555,300
C	359	38,400	1604	262,600	301,000
D	103	17,300	876	151,000	168,300
E	35	4,700	185	27,900	32,600

- 5.15 The following table sets out an example of the recommended areas for consultation in summary based on the highest and lowest reductions in financial support for capital limits and council tax band liability restriction and the total amount of Council Tax expenditure that would be saved from their implementation.

Proposals for consultation	£'000's reduction based on highest reductions	£'000's reduction based on lowest reductions
Funding gap	1100	1100
Remove extended payments	-18	-18
Remove backdating	-9	-9
Remove second adult rebate	-9	-9
Increase non-dependant deductions	-147	-147
Reduce capital limits	-243	-95
Limit Council Tax support	-553	-32
Resulting funding gap	121	790

- 5.16 The highest level of reduction in support would lead to 141 households who are currently on passported benefits i.e. they have never paid Council Tax previously to a position where they will be required to pay their full Council Tax liability due to non-dependant deductions and capital limits changes. There would be 208 standard earning claimants who will come out of benefit all together.
- 5.17. The lowest level of saving in council tax financial support would result in 46, based on £6,000 capital limit, households currently on passported benefits being required to pay their full council tax and 58 standard earning claimants who would come out of benefit all together.
- 5.18. When calculating household income all sources of income are taken into account for example: earning's, social security benefits, maintenance payments and other sources such as tariff income from capital. Depending upon the type of income it may be fully or partially ignored when calculating Housing and Council Tax Benefit.

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There are also disregards in relation to type of household and circumstance. For example; for a single person who has earned income £5 is not counted, for a lone parent bringing up children alone with earned income £25 will not be counted. There are further disregards when a claimant or partner has child care costs. For example: £175 per week is disregarded for one child meeting criteria and £300 for 2 or more children. There are standard disregards such as child benefit, maintenance received for a child, disability living allowance, attendance allowance, any monies from social fund, any monies for fostering children, war widows pension (national scheme up to £10 a week in BFC all income from this source disregarded), Income from those lodging in a home, the first £20 is disregarded. There is a disregard of £17.10 of working tax credit a week. It is specifically recommended to consult on removing the disregard for child maintenance although the consultation will cover other disregards as well.

- 5.18 The Council currently operates a discretionary scheme to disregard household income from war widow's pensions when calculating financial support. The cost of this discretionary scheme will fall to the Council.
- 5.19 The Council will be required to establish a process to allow a LCTSS claimant to appeal a decision. Regulations are awaited concerning what decisions can be appealed and the prescription of any appeal body.
- 5.20 The Council has the ability to make up any shortfall in funding for the LCTSS from savings. However, if the Council decides to fund the scheme from savings following consultation responses it will in effect be requiring the precepting authorities to adopt the same approach.
- 5.21 The Government intends to introduce changes to the Council Tax scheme such that the Council will be given discretion over the relief granted to second homes and some empty homes from 1 April 2013. If the Council were minded to use the proposed discretion it is estimated it could generate up to £0.5 million additional tax base and subject to collection, the same income.

6. CONSULTATION TIMETABLE

- 6.1 The DCLG Statement of Intent for Localising Support for Council Tax emphasises the importance of consultation and the threat of challenge due to the impact of a local scheme on vulnerable groups. It is suggested consultation should start with the precepting authorities.
- 6.2. The necessary consultation timetable will take place before the provisions in the Local Government Bill regarding local Council Tax support will come into force. Provisions will be included in the bill to ensure that if the consultation takes place in line with the statement of intent it will not be invalid.
- 6.3 The consultation will be undertaken by the independent corporate research company. It is intended to complete a 12 week consultation programme by mid October . The decision on the adoption of the new scheme is a matter for full Council as determined by Local Government Finance Bill schedule 4 paragraph 5.

7. ADVICE RECIVED FROM STATUTORY AND OTHER OFFICERS

7.1 Borough Solicitor

The relevant legal issue at this stage is discussed at paragraphs 3.3 and 4.1 of this report; a decision not to consult on the available options will expose the Council to the risk of legal challenge.

7.2 Borough Treasurer

The Council faces a significant financial pressure brought about by these reforms. At this early stage there are a number of assumptions that need to be carefully considered in order to inform the level of the costs faced by the Council. The decisions taken to bridge this gap will also impact on the Council's precepting authorities and as such highlights the need for early and transparent consultation. Any budget pressures arising from the localisation of Council Tax Benefit will be considered as part of the Council's 2013/14 Budget Process.

7.3 Equalities Impact Assessment

An Equality Impact Assessment screening is included at Appendix A. Although data exists on the protected characteristics of the current caseload there is no information on the impact of proposals in relation to the groups that will be established via the consultation and reported to members to inform the final scheme.

8. Strategic Risk Management Issues

8.1 All the calculations are based on the latest SHBE containing Council Tax benefit expenditure by households currently claiming that support. The proposals do not make a provision for non-payment or changes in demographics in the year except for those households who will become pensioners during 2013/14. The risk exists that if there is a major failure of an employer in Bracknell Forest in the year it would lead to increased unemployment and thus demand for Council Tax support. The modelling cannot take account of households who move into the Borough in the year that may be eligible for Council Tax support.

8.2 It is possible that the implementation of the recommendations could lead to unintended consequences. For example increasing non-dependant deductions could lead those members of households moving out into their own accommodation and rather than contributing to Council Tax payments and reducing Council Tax support claiming that support themselves.

8.3 If Council Tax liability increases are greater than the cash grant allocated to Bracknell Forest a shortfall will be created that the Council will have to fund.

8.4 The increase in liability for some households who to date have not been required to pay their Council Tax will lead to collection of Council Tax from households on limited means. Therefore, a bad debt provision will be required which is not allowed for in the local scheme.

8.5 There are considerable risks in changing the current Northgate IT system so that the new LCTSS can be administered for April 2013. Officers met with Northgate to discuss this and reassurance has been received that the changes the Council requires will be available in a special software release in December 2012. This

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release will require system testing by the Council and time available to deal with any problems will be limited. To mitigate the risks all the recommendations other than limiting the total benefit to be paid can be manually implemented in the existing system.

- 8.6 This is one of many Welfare Benefit changes that will be implemented during 2012. The backdrop is the introduction of Universal Credit from October 2013 which will lead to the transfer of work in relation to housing benefit from the Council to the Department of Works and Pensions. If Benefit staff perceive these developments as threats to their long terms employment they may consider seeking alternative employment. The loss of key staff would impact on implementation of major Benefit Scheme changes.
- 8.7 There will be a need for robust and extensive consultation and Equality Impact Assessments of the proposals. If the LCTSS is challenged in terms of lack of due consideration of impact on the community the timescale for implementation is unlikely to be achieved.

9 CONSULTATION

Principal Groups Consulted

- 9.1 A consultation plan has been established which will provide for general consultation via the Council's website, targeted consultation with households who will be impacted by the proposals as well as targeted consultation with key stakeholders.

Method of Consultation

- 9.2 Consultation will take place via websites, direct correspondence and focus group meetings.

Representations Received

- 9.3 The response to the consultation will be reported to Executive to support recommendations for the LCTSS to be implemented.

Background Papers

DCLG Localising Support for Council Tax, a statement of intent;
DCLG Localising Support for Council Tax, funding arrangement consultation;
Single Housing Benefit Extract modelling of Council Tax Support Scheme proposals.

Contact for further information

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Equalities Screening Record Form

Date of Screening: 6 th June 2012	Directorate: ADSCHH		Section: Housing
1. Activity to be assessed	Proposals to establish local council tax support scheme		
2. What is the activity?	<input type="checkbox"/> Policy/strategy <input type="checkbox"/> Function/procedure <input type="checkbox"/> Project <input type="checkbox"/> Review <input checked="" type="checkbox"/> Service <input type="checkbox"/> Organisational change		
3. Is it a new or existing activity?	x New <input type="checkbox"/> Existing		
4. Officer responsible for the screening	Simon Hendey		
5. Who are the members of the EIA team?	Simon Hendey / Shanaz Alam		
6. What is the purpose of the activity?	To provide financial support to low income households towards their council tax liability. The Council will be required to set up a local council tax support scheme by 31/11/13 to replace the national council tax benefit scheme. The Council will receive funding from Government for the new scheme as a cash grant. The new scheme should not disadvantage pensioners compared to what they received under the national council tax benefit scheme. The new local scheme will need to reduce financial support for working age households, compared to what they received under the national scheme, so to to keep within the available funding.		
7. Who is the activity designed to benefit/target?	Those working age households who have been in receipt of the national council tax benefit		
Protected Characteristics	Please tick yes or no	Is there an impact? What kind of equality impact may there be? Is the impact positive or adverse or is there a potential for both? If the impact is neutral please give a reason.	What evidence do you have to support this? E.g equality monitoring data, consultation results, customer satisfaction information etc Please add a narrative to justify your claims around impacts and describe the analysis and interpretation of evidence to support your conclusion as this will inform members decision making, include consultation results/satisfaction information/equality monitoring data
8. Disability Equality	Y	The proposals to form the local council tax support scheme have the potential to adversely impact on households with disabilities	The current council tax caseload has been modelled to establish the impact of proposals to form the local council tax support scheme. From the current caseload there are 648 working age claims where a household is in receipt of disability living allowance, long term incapacity benefit or employment and support allowance.
9. Racial equality	Y	The proposals to form the local council tax support scheme have the potential to adversely impact on households with these protected characteristics.	The current council tax caseload has been modelled to establish the impact of proposals to form the local council tax support scheme. The ethnic origin of the

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			current working age claimants is as follows:
White British	290	8.01%	
White Irish	2	0.06%	
White any other background	13	0.36%	
Mixed white and black caribbean	1	0.03%	
Mixed white and Asian	1	0.03%	
Mixed any other mixed background	2	0.06%	
Asian or Asian British: Indian	4	0.11%	
Asian or Asian British: Pakistani	1	0.03%	
Asian or Asian British: any other Asian background	6	0.17%	
Black or Black British: African	3	0.08%	
Black or Black British: Any other Black Background	1	0.03%	
Not recorded	3296	91.05%	
Total	3620	100.0%	

<p>10. Gender equality</p>	<p>Y</p>	<p>The proposals to form the local council tax support scheme have the potential to adversely impact on households with these protected characteristics</p>	<p>The current council tax caseload has been modelled to establish the impact of proposals to form the local council tax support scheme. The gender breakdown of the current working age caseload based on the main claimant is as follows,</p> <table border="1"> <thead> <tr> <th>GENDER OF CLAIMANT</th> <th></th> <th>%</th> </tr> </thead> <tbody> <tr> <td>MALE</td> <td>1169</td> <td>32.3%</td> </tr> <tr> <td>FEMALE</td> <td>2451</td> <td>67.7%</td> </tr> <tr> <td></td> <td>3620</td> <td>100.0%</td> </tr> </tbody> </table>	GENDER OF CLAIMANT		%	MALE	1169	32.3%	FEMALE	2451	67.7%		3620	100.0%
GENDER OF CLAIMANT		%													
MALE	1169	32.3%													
FEMALE	2451	67.7%													
	3620	100.0%													
<p>11. Sexual orientation equality</p>	<p>Y</p>	<p>The proposals to form the local council tax support scheme have the potential to adversely impact on households with these protected characteristics</p>	<p>The current council tax caseload has been modelled to establish the impact of proposals to form the local council tax support scheme. Sexual orientation is not monitored within the system but recorded separately and as such it cannot be linked back to the caseload in terms of age. Therefore the following information is based on the whole caseload not just working age claimants.</p>												

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				<table> <tr> <td>Bisexual</td> <td>11</td> <td>2.65%</td> </tr> <tr> <td>Gay</td> <td>5</td> <td>1.20%</td> </tr> <tr> <td>Heterosexual</td> <td>394</td> <td>94.94%</td> </tr> <tr> <td>Lesbian</td> <td>1</td> <td>0.24%</td> </tr> <tr> <td>Transgender</td> <td>1</td> <td>0.24%</td> </tr> <tr> <td>Other</td> <td>3</td> <td>0.72%</td> </tr> <tr> <td></td> <td></td> <td>100.00</td> </tr> <tr> <td>Total</td> <td>415</td> <td>%</td> </tr> </table>	Bisexual	11	2.65%	Gay	5	1.20%	Heterosexual	394	94.94%	Lesbian	1	0.24%	Transgender	1	0.24%	Other	3	0.72%			100.00	Total	415	%
Bisexual	11	2.65%																										
Gay	5	1.20%																										
Heterosexual	394	94.94%																										
Lesbian	1	0.24%																										
Transgender	1	0.24%																										
Other	3	0.72%																										
		100.00																										
Total	415	%																										
12. Gender re-assignment	Y		The proposals to form the local council tax support scheme have the potential to adversely impact on households with these protected characteristics	Information on claimants who have undertaken gender re-assignment is not recorded.																								
13. Age equality	Y ?	N	The local council tax support scheme will follow national prescription that will protect pensioner households so they will not be adversely effected. The support scheme is not relevant to those under the age of 16? Therefore the impact of the proposals will be borne disproportionately by those in the 16 – 65 age group?	<p>The current council tax caseload has been modelled to establish the impact of proposals to form the local council tax support scheme. The age of working age claimants based on the age of the main claimant is as follows,</p> <table> <tr> <td colspan="3">AGE OF MAIN CLAIMANT</td> </tr> <tr> <td>18-34</td> <td>1304</td> <td>36.0%</td> </tr> <tr> <td>35-49</td> <td>1549</td> <td>42.8%</td> </tr> <tr> <td>50-60 (to PC qualifying age)</td> <td>767</td> <td>21.2%</td> </tr> <tr> <td>Total</td> <td>3620</td> <td>100.0%</td> </tr> </table>	AGE OF MAIN CLAIMANT			18-34	1304	36.0%	35-49	1549	42.8%	50-60 (to PC qualifying age)	767	21.2%	Total	3620	100.0%									
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18-34	1304	36.0%																										
35-49	1549	42.8%																										
50-60 (to PC qualifying age)	767	21.2%																										
Total	3620	100.0%																										
14. Religion and belief equality	Y		The proposals to form the local council tax support scheme have the potential to adversely impact on households with these protected characteristics	Information on claimants religious belief is not recorded.																								
15. Pregnancy and maternity equality	Y		The proposals to form the local council tax support scheme have the potential to adversely impact on households with these protected characteristics	There are currently 37 claims where the claimant or partner is in receipt of maternity benefit.																								
16. Marriage and civil partnership equality	Y		The proposals to form the local council tax support scheme have the potential to adversely impact on households with these protected characteristics	Whether a claimant is in a civil partnership is not recorded.																								

Unrestricted

<p>17. Please give details of any other potential impacts on any other group (e.g. those on lower incomes/carers/ex-offenders) and on promoting good community relations.</p>	<p>The proposals to form the local council tax support scheme will involve reducing the financial support currently enjoyed by households under the national council tax benefit scheme. Therefore, low income households will be required to make increased payments towards their council tax liability.</p>		
<p>18. If an adverse/negative impact has been identified can it be justified on grounds of promoting equality of opportunity for one group or for any other reason?</p>	<p>The Council is required to establish a local council tax support scheme and will be provided grant funding for the new scheme. The impact on individual households will be in relation to their household characteristics and income levels. That impact will be on households in the protected characteristic groups but it will not be due to their protected characteristics.</p>		
<p>19. If there is any difference in the impact of the activity when considered for each of the equality groups listed in 8 – 14 above; how significant is the difference in terms of its nature and the number of people likely to be affected?</p>	<p>The differential impact will be due to the household characteristics in terms of their income in relation to the proposals to establish a local council tax support scheme.</p>		
<p>20. Could the impact constitute unlawful discrimination in relation to any of the Equality Duties?</p>		N	
<p>21. What further information or data is required to better understand the impact? Where and how can that information be obtained?</p>	<p>Detailed information will be required on households to assess the impact of the proposals to establish a local council tax support scheme. It is intended to undertake interviews with individual households that reflect the protected characteristic groups to better understand the impact of the proposals and to understand what mitigation is possible. This will be part of a wider consultation process with stakeholders in the community as well as residents who do not fall within one of the protected characteristic groups.</p>		
<p>22. On the basis of sections 7 – 17 above is a full impact assessment required?</p>	Y		<p>A full equality impact assessment will be produced with a 12 week consultation period to provide the information that is needed to better understand the impact of a series of options on individual households, as well as providing the opportunity for partners and the wider community to give their views on the proposals.</p>
<p>23. If a full impact assessment is not required; what actions will you take to reduce or remove any potential differential/adverse impact, to further promote equality of opportunity through this activity or to obtain further information or data? Please complete the action plan in full, adding more rows as needed.</p>			
<p>Action</p>	<p>Timescale</p>	<p>Person Responsible</p>	<p>Milestone/Success Criteria</p>
<p>24. Which service, business or work plan will these actions be included in?</p>			
<p>25. Please list the current actions undertaken to advance equality or examples of good practice identified as part of the screening?</p>	<p>Please list</p>		

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26. Chief Officers signature.

Signature: Simon Hendey

Date: Please add