




APPENDIX 1

Somerset Equality Impact Assessment						
Before completing this EIA please ensure you have read the EIA guidance notes – available from your Equality Officer or www.somerset.gov.uk/impactassessment						
Organisation prepared for (mark as appropriate)	 Somerset Council	Yes	 NHS Somerset	No	 NHS Somerset NHS Foundation Trust	No
Version	0.3		Date Completed	11/9/2023		
Description of what is being impact assessed						
The uprating of the income band thresholds within the proposed Council Tax Reduction scheme for 2024/25 in line with the inflationary uplift applied to state benefits for 2024/25 announced by Govt. in November 2025 (6.7%) i.e. option 3 outlined in the above report. The increase announced by Govt. to the National Living Wage (9.8%) is significantly higher than that used for state benefits. Consequently, existing claimants in receipt of the National Living Wage are potentially more likely to see a reduction in the amount of CTR they receive.						

Evidence

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

Information relating to actual claims from individuals and their families held within the various back-office processing systems operated by Somerset Council, which includes information on age, sex and disability.

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

We have not formally consulted on the proposed changes to the income bands. However, we undertook an eight-week consultation on the introduction of the current CTR scheme during the Summer of 2022. We received feedback from members of the public, in particular, Council Tax payers, CTR claimants, major preceptors (Avon and Somerset Police, Devon and Somerset Fire & Rescue Service) and key stakeholders, such as Citizens Advice, parish, town and city councils.

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	The scheme for pension age people is mandated by Government and is unchanged by the proposed change to the income band thresholds.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	<p>The working age scheme provided for in these proposals is open to all people of working age.</p> <p>Increasing the income band thresholds in line with the rate of inflation applied to state benefits will help to protect the proportion of CTR received by the majority of existing claimants who receive state benefits, but may see reductions in the amounts received by those in receipt of the National Living Wage.</p>			
Disability	<p>The income disregard of £30 per week together with a disregard of any Personal Independence Payments or Disability Living Allowance received (to recognise the additional costs for households containing people with a disability) remains unchanged in the proposed scheme and is unaffected by the proposed increase in the income band thresholds. In addition, by aligning the increase in the income band thresholds to the increase in state benefits, including disability benefits, we should ensure that claimants continue to receive the same proportion of CTR as they currently receive.</p>	□	□	☒
Gender reassignment	<ul style="list-style-type: none"> • The proposed change is not specifically targeted at this group but will help to protect the proportion of CTR received by all existing claimants. • No data is currently available on the numbers of people in this protected group who are getting CTR. 	□	☒	□
Marriage and civil partnership	<p>The scheme is designed to take into account the higher living costs of couples and allows for these higher living costs in the determination of the claim. This approach is unaffected by the proposed increase to the income band thresholds..</p>	□	□	☒

Pregnancy and maternity	<ul style="list-style-type: none"> • The proposed change is not specifically targeted at this group but will help to protect the proportion of CTR received by all existing claimants. • No data held at case level on pregnancy. 	□	⊗	□
Race and ethnicity	<ul style="list-style-type: none"> • The proposed change is not specifically targeted at this group but will help to protect the proportion of CTR received by all existing claimants. • No data held at case level. 	□	⊗	□
Religion or belief	<ul style="list-style-type: none"> • The proposed change is not specifically targeted at this group or at anyone holding a specific belief but will help to protect the proportion of CTR received by all existing claimants. • No data held at case level. 	□	⊗	□
Sex	<p>Claim data identifies that we have more female recipients of CTR than male recipients. These are made up of single people, lone parents or those who are claiming as part of a couple. Sex is not a factor used to determine the amount of CTR awarded. We have designed the scheme to maximise awards of support to those on the lowest incomes and also to minimise the impact of aligning the districts schemes across the different demographics. The proposed changes to the income band thresholds will help to protect the proportion of CTR received by existing claimants.</p>	□	□	⊗
Sexual orientation	<ul style="list-style-type: none"> • The proposed change is not specifically targeted at this group, but will help to protect the proportion of CTR received by all existing claimants • No data held at case level. 	□	⊗	□

Armed Forces (including serving personnel, families and veterans)	The scheme provides for specific disregards for veterans and will continue to do so. These disregards are unaffected by the proposed increase to the income band thresholds. Increasing the income band thresholds in line with the rate of inflation applied to state benefits will help to protect the proportion of CTR received by existing claimants.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other, e.g. carers, low income, rurality/isolation, etc.	The scheme is specifically targeted at those on low incomes and contains income disregards in relation to carers. Increasing the income band thresholds in line with the rate of inflation applied to state benefits will help to protect the proportion of CTR received by existing claimants.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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
We will promote the availability of the Exceptional Hardship scheme when the Council Tax bills are issued for the 2024/25 financial year	30/04/2024	Richard Sealy	Through the year-end project team & plan	<input type="checkbox"/>
	Select date			<input type="checkbox"/>
	Select date			<input type="checkbox"/>
	Select date			<input type="checkbox"/>
	Select date			<input type="checkbox"/>
	Select date			<input type="checkbox"/>

	Select date			<input type="checkbox"/>
	Select date			<input type="checkbox"/>
If negative impacts remain, please provide an explanation below.				
No protected groups should be negatively impacted. If an applicant is adversely affected by the changes to the income band thresholds, additional support can be applied for through the council's Exceptional Hardship scheme.				
Completed by:	Simon Doyle			
Date	14 Nov 2023			
Signed off by:	Richard Sealy			
Date	16 Nov 2023			
Equality Lead sign off name:	Tom Rutland			
Equality Lead sign off date:	16 Nov 2023			
To be reviewed by: (officer name)	Richard Sealy, Interim Revenues & Benefits Manager			
Review date:	30 Sep 2024			