

## Appendix B - Equality Impact Assessment

### SUMMARY RAG RATING

The outcome of this EIA has been assessed to be:	
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### SECTION 1:

Title	Proposed new Council Tax Reduction Scheme for 2023/24
What are you analysing? <ul style="list-style-type: none"> <li>• What is the policy/project/activity/strategy looking to achieve?</li> <li>• Who is it intended to benefit? Are any specific groups targeted by this decision?</li> <li>• What results are intended?</li> </ul>	<p>Slough is proposing a 9.99% increase in its Council Tax in 2023/24 after receiving dispensation from Government to charge 5% more than other councils without the need for a referendum.</p> <p>In the correspondence from the Department for Levelling Up, Housing and Communities, officials confirmed that Ministers were conscious of the effects of a large increase in Council Tax on taxpayers in Slough, especially those on lower incomes.</p> <p>The Governments expectation is that the Council takes steps to mitigate the impact on those least able to pay and acknowledges the steps taken by the Council to protect those on the lowest income and in receipt of Council Tax Support.</p> <p>Slough is proposing to add £1.2m in additional funding to the Council Tax Support Scheme for 2023/24 to target additional support to those working age households and revising certain aspects of its current scheme to make it simpler to understand and easier to administer.</p> <p>The government has provided Slough with an additional £0.253m in additional funding to support vulnerable households with Council Tax and Slough is proposing to add £0.040m to the Council Tax Hardship Fund. These additional funds will ensure no current recipient of Council Tax Support will be worse off should their circumstances remain the same as 2022/23.</p>
Details of the lead person completing the screening/EIA	(i) <b>Full Name:</b> Andy Jeffs (ii) <b>Position:</b> Interim Head of Transactions - Revenues, Benefits and Charges (iii) <b>Service Area:</b> Finance (iv) <b>Email Contact Details:</b> andy.jeffs@slough.gov.uk (v) <b>Date:</b> 17/02/2023
Date sent to Finance	21/02/2023
Version number and date of update	1

SECTION 2:

<p>2.1</p>	<p><b>Please provide an overview of who uses/will use your service or facility and identify who are likely to be impacted by the proposal</b></p> <ul style="list-style-type: none"> <li><i>If you do not formally collect data about a particular group then use the results of local surveys or consultations, census data, national trends or anecdotal evidence (indicate where this is the case). Please attempt to complete all boxes.</i></li> <li><i>Consider whether there is a need to consult stakeholders and the public, including members of protected groups, in order to gather information on potential impacts of the proposal</i></li> </ul>																																
	<table border="1"> <thead> <tr> <th data-bbox="507 595 874 734">Equality Characteristic</th> <th data-bbox="879 595 1190 734">Current or expected make up of service users</th> <th data-bbox="1195 595 1500 734">Over-represented or Under-represented relative to overall size in local population?</th> </tr> </thead> <tbody> <tr> <td data-bbox="507 741 874 913">Sex</td> <td data-bbox="879 741 1190 913">There is a higher proportion of male claimants than female compared to population size.</td> <td data-bbox="1195 741 1500 913">Certain household types are more likely to be female, for instance sole parent households.</td> </tr> <tr> <td data-bbox="507 920 874 1003">Ethnicity</td> <td data-bbox="879 920 1190 1003">Data not available.</td> <td data-bbox="1195 920 1500 1003">Data not available.</td> </tr> <tr> <td data-bbox="507 1010 874 1227">Disability</td> <td data-bbox="879 1010 1190 1227">There is some data to indicate that claimants with a disability are a higher proportion than the population size.</td> <td data-bbox="1195 1010 1500 1227">Some individuals with a disability may be less able to work or earn less meaning they are more likely to be a claimant.</td> </tr> <tr> <td data-bbox="507 1234 874 1317">Sexual orientation</td> <td data-bbox="879 1234 1190 1317">Data not available.</td> <td data-bbox="1195 1234 1500 1317">Data not available.</td> </tr> <tr> <td data-bbox="507 1323 874 1496">Age</td> <td data-bbox="879 1323 1190 1496">Claimants are split into working age and pension age due to the different schemes in place.</td> <td data-bbox="1195 1323 1500 1496">Working age adults are more impacted than pension age adults.</td> </tr> <tr> <td data-bbox="507 1503 874 1585">Religion or belief</td> <td data-bbox="879 1503 1190 1585">Data not available.</td> <td data-bbox="1195 1503 1500 1585">Data not available.</td> </tr> <tr> <td data-bbox="507 1592 874 1675">Gender Identity</td> <td data-bbox="879 1592 1190 1675">Data not available.</td> <td data-bbox="1195 1592 1500 1675">Data not available.</td> </tr> <tr> <td data-bbox="507 1682 874 1899">Pregnancy/Maternity</td> <td data-bbox="879 1682 1190 1899">Data not available.</td> <td data-bbox="1195 1682 1500 1899">Women who are pregnant or on maternity leave may be more likely to be a claimant, but there is no data to confirm this.</td> </tr> <tr> <td data-bbox="507 1906 874 2065">Marriage/Civil Partnership</td> <td data-bbox="879 1906 1190 2065">Data not available.</td> <td data-bbox="1195 1906 1500 2065">Households who are couples, especially those with children, are potentially impacted to a greater extent,</td> </tr> </tbody> </table>			Equality Characteristic	Current or expected make up of service users	Over-represented or Under-represented relative to overall size in local population?	Sex	There is a higher proportion of male claimants than female compared to population size.	Certain household types are more likely to be female, for instance sole parent households.	Ethnicity	Data not available.	Data not available.	Disability	There is some data to indicate that claimants with a disability are a higher proportion than the population size.	Some individuals with a disability may be less able to work or earn less meaning they are more likely to be a claimant.	Sexual orientation	Data not available.	Data not available.	Age	Claimants are split into working age and pension age due to the different schemes in place.	Working age adults are more impacted than pension age adults.	Religion or belief	Data not available.	Data not available.	Gender Identity	Data not available.	Data not available.	Pregnancy/Maternity	Data not available.	Women who are pregnant or on maternity leave may be more likely to be a claimant, but there is no data to confirm this.	Marriage/Civil Partnership	Data not available.	Households who are couples, especially those with children, are potentially impacted to a greater extent,
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				however there is no data to indicate whether these households are married or in a civil partnership.	
<b>2.2</b> Are there any groups with protected characteristic that are overrepresented in the monitoring information relative to their size of the population? <i>If so, this could indicate that the proposal may have a disproportionate impact on this group even if it is a universal service.</i>	<p>The Council's Council Tax Reduction Scheme (CTRS) consists of two parts. The first part makes provision for non-working age claimants which is prescribed on a national basis and cannot be amended by local authorities. The second part of the scheme makes provision for working-age claimants which the Council do have discretion on.</p> <p>The Council is proposing to amend it's current scheme to provide additional support the claimants on the lowest incomes.</p> <p>There are some claimants that due to the proposed changes in the scheme will have to pay more in Council Tax. In mitigation the Council proposes using additional funding to off-set this increase in 2023/24 so that no claimant is worse of if their circumstances have not changed.</p> <p>We will further consult on the scheme for 2024/25.</p>				
<b>2.3</b> Are there any groups with protected characteristics that are underrepresented in the monitoring information relative to their size of the population? <i>If so, this could indicate that the service may not be accessible to all groups or there may be some form of direct or indirect discrimination occurring.</i>	N/A				
<b>2.4</b>	<b>Does the project, policy or proposal have the potential to disproportionately impact on people with a protected characteristic? If so, is the impact positive or negative?</b>				
		<b>None</b>	<b>Positive</b>	<b>Negative</b>	<b>Not sure</b>
	Men or women	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	People of a particular race or ethnicity (including refugees, asylum seekers, migrants and gypsies and travellers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Disabled <sup>1</sup> people (consider different types of physical, learning or mental disabilities)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	People of particular sexual orientation/s	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<sup>1</sup> Disability discrimination is different from other types of discrimination since it includes the duty to make reasonable adjustments.

	People in particular age groups (consider in particular children, under 21s and over 65s)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	People who are intending to undergo, are undergoing or have undergone a process or part of a process of gender reassignment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Impact due to pregnancy/ maternity	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	People of particular faiths and beliefs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	People on low incomes*	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p><b>*People with in some equality groups are more likely to be on low incomes (e.g. single parents ( mainly women), people with disabilities, some ethnic minority groups etc). This is especially important when you are looking at fees, charges and access to services.</b></p>					
<b>2.5</b>	<b>Based on your responses, should a full, detailed EIA be carried out on the project, policy or proposal</b>				
	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>				
<b>2.6</b>	<b>Provide brief reasons on how you have come to this decision?</b>				
	<p>The modelling as shown that 2,663 non-working age claimants will not be impacted by the proposed changes to the scheme. It has also shown that out of the remaining 6,606 working age claimants, 5,357 will be better off, with 3,552 of the most vulnerable households currently paying 20% paying nothing under the new scheme. The modelling also shows that without additional help 1,249 working-age claimants will have more to pay. The Council will mitigate this by using additional funding. We will also consult on the 2024/25 scheme later this year.</p>				

**If the answer in 2.5 above is “No” then sections 3 and 4 are not required to be completed.**

### SECTION 3: ASSESSING THE IMPACT

In order to be able to identify ways to mitigate any potential impact it is essential that we know what those potential impacts might be. Using the evidence gathered in section 2, explain what the potential impact of your proposal might be on the groups you have identified. You may wish to further supplement the evidence you have gathered using the table below in order to properly consider the impact.

Protected Group		Positive impact?			Negative impact? If so, please specify the nature and extent of that impact	No specific impact	If the impact is negative how can it be mitigated? Please specify any mitigation measures and how and when they will be implemented	What , if any, are the cumulative effects of this decision when viewed in the context of other Council decisions and their equality impacts
		Eliminate discrimination	Advance equality	Good relations				
Gender	Men		Yes		Yes		A large proportion of CTRS recipients are men. Some claimants would be better off and some worse off without any mitigation. Any reduction in CTRS in 2023/24 will be mitigated via the council tax hardship fund.	The Council is conscious of the impact of its decisions as a whole on those households on low income. There is no evidence to show that this will impact men more than women.
	Women		Yes		Yes		A proportion of CTRS recipients are female single parents. Some claimants would be better off and some worse off without any mitigation. Any reduction in CTRS in 2023/24 will be mitigated via the council tax hardship fund.	The Council is conscious of the impact of its decisions as a whole on women, particularly as they are more likely to be a sole carer of children and access specific services more than men. It is therefore important to mitigate the impact for those households who are on low incomes.

<b>Race</b>	White					Yes	There is no evidence to show the impact on specific ethnic groups, although some may be more likely to be on low incomes and claiming support. The mitigation will ensure that households on low incomes, who may be more likely to be of a certain ethnic group, are supported.	
	Mixed/Multiple ethnic groups					Yes		
	Asian/Asian British					Yes		
	Black/African/Caribbean/Black British					Yes		
	Gypsies / travellers					Yes		
	Other ethnic group					Yes		
<b>Disability</b>	Physical		Yes		No		The 975 residents in receipt of CTRS with a stated disability will all pay less Council Tax in 2023/24 than in 2022/23. The nature of the disability is not always known, but this applies to all categories of disability.	As individuals with disability will be more likely to access certain council services than the population as a whole, it is important to ensure that there is mitigation in place to support those who are on low incomes.
	Sensory		Yes		No			
	Learning Difficulties		Yes		No			
	Learning Disabilities		Yes		No			
	Mental Health							

Protected Group		Positive impact?			Negative impact?	No specific impact	What will the impact be? If the impact is negative how can it be mitigated? (action)	What are the cumulative effects
		Eliminate discrimination	Advance equality	Good relations				
<b>Sexual Orientation</b>	Lesbian, gay men, bisexual					Yes		
<b>Age</b>	Older people (50+)		Yes		Yes		<p>The impact of the proposed change will affect working age people as opposed to those of pension age.</p> <p>The government have recognised that low-income pensioners cannot be expected to increase their income through paid work and therefore are protected from any reduction in CTRS.</p> <p>Some claimants will be better off and some worse off. Any reduction in CTRS in 2023/24 will be mitigated via the hardship fund.</p>	
	Younger people (16 - 25)		Yes		Yes		<p>There may be an adverse effect on those under 25 as they receive reduced amounts of benefit based on age.</p> <p>This should not impact many people. Care leavers are exempt from Council Tax. Any</p>	

							reduction in CTRS in 2023/24 will be mitigated.	
	Children (under 16 )		Yes		Yes		Children of low-income families may also be adversely affected if their parent(s) have to find additional money to cover a reduced CTRS amount.  Our CTRS scheme will continue to provide a more generous means test for those with dependent children or young persons.	
<b>Gender Reassignment</b>						Yes		
<b>Impact due to pregnancy/maternity</b>						Yes		
<b>Groups with particular faiths and beliefs</b>						Yes		
	<b>People on low incomes</b>		Yes		Yes		Our modelling indicates 1,249 households will receive less in CTRS in 2023/24.  5,357 households on the lowest income will see an increase in the CTRS in 2023/24. 3,552 will pay no Council Tax a reduction of 20%.  Any reduction in CTRS in 2023/24 will be mitigated.	

## SECTION 4: ACTION PLAN

4.1	<p>Complete the action plan if you need to reduce or remove the negative impacts you have identified, take steps to foster good relations or fill data gaps.</p> <p><i>Please include the action required by your team/unit, groups affected, the intended outcome of your action, resources needed, a lead person responsible for undertaking the action (inc. their department and contact details), the completion date for the action, and the relevant RAG rating: R(ed) – action not initiated, A(mber) – action initiated and in progress, G(reen) – action complete.</i></p> <p><b>NB. Add any additional rows, if required.</b></p>						
	Action Required	Equality Groups Targeted	Intended outcome	Resources Needed	Name of Lead, Unit & Contact Details	Completion Date (DD/MM/YY)	RAG
	Increase funding in the council tax hardship fund to support those who will have received less support in 2023/24 due to the changes to the scheme.	Age, sex, disability, ethnicity.	To ensure households on low income are supported.	Additional funding some of which has been provided by the Government for council tax hardship funds.	Andy Jeffs – Finance – Transactions – <a href="mailto:andy.jeffs@slough.gov.uk">andy.jeffs@slough.gov.uk</a>	Incorporated into decision on CTSS.	Green
	Liaison with Slough CAB to establish what scope they have to support affected residents who may require advice and budgeting support. This should include targeted support for those who may have communication difficulties, including English	Age, sex, disability, ethnicity	To ensure households have access to support and guidance	None	Andy Jeffs – Finance – Transactions – <a href="mailto:andy.jeffs@slough.gov.uk">andy.jeffs@slough.gov.uk</a>	31/03/23	Green

	not being first language or due to disability.						
	Review the Council Tax recovery process for those in receipt of CTRS	Age, sex, disability, ethnicity.	To ensure recovery action and additional costs are minimised	None	Andy Jeffs – Finance – Transactions – <a href="mailto:andy.jeffs@slough.gov.uk">andy.jeffs@slough.gov.uk</a>	31/03/23	Green
	Provide training to Revenues, Benefits and Customer Services on changes to include signposting to other help available	Age, sex, disability, ethnicity.	To ensure residents receive the best service and are aware of additional help	None	Andy Jeffs – Finance – Transactions – <a href="mailto:andy.jeffs@slough.gov.uk">andy.jeffs@slough.gov.uk</a>	31/03/23	Green
	Monitor and review the impact of the changes to the scheme for 2023/24 and diarise a further consultation and review of the CTRS scheme for 2024/25	Age, sex, disability, ethnicity.	To ensure the impact of changes to the scheme are identified and fed into the review for 2024/25	None	Andy Jeffs – Finance – Transactions – <a href="mailto:andy.jeffs@slough.gov.uk">andy.jeffs@slough.gov.uk</a>	30/06/23	Green

## Appendix A

### Equality Impact Assessment Decision Rating Guide

**PLEASE SEE PAGE 1 FOR THE RATING OF THIS PROPOSAL**

Decision	Action	Risk
<p>As a result of performing the EIA, there is a risk that a disproportionately negative impact (direct, indirect, unintentional or otherwise) exists to one or more of the nine groups of people who share a protected characteristic under the Equality Act 2010. It is not clear if mitigating actions are possible.</p>	<p><b>Further advice should be taken</b></p>	<p><b>Red</b> </p>
<p>As a result of performing the EIA, there is a risk that a disproportionately negative impact (as described above) exists to one or more of the nine groups of people who share a protected characteristic under the Equality Act 2010. However, this risk may be removed or reduced by implementing mitigating actions.</p>	<p><b>Proceed pending agreement of mitigating action</b></p>	<p><b>Amber</b> </p>
<p>As a result of performing the EIA, the proposal does not appear to have any disproportionate negative impact on people who share a protected characteristics or anticipated impacts will be either positive or neutral.</p>	<p><b>Proceed</b></p>	<p><b>Green:</b> </p>