



Resources and Governance Scrutiny Committee

Date: Thursday, 11 January 2024

Time: 10.00 am

Venue: Council Chamber, Level 2, Town Hall Extension

This is a **Second Supplementary Agenda** containing additional information about the business of the meeting that was not available when the agenda was published.

Access to the Public Gallery

Access to the Public Gallery is on Level 3 of the Town Hall Extension, using the lift or stairs in the lobby of the Mount Street entrance to the Extension. **There is no public access from any other entrance.**

Filming and broadcast of the meeting

Meetings of the Resources and Governance Scrutiny Committee are 'webcast'. These meetings are filmed and broadcast live on the Internet. If you attend this meeting you should be aware that you might be filmed and included in that transmission.

Membership of the Resources and Governance Scrutiny Committee

Councillors - Simcock (Chair), Andrews, Brickell, Connolly, Davies, Evans, Kilpatrick, Kirkpatrick, Lanchbury, Rowles, Stogia and Wheeler

Second Supplementary Agenda

7. **Changes to Council Tax Support Scheme from April 2024** 3 - 98
Report of the Deputy Chief Executive and City Treasurer.

This report proposes changes to the Council's Council Tax Support Scheme in order that the scheme remains fit for purpose in response to cost-of-living challenges and the transition of most working age residents in receipt of welfare benefits onto Universal Credit.

Further Information

For help, advice and information about this meeting please contact the Committee Officer:

Charlotte Lynch
Tel: 0161 219 2119
Email: charlotte.lynch@manchester.gov.uk

This supplementary agenda was issued on **Thursday, 4 January 2024** by the Governance and Scrutiny Support Unit, Manchester City Council, Level 2, Town Hall Extension, Manchester, M60 2LA

**Manchester City Council
Report for Resolution**

Report to: Resources and Governance Scrutiny Committee – 11 January 2024
Executive - 17 January 2024

Subject: Changes to Council Tax Support Scheme from April 2024

Report of: Deputy Chief Executive and City Treasurer

Summary

The purpose of this report is to provide final recommendations for the Council's Council tax Support Scheme from April 2024 for the Executive to consider.

The report proposes changes to the Council's Council Tax Support Scheme in order that the scheme remains fit for purpose in response to cost-of-living challenges and the transition of most working age residents in receipt of welfare benefits onto Universal Credit.

The report follows a period of formal consultation on the proposals that change the scheme for working age residents in receipt of Universal Credit.

Recommendations

The Resources and Governance Scrutiny Committee is recommended to:

1. consider and comment upon the contents of the report and the steps being taken to continue to deliver a Council Tax Support Scheme that is cost effective and provides optimum support to low-income households within the available budget.

The Executive is requested to:

1. Note the outcomes of the consultation process and the Equality Impact assessment (EIA) both of which have supported and informed the final recommendations.
2. Approve the following changes to the Council Tax Support Scheme from 1 April 2024:
 - i. Increase the maximum CTS Award from 82.5% to 85% for working-age households.
 - ii. Adjust the UC excess income bands upwards by 2.5% to maintain parity with the 85% maximum award.
 - iii. Extend the maximum backdating period from six-months to 12-months.

Wards Affected: All

Environmental Impact Assessment - the impact of the issues addressed in this report on achieving the zero-carbon target for the city	The service seeks to operate in a way designed to avoid unnecessary travel by looking to provide services online, by phone or in the local area where possible.
Equality, Diversity and Inclusion - the impact of the issues addressed in this report in meeting our Public Sector Equality Duty and broader equality commitments	Consideration of equality, diversity and inclusion issues for Manchester residents have been taken into account in the development of the proposals. An Equality Impact Assessment has been completed.

Manchester Strategy outcomes	Summary of how this report aligns to the OMS/Contribution to the Strategy
A thriving and sustainable city: supporting a diverse and distinctive economy that creates jobs and opportunities	The service operates policies and procedures developed to support the development of a thriving and sustainable city.
A highly skilled city: world class and home-grown talent sustaining the city's economic success	The service operates policies and procedures developed to support the development and growth of home-grown talent within the service and across the city.
A progressive and equitable city: making a positive contribution by unlocking the potential of our communities	This report provides proposals on providing support to residents on a low income helping to maintain conditions that make Manchester a progressive and equitable city.
A liveable and low carbon city: a destination of choice to live, visit, work	N/A
A connected city: world class infrastructure and connectivity to drive growth	N/A

Full details are in the body of the report, along with any implications for:

- Equal Opportunities Policy
- Risk Management
- Legal Considerations

Financial Consequences – Revenue

The proposed changes are intended to make the Council Tax Support Scheme more generous for working age households and easier and more cost effective to administer.

The proposed changes are estimated to cost up to £770k.

Financial Consequences – Capital

None

Contact Officers:

Name: Carol Culley
Position: Deputy Chief Executive and City Treasurer
Telephone: 0161 234 3406
E-mail: carol.culley@manchester.gov.uk

Name: Lee Owen
Position: Head of Revenues, Benefits & Customer Services
Telephone: 0161 245 7525
E-mail: lee.owen@manchester.gov.uk

Name: Matthew Hassall
Position: Head of Corporate Assessments
Telephone: 0161 234 5451
E-mail: matthew.hassall@manchester.gov.uk

Background documents (available for public inspection):

Report to RAGOS
Proposed changes to the Council Tax Support Scheme from April 2024
[Changes to Council Tax Support Scheme from April 2024.pdf \(manchester.gov.uk\)](#)

1.0 Introduction

- 1.1 This report outlines the background, options and recommendations for delivering a local Council Tax Support Scheme (CTSS) for the Council from 1 April 2024. It also provides details and outcomes of both the consultation exercise and Equality Impact Assessment and any impacts on the final recommendations.
- 1.2 Most of the changes only affect working age claimants in receipt of Council Tax Support. Non-working age claimants (pensioners) are only affected by the proposed changes in point 4.2 where we are proposing to increase the maximum length of time we can backdate Council Tax Support.
- 1.3 While the government requires local authorities to design and administer their own local CTSS for working-age people with no maximum support requirements, councils are required by law to pay up to 100% Council Tax Support (CTS) for pension-age people.

2.0 Impact on residents

- 2.1 The main change proposed will make the Council's CTSS more generous for working-age households. The current CTSS pays up to 82.5% of the Council Tax bill leaving 17.5% to pay. The proposed CTSS would pay up to 85% of the Council Tax bill leaving 15% to pay.
- 2.2 Extending the CTS backdating period for working-age claims from six-months to 12-months allows greater flexibility to support vulnerable residents and reduces avoidable requests for reconsiderations and appeals.

3.0 Background

3.1 Council Tax in Manchester

- 3.1.1 Bills are sent for over 246,000 Council Tax accounts amounting to more than £225 million each year. Of this over one fifth of households receive financial support in the form of Council Tax Support totalling £44.973 million annually (figures at 31 May 2023, including precepting authorities charges). This is split between £28.941m working-age and £16.033m pension-age households.
- 3.1.2 Table 1 shows the property breakdown and benefit levels split across Council Tax bands (snapshot position as at 31 May 2023).

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Number of properties	136,144	42,415	36,912	19,847	6,694	3,185	1,259	145
Number of these that are empty	1,482	390	312	301	112	61	35	8
Number of working age households in receipt of partial Council Tax Support	3,445	644	337	76	24	6	1	0
Number of working age households in receipt of maximum Council Tax Support	23,975	2,679	1,071	230	61	12	3	0
Working age total	27,420	3,323	1,408	306	85	18	4	0
Number of pension age households in receipt of partial Council Tax Support	3,018	448	319	76	28	8	0	0
Number of pension age households in receipt of full Council Tax Support.	9,144	1,328	668	197	40	12	1	0
Pension age total	12,162	1,776	987	273	68	20	1	0

(Table 1)

3.2 Background to the current scheme

- 3.2.1 The localisation of Council Tax Support Schemes (CTSS) was announced in the 2010 Spending Review and in April 2013 Government transferred administration and responsibility of the Council Tax Benefits (CTB) system from DWP to Local Authorities with the stated aim of giving councils stronger incentives to cut fraud and get people back into work.
- 3.2.2 The CTSS was funded with a 10% reduced budget in 2013/14, with each authority designing and implementing a localised scheme and holding responsibility for any shortfall or surplus on the CTS budget. To achieve savings Manchester designed a CTS scheme which required all working age claimants to contribute to their net Council Tax liability (ranging from 8.5% in 2013/14 to 17.5% in 2018/19).
- 3.2.3 In April 2014 CTS funding was rolled into the Revenue Support Grant (RSG), where it has been assumed CTS has reduced year on year in line with the cuts to Manchester's Settlement Funding Assessments (SFA).

3.2.4 As at 31 May 2023, the notional 2023/24 CTS funding from Government is estimated at £24.159m, while the cost of the scheme is £44.973m, giving rise to a funding gap of £20.814m.

3.2.5 Table 2 below has been produced by the Council and models the loss in funding since 2012/13 due to CTS.

<u>Manchester CTS Scheme - reduced in proportion to SFA</u>	2012/13	2013/14	2019/20	2020/21	2021/22	2022/23	2023/24*
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
CTB / CTS Scheme Funding	(42,310)	(37,390)	(22,281)	(22,644)	(22,674)	(22,846)	(24,159)
CTS Transition Grant	-	(997)	-	-	-	-	-
Total Govt funding	(42,310)	(38,387)	(22,281)	(22,644)	(22,674)	(22,846)	(24,159)
<i>SFA reduction applied %</i>			(5.2%)	1.6%	0.1%	0.8%	5.7%
Council Tax foregone	42,310	39,849	38,896	42,617	42,789	42,664	44,973
Net Loss (incl preceptor)	0	1,462	16,615	19,973	20,115	19,818	20,184

(Table 2) *forecast as at 31 May 2023

3.3 Manchester's previous CTS schemes

3.3.1 The schemes for working age residents have allowed for a maximum award based on the available budget and the savings that have had to be made to help the Council deliver a balanced budget.

3.3.2 2013/14 Scheme

The Council received a transitional award and Council Tax Support was based on a maximum of 91.5% of the amount due meaning that all working age claimants had to pay at least 8.5% of their liability.

3.3.3 2014/15 to 2016/17 (3 years)

Council Tax Support was based on a maximum of 85% of the amount due meaning that all working age claimants had to pay at least 15% of their liability.

3.3.4 2017/18 to 2018/19 (2 years)

Council Tax Support was based on a maximum of 82.5% of the amount due meaning that all working age households had to pay at least 17.5% of their liability.

3.3.5 It should be noted that pension age households are protected by government and are entitled to support for up to 100% of their Council Tax liability.

3.4 Manchester's current CTS scheme

3.4.1 2019/20 to present (5 years)

As with the 2017/18 – 2018/19 CTSS Council Tax Support was based on a maximum of 82.5% of the amount due meaning that all working age households have to pay at least 17.5% of their liability.

Manchester's current CTSS for working-age households who are not on Universal Credit continues to be primarily based on the default provisions offered by the government in 2012 and where possible uses the DWP assessment of income and needs, minimising the need for further means-testing by the local authority.

The difference is that from 2019/20 the Council introduced a banded scheme for working-age households who are on Universal Credit (see Table 3).

Current bands and award levels

Income Band	CTS Award
No excess Income	82.5%
Excess income £0.01 to £25.00	70%
Excess income £25.01 to £50.00	45%
Excess income £50.01 to £75.01	30%
Excess income £75.01 to £80.00	12%
Excess income over £80.00	Nil award

(Table 3)

3.4.2 **Reasons for introducing a banded scheme**

The main drivers for and advantages of operating the banded scheme were:

- Avoiding frequent trivial changes in Universal Credit (UC), thereby reducing,
 - The need to reassess entitlement and issue CTS notification letters
 - The volume and cost of rebilling for Council Tax
 - The need to re-profile payments and changes to direct debits and standing orders
 - Impacts on 'current year charge' recovery work
- A new claim for UC is treated as a claim for CTS (provided where the UC claimant has told DWP that they want to claim Council Tax Support)

The banded scheme was also designed with the aim of smoothing the 'cliff edge' for households when moving between income bands or becoming overscale for CTS.

Table 5 at Section 4.1 shows the Council Tax Support Universal Credit banded scheme and the amount of Council Tax left to pay for a property in Band A. The figures show how much a household on UC and eligible for CTS has to pay across the different bands under the current 2023/24 scheme and

how much they would pay if the proposed 2.5% increase in CTS was in operation.

Over the duration of operating the banded scheme around 4,500 fewer bills and adjustments have been applied each year than would have been the case without the scheme. The advantages of reduced administration and reduced rebilling of residents in response to small changes in Universal Credit are seen as positive outcomes. If a household reports a difficulty as a result of movement between bands the Council's Discretionary Council Tax Payment scheme may be used to offer proportionate support.

4.0 Proposed Changes

4.1 The following changes are proposed. These are incorporated in the Draft Council Tax Support Scheme shown at appendix 5.

4.2 Increase the maximum CTS award to 85% for working-age households and increase the UC bands by 2.5% in alignment

4.2.1 Increasing the maximum amount of CTS for working-age households from 82.5% to 85% and increasing the UC bands by 2.5% in alignment offers greater support for many of Manchester's poorest households.

4.2.2 Tables 4a and 4b show the current 2023/24 Council tax charges and the amount left to pay after the maximum 82.5% CTS award is applied; and the amount left to pay if a maximum 85% CTS award was in operation.

Property CTax Band	2023/24 bill (full charge)	Amount to pay after 82.5% CTS award	Amount to pay after 85% CTS award	Reduction in amount to pay in year
Band A	£1,313.00	£229.78	£196.95	£32.83
Band B	£1,531.83	£268.07	£229.77	£38.30
Band C	£1750.67	£306.37	£262.60	£43.77
Band D	£1,969.50	£344.66	£295.43	£49.24
Band E	£2,407.16	£421.25	£361.07	£60.18
Band F	£2,844.82	£497.84	£426.72	£71.12
Band G	£3,282.50	£574.44	£492.38	£82.06
Band H	£3,939.01	£689.33	£590.85	£98.48

(Table 4a)

Property CTax Band	2023/24 bill (single-person charge)	Amount to pay after 82.5% CTS award	Amount to pay after 85% CTS award	Reduction in amount to pay in year
Band A	£984.75	£172.33	£147.71	£24.62
Band B	£1148.87	£201.05	£172.33	£28.72
Band C	£1313.00	£229.78	£196.95	£32.83
Band D	£1477.13	£258.50	£221.57	£36.93
Band E	£1805.37	£315.94	£270.81	£45.13
Band F	£2133.62	£373.38	£320.04	£53.34
Band G	£2461.88	£430.83	£369.28	£61.55
Band H	£2954.26	£517.00	£443.14	£73.86

(Table 4b)

- 4.2.3 Table 5 shows the Council Tax Support Universal Credit banded scheme and the amount of Council tax left to pay for a property in Band A. The figures are for the current scheme and for the proposed 2.5% increase in CTS.

Band of income	Current support	Amount to pay after CTS award	Proposed 2.5% increase in CTS	Amount to pay after CTS award
£0.00 over applicable amount	82.5% of Council Tax	£229.73	85%	£196.95
£0.01 to £25 over	70%	£393.90	72.5%	£361.08
£25.01 to £50 over	45%	£722.15	47.5%	£689.33
£50.01 £75 over	30%	£919.10	32.5%	£886.23
£75.01 to £80 over	12%	£1,155.44	14.5%	£1,122.61
£80.01 over	No Support		No support	

(Table 5)

- 4.2.4 Table 6 shows the cost of increasing CTS to 85% and the UC bands by 2.5% based on individual data on the 2023/24 Council tax levels and the number of claimants as at 1 June 2023. It shows the Council's share of the cost at £699,682 (excluding the Police and Crime Commissioner, GM Fire & Rescue and Mayoral preceptors based on the 2023/24 Council share at 82.17% of the 2023/24 bill).

2023/24 CTS Caseload	No. of cases	Current cost as at 1 June 2023	Revised Cost of CTSS/UB bands +2.5%	Increase in Cost (incl preceptors)	Increase in Cost to Council only
Working Age UC	18,747	£15,800,548	£16,272,625	£472,077	£387,885
Working Age Non-UC	13,808	£12,284,132	£12,663,607	£379,475	£311,798
Pension Age*	15,315	£15,924,840	Nil	Nil	Nil
Total	47,870	£44,009,520	£28,936,232	£851,552	£699,682

(Table 6) *Pension age claimants are already in receipt of 100% CTS

4.2.5 Table 7 shows the cost of increasing the CTSS offer by 2.5% (based on individual system data) with a 4.99% increase (including the social care precept) in Council tax on the Council's share only. This shows a cost of £734,596.

2024/25 at 4.99% increase (MCC share only)	No. of cases	2023/24 costs (MCC only)	2024/24 (+4.99% Ctax increase)	Plus cost of CTSS/UC bands +2.5%	Overall increase from 2023/24	Increase due to +2.5% CTSS offer
Working Age UC	18,747	£12,982,603	£13,630,435	£14,037,675	£1,055,072	£407,240
Working Age Non UC	13,808	£10,093,321	£10,596,978	£10,924,335	£831,013	£327,356
Pension Age	15,315	£13,084,728	£13,737,656	£13,737,656	£652,928	Nil
Total	47,870	£36,160,653	£37,965,069	£38,699,666	£2,539,013	£734,596

(Table 7)

4.2.6 Appendix 1 provides examples of how increasing the maximum level of CTS from 82.5% to 85% may apply in certain scenarios.

4.3 Backdating

4.3.1 The Council's CTSS currently allows backdating of up to six months.

4.3.2 Extending the backdating period for up to one year, where the applicant shows good cause, would allow more Council Tax arrears to be cleared for some residents who have struggled to manage their finances and debts. In 2022/23 1,727 CTS cases were backdated. Of these 162 were pension-age cases and 1,565 were working-age cases. The total cost of backdating last year was £115k. Most cases do not need backdating for the full six months to award the additional eligible period of CTS. On this basis it is unlikely that many cases would require backdating for a full year if we introduced this change.

4.3.3 Extending backdating for CTS cases to 12 months may increase backdating costs by 20%. This would increase the costs for backdating by c£23k

£138k. If we increase CTS awards to 85% and increase Council Tax by 4.99% then the cost for backdating cases may rise by c£35k to approximately £150k.

5.0 Cost of proposed changes

- 5.1 The estimated additional cost to the Council, based on current caseload figures, of moving to a CTS scheme in 2024/25 with a maximum CTS Award of 85% for working-age households and adjusting the UC excess income bands upwards by 2.5% to maintain parity, is £699,682.
- 5.2 After applying the assumed 4.99% increase in Council Tax across the working-age and pension-age caseload indicates a total additional cost to the Council in 2024/25 of £734,596.
- 5.3 Extending the backdating period from six-months to 12-months carries an estimated cost to the Council of £35k in 2024/25, allows greater flexibility to support vulnerable residents and reduces avoidable requests for reconsiderations and appeals.

6.0 Feedback from Scrutiny and Executive

- 6.1 The proposals prior to consultation were considered at the September 2023 meeting of Resources and Governance Scrutiny Committee (RAGOS). RAGOS supported taking the proposals to public consultation and recognised that the outcomes would be reported back to Resources and Governance Scrutiny Committee and for approval by the Executive and Full Council in January 2024.

7.0 Consultation - major precepting authorities

- 7.1 As required by legislation the Council consulted the precepting authorities for Greater Manchester and received approval to consult on the proposals.

8.0 Consultation Exercise

8.1 Consultation requirements

- 8.1.1 The Council is required to consult on any proposed changes to CTS in accordance with Section 13A of the 1992 Local Government Finance Act (Paragraph 3 of Schedule 1A). This requires the following:

8.1.2 Preparation of a scheme:

- (1) Before making a scheme, the authority must (in the following order) -
 - (a) Consult any major precepting authority which has power to issue a precept to it,
 - (b) Publish a draft scheme in such manner as it thinks fit, and
 - (c) Consult such other persons as it considers are likely to have an interest in the operation of the scheme.

8.1.3 The consultation started on 2 October 2023 and ended on 12 November 2023.

8.2 Consultation approach and content

8.2.1 Details of the proposed changes were shared with the precepting authorities prior to the public consultation opening. No objections were received.

8.2.2 To ensure that the consultation reached as many benefit claimants and Manchester residents as possible, a wide-ranging consultation and engagement plan was developed. The approach was both digital and offline, ensuring that those most impacted by the proposals had the opportunity to respond. This was developed with the evaluation results of previous consultation exercises in mind.

8.2.3 A comprehensive consultation narrative, explaining the scheme and why it had been proposed and the impact on benefit claimants was used as the basis of both content for the Council website and a paper questionnaire.

8.2.4 The consultation process was delivered by means of an online questionnaire; 30,000 paper forms issued to Manchester households; and 1,300 paper forms made available to members and through libraries and housing offices. Forms and posters were also distributed to Wythenshawe Community Housing Group, One Manchester and Southway and made available in their offices.

8.2.5 A copy of the consultation document is included within the Council Tax Support Scheme Consultation 2023 Final Report at appendix 2 (see list of appendices at the end of the report).

8.3 Consultation Outcome

8.3.1 A report on the consultation outcomes, incorporating the consultation questions, is shown at appendix 2. A table showing the ethnicity responses is included at appendix 3.

8.3.2 A total of 4,737 questionnaires were completed, this includes 2,856 paper questionnaires (60%) and 1,881 online questionnaires (40%).

8.3.3 Asked to confirm whether the respondent or a member of their household was in receipt of CTS 31% of 4,644 respondents answered 'yes'.

8.3.4 In the age groups the headlines are that the 16-24 category is very underrepresented, the 25-34 category somewhat underrepresented, while the 65+ category is overrepresented.

8.3.5 The data for respondents who declared their ethnic origin show that the responses are broadly in line with the demographic make-up of the city:

- 18.33% of respondents to the survey identified as Asian, compared with 20.86% of the Manchester population based on the 2021 census results. (2.53 lower)

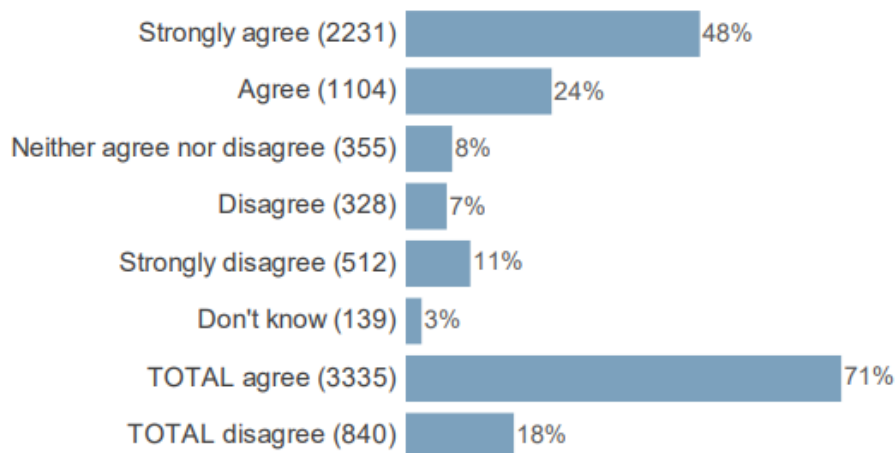
- 11.17% of respondents to the survey identified as Black, compared with 11.94% of the Manchester population based on the 2021 census results. (0.79 lower)
- 3.54% of respondents to the survey identified as Mixed, compared with 5.26% of the Manchester population based on the 2021 census results. (1.72 lower)
- 51.83% of respondents to the survey identified as White, compared with 56.82% of the Manchester population based on the 2021 census results. (4.99 lower)
- 9.45% of respondents to the survey identified as Other, compared with 5.12% of the Manchester population based on the 2021 census results. (4.33 higher)

8.3.6 Summaries of responses to the three main consultation questions are included below. It shows agreement to all the proposals.

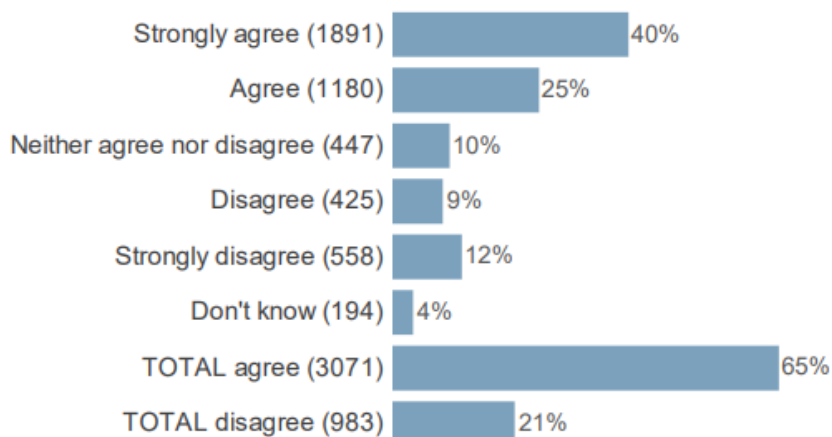
8.3.7 The consultation report includes analysis of subgroup responses including age, disability, sex, and other groups. In addition, 1,158 freeform comments were analysed and grouped into a number of common themes. These responses were considered when drawing our conclusions.

8.3.8 The subgroup responses and freeform comments were generally representative of the headline responses below:

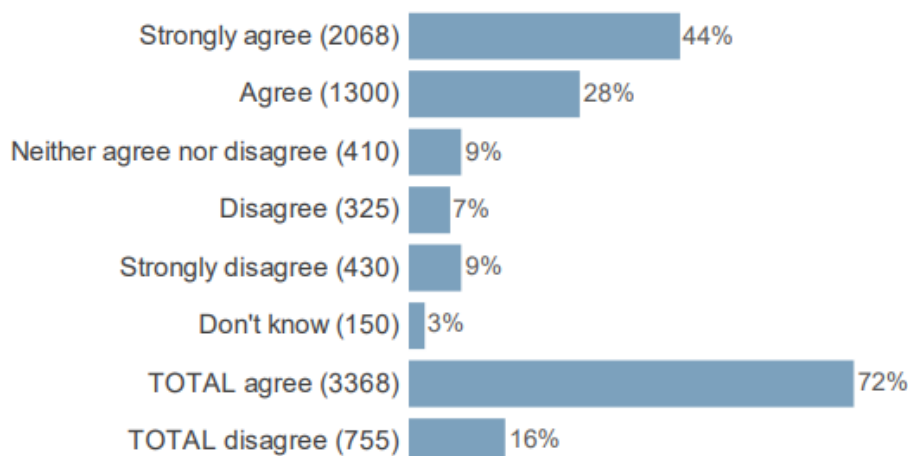
Q1. Do you agree or disagree that we should increase the maximum Council Tax Support from 82.5% to 85% for working-age residents?



Q2. Do you agree or disagree that we should increase the bands of Council Tax Support by 2.5%?



Q3. Do you agree or disagree that we should extend the period of backdating from six months to one year where residents have a good reason for not making a claim sooner?



8.3.9 The Council received a submission from the Royal British Legion, which is incorporated within the Council Tax Support Scheme Consultation 2023 Final Report at appendix 3. The submission offers no comments in support or objection to the proposed changes to the Councils CTS scheme. The other issues raised within the submission are being addressed through the Council's Armed Forces Steering Group.

9.0 Equality Impact Assessment

9.1 As a public body the Council has a number of statutory duties under equalities legislation. These are often referred to as the Public Sector Equality Duties (PSED). The PSED require the Council, through its decision making process, to give due regard to the need:

- to eliminate unlawful discrimination, harassment and victimisation and

other conduct prohibited by the Equality Act;

- to advance equality of opportunity between people who share a protected characteristic and those who do not;
- to foster good relations between people who share a protected characteristic and those who do not.

9.2 This involves in particular having due regard, to the need to:

- (a) tackle prejudice; and
- (b) promote understanding

9.3 The nine protected characteristics are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, and sexual orientation.

9.4 The Equality Act explains that having due regard for advancing equality involves:

- Removing or minimising disadvantages suffered by people due to their protected characteristics
- Taking steps to meet the needs of people from protected groups where these are different from the needs of other people. Particular attention needs to be paid to the needs of disabled people in taking account of this requirement.
- Encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low.

9.5 Compliance with the duties may involve treating some persons more favourably than others; but that is not to be taken as permitting conduct that would otherwise be prohibited by or under the Act.

9.6 Other vulnerable groups identified by the Council are also included in the EIA analysis:

- People with continuing health conditions
- People with caring responsibilities
- Homeless people
- Ex-Armed Forces personnel and their families
- Children, families and other people living in poverty
- Care-experienced young people and care-leavers

9.7 An Equality Impact Assessment (EIA) has been completed to inform members of the relevant more detailed issues in considering the recommendations in this Report (appendix 4, see list of appendices at the end of the report).

9.8 The EIA on the Council's Council Tax Support Scheme 2024/25 onwards found that the scheme will not have a disproportionate impact on any of the protected equality groups. The CTS scheme maintains the award of premiums

and discounts certain benefits that recognise the needs of disabled people, those with children and caring responsibilities. The City Treasurer has considered the EIA, the issues raised and the Council's overall financial position.

10.0 Key Policies and Considerations

10.1 Risk Management

10.1.1 There is a risk of increased demand and budget pressure resulting from an increase in households needing assistance or existing claimants' income reducing.

10.1.2 The future demand and impact cannot be determined with any certainty so will be subject to ongoing review in developing and adapting the scheme cognisant of budget restrictions.

10.2 Legal Considerations

10.2 The legal considerations are contained within the body of this report.

11.0 Conclusions

11.1 The consultation supports the Council's approach and aims of amending the Council's Council Tax Support Scheme in order that the scheme remains fit for purpose in response to cost-of-living challenges and the transition of most working age residents in receipt of welfare benefits onto Universal Credit.

11.2 The proposed changes are estimated to cost up to £770k.

12.0 Recommendations

12.1 Resources and Governance Scrutiny Committee is requested to consider and comment upon the contents of the report and the steps being taken to continue to deliver a Council Tax Support Scheme that is cost effective and provides optimum support to low-income households within the available budget.

12.2 Executive is requested to:

1. Note the outcomes of the consultation process and the Equality Impact assessment (EIA) both of which have supported and informed the final recommendations.
2. Approve the following changes to the Council Tax Support Scheme from 1 April 2024:
 - i. Increase the maximum CTS Award from 82.5% to 85% for working-age households.

- ii. Adjust the UC excess income bands upwards by 2.5% to maintain parity with the 85% maximum award.
- iii. Extend the maximum backdating period from six-months to 12-months where the resident demonstrates good cause.
- iv. The Council will monitor and review the Council Tax Support Scheme to ensure that it continues to support the Council's policies. The Council Tax Support Scheme may be amended for subsequent years, but should this happen there will be further consultation. If no revised scheme is published, this scheme will continue to apply to subsequent years. However, the figures set out in the scheme in respect of applicable amounts, income and capital disregards and non-dependants' deductions may still be uprated to allow for inflation. Any such uprating will take effect on 1 April each year. If the figures provided in the prescribed requirements change, the Council reserves the right to amend the figures quoted in the scheme without further consultation.

13.0 Appendices

Appendix 1 - Examples of how much Council Tax a household on CTS pays in 2023/24 and may pay in 2024/25

Appendix 2 - Council Tax Support Scheme Consultation 2023 Final Report

Appendix 3 - Consultation ethnicity responses

Appendix 4 - Equality Impact Assessment

Appendix 5 - Draft Council Tax Support Scheme

This page is intentionally left blank

Appendix 1: Examples of how much Council Tax a household on CTS pays in 2023/24 and may pay in 2024/25

These examples show how much a household on CTS currently have to pay towards their Council Tax and how much they will have to pay next year assuming an increase in CTS of 2.5% and an increase in their Council Tax bill.

Example 1

Current Situation

Single person living in a Band A property. They are entitled to 25% off their bill because they live on their own. Their only income is Employment and Support Allowance. Their Council Tax bill before Council Tax Support is awarded is £984.75. The Council Tax Support award is £812.42, this leaves them with £172.33 to pay themselves.

Proposed 2.5% CTS increase with a 2.99% Council Tax increase

Their Council Tax bill before Council Tax Support is awarded is £1,014.19. The Council Tax Support award is £862.06, this leaves them with £152.13 to pay themselves.

Proposed 2.5% CTS increase with 4.99% Council Tax increase

Their Council Tax bill before Council Tax Support is awarded is £1,033.89. The Council Tax Support award is £878.8, this leaves them with £155.08 to pay themselves.

Example 2

Current Situation

Couple living in a Band B property. Their only income Universal Credit and Child Benefit. Their Council Tax bill before Council Tax Support is awarded is £1,531.83. The Council Tax Support award is £1,263.76, this leaves them with £268.07 to pay themselves.

Proposed 2.5% CTS increase with a 2.99% Council Tax increase

Their Council Tax bill before Council tax Support is awarded is £1,577.63. The Council Tax Support award is £1,340.99, this leaves them with £236.64 to pay themselves.

Proposed 2.5% CTS increase with 4.99% Council Tax increase

Their Council Tax bill before Council Tax Support is awarded is £1,608.27. The Council Tax Support award is £1,367.03, this leaves them with £241.24 to pay themselves.

This page is intentionally left blank



MANCHESTER
CITY COUNCIL

Council Tax Support
Scheme Consultation
2023

Final Report

December 2023

www.enventure.co.uk



Report prepared by:

Katie Osborne
katie@enventure.co.uk

Report reviewed by:

Mark Robinson
mark@enventure.co.uk

Thornhill Brigg Mill
Thornhill Beck Lane
Brighouse
West Yorkshire
HD6 4AH

01484 404797

www.enventure.co.uk

info@enventure.co.uk

Reg no: 4693096

VAT no: 816927894



Contents

Introduction	4
Background.....	4
Methodology	4
Interpretation of the findings.....	4
Survey Findings	5
Increase of minimum award	5
Banding for Universal Credit cases	7
Backdating.....	9
Further comments.....	10
Written response from the Royal British Legion	15
Respondent profile.....	16
Key Findings.....	22
Appendices	



Introduction

Background

Manchester City Council operates a Council Tax Support scheme which requires all working age residents to pay a minimum of 17.5% of their council tax bill themselves. Pension age residents receive up to 100% of their bill in Council Tax Support which cannot be changed.

The Council recently delivered a consultation to seek views and feedback on its proposals to increase the maximum amount of Council Tax Support for working age residents, from a maximum of 82.5% to 85%, and to extend the backdating period from six months to 12 months.

Enventure Research was commissioned to conduct independent analysis and reporting of the findings from this consultation.

Methodology

A questionnaire was designed by Manchester City Council which sought residents' views on the proposed changes to the Council Tax Support scheme and included questions to establish respondents' demographics and certain characteristics. A copy of the questionnaire can be found in the **Appendices**.

The consultation was managed and delivered by Manchester City Council. Residents could take part via an online survey or by completing a paper copy of the questionnaire which was mailed to households. All returned paper copies were then processed by Manchester City Council. Prior to being shared with Enventure Research, all data was anonymised by Manchester City Council.

Overall, 4,737 responses were received to the consultation. This includes 1,881 received online (40%) and a 2,856 paper copies (60%).

Interpretation of the findings

This report contains tables and charts. In some instances, the responses may not add up to 100%. There are several reasons why this might happen:

- The question may have allowed each respondent to give more than one answer
- Only the most common responses may be shown in the table or chart
- Individual percentages are rounded to the nearest whole number so the total may come to 99% or 101%
- A response of less than 0.5% will be shown as 0%

Subgroup analysis has been undertaken to explore results provided by subgroups such as whether they currently receive Council Tax Support, age, disability, sex, whether their gender is the same as assigned at birth, whether they have caring responsibilities, whether they have served in the UK Armed Forces, and whether they have contacted a local authority because of homelessness or being at risk of being homeless. This analysis has only been carried out where the sample size is seen to be sufficient for comment, and only those differences that are statistically significant have been commented on within this report.



Survey Findings

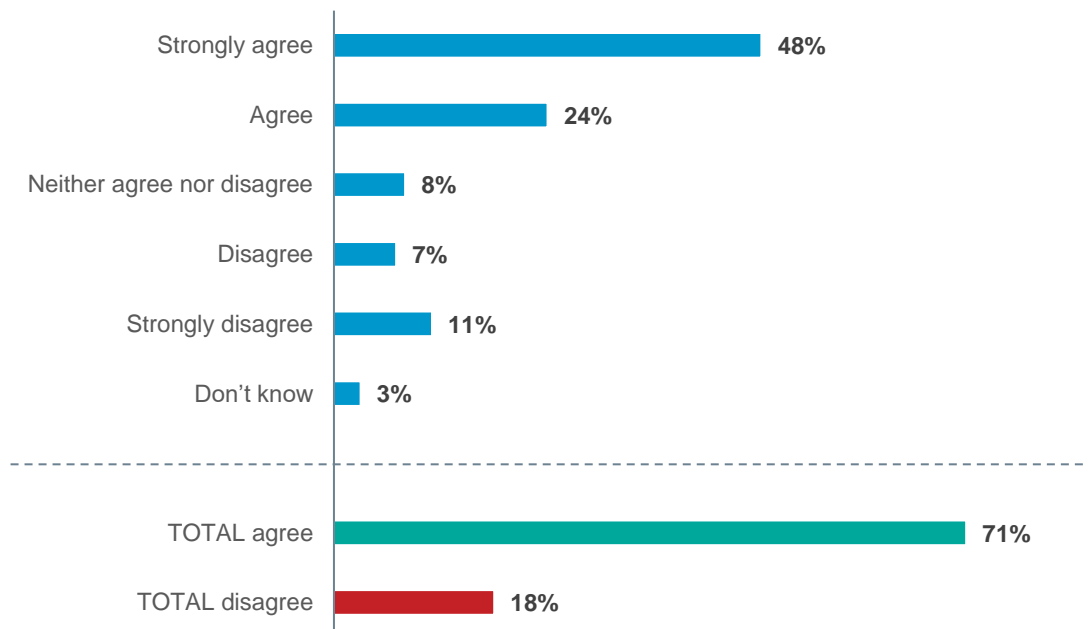
Increase of minimum award

Working age residents in Manchester can currently receive support of up to 82.5% of their council tax bill, which Manchester City Council is proposing to increase up to a maximum of 85% (an increase of 2.5%).

Respondents were first asked if they agreed or disagreed that the Council should increase the maximum Council Tax Support to 85% for working age residents. Seven in ten respondents (71%) agreed with this overall, including 48% who *strongly agreed* and 24% who *agreed*. Almost a fifth of respondents (18%) disagreed overall, including 7% who *disagreed* and 11% who *strongly disagreed*. Small proportions of respondents said they *neither agree nor disagree* (8%) or *don't know* (3%).

Figure 1 – Do you agree or disagree that we should increase the maximum Council Tax Support from 82.5% to 85% for working age residents?

Base: Those who provided a response (4,669)



Subgroup analysis

Subgroups more likely to **agree** (71% overall) include:

- Those who are currently receiving Council Tax Support (83%) vs those who are not (66%)
- Those aged 35-54 (77%) vs those aged 55+ (73%)
- Those who have a disability or long-term health issue (76%) vs those who do not (71%)
- Those whose gender is the same as it was assigned at birth (73%) vs those whose gender is not (58%)
- Those who have not served in the UK Armed Forces (74%) vs those who have (65%)
- Those who have contacted a local authority due to homelessness (82%) vs those who have not (72%)



Subgroup analysis continued

Subgroups more likely to **disagree** (18% overall) include:

- Those who are not currently receiving Council Tax Support (24%) vs those who are (7%)
- Those aged 35-54 (16%) vs those aged 55+ (14%)
- Those who do not have a disability or long-term health issue (19%) vs those who do (13%)
- Male respondents (18%) vs female respondents (14%)
- Those who have served in the UK Armed Forces (22%) vs those who have not (15%)



Banding for Universal Credit cases

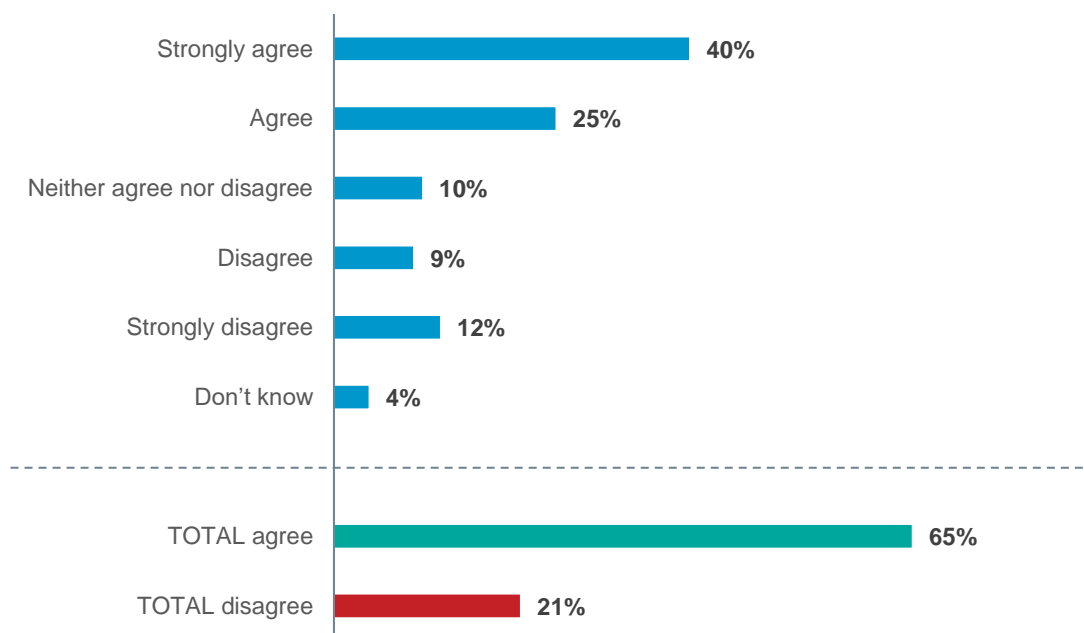
Manchester City Council currently has a banded scheme for residents who are on Universal Credit. The banded scheme means that small changes in Universal Credit do not always change the amount of Council Tax Support. The Council is proposing to increase the bands of support by 2.5% so that residents on Universal Credit also receive an increase in support. The current bands and new proposed bands of Council Tax Support are shown in the table below.

Band of income	Current Council Tax Support	Proposed Council Tax Support for 2024/25
£0.00 over your applicable amount	82.5% of council tax	85%
£0.01 to £25 over	70%	72.5%
£25.01 to £50 over	45%	47.5%
£50.01 to £75 over	30%	32.5%
£75.01 to £80 over	12%	14.5%
£80.01 over	No support	No support

Two thirds of respondents (65%) agreed overall that the Council should increase the bands of Council Tax Support for residents receiving Universal Credit by 2.5%, including 40% who *strongly agreed* and 25% who *agreed*. A fifth disagreed overall (21%), including 9% who *disagreed* and 12% who *strongly disagreed*. Small proportions said they *neither agree nor disagree* (10%) or *don't know* (4%).

Figure 2 – Do you agree or disagree that we should increase the bands of Council Tax Support by 2.5%?

Base: Those who provided a response (4,695)



Subgroup analysis

Subgroups more likely to **agree** (65% overall) include:

- Those who are currently receiving Council Tax Support (77%) vs those who are not (60%)
- Those who have a disability or long-term health issue (69%) vs those who do not (66%)
- Female respondents (69%) vs male respondents (65%)
- Those whose gender is the same as it was assigned at birth (67%) vs those whose gender is not (53%)
- Those who have not served in the UK Armed Forces (68%) vs those who have (61%)
- Those who have contacted a local authority due to homelessness (76%) vs those who have not (66%)

Subgroups more likely to **disagree** (21% overall) include:

- Those who are not currently receiving Council Tax Support (26%) vs those who are (10%)
- Those aged 16-54 (20%) vs those aged 55+ (17%)
- Those who do not have a disability or long-term health issue (22%) vs those who do (16%)
- Male respondents (21%) vs female respondents (17%)
- Those whose gender is not the same as it was assigned at birth (35%) vs those whose gender is (19%)
- Those who indicated that they have caring responsibilities (21%) vs those who did not (18%)
- Those who have served in the UK Armed Forces (23%) vs those who have not (19%)
- Those who have not contacted a local authority due to homelessness (20%) vs those who have (15%)



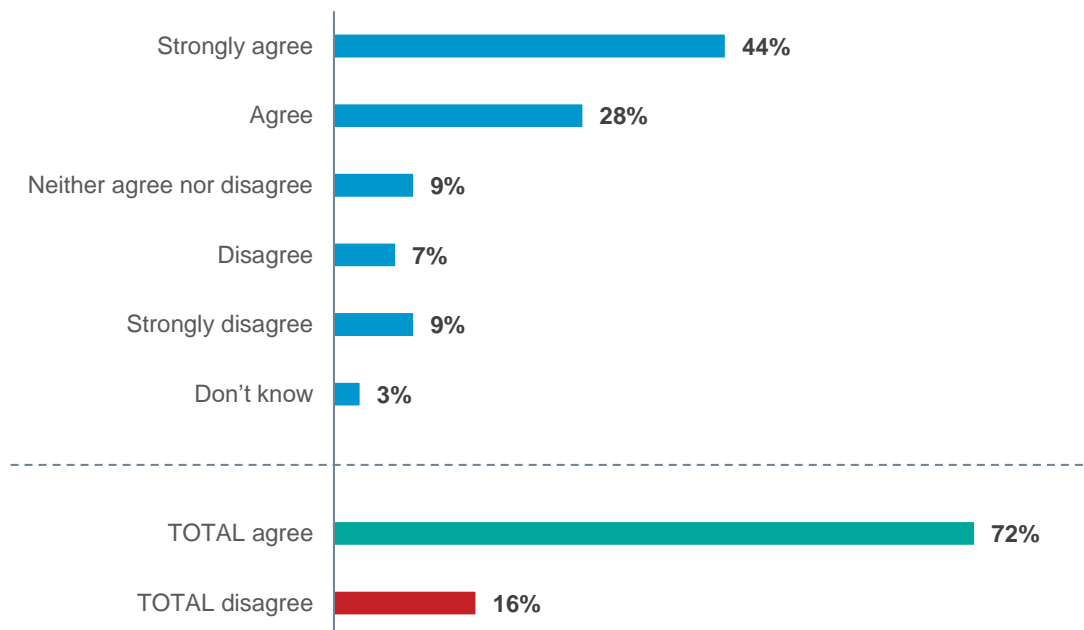
Backdating

Backdating is currently allowed up to six months where the resident has a good reason for not making a claim sooner. Manchester City Council is proposing to extend this period up to one year, and would apply to claims from people who are pension age as well as working age.

Seven in ten respondents (72%) agreed overall that the backdating period should be extended, including 44% who *strongly agreed* and 28% who *agreed*. A much smaller proportion disagreed overall (16%), including 7% who *disagreed* and 9% who *strongly disagreed*. Small proportions said they *neither agree nor disagree* (9%) or *don't know* (3%).

Figure 3 – Do you agree or disagree that we should extend the period of backdating from six months to one year where residents have a good reason for not making a claim sooner?

Base: Those who provided a response (4,683)



Subgroup analysis

Subgroups more likely to **agree** (72% overall) include:

- Those who are currently receiving Council Tax Support (84%) vs those who are not (66%)
- Those who have a disability or long-term health issue (79%) vs those who do not (70%)
- Female respondents (76%) vs male respondents (71%)
- Those who have not served in the UK Armed Forces (75%) vs those who have (67%)
- Those who have contacted a local authority due to homelessness (80%) vs those who have not (73%)

Subgroups more likely to **disagree** (16% overall) include:

- Those who are not currently receiving Council Tax Support (22%) vs those who are (6%)
- Those who do not have a disability or long-term health issue (18%) vs those who do (11%)
- Male respondents (17%) vs female respondents (12%)
- Those who have served in the UK Armed Forces (21%) vs those who have not (13%)



Further comments

Respondents were asked to provide any further views or comments they had about the proposed changes. Their verbatim responses have been thematically coded, grouping similar responses together, and are presented in the table below and overleaf.

The most common theme was that respondents agreed with and supported the proposals, and believed they would have a positive impact (27%). This was followed by 15% who expressed concern about how this additional proposed support would be funded, or felt that the support should not be funded by services being cut or council tax being raised. Another common theme was that the cost of living crisis affects everyone and the belief that everyone should receive support or that it was unfair for tax payers (12%).

Respondents suggested that certain cohorts of residents should receive more financial support, such as residents who work (12%), pension age residents (7%), single person households (4%), disabled and seriously ill residents or their carers (4%), and families with children (1%).

Equal proportions of respondents who provided a comment said they either agreed or disagreed with the backdating period being extended (both at 3%). Reasons for agreeing mostly related to the belief that individuals may have a good reason not to apply such as being unwell, escaping domestic abuse, find the process difficult, or be unaware that they are eligible for support. Reasons for disagreeing mostly related to the opinion that the current six month backdating period is sufficient, and concern that a longer backdating period could be abused and increase costs for the Council.

The full range of themes is shown in **Figure 4**.

Figure 4 – Further views/comments about the proposed changes

Base: Those who provided a response (1,158)

Further views/comments about the proposed changes	Number	%
Agree with/support proposals/would have a positive impact	310	27%
Concern about how additional support will be funded/services should not be cut/council tax should not be increased to fund this support	177	15%
Cost of living crisis affects everyone/everyone should receive support/unfair for tax payers	142	12%
More financial support/discounts needed for residents who work	136	12%
Dissatisfied with MCC/council services/council tax too high	98	8%
More financial support/discounts needed for pension age residents	86	7%
Support should only be provided to those in genuine need/enforce eligibility checks/concern about abuse of welfare system	75	6%
More financial support needed/proposals do not go far enough	58	5%
Insufficient information provided to comment/need more detail on proposals and impact	58	5%
No comment/opinion/not relevant	58	5%
More financial support/discounts needed for single person households	52	4%
Would prefer to see money spent elsewhere/to improve services	50	4%
More financial support/discounts needed for disabled/seriously ill residents and carers	47	4%
MCC does a good job/grateful for support received	44	4%
Proposals will disincentivise finding employment/MCC should encourage residents into employment	43	4%
Agree with backdating period being extended	40	3%
Disagree with backdating period being extended	35	3%
MCC could do more to save money/increase income	35	3%
Council tax should be reduced/abolished	33	3%



Further views/comments about the proposed changes	Number	%
Limited awareness of support available/unsure how to access support/should be promoted more	32	3%
Comment about questionnaire/consultation	30	3%
Disagree with/oppose proposals/would have a negative impact	29	3%
Comment unrelated to consultation questions	27	2%
Complaint about council tax system	24	2%
Current level of support is adequate/fair for those covered by scheme	24	2%
Criteria/eligibility for Council Tax Support could be improved/should be means tested	20	2%
MCC should provide alternatives to Council Tax Support (e.g. advice on money management, food vouchers, extension of payment period)	19	2%
Backdating period should only be extended for exceptional circumstances/reasons should be published	17	1%
More support needed from government/criticism of government	16	1%
More financial support/discounts needed for families with children	14	1%
Every resident should pay council tax/contribute to society	10	1%
Council Tax Support should be automatically provided to residents on Universal Credit/all residents on Universal Credit should receive Council Tax Support	5	0%
Other	17	1%

Below are some example verbatim responses for some of the most common themes.

Agree with/support proposals/would have a positive impact (27%)

People who need support should be supported as much as possible – costs are going up, so help should go up too.

Happy to support the council in supporting disadvantaged people in these difficult times.

I think any increase in the support given to people who need it should be welcomed and can only be a good thing.

I agree with an increase as the support I received still left me struggling to pay my monthly council tax, and family helped me with my food shopping.

I have been receiving CTS for some time now. I care about others and this sounds like a good thing that would help those less fortunate than myself.

Concern about how additional support will be funded/services should not be cut/council tax should not be increased to fund this support (15%)

Where is this funding coming from, you already quote issues with having funding to do all we need to, stop making it harder!

I strongly disagree for any proposal to increase council tax, we are extremely struggling with our lives, please don't make us suffer more.

There's not enough money for funding everything now so how are you going to increase these funds without cutting other services or raising council tax including those of us that work and cannot claim benefit?

Cost of living crisis affects everyone/everyone should receive support/unfair for tax payers (12%)

Cost of living crisis is impacting everyone so I recommend council to reduce tax bill for every household instead of a select group of residents.



There are many people around this city who cannot claim discounts because they are just above the income limits and they are struggling too. It is unfair to raise the burden of higher council tax on these people to fund others and this does nothing to encourage people to better themselves.

My pay and that of partner has not increased by 2.5% this year or the past 3 years, we have to adapt. This should be the same for everyone, working or not. Why not provide 2.5% relief for all council tax payers rather than just a few.

More financial support/discounts needed for residents who work (12%)

Why just people on benefits, what about the people that are just over the threshold, they really struggle, it seems as though we are forgotten and not included in anything.

I think there should be more support for those who don't meet the criteria for Universal Credit but are still on a lower income.

Maybe do things for workers not just people on benefits. Too many hand outs and us workers get nothing.

Subgroup analysis

Those who are **currently receiving Council Tax Support** were more likely to suggest the following when compared with those who are not:

- Agree with/support proposals/would have a positive impact (37% vs 23%)
- More financial support/discounts needed for disabled/seriously ill residents and carers (7% vs 3%)
- MCC does a good job/grateful for support (11% vs 2%)

Those who are **not currently receiving Council Tax Support** were more likely to suggest the following when compared with those who are:

- Concern about how additional support will be funded/services should not be cut/council tax should not be increased to fund this support (19% vs 5%)
- Cost of living crisis affects everyone/everyone needs support/unfair for tax payers (14% vs 8%)
- More financial support/discounts needed for residents who work (14% vs 5%)
- Dissatisfied with MCC/council services/council tax too high (10% vs 4%)
- Insufficient information provided to comment/need more detail on proposals and impact (6% vs 2%)
- Would prefer to see money spent elsewhere/to improve services (5% vs 2%)
- Proposals will disincentivise finding employment/MCC should encourage residents into employment (5% vs 1%)

Younger respondents were more likely to suggest the following when compared with older respondents aged 55+:

- Cost of living crisis affects everyone/everyone needs support/unfair for tax payers (those aged 35-54 at 17% vs 7%)
- More financial support/discounts needed for residents who work (those aged 35-54 at 16% vs 9%)
- Dissatisfied with MCC/council services/council tax too high (those aged 35-54 at 11% vs 5%)
- More financial support needed/proposals do not go far enough (those aged 16-54 at 8% vs 3%)
- Would prefer to see money spent elsewhere/to improve services (those aged 16-34 at 8% vs 2%)
- Criteria/eligibility for Council Tax Support could be improved/should be means tested (those aged 16-54 at 3% vs 1%)



Subgroup analysis continued

Older respondents aged 55+ were more likely to suggest the following when compared with younger respondents:

- More financial support/discounts for pension age residents (14% vs those aged 16-54 at 1%)
- Support should only be provided to those in genuine need/enforce eligibility checks/concern about abuse of welfare system (7% vs those aged 16-34 at 2%)

Those who **have a disability or long-term health issue** were more likely to suggest the following when compared with those who do not:

- More financial support/discounts needed for pension age residents (12% vs 5%)
- More financial support/discounts needed for disabled/seriously ill residents and carers (8% vs 2%)

Female respondents were more likely to suggest the following when compared with male respondents:

- More financial support/discounts needed for residents who work (16% vs 8%)
- More financial support/discounts needed for single person households (6% vs 2%)

There were no significant differences by respondents who indicated that their **gender is not the same as it was assigned at birth**.

Those who indicated that they **have caring responsibilities** were more likely to suggest the following when compared with those who did not:

- Cost of living crisis affects everyone/everyone should receive support/unfair for tax payers (17% vs 9%)
- More financial support/discounts needed for residents who work (16% vs 9%)
- Dissatisfied with MCC/council services/council tax too high (11% vs 7%)
- More financial support/discounts needed for disabled/seriously ill residents and carers (6% vs 3%)

Those who have **served in the UK Armed Forces** were more likely to suggest more financial support/discounts needed for pension age residents (14%) when compared with those who have not (6%).

Those who have **contacted a local authority due to homelessness** were more likely to suggest the following when compared with those who have not:

- Agree with backdating period being extended (7% vs 3%)
- Comment unrelated to consultation questions (6% vs 2%)

Those who **agreed with all three proposals** were more likely to suggest the following when compared with those who disagreed:

- Agree with/support proposals/would have a positive impact (46% vs 2%)
- More financial support needed/proposals do not go far enough (6% vs 1%)
- No comment/opinion/not relevant (5% vs 1%)
- More financial support/discounts needed for disabled/seriously ill residents and carers (5% vs 1%)
- Council does a good job/grateful for support (6% vs 0 respondents)
- Agree with backdating period being extended
- Limited awareness of support available/unsure how to access support/should be promoted more (4% vs 0 respondents)
- Complaint about council tax system (3% vs 0 respondents)



Subgroup analysis continued

Those who **disagreed with all three proposals** were more likely to suggest the following when compared with those who agreed:

- Concern about how additional support will be funded/services should not be cut/council tax should not be increased to fund this support (36% vs 5%)
- Cost of living crisis affects everyone/everyone should receive support/unfair for tax payers (24% vs 8%)
- More financial support/discounts needed for residents who work (15% vs 9%)
- Dissatisfied with MCC/council services/council tax too high (12% vs 6%)
- Support should only be provided to those in genuine need/enforce eligibility checks/concern about abuse of welfare system (13% vs 3%)
- Would prefer to see money spent elsewhere/to improve council services (14% vs 1%)
- Proposals will disincentivise finding employment/MCC should encourage residents into employment (13% vs 0%)
- Disagree with backdating period being extended (4% vs 0%)
- MCC could do more to save money/increase income (6% vs 1%)
- Council tax should be reduced/abolished (5% vs 2%)
- Disagree with/oppose proposals/would have a negative impact (10% vs 1%)
- Current level of support is adequate/fair for those covered by scheme (9% vs 0 respondents)
- MCC should provide alternatives to Council Tax Support (e.g. advice on money management,



Written response from the Royal British Legion

A written response was submitted to Manchester City Council by the Royal British Legion after the consultation had closed. A summary of the feedback relevant to the consultation has been included below:

- When assessing residents for Council Tax Support and other types of support and benefits, Manchester City Council should ask a question to identify whether residents belong to any of the following groups:
 - Former member of HM Armed Forces, Regular and Reserve
 - Spouse or partner of serving or former member of HM Armed Forces
 - Widow(er) of serving or former member of HM Armed Forces
 - Dependent children of serving or former member of HM Armed Forces
 - Recently divorced or separated spouse or partner of serving or former member of HM Armed Forces
- Recommendation for Manchester City Council to ensure relevant staff are trained and aware of the policies and needs specific to the Armed Forces community, as part of the Council's commitment to the Armed Forces Covenant
- Recommendation for Manchester City Council to disregard all forms of military compensation as income in assessments for Council Tax Support and other means tested benefits
- No further comments to make, either in support or objection, to other proposed aspects of the new Council Tax Support scheme and the belief that the new proposals will not impact the Armed Forces community disproportionately

The full written response can be found in the **Appendices**.

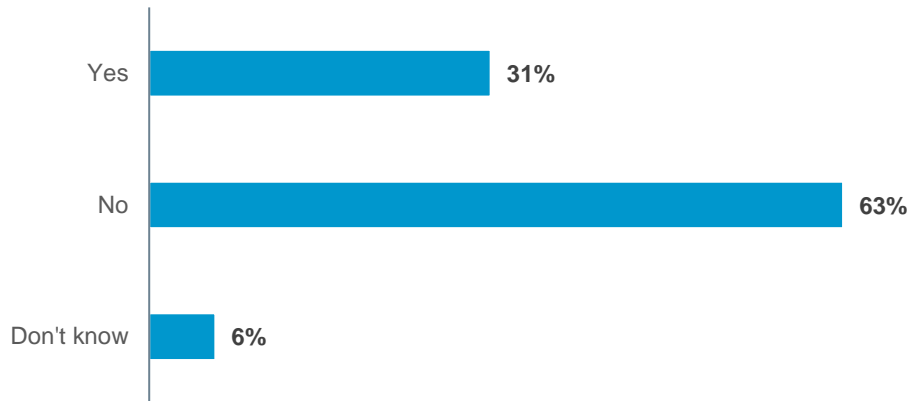


Respondent profile

Figures 5 to 19 show the breakdown of respondent profile based on the demographic and characteristic questions included in the consultation survey. Please note that the findings by area and ethnicity are not included within this report due to data sharing limitations and to preserve respondents' anonymity.

Figure 5 – Do you, or a member of your household, currently receive Council Tax Support?

Base: Those who provided a response (4,644)



Respondents were asked to provide their date of birth but this was not included in the data sent to Enventure Research. To preserve anonymity, Manchester City Council calculated respondents' age which has been displayed in the chart below.

Figure 6 – Age (from date of birth)

Base: Those who provided a response (3,997)

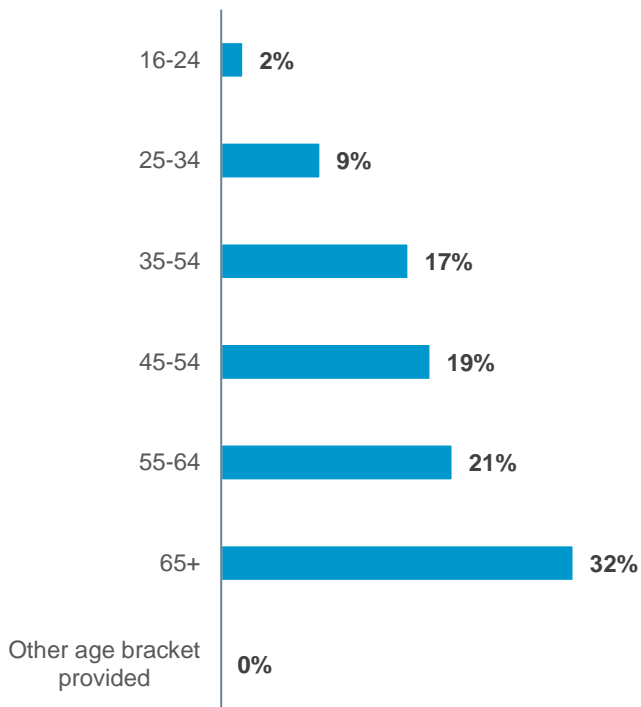


Figure 7 – Are your day-to-day activities limited because of a health problem or disability that has lasted, or is expected to last, at least 12 months?

Base: Those who provided a response (4,499)

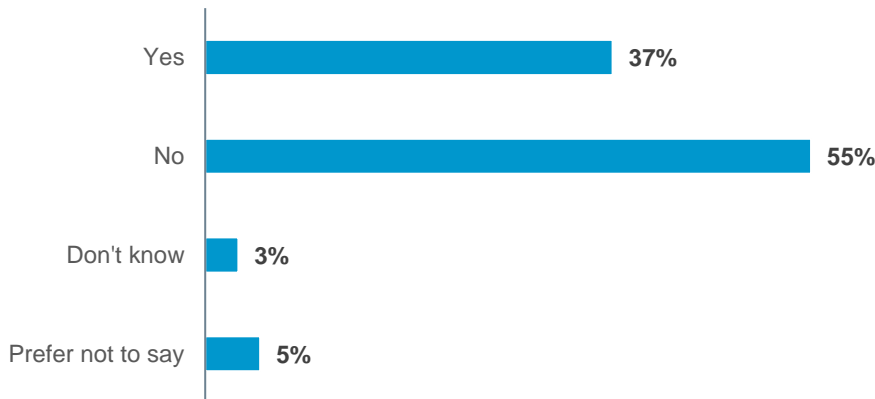


Figure 8 – What is your sex?

Base: Those who provided a response (4,512)

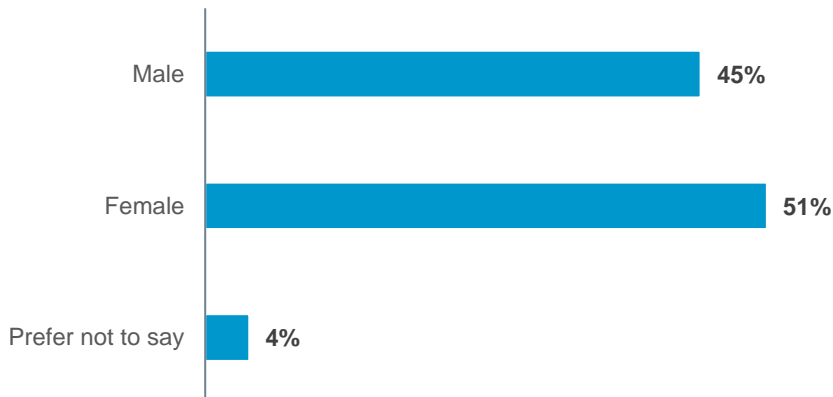


Figure 9 – Is your gender the same as the one you were assigned at birth?

Base: Those who provided a response (4,486)

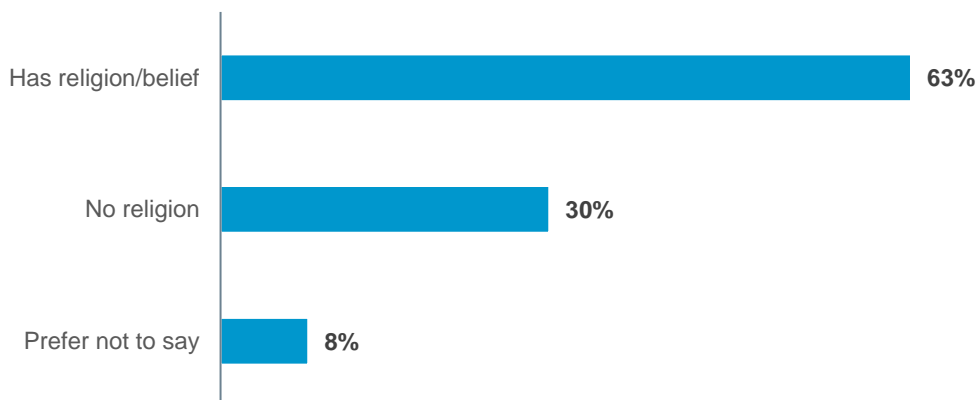


Figure 10 – Which of the following best describes your sexual orientation?

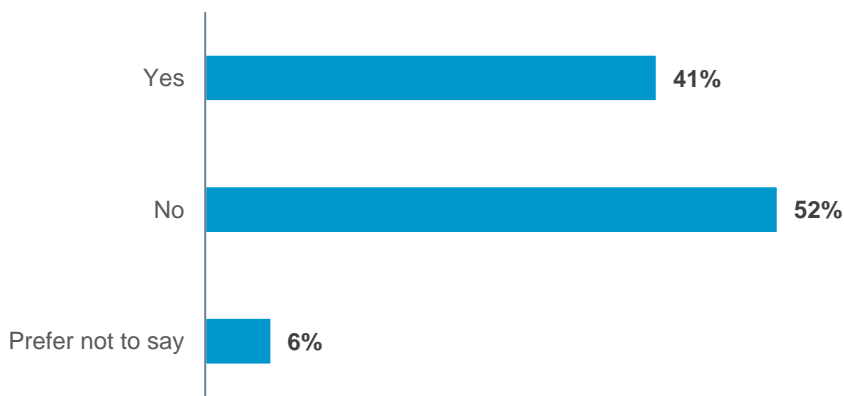
Base: Those who provided a response (4,319)

**Figure 11 – Which of the following best describes your religion or belief?**

Base: Those who provided a response (4,471)

**Figure 12 – Are you currently married or in a civil partnership?**

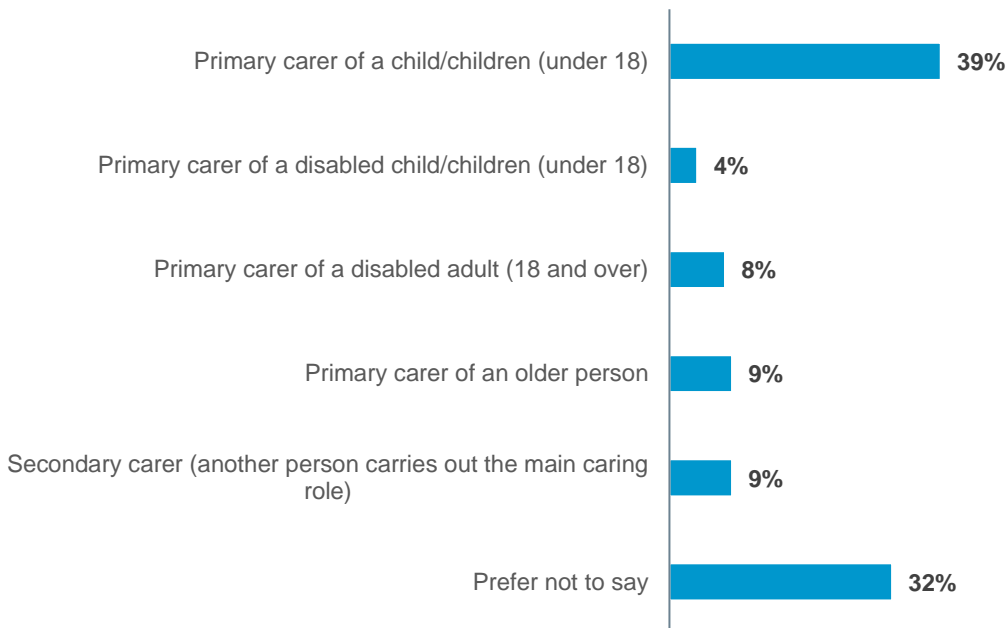
Base: Those who provided a response (4,399)



It should be noted that respondents could only select one response instead of multiple responses when asked whether they have any caring responsibilities.

Figure 13 – Do you have any caring responsibilities?

Base: Those who provided a response (2,212)



All respondents could provide an answer for the question below, even if they had not indicated that they have any caring responsibilities. For this report, the findings have been filtered to only show the responses of those who had previously indicated that they do have any caring responsibilities.

Figure 14 – Is any of the care you provide paid?

Base: Those who said they have caring responsibilities and provided a response (1,466)



Figure 15 – Have you ever been looked after in local authority care as a child?

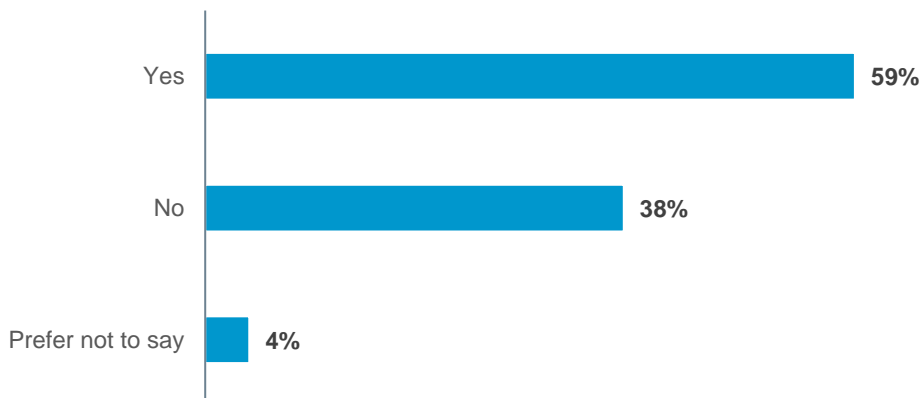
Base: Those who provided a response (4,084)



Respondents could provide an answer for the questions below, even if they had not indicated that they have ever been looked after in local authority care as a child. For this report, the findings for **Figures 16** and **17** have been filtered to only show the responses of those who had previously indicated that they were looked after in local authority care as a child.

Figure 16 – If yes, was this in Manchester?

Base: Those who said they were looked after in local authority care as a child and provided a response (114)

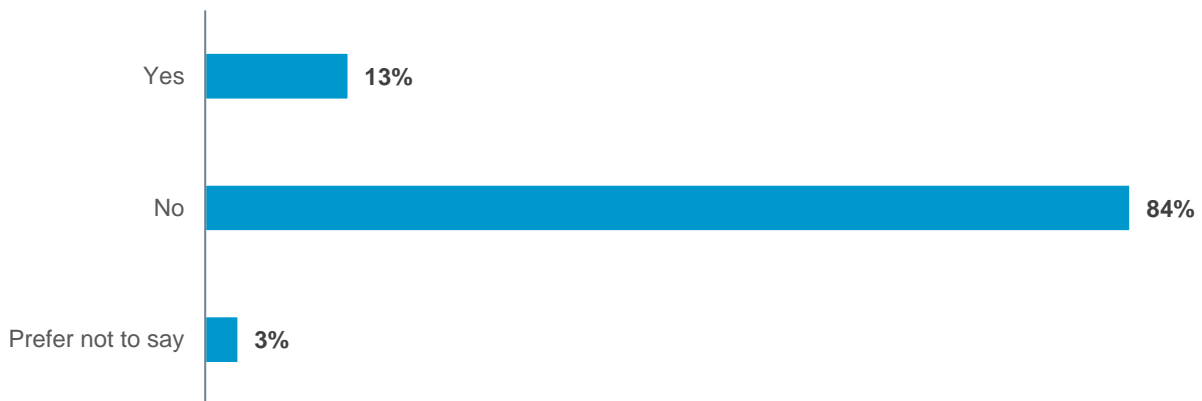
**Figure 17 – Are you still receiving support from Leaving Care or a Looked After team in Manchester?**

Base: Those who said they were looked after in local authority care in Manchester as a child and provided a response (65)



Figure 18 – Have you or a close family member previously served in the UK Armed Forces?

Base: Those who provided a response (4,246)

**Figure 19 – Have you ever contacted a local authority because you were homeless or at risk of becoming homeless?**

Base: Those who provided a response (4,312)



Key Findings

The key findings from the consultation have been summarised below by Enventure Research, an independent research agency:

- **4,737** respondents took part in the consultation, including 1,881 who completed the online survey and a further 2,856 who completed a paper copy of the consultation questionnaire
- 31% of respondents indicated that they or a member of their household were **currently receiving Council Tax Support**
- The **majority of respondents agreed** with all of the Council's proposals in relation to the Council Tax Support scheme
 - 71% agreed that the Council should increase the maximum Council Tax Support to 85% for working age residents, 18% disagreed
 - 65% agreed that the Council should increase the bands of Council Tax Support by 2.5% for residents on Universal Credit, 21% disagreed
 - 72% agreed that the Council should extend the period of backdating from six months to one year where residents have a good reason for not making a claim sooner, 16% disagreed
- Subgroups more likely to **agree** with all three proposals include:
 - Those who are currently receiving Council Tax Support
 - Those who have a disability or long-term health issue
 - Those who have not served in the UK Armed Forces
 - Those who have contacted a local authority due to homelessness
- Subgroups more likely to **disagree** with all three proposals include:
 - Those who are not currently receiving Council Tax Support
 - Those who do not have a disability or long-term health issue
 - Male respondents
 - Those who have served in the UK Armed Forces
- The most common theme amongst those who provided a further comment about the proposals was **agree with/support proposals/would have a positive impact** (27%), followed by **concern about how additional support will be funded/services should not be cut/council tax should not be increased to fund this support** (15%). Both themes were more likely to be suggested by the following subgroups:
 - Those who are currently receiving Council Tax Support
 - Those who agreed with all three proposals
- 12% of further comments related to **cost of living crisis affects everyone/everyone should receive support/unfair for tax payers** and was more likely to be suggested by the following subgroups:
 - Those who are not currently receiving Council Tax Support
 - Those aged 35-54
 - Those who indicated that they have caring responsibilities
 - Those who disagreed with all three proposals
- Another 12% of comments related to the suggestion **more financial support/discounts needed for residents who work** and was more likely to be suggested by the following subgroups:
 - Those who are not currently receiving Council Tax Support
 - Those aged 35-54
 - Female respondents
 - Those who indicated that they have caring responsibilities
 - Those who disagreed with all three proposals



Appendix A

Questionnaire

Council Tax Support Scheme

Have your say on proposed changes



We're proposing some changes to the Council Tax Support Scheme to provide more support for Manchester residents.



We know some residents are struggling due to cost-of-living pressures, and we have introduced a range of measures to help people access food, advice and welfare support. We are proposing to provide further support for some of the poorest households in Manchester as part of the Council's wider response to the challenges facing people in the city.

The Council's present Council Tax Support Scheme pays up to 100% of the council tax bill for pension-age people and up to 82.5% of the council tax bill for working-age people.

We want to increase the level of support we provide for working-age residents to up to 85% of the council tax bill.

We are also looking at extending the backdating period for working and pension-age households to one year.

These proposals would change the Council Tax Support Scheme from 1 April 2024.

We estimate these changes will cost the Council around £770,000.

We'd like your views before we decide

We want your views on proposals for changes to the Council's Council Tax Support Scheme, which helps about a fifth of our residents to pay some of their council tax.

How to have your say

You can have your say on these proposals by completing the consultation survey online at www.manchester.gov.uk/counciltaxsupportchanges or by filling in this paper copy and returning it to us at the Freepost address.

You can also find further information about these proposed changes, including examples of how they could affect those currently receiving support, on the Council's website.

The consultation will close on 12 November 2023.

We'll respect your confidentiality and treat your information in line with data-protection rules. We'll separate any personal details from your answers and store them separately, but we might need to contact you or others if you disclose that someone is at risk of harm.

Consultation questions

Increase of maximum award

Currently, working-age residents can receive support of up to 82.5% of their council tax bill. We want to increase the amount of support that working-age residents can receive. The scheme would provide support up to a maximum of 85% of the council tax bill.

Question 1

Do you agree or disagree that we should increase the maximum Council Tax Support from 82.5% to 85% for working-age residents?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Don't know

Banding for Universal Credit cases

We currently have a banded scheme for residents who are on Universal Credit. The banded scheme means that small changes in Universal Credit don't always change the amount of Council Tax Support. We want to increase the bands of support by 2.5% so that people on Universal Credit also receive an increase in support.

Below are the current bands of Council Tax Support and the new bands we are proposing.

Band of income	Current Council Tax Support	Proposed Council Tax Support for 2024/25
£0.00 over your applicable amount	82.5% of council tax	85%
£0.01 to £25 over	70%	72.5%
£25.01 to £50 over	45%	47.5%
£50.01 to £75 over	30%	32.5%
£75.01 to £80 over	12%	14.5%
£80.01 over	No support	No support

Question 2

Do you agree or disagree that we should increase the bands of Council Tax Support by 2.5%?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Don't know

Backdating

We currently allow backdating of up to six months where the resident has a good reason for not making a claim sooner. We would like to extend this so that we can backdate for up to one year. This change would apply to claims from people who are pension age as well as working age.

Question 3

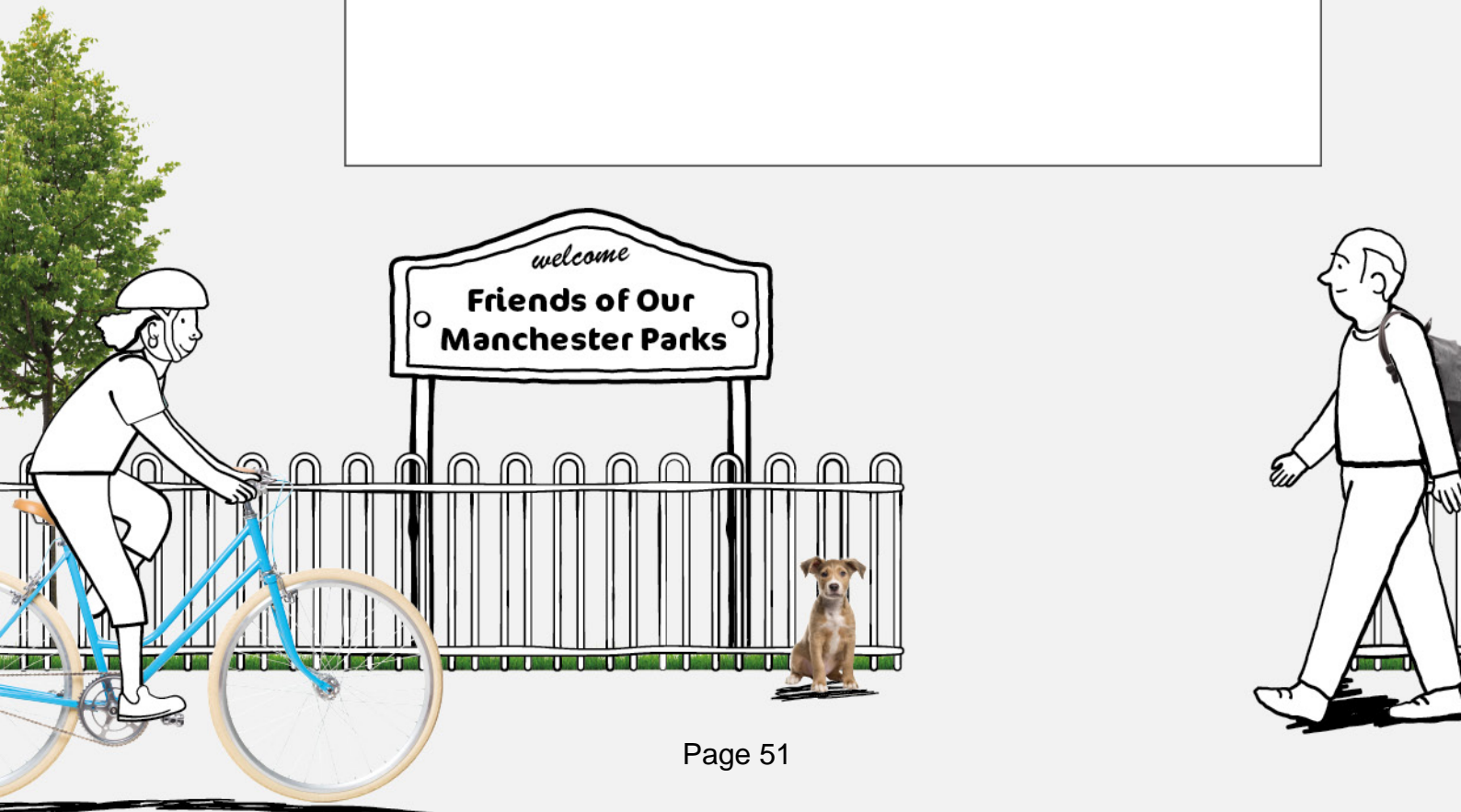
Do you agree or disagree that we should extend the period of backdating from six months to one year where residents have a good reason for not making a claim sooner?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree
- Don't know



Question 4

If you want to give us any views or comments about the proposed changes, please use this space.



What is your postcode?

Do you, or a member of your household, currently receive Council Tax Support?

- Yes
 No
 Don't know

About you

We would like to ask some questions about you. These questions are optional. You do not have to answer them, but in doing so you will be helping Manchester City Council ensure that the views collected through the consultation represent the views of Manchester residents.

All responses will remain confidential.

Question 1

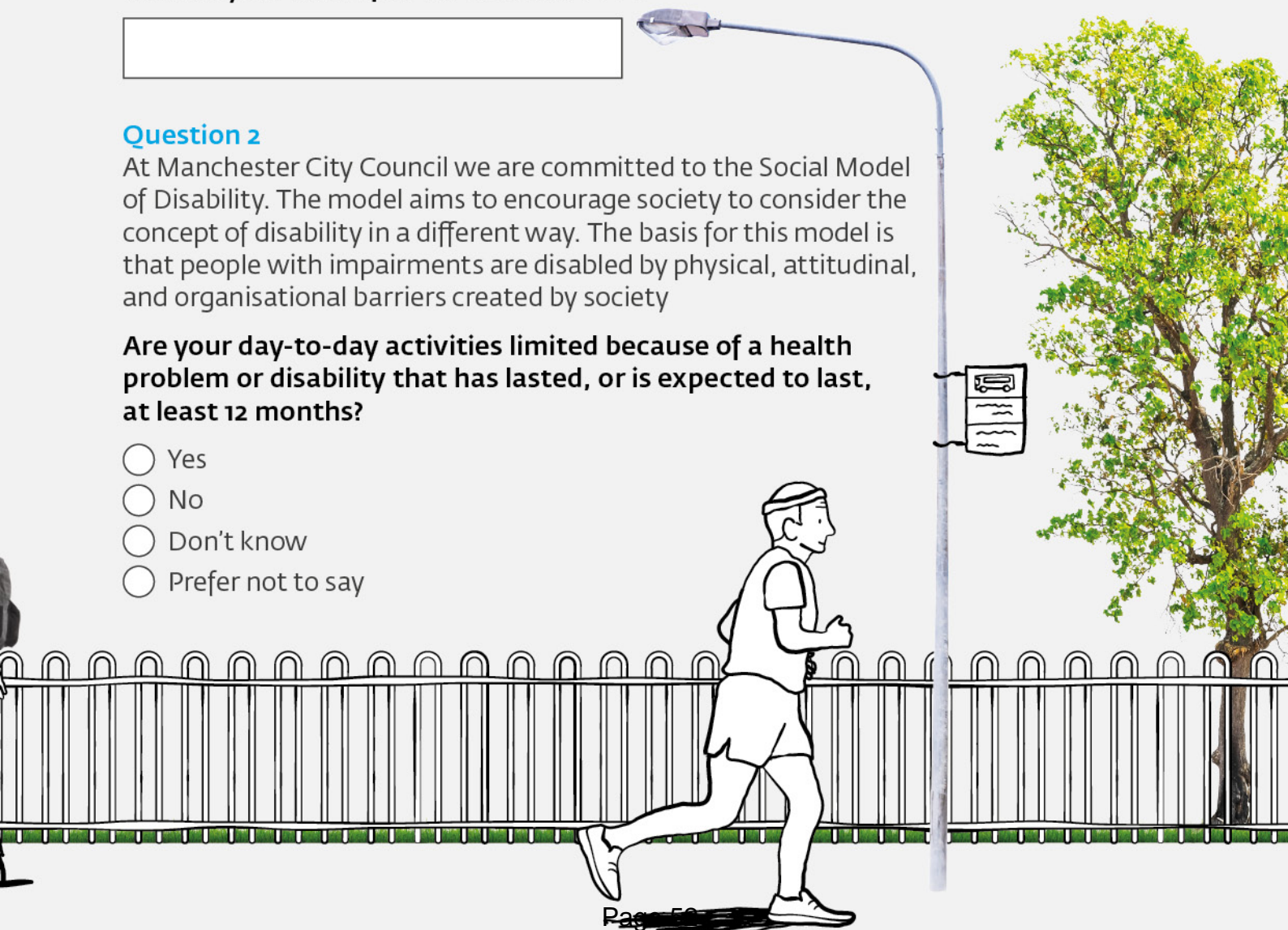
What is your date of birth? DD/MM/YYYY

Question 2

At Manchester City Council we are committed to the Social Model of Disability. The model aims to encourage society to consider the concept of disability in a different way. The basis for this model is that people with impairments are disabled by physical, attitudinal, and organisational barriers created by society

Are your day-to-day activities limited because of a health problem or disability that has lasted, or is expected to last, at least 12 months?

- Yes
 No
 Don't know
 Prefer not to say



Question 3**Which ethnic group do you identify with?****Asian**

- English/Welsh/Scottish
- Northern Irish/British
- Indian
- Pakistani
- Bangladeshi
- Chinese
- Kashmiri

Black

- English/Welsh/Scottish
- Northern Irish/British
- African
- Caribbean

Mixed

- White and Black British
- White and Black African
- White and Black Caribbean
- White and Asian British
- White and Asian (continent)

Other ethnic group

- (please specify)

White

- English/Welsh/Scottish
- Northern Irish/British
- Irish
- Gypsy or Irish Traveller
- Roma
- Prefer not to say



Question 4**What is your sex?**

- Female
- Male
- Prefer not to say

Question 5

In the Equality Act, gender reassignment means proposing to undergo, undergoing, or having undergone a process to reassign your sex. To be protected from gender reassignment discrimination, you do not need to have undergone any medical treatment or surgery to change from your birth sex to your preferred gender.

Is your gender the same as the one you were assigned at birth?

- Yes
- No
- Prefer not to say

Question 6**Which of the following best describes your sexual orientation?**

- Straight or heterosexual
- Gay or lesbian
- Bisexual
- Pansexual
- Asexual
- Queer
- Other

Question 7**Which of the following best describes your religion or belief?**

- Has religion
- Christian
 - Buddhist
 - Hindu
 - Jewish
 - Muslim
 - Sikh
 - Other religion
- No religion
- Prefer not to say



Question 8

Are you currently married or in a civil partnership?

- Yes
- No
- Prefer not to say

Question 9a

Do you have caring responsibilities? If yes, please tick all that apply:

- Primary carer of a child/children (under 18)
- Primary carer of a disabled child/children
- Primary carer of a disabled adult (18 and over)
- Primary carer of older person
- Secondary carer (another person carries out the main caring role)
- Prefer not to say

Question 9b

Is any of the care you provide paid?

- Yes
- No
- Prefer not to say

Question 10a

Have you ever been looked after in local authority care as a child?

- Yes
- No
- Prefer not to say



Question 10b

If yes, was this in Manchester?

- Yes
- No
- Prefer not to say

Question 10c

Are you still receiving support from Leaving Care or a Looked After team in Manchester?

- Yes
- No
- Prefer not to say

Question 11

Have you or a close family member previously served in the UK Armed Forces?

- Yes
- No
- Prefer not to say

Question 12

Have you ever contacted a local authority because you were homeless or at risk of becoming homeless?

- Yes
- No
- Prefer not to say



Data protection and confidentiality

We comply with all legislation governing the protection of personal information, including the Data Protection Act 2018 and the General Data Protection Regulation (GDPR). Any personal information you supply will remain strictly confidential and anonymous and will be held and used in line with the Data Protection Act 2018. We will only use your personal information for the purpose for which it has been given.

Find out more at: www.manchester.gov.uk/privacy

The consultation closes on 12 November 2023

Please return this questionnaire before the closing date to:

Freepost MCC (Council Tax Support Scheme Consultation)
Manchester City Council
PO Box 532
Manchester
M60 2LA

You do not need a stamp.

Appendix B

Written response from
the Royal British Legion



Manchester Council Tax Support Scheme consultation

The Royal British Legion response, November 2023

1. About Us

- 1.1. The Royal British Legion (RBL) is at the heart of a national network that supports our Armed Forces community through thick and thin – ensuring that their unique contribution is never forgotten. We were created as a unifying force for the military charity sector at the end of the First World War, and remain one of the UK's largest membership organisations. The RBL is the largest welfare provider in the Armed Forces charity sector, helping veterans young and old transition into civilian life. We help with employment, financial issues, respite, and recovery, through to lifelong care and independent living. For further information, please visit www.britishlegion.org.uk
- 1.2. The RBL Benefits Debt and Money Advice (BDMA) Service provides free debt and money advice including advice on bankruptcy and debt relief, benefit checks and income maximisation, as well as benefit claims and challenging decisions up to and including the upper tribunal. The service works through England, Wales and Northern Ireland and has 33 advisers across the UK, 13 of which are based in our Contact Centre in Wales.

2. General Comments

- 2.1. The RBL is pleased to have the opportunity to respond to Manchester City Council's call for comments and feedback on its new Council Tax Support Scheme from 1st April 2024.
- 2.2. We note the principles of the Armed Forces Covenant, to which Manchester City Council is a signatory¹ that:

Those who serve in the Armed Forces, whether Regular or Reserve, those who have served in the past, and their families, should face no disadvantage compared to other citizens in the provision of public and commercial services. Special consideration is appropriate in some cases, especially for those who have given most such as the injured and the bereaved.²

¹ Manchester City Council, [The Armed Forces Community Covenant](#)

² Ministry of Defence, [Armed Forces Covenant](#), (2011)

- 2.3. As a charity providing welfare and support to the Armed Forces community in the UK, we have restricted our answers to the questions and themes where we can provide expertise and insight.
- 2.4. Manchester is home to 858 recipients of Armed Forces pensions or compensation.³
- 2.5. Serving Armed Forces personnel, ex-serving personnel and their families are also resident in Manchester. The 2021 census records 7,728 individuals residing in Manchester as having previously served in any UK Armed Forces. This is made up of 5,114 individuals who have previously served in the UK regular Armed Forces, 2,303 who previously served in the reserve Armed Forces, and 311 who previously served in both the regular and reserve Armed Forces.⁴

3. Identifying the Armed Forces community

- 3.1. The effective provision of appropriate, specialised advice and support to members of the Armed Forces community is reliant on early identification of ex-Service personnel and their families.
- 3.2. The RBL has long called on all public bodies to ‘ask the question’ at the first point of contact with members of the public. We welcome that the public survey for this consultation invites respondents to state any close association to the Armed Forces. ‘Asking the question’ allows identified veterans and family members to be pointed to specialised routes of support and ensures they are given the most appropriate help in a timely manner. **Manchester City Council should ensure that all residents approaching the Council Tax Support Scheme and other benefit services are asked a question that will identify:**
- **Former members of HM Armed Forces, Regular and Reserve**
 - **Spouse or Partner of serving or former members of HM Armed Forces**
 - **Widow(er)s of serving or former members of HM Armed Forces**
 - **Dependent children of serving or former members of HM Armed Forces**
 - **Recently divorced or separated spouses or partners of serving or former members of HM Armed Forces**
- 3.3. In 2017, research highlighted that more needs to be done to upskill frontline welfare staff in local authorities with regards to the Armed Forces Covenant. Over a third of all councils in England, Wales and Scotland have no mechanism in place for briefing staff on the Armed Forces Covenant (39%). Within the Armed Forces community only 4.5% felt that all councils had a good understanding of their needs.⁵ **We recommend that Manchester City Council assesses all intended staff training processes to ensure that all relevant staff are aware of the policies specific to the Armed Forces community and the Council’s commitment to the Armed Forces Covenant.**

³ Ministry of Defence (2023), *Supplementary tables: location of armed forces pension and compensation recipients as at 31 March 2023*, Table 3, available at [Location of armed forces pension and compensation recipients: 2023 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/118444/Location_of_armed_forces_pension_and_compensation_recipients_2023_-_GOV.UK_(www.gov.uk).pdf)

⁴ Office for National Statistics, [UK armed forces veteran data, England and Wales: Census 2021](https://www.ons.gov.uk/peoplepopulationandcommunity/armedforcesandarmedforcesveterans/briefings/ukarmedforcesveteranandfamilydataenglandandwalescensus2021)

⁵ Shared Intelligence et al, [Our Community - Our Covenant 2nd Edition](https://www.ons.gov.uk/peoplepopulationandcommunity/armedforcesandarmedforcesveterans/briefings/ourcommunityourcovenant2ndedition) (2017)

4. Credit their Service Campaign

- 4.1. In July 2023, RBL launched a new campaign called Credit their Service⁶, which calls on the Government to end the unfair treatment of military compensation as income in means tests for welfare benefit, which results in veterans and their families missing out on thousands of pounds each year.
- 4.2. In the summer of 2022, RBL undertook an extensive Freedom of Information (Fol) request exercise of all local authorities in Great Britain to understand how each local authority treated military compensation in their means tested benefits, including Council Tax Support, Housing Benefit, Discretionary Housing Payments and Disabled Facilities Grants. Manchester responded to RBL's Fol request with the following information:

**Answers provided are displayed within the square brackets, i.e., []*

1. Does the Local Authority disregard all payments made under the Armed Forces Compensation Scheme (2005) as income, when assessing eligibility for:

- a. Housing Benefit [Yes]*
- b. Council Tax Support/ Council Tax Support [Yes]*
- c. Discretionary Housing Payments [No]*
- d. Disabled Facilities Grants (England and Wales only) [No]*

(Please answer YES/NO)

2. Does the Local Authority disregard all payments made under the War Pension scheme, as income, when assessing eligibility for:

- a. Housing Benefit [Yes]*
- b. Council Tax Support/ Council Tax Support [Yes]*
- c. Discretionary Housing Payments [No]*
- d. Disabled Facilities Grants (England and Wales only) [No]*

(Please answer YES/NO)

3. Does the Local Authority disregard a Service Invaliding Pension or Service Attributable Pension, paid under the Armed Forces Pension Scheme, as income, when assessing eligibility for:

- a. Housing Benefit [Yes]*
- b. Council Tax Support/ Council Tax Support [Yes]*
- c. Discretionary Housing Payments [No]*
- d. Disabled Facilities Grants (England and Wales only) [No]*

(Please answer YES/NO)

- 4.3. We welcome that Manchester City Council is already disregarding as income all payments made under the Armed Forces Compensation Scheme (2005), the War Pension Scheme,

⁶ Royal British Legion, [Credit their Service Campaign](#)

and Service Invaliding (SIP) and Service Attributable Pensions when assessing eligibility for Council Tax Support and Housing Benefit.

- 4.4. RBL recommends that Manchester City Council continues to fully disregard all forms of military compensation as income in assessments for Council Tax Support, and ensure that this is reflected within policy. RBL also recommends that the Council seeks to introduce these same disregards in relation to all other locally administered benefits.**

5. Survey Questions

- 5.1. RBL has no comment to make, either in support or objection, to other proposed aspects of the new Council Tax Support Scheme. We do not consider it will impact our beneficiary group in the Armed Forces community disproportionately to the general population.

6. Summary of Recommendations

- 6.1. Manchester City Council should ensure that all residents approaching the Council Tax Support Scheme and other benefit services are asked a question that will identify:

- Former members of HM Armed Forces, Regular and Reserve
- Spouse or Partner of serving or former members of HM Armed Forces
- Widow(er)s of serving or former members of HM Armed Forces
- Dependent children of serving or former members of HM Armed Forces
- Recently divorced or separated spouses or partners of serving or former members of HM Armed Forces

- 6.2. We recommend that Manchester City Council assesses all intended staff training processes to ensure that all relevant staff are aware of the policies specific to the Armed Forces community and the Council's commitment to the Armed Forces Covenant.

- 6.3. RBL recommends that Manchester City Council continues to fully disregard all forms of military compensation as income in assessments for Council Tax Support, and ensure that this is reflected within policy. RBL also recommends that the Council seeks to introduce these same disregards in relation to all other locally administered benefits.







For further information or to discuss, please contact Luke Lancaster, Public Affairs and Campaigns Officer (North) - llancaster@britishlegion.org.uk






November 2023



Appendix 3: Consultation ethnicity responses

Question 3. Which ethnic group do you identify with?				
Answer Choices			Response Percent	Response Total
Asian				
1	English/Welsh/Scottish		5.54%	247
2	Northern Irish/British		0.61%	27
3	Indian		2.36%	105
4	Pakistani		6.71%	299
5	Bangladeshi		1.14%	51
6	Chinese		1.84%	82
7	Kashmiri		0.13%	6
Black				
8	English/Welsh/Scottish		0.61%	27
9	Northern Irish/British		0.22%	10
10	African		8.17%	364
11	Caribbean		2.18%	97
Mixed				
12	White and Black British		0.76%	34
13	White and Black African		0.76%	34
14	White and Black Caribbean		0.85%	38
15	White and Asian British		0.67%	30
16	White and Asian (continent)		0.49%	22
White				
17	English/Welsh/Scottish		47.68%	2125
18	Northern Irish/British		1.66%	74
19	Irish		2.24%	100
20	Gypsy or Irish Traveller		0.07%	3
21	Roma		0.18%	8
Prefer not to say				
22	Prefer not to say		5.68%	253
Other Ethnic Group				
23	Other (please specify):		9.45%	421

Question 3. Which ethnic group do you identify with?				
Answer Choices			Response Percent	Response Total
	Asian		18.33%	817
	Black		11.17%	498
	Mixed		3.54%	158
	White		51.83%	2310
	Prefer not to say		5.68%	253
	Other (please specify)		9.45%	421

Census 2021 Ethnicity Breakdown			Response Percent	Response Total
	Asian, Asian British or Asian Welsh		20.86%	115,109
	Black, Black British, Black Welsh, Caribbean or African		11.94%	65,893
	Mixed or Multiple ethnic groups		5.26%	29,062
	White		56.82%	313,632
	Other ethnic group		5.12%	28,278

Equality Impact Assessment

1. Tell us about your service

My Directorate	Corporate Services
My Service	Revenues and Benefits
My team / section	Business Development Team
The name of the function being analysed	Council Tax Support scheme – proposed changes to the scheme from 1 April 24
Who is completing the assessment?	Amy Brickland
Who is the lead manager for the assessment?	Matthew Hassall

2. Tell us about the activity that you're analysing

Briefly describe the main aims and objectives of your policy, project, service redesign or strategy, including outlining at a high level if it has implications for other areas of the Council's work and priorities.

We know some residents are struggling due to the cost-of-living pressures. We are proposing to provide support for some of the poorest households in Manchester as part of the Council's wider response to the challenges facing people in the city. The Council's present Council Tax Support scheme pays up to 100% of the bill for pension-age people and 82.5% for working-age people. We want to increase the level of support we provide for working-age residents to 85%. We currently have a Council Tax Support banded scheme for households who receive Universal Credit. We want to increase the bands of support by 2.5% so that those on Universal Credit do not lose out on the increase in support. We are also proposing to increase backdating for working and pension-age households to one year. These proposals would change the scheme from 1 April 2024. We estimate the changes would cost between c£700k to c£770k. There are currently 47,702 households in Manchester who receive Council Tax Support, 32,326 of these are working-age households.

TIP: briefly summarise the key points and keep your answer under 500 words.

TIP: try not to duplicate information that's available elsewhere; you can easily use this space to signpost to other sources of background information instead of rewriting them here.

3. Analysing the impact on equality

Will the policy, strategy, project, service redesign being assessed here... (Tick all that apply):

Remove or minimise disadvantages suffered by individuals or groups because of their characteristics	yes
Meet the needs of people from protected or disadvantaged groups where these are different from the needs of other people	yes
Promote diversity and encourage people from protected or disadvantaged groups to participate in activities where they are underrepresented	no

Describe how you've reached your conclusion and what evidence it's based on (500 words max).

The increase to the maximum Council Tax Support we pay will be applied to all working-age households who receive Council Tax Support. This will not disadvantage groups or individuals based on their characteristics.

The increase to the length of time we can backdate Council Tax Support for working-age and pension-age households is likely to support individuals who have been unable to make a claim for Council Tax Support earlier. This may include residents who have a continuing health condition or those who may have needed support to make their claim.

Manchester's present scheme is primarily based on the default provisions offered by the government in 2012 and where possible uses the DWP assessment of income and needs, minimising the need for further means-testing by the local authority.

This assessment provides for additional financial support for people with disabilities, caring responsibilities and those responsible for children.

Although Universal Credit does not entirely match the detail of legacy benefits, it does make provision for people with disabilities and caring responsibilities; it makes provision for children; it helps with rent, and it provides work incentives. In 2019 the banded scheme was introduced for those on Universal Credit. At the time it was concluded that it would be appropriate to align Manchester's Council Tax Support scheme with Universal Credit, particularly where it enables the Council to draw on the assessment work carried out by DWP to minimise costs and reduce the need for claimants to provide the Council with the same information and evidence they have already provided to DWP.

A Discretionary Council Tax Payment scheme is available to residents who have anomalous or complex situations which result in them struggling to pay their Council Tax. Support through the scheme is also made available to households who have been hardest hit by the Welfare Reform agenda.

Considering which group/s you have identified the policy, project, strategy or service redesign as being relevant to, complete the table below. Be brief with your answers and only complete them for the group/s relevant to your activity. If you identify any

actions to address impacts, list these in Annex 1 along with responsible officers and timescales for each action.

	1. What is the impact of your proposal on this group? 1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation	2. What evidence have you used to reach this assessment? Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes	3. What actions could be taken to address the impacts? 1) to what extent does this proposal meet our equality duties 2) should or could this be improved
Age (older people)	<p>The increase in the maximum Council Tax Support award from 82.5% to 85% does not affect pension-age households. They already receive support up to 100% of their bill.</p> <p>The increase in the backdating period does not disadvantage this group, it will provide increased support for those who have a good reason for not being able to make a claim sooner.</p>	<p>15,376 pension-age households receive Council Tax Support in Manchester. This is 32% of those who receive Council Tax Support. Data from the 2021 Census showed that 9.2% of those who live in Manchester are aged 65 or over. This data suggests that those who are over pension-age are more likely to be entitled to Council Tax Support than those who are working-age.</p>	<p>Pension-age households will remain entitled to receive Council Tax Support up to 100% of their bill. If they delay making a claim for Council Tax Support we will be able to consider backdating the claim for 12 months rather than the current three month limit.</p> <p>Discretionary Council Tax Payments are also available if a household is experiencing significant hardship and unable to pay their Council Tax bill.</p>

	<p>1. What is the impact of your proposal on this group?</p> <p>1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation</p>	<p>2. What evidence have you used to reach this assessment?</p> <p>Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes</p>	<p>3. What actions could be taken to address the impacts?</p> <p>1) to what extent does this proposal meet our equality duties 2) should or could this be improved</p>
<p>Age (children and young people)</p>	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support for working-age people. The increase in the backdating period does not disadvantage this group, it is likely to be a benefit.</p>	<p>In Manchester there are 12,508 households who receive Council Tax Support and are responsible for a child or young person. Of these, 12,318 are working-age households. 26% of those households who receive Council Tax Support are responsible for a child or young person. Data from the 2021 Census showed that 16.9% of households in Manchester included a child or young person. The data suggests that people who are responsible for a child or young person are more likely to receive Council Tax Support than those who aren't responsible for a child or young person. Therefore, increasing the Council Tax Support award will provide increased support for this group.</p>	<p>Working-age households with children or young people will receive Council Tax Support up to the same maximum level as all working-age households. The Council Tax Support calculation for these families includes an amount in respect of the children who are part of the household although in some cases this is limited to a maximum of two children. Universal Credit and Tax Credits also provide support for children. Discretionary Council Tax Payments are also available if a household is experiencing significant hardship and unable to pay their Council Tax bill.</p>

<p>Disability (including continuing health conditions)</p>	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support for working-age people with disabilities and/or health conditions. The increase in the backdating period is likely to benefit this group as it will allow for backdating where health problems have delayed a resident making a claim.</p>	<p>Council Tax Support data show that of the 32,326 working-age households receiving support, 14,827 receive additional support from the Department for Work and Pensions in respect of a disability or health condition. These include people receiving Personal Independence Payments, Employment and Support Allowance or the Limited Capacity for Working or Limited Capacity for Work Related Activity in their Universal Credit assessment.</p> <p>Data shows that of the 15,376 pension-age Council Tax Support cases, 6,610 of these receive an additional amount of support in their Council Tax Support calculation or their Pension Credit calculation in respect of a disability.</p> <p>In total, 21,986 of the Council Tax Support cases have an indicator showing that either the applicant or partner receives additional benefits due to a disability. This is 46% of the cases receiving Council Tax Support.</p> <p>Data from the 2021 census shows that 34% of households in Manchester contained at least one person with a disability.</p>	<p>Households with a disability will receive Council Tax Support up to the same maximum level as other households. They will be receiving additional financial support for their health condition from the Department for Work and Pensions and in some cases they will also receive extra support in the way their Council Tax Support is calculated. Discretionary Council Tax Payments are also available if a household is experiencing significant hardship and unable to pay their Council Tax bill.</p>
---	---	--	--

	1. What is the impact of your proposal on this group? 1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation	2. What evidence have you used to reach this assessment? Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes	3. What actions could be taken to address the impacts? 1) to what extent does this proposal meet our equality duties 2) should or could this be improved
		It therefore appears that those with a disability or health condition are more likely to be in receipt of Council Tax Support than other households.	

	<p>1. What is the impact of your proposal on this group?</p> <p>1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation</p>	<p>2. What evidence have you used to reach this assessment?</p> <p>Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes</p>	<p>3. What actions could be taken to address the impacts?</p> <p>1) to what extent does this proposal meet our equality duties 2) should or could this be improved</p>
<p>Race</p>	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. Pension-age residents already receive support up to 100% of their bill. The increase in the backdating period is likely to provide extra support for those who were unable to apply for support sooner.</p>	<p>We ask residents to provide details of their ethnicity on the Council Tax Support application form. Providing this information is optional. The options residents can select are set by the Department for Work and Pensions. They do not directly correspond to the information collected in the census or other data the council may hold. We have 47,702 live Council Tax Support claims, we hold ethnic information for 36,045 of these.</p> <p>This data shows that 59% of Council Tax Support claims are from White;British residents, 7.4% are from Asian/Asian British: Pakistani residents, 4.6% are from black/black British : African residents, 3.1% are from White: Irish residents. Other ethnicities represented less than 3% of those claiming Council Tax Support.</p>	<p>Households receive Council Tax Support up to the same maximum level regardless of their race. The increase in the backdating period is likely to provide support to residents who may have struggled to make a claim sooner, for example because they needed help to make their claim in another language. If people need help to claim in another language then they are directed for support from Citizens Advice Manchester or to local support groups who can provide assistance. Discretionary Council Tax Payments are also available if a household is experiencing significant hardship and unable to pay their Council Tax bill.</p>

	<p>1. What is the impact of your proposal on this group?</p> <p>1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation</p>	<p>2. What evidence have you used to reach this assessment?</p> <p>Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes</p>	<p>3. What actions could be taken to address the impacts?</p> <p>1) to what extent does this proposal meet our equality duties 2) should or could this be improved</p>
Sex	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. Pension-age residents already receive support up to 100% of their bill. The increase in the backdating period is likely to provide extra support for those who were unable to apply for support sooner.</p>	<p>The data shows that of the 47,702 live cases, 40,052 of these are claims from single people. Of these 25,143 (63%) are claims from women and 14,909 (37%) are from men. The census data shows that across Manchester 49.7% of the population are female and 50.3% are male. It therefore appears that woman are more likely than men to receive Council Tax Support and are therefore more likely to benefit from the proposed increases from April 2024.</p>	<p>The current scheme and the proposed scheme provide the same level of support to residents regardless of their gender. This is in line with other Department for Work and Pensions benefits. Any household that is struggling to pay their Council Tax can apply for extra support through the Discretionary Council Tax Payment scheme.</p>

	<p>1. What is the impact of your proposal on this group?</p> <p>1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation</p>	<p>2. What evidence have you used to reach this assessment?</p> <p>Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes</p>	<p>3. What actions could be taken to address the impacts?</p> <p>1) to what extent does this proposal meet our equality duties 2) should or could this be improved</p>
<p>Sexual Orientation</p>	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. Pension-age residents already receive support up to 100% of their bill. The increase in the backdating period is likely to provide extra support for those who were unable to apply for support sooner.</p>	<p>We do not hold data about the sexual orientation of those who receive benefits. The census data shows that, in Manchester, 6.6% of the population identify as one of the following; Gay or Lesbian, bisexual, pansexual, queer, or asexual. This compares with national data that shows 3.16% of the population identified as falling into one of these groups.</p>	<p>The current scheme and the proposed scheme provide the same level of support to residents regardless of their sexual orientation. This is in line with other Department for Work and Pensions benefits and support payments. Any household that is struggling to pay their Council Tax can apply for extra support through the Discretionary Council Tax Payment scheme.</p>

	<p>1. What is the impact of your proposal on this group?</p> <p>1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation</p>	<p>2. What evidence have you used to reach this assessment?</p> <p>Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes</p>	<p>3. What actions could be taken to address the impacts?</p> <p>1) to what extent does this proposal meet our equality duties 2) should or could this be improved</p>
<p>Marriage / civil partnership</p>	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. Pension-age residents already receive support up to 100% of their bill. The increase in the backdating period is likely to provide extra support for those who were unable to apply for support sooner.</p>	<p>We do not hold data on how many people are married or in civil partnerships. We do hold data showing how many people claim as a single person and how many are a couple.</p> <p>The data shows that the majority of the Council Tax Support claims we have in payment are for single households rather than couples. We have 7,650 (16%) claims from couples and 40,052 (84%) claims from single people. These figures may reflect that fact that households with two incomes are less likely to qualify for benefits than single households.</p>	<p>The current scheme and the proposed scheme provide the same level of support to residents claiming as a couple, regardless of whether they are married or in a civil partnership. This is in line with other Department for Work and Pensions benefits and support payments. Any household that is struggling to pay their Council Tax can apply for extra support through the Discretionary Council Tax Payment scheme.</p>

	1. What is the impact of your proposal on this group? 1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation	2. What evidence have you used to reach this assessment? Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes	3. What actions could be taken to address the impacts? 1) to what extent does this proposal meet our equality duties 2) should or could this be improved
Pregnancy / maternity	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. Pension-age residents already receive support up to 100% of their bill. The increase in the backdating period is likely to provide extra support for those who were unable to apply for support sooner.</p>	<p>We do not collect information on whether a resident is pregnant. If a resident has a reduction in their income while pregnant, for example because they are unable to work as many hours as usual or because their income drops while on maternity leave, then this would be taken into account when calculating their Council Tax Support entitlement.</p>	<p>The current scheme and the proposed scheme provide the same level of support to residents regardless of whether they are pregnant. This is in line with other Department for Work and Pensions benefits and support payments. Any household that is struggling to pay their Council Tax can apply for extra support through the Discretionary Council Tax Payment scheme.</p>
Gender Reassignment	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. Pension-age residents already receive support up to 100% of their bill. The increase in the backdating period is likely to provide extra support for those who were unable to apply for support sooner.</p>	<p>We do not collect information on whether a resident receiving Council Tax Support has undertaken gender reassignment. Census data for Manchester shows that 1.2% of the population have a different identity was different to their sex registered at birth. This compares with 0.5% of the population nationally.</p>	<p>The current scheme and the proposed scheme provide the same level of support to residents regardless of whether they have undertaken gender reassignment. This is in line with other Department for Work and Pensions benefits and support payments. Any household that is struggling to pay their Council Tax can apply for extra support through the Discretionary Council Tax Payment scheme.</p>

	1. What is the impact of your proposal on this group? 1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation	2. What evidence have you used to reach this assessment? Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes	3. What actions could be taken to address the impacts? 1) to what extent does this proposal meet our equality duties 2) should or could this be improved
Faith / religion / belief	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. Pension-age residents already receive support up to 100% of their bill. The increase in the backdating period is likely to provide extra support for those who were unable to apply for support sooner.</p>	<p>We do not collect data on the faith/religion/belief of residents who claim Council Tax Support.</p>	<p>The current scheme and the proposed scheme provide the same level of support to residents regardless of their religion. This is in line with other Department for Work and Pensions benefits and support payments. Any household that is struggling to pay their Council Tax can apply for extra support through the Discretionary Council Tax Payment scheme.</p>
Additional Characteristics			

	<p>1. What is the impact of your proposal on this group?</p> <p>1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation</p>	<p>2. What evidence have you used to reach this assessment?</p> <p>Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes</p>	<p>3. What actions could be taken to address the impacts?</p> <p>1) to what extent does this proposal meet our equality duties 2) should or could this be improved</p>
<p>People living in poverty</p>	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. This is likely to support people who are living in poverty and have low incomes as it will mean they have less to pay towards their Council Tax bill. Pension-age residents already receive support up to 100% of their bill. The increase in the backdating period is likely to provide extra support for those who were unable to apply for support sooner. This will allow us to reduce or clear outstanding Council Tax bills which is likely to be a support to those who are living in poverty.</p>	<p>All of those who receive Council Tax Support are on a low income and therefore likely to be classed as living in poverty. These changes will provide extra support for these residents.</p>	<p>Discretionary Council Tax payments are also available to households who are struggling to pay their Council Tax.</p>

	<p>1. What is the impact of your proposal on this group?</p> <p>1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation</p>	<p>2. What evidence have you used to reach this assessment?</p> <p>Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes</p>	<p>3. What actions could be taken to address the impacts?</p> <p>1) to what extent does this proposal meet our equality duties 2) should or could this be improved</p>
<p>Carers</p>	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. Pension-age residents already receive support up to 100% of their bill. The increase in the backdating period is likely to provide extra support for those who were unable to apply for support sooner.</p>	<p>Council Tax Support data shows that 6,702 households receive additional support in their benefit calculation in respect of being a carer and receiving Carers Allowance. This is 14% of the households receiving Council Tax Support. Census data does not provide a direct comparison on those who are carers in Manchester. The census data does show that a total of 22,584 residents in Manchester provide over 20 hours of care each week. This is 4% of residents in Manchester. These figures show that people with caring responsibilities in Manchester are more likely to receive Council Tax Support in Manchester than those who do not.</p>	<p>Households with caring responsibility will receive Council Tax Support up to the same maximum level as other households. They will be receiving additional financial support in the form of Carers Allowance from the Department for Work and Pensions. Discretionary Council Tax Payments are also available if a household is experiencing significant hardship and unable to pay their Council Tax bill.</p>

	<p>1. What is the impact of your proposal on this group?</p> <p>1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation</p>	<p>2. What evidence have you used to reach this assessment?</p> <p>Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes</p>	<p>3. What actions could be taken to address the impacts?</p> <p>1) to what extent does this proposal meet our equality duties 2) should or could this be improved</p>
<p>Homeless people</p>	<p>The changes to Council Tax Support will primarily impact on residents who are liable for Council Tax and therefore who have a home. However, the increase in support will reduce the amount of Council Tax that would otherwise be owed. Council Tax debts are something that homeless residents may struggle with when they are rehomed.</p>	<p>Census data on how many people were homeless is not yet available. Data published by Shelter on 2022 homeless figures showed that in Manchester as at 30 June 2022 there were 7,450 people who were homeless. This included people who were living in temporary accommodation. Their figures showed that Manchester was in the top 30 of local authorities for the number of people who were homeless.</p>	<p>Households with experience of homelessness will receive Council Tax Support up to the same maximum level as other households. Discretionary Council Tax Payments are also available if a household is experiencing significant hardship and unable to pay their Council Tax bill.</p>

	<p>1. What is the impact of your proposal on this group?</p> <p>1) does your proposal remove or minimise disadvantage for each group 2) does it meet needs that are different from other people's 3) does it promote diversity or encourages participation</p>	<p>2. What evidence have you used to reach this assessment?</p> <p>Evidence could include customer profile data, demographic information, research, or engagement and consultation outcomes</p>	<p>3. What actions could be taken to address the impacts?</p> <p>1) to what extent does this proposal meet our equality duties 2) should or could this be improved</p>
<p>Ex-Armed Forces veterans and families</p>	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. Pension-age residents already receive support up to 100% of their bill. The increase in the backdating period is likely to provide extra support for those who were unable to apply for support sooner.</p>	<p>We do not hold data on how many residents claiming Council Tax Support are ex Armed Forces veterans. Census data shows that Manchester has 1.8% of residents aged 16 and over have previously served in the armed forces. This is lower than the national average of 3.8%.</p>	<p>Ex-Armed Forces veterans and family households will receive Council Tax Support up to the same maximum level as other households. Many incomes paid to those who have left the armed forces are disregarded when calculating Council Tax Support and Universal Credit. Discretionary Council Tax Payments are also available if a household is experiencing significant hardship and unable to pay their Council Tax bill.</p>
<p>Care-experienced young people and care-leavers</p>	<p>The increase in the maximum Council Tax Support award to 85% will provide increased support to working-age people. The council provides additional support to care leavers through its discretionary payment scheme. All care leavers received an additional payment through the discretionary scheme to clear their Council Tax bill up to the age of 25. If they live with others then their share of the bill is covered.</p>	<p>In 2022/23 we awarded additional help with Council Tax to 490 care leavers. Up to 1 November 2023 we have awarded additional help with Council Tax to 528 care leavers.</p>	<p>Care Leavers receive additional support through our care leaver scheme. This means that they are not required to pay Council Tax up to the age of 25.</p>

4. Quality Assurance - Equality, Diversity and Inclusion Team

EDI Team: Name	Barry Young	Date reviewed:	7 December 2023
-----------------------	-------------	-----------------------	-----------------

5. Head of Service Approval

Your completed analysis needs to be signed off by your Head of Service.

Name:	Matthew Hassall	Date:	12 December 2023
Job title:	Head of Corporate Assessments	Signature:	Matthew Hassall

Manchester City Council

Local Council Tax Support Scheme 2024

effective from 1 April 2024

Introduction

The Welfare Reform Act 2012 abolished Council Tax Benefit and the Local Government Finance Act 2012 made provision for local authorities to devise their own schemes for a Council Tax Support discount to assist people on low incomes to pay their Council Tax.

People over pension age are protected by regulations requiring a local scheme to retain most features of the former Council Tax Benefit scheme. People below pension age are covered by a locally defined scheme that is subject to only limited national prescription.

The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (SI 2012/2885) set out the scheme provisions that local authorities must adopt for people over pension age and additionally prescribe a small number of provisions that local authorities must incorporate into their local scheme for people of working age. These regulations will be maintained across time.

The Council Tax Reductions Schemes (Default Scheme) (England) Regulations 2012 (SI 2012/2886) prescribed the scheme that would be a local authority's local scheme if the local authority failed to make a local scheme by 31 January 2013. As such, these regulations will not be maintained beyond that date as any local authority on which the default scheme was imposed will have that as its local scheme and will be responsible for maintaining it.

Both of these regulations were amended for the first year of the scheme by the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012 (SI 2012/3085) to uprate amounts in line with the general 2013 Social Security uprating. Regulations changing the scheme for subsequent years are set out in the Annexe at the end of this Scheme.

Manchester's scheme for people of working age is based on the government's default scheme subject to the modifications specified below. The Council at its meeting of **31 January 2024** decided to make this scheme, applicable from 1 April 2024. It is a revision of the Council's 2013 and subsequent Council Tax Support Schemes. Through powers it delegated to the City Treasurer it has been further

revised from 1 April 2023 to incorporate updated amounts for applicable amounts, disregards and non-dependant deductions. Note that the 2017, 2018 and 2019 upratings reflected the freeze on basic applicable amounts while amounts for disability and carers were increased in line with inflation and new non-dependant deduction rates and their related income bands equivalent to the prescribed values for people over pension age have been applied.

Part A

Council Tax Support for people of pension age

For a person to whom regulation 3 (a) of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 applies (a “pensioner”), the classes of person entitled to Council Tax Support under this scheme for any week are classes A, B and C as defined in Part 1 of Schedule 1 of those regulations and the provisions of those regulations, amended as may be from time to time, shall apply,

save that

1. In paragraph 1 of schedule 5 of those regulations (disregard of pensions paid for war disablement and to war widows and war widowers), the amount to be disregarded shall be the whole of that income.
2. The amount of the family premium shall continue to align to the equivalent for people of working age unless the government prescribes a higher amount.
3. In matters not prescribed by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, the provisions of the Council Tax Reductions Schemes (Default Scheme) (England) Regulations 2012 as they relate to pensioners shall apply.

Part B

Council Tax Support for people of working age

For a person to whom regulation 3 (b) of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 applies (a “person who is not a pensioner”), the classes of person entitled to Council Tax Support under this scheme for any week are those prescribed in paragraphs 16 and 17 of the Schedule to the Council Tax Reductions Schemes (Default Scheme) (England) Regulations 2012 (Class D and Class E) and the provisions of

- Parts 1 to 3 and schedules 7 and 8 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 as subsequently amended,
- The Council Tax Reductions Schemes (Default Scheme) (England) Regulations 2012, and

- The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme)(England)(Amendment) Regulations 2012

shall apply,

save as follows:-

People of Working Age

1. For the avoidance of doubt, a person who is not a pensioner shall be treated as a pensioner if he is one of a couple and the other member of that couple has reached the qualifying age for state pension credit and neither member of the couple is
 - (a) a person on income support, on an income-based jobseeker's allowance or on an income-related employment and support allowance, or
 - (b) a person with an award of universal credit.

Maximum Council Tax Reduction

2. In paragraph 29 (1) of the Default Scheme, for a person who is not a pensioner and who is not in receipt of Universal Credit, the amount of a person's maximum council tax reduction in respect of a day is 85% of the amount A/B where—
 - (a) A is the amount set by the authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act; and
 - (b) B is the number of days in that financial year, less any deductions in respect of non-dependants which fall to be made under paragraph 30 (non-dependant deductions: pensioners and persons who are not pensioners).

Assessment of income and capital

3. In paragraph 20 of schedule 8 of the Default Scheme (disregard of pensions paid for war disablement and to war widows and war widowers), the amount to be disregarded shall be the whole of that income.

Delay in reporting changes

4. Paragraph 107 of the Default Scheme is subject to the proviso that where an applicant (or any person acting on his behalf) fails to notify a relevant change of circumstances in accordance with paragraph 9 of Schedule 8 to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (SI 2012/2885)(reproduced in paragraph 115 of the Default Scheme) and that change would result in an increase in the amount of a reduction, the amount of the reduction granted shall not be increased for any day before the day on which the authority received notification of that change.

Uprating

5. The Council shall review the amounts specified in this scheme (these being those set in the 2018 scheme) before 1 April 2019 and thereafter annually, having regard in particular, but not exclusively, to
 - (a) the level of funding to be provided by the Secretary for State for Communities and Local Government,
 - (b) figures prescribed in the Default Requirements for pensioners, and
 - (c) comparable figures in the Housing Benefit scheme.

The resulting figures for 2023 are set out in Appendix 1 below.

Alternative maximum council tax reduction

6. Paragraph 18, Part 8 and Schedule 4 of the Default Scheme shall not apply.
7. For the words “classes D to F” in the Default Scheme there shall be substituted the words “classes D and E”.

Family Premium

8. The provisions set out in regulations 2 and 4 of the Housing Benefit (Abolition of the Family Premium and date of claim) (Amendment) Regulations 2015 [SI 1857 of 2015] to exclude the family premium from the applicable amount of a new applicant shall apply to the applicable amount for Council Tax Support from 1 April 2017 for new claims made on or after 1 April 2017 and for existing applicants where a first child is born or a child joins a household that does not include children on or after 1 April 2017.

Applicable amounts for children

9. The provisions set out in The Social Security (Restrictions on Amounts for Children and Qualifying Young Persons) Amendment Regulations 2017 [SI 376 of 2017] to exclude, with exceptions, additional applicable amounts in the Housing Benefit scheme for a third or subsequent child born or joining the household on or after 1 April 2017 shall apply equally in the assessment of the applicable amount for Council Tax Support.

[Note that The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017 (SI2017/1305) makes corresponding provision for people of pension age to be included in the scheme.]

Temporary absence from home

10. Where a person of working age is absent from Great Britain for more than four weeks, the provisions of the Housing Benefit scheme set out in the Housing Benefit and State Pension Credit (Temporary Absence) (Amendment) Regulations 2016 (S.I.2016 No.624) shall apply also to Council Tax Support.

[Note that The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016 (SI2016/1262) makes corresponding provision for people of pension age to be included in the scheme.]

Part C

Provisions common to people of pension age and people of working age

Transitional

1. A person entitled to Council Tax Support in respect of 31 March 2024 or who has made a timely claim for Council Tax Support in respect of 31 March 2024 and whose claim has not yet been determined shall be treated as having made an application for a reduction under this scheme from 1 April 2024.

Technical amendments

2. The Council shall review and amend this scheme as appropriate to reflect changes to legislation referenced in this scheme, changes to the Council Tax scheme itself, decisions of the courts, new sources of income, for example allowances paid under government schemes, and such other matters that appear to require technical amendment to maintain the coherence and intentions of this scheme.

Reviews and appeals

3. Where the provisions of this scheme align with those of the Housing Benefit scheme, the Council will apply the findings of a Lower or Upper Tier Tribunal on Housing Benefit as being applicable to the amount of a reduction under this scheme unless a valuation tribunal determines otherwise.
4. The Council may review and change any decision relating to a reduction to correct an accidental error or to take into account new caselaw relevant to the decision in question but shall be under no obligation to do so in respect of entitlement in any previous financial year.

Application of reductions to account and suspension of changes to reductions and of further reductions

5. The Council will apply a reduction under this scheme to the relevant Council Tax account for the remainder of the relevant financial year, thereby reducing the amount of Council Tax payable. The Council may adjust this amount at any time during or after the relevant year as a result of changes to, or the end of entitlement to, the reduction.
6. The Council may suspend any adjustment to the amount of a reduction or the award of a further reduction if there is doubt about a person's entitlement to or the amount of a reduction but in such a case shall take all reasonable steps to resolve such doubts as soon as practical. The Council may also suspend any

adjustment to the amount, or further award, of a reduction if an applicant does not provide information or evidence that is reasonably required within one month of the request for such information or evidence and may end the reduction from the date the information or evidence was requested if it is not provided within one month of the date of the suspension.

7. Where the Council decides that the amount of a reduction should be reduced, it will usually reduce the amount applied to the account but reserves the right to waive the application of all or part of that reduction in cases of “official error” where the applicant could not be considered to have caused or contributed to the error, had no reason to doubt the amount of the reduction awarded and could not be expected to pay the increased liability for Council Tax quickly without difficulty. Adjustments to a reduction for the remainder of the financial year from the date of the decision to change the amount of a reduction will always be applied.

Additional disregards of income and capital

8. Payments made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments) as defined in paragraph 66 of Schedule 5 (sums to be disregarded in the calculation of income other than earnings) and paragraph 61 of Schedule 6 (capital to be disregarded) of the Housing Benefit Regulations 2006 shall be fully disregarded.

Time limit for notifying a change

9. The period of 21 days specified as the period during which an applicant must notify a change likely to affect the amount of a reduction is extended to one month to align with the provisions of the Housing Benefit and Council Tax Benefit (Decisions and Appeals) Regulations 2001, Regulations 7(2)(a), (3), 8(3)(5) and Regulation 9.

Effective date of change for CTS as a result of an award or increase of a DWP benefit

10. When the Council has awarded a reduction under this scheme and the claimant, or a member of their family, becomes entitled to a DWP benefit or has an increase in the amount of a DWP benefit from a date after the start of the claim, the provisions of The Housing Benefit and Council Tax Benefit (Decisions and Appeals) Regulations 2001 Regulations 7(2)(i) and 8(14) will apply to the award of CTS as they would to an award of Housing Benefit.

Cases where income equals the applicable amount

11. For the avoidance of doubt, the entitlement of an applicant whose assessed income is the same amount as their applicable amount is to be treated according to the provisions of Class A in the case of a person who is a pensioner or class D for a person who is not a pensioner.

Energy Bills Rebate

12. Where a resident is entitled to and receives an Energy Bills Rebate payment this will be disregarded in determining their entitlement to a reduction under the Council Tax Support Scheme. This is in accordance with The Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulation 2022, Regulation 16

Backdating

13.(1) Where an applicant makes an application under an authorities scheme which includes (or where the applicant subsequently requests should include) a period before the application is made; and from a day in that period up to the date that the applicant made the application (or subsequently requested that the application should include a past period), the applicant had continuous good cause for failing to make an application (or request that the application should include that period), the application is to be treated as made on the date determined in accordance with sub paragraph 2

(2) That date is the latest of

- a) the first day from which the applicant has good cause
- b) the day one year before the application was made
- c) the day one year before the date when the applicant requested that the application should include a past period

Paragraph 13 is in addition to the provision in The Council Tax Reduction Schemes (Prescribed Requirements)(England) Regulations 2012, Schedule 8, Paragraph 6, which allows backdating for an applicant who is a pensioner of up to three months without the requirement for the applicant to demonstrate good cause.

Part D

Additional provisions in respect of people entitled to Universal Credit

1. A person for whom the Council receives both an electronic notification of a new claim for, and subsequently a related first payment of, Universal Credit from the Department for Work and Pensions shall be deemed to have made a claim for a reduction under this scheme on the first day of entitlement to Universal Credit to which that notification of first payment refers.
2. Where an award of a reduction under this scheme is ended because an associated award of Universal Credit has ended or reduced but that award of Universal Credit is reinstated (whether at the same rate or at a different rate) or increased to a level at which an award of a reduction under this scheme would be appropriate within a period of six months, a new claim for a reduction is required. A new claim in these circumstances shall be treated as made on the date on which entitlement to Universal Credit resumed or was increased or six months before the day on which the claim is actually received, whichever is the later.

2. The amount of an award in respect of a day under this scheme for a person entitled to Universal Credit shall be a percentage of the amount set by the authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act, divided by the number of days in that financial year, less the daily rate of any deductions in respect of non-dependants which fall to be made, and that percentage shall be the percentage specified in the following table according to the band in which their excess income falls.

Excess weekly income greater than	Excess weekly income no more than	% reduction of Council Tax liability
£80.00	-	Nil
£75.00	£80.00	14.5%
£50.00	£75.00	32.5%
£25.00	£50.00	47.5%
£0.00	£25.00	72.5%
-	£0.00	85%

3. Where the Council receives notification from the Department for Work and Pensions of a change to the amount of excess income for Universal Credit and the changed assessment does not result in an alteration to the amount of a reduction under this scheme, the Council is not required to notify the claimant of its recording of that change.

Note : the following figures will be amended for 2024 based on the uprating figures released later in 2023.

Appendix 1

Uprated amounts from 1 April 2023 for people of working age

The amounts set out in the Schedule to the Council Tax Reduction Schemes (Default Scheme)(England) Regulations 2012 as amended by the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme)(England)(Amendment) Regulations 2012, and as uprated in Manchester City Council's Local Council Tax Support Schemes for 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 are further amended as follows:-

Non-dependant deductions

In paragraph 30 (non-dependant deductions) for sub-paragraph 1, substitute "(1) Subject to the following provisions of this paragraph, the non-dependant deductions in respect of a day referred to in paragraph 29 are in respect of a non-dependant aged 18 or over, £4.20 x 1/7" and sub-paragraphs 2 and 4 shall cease to have effect.

- (a) in sub-paragraph (1)(a) for “£12.85” substitute “£.14.15”; .
- (b) in sub-paragraph (1)(b) for “£4.20” substitute “£4.60”; .
- (c) in sub-paragraph (2)(a) for “£224.00” substitute “£236.00”; .
- (d) in sub-paragraph (2)(b) for “£224.00”, “£389.00” and “£8.55” substitute “£236.00”, “£410.00” and “£9.40” respectively; .
- (e) in sub-paragraph (2)(c) for “£389.00”, “£484.00” and “£10.70” substitute “£410.00”, “£511.00” and “£11.80” respectively.

Applicable amounts for persons who are not pensioners

In Schedule 3 (applicable amounts: persons who are not pensioners), the amounts are updated as follows—

- (a) in column (2) of the Table in paragraph 1—
 - (i) in sub-paragraph (1)(a) and (b), for “£77.00” substitute “£84.80.”;
 - (ii) in sub-paragraph (1)(c), for “£61.05” substitute “£67.20”;
 - (iii) in sub-paragraph (2), for “£77.00” substitute “£84.80”;
 - (iv) in sub-paragraph (3), for “£121.05” substitute “£133.30”;
- (b) in column (2) of the Table in paragraph 3, in each place in which it occurs, for “£70.80” substitute “£77.78”;
- (c) in paragraph 4(b), for “£17.85” substitute “£18.53”;
- (d) in the second column of the Table in paragraph 17—
 - (i) in sub-paragraph (1)(a), for “£36.20” substitute “£39.85”;
 - (ii) in sub-paragraph (1)(b), for “£51.60” substitute “£56.80”;
 - (iii) in sub-paragraph (2)(a) and (b)(i), for “£69.40” substitute “£76.40”;
 - (iv) in sub-paragraph (2)(b)(ii), for “£138.80” substitute “£152.80”;
 - (v) in sub-paragraph (3), for “£68.04” substitute “£74.69”;
 - (vi) in sub-paragraph (4), for “£38.85” substitute “£42.75”;
 - (vii) in sub-paragraph (5)(a), for “£27.44” substitute “£30.17”;
 - (viii) in sub-paragraph (5)(b), for “£17.75” substitute “£19.55”;
 - (ix) in sub-paragraph (5)(c), for “£25.35” substitute “£27.90”;
- (e) in paragraph 23, for “£30.60” substitute “£33.70”;
- (f) in paragraph 24, for “£40.60” substitute “£44.70”.

Annexe

Regulations amending prescribed requirements of the scheme after 1 April 2013

from	By	Effects
13 March 2014	The Marriage (Same Sex Couples) Act 2013 (Consequential Provisions) Order 2014 (SI 2014/107)	Recognises the introduction of same sex marriage.
1 April 2014	The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013 (SI 2013/3181)	Uprating and minor technical amendments
1 April 2014	The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2014 (SI 2014/448)	Additional uprating figures
1 April 2014	The Social Care (Self-directed Support) (Scotland) Act 2013 (Consequential Modifications and Savings) Order 2014 (SI 2014/513).	Technical updates in respect of pensioners' capital.
1 April 2015	The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) (No. 2) Regulations 2014 (SI 2014/3312)	Uprating; to align provisions in respect of EEA jobseekers with those in the Housing Benefit scheme; and minor technical matters.
1 April 2015	The Care Act 2014 (Consequential Amendments) (Secondary Legislation) Order 2015 (SI 2015/643)	Updates the definition of "blind" and other minor technical amendments.
5 April 2015	<u>The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to</u>	Updates definitions relating to paternity pay and shared parental pay

	<u>Subordinate Legislation)</u> <u>Order 2014</u> (SI 2014/3255)	
26 May 2015	The Deregulation Act 2015 (Consequential Amendments) Order 2015 (SI 2015/971)	Removes reference to an obsolete body
1 April 2016	The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2015 (SI 2015/2041)	Uprating; to remove the family premium for elderly claimants from 1 May 2016 with transitional protection for existing cases; and minor technical matters.
6 April 2016	The Pensions Act 2014 (Consequential, Supplementary and Incidental Amendments) Order 2015 (SI 2015/1985)	Covers introduction of New State Pension
6 April 2016	The Social Services and Well-being (Wales) Act 2014 (Consequential Amendments) (Secondary Legislation) Regulations 2016 (SI2016/211 – W.84)	Updates the definition of “blind” and other minor technical amendments.
1 April 2017	The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016 (SI2016/1262)	Uprating; and to apply more restrictive rules on eligibility for elderly claimants who are temporarily absent abroad.
3 April 2017	The Employment and Support Allowance and Universal Credit (Miscellaneous Amendments and Transitional and Savings Provisions) Regulations 2017 (SI2017/204)	Technical changes resulting from the removal of the Work Related Activity Group component from Employment and Support Allowance.
6 April 2017	The Pensions Act 2014 (Consequential, Supplementary and Incidental Amendments) Order 2017 (SI2017/422)	Covers the introduction of bereavement support payments

1 April 2018	The Fire and Rescue Authority (Police and Crime Commissioner) (Application of Local Policing Provisions, Inspection, Powers to Trade and Consequential Amendments) Order 2017 (SI2017/863)	Technical amend to disregard of earnings of fire-fighters
1 April 2018	The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017 (SI2017/1305)	Uprating and alignment with minor changes in other schemes
2 April 2018	The Regulation and Inspection of Social Care (Wales) Act 2016 (Consequential Amendments to Secondary Legislation) Regulations 2018 (SI2018/48)	Amends definition of care homes in Wales
1 April 2019	The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2018 (SI2018/1346)	Uprating and alignment with minor changes in other schemes
29 April 2019	The Regulation and Inspection of Social Care (Wales) Act 2016 (Consequential Amendments to Secondary Legislation) Regulations 2019 (SI2019/237)	Updates cross reference re Welsh fostering arrangements.
1 April 2020	The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2020 (SI2020/23)	Uprating, disregard of additional charitable payments and alignment with minor changes in other schemes
1 April 2021	The Council Tax Reduction Schemes	Uprating, introduction of separate personal

	(Prescribed Requirements) (England) (Amendment) Regulations 2021 (SI 2021/29)	allowance for those who reach pension age after 1 April 2021, changes to the Habitual Residence Test. Treatment of UC payments, child migrant trust, victims payments, Grenfell Tower and occasional assistance.
1 April 2022	The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2022	Uprating, disregard if additional types of payments and compensation & treatment of Afghan citizens,
1 April 2022	The Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022	Disregard of payments made under the Energy Rebate Scheme 2022
1 April 2023	Social Security and Council Tax Reduction Schemes (Amendment) Regulations 2022. SI 2022/449,	Citizens from EEA countries will be subject to the same eligibility requirements as those from non-EEA countries when applying for Council Tax Support.
1 April 2023	The Council Tax Reduction Schemes (Prescribed Requirements) (England)(Amendment)Regulations 2023	Technical changes to the regulations to include the Adult Disability Payment in various sections. This payment is disregarded as income. Inclusion of £350 thank you payments made to those who are "Homes for Ukraine" sponsors as an income that is disregarded as both capital and income. Those arriving from Ukraine in connection with the Russian invasion and other individuals granted leave to enter or remain in the UK outside the Immigration Rules, with recourse to public funds,

		will not need to demonstrate "habitual residence" in order to receive Council Tax Support.