

## Appendix 4

### Demonstrating Outcomes of Equality Analysis

#### EQUALITY IMPACT ASSESSMENT

1. Directorate	Corporate Core	2. Section	Revenues and Benefits	3. Name of the function being assessed	Council Tax Support scheme 2019/20
4. Is this a new or existing function?	Existing function being updated	5. Officer responsible for the assessment	Mark Holroyd	6. Lead manager responsible for the assessment	Matt Hassall
7. Date assessment commenced	8 November 2018	8. Date of completion	18 January 2019	9. Date passed to BIP Equality Team	21 January 2019

## Summary of Relevance Assessment

1. Has a Stage 1 Equality Analysis: Relevance Assessment document been completed?

Yes  Date of assessment:

No  Please refer to 2.2 in the guidance above.

2. Please indicate which **protected characteristics** the relevance assessment identified as relevant to the function that is being assessed (tick below):

Age  Disability  Race  Gender (inc. Gender Reassignment, Pregnancy and Maternity)

Sexual Orientation  Religion or Belief (or lack of religion or belief)  Marriage or Civil Partnership

3. Please indicate which **aims of the equality duty** the relevance assessment identified as relevant to the function being assessed (tick below):

Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act

Advance equality of opportunity between those who share a protected characteristic and those who do not

Foster good relations between people who share a protected characteristic and those who do not

## Equality Impact Assessment Template

### 1. About your function

<p>Briefly describe the key delivery objectives of the function being assessed</p>	<p>Council Tax Support (CTS) is means-tested support that helps those on low incomes to pay their council tax. It is administered by the Benefits Service within the Revenues and Benefits Unit.</p> <p><b>Background</b>          In Manchester the roll-out of Universal Credit (UC) “full service” is now complete. Working Age claimants are generally no longer able to make a new claim to “legacy” benefits – income-based Jobseeker’s Allowance, income-related Employment and Support Allowance and Income Support from DWP, Child Tax Credit and Working Tax Credit from HMRC and Housing Benefit from the Council; instead they will need to claim Universal Credit.</p> <p>With ‘full service’ fully rolled out nationally by the end of 2018/19 for new claims for certain categories of claimant, existing cases on legacy benefits will be transferred to Universal Credit through a process of “managed migration”. The latest position as at January 2019 is that the Government is running a managed migration pilot of 10,000 claimants between July 2019 and June 2020 with full managed migration starting in November 2020.</p>
<p>What are the desired outcomes from this function?</p>	<p><b>Changes to the scheme.</b>          The changes only affect working age claimants in receipt of Universal Credit. Non-working age claimants (pensioners) and those working age claimants not in receipt of Universal Credit are unaffected by the changes. The proposed changes to the scheme are designed to make the process of claiming CTS as easy as possible for working age people claiming Universal Credit. References in bold refer to the report to the Resources and Governance Scrutiny Committee of 12 September entitled ‘Proposed changes to the Council Tax Support Scheme’.</p> <ul style="list-style-type: none"> <li>• To make the Council’s CTS Scheme easier to understand and to avoid creating new Council Tax bills every time a small change in UC income is reported a new banded scheme is recommended. This would mean that where a change in a resident’s UC income fell within the same income band that their previous UC income was in, no change would be made to their CTS award. In turn no new letters or bills would be issued. <b>4.3.1 Stats as at 2 October identify 199 claimants losing some of their CTS because of this. Will have an impact</b></li> </ul>

**for these claimants\*.**

- When claiming UC claimants are asked if they are liable for Council Tax and if they want to claim CTS. If they confirm that they do wish to claim CTS the DWP set a flag on their system that means the Council is notified of the claim for UC and later on notified if the UC claim is paid. We are proposing that these notifications constitute a claim for CTS. This removes the need to complete a separate claim for CTS. **4.3.2 Positive for claimants**
- Council Tax Support is paid from the time of the application for Universal Credit once entitlement to Universal Credit has been confirmed. **4.3.3 Positive for claimants**
- We are proposing that we amend our Council Tax Support Scheme to allow the Council to treat new CTS claims which have been made following a break in entitlement to UC or CTS of up to six months as being made on the date on which entitlement to UC resumes (or falls to a level at which CTS is payable) or six months before the day on which the claim is received, whichever is the later. **4.3.4 Positive for claimants**
- At present reassessment of Council Tax Support leads to a benefit notification letter and a revised Council Tax bill. The benefit notification letter is sent even if the support paid and the Council Tax due have not changed. This can be confusing and frustrating for residents and creates avoidable costs in postage and enquiries. If the Council goes ahead with a banded scheme, where reassessment does not change entitlement, it is proposed that benefit notification letters are not sent unless the change is such that it results in a different banded entitlement and a revised Council Tax bill is issued. **4.3.5 Positive for claimants**
- Migration to Universal Credit means there are both gainers and losers (some with transitional protection).

Under the present scheme, some (gainers or losers overall) would receive a higher level of Council Tax Support, in particular because their Universal Credit will passport them to full Council Tax Support where rules for those not on Universal Credit mean there is a taper deduction for excess income.

Changes to the Manchester scheme, particularly to a banded approach, also involve winners and losers though the amounts involved are for the most part relatively small and can be justified by the overriding need to simplify and streamline the scheme at a point when there is no expectation of cost saving. It is proposed that the current scheme of discretionary Council Tax payments is extended to include transitional support for people affected by the proposed changes whose Council Tax Support is reduced by more than a set level. **4.3.6**

### Positive for claimants

The banded scheme is the only change that results in a reduction of Council Tax Support for 199 claimants based on October 2018 statistics.

Breakdown of the 199 claimants whose Council Tax Support reduces out of a total of 5,532 in receipt of CTS based on Universal Credit. More details are in the following sections.

Race	16 Black British 13 Asian Pakistani 80 white British
Disability	None of the losers has a health condition or disability using the Universal Credit criteria.
Gender	104 female 95 male 123 single no children 16 couple no children 30 couple with children 30 single parents
Age	11 aged 18 to 25 46 aged 25 to 34 103 aged 35 to 55 39 aged 55 plus
Carers	32 have caring responsibilities

In every area where we do collect data, the losers are broadly representative of the caseload as a whole (and in relation to disability potentially less impacted) and the losers are not disproportionately affected in any of the areas with protected characteristics and the numbers are so small as part of the overall caseload.

## 2. About your customer

<p>Do you currently monitor the function by the following protected characteristics?</p>	<p><b>Protected Characteristics</b></p>	<p><b>Y/N</b></p>	<p><b>If no, please explain why this is the case and / or note how you will prioritise gathering this equality data</b></p>
	<p>Race</p>	<p>Y</p>	
	<p>Gender (inc. gender reassignment, pregnancy and maternity)</p>	<p>Y</p>	
	<p>Disability</p>	<p>Y</p>	
	<p>Sexuality</p>	<p>N</p>	<p>Although asked in consultation questionnaire</p>
	<p>Age</p>	<p>Y</p>	
	<p>Religion or belief (or lack of religion or belief)</p>	<p>N</p>	<p>In accordance with GDPR rules and Equalities Act we considered whether it was appropriate to ask people about religion and belief and to monitor and analyse it. We concluded that this would be not required and would be onerous and disproportionate for Manchester residents to have to provide this.</p>
	<p>Marriage or civil partnership</p>	<p>Y</p>	
<p><b>4.</b> What information has been analysed to inform the content of this EIA?</p> <p><b>Please include</b> details of any data compiled by the service, any research that has been undertaken, any engagement that was carried out etc.</p>	<p>Council Tax Support spreadsheet including the following data –</p> <ul style="list-style-type: none"> <li>• Universal Credit gainers and losers by band</li> <li>• Budget impact</li> <li>• Loser analyses by <ul style="list-style-type: none"> <li>○ Gender, family composition and ethnicity</li> <li>○ Gender and ethnicity</li> <li>○ Gender and age</li> <li>○ Caring responsibilities</li> <li>○ Disability</li> </ul> </li> <li>• Family composition and ethnicity</li> </ul>		

	<ul style="list-style-type: none"> <li>• Ward</li> <li>• Valuation band</li>   <li>• Ethnic group data</li> <li>• Consultation exercise</li> </ul>
--	--------------------------------------------------------------------------------------------------------------------------------------------------------

**3. Delivery of a customer focused function**

Does your analysis indicate a disproportionate impact relating to <b>race</b> ?	Y	N	
<p>Please describe the nature of any disproportionate impact/s</p> <p>Please indicate what actions will be taken to address these</p>	<p>All the changes proposed will have a positive outcome for the customer except for a minimal impact for the banded proposal. The Council Tax Support caseload as at 2 October 2018 is 54,208 and the number of those in receipt of Universal Credit is currently 5,532. 199 claimants will lose. This equates to 0.36% of all CTS cases and 3.6% of those CTS cases in receipt of UC. The overwhelming majority will not lose out or gain.</p> <p>The number adversely impacted is extremely small based on the overall caseload. Our analysis shows that less than 1% of each group based on race loses out because of this change. This is broadly representative of the caseload as a whole and the losers are not disproportionately impacted because of this change because of the small numbers.</p> <p>Although we have considered impact on race the Council has set up the Discretionary Council Tax Payment scheme for anyone impacted by the change. Each case will be considered on its own merits cognisant of other welfare reform changes. It is worth noting that some of these changes are not in the gift of the City Council but will be considered when looking at applications.</p>		
Which action plans have these actions been transferred to?			

Does your analysis indicate a disproportionate impact relating to <b>disability</b> ?	Y	N	
		x	
<p>Please describe the nature of any disproportionate impact/s</p> <p>Please indicate what actions will be taken to address these</p>	<p>All the changes proposed will have a positive outcome for the customer except for a minimal impact for the banded proposal. The Council Tax Support caseload as at 2 October 2018 is 54,208 and the number of those in receipt of Universal Credit is currently 5,532. 199 claimants will lose. This equates to 0.36% of all CTS cases and 3.6% of those CTS cases in receipt of UC. The overwhelming majority will not lose out or gain.</p> <p>The following are indicators under Universal Credit that someone has a health condition or disability.</p> <p><b>Limited Capability for Work payment</b>  This is an extra amount of Universal Credit if someone has a health condition or disability that prevents them from working or preparing for work. This is no longer awarded but will still be in payment for existing already receiving the payment before 3 April 2017)  None of the losers receives the Limited Capability for Work payment</p> <p><b>Limited Capability for Work and work related activity</b>  This means that someone can't work now and they are not expected to work in the future.  None of the losers is classed as this.</p> <p><b>Severe Disability Premium</b>  From 16 January 2019 anyone who has the Severe Disability Premium included in their Income Related Employment and Support Allowance, Income Based Jobseekers Allowance, Income Support or Housing Benefit will not have to make a claim for Universal Credit.</p> <p>Instead, they will be able to remain on the legacy benefit system – and will therefore retain their Severe Disability Premium so they will not be impacted by these changes.</p> <p>Eventually they will need to move onto UC ie they will be 'manage-migrated' onto UC, but they will then receive 'transitional protection', so that they do not see an immediate loss of income at the point of moving onto UC.</p>		

	<p>Although we have considered impact on disability the Council has set up the Discretionary Council Tax Payment scheme for anyone impacted by the change. Each case will be considered on its own merits cognisant of other welfare reform changes. It is worth noting that some of these welfare changes are not in the gift of the City Council but will be considered when looking at applications.</p>		
<p>Which action plans have these actions been transferred to?</p>			
<p>Does your analysis indicate a disproportionate impact relating to <b>Gender</b> (including gender reassignment or pregnancy and maternity)?</p>	<p><b>Y</b></p>	<p><b>N</b></p> <p><b>x</b></p>	
<p>Please describe the nature of any disproportionate impact/s</p> <p>Please indicate what actions will be taken to address these</p>	<p>All the changes proposed will have a positive outcome for the customer except for a minimal impact for the banded proposal. The Council Tax Support caseload as at 2 October 2018 is 54,208 and the number of those in receipt of Universal Credit is currently 5,532. 199 claimants will lose. This equates to 0.36% of all CTS cases and 3.6% of those CTS cases in receipt of UC. The overwhelming majority will not lose out or gain.</p> <p>Of 199 people who will lose out 104 are female and 95 are male. The 2011 census indicates that Manchester's gender representation is 50.6% male and 49.4% female overall. These figures indicate that there isn't a disproportionate impact between female and male.</p> <p>Family composition of those who will lose out is as follows:</p> <p><b>Single no children</b>  Female 58  Male 65  Total 123</p>		

	<p><b>Couple no children</b> Total 16</p> <p><b>Couple with children</b> Total 30</p> <p><b>Single parent</b> Female 29 Male 1 Total 30</p> <p>Families with three or more children cannot currently make a new Universal Credit claim (with some exceptions) so aren't currently impacted by the changes until a future date yet to be decided by DWP.</p> <p>Similarly, the proposed scheme's principles do not differentiate on the grounds of gender reassignment, and this does not affect the calculations in respect of an individual's Council Tax Support.</p> <p>Nor do any of the proposals change the way we deal with anyone who is pregnant or on maternity leave.</p> <p>This is broadly representative of the caseload as a whole and the losers are not disproportionately impacted because of this change.</p> <p>Although we have considered impact on gender the Council has set up the Discretionary Council Tax Payment scheme for anyone impacted by the change. Each case will be considered on its own merits cognisant of other welfare reform changes. It is worth noting that some of these welfare changes are not in the gift of the City Council but will be considered when looking at applications.</p>
Which action plans have these actions	

been transferred to?																																	
Does your analysis indicate a disproportionate impact relating to <b>age</b> ?	<b>Y</b>	<b>N</b>																															
<p>Please describe the nature of any disproportionate impact/s</p> <p>Please indicate what actions will be taken to address these</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The scheme changes proposed will not affect older people. The impacts are on working age claimants only.</p> <p>All the changes proposed will have a positive outcome for the customer except for a minimal impact for the banded proposal. The Council Tax Support caseload as at 2 October 2018 is 54,208 and the number of those in receipt of Universal Credit is currently 5,532. 199 claimants will lose. This equates to 0.36% of all CTS cases and 3.6% of those CTS cases in receipt of UC. The overwhelming majority will not lose out or gain.</p> <table border="1" data-bbox="779 678 2085 946"> <thead> <tr> <th data-bbox="779 678 1039 754">Age</th> <th data-bbox="1039 678 1301 754">2016 mid yr pop'n estimate</th> <th data-bbox="1301 678 1563 754">Number affected</th> <th data-bbox="1563 678 1825 754">Full working age caseload</th> <th data-bbox="1825 678 2085 754"></th> </tr> </thead> <tbody> <tr> <td data-bbox="779 754 1039 791">18-25</td> <td data-bbox="1039 754 1301 791">68391 (20-24)</td> <td data-bbox="1301 754 1563 791">11</td> <td data-bbox="1563 754 1825 791">1412</td> <td data-bbox="1825 754 2085 791"></td> </tr> <tr> <td data-bbox="779 791 1039 828">25-35</td> <td data-bbox="1039 791 1301 828">114,689 (25-34)</td> <td data-bbox="1301 791 1563 828">46</td> <td data-bbox="1563 791 1825 828">7171</td> <td data-bbox="1825 791 2085 828"></td> </tr> <tr> <td data-bbox="779 828 1039 865">35-55</td> <td data-bbox="1039 828 1301 865">127,991</td> <td data-bbox="1301 828 1563 865">103</td> <td data-bbox="1563 828 1825 865">19183</td> <td data-bbox="1825 828 2085 865"></td> </tr> <tr> <td data-bbox="779 865 1039 901">55+</td> <td data-bbox="1039 865 1301 901">22,629 (55-59)</td> <td data-bbox="1301 865 1563 901">39</td> <td data-bbox="1563 865 1825 901">8967</td> <td data-bbox="1825 865 2085 901"></td> </tr> <tr> <td data-bbox="779 901 1039 946"></td> <td data-bbox="1039 901 1301 946"></td> <td data-bbox="1301 901 1563 946"></td> <td data-bbox="1563 901 1825 946"></td> <td data-bbox="1825 901 2085 946"></td> </tr> </tbody> </table> <p>The split of people by age losing out because of the changes in proportion to the overall caseload is less than 1% in each category. The conclusion is that there isn't a disproportionate impact because of age.</p> <p>Although we have considered impact on age the Council has set up the Discretionary Council Tax Payment scheme for anyone impacted by the change. Each case will be considered on its own merits cognisant of other welfare reform changes. It is worth noting that some of these welfare changes are not in the gift of the City Council but will be considered when looking at applications.</p>	Age	2016 mid yr pop'n estimate	Number affected	Full working age caseload		18-25	68391 (20-24)	11	1412		25-35	114,689 (25-34)	46	7171		35-55	127,991	103	19183		55+	22,629 (55-59)	39	8967						
Age	2016 mid yr pop'n estimate	Number affected	Full working age caseload																														
18-25	68391 (20-24)	11	1412																														
25-35	114,689 (25-34)	46	7171																														
35-55	127,991	103	19183																														
55+	22,629 (55-59)	39	8967																														
Which action plans have these actions been transferred to?																																	

Does your analysis indicate a disproportionate impact relating to <b>sexual orientation</b> ?	Y	N	
		x	
<p>Please describe the nature of any disproportionate impact/s</p> <p>Please indicate what actions will be taken to address these</p>	<p>The Council Tax Support claimant profile is not disaggregated between different sexual orientation as this would not be relevant to the nature of the service. While this prevents an assessment of whether the proposed changes affect a greater proportion of people due to sexual orientation, it does not affect the nature of the scheme; the scheme's principles do not differentiate on the grounds of sexual orientation and an individual's sexual orientation has no influence over the calculations of entitlement.</p> <p>Therefore whilst it is possible that a disproportionate ratio of LGB+ people may be affected, how they will be affected is no more or less favourable than non LGB+ people.</p> <p>We did ask on the consultation form people's sexual orientation and they more or less reflect the statistics for the city. But with 20% of people not responding or preferring not to say, the reasonable interpretation of the data is that the LGBT representation looks a little low (we think LGBT population of Manchester is around 11%) but that the data gaps make it inconclusive.</p> <p>Although we have not considered impact on sexual orientation the Council has set up the Discretionary Council Tax Payment scheme for anyone impacted by the change. Each case will be considered on its own merits cognisant of other welfare reform changes. It is worth noting that some of these welfare changes are not in the gift of the City Council but will be considered when looking at applications.</p>		
Which action plans have these actions been transferred to?			
Does your analysis indicate a disproportionate impact relating to <b>religion and belief</b> (including lack of religion or belief)?	Y	N	
		x	

<p>Please describe the nature of any disproportionate impact/s</p> <p>Please indicate what actions will be taken to address these</p>	<p>In accordance with GDPR rules and Equalities Act we considered whether it was appropriate to ask people about religion and belief and to monitor and analyse it. We concluded that this would be not required and would be onerous and disproportionate for Manchester residents to have to provide this.</p> <p>Although we have not considered impact on religion and belief the Council has set up the Discretionary Council Tax Payment scheme for anyone impacted by the change. Each case will be considered on its own merits cognisant of other welfare reform changes. It is worth noting that some of these welfare changes are not in the gift of the City Council but will be considered when looking at applications.</p>		
<p>Which action plans have these actions been transferred to?</p>			
<p>Does your analysis indicate the potential to <i>cause discrimination</i> in relation to <b>marriage and civil partnership</b>?</p>	<b>Y</b>	<b>N</b>	
		<b>x</b>	
<p>Please describe the nature of any disproportionate impact/s</p> <p>Please indicate what actions will be taken to address these</p>	<p>Please refer to the gender section on pages 10 to 12 for an analysis of this.</p>		
<p>Which action plans have these actions been transferred to?</p>			
<p>Does your analysis indicate a disproportionate impact relating to <b>carers</b>?</p>	<b>Y</b>	<b>N</b>	
	<b>x</b>		

<p>Please describe the nature of any disproportionate impact/s</p> <p>Please indicate what actions will be taken to address these</p>	<p>The welfare scheme has provision within it such as Carer's Allowance if caring for someone at least 35 hours per week. There are also other benefits for carers and those cared for such as Attendance Allowance, Carer's Credit, DLA for adults, PIP and Constant Attendance Allowance.</p> <p>Where there is a resident carer they are not counted as a non-dependant in certain circumstances.</p> <p>Breakdown of those affected</p> <table border="1" data-bbox="772 507 1435 651"> <thead> <tr> <th></th> <th>Female</th> <th>Male</th> <th>All</th> <th>All*</th> </tr> </thead> <tbody> <tr> <td>Carer</td> <td>14</td> <td>6</td> <td>20</td> <td>4,618</td> </tr> <tr> <td>With children</td> <td>7</td> <td></td> <td>7</td> <td>3,572</td> </tr> <tr> <td>Disabled child</td> <td>5</td> <td></td> <td>5</td> <td>1,046</td> </tr> </tbody> </table> <p>*Information on caring responsibilities is only held for "standard" cases, generally not for those "passported" by income based JSA/ESA or Income Support. This count is therefore only partial.</p> <p>This is broadly representative of the caseload as a whole and the losers are not disproportionately impacted because of this change.</p> <p>Although we have considered the impact on carers the Council has set up the Discretionary Council Tax Payment scheme for anyone impacted by the change. Each case will be considered on its own merits cognisant of other welfare reform changes. It is worth noting that some of these welfare changes are not in the gift of the City Council but will be considered when looking at applications.</p>		Female	Male	All	All*	Carer	14	6	20	4,618	With children	7		7	3,572	Disabled child	5		5	1,046
	Female	Male	All	All*																	
Carer	14	6	20	4,618																	
With children	7		7	3,572																	
Disabled child	5		5	1,046																	
<p>Which action plans have these actions been transferred to?</p>																					
<p>Results of the consultation – impact on the EIA</p>	<p>The consultation exercise has now been completed and 1,051 responses were received. The responses were from a broadly representative sample of Manchester residents based on gender, ethnicity and sexual orientation, although there was an under representation in the age category 16-25. The City Centre and Central were overrepresented and the North and East and South and Wythenshawe were slightly underrepresented.</p>																				

	<p>54% of responses were from households getting Council Tax Support. See appendix of main report for the full details.</p> <p>In terms of the results the consultation supports all the changes that have been proposed to the Council Tax Support scheme. For the banded scheme which impacts a small number of claimants 55% of respondees agreed or strongly agreed, 12% disagreed or strongly disagreed.</p>
--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

4. EIA Action Plan

Service / Directorate lead: Mark Holroyd

Strategic Director: Julie Price

Business Improvement and Partnerships – Equality Team lead: Keiran Barnes

Actions identified from EIA	Target completion date	Responsible Officer	Is this action identified in your Directorate Business Plan and / or Equality Action Plan? (Yes / No / n/a)	Comments

5. Director level sign off

Name:	Julie Price	Date:	
-------	-------------	-------	--

*NB: Sign-off must be in the form of an actual signature; not an emailed authorisation.*