

Summary Sheet

Council Report

Overview and Scrutiny Management Board – 7 December 2017

Title:

Review of Council Tax Support Scheme

Is this a Key Decision and has it been included on the Forward Plan?

Yes

Strategic Director Approving Submission of the Report

Judith Badger – Strategic Director of Finance & Customer Services

Report Author(s)

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Ward(s) Affected

All

Summary

Until 2013/14 Council Tax Benefit was a national scheme administered by Councils but fully funded by the Government. In 2013 the Government abolished the national scheme and asked Local Authorities to create their own local Council Tax Support (CTS) Schemes with reduced funding. Local CTS Schemes have to be reviewed annually and this report sets out recommendations following this year's review which was carried out within the context of the substantial financial challenges facing the Council.

Since 2010 central government grant to local authorities has been severely cut each and every year and the Council's latest financial planning assumptions have identified that the Council needs to reduce its net spending by a further £31m over the two years 2018/19 and 2019/20. The Council must address this funding gap whilst demand for services, particularly social care for vulnerable children and adults, is continuing to rise.

As part of the review of the CTS Scheme, the level of potential savings that could be gained by changing the scheme was considered alongside the impact of a variety of options.

Rotherham's scheme has remained unchanged since it was implemented, whereas many other Councils have already reviewed their schemes and provide support which is significantly less than is currently provided by Rotherham.

The proposals relate only to support for working age claimants (the support provided to pensioner claimants remain unchanged at nationally determined levels).

The options which were selected included retaining the current scheme and a further seven change options which could be implemented individually or in combination. Any proposal to change the Council Tax Support Scheme requires the Council to consult major preceptors (Fire and Rescue Authority and Police and Crime Commissioner) and also to undertake a public consultation exercise. Consultation has been held with the major preceptors and a public consultation was undertaken over the period 9th October 2017 to 20th November 2017.

A total of 401 responses were received and detailed analysis of the consultation, including its scope and the analysis of the responses received, is included within the report. These have informed the final recommendations.

Legislation requires that any changes to the Council Tax Support Scheme must be adopted by Full Council by 31st January 2018 in order to come into effect for 2018/19. The Cabinet recommendation will therefore be forwarded for consideration at the Council meeting on 24th January 2018.

Recommendations

Overview and Scrutiny Management Board are invited to review the recommendations and make any additional proposals for consideration by Cabinet at its meeting on 11 December 2017:

That Cabinet recommend to Council the following amendments to the current Council Tax Support Scheme to take effect from 1st April 2018, with the revised scheme to be included in the report to Council.

- 100% support for qualifying care leavers
- A standard £10.00 deduction for non-dependants in employment and a standard £5.00 deduction for non-dependants not in employment
- The introduction of a taper rate of 30%
- Discretion is introduced into the Council Tax Support Scheme to limit the number of assessments for claimants in receipt of Universal Credit where there are only small changes to Universal Credit entitlement.

List of Appendices Included

Appendix A – Council Tax Support Consultation Report

Background Papers

The Localism Act 2011

<http://www.legislation.gov.uk/ukpga/2011/20/contents/enacted>

Local Government Finance Act 1992

<https://www.legislation.gov.uk/ukpga/1992/14/contents>

Local Government Finance Act 2012

<http://www.legislation.gov.uk/ukpga/2012/17/contents/enacted>

The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 as amended.

<http://www.legislation.gov.uk/uksi/2012/2885/contents/made>

Council Tax Support Modelling Report

Council tax Support Equality Impact Assessment

Consideration by any other Council Committee, Scrutiny or Advisory Panel

Cabinet and Commissioners' Decision Making Meeting – 11 December 2017

Council – 24 January 2018

Council Approval Required

Yes

Exempt from the Press and Public

No

Review of Council Tax Support Scheme

1. Recommendations

1.1 That Cabinet recommend to Council the following amendments to the current Council Tax Support Scheme to take effect from 1st April 2018, with the revised scheme to be included in the report to Council:

- 100% support for qualifying care leavers
- A standard £10.00 deduction for non-dependants in employment and a standard £5.00 deduction for non-dependants not in employment
- The introduction of a taper rate of 30%
- Discretion is introduced into the Council Tax Support Scheme to limit the number of assessments for claimants in receipt of Universal Credit where there are only small changes to Universal Credit entitlement.

2. Background to the Council Tax Support Scheme

2.1 Until 2013/14 Council Tax Benefit was a national scheme administered by Councils but fully funded by the Government. In 2013 the Government abolished the national scheme and asked Local Authorities to create their own local Council Tax Support (CTS) Schemes. A contribution to the funding for this was provided to authorities by the Government at a level that was 10% less than the Government's own planned expenditure on the scheme, which already included a reduction on current cost. This funding has subsequently been rolled into the general funding received by Councils so it can no longer be separately identified. Local CTS Schemes have to be reviewed annually and this report sets out recommendations following this year's review which was carried out within the context of the substantial financial challenges facing the Council.

2.2 Since 2010 central government grant to local authorities has been severely cut each and every year and has led to the Council having to save £162m in the 7 years between 2011/12 to the end of 2017/18. The Council's latest financial planning assumptions have identified that the Council needs to reduce its net spending by a further £31m over the two years 2018/19 and 2019/20. The Council must address this funding gap whilst demand for services, particularly social care for vulnerable children and adults, is continuing to rise. Resolving this funding shortfall is essential and the Council is currently reviewing all services' expenditure and income to identify all available options for savings.

2.3 As part of the review of the Council Tax Support Scheme, the level of potential savings that could be gained by changing the scheme was considered alongside the impact of a variety of options. Any changes only affect working age claimants (not pensioners) and do not affect the single person discount.

2.4 As the CTS scheme operates as a discount on claimants' Council Tax bills the support awarded reduces the Council Tax base with the cost of the scheme falling on Rotherham Council and the major preceptors (Police and Crime Commissioner, Fire and Rescue and the Parishes where a precept is set).

Any savings made to the cost of the Council Tax Support Scheme would result in equivalent increases in Council Tax bills for those claimants affected.

3. Rotherham's current Council Tax Support Scheme

- 3.1 Local Council Tax Support (CTS) is a Council Tax discount. The level of discount, or support, is based on the household income and circumstances. Currently the maximum discount for working age households in Rotherham is 91.5% of the Council Tax liability. This means that all working age households are required to pay a minimum 8.5% of their Council Tax liability.
- 3.2 The CTS scheme for pension age residents is set by Central Government and claimants can receive a maximum discount of 100% of their Council Tax liability. Pensioner claimants are not affected by the options set out in this report.
- 3.3 The overall cost of the whole CTS scheme (value of discounts provided) is currently £21.1m per annum which includes the precepts set by the Police and Crime Commissioner, Fire and Rescue Authority and Parish and Town Councils. This overall cost is split between £11.9m for working age claimants and £9.2m for pensioner claimants. Rotherham Council's share of the working age cost is 84% which equates to £10m per annum.

4. Review of Rotherham's Council Tax Support Scheme

- 4.1 The Council's CTS scheme has been reviewed to identify changes which could contribute to the Council's required savings and reduce the need for the Council to make savings in other service areas that provide vital support to residents or infrastructure to enable the borough to function effectively. Rotherham's scheme has remained unchanged since it was implemented whereas many other Councils have already reviewed their schemes and provide support which is significantly less than is currently provided by Rotherham.
- 4.2 The review of the scheme included substantial modelling of the options for change. These included estimates of both cost reductions and the changes to claimants CTS awards. The review also looked at CTS schemes nationally to consider what changes had been introduced by other councils and what the impact would be of introducing those changes in Rotherham.
- 4.3 Following this review a total of eight options were developed and put forward as part of a public consultation on Council Tax Support which ran from 9th October 2017 to 20th November 2017.
- 4.4 The options which were selected included retaining the current scheme and a further seven change options which could be implemented individually or in combination. In addition to the eight options, the consultation asked respondents whether any specific groups of claimants should receive special consideration under the scheme and for their general views on the scheme and the options for change.

- 4.5 Alongside the public consultation, any proposal to change the Council Tax Support Scheme requires the Council to consult major preceptors (Fire and Rescue Authority and Police and Crime Commissioner). Consultation has been held with the major preceptors and was undertaken over the same period as the public consultation (9th October 2017 to 20th November 2017).
- 4.6 The eight options consulted upon were as listed below. Further detail regarding each option, including the potential cost savings and impact on CTS claimants is included in the modelling report.
- Making no change to the current Scheme
 - Incorporating support for Care Leavers into the Scheme
 - Reducing the maximum level of Council Tax Support from the current 91.5%
 - Changing non-dependant deductions
 - Restricting Council Tax Support to a lower banded property change
 - Introducing a minimum Council Tax Support amount
 - Increasing the Taper rate that Council Tax is withdrawn at
 - Administrative changes for those on Universal Credit
- 4.7 Detailed analysis of these options for change and the consultation results has been undertaken to determine the recommendations for amendments to the CTS scheme. A total of 401 responses were received and detailed analysis of the consultation, including its scope and the analysis of the responses received, is included in Appendix A.
- 4.8 Legislation requires that any changes to the Council Tax Support Scheme must be adopted by Full Council by 31st January 2018 in order to come into effect for 2018/19. The Cabinet recommendation will therefore be forwarded for consideration at the Council meeting on 24th January 2018.

5. Options considered and recommended proposal

- 5.1 The assessment of the eight options is described below. More detail regarding each option, including the potential cost savings and impact on CTS claimants is included in the modelling report. The analysis from the consultation is set out in Appendix A.

Option 1 – Making no change to the current Scheme

- 5.2 This option would retain the current CTS scheme but would not deliver a reduction in the cost of the scheme and more savings would therefore have to be made elsewhere in the Council's budget thus affecting other services provided by Rotherham MBC.
- 5.3 While it may be considered desirable to retain the current level of support for CTS claimants this option was not considered to be viable due to the need for a £31m reduction in net spending over the two years 2018/19 and 2019/20. This view was supported by respondents to the consultation with 53% agreeing that the council should not retain the current CTS scheme compared with 40% who believed it should be retained.

The recommendation is that Option 1 is not approved.

Option 2 – Incorporating support for Care Leavers into the Scheme

- 5.4 The Children Act 1989 and the Children (Leaving Care) Act 2000 place a duty on the Council to provide support to young people leaving its care and as part of this Rotherham currently provides a local Council Tax discount for care leavers.
- 5.5 This option would see the current Care Leavers Council Tax Discount incorporated into the CTS scheme in order to ensure that young people leaving Council care continue to receive 100% support regardless of their income. This would apply to all care leavers under the age of 22 and to care leavers between the age of 22 and 25 who are in full time education. The estimated annual cost to the CTS scheme of introducing this option would be £13k although this cost is currently already being met through a local Council Tax Discount.
- 5.6 Although this option slightly increases the cost of the scheme and had the support of only 40% of respondents it was considered that it helps to improve the life chances of looked after children and supports care leavers in making an effective transition from Local Authority care to independent living. This outcome directly supports the Council's legal obligations and key objectives of supporting people to lead independent lives, and ensuring that children and young people are safe and make a positive contribution.

The recommendation is that Option 2 is approved and that 100% support for qualifying care leavers is incorporated into the 2018/19 CTS scheme.

Option 3 – Reducing the maximum level of Council Tax Support from the current 91.5%

- 5.7 The maximum Council Tax Support a working age claimant can receive would be reduced from the current 91.5% per cent to a lower percentage.
- 5.8 The estimated reduction in the cost of the CTS Scheme depends on the maximum percentage of support introduced and varies from £213k (£179k RMBC share) at 90% to £3.03m (£2.54m RMBC share) at 70%.
- 5.9 This option is easy to administer and for claimants to understand being a simple variation on the current CTS scheme. It also has the potential to deliver larger savings than some of the other options consulted upon. The proposal would spread the savings more evenly across all 15,061 claimants meaning that reductions in support might be more manageable for claimants, particularly if the maximum support was not reduced substantially from current levels.

- 5.10 54% of respondents to the consultation were in favour of the principle of reducing the maximum level of CTS support compared with 39% who were not. However, whilst this option has been favoured by many councils, it would impact on the most vulnerable claimants who are most reliant on the support and therefore may be least likely to be able to manage financially should that level of support be reduced. After careful analysis of this option it was considered that due to the impact on the most vulnerable claimants reducing the maximum level of CTS from the current 91.5% is not a preferred change.

The recommendation is that Option 3 is not approved.

Option 4 – Changing non-dependant deductions

- 5.11 The amount of Council Tax Support a claimant receives may reduce where they have other adults (other than their partner) living with them. These reductions are known as non-dependent deductions. Currently in Rotherham's CTS scheme the amount of the non-dependant deduction depends on the non-dependents income and there is no deduction at all for some non-dependants who are in receipt of specific welfare benefits.
- 5.12 Two options for changes to non-dependent deductions were proposed in the consultation;
- A non-dependant deduction would be introduced where there is currently no deduction; and/or
 - The non-dependant deductions which currently apply would be changed.
- 5.13 The option is based on the expectation that a non-dependent for whom a deduction is made will contribute to the household expenditure, including Council Tax, although the resultant increase in the Council Tax bill will fall on the claimant should the non-dependant fail to contribute.
- 5.14 The estimated reduction in cost of the CTS scheme depends on which combination of changes are introduced and vary from £99k (£83k RMBC share) for a minimum £3.80 deduction to £169k (£142k RMBC share) for standard deductions of £5.00 for non-dependants who are not in employment and £10.00 for those in employment.
- 5.15 Both options for changes to non-dependant deductions received support in the consultation. 50% of respondents supported the introduction of non-dependant deductions where there currently are none compared with 34% against. Changes to the current deductions received larger support with 61% in favour compared with 21% against.

- 5.16 Although some claimants would see a substantial reduction in CTS as a result of both changes it was considered that the presence of non-dependants increased the household's overall income and as they should be expected to contribute to household expenditure it would make increases in Council Tax bills more manageable for these claimants. It was considered that as changes to non-dependant deductions would impact households with larger overall household incomes it would be less likely to impact the most vulnerable claimants who are most reliant on the support and therefore may be least likely to be able to manage financially should that level of support be reduced.
- 5.17 Careful consideration was given to which changes to non-dependant deductions should be introduced and it was judged that the introduction of standard deduction rates of £5.00 for those non-dependants not in employment and £10.00 for those in employment would simplify the scheme and reduce the number of changes to entitlement where non-dependants income varies. This recommendation if introduced on its own would deliver savings of £169k (£142k RMBC share) and would mean an average annual increase of £169.24 for claimants affected. When introduced as a combination of changes together with the other recommendations the total saving is £536k (£450k RMBC share) and would mean an average increase of £170.24 for claimants affected.

The recommendation is that Option 4 is approved and that standard deductions of £5.00 for non-dependants not in employment £10.00 for non-dependants who are in employment.

Option 5 – Restricting Council Tax Support to a lower banded property change

- 5.18 In England there are eight Council Tax bands, band A to H into which properties are placed by the Valuation Office Agency for Council Tax purposes. Currently Rotherham's CTS is calculated based on the full Council Tax charge irrespective of the property band.
- 5.19 This option proposed that CTS awards would be restricted to a maximum Council Tax band and where an applicant lives in a higher banded property their CTS would be calculated as if they lived in a property with the maximum band.
- 5.20 As the vast majority of Rotherham's CTS claimants live in Band A properties (88%) and Band B (8%) this option only delivers significant savings when CTS is capped at a low band meaning that these savings are shared over a relatively small proportion of claimants, resulting in some claimants receiving substantial increases in their Council Tax bills.
- 5.21 The estimated reduction in cost of the Council Tax Support Scheme depends on the band at which CTS is restricted and varies from £27k (£23k RMBC share) at Band D to £408k (£343k RMBC share) at band A.

- 5.22 This option delivers significant savings when CTS is restricted to a very low band, particularly band A. The option is easy to administer and received support in the consultation with 50% of respondents supporting a band cap compared with 34% against.
- 5.23 However despite this support, further analysis of the option showed that it significantly impacts upon a small number of claimants, (622 at band B and 1,865 at Band A), some of whom would see a substantial reduction in their CTS, far in excess of any of the other options when applied individually. Additionally as this option is not based on an assessment of income and circumstances it can impact on some of the most vulnerable claimants who are most reliant on the CTS and therefore may be least likely to be able to manage financially should that level of support be reduced. After careful analysis of this option it was considered that due to the impact on the most vulnerable claimants and the significant impact on a small number of claimants it would not be appropriate to restrict CTS to a lower band.

The recommendation is that Option 5 is not approved.

Option 6 – Introducing a minimum Council Tax Support amount

- 5.24 CTS is awarded on a weekly basis and Rotherham's current scheme allows the award of any weekly amount regardless of the amount. This option proposed that a minimum weekly amount of support be set below which no payment would be made.
- 5.25 The estimated reduction in cost of the CTS scheme depends on the level of the minimum threshold and varies from £18k (£15k RMBC share) at a £2.50 minimum to £98k (£82k RMBC share) at a £5.00 minimum. It is estimated that 238 claimants would be affected at a minimum of £2.50 and 546 at £5.00.
- 5.26 This option only delivers limited savings unless the minimum threshold is set at the relatively high £5.00 which has only been adopted by 17 councils, 6 of whom still offer 100% support. This option received the highest level of support in the consultation, with 67% of respondents in favour compared with 24% against.
- 5.27 However despite this support, further analysis indicated that those affected were predominantly claimants in low paid work, for whom the loss of CTS up to £5.00 per week could be a disincentive to work particularly if introduced together with an increased taper rate (option 7).

The recommendation is therefore than Option 6 is not approved.

Option 7 – Increasing the Taper rate that at which Council Tax is withdrawn

- 5.28 The Taper is the rate at which CTS is reduced for an applicant whose income is above the applicable amount¹. The current rate at which support is withdrawn is 20% meaning for every £1 income over the applicable amount support will be reduced by 20 pence per week.
- 5.29 This option proposed that the taper rate be increased to a higher percentage resulting in CTS being withdrawn at a higher rate for those claimants whose income is above the applicable amount.
- 5.30 The estimated reduction in cost of the Council Tax Support Scheme savings depends on taper rate introduced and varies from £214k (£179k RMBC share) at 25% to £375k (£315k RMBC share) at 30%.
- 5.31 It was considered that as claimants affected by this option had income above their applicable amounts they would be more likely to be able to manage financially with the reduction in support and increases in Council Tax bills. In the consultation 43% of respondents supported this option compared with 39% against. This option received the highest level of “don’t know” responses meaning that the majority of respondents who did express an opinion were in favour of it. As this option is based on an assessment of income and circumstances and affects those above the applicable amount, it is less likely to impact the most vulnerable claimants who are most reliant on the CTS and therefore may be least likely to be able to manage financially should that level of support be reduced.
- 5.32 Careful consideration was given to the taper rate which should be introduced and the effect that this would have on the amount of Council Tax that claimants would be required to pay on a weekly or annual basis. It was considered that as the options delivering the largest savings - maximum support and band cap - were not being recommended for adoption, a taper of 30% would be necessary in order to deliver a significant saving.
- 5.33 A taper of 30% if introduced on its own would deliver savings of £375k (£315k RMBC share) and would mean an average annual increase of £157.72 for claimants affected. When introduced as a combination of changes together with the other recommendations the total saving is £536k (£450k RMBC share) and would mean an average increase of £170.24 for claimants affected.

The recommendation is that Option 7 is approved and that a taper rate of 30% is introduced.

¹ Applicable amount is the income level that the Government expects the applicant to be able to live on and is the sum of three allowances for claimant/partner, dependent children and any special needs.

Option 8 – Administrative changes for those on Universal Credit

- 5.34 The Council currently receives electronic notification from the Department for Works and Pensions when a claimant's Universal Credit entitlement changes, which for some CTS claimants can be every month. Currently this alters a person's entitlement to CTS and can result in claimants receiving a new Council Tax bill every month leading to confusion for claimants and substantially increasing the Council's cost of administration through increased customer contact together with increased print and post costs.
- 5.35 This option proposed that discretion be introduced to limit the number of assessments undertaken for Universal Credit recipients unless the change is a major one.
- 5.36 Although this option does not deliver savings on the cost of the CTS scheme it would deliver administrative savings by reducing the number of re-assessments needed, customer contact and Council Tax bills issued, although this cannot be quantified at the moment. It was also considered that it would assist those claimants whose income regularly changes, generally those in low paid and unsecure work such as zero hours contracts, with budgeting by avoiding frequent changes to the support they are receiving.

The recommendation is therefore that Option 8 is approved and that discretion is introduced into the Council Tax Support to limit the number of assessments for claimants on Universal Credit.

Special Consideration for certain claimant groups

- 5.37 Rotherham's working age CTS claimants are currently split into the following four claimant groups based on their circumstances with claimants falling into the first group for which they match the criteria outlined below.
- Vulnerable (Disability Premium)
 - Claimants in receipt of one of eight specific disability premiums
 - Household vulnerable (Children under 5)
 - These claimants have one or more children under 5 and are therefore not required to work by the DWP
 - Working age employed
 - These claimants are in employment of over 16 hours per week
 - Working age other
 - These claimants do not meet any of the other categories and include those in employment under 16 hours per week.
- 5.38 Some authorities have opted to protect certain claimant groups from some or all of the changes that they have introduced by either excluding them entirely or by introducing a reduced level of change, such as a lower minimum percentage contribution. As part of the consultation respondents were asked if there are any groups other than care leavers who should be given special consideration.

- 5.39 34% of respondents agreed that certain groups of claimants should be given special consideration in the CTS scheme with the most common groups being the disabled/ill health (19% of the consultation respondents), low income working families (4%), households with children (3%) and the young (3%).
- 5.40 Analysis indicated however that protection of some of the suggested groups, particularly the larger groups such as the Vulnerable (Disability Premium) whose claims make up 48% of the cost of the CTS scheme, would significantly reduce savings on the cost of the scheme and may require the adoption of more substantial changes to CTS scheme for those not protected in order to deliver significant savings.

The recommendation is therefore other than care leavers (Option 2) no special consideration is given to any other groups.

6. Consultation

- 6.1 In order to change the Council Tax Support Scheme the Council is required by legislation to consult with major preceptors (Fire and Rescue Authority and Police and Crime Commissioner) and the public.
- 6.2 The consultation was undertaken over the period 9th October 2017 to 20th November 2017. 401 responses were received and detailed analysis of the consultation including its scope and analysis of the responses received can be found in Appendix A.
- 6.3 The recommendations have been considered by the relevant Cabinet Member who is supportive of the changes the CTS scheme.

7. Timetable and Accountability for Implementing this Decision

- 7.1 Legislation requires that any changes to the Council Tax Support Scheme must be adopted by Full Council by 31st January 2018 in order to come into effect for 2018/19.
- 7.2 Following adoption of the scheme claimants who will be affected will be contacted by letter prior to 2018/19 annual billing to advise them of the changes to the CTS scheme.
- 7.3 Annual Council Tax billing for 2018/19 will commence in mid March 2018.

8. Financial and Procurement Implications

- 8.1 The changes to the scheme will deliver a Scheme cost reduction totalling £536k of which £450k of savings are attributable for the Council as well as the remainder delivering a saving for South Yorkshire Fire and Rescue and Town and Parish Councils.

8.2 The Change in the Council Tax base as a result of the alterations to Rotherham's CTS scheme and the consequent increase in Council Tax income will be reflected in both the Council's Revenue Budget plans for next year and in the Medium Term Financial Strategy. The Council's budget plans for 2018/19 will be included in the Budget Setting Report for submission to full Council on February 28th 2018 and in the revised Medium Term Financial Strategy for 2018-2021.

9. Legal Implications

9.1 Schedule 1A to the Local Government Finance Act 1992 requires the Council as the Billing Authority to consider whether, for each financial year the CTS scheme should be revised or replaced. Any revision or replacement of the CTS scheme must be determined by resolution of full Council no later than the 31st January preceding the financial year in which the changes are to take effect.

9.2 The 1992 Act also requires Billing authorities to consult with major precepting authorities (Fire and Rescue Authority) and the public and this consultation has been carried out as detailed in the Appendix A.

9.3 The Council must comply with its duties under the Equality Act 2010. Under Section 1 of that Act the Council must, when making decisions of a strategic nature about how to exercise its functions, have due regard to the desirability of exercising them in a way that is designed to reduce the inequalities of outcome which result from socio-economic disadvantage. In addition under Section 149 of the Equality Act, the Council must comply with the public sector equality duty which requires it to have due regard to the need to:

- Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Act.
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

In dealing with this duty, the Council must have due regard in particular, to the need to:

- Remove or minimise disadvantages suffered by persons who share a relevant characteristic that are connected to that characteristic.
- Take steps to meet the needs of people who share a relevant protected characteristic that are different to the needs of persons who do not share it.
- Encourage persons who share a relevant characteristic to participate in public life or any other activities where their participation is disproportionately low.

Protected characteristics include disability, age, race, sex, religion or belief, gender reassignment, marriage and civil partnership, pregnancy/maternity and sexual orientation.

It is important that each Cabinet Member gives due regard to the public sector equality duty when considering the recommendations in this report.

10. Human Resources Implications

10.1 No direct implications from this report.

11. Implications for Children and Young People and Vulnerable Adults

11.1 This recommendation to implement Option 2 directly supports the Council's key objectives of supporting people to lead independent lives, and ensuring that children and young people are safe and make a positive contribution.

12. Equalities and Human Rights Implications

12.1 An Equalities Impact Assessment has been carried out and it is considered that the impact of implementing the recommended changes would not disadvantage any particular group with protected characteristics of age, disability, gender, gender identity, race, religion or belief, sexuality, civil partnerships and marriage, pregnancy and maternity.

13. Implications for Partners and Other Directorates

13.1 A reduction in CTS and the subsequent increase in Council Tax bills for affected claimants may increase the numbers engaging with advice agencies in respect of financial difficulties.

14. Risks and Mitigation

14.1 Modelling of the cost savings of changes to the Council Tax Support scheme have been carried out based on the number and value of claims at a specific moment in time. Future increases in the number and/or value of CTS claims may result in the projected savings from any approved options not being achieved.

14.2 Based on the recommended changes to the Council Tax Support Scheme it is estimated that the overall cost of the scheme will fall by £536k (£450k RMBC share), which will then be collected from those claimants who are impacted by the changes, by way of increased Council Tax bills. There is a risk that the changes to the Scheme might have a marginal impact on Council Tax collection rates. Any impact which does materialise will be managed through the Council Tax Collection Fund.

15. Accountable Officer(s)

Judith Badger, Strategic Director of Finance and Customer Service
Graham Saxton, Assistant Director of Financial Services

Approvals Obtained from:-

	Named Officer	Date
Strategic Director of Finance & Customer Services	Graham Saxton	24.11.2017
Assistant Director of Legal Services	Neil Concannon	22.11.2017
Head of Procurement (if appropriate)	N/A	
Head of Human Resources (if appropriate)	N/A	

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<http://moderngov.rotherham.gov.uk/ieDocHome.aspx?Categories=>