

**EQUALITY ANALYSIS****Name of Policy/Decision/Project/Activity:**

Proposed Council Tax Increase

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Version Number: v1

**Equality Analysis completed by:**Name/Job title: Claire Emmerson  
(Assistant Director of Finance)**Responsible Officer or Group:**Name/Job title: Paul Wilson  
(Director of Finance)**Is the Activity:**

New/Proposed ( )

Changing/Being Reviewed ( )

Other (x )

# 1. Purpose and Scope

## Purpose

In this section outline briefly:

- what the policy, decision or activity is and what the intended outcomes/benefits are (linked to the Corporate Outcomes Framework)
- over what period of time the outcomes will be achieved
- why it needs to be implemented or revised
- what populations are affected by the proposal
- who is expected to benefit and how, i.e. young people, older people, carers, BME groups, ward areas/communities, etc
- whether there are any overlaps with regional, sub-regional, national priorities.

Council Tax raises circa 17.6% total council income, inclusive of the social care levy. It goes towards providing a wide range of services to the people of Sunderland and 2016/17 was the first time there had been an increase since the 2010/2011 financial year. Increases since have been within the Government's referendum limits. The current (2023/2024) Band D Council Tax in Sunderland in respect of the Council is £1,637. The Council Tax currently paid to Sunderland City Council is the lowest in both Tyne and Wear (Band D average £1,861) and the wider North East region (Band D average £1,865).

The proposed 4.99% increase, inclusive of the social care precept, is allowable without contravening the Government's imposed referendum limit. The increase will add £1.05 a week for households in Sunderland who are in a Band A property (the majority of properties within Sunderland are in Band A). It will raise circa £7.6m that will be used to provide vital local services, including adults and children's social care.

All council tax payers will be affected by the increase; however, those on lower incomes are likely to experience a greater impact on their ability to pay. This could disproportionately affect the young, disabled people and low income pensioners. To mitigate this impact, the Council operates a Council Tax Support Scheme and the eligibility criteria remains unchanged so enabling some of those affected to claim financial support. Whilst pensioners' entitlement to Council Tax Support are protected through legislation, Sunderland's localised scheme entitles claimants of working age to receive up to a maximum of 91.5 % reduction in respect of their Council Tax liability depending on their circumstances. None of the protected groups are restricted from claiming Council Tax Support. Their eligibility is determined by their financial and personal circumstances. The current caseload is 30,069 of which 12,066 are pensioners and 18,003 are working age claimants. The impact of the proposed increase equates to an increase of 13p per week for those working age claimants who are in receipt of maximum Council Tax Support in a Band D property, or 9p per week for households in Sunderland who are of working age and in receipt of maximum Council Tax Support in a Band A property. As the support scheme works on a percentage of Council Tax, it is recognised that there will still be an impact even for those receiving support.

The proposed increase has wider benefits in that it avoids further budget and service reductions and allows investment into key priority areas, including within adult social care as a result of the adult social care precept increase.

### **Intelligence and Analysis**

Please describe:

- What sources of information have been used to inform this assessment/analysis (this should include but is not limited to consultations, resident/service user feedback and statistical data and intelligence)
- **What the information is telling you** – this should be broken down by each of the protected characteristics or other identified groups which could be disadvantaged. Each of the aims of the equality act should be considered in relation to each of the protected characteristics.

Statistics show that Sunderland City Council's Council Tax is low assessed against all comparators. It will remain comparatively low even after this increase.

### **Gaps in intelligence and information**

Having analysed the information available to you:

- are there any gaps in intelligence or areas where understanding needs to be improved? Please describe what these are and what actions you intend to take to obtain/improve the information. These actions should be covered in the action plan.
- are there any groups who should be expected to benefit who do not? Please describe why not and whether you will amend the decision to change this outcome. This should also be covered in the action plan.

The data cannot be broken down to determine whether levels of support vary within different equality characteristics. However, no concerns were raised in relation to any one group in the open text questions within the budget consultation.

### **Additional Impacts**

The policy or action may also have an impact on other groups or individuals which are not covered by statutory requirements. Please outline any additional individuals or groups which have not already been covered. This could include socio-economic groups, voluntary and community sector, carers or specific communities which face additional challenges (such as former coal mining areas or areas of high deprivation)

People on low incomes, as reflected in 'purpose' above.

## 2. Analysis of impact on people

In this section you must **review the intelligence described above and summarise the intended and potential impact of the policy, decision or activity** on the people of Sunderland. This includes specific consideration of the impact on individuals, groups with protected characteristics and communities of interest within the city. Please briefly outline any positive, neutral or negative impacts on the specific groups below. Please note that any negative impacts should have a corresponding action in the action plan in the page below.

In this assessment it is important to remember the **Council is required to give due regard to:**

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act.
- Advance equality of opportunity between people 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.

**Each of these aims must be summarised in turn in relation to the groups outlined below.**

Characteristic	List of Impacts		
	Positive	Neutral	Negative
Age	Benefits will be seen in the ability to protect the adult and children's social care budget and children's services budget.	There is no significant impact, relative to other groups. Pensioners will continue to receive support through the Council Tax Support scheme.	
Disability	Benefits will be seen in the ability to protect the adult and children's social care budget.	There is no significant impact relative to other groups. Disabled people will continue to receive support through the Council Tax Support scheme.	
Gender/Sex		There is no significant impact relative to other groups. Whilst women may be statistically lower earners, there is no evidence of a greater impact from any council tax rise.	
Marriage & Civil Partnership		There is no significant impact relative to other groups.	
Pregnancy and maternity		There is no significant impact relative to other groups.	

Race/Ethnicity		There is no significant impact relative to other groups.	
Religion/belief		There is no significant impact relative to other groups.	
Sexual Orientation		There is no significant impact relative to other groups.	
Gender identity		There is no significant impact relative to other groups.	
Low income groups			People on low income who are applicable will continue to receive support through the Council Tax Support scheme which will significantly mitigate any financial impact. In a minority of cases, there will potentially be some impact albeit, at a small value.

### 3. Response to Analysis, Action Plan and Monitoring

In this section please outline what actions you propose to take to minimise the negative, and maximise the positive, impacts that have been identified through the analysis. By considering and implementing these actions the policy or action can be refined to make sure that the greatest benefits are achieved for the people of Sunderland. The performance monitoring process should also be set out to explain how ongoing progress is going to be followed to make sure that the aims are met.

From the analysis four broad approaches can be taken, (No major change; continue with the policy/action despite negative implications; adjust the policy/decision/action; or stop the policy/action). Please indicate, using the list below, which is proposed.

No Major Change ( x )

Continue Despite Negative Implications ( )

Adjust the Policy/Decision/Project/Activity ( )

Stop ( )

**Action Plan**

<b>ACTION</b>	<b>WHO</b>	<b>WHEN</b>	<b>MONITORING ARRANGEMENTS</b>
Monitor the impact through payment and arrears statistics	Sharon Holden (Revenues Manager)	Quarterly	As part of routine Council Tax performance monitoring