



Equality Impact Assessment

| Question | Response |
|---|---|
| 1. Name of policy/funding activity/event being assessed | General Fund and Council Tax Setting 2026/27 |
| 2. Summary of aims and objectives of the policy/funding activity/event | To set the Council Tax for 2026/27 |
| 3. Who is affected by the policy/funding activity/event? | All residents of South Kesteven District Council |
| 4. Has there been any consultation with, or input from, customers/service users or other stakeholders? | Consultation regarding the increase to Council Tax will take place during the period 15 January – 2 February 2026 where residents of South Kesteven will have the opportunity to provide their views regarding the proposed increase to Council Tax. Cabinet will consider feedback from the consultation in their meeting on 10 February 2026. |
| 5. What are the arrangements for monitoring and reviewing the actual impact of the policy/funding activity/event? | <p>It is not possible to assess the impact of the Council Tax increase on individual households within South Kesteven but the local Council Tax support scheme will mitigate the impact of increases to eligible customers. The full impact will not be mitigated for customers who are not eligible for 100% support. The Council Tax support scheme provides up to 80% support for working age claimants and 100% support for pension age claimants.</p> <p>There will be a negative impact on people who have low incomes that do not qualify for Council Tax Support.</p> |

| Protected Characteristic | Is there a potential for positive or negative impact? | Please explain and give examples of any evidence/data used | Action to address negative impact e.g. adjustment to the policy <i>(The Action Log below should be completed to provide further detail)</i> |
|---------------------------------|--|--|--|
| Age | Yes | <p>Council Tax increases will have a negative impact on all residents in the district but the impact on those groups with a low income that do not qualify for support will be more greatly impacted.</p> <p>There is the potential for individuals below the age of 21 to be more greatly impacted due to the</p> | <p>The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents.</p> <p>There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.</p> |



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| | | <p>National Minimum Wage rate for this group of people.</p> <p>People who have reached pension age could also be more greatly impacted as there is the potential for household income to be lower for this group of people when compared with working age households.</p> | |
| Disability | Yes | <p>Council Tax increases will have a negative impact on all residents in the district but the impact of individuals with this protected characteristic could be greater if they are in receipt of benefit support.</p> | <p>The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents.</p> <p>There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.</p> |
| Gender Reassignment | No | <p>Council Tax increases will have a negative impact on all residents in the district</p> | |
| Marriage and Civil Partnership | No | <p>Council Tax increases will have a negative impact on all residents in the district</p> | |
| Pregnancy and Maternity | Yes | <p>Council Tax increases will have a negative impact on all residents in the district but the impact on individuals with this protected characteristic could be greater as income is likely to be lower when on maternity leave.</p> | <p>The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents.</p> <p>There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.</p> |
| Race | No | <p>Council Tax increases will have a negative impact on all residents in the district</p> | |
| Religion or Belief | No | <p>Council Tax increases will have a negative impact on all residents in the district</p> | |
| Sex | No | <p>Council Tax increases will have a negative impact on all residents in the district</p> | |
| Sexual Orientation | No | <p>Council Tax increases will have a negative impact on all residents in the district</p> | |
| Other Factors requiring consideration | | | |



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| Socio-Economic Impacts | Yes | The cost of living crisis is already having an impact on households so increases in Council Tax will add further financial pressure to households. | <p>The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents.</p> <p>There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.</p> |
| Carers | Yes | Carers could be more greatly impacted by increases in Council Tax than those who do not have a caring responsibility due to the potential impact this responsibility could have on their ability to work. | <p>The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents which eligible individuals in receipt of carers allowance can apply for.</p> <p>There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.</p> |

Consultation

| Negative impacts identified will require the responsible officer to consult with the affected group/s to determine all practicable and proportionate mitigations. Add more rows as required. | | |
|--|------|----------|
| Group/Organisation | Date | Response |
| | | |
| | | |

Proposed Mitigation: Action Log

| To be completed when barriers, negative impact or discrimination are found as part of this process – to show actions taken to remove or mitigate. Any mitigations identified throughout the EIA process should be meaningful and timely. Add more rows as required. | | | | |
|---|--------|----------|---------|--------|
| Negative Impact | Action | Timeline | Outcome | Status |
| | | | | |
| | | | | |

Evaluation Decision

| Once consultation and practicable and proportionate mitigation has been put in place, the responsible officer should evaluate whether any negative impact remains and, if so, provide justification for any decision to proceed. | |
|--|-----------------------------|
| Question | Explanation / justification |



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|---|-------------|---|
| Is it possible the proposed policy or activity or change in policy or activity could discriminate or unfairly disadvantage people? | | |
| Final Decision | Tick | Include any explanation/justification required |
| 1. No barriers identified, therefore activity will proceed | X | |
| 2. Stop the policy or practice because the data shows bias towards one or more groups | | |
| 3. Adapt or change the policy in a way that will eliminate the bias | | |
| 4. Barriers and impact identified , however having considered all available options carefully, there appear to be no other proportionate ways to achieve the aim of the policy or practice (e.g. in extreme cases or where positive action is taken). Therefore you are going to proceed with caution with this policy or practice knowing that it may favour some people less than others, providing justification for this decision | | |

Did you consult with an Equality Ally prior to carrying out this assessment? **Yes**

Sign off

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|---|---|
| Name and job title of person completing this EIA | David Scott Assistant Director of Finance (Deputy s151) |
| Officer Responsible for implementing the policy/function etc | As above |
| Date Completed | 17 December 2025 |
| Line Manager | Richard Wyles Deputy Chief Executive and s151 |
| Date Agreed <i>(by line manager)</i> | 18 December 2025 |
| Date of Review <i>(if required)</i> | Completed Annually |

Completed EIAs should be included as an appendix to the relevant report going to a Cabinet, Committee or Council meeting and a copy sent to equalities@southkesteven.gov.uk.



SOUTH KESTEVEN DISTRICT COUNCIL

Completed EIAs will be published along with the relevant report through Modern.Gov before any decision is made and also on the Council's website.