Equality Impact Assessment

Question	Response
1. Name of policy/funding activity/event being assessed	Localised Council Tax Support Scheme 2027/28
2. Summary of aims and objectives of the policy/funding activity/event	South Kesteven District Council is required to review its Local Council Tax Support Scheme annually. The proposal is to retain the existing Council Tax Support Scheme for the financial year 2027/28 without substantive amendment. The scheme currently provides: • Up to 100% Council Tax Support for pension-age claimants in accordance with prescribed regulations. • Up to 100% support for certain vulnerable groups, including disabled residents, carers and recipients of war disability-related benefits. • Up to 80% Council Tax Support for working-age claimants. • Access to discretionary assistance through the Council's Discretionary Council Tax Payment arrangements. The objective of the proposal is to maintain a stable and well-understood scheme that continues to provide support for low-income households while ensuring administrative efficiency and financial sustainability. In January 2026, the meeting of Council approved South Kesteven District Councils Council Tax Support (CTS) Scheme for 2026/27 The Council must review and approve its CTS scheme by January each year as part of its budget setting process and make any necessary changes from 1 April of the following year.
3. Who is affected by the policy/funding activity/event?	All residents in receipt of Council Tax Support (circa 7,400)
4. Has there been any consultation with, or input from, customers/service users or other stakeholders? If so, with whom, how were	Consultation regarding the proposal of a ‘no change’ Localised Council Tax Support

they consulted and what did they say? If you haven't consulted yet and are intending to do so, please complete the consultation table below.	Scheme will take place during the period 1 September to 30 September 2026. Recipients of Council Tax Support will be invited to provide their views on the current Localised Council Tax Support scheme 2026/27. Major Preceptors will be invited to comment on the proposed no change scheme, this included Lincolnshire County Council and Police and Crime Commissioner. Consultation responses will be reviewed and analysed during October 2026. Finance and Economic Overview and Scrutiny Committee (FEOSC) will consider the outcome of the public consultation at its meeting on 12 November 2026. Cabinet will meet on 14 January 2027 to consider feedback from the consultation and recommendations from FEOSC. Council will meet on 28 January 2027 to approve a final scheme for 2027/28.
5. What are the arrangements for monitoring and reviewing the actual impact of the policy/funding activity/event?	The cost of the Council Tax Support scheme is monitored in year on a monthly basis, along with claim numbers (broken down into pensionable, vulnerable, working age – employed / other). The Council also has a Discretionary Council Tax Payment Policy which provides additional support for those Council Tax Support recipients who have a shortfall between their CTS award and Council tax liability. Funding available for this policy is currently £30,000. The award of this fund is monitored in year, each month. CTS modelling is undertaken for any proposed change to the scheme. The 2027/28 scheme proposes 'no change' and as a result, modelling was not required.

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 *(The Action Log below should be completed to provide further detail)*
Age	Positive / Neutral	Working age residents: Remain subject to the existing requirement to contribute towards Council Tax liability where applicable. As no changes are proposed, there is no additional adverse impact compared with the current position. Penson-age residents: Continue to receive protection under the national framework and may receive up to 100% support.	It is recognised that some working-age residents will continue to contribute towards their Council Tax liability under the existing scheme. This reflects the continuation of the current position rather than a new impact arising from the proposal. The following measures will continue: • Promotion of Council Tax Support take-up • Access to Discretionary Payments for households experiencing exceptional hardship. • Signposting to Welfare and Financial Advice Team and debt support services. • Monitoring of collection rates, arrears and claimant outcomes. • Ongoing review of the impact of wider cost-of-living pressures.
Disability	Positive	The current scheme includes enhanced protection for disabled residents, enabling eligible households to receive support of up to 100% of their Council Tax liability. Maintaining the existing scheme avoids reductions in support that could disproportionately affect disabled people, who are more likely to have lower incomes and additional living costs.	The proposal supports equality of opportunity for disabled residents.
Gender Reassignment	Neutral	The proposal applies equally to all residents regardless of gender identity.	No adverse impact identified.

Marriage and Civil Partnership	Neutral	No differential impact identified.	No adverse impact identified.
Pregnancy and Maternity	Positive	Households experiencing pregnancy or caring for young children may face increased financial pressures. Retaining the current level of support assists low-income families during these periods.	Potential beneficial impact through continued financial assistance.
Race	Neutral	No aspect of the scheme directly differentiates on the grounds of race or ethnicity. Some minority ethnic households may be disproportionately represented within lower-income groups and therefore continue to benefit from the scheme.	No adverse impact identified.
Religion or Belief	Neutral	The proposal does not affect individuals differently on the basis of religion or belief.	No adverse impact identified.
Sex	Neutral to Positive	This does not have any effect on the decisions made under this policy No differential negative impact has been identified for either sex.	No adverse impact identified.
Sexual Orientation	Neutral	Retaining the existing scheme will not have a differential impact on individuals based on sexual orientation.	No adverse impact identified.
Other Factors requiring consideration			
Socio-Economic Impacts	Positive	Low-Income Households: The scheme continues to provide financial assistance to households experiencing financial hardship. Veterans and Armed Forces Households: Positive impact. Existing protections for recipients of war	No adverse impact identified.

		disablement benefits remain unchanged. Care leavers: Positive impact where existing local exemptions and support arrangements continue. Rural Communities: The continuation of support assists residents who may experience higher transport and living costs associated with rurality. People with a mental health condition or a learning disability may be particularly vulnerable to changes in council tax support. National evidence shows that these two groups are less likely to be employed and may not see help for financial difficulties. The scheme recognises these difficulties and protects them from any changes.	
Carers (those who provide unpaid care to a family member, friend or partner)	Positive	Existing provisions continue to provide enhanced support for qualifying carers.	

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**	
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**	The proposal to retain the existing Council Tax Support Scheme for 2027/28 is assessed as having a neutral to positive impact overall across protected characteristics. The continuation of existing support arrangements maintains financial assistance for low-income households and vulnerable residents while avoiding the adverse impacts that could arise from reductions in entitlement. It is therefore recommended to proceed with the adoption of the existing Council Tax Support Scheme for 2027/28 without amendment, subject to consideration of consultation responses and continued monitoring of equality impacts throughout the year.
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

Name and job title of person completing this EIA	Claire Moses – Head of Service (Revenues, Benefits and Customer Service)
Officer Responsible for implementing the policy/function etc	Claire Moses – Head of Service (Revenues, Benefits and Customer Service)
Date Completed	22 June 2026
Line Manager	Richard Wyles
Date Agreed *(by line manager)*	
Date of Review *(if required)*	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.

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.