

Equality Impact Assessment Toolkit (January 2021)

Section 1: Your details

EIA lead Officer: Nicky Dixon – Revenue & Benefits Manager (Delivery)

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Head of Section: Michael Fisher – Head of Revenue & Benefits

Chief Officer: Matthew Bennett – Director of Finance

Directorate: Finance

Date: 14 February 2024

Section 2: What Council proposal is being assessed?

The 2024 – 2025 Budget Option to increase Council Tax to the maximum limit, presently 4.99% over the period of the Medium-Term Financial Plan.

Section 2a: Will this EIA be submitted to a Committee meeting?

Yes Budget Council – 26 February 2024

Hyperlink to where your EIA is/will be published on the Council's website

<https://www.wirral.gov.uk/communities-and-neighbourhoods/equality-impact-assessments>

Section 3: Does the proposal have the potential to affect..... (please tick relevant boxes)

- Services**
- The workforce**
- Communities**
- Other** (please state e.g.: Partners, Private Sector, Voluntary & Community Sector)

If you have ticked one or more of above, please go to section 4.

- None** (please stop here and email this form to your Chief Officer who needs to email it to engage@wirral.gov.uk for publishing)

Section 4:

Could the proposal have a positive or negative impact on any protected groups (age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; sexual orientation)?

You may also want to consider socio-economic status of individuals. We encourage services to consider the impact on those who serve and who have served in the armed forces and their families, in accordance with the Armed Forces Covenant

Please list in the table below and include actions required to mitigate any potential negative impact.

| Which group(s) of people could be affected | Potential positive or negative impact | Action required to mitigate any potential negative impact | Lead person | Timescale | Resource implications |
|---|---|---|--------------------|--|---|
| Wirral Residents liable for Council Tax | The proposal could have a negative impact on liable residents who are financially vulnerable, for whatever reason and irrespective of whether they fall within a protected group. Increasing Council Tax by the maximum allowed level helps to ensure that statutory services can continue to be delivered to the community. In addition, as other funding sources have reduced over the past decade, increasing the council tax by the maximum level contributes to the medium term financial sustainability of the Council and contributes to allowing the Council to meet its statutory obligations of setting a balanced budget every financial year. | The following provisions are in place and serve to mitigate any negative financial impacts in increasing the charge, or otherwise for those residents who are reliant upon and eligible for support: <ul style="list-style-type: none"> Wirral's Local Council Tax Support Scheme is means tested and offers up to 100% support for those of | Michael Fisher | In place and ongoing (statutory & local provision) | The support described is administered by the Revenues & Benefits Service. The implication therefore being to ensure the service is appropriately resourced. |

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|--|--|---|--|--|--|
| | | <p>pensionable age and certain vulnerable groups. Working age residents can receive up to 88% of their liability.</p> <ul style="list-style-type: none">• Wirral's (Council Tax) Discretionary Discount Policy gives the authority power to reduce a liability through relief awarded following application. This is cash limited & at a cost to the authority (Local Gov' & Finance Act) | | | |
|--|--|---|--|--|--|

Section 4a: Where and how will the above actions be monitored?

Through the end-to-end administration and delivery of Council Tax and associated schemes. Alongside the monitoring and analysis of impacts and outputs deriving from the billing process through to collection and subsequently enforcement.

Section 4b: If you think there is no negative impact, what is your reasoning behind this?

N/A

Section 5: What research / data / information have you used in support of this process?

The levying of Council Tax and Wirral's administration of its Local Council Tax Support Scheme, related Discounts and Exemptions together with local policy and practice.

Section 6: Are you intending to carry out any consultation regarding this Council proposal?

Yes / No – (please delete as appropriate)

If 'yes' please continue to section 7.

If 'no' please state your reason(s) why:

(please stop here and email this form to your Chief Officer who needs to email it to engage@wirral.gov.uk for publishing)

Section 7: How will consultation take place and by when?

Consultation is undertaken over the budget setting period, October to December with residents and the business community. In addition, lead in budget reports to Committees are made public that Councillors, the public and business community can make comment and representation thereon.

Before you complete your consultation, please email your preliminary EIA to engage@wirral.gov.uk via your Chief Officer in order for the Council to ensure it is meeting it's legal publishing requirements. The EIA will need to be published with a note saying we are awaiting outcomes from a consultation exercise.

Once you have completed your consultation, please review your actions in section 4. Then email this form to your Chief Officer who needs to email it to engage@wirral.gov.uk for publishing.

Section 8: Have you remembered to:

- a) **Select appropriate directorate hyperlink to where your EIA is/will be published** (section 2a)
- b) **Include any potential positive impacts as well as negative impacts?** (section 4)
- c) **Send this EIA to engage@wirral.gov.uk via your Chief Officer?**
- d) **Review section 4 once consultation has taken place and sent your updated EIA to engage@wirral.gov.uk via your Chief Officer for re-publishing?**