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# Council Tax Support Scheme 2017/18 – Supporting Information

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## 1. Introduction/Background

- 1.1 Council Tax Support (CTS) is a local scheme which replaced Council Tax Benefit (a national scheme) from 1<sup>st</sup> April 2013). The scheme provides assistance for those on low income to meet their council tax liabilities. Every billing authority is required to adopt its own scheme and to review that scheme annually and this must take place by 31<sup>st</sup> December in the year preceding that to which the scheme will relate.
- 1.2 Legislation requires that pensioners and claimants deemed to be vulnerable are to be no worse off under CTS than they would have been under the earlier Council Tax Benefit scheme. For the purposes of the West Berkshire schemes vulnerable persons have been defined as those in receipt of Employment Support Allowance (ESA), Disability Living Allowance and Personal Independence Payments.
- 1.3 Council Tax Support schemes are a form of Council Tax discount, the effect of which is to reduce the size of the tax base and its ability to generate Council Tax income. Prior to 2013/14 support for those on low incomes was by way of Council Tax Benefit, this being fully funded by government grants.
- 1.4 Government funding for CTS has reduced since 2013/14. However, the true value of government support is impossible to assess because it has been rolled into the Revenues Support Grant and has ceased to be identified as a separate item.
- 1.5 With the loss of specific government funding and in the light of ongoing reductions in Revenue Support Grant, Council has had to consider the affordability of Council Tax Support in the same manner as it has reviewed other forms of service provision. The various changes since 2013/14 are detailed in section 1.6.
- 1.6 The scheme has been changed each year since introduction in 2013/14, the most radical change being in relation to 2016/17:
  - (1) 2013/14 (initial scheme); Protection was given to pensioners and vulnerable persons. Support for working age claimants limited to 91.5% of their Council Tax liability
  - (2) 2014/15; No change to protected groups, support for working age claimants limited to 90% of their Council Tax liability
  - (3) 2016/17; No change to protected groups, support for working age claimants limited to 75% of their Council Tax liability with support restricted to the amount available if the property was in Council Tax charge band “D”. A minimum entitlement of £3 per week was also applied to these two groups. Second Adult Rebate ceased to be applied

## 2. The 2016/17 Scheme – volumes and costs

2.1 At the present time the cost and volumes attributable to Council Tax Support are:

<b>Claim Group</b>	<b>Claimants</b>	<b>Cost</b>
Pensioners	3243	£3,219,268.06
Vulnerable persons	1862	£2,051,177.55
Working age – not working	902	£730,989.91
Working age - working	702	£455,264.53
<b>Total</b>	<b>6709</b>	<b>££6,456,698.05</b>

2.2 For purposes of comparison, the anticipated scheme costs for 2016/17 given in the report to Council in December 2015 were:

<b>Claim Group</b>	<b>Claimants</b>	<b>Cost</b>
Pensioners	3,427	£3,274,563.67
Vulnerable persons	1,856	£1,918,158.75
Working age – not working	1,152	£810,297.42
Working age - working	848	£421,127.44
<b>Total</b>	<b>7,283</b>	<b>£6,424,147.28</b>

2.3 These anticipated scheme costs were based on Council Tax levels at the time the report was prepared and the report did contain a caveat that the scheme cost would increase if the Council Tax increased for 2016/17.

2.4 When compared to scheme costs for 2015/16 it was anticipated that the changes could generate reduced costs of £389,437

2.5 The increase in major precepts (i.e. ignoring that attributable to parish precepts) in 2016/17 has been 3.65%. Adjusting the total at 2.2 to take account of this increase gives a revised value of £6,658,628 meaning that a reduced cost of £201,930 is currently being delivered, 48.15% less than the anticipated amount

## 3. Comparison to schemes adopted elsewhere

3.1 Information published by the New Policy Institute identifies that following aspects of Council Tax Support Schemes for 326 councils:

- (1) Retention of the former system of Council Tax Benefit (45 councils)

- (2) Establishment of a minimum Council Tax payment level for unprotected claimants (245 Councils ranging from 3% to 45%)
- (3) Application of a limit to the amount of savings beyond which no support is given (240 councils using £16,000; 63 using £6,000; 9 using £8,000; 1 using £9,000; 11 using £10,000 and 2 using £12,000)
- (4) Restricting support to a particular Council Tax band (86 Councils, 4 using A; 1 using A/B; 5 using B; 9 using C; 57 using D; 2 using D with other restriction; 8 using E)
- (5) Setting a minimum weekly amount for support, below which no support is given - higher minimum weekly amounts lead to a lower amount of Council Tax Support (52 Councils of which 6 use 50p; 15 use £1, 6 use £2, 2 use £2.50; 3 use £3; 1 uses £3.50, 1 uses £3.70, 1 uses £4. 15 use £5 and 2 use £10)
- (6) Varying the taper rate (the amount by which Council Tax Support is reduced for each additional £ of applicable income). Higher taper rates lead to a lower amount of Council Tax Support. 304 councils retain the 20% rate used for Council Tax benefit, 3 have reduced it to 15% and 19 have used values between 21% and 30%

3.2 Within Berkshire the schemes adopted for 2016/17 have the following characteristics:

Local Authority	Minimum council tax payment level	Savings limit	Council Tax band support is restricted to	Minimum weekly council tax support payment	Taper rate
Bracknell Forest	20.0%	£16,000	N/A	£0.00	21%
Reading	20.0%	£6,000	D	£5.00	20%
Slough	20.0%	£16,000	C	£0.00	20%
West Berkshire	25.0%	£16,000	D	£3.00	20%
Windsor and Maidenhead	10.0%	£16,000	N/A	£0.00	25%
Wokingham	10.0%	£16,000	D	£3.00	25%

3.3 In general terms the scheme currently adopted by West Berkshire uses factors which are common to the majority of councils and avoids the extremes; however it does need to be understood that all councils will currently be considering their schemes for 2017/18 and details are not yet available to form a basis for comparison in respect of next year.

## 4. Consultation

4.1 In order that Council may make a properly informed decision on its scheme for 2017/18 a consultation process needed to be carried out with affected parties if there is to be any change to the scheme. The Consultation commenced on the 26 September and was completed on the 6 November 2016. The consultation

consisted of a direct mail shot to all affected claimants and by using the Council's on line consultation tools.

- 4.2 Each option was described along with details of the numbers likely to be affected and the anticipated average financial impact on claimants. Consultees were asked to explain how each proposed change will affect them and for any additional comment they wish to make,
- 4.3 A total of 71 responses were received. 15 of these failed to answer any of the proposal specific questions so were removed for the purpose of the analysis. Given the statistically low level of response it is difficult to draw any meaningful conclusion(s) but Members will be able to read the responses in full in Appendix E of this report.

## 5. Options for Consideration within the Consultation

### 5.1 Redefine the vulnerable group

- (1) The current scheme provides for claimants in receipt of specific benefits to be placed into the vulnerable group for calculating their claim entitlements. Those benefits are: Employment Support Allowance (ESA), Disability Living Allowance and Personal Independence Payments. Government prescription requires that we identify vulnerable groups and ensure that they are no worse off under Council Tax Support than they would have been when in receipt of Council Tax Benefit. However the definition of vulnerable groups is left to each billing authority.
- (2) Claimants can get ESA if their ability to work is limited by ill health or disability. ESA has two parts, contributory ESA and income-related ESA. Claimants may receive either one of these or both together, depending on their circumstances.
- (3) This option does follow the choices made by other council's in establishing their own schemes. Such a change could produce an anticipated reduction in scheme costs of £240.7k and would move 308 out of 1588 current claimants from the vulnerable group into one of the two working age groups.
- (4) It is worth emphasising that this proposal is not removing protection from all ESA claimants - only those whose circumstances have been assessed by DWP as not qualifying for a disability premium. We would still continue to protect all claimants defined by DWP rules as disabled. In relation to other LAs, our scheme has previously offered much broader protection from scheme changes which may now need to be more fairly shared across a broader group in order to reduce the individual impact
- (5) However this change would be controversial in that a group of claimants previously considered vulnerable would cease to be so.

### 5.2 Increase the contribution required from working age claimants from 25% of their Council Tax liability to 30%

- (1) This was one of the options on which consultation took place for the 2016/17 scheme and, as may be seen from the 3.1 and 3.2 (above) is an area with some variation across councils. However the majority of councils (274 out of 326) have adopted 2016/17 schemes using less than 25% and only 37 (including West Berkshire) use 25%. Figures of over 25% are used by only 15 councils, 9 of which use 30%.
- (2) Consultation for the 2016/17 identified this as the least favoured option. The response from CAB being “ *would seem to be the most unfair, hurting those people most in need/vulnerable. Many residents on JSA and workers on low pay can barely afford the current 10% contribution so how will they afford an increase on the same income? The WBC proposed increases in contribution to 25% and 30% are respectively 2.5 and 3 times what residents are paying currently which are unreasonable percentage increases compared to JSA incomes. Citizens Advice colleagues in York have recently published a report on the impact of the City of York Council implementing a Localised Council Tax Support Scheme requiring all working age claimants to pay at least 30% of their Council Tax bill (from April 2013). York CAB calculated that on average their poorest residents were being asked to pay an additional £4.80 in Council Tax per week. Findings included that half of working age Council Tax Support recipients in York (2858 people) got behind with their payment, were taken to court and received a Liability Order in 2014-2015. In general people were trying to pay their Council Tax but the ways they were paying were concerning and had worrying consequences such as cutting back on essentials (food or fuel) or borrowing from elsewhere. (October 2015 Advice York study “Every Penny Counts The Real Cost of Council Tax Support”) “*
- (3) Calculation of a minimum contribution can differ between billing authorities whilst we deduct 25% from the liability of all working age claimants prior to calculating CTS, this is not necessarily the same way that other Councils operate minimum contribution. It differs from Wokingham for example where CTS is deducted from 100% of liability in the usual way but they cap the CTS award at 90%. Quite aside from the percentages involved, Wokingham’s interpretation of ‘minimum contribution is already more generous than ours.
- (4) In year collection rates for Council Tax have remained at generally the same level since 2013 even though the amount of CTS granted has reduced each year. However CTS claimants in the unprotected groups represent only approximately 2.5% of households in the district and their capacity to impact on overall collection rates is limited. Recent research has identified that an increasing % of collectable amounts remains outstanding at the end of each year:

Group	31/03/2014	31/03/2015	31/03/2016
All	1.19%	1.21%	1.12%
Pensionable	0.51%	0.13%	-0.95%

Vulnerable	26.05%	20.70%	19.52%
Working age other	24.28%	19.75%	22.69%
Working age working	16.56%	14.81%	17.11%
No CTR	0.95%	1.01%	0.92%

- (5) If adopted this option would reduce scheme costs by an anticipated £157.2k and would remove 117 current recipients of support from entitlement with a further unquantifiable number receiving a reduced entitlement.

5.3 Change the tapers used in the calculation process

- (1) Increasing the taper from the current 20% would lead to a larger reduction in Council Tax Support received for each additional £ of applicable income in the household. The majority of councils have continued to use 20%, this being carried over from Council Tax Benefit. However, for Housing Benefit, tapers are set at 65%.
- (2) Initial modelling of the impact of this change indicates that the anticipated cost reduction from changing the taper to 25% would be £116.3K and from changing to 30% would be £155.05k. In the first case 173 claimants would be removed from entitlement increasing to 251 in the second case. In both cases there would also be a number of claimants receiving a reduced entitlement to support which cannot be identified at present.
- (3) It may be seen by claimants as a disincentive to work (contrary to the government intentions in its welfare benefit reform agenda)

5.4 Change the Council Tax band to which support is restricted

- (1) Support is currently restricted to the amount that would be given if the claimant’s property is in Council Tax band D.
- (2) There is a historic preference for band D in that all other bands are calculated by reference to a proportion of band D and statistics such as the Council Tax base are expressed in terms of an equivalent number of band D properties. This may be the reason that the majority of councils applying a restriction chose to use that particular band rather than any other.
- (3) Modelling indicates that reducing the band to C would remove 92 claimants from entitlement to support. cases there would also be a number of claimants receiving a reduced entitlement to support which cannot be identified at present.
- (4) The anticipated cost reduction would be £106.5k

- (5) Other band restrictions have not been modelled, nor has the option to apply an enhanced band restriction where, in addition to that outlined above, claimants in higher banded properties are denied access to support altogether.

#### 5.5 Applying a limit to savings

- (1) Many councils have continued to use the £16k limit to savings where amounts greater than £16k remove claimants from entitlement to support. This mirrors the arrangement in place for Housing Benefit and, formerly, for Council Tax Benefit.
- (2) This has not previously been explored at West Berkshire because earlier modelling indicated that it was unlikely to generate a significant level of cost reduction. The principal holders of larger amounts of capital tend to be pensioners, many of who are in receipt of pension credit guarantee and enter the benefits system by referral from DWP; in those cases we do not receive details of their capital holding.
- (3) However, current modelling of a reduction in the capital allowance to £6k indicates an anticipated cost reduction of £76.31K with 96 claimants removed from entitlement to support. This figure only represents the savings which can be identified from existing records. Should this option be adopted, further savings may be derived from claimants whose capital was previously means-tested solely by DWP and for whom the Council did not require any additional information, as long as CTS scheme rules for capital remained in line with DWP regulations. Any savings derived from the CTS scheme deviating from DWP capital regulations would however be offset in some way by the additional administrative cost in gathering new evidence of capital held by customers receiving 'pass-ported' benefits (pass-ported benefits include income based Job Seekers Allowance or Income Support) in order to consistently apply this measure across the working age caseload. This additional requirement for information would also cause some additional delay in the assessment of future new claims for CTS where the claimant is in receipt of a pass-ported benefit.'

#### 5.6 Setting a minimum weekly amount of support

- (1) At present we apply a minimum of £3 and calculated entitlements of £2.99 or less per week result in no support being given.
- (2) This is an option which has been taken up by only 52 out of 326 councils and only 20 use amounts greater than our current £3, the most extreme being £10 used by two councils.
- (3) Modelling a minimum payment of £10 per week shows an anticipated cost reduction of £163.17k with 371 current claimants ceasing to receive any support. There would also be a number of claimants receiving a reduced entitlement to support which cannot be identified at present.

- 5.7 In summary, the table below shows how each of the options detailed in sections 5.1 to 5.6, when taken in isolation, would generate cost reductions and the number of claimants who would cease to receive any support towards their council tax costs. The actual number of claimants affected will differ because there will also be instances of reduced support which it has not been possible to assess.

<b>Option</b>	<b>Anticipated cost reduction £,000</b>	<b>Anticipated number of claimants ceasing to receive support</b>
Redefine the vulnerable group	£240.69	106
Increase the contribution required from working age claimants from 25% of their Council Tax liability to 30%	£157.16	117
Change the tapers used in the calculation process to 25%	£116.31	173
Change the tapers used in the calculation process to 30%	£155.05	251
Change the Council Tax band to which support is restricted from Band D to Band C	£106.50	92
Reduce the limit on savings from £16k to £6k	£76.31	96
Change the minimum weekly amount of support from £3 to £10	£163.17k	371

- 5.8 Combinations of these options will produce levels of cost reduction which differ from simple addition of the impacts of the individual components.

<b>Option</b>	<b>Anticipated cost reduction £,000</b>	<b>Anticipated number of claimants ceasing to receive support</b>
Redefine the vulnerable group, Capped at Band C.	£308.49	131
Redefine the vulnerable group, 30% deduction from liability.	£351.97	155
Redefine the vulnerable group, 30% deduction from liability, Capped at Band C.	£395.21	170



Capped at band C, minimum award of £10.00 per week	£186.26	371
30% deduction from liability, Capped at Band C.	£197.47	132
30% deduction, capped at Band C, minimum £10.00 award per week	£527.96	640
30% deduction, capped at Band c, minimum £10.00 award per week, capital limit of £6k	£537.90	657
30% deduction, capped at Band C, minimum £10.00 award per week, capital limit of £6k and tapering 25%	£572.52	708
30% deduction, capped at Band C, minimum £10.00 award per week, capital limit of £6k, tapering 30%	£592.24	739

5.9 It does need to be stressed that the figures given are anticipated based on modelling of data as it currently exists in the software used to manage Council Tax Support. Any change in the council’s council tax levels will change the impacts identified above and, regardless of the Council’s own budget decisions, will be affected by the decisions of other precepting bodies.

## 6. Proposals

6.1 Any element of the Council Tax Support Scheme can be modified subject to consultation and in developing the proposals for this years scheme 19 options were put forward for consideration Those options are shown in table 6.4. It should be noted that options 18 & 19 which were not consulted upon as the decision was taken after proper consideration that those claimants receiving Employment Support Allowance should maintain their vulnerable status.

6.2 The detailed summaries at Appendix D follow a pattern which starts with the number and value of currently assessed claims (Imported Claim Data). Some of these claims will have been made more recently and the amount shown will not reflect a full year of entitlement. The following section (Calculated Claim Data) takes the live claims forward to a full financial year, dropping those claims closed during the earlier year or assessed to have nil entitlements

6.3 The next stage adjusts figures for known instances of claimants reaching pension age in the year ahead. Finally, there is an option to adjust for trends in caseload but this has not been used.

6.4 The tables show as follows:

Scheme	Details
1	Current scheme - ESA Protection, 25% contribution, Band D capping, £3 minimum
2	Uniform protection for ESA claimants removed (still protected where disability premium included)

3	30% deduction from liability, prior to deduction of CTR (currently 25%).
4	tapering 25%
5	tapering 30%
6	Capped at Band C rather than Band D
7	capital limit changed to £6k
8	Minimum award £10.00 per week
9	ESA protection removed, Capped at Band C.
10	ESA protection removed 30% deduction from liability.
11	ESA protection removed 30% deduction from liability, Capped at Band C.
12	capped at band C, minimum award of £10.00 per week
13	30% deduction from liability, Capped at Band C.
14	30% deduction, capped at band C, minimum £10.00 award per week
15	30% deduction, capped at band c, minimum £10.00 award per week, capital limit of £6k
16	30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k and tapering 25%
17	30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k, tapering 30%
18	30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k and tapering 25% with ESA protection removed (not consulted upon)
19	30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k, tapering 30% with the ESA protection removed (not consulted upon)

6.5 The following table summarises the level of cost reduction when compared to the anticipated cost of the current scheme in 2017/18.

<b>Scheme</b>	<b>Estimated cost</b>	<b>change from current scheme</b>
1	£6,622,278.74	
2	£6,251,028.47	-£240,693.51
3	£6,230,817.34	-£157,158.98
4	£6,271,666.60	-£116,309.72
5	£6,232,926.11	-£155,050.21
6	£6,281,473.80	-£106,502.52
7	£6,311,667.40	-£76,308.92
8	£6,224,802.76	-£163,173.56
9	£6,183,234.53	-£308,487.45
10	£6,139,748.98	-£351,973.00

11	£6,096,509.78	-£395,212.70
12	£6,201,717.36	-£186,258.96
13	£6,190,503.85	-£197,472.47
14	£5,860,014.01	-£527,962.31
15	£5,850,079.79	-£537,896.53
16	£5,815,451.94	-£572,524.38
17	£5,793,965.30	-£594,011.02
18	£5,951,333.05	-£670,945.69
19	£5,936,571.22	-£685,707.52

## 7. The national perspective,

- 7.1 In order to assist understanding of the national picture and West Berkshire's position relative to other Council's Appendix D illustrates the degree of change since 2013 by each billing authority.

## 8. Conclusion

- 8.1 Based upon current Council Tax costs (i.e. an assumption that council Tax for 2017/18 will remain the same as 2016/17) the various schemes modelled lead to reduced costs, when compared to the costs of the current scheme if continued into 2017/18, of between £76.31K and £685K
- 8.2 The number of claimants who would cease to receive support ranges up to 739 depending upon which, if any, of the modelled options is adopted. All of these claimants, by virtue of their current entitlement, have been identified as being on low income and it follows that they will have limited capacity to absorb additional costs within their current disposable income.
- 8.3 Reduction of costs in council tax support does present a risk for council tax collection. Although council tax collection remains high it is virtually impossible to predict how reductions in council tax support will impact on this in the future.

The potential savings must, however, be considered with a degree of caution because the actual impacts are very difficult to assess. Whilst the cost of the scheme may reduce there is always a risk that other factors such as bad debt or calls on the exceptional hardship fund will reduce the value of those savings. The ability to assess impacts is severely constrained by the fact that those in receipt of CTR may also be in receipt of other benefits where changes are driven by Government rather than local authorities.

## 9. Recommendation

- 9.1 Having due regard to the continuing financial challenges faced by the council the recommendation to Council is for Option 17. This option maintains protection for the Districts most vulnerable claimants (typically those in receipt of disability benefits) and provides a continuing level of support for those most in need. As indicated at 6.1 thought was given to consult on options 18 & 19 which involved the removal of the ESA protection for claimants but the decision was made to maintain that protection. In view that option 17 is recognised as being difficult but is considered the most viable proposal reflecting the Governments ongoing

preservation of pensioner entitlement to Council Tax Support and also the significant challenges facing the Council.

9.2 Therefore, the recommendation, to Council is for the follow changes to be made to the Council Tax Support scheme for 2017 – 2018 (Option 17);

Variable	16/17 (now)	17/18 (proposed)
Support for working age claimants	75%	70%
Cap support at property band	Band D	Band C
Redefine 'vulnerable'	No	No
Capital limit before reduction	16k	6k * See below
Minimum weekly payment	£3	£10
Tapering rate	20%	30%

\*Those“ Non Passported” persons of working age, for the purposes of who hold capital of £6,000 or above at the date of claim for a council tax reduction or during that same billing year within which a further claim is made, irrespective of whether or not their capital subsequently falls below this level will be precluded from Council Tax Support within that billing year.

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**Background Papers:**

None

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**Subject to Call-In:**

Yes:  No:

- The item is due to be referred to Council for final approval
- Delays in implementation could have serious financial implications for the Council
- Delays in implementation could compromise the Council's position
- Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months
- Item is Urgent Key Decision
- Report is to note only

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**Wards affected:**

All

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**Strategic Aims and Priorities Supported:**

The proposals will help achieve the following Council Strategy aim:

**SLE – A stronger local economy**

The proposals contained in this report will help to achieve the above Council Strategy aim and priorities by taking account of the cost of providing support at a time when financial pressures require the Council to make difficult decisions about service provision across all of its functions.

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**Officer details:**

Name: Bill Blackett  
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## Appendix B

### Equality Impact Assessment - Stage One

We need to ensure that our strategies, policies, functions and services, current and proposed have given due regard to equality and diversity.

Please complete the following questions to determine whether a Stage Two, Equality Impact Assessment is required.

<b>Name of policy, strategy or function:</b>	Council tax Support Scheme 2017/18
<b>Version and release date of item (if applicable):</b>	
<b>Owner of item being assessed:</b>	Head of Customer Services
<b>Name of assessor:</b>	Bill Blackett
<b>Date of assessment:</b>	16 Aug. 2016

Is this a:		Is this:	
<b>Policy</b>	<b>Yes</b>	<b>New or proposed</b>	<b>No</b>
<b>Strategy</b>	<b>No</b>	<b>Already exists and is being reviewed</b>	<b>Yes</b>
<b>Function</b>	<b>No</b>	<b>Is changing</b>	<b>Yes</b>
<b>Service</b>	<b>No</b>		

<b>1. What are the main aims, objectives and intended outcomes of the policy, strategy function or service and who is likely to benefit from it?</b>	
<b>Aims:</b>	To provide support to those on low incomes in order to help them meet their liability for council tax payments
<b>Objectives:</b>	To maximise support
<b>Outcomes:</b>	To maximise support whilst keeping within budget at a time of reducing government funding
<b>Benefits:</b>	Control of costs

<b>2. Note which groups may be affected by the policy, strategy, function or service. Consider how they may be affected, whether it is positively or negatively and what sources of information have been used to determine this.</b>		
(Please demonstrate consideration of all strands – Age, Disability, Gender Reassignment, Marriage and Civil Partnership, Pregnancy and Maternity, Race, Religion or Belief, Sex and Sexual Orientation.)		
<b>Group</b>	<b>What might be the effect?</b>	<b>Information to support this</b>

<b>Affected</b>		
<b>Further Comments relating to the item:</b>		
<p>The nature of the scheme is that it must comply with government directive with regard to pensioners and vulnerable persons. In both cases claimants must be no worse off under the council tax support scheme than they were when council tax benefit was in place, there is therefore positive discrimination in favour of these two groups. However vulnerability has not been specifically defined and it is left to individual billing authorities to provide their own definition. Since April 2013 West Berkshire's definition has been more generous than other councils and one of the options offered in this report would change this definition.</p> <p>For all other strands the scheme does not differentiate between claimants based upon their presence in a particular strand, in all cases the assessment of entitlement to support is linked to household size, income, and council tax costs. The detailed definition of the scheme is linked directly to the default scheme presented by the government in 2013.</p>		

<b>3. Result</b>	
<b>Are there any aspects of the policy, strategy, function or service, including how it is delivered or accessed, that could contribute to inequality?</b>	<b>No</b>
<b>Please provide an explanation for your answer:</b>	
<b>Will the policy, strategy, function or service have an adverse impact upon the lives of people, including employees and service users?</b>	<b>Yes</b>
<b>Please provide an explanation for your answer:</b>	
<p><b>A reduction in the level of support to those on low incomes will inevitably place a financial burden on those affected and which will force them to make choices not previously faced</b></p>	

**If your answers to question 2 have identified potential adverse impacts and you have answered 'yes' to either of the sections at question 3, or you are unsure about the impact, then you should carry out a Stage 2 Equality Impact Assessment.**

**If a Stage Two Equality Impact Assessment is required, before proceeding you should discuss the scope of the Assessment with service managers in your area. You will also need to refer to the Equality Impact Assessment guidance and Stage Two template.**

<b>4. Identify next steps as appropriate:</b>	
<b>Stage Two required</b>	Yes
<b>Owner of Stage Two assessment:</b>	Bill Blackett
<b>Timescale for Stage Two assessment:</b>	By December 2016 for report to full council
<b>Stage Two not required:</b>	No

**Name: Bill Blackett**

**Date: 16 Aug. 2016**

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**Please now forward this completed form to Rachel Craggs, the Principal Policy Officer (Equality and Diversity) for publication on the WBC website.**

## Anticipated scheme costs for various options modelled

Scheme	Details	Pension age	Vulnerable	Working age employed	Working age not working	Total
1	Current scheme - ESA Protection, 25% contribution, Band D capping, £3 minimum	£3,409,608.41	£2,032,854.98	£478,535.18	£701,280.17	£6,622,278.74
2	Uniform protection for ESA claimants removed (still protected where disability premium included)	£3,254,291.99	£1,657,361.77	£459,117.77	£880,256.94	£6,251,028.47
3	30% deduction from liability, prior to deduction of CTR (currently 25%).	£3,254,291.99	£1,947,429.89	£403,925.85	£625,169.61	£6,230,817.34
4	tapering 25%	£3,254,291.99	£1,947,429.89	£401,414.02	£668,530.70	£6,271,666.60
5	tapering 30%	£3,254,291.99	£1,947,429.89	£365,996.15	£665,208.08	£6,232,926.11
6	Capped at Band C rather than Band D	£3,254,291.99	£1,947,429.89	£425,557.71	£654,194.21	£6,281,473.80
7	capital limit changed to £6k	£3,254,291.99	£1,947,429.89	£444,076.29	£665,869.23	£6,311,667.40
8	Minimum award £10.00 per week	£3,254,291.99	£1,947,429.89	£364,848.52	£658,232.36	£6,224,802.76
9	ESA protection removed, Capped at Band C.	£3,254,291.99	£1,657,361.77	£432,074.96	£839,505.81	£6,183,234.53
10	ESA protection removed 30% deduction from liability.	£3,254,291.99	£1,657,361.77	£410,108.36	£817,986.86	£6,139,748.98
11	ESA protection removed 30% deduction from liability, Capped at Band C.	£3,254,291.99	£1,657,361.77	£386,790.80	£798,065.22	£6,096,509.78
12	capped at band C, minimum award of £10.00 per week	£3,254,291.99	£1,947,429.89	£356,405.67	£643,589.81	£6,201,717.36
13	30% deduction from liability, Capped at Band C.	£3,254,291.99	£1,947,429.89	£380,734.38	£608,047.59	£6,190,503.85
14	30% deduction, capped at band C, minimum £10.00 award per week	£3,254,291.99	£1,947,429.89	£285,226.16	£373,065.97	£5,860,014.01
15	30% deduction, capped at band c, minimum £10.00 award per week, capital limit of £6k	£3,254,291.99	£1,947,429.89	£279,680.06	£368,677.85	£5,850,079.79
16	30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k and tapering 25%	£3,254,291.99	£1,947,429.89	£247,113.28	£366,616.78	£5,815,451.94
17	30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k, tapering 30%	£3,254,291.99	£1,947,429.89	£226,669.84	£365,573.58	£5,793,965.30



## Anticipated number of claimants in receipt of support for each scheme modelled

Scheme	Details	Pension age	Vulnerable	Working age employed	Working age not working	Total
1	Current scheme - ESA Protection, 25% contribution, Band D capping, £3 minimum	3314	1829	696	842	6681
2	Uniform protection for ESA claimants removed (still protected where disability premium included)	3313	1554	703	1103	6673
3	30% deduction from liability, prior to deduction of CTR (currently 25%).	3313	1824	651	836	6624
4	tapering 25%	3313	1824	600	831	6568
5	tapering 30%	3313	1824	530	823	6490
6	Capped at Band C rather than Band D	3313	1824	673	839	6649
7	capital limit changed to £6k	3313	1824	681	827	6645
8	Minimum award £10.00 per week	3313	1824	437	796	6370
9	ESA protection removed, Capped at Band C.	3313	1554	681	1100	6648
10	ESA protection removed 30% deduction from liability.	3313	1554	659	1098	6624
11	ESA protection removed 30% deduction from liability, Capped at Band C.	3313	1554	645	1097	6609
12	capped at band C, minimum award of £10.00 per week	3313	1824	437	796	6370
13	30% deduction from liability, Capped at Band C.	3313	1824	637	835	6609
14	30% deduction, capped at band C, minimum £10.00 award per week	3313	1824	402	562	6101
15	30% deduction, capped at band c, minimum £10.00 award per week, capital limit of £6k	3313	1824	393	554	6084
16	30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k and tapering 25%	3313	1824	347	549	6033
17	30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k, tapering 30%	3313	1824	318	547	6002

# Appendix D

## Details of all schemes modelled

	1	Current scheme - ESA Protection, 25% contribution, Band D capped
<b>Single change</b>	2	Uniform protection for ESA claimants removed (still protected when included)
	3	30% deduction from liability, prior to deduction of CTR (currently 25%)
	4	tapering 25%
	5	tapering 30%
	6	Capped at Band C rather than Band D
	7	capital limit changed to £6k
	8	Minimum award £10.00 per week
	<b>Combinations</b>	9
10		ESA protection removed 30% deduction from liability.
11		ESA protection removed 30% deduction from liability, Capped at Band C.
12		capped at band C, minimum award of £10.00 per week
13		30% deduction from liability, Capped at Band C.
14		30% deduction, capped at band C, minimum £10.00 award per week
15		30% deduction, capped at band c, minimum £10.00 award per week
16		tapering 25%
17		30% deduction, capped at band C, minimum £10.00 award per week
	17	tapering 30%

1 Current scheme	CTR Scheme					Totals
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
<b>Total annual awards</b>	<b>£3,219,268.06</b>	<b>£2,051,175.55</b>	<b>£0.00</b>	<b>£455,264.53</b>	<b>£730,989.91</b>	<b>£6,456,698.05</b>
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3233	1846	0	702	900	6681
Total weekly awards	£63,751.16	£39,350.30	£0.00	£9,247.38	£14,336.56	£126,685.41
Average weekly award	£19.66	£21.13	£0.00	£13.17	£15.89	£18.88
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,311.60	£4,175.81	£0.00	£151.66	£795.55	
Average weekly award	£20.23	£21.41	£0.00	£11.67	£15.30	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3314	1829	0	696	842	6681
Adjusted total weekly awards	£65,389.75	£38,986.26	£0.00	£9,177.39	£13,449.21	£127,002.60
Adjusted average weekly award	£19.73	£21.32	£0.00	£13.19	£15.97	£19.01
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3314	1829	0	696	842	6681
Adjusted total weekly awards	£65,389.75	£38,986.26	£0.00	£9,177.39	£13,449.21	£127,002.61
<b>Total annual CTS Awards</b>	<b>£3,409,608.41</b>	<b>£2,032,854.98</b>	<b>£0.00</b>	<b>£478,535.18</b>	<b>£701,280.17</b>	<b>£6,622,278.74</b>

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 2	CTR Scheme					Totals
Current Scheme, Uniform protection for ESA claimants removed (still protected where disability premium included)	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1588	0	710	1168	6709
Total weekly awards	£61,739.39	£33,804.76	£0.00	£8,895.96	£19,386.98	£123,827.09
Average weekly award	£19.04	£21.29	£0.00	£12.53	£16.60	£18.46
Total annual awards	£3,219,268.06	£1,762,676.56	£0.00	£463,860.78	£1,010,892.65	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1567	0	709	1165	6673
Total weekly awards	£60,844.56	£32,053.22	£0.00	£8,870.66	£17,787.67	£119,556.11
Average weekly award	£18.76	£20.18	£0.00	£12.49	£15.23	£17.82
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	163	0	13	84	
Total weekly awards	£6,033.99	£3,362.78	£0.00	£142.27	£1,227.53	
Average weekly award	£19.34	£20.63	£0.00	£10.94	£14.61	
No. of claims adjustment for pension age change	81	-13	0	-6	-62	
Adjusted number of claims	3313	1554	0	703	1103	6673
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£8,805.00	£16,881.64	£119,882.74
Adjusted average weekly award	£18.84	£20.45	£0.00	£12.52	£15.31	£17.97
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1554	0	703	1103	6673
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£8,805.00	£16,881.64	£119,882.74
Total annual CTS Awards	£3,254,291.99	£1,657,361.77	£0.00	£459,117.77	£880,256.94	£6,251,028.47

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 3	CTR Scheme					Totals
Current Scheme, 30% deduction from liability, prior to deduction of CTR (currently 25%).	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	657	894	6624
Total weekly awards	£60,844.56	£37,697.08	£0.00	£7,802.97	£12,774.83	£119,119.44
Average weekly award	£18.76	£20.25	£0.00	£11.12	£14.16	£17.76
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£122.30	£704.04	
Average weekly award	£19.34	£20.54	£0.00	£9.41	£13.54	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	651	836	6624
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£7,746.52	£11,989.55	£119,495.13
Adjusted average weekly award	£18.84	£20.48	£0.00	£11.90	£14.34	£18.04
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	651	836	6624
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£7,746.52	£11,989.55	£119,495.13
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£403,925.85	£625,169.61	£6,230,817.34

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 4	CTR Scheme					Totals
	A	B	C	D	E	
Tapering 25%	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	606	889	6568
Total weekly awards	£60,844.56	£37,697.08	£0.00	£7,753.28	£13,652.43	£119,947.35
Average weekly award	£18.76	£20.25	£0.00	£11.04	£15.14	£17.88
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£119.02	£745.30	
Average weekly award	£19.34	£20.54	£0.00	£9.16	£14.33	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	600	831	6568
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£7,698.35	£12,821.14	£120,278.54
Adjusted average weekly award	£18.84	£20.48	£0.00	£12.83	£15.43	£18.31
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	600	831	6568
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£7,698.35	£12,821.14	£120,278.54
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£401,414.02	£668,530.70	£6,271,666.60

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 5 Tapering 30%	CTR Scheme					Totals
	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	536	881	6490
Total weekly awards	£60,844.56	£37,697.08	£0.00	£7,070.77	£13,578.70	£119,191.11
Average weekly award	£18.76	£20.25	£0.00	£10.07	£15.05	£17.77
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£111.94	£736.33	
Average weekly award	£19.34	£20.54	£0.00	£8.61	£14.16	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	530	823	6490
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£7,019.10	£12,757.42	£119,535.57
Adjusted average weekly award	£18.84	£20.48	£0.00	£13.24	£15.50	£18.42
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	530	823	6490
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£7,019.10	£12,757.42	£119,535.57
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£365,996.15	£665,208.08	£6,232,926.11

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 6 Current scheme, capped at Band C rather than band D	CTR Scheme					Totals
	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	679	897	6649
Total weekly awards	£60,844.56	£37,697.08	£0.00	£8,221.73	£13,385.81	£120,149.18
Average weekly award	£18.76	£20.25	£0.00	£11.71	£14.84	£17.91
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£130.77	£752.76	
Average weekly award	£19.34	£20.54	£0.00	£10.06	£14.48	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	673	839	6649
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£8,161.38	£12,546.19	£120,466.62
Adjusted average weekly award	£18.84	£20.48	£0.00	£12.13	£14.95	£18.12
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	673	839	6649
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£8,161.38	£12,546.19	£120,466.62
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£425,557.71	£654,194.21	£6,281,473.80



Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 7 Capital limit changed to £6k	CTR Scheme					Totals
	A Pension Age	B Vulnerable	C Household Vulnerable	D Working Age Employed	E Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	687	885	6645
Total weekly awards	£60,844.56	£37,697.08	£0.00	£8,572.73	£13,572.75	£120,687.12
Average weekly award	£18.76	£20.25	£0.00	£12.21	£15.05	£17.99
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£121.76	£719.62	
Average weekly award	£19.34	£20.54	£0.00	£9.37	£13.84	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	681	827	6645
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£8,516.53	£12,770.09	£121,045.67
Adjusted average weekly award	£18.84	£20.48	£0.00	£12.51	£15.44	£18.22
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	681	827	6645
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£8,516.53	£12,770.09	£121,045.68
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£444,076.29	£665,869.23	£6,311,667.40

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 8	CTR Scheme					Totals
	A	B	C	D	E	
Minimum award £10.00 per week	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	443	854	6370
Total weekly awards	£60,844.56	£37,697.08	£0.00	£7,047.53	£13,441.62	£119,030.79
Average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£109.29	£733.37	
Average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	437	796	6370
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£6,997.09	£12,623.63	£119,379.78
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	437	796	6370
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£6,997.09	£12,623.63	£119,379.78
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£364,848.52	£658,232.36	£6,224,802.76

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 9 ESA protection removed, Capped at Band C.	CTR Scheme					Totals
	A Pension Age	B Vulnerable	C Household Vulnerable	D Working Age Employed	E Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1588	0	710	1168	6709
Total weekly awards	£61,739.39	£33,804.76	£0.00	£8,895.96	£19,386.98	£123,827.09
Average weekly award	£19.04	£21.29	£0.00	£12.53	£16.60	£18.46
Total annual awards	£3,219,268.06	£1,762,676.56	£0.00	£463,860.78	£1,010,892.65	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1567	0	687	1162	6648
Total weekly awards	£60,844.56	£32,053.22	£0.00	£8,346.72	£16,965.44	£118,209.94
Average weekly award	£18.76	£20.18	£0.00	£11.76	£14.53	£17.62
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	163	0	13	84	
Total weekly awards	£6,033.99	£3,362.78	£0.00	£130.77	£1,172.38	
Average weekly award	£19.34	£20.63	£0.00	£10.06	£13.96	
No. of claims adjustment for pension age change	81	-13	0	-6	-62	
Adjusted number of claims	3313	1554	0	681	1100	6648
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£8,286.37	£16,100.11	£118,582.58
Adjusted average weekly award	£18.84	£20.45	£0.00	£12.17	£14.64	£17.84
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1554	0	681	1100	6648
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£8,286.37	£16,100.11	£118,582.58
Total annual CTS Awards	£3,254,291.99	£1,657,361.77	£0.00	£432,074.96	£839,505.81	£6,183,234.53

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 10	CTR Scheme					Totals
ESA protection removed 30% deduction from liability	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1588	0	710	1168	6709
Total weekly awards	£61,739.39	£33,804.76	£0.00	£8,895.96	£19,386.98	£123,827.09
Average weekly award	£19.04	£21.29	£0.00	£12.53	£16.60	£18.46
Total annual awards	£3,219,268.06	£1,762,676.56	£0.00	£463,860.78	£1,010,892.65	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1567	0	665	1160	6624
Total weekly awards	£60,844.56	£32,053.22	£0.00	£7,921.54	£16,526.41	£117,345.73
Average weekly award	£18.76	£20.18	£0.00	£11.16	£14.15	£17.49
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	163	0	13	84	
Total weekly awards	£6,033.99	£3,362.78	£0.00	£122.30	£1,136.70	
Average weekly award	£19.34	£20.63	£0.00	£9.41	£13.53	
No. of claims adjustment for pension age change	81	-13	0	-6	-62	
Adjusted number of claims	3313	1554	0	659	1098	6624
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£7,865.09	£15,687.42	£117,748.61
Adjusted average weekly award	£18.84	£20.45	£0.00	£11.93	£14.29	£17.78
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1554	0	659	1098	6624
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£7,865.09	£15,687.42	£117,748.61
Total annual CTS Awards	£3,254,291.99	£1,657,361.77	£0.00	£410,108.36	£817,986.86	£6,139,748.98

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 11 ESA protection removed 30% deduction from liability, Capped at Band C.	CTR Scheme					Totals
	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1588	0	710	1168	6709
Total weekly awards	£61,739.39	£33,804.76	£0.00	£8,895.96	£19,386.98	£123,827.09
Average weekly award	£19.04	£21.29	£0.00	£12.53	£16.60	£18.46
Total annual awards	£3,219,268.06	£1,762,676.56	£0.00	£463,860.78	£1,010,892.65	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1567	0	651	1159	6609
Total weekly awards	£60,844.56	£32,053.22	£0.00	£7,472.41	£16,134.19	£116,504.38
Average weekly award	£18.76	£20.18	£0.00	£10.52	£13.81	£17.37
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	163	0	13	84	
Total weekly awards	£6,033.99	£3,362.78	£0.00	£118.10	£1,122.93	
Average weekly award	£19.34	£20.63	£0.00	£9.08	£13.37	
No. of claims adjustment for pension age change	81	-13	0	-6	-62	
Adjusted number of claims	3313	1554	0	645	1097	6609
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£7,417.91	£15,305.36	£116,919.36
Adjusted average weekly award	£18.84	£20.45	£0.00	£11.50	£13.95	£17.69
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1554	0	645	1097	6609
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£7,417.91	£15,305.36	£116,919.37
Total annual CTS Awards	£3,254,291.99	£1,657,361.77	£0.00	£386,790.80	£798,065.22	£6,096,509.78

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 12 Capped at band C, minimum award of £10.00 per week	CTR Scheme					Totals
	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total annual awards</b>						
	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	443	854	6370
Total weekly awards	£60,844.56	£37,697.08	£0.00	£6,884.72	£13,150.12	£118,576.48
Average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£107.35	£723.79	
Average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	
<b>No. of claims adjustment for pension age change</b>						
	81	-17	0	-6	-58	
<b>Adjusted number of claims</b>						
Adjusted number of claims	3313	1824	0	437	796	6370
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£6,835.18	£12,342.82	£118,937.04
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	437	796	6370
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£6,835.18	£12,342.82	£118,937.05
<b>Total annual CTS Awards</b>						
	£3,254,291.99	£1,947,429.89	£0.00	£356,405.67	£643,589.81	£6,201,717.36

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 13 30% deduction from liability, Capped at Band C.	CTR Scheme					Totals
	A Pension Age	B Vulnerable	C Household Vulnerable	D Working Age Employed	E Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	643	893	6609
Total weekly awards	£60,844.56	£37,697.08	£0.00	£7,356.26	£12,436.49	£118,334.39
Average weekly award	£18.76	£20.25	£0.00	£10.48	£13.79	£17.64
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£118.10	£695.10	
Average weekly award	£19.34	£20.54	£0.00	£9.08	£13.37	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	637	835	6609
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£7,301.76	£11,661.19	£118,721.99
Adjusted average weekly award	£18.84	£20.48	£0.00	£11.46	£13.97	£17.96
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	637	835	6609
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£7,301.76	£11,661.19	£118,721.99
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£380,734.38	£608,047.59	£6,190,503.85

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 14 30% deduction, capped at band C, minimum £10.00 award per week	CTR Scheme					Totals
	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	408	620	6101
Total weekly awards	£60,844.56	£37,697.08	£0.00	£5,499.85	£7,630.14	£111,671.63
Average weekly award	£18.76	£20.25	£0.00	£7.83	£8.46	£16.65
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£64.48	£426.26	
Average weekly award	£19.34	£20.54	£0.00	£4.96	£8.20	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	402	562	6101
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£5,470.09	£7,154.69	£112,383.83
Adjusted average weekly award	£18.84	£20.48	£0.00	£13.61	£12.73	£18.42
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	402	562	6101
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£5,470.09	£7,154.69	£112,383.83
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£285,226.16	£373,065.97	£5,860,014.01



Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 15 30% deduction, capped at band c, minimum £10.00 award per week, capital limit of £6k	CTR Scheme					Totals
	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	399	612	6084
Total weekly awards	£60,844.56	£37,697.08	£0.00	£5,386.86	£7,522.78	£111,451.28
Average weekly award	£18.76	£20.25	£0.00	£7.67	£8.34	£16.61
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£50.13	£405.46	
Average weekly award	£19.34	£20.54	£0.00	£3.86	£7.80	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	393	554	6084
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£5,363.73	£7,070.53	£112,193.31
Adjusted average weekly award	£18.84	£20.48	£0.00	£13.65	£12.76	£18.44
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	393	554	6084
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£5,363.73	£7,070.53	£112,193.31
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£279,680.06	£368,677.85	£5,850,079.79

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 16 30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k and tapering 25%	CTR Scheme					Totals
	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	353	607	6033
Total weekly awards	£60,844.56	£37,697.08	£0.00	£4,756.37	£7,458.69	£110,756.69
Average weekly award	£18.76	£20.25	£0.00	£6.78	£8.27	£16.51
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£37.29	£383.44	
Average weekly award	£19.34	£20.54	£0.00	£2.87	£7.37	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	347	549	6033
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£4,739.16	£7,031.01	£111,529.21
Adjusted average weekly award	£18.84	£20.48	£0.00	£13.66	£12.81	£18.49
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	347	549	6033
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£4,739.16	£7,031.01	£111,529.22
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£247,113.28	£366,616.78	£5,815,451.94

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 17 30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k, tapering 30%	CTR Scheme					Totals
	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1862	0	702	902	6709
Total weekly awards	£61,739.39	£39,337.61	£0.00	£8,731.10	£14,018.98	£123,827.09
Average weekly award	£19.04	£21.13	£0.00	£12.44	£15.54	£18.46
Total annual awards	£3,219,268.06	£2,051,175.55	£0.00	£455,264.53	£730,989.91	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1841	0	324	605	6002
Total weekly awards	£60,844.56	£37,697.08	£0.00	£4,359.42	£7,425.90	£110,326.96
Average weekly award	£18.76	£20.25	£0.00	£6.21	£8.23	£16.44
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	195	0	13	52	
Total weekly awards	£6,033.99	£4,004.48	£0.00	£26.71	£371.98	
Average weekly award	£19.34	£20.54	£0.00	£2.05	£7.15	
No. of claims adjustment for pension age change	81	-17	0	-6	-58	
Adjusted number of claims	3313	1824	0	318	547	6002
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£4,347.09	£7,011.00	£111,117.14
Adjusted average weekly award	£18.84	£20.48	£0.00	£13.67	£12.82	£18.51
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1824	0	318	547	6002
Adjusted total weekly awards	£62,411.08	£37,347.97	£0.00	£4,347.09	£7,011.00	£111,117.14
Total annual CTS Awards	£3,254,291.99	£1,947,429.89	£0.00	£226,669.84	£365,573.58	£5,793,965.30

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 18 30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k, tapering 25% ESA Protection Removed	CTR Scheme					Totals
	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1588	0	710	1168	6709
Total weekly awards	£61,739.39	£33,804.76	£0.00	£8,895.96	£19,386.98	£123,827.09
Average weekly award	£19.04	£21.29	£0.00	£12.53	£16.60	£18.46
Total annual awards	£3,219,268.06	£1,762,676.56	£0.00	£463,860.78	£1,010,892.65	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1567	0	351	1076	6226
Total weekly awards	£60,844.56	£32,053.22	£0.00	£5,258.38	£15,466.63	£113,622.78
Average weekly award	£18.76	£20.18	£0.00	£7.41	£13.24	£16.94
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	163	0	13	84	
Total weekly awards	£6,033.99	£3,362.78	£0.00	£59.20	£1,027.82	
Average weekly award	£19.34	£20.63	£0.00	£4.55	£12.24	
No. of claims adjustment for pension age change	81	-13	0	-6	-62	
Adjusted number of claims	3313	1554	0	345	1014	6226
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£5,231.05	£14,708.00	£114,135.15
Adjusted average weekly award	£18.84	£20.45	£0.00	£15.16	£14.50	£18.33
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1554	0	345	1014	6226
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£5,231.05	£14,708.00	£114,135.15
Total annual CTS Awards	£3,254,291.99	£1,657,361.77	£0.00	£272,762.15	£766,917.14	£5,951,333.05

Council Tax Support Scheme 2017/18 – Supporting Information

Scheme 19 30% deduction, capped at band C, minimum £10.00 award per week, capital limit of £6k, tapering 30% ESA Protection Removed	CTR Scheme					Totals
	A	B	C	D	E	
	Pension Age	Vulnerable	Household Vulnerable	Working Age Employed	Working Age Other	
<b>Imported Claim Data</b>						
Number of claims	3243	1588	0	710	1168	6709
Total weekly awards	£61,739.39	£33,804.76	£0.00	£8,895.96	£19,386.98	£123,827.09
Average weekly award	£19.04	£21.29	£0.00	£12.53	£16.60	£18.46
Total annual awards	£3,219,268.06	£1,762,676.56	£0.00	£463,860.78	£1,010,892.65	£6,456,698.05
<b>Calculated Claim Data</b>						
Number of claims with non-zero awards	3232	1567	0	334	1071	6204
Total weekly awards	£60,844.56	£32,053.22	£0.00	£5,026.20	£15,407.68	£113,331.65
Average weekly award	£18.76	£20.18	£0.00	£7.08	£13.19	£16.89
<b>Adjustment for Rise in Pension Age</b>						
No. of claims at pension age +/- 3 yrs	312	163	0	13	84	
Total weekly awards	£6,033.99	£3,362.78	£0.00	£59.20	£1,016.94	
Average weekly award	£19.34	£20.63	£0.00	£4.55	£12.11	
No. of claims adjustment for pension age change	81	-13	0	-6	-62	
Adjusted number of claims	3313	1554	0	328	1009	6204
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£4,998.87	£14,657.08	£113,852.05
Adjusted average weekly award	£18.84	£20.45	£0.00	£15.24	£14.53	£18.35
<b>Adjustment for Caseload Trend</b>						
Adjustment (-) %age	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted number of claims	3313	1554	0	328	1009	6204
Adjusted total weekly awards	£62,411.08	£31,785.02	£0.00	£4,998.87	£14,657.08	£113,852.05
Total annual CTS Awards	£3,254,291.99	£1,657,361.77	£0.00	£260,655.53	£764,261.93	£5,936,571.22

## Appendix E

### **Maps illustrating average cuts in Council Tax Support from 2013 to 2016 in England and Wales compared to previous system**

# Map of average cut in Council Tax Support

Average cut in council tax support compared to previous system

2013

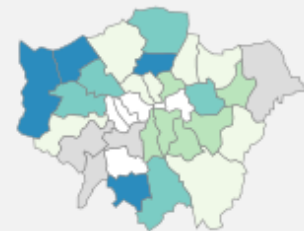
2014

2015

2016

No cut
Less than £100
£100-£150
£150-£200
Over £200
Minor changes only

London close-up



### Map of average cut in Council Tax Support

Average cut in council tax support compared to previous system

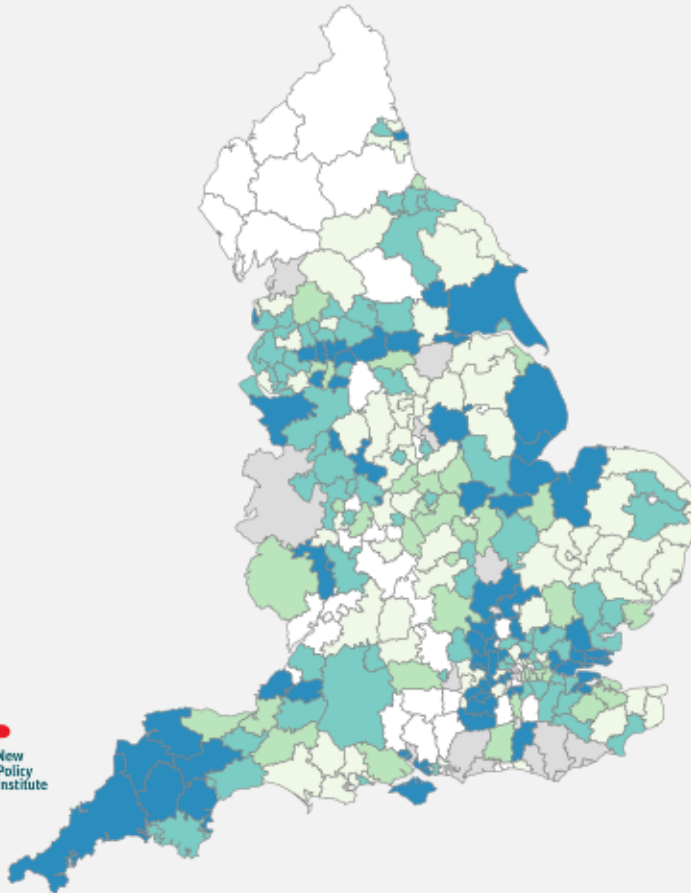
2013

2014

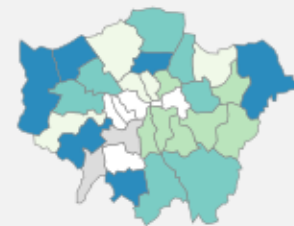
2015

2016

No cut
Less than £100
£100-£150
£150-£200
Over £200
Minor changes only



London close-up





### Map of average cut in Council Tax Support

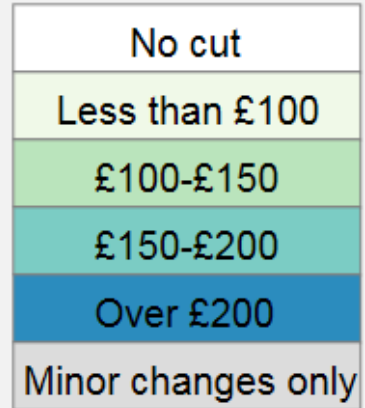
Average cut in council tax support compared to previous system

2013

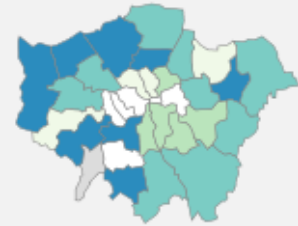
2014

2015

2016



London close-up



### Map of average cut in Council Tax Support

Average cut in council tax support compared to previous system

2013

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2016

No cut
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