



Equality Impact Assessment (EIA) Form

1. Service Area/Directorate

Name of Head of Service for activity being assessed: Rachael Sanders

Directorate: Corporate Services

Name of lead person for this activity: Rachael Sanders

Individual(s) completing this assessment:

Date assessment completed: 10 December 2025

2. What is being assessed

Activity being assessed (eg. policy, procedure, budget, service redesign, strategy etc.)

The Council Tax Reduction Scheme (CTRS) for Herefordshire Council is available to working age claimants (set locally by the council) and pensioner claimants (set nationally by Central Government). The local CTRS reduces Council Tax charges by 100% for claimants if they meet certain set criteria. The scheme proposed for 2026/27 is unchanged from the 2025/26 scheme.

What is the aim, purpose, or intended outcome of this activity?

The scheme aims to mitigate the financial impact of increases in Council Tax as proposed in the 2026/27 draft budget by reducing the debt burden on those residents who struggle to pay their Council Tax charge.

Who will be affected by the development and implementation of this activity?

- | | |
|---|---|
| <input type="checkbox"/> Service users | <input type="checkbox"/> Visitors to the county |
| <input checked="" type="checkbox"/> Communities | <input type="checkbox"/> Carers |
| <input type="checkbox"/> Children | <input type="checkbox"/> Patients |
| <input type="checkbox"/> All staff | <input type="checkbox"/> All part-time staff |
| <input type="checkbox"/> Staff at a particular location | <input type="checkbox"/> Other: |

Is this:

- ☒ Review of an existing activity/policy
- ☐ New activity/policy
- ☐ Planning to withdraw or reduce a service, activity or presence?

3. Background information and findings

What information and evidence have you reviewed to help inform this assessment? (name your sources, eg. demographic information, usage data, Census data, feedback, complaints, audits, research)

Office for National Statistics, Census 2021 data – population, age, disability.
 Office for National Statistics, unemployment data (November 2025).
 Office for National Statistics, Disability pay gaps in the UK (October 2024).
 Office for National Statistics, Annual Survey of Hours and Earnings (November 2025).
 Ministry of Housing, Communities and Local Government (MHCLG) – Council Tax support claimants (September 2025).
 Department for Work and Pensions (DWP) – Children in Low income families (March 2025).

Summary of engagement or consultation undertaken (eg. who you've engaged with, and how, or why do you believe this is not required)

A public consultation will be undertaken as part of the budget setting process. For 2026/27, this will involve an online survey to gather feedback from residents and local businesses. The analysis of consultation results will be included in the budget setting reports for Cabinet and Council.

Summary of relevant findings (it is possible that you will have gaps in your evidence. You must decide whether you need to fill in the gaps now, and if it is feasible to do so. It might be that collecting robust information forms part of your action plan below)

The Council Tax Reduction Scheme (CTRS) eligibility is based on level of income and savings. This policy will disproportionately positively impact those protected characteristic groups where there is evidence that they have lower income levels than average. This is because they could have a successful application to the scheme resulting in a lower/no Council Tax charge. This potentially applies to the protected characteristics of Age, Disability, Pregnancy/Maternity, Sex and Social/economic deprivation.

Age

The 2021 Census population data shows that 26% of the population of Herefordshire are aged 65 years and over. The MHCLG data shows that 42% of Council Tax support claimants are pensioners. This indicates that older adults are likely to have low levels of income and would therefore be disproportionately positively impacted by the CTRS.

Disability

The 2021 Census population data shows that 6.7% of Herefordshire residents class themselves as disabled and limited a lot, and 10.3% class themselves as disabled and limited a little. The Office for National Statistics data for disability pay gap shows median hourly pay for those limited a little at 12.7% and for those limited a lot at 17.1%. This indicates that those with a disability are likely to have low levels of income and would therefore be disproportionately positively impacted by the CTRS.

Pregnancy/Maternity

There is potential for lower income for this group due to maternity leave and part time hours during this period. This indicates that those in the pregnancy/maternity group are likely to have low levels of income and would therefore be disproportionately positively impacted by the CTRS.

Sex

The Office for National Statistics data on the gender pay gap indicates that women in Herefordshire are paid 9.9% less than men. This indicates that women are likely to have low levels of income and would therefore be disproportionately positively impacted by the CTRS.

Social/economic deprivation

The Office for National Statistics data for unemployment shows the level of unemployment in Herefordshire is 2.7%.

The DWP data for children in low income families shows that 5,272 children in Herefordshire are living in families classed as in relative absolute poverty.

This indicates that this group are likely to have low levels of income and would therefore be disproportionately positively impacted by the CTRS.

Note we are unable to obtain protected characteristics data on those successful applicants to the CTRS, with the exception of Age, which is published by MHCLG.

4. The Public Sector Equality Duty

Will this activity have a positive, neutral or negative impact on our duty to:

Equality Duty	Positive	Neutral	Negative
Eliminate unlawful discrimination, harassment, victimisation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Advance equality of opportunity between different groups?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foster good relations between different groups?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Explain your rationale here, and include any ways in which you could strengthen the capacity of this activity to promote equality (remember to add anything relevant into your action planning below)

By minimising the financial burden on those who struggle to afford their Council Tax charges, the council is promoting financial equality of opportunity.

5. The impact of this activity

Consider the potential impact of this activity on each of the equality groups outlined below and explain your rationale. Please note it is possible for the potential impact to be both positive and negative within the same equality group. Remember to consider the impact on staff and service users (current and potential) and partner organisations. It may be useful to include data within these sections if you know the diversity make-up of the people likely to be affected.

Equality Group	Potential positive impact	Potential neutral impact	Potential negative impact	Rationale
Age (include safeguarding, consent and child welfare)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The CTRS claimants' data shows that 42% of successful claims are made by pensioners, which is a higher proportion than the population demographics would suggest. This suggests that older adults are disproportionately positively impacted by this scheme.
Disability (consider attitudinal, physical, financial and social barriers, neuro-diversity, learning disability, physical and sensory impairment)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ONS data shows there is a disability pay gap which would indicate that those people with disabilities are more likely to be lower paid. This suggest that people with disabilities are disproportionately positively impacted by this scheme.
Gender Reassignment (include gender identity, and consider privacy of data and harassment)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There is no evidence to suggest this group have lower income, therefore this policy is likely to impact this group in line with the general population.
Marriage & Civil Partnerships	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There is no evidence to suggest this group have lower income, therefore this policy is likely to impact this group in line with the general population.
Pregnancy & Maternity (consider working arrangements, part-time working, infant caring responsibilities)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	It is more likely that this group would have lower income due to maternity leave pay and potential for part time hours during this period. This suggests that the pregnancy/maternity group are disproportionately positively impacted by this scheme. NB. Data source outstanding.
Race (including Travelling Communities and people of other nationalities)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There is no evidence to suggest this group have lower income, therefore this policy is likely to impact this group in line with the general population.
Religion & Belief	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There is no evidence to suggest this group have lower income, therefore this policy is likely to impact this group in line with the general population.
Sex (consider issues of safety and sexual violence, part-time work)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ONS data shows there is a gender pay gap which would indicate that women are more likely to be lower paid. This suggest that women are disproportionately positively impacted by this scheme.
Sexual Orientation	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There is no evidence to suggest this group have lower income, therefore this policy is likely to impact this group in line with the general population.
Others: carers, care leavers, homeless, social/economic deprivation (consider shift-patterns, caring responsibilities)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	It is more likely that this group would have lower income due to their social/economic factors. This suggests that this group are disproportionately positively impacted by this scheme. NB. Data source outstanding.

Equality Group	Potential positive impact	Potential neutral impact	Potential negative impact	Rationale
Health Inequalities (any preventable, unfair & unjust differences in health status between groups, populations or individuals that arise from unequal distribution of social, environmental & economic conditions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There is no evidence to suggest this group have lower income, therefore this policy is likely to impact this group in line with the general population.

Where a negative impact on any of the equality groups is realised after the implementation of the activity, the activity lead will seek to minimise the impact and carry out a full review of this EIA.

6. Action planning

What actions will you take as a result of this impact assessment? (you will need to include actions to mitigate any potential negative impacts)

Potential negative impact	What action will be taken	Who will lead	Timeframe
Groups within this EIA with potentially lower income and therefore higher positive impact of this policy are pregnancy/maternity, those in the other category (carers, care leavers, homeless, social/ economic deprivation) and veterans.	The council is reviewing data sources to provide information to evidence the potential for lower income in these groups.	Intelligence Unit Team	February 2026

7. Monitoring and review

How will you monitor these actions?

The Council Tax Reduction scheme is considered for renewal each year by Cabinet in line with the budget setting reporting.

When will you review this EIA?

Annually through the budget setting process.

8. Equality Statement

- All public bodies have a statutory duty under the Equality Act 2010 to give due regard to how they can improve society and promote equality in every aspect of their day-to-day business. This means that they must consider, and keep reviewing, how they are promoting equality in decision-making, policies, services, procurement, staff recruitment and management.
- Herefordshire Council will challenge discrimination, promote equality, respect human rights, and design and implement services, policies and measures that meet the diverse needs of our population, ensuring that none are placed at a disadvantage over others.

Signature of person completing EIA

Rachael Sanders

Date signed

16 January 2026