

## REPORT TO CABINET

<b>Open</b>		Would any decisions proposed :			
<b>Any especially affected Wards</b>	Mandatory	Be entirely within Cabinet's powers to decide		NO	
		Need to be recommendations to Council		YES	
		Is it a Key Decision		NO	
Lead Member: E-mail: Cllr Sam Sandell Cllr.sam.sandell@west-norfolk.gov.uk		Other Cabinet Members consulted: Cllr Stuart Dark			
		Other Members consulted: Corporate Performance Panel			
Lead Officer: Jo Stanton, Revenues and Benefits Manager E-mail: joanne.stanton@west-norfolk.gov.uk Direct Dial:01553 616349		Other Officers consulted: S151 Officer			
Financial Implications YES	Policy/ Personnel Implications NO	Statutory Implications YES	Equal Impact Assessment YES If YES: Pre-screening only	Risk Management Implications YES	Environmental Considerations NO
If not for publication, the paragraph(s) of Schedule 12A of the 1972 Local Government Act considered to justify that is (are) paragraph(s)					

Date of meeting: 11 January 2022

### **COUNCIL TAX SUPPORT: FINAL SCHEME FOR WORKING AGE PEOPLE FOR 2022/2023**

#### **Summary**

The council must implement a Council Tax Support (CTS) scheme for its working age residents for each financial year. We must first decide on a draft CTS scheme which is open for public consultation, and then must agree a final CTS scheme, taking into account the consultation responses.

Since 2017, authority has been delegated to the council Leader, in consultation with the relevant Portfolio Holder and the s151 Officer, to agree the draft CTS scheme. The draft CTS scheme was open for consultation from 19 October 2021 to 29 November 2021 and the responses are included in this report.

The final CTS scheme for 2022/2023 is a continuation of the 2021/2022 CTS scheme, with an uplift to the maximum weekly CTS that can be paid under the scheme.

**The current limit of 75% will increase by 9% to 84% for 2022/2023 onwards.** This brings us in line with several other Norfolk authorities, and makes the CTS scheme more generous at a time when working age people may still be financially impacted by Covid-19

#### **Recommendation**

Cabinet agree the draft CTS scheme for 2022/2023 which went to public consultation is recommended to Council as the final CTS scheme for 2022/2023.

## Reason for Decision

To ensure a CTS scheme for working age people for 2022/2023 is agreed by full Council by 11 March 2022.

### 1. Introduction

- 1.1. Council Tax Support (CTS) is a reduction awarded to people on low incomes to help with the cost of their council tax bill. Since 2013 each district council is responsible for its own CTS scheme for working age people, and must review and agree the scheme each year. The CTS Scheme for 2022/2023 must be agreed by full Council by 11 March 2022, although in practice it needs to be agreed by January 2022 as it forms part of the taxbase and budget setting process.
- 1.2. The draft CTS scheme was agreed by a delegated decision earlier in the year and has been open to public consultation. This report details the results of the consultation, the comments made and the recommended final CTS Scheme for 2022/2023.
- 1.3. Details on the CTS scheme can be found on our website at [https://www.west-norfolk.gov.uk/info/20019/council\\_tax\\_support](https://www.west-norfolk.gov.uk/info/20019/council_tax_support).

### 2. Background

- 2.1. When deciding our CTS scheme for working age customers we must first consult with our major preceptors, then decide a draft CTS scheme to go to public consultation. Once the consultation has closed the final CTS scheme for the next year must then be agreed by full Council.
- 2.2. Our working age CTS scheme principles have remained largely unchanged since the scheme started in 2013, and are included at Appendix B. They are based on the rules for the old Council Tax Benefit scheme prior to 2013 and use many of the same principles as the ongoing Housing Benefit scheme. This makes the scheme easier for our customers to understand, and simpler to administer.
- 2.3. Since 2013 the working age CTS scheme rules have been amended to reflect wider welfare reform changes, including amendments to the Housing Benefit rules and the introduction of Universal Credit in 2018. There have been fewer changes in recent years as the pace of welfare reform has slowed. There have been no significant welfare reform changes in the current year that need to be reflected in our CTS scheme for 2022/2023.
- 2.4. CTS for pension age people is paid under national regulations. We are responsible for the administration of the pension age scheme, and we meet the cost of these claims, however central government is responsible for the rules of the scheme

### **3. The Current Council Tax Support Scheme - 2021/2022**

- 3.1. The principles of the current CTS scheme for 2021/2022 are included at Appendix B.
- 3.2. The CTS scheme uses the same calculation method as the old Council Tax Benefit scheme (which ended in 2013) and the CTS scheme for pension age people. A person's total household income is assessed against an allowed amount which is based on their circumstances. If their income is less than the allowed amount, they receive the maximum amount of CTS payable under the scheme. If their income is more than the allowed amount, the maximum CTS is reduced by 20p for every £1 over the amount allowed.
- 3.3. For 2021/2022 the maximum amount of CTS payable for a working age person who is not in a protected group is limited to 75% of their weekly council tax bill. For example, if their weekly council tax bill is £10 the maximum CTS they can receive is £7.50.
- 3.4. There are a number of people who are in a protected group and receive a higher amount of CTS due to their circumstances, including those receiving a Disability Premium, Carer's Allowance or who are responsible for a child under the age of five. Pension age people are paid under a national set of rules and are unaffected by any changes to our CTS scheme. These groups are also not subject to the limit on the maximum amount of CTS.

### **4. Options Considered**

- 4.1. We can consider changes to the principles of the existing CTS scheme, for example to award people more CTS by increasing the maximum weekly council tax bill that is paid under the scheme. At present we pay up to 75% of the weekly council tax bill for non-protected groups but this can be changed. A more generous scheme would increase the incomes of local residents but would reduce our taxbase, raising the cost to us and our precepting authorities. Estimates of the additional costs for increasing the levels of support are shown at Appendix C. This extra cost would have to be found from within the existing budgets for each of the authorities.
- 4.2. Alternatively, we could consider reducing the cost of the CTS scheme by reviewing the Protected Groups as listed in Appendix B (with the exception of Pension Age people). We could consider removing some or all of the protections and only paying up to a certain percentage of the weekly council tax bill. To remove all the protections would lower the cost of our scheme by an estimated £1,081,000, reducing the cost to us and our preceptors. However, it would mean that people in the Protected Groups no longer benefit from a more generous CTS scheme and will pay more council tax. Full details of the costs for each of the Protected Groups are shown at Appendix D.
- 4.3. There are also alternative CTS scheme models that can be considered for our working age scheme, such as a banded discount scheme, where a set percentage discount is awarded based on a person's income and household. However, moving to an alternative model will involve significant changes and financial disruption for our customers, and inevitably there will be winners and losers. It would also mean the rules for working age customers were different to those for pension age customers, and different to the rules for Housing Benefit.

## 5. The 2022/2023 CTS Scheme

- 5.1. The CTS scheme for 2022/2023 is a continuation of the 2021/2022 scheme with an increase to the limit on the maximum amount of CTS.
- 5.2. Following a review of CTS Schemes for the other Norfolk authorities the maximum amount of the council tax bill covered by the scheme for working age people not in a protected group will **rise by 9% from 75% to 84% from 1 April 2022**. This brings us more in line with other CTS schemes across Norfolk and is the same as the proposed limit for Broadland Council and South Norfolk Council for 2022/2023.
- 5.3. The current and proposed CTS Scheme limits for 2022/2023 for the other Norfolk authorities are shown below:

	2021/2022	2022/2023	
	Actual	Proposal	Change
<b>BCKLWN</b>	<b>75.0%</b>	<b>84.0%</b>	<b>9.0%</b>
Broadland	83.0%	84.0%	1.0%
South Norfolk	85.0%	84.0%	-1.0%
Great Yarmouth	91.5%	91.5%	0.0%
Norwich	100.0%	100.0%	0.0%
Breckland	91.5%	91.5%	0.0%
North Norfolk	91.5%	91.5%	0.0%

- 5.4. The change will reduce the amount of council tax that working age people who are not in a protected group will pay. For example:
- John and Jackie are a couple receiving Universal Credit. They live in a Band B property in King's Lynn and their weekly council tax bill is £28.92.
  - Under our current scheme 75% of their council tax bill is covered by CTS. They receive £21.69 a week in CTS and pay £7.23 a week towards their council tax bill.
  - The proposed changes mean 84% of their council tax bill is covered by CTS. They would receive £24.30 a week in CTS and would pay £4.62 a week towards their council tax bill.
- 5.5. Customers who are in a protected group, including those who have reached pension age, are not subject to the weekly maximum council tax limit, and can receive up to 100% CTS. A full breakdown of the working age people in the protected groups is shown at Appendix D. 66% of the working age caseload are in a protected group, and of these the majority (43%) are protected as they receive Personal Independence Payment. The next biggest protected group (25%) are households with a child under the age of five.
- 5.6. Pension age people account for 45% of our CTS caseload – around 4,500 claims. Working age people account for the other 55%, and of these around 3,500 claims (63%) are in a protected group so do not have the CTS limit applied. This leaves just under 2,000 people who are working age but not in a protected group, who are then subject to the maximum CTS limit and will benefit from the 9% increase to this limit.

5.7. An analysis of this group is shown below. 40% of people in this group are working, and 40% have children over the age of five. The majority are in the lowest council tax bands.

	Total	Working	Not working
Couple	156	62	94
Family	131	87	44
Lone Parent	650	322	328
Single Person	1,022	312	710
<b>Total</b>	<b>1,959</b>	<b>783</b>	<b>1,176</b>
		<b>40%</b>	<b>60%</b>

Council Tax Band	Total
A	1,350
B	395
C	142
D	55
E	13
F	2
G	2
	<b>1,959</b>

5.8. The draft CTS scheme was open for consultation between 19 October 2021 and 29 November 2021. The consultation responses are reviewed at section 6 and Appendix E.

## 6. Council Tax Support Consultation

6.1. The CTS consultation was primarily available via the council's website and as a paper form if requested. Online responses were encouraged as data can be electronically logged and collated. The consultation opened on 19 October 2021 and was publicised through social media, council emails, newsletters, Members and parish clerks.

6.2. The consultation closed on 29 November 2021. 14 responses were received, up from 6 responses last year. The responses are included in full at Appendix E.

6.3. Norfolk County Council have responded to all Norfolk authorities requesting a consistent scheme across the different authorities. A copy of their letter is included at Appendix E. They raise three key areas in their letter:

- A savings limit of £6,000 – this is already part of our scheme,
- Limit support to Band D – the table at 5.7 shows only 17 claims are in band E or higher so this change would have very little financial benefit, and
- A 75% maximum council tax limit – our CTS Scheme for 2022/2023 has a limit of 84%

6.4. The majority of people who responded agreed with keeping the CTS Scheme, and with increasing the level of support to 84%. The majority also agreed that the increased cost of the scheme should be funded as proposed from within existing income (see paragraph 8.4).

## 7. Corporate Priorities

7.1. The CTS scheme supports Corporate Priority 1 – Provide important local services within our available resources.

7.2. Due to the budget setting timetable we must agree a CTS scheme for working age people for the 2022/2023 year by January 2022.

## 8. Financial Implications of Proposal

- 8.1. Increasing the maximum amount of council tax that can be paid under the CTS scheme from 75% to 84% has financial implications. As CTS is a discount it forms part of the council's taxbase calculations. Estimates show that increasing the generosity of the scheme will reduce the taxbase by around 85 band D properties. This is equal to just under £11,500 of annual council tax income for the borough.
- 8.2. Indicative figures for the extra cost of raising the maximum CTS limit to 84% are shown below. Figures for other options, including a limit of 100%, are shown at Appendix C. These figures relate to working age CTS claims only:

Maximum CTS		84%
Total CTS Before @ 75%		£5,177,248
Total CTS After		£5,343,520
<b>Change - additional cost</b>		<b>£ 166,272</b>
Shares 21/22:		
Norfolk County Council	75.41%	£ 125,386
Police and Crime Commissioner	14.23%	£ 23,661
<b>BCKLWN</b>	<b>6.91%</b>	<b>£ 11,489</b>
Parishes	3.45%	£ 5,736
		£ 166,272
Taxbase - Additional Reduction in Band D properties		
	£ 1,953.22	85.1

*Based on actuals at 21 September 2021*

- 8.3. Increasing the maximum CTS limit increases the cost to all the preceptors, including Norfolk County Council and the Police and Crime Commissioner. Raising the limit to 84% brings us into line with several other Norfolk authorities whilst remaining financially prudent.
- 8.4. The overall taxbase figures for the forthcoming financial year are currently being prepared. There has been strong growth in the taxbase, mostly due to an increase in new domestic properties being added to the council tax list. The proposed taxbase for 2022/2023 shows growth ahead of the taxbase estimates in the Financial Plan and this growth will be sufficient to offset the loss in the taxbase caused by changes to the CTS scheme.

## 9. Current Financial Implications

- 9.1. As at 1 December 2021 the total cost of our 2021/2022 CTS scheme is £9.865m across 9,842 claims. CTS reduces our taxbase by the equivalent of 5,051 band D properties. This reduction in taxbase is equal to a cost of £681,228 to the borough council (5,051 x £134.87). £329,353 of this cost is for the CTS scheme for pension age people, paid under the national regulations. We have no powers to alter this element of the scheme or the associated costs.

	<b>Claims</b>	<b>Total Cost</b>	<b>Average Cost Per Claim</b>
Pension Age Claims	4,494 (46%)	£4.77m (47%)	£1,061
Working Age Claims	5,356 (54%)	£5.096m (53%)	£950
<b>Total</b>	<b>9,990</b>	<b>£9.97m</b>	<b>£998</b>

9.2. We have also awarded £306,000 in council tax Hardship Relief for 2021/2022, which is fully funded by a government grant so does not affect the taxbase.

9.3. A rise in the number of working age CTS claims will increase the cost of the scheme and the impact on the council's taxbase. At present the cost of the CTS scheme is within the predictions in the Financial Plan and this is monitored weekly to identify any changes.

## **10. Any other Implications/Risks**

10.1. The coronavirus pandemic has made a significant impact on the economy and the jobs market. Businesses closed and employees were made redundant. The pandemic caused an increase in our caseload, although it remained within the taxbase estimates in the Financial Plan.

10.2. We are currently seeing a reduction in the caseload to pre-pandemic levels as the economy improves, but we are now heading into the winter season and the impact Covid-19 and any new variants and government restrictions may have is not yet clear. The furlough scheme ended in September 2021 which may also contribute to further demand for welfare benefits.

10.3. Increasing the maximum amount of council tax we will pay under our scheme will increase the incomes of working age people as they will have more of their council tax bill covered by CTS. The impact of Covid-19 is likely to continue into 2022/2023 and making our scheme more generous will help those on low incomes who are likely to have experienced more of a financial impact.

10.4. The impact of the CTS scheme is, and will continue to be, reviewed monthly and is reported in the Members Bulletin in October each year.

## **11. Equal Opportunity Considerations**

11.1. The pre-screening Equality Impact Assessment (EIA) is included at Appendix A. A full EIA was completed as part of the Cabinet Report of 7 September 2016. As the changes to the scheme since then and for 2022/2023 are minor and positive so no further assessment has been completed.

## **12. Consultation**

12.1. The draft CTS scheme for 2022/2023 was open to public consultation from 19 October 2021 to 29 November 2022. The full results are summarised at section 6. and included in full at Appendix E.

## **13. Conclusion**

13.1. Cabinet is asked to agree that the draft CTS scheme for 2022/2023 which went to public consultation is recommended and full Council as the final CTS scheme for 2022/2023.

## **14. Personnel Implications**

14.1. None

## **15. Environmental Considerations**

15.1. None

## **16. Statutory Considerations**

16.1. The council is required to agree a CTS Scheme for the 2022/2023 financial year by 11 March 2022, although in practice it has to be agreed by January 2022 as it forms part of the council's taxbase and budget setting process.

## **17. Declarations of Interest / Dispensations Granted**

17.1. None

## **18. Background Papers**

18.1. None

**Appendix A: Pre-Screening Equality Impact Assessment**



Name of policy/service/function	<b>Local Council Tax Support Scheme 2022/2023</b>				
Is this a new or existing policy/service/function?	Continuation of, and updates to, an existing Policy				
Brief summary/description of the main aims of Policy being screened.  Please state if this policy/service is rigidly constrained by statutory obligations	Council Tax Support is a discount given to residents on a low income to help with the cost of their council tax bill. The council is free to agree its own local scheme for the discount for working age people.				
<b>Question</b>	<b>Answer</b>				
<p><b>1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups <b>according to their different protected characteristic</b>, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service?</b></p> <p>Please tick the relevant box for each group.</p> <p>NB. Equality neutral means no negative impact on any group.</p>		Positive	Negative	Neutral	Unsure
	Age	✓			
	Disability	✓			
	Gender			✓	
	Gender Re-assignment			✓	
	Marriage/civil partnership			✓	
	Pregnancy & maternity			✓	
	Race			✓	
	Religion or belief			✓	
	Sexual orientation			✓	
Other (eg low income)	✓	✓			
<b>Question</b>	<b>Answer</b>	<b>Comments</b>			
<b>2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?</b>	No				
<b>3. Could this policy/service be perceived as impacting on communities differently?</b>	No				
<b>4. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?</b>	No	There are protections for those who have a disability, caring responsibilities, children under 5 or are pension age.			
<p><b>5. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions?</b></p> <p>If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section</p>	No	<b>Actions:</b>			
		<b>Actions agreed by EWG member:</b> .....			
<b>Assessment completed by:</b>	Joanne Stanton				
<b>Job title</b>	Revenues and Benefits Manager				
<b>Date</b>	6 December 2021				

## Appendix B: Principles of the Current CTS Scheme

Our current CTS scheme assesses people's income against an allowed amount, called an 'applicable amount'. If their income is less than the applicable amount they receive full CTS, subject to a 25% contribution if they are working age and not in a protected group. If it is more than the applicable amount their CTS is reduced by 20p for every extra £1.

### Our current CTS Scheme Principle:

An equal cut is made to everyone apart from those in a protected group.

The key points are:

- Working Age people have their CTS calculated based on 75% of their weekly CTS bill (to be increased to 84% from 2022/2023)
- A weekly £10 deduction is made for each non-dependent regardless of their income
- The maximum amount of Capital allowed is £6,000
- No Tariff Income is assumed for capital under £6,000
- Self Employed people are assumed to have an income of at least the minimum wage (NB this is currently suspended for the 2021/2022 CTS Scheme)
- There is no Second Adult Rebate

To fulfil the requirement to consider vulnerable groups, CTS will be paid based on the national, more generous scheme for the following groups:

- Those who have reached the qualifying age for State Pension Credit (under central government rules)
- Households with at least one child under the age of 5
- Those entitled to the Disability Premium, the Disabled Child Premium or the Carer Premium as part of their needs calculation
- Those in receipt of Carer's Allowance, Attendance Allowance or Constant Attendance Allowance
- Those receiving Working Tax Credit including a disability element
- Those in the Employment and Support Allowance Support group
- Those in receipt of Disability Living Allowance or Personal Independence Payment
- Those in receipt of Carer's Allowance

The CTS scheme also includes incentives to find work. People are allowed to keep an extra £10 (above the national limit) before their CTS is affected. This is known as a disregard and the amounts are:

- |                       |     |
|-----------------------|-----|
| • Single              | £15 |
| • Couple              | £20 |
| • Disabled or a Carer | £30 |
| • Lone Parent         | £35 |

We also have a local income disregard as below:

- War Pensions will be fully disregarded in the income calculation

### General CTS Scheme Rules

- In all other areas the CTS Scheme rules will follow the rules for working age Housing Benefit claims



## Appendix C – Cost of increasing maximum limit for CTS

The table below shows the estimated cost of increasing the maximum CTS limit across several options. The overall additional cost is shown, and the cost to each of the Precepting authorities is then calculated. The additional cost is equivalent to the amount of extra CTS people would receive.

CHANGE TO MAXIMUM CTS LIMITS (CURRENTLY 75%)						
Maximum CTS		100%	90%	85%	84%	80%
Total CTS Before @ 75%		£5,187,615	£ 5,187,615	£5,187,615	£5,177,248	£ 5,187,615
Total CTS After		£5,666,790	£ 5,470,796	£5,374,152	£5,343,520	£ 5,278,613
<b>Change - additional cost</b>		<b>£ 479,174</b>	<b>£ 283,181</b>	<b>£ 186,537</b>	<b>£ 166,272</b>	<b>£ 90,998</b>
Shares 21/22:						
Norfolk County Council	75.41%	£ 361,345	£ 213,546	£ 140,667	£ 125,386	£ 68,622
Police and Crime Commissioner	14.23%	£ 68,187	£ 40,297	£ 26,544	£ 23,661	£ 12,949
<b>BCKLWN</b>	<b>6.91%</b>	<b>£ 33,111</b>	<b>£ 19,568</b>	<b>£ 12,890</b>	<b>£ 11,489</b>	<b>£ 6,288</b>
Parishes	3.45%	£ 16,532	£ 9,770	£ 6,436	£ 5,736	£ 3,139
		£ 479,174	£ 283,181	£ 186,537	£ 166,272	£ 90,998
Taxbase - Additional Reduction in Band D properties	£	1,953.22	245.3	145.0	85.1	46.6

## Appendix D – Analysis of Protected Groups

The tables below analyse the total cost of CTS paid to working age people in a protected group. These have their CTS calculated based on the more generous Pension Age CTS rules, and do not have restriction on the maximum CTS we can pay.

The tables show the impact of introducing a maximum CTS limit of 75% or 84% for this group. It decreases the cost of the CTS scheme, but this is additional council tax these groups would have to pay.

REDUCE PROTECTED GROUPS TO 75% MAXIMUM CTS						
Working Age - Protected Group	Claims on 21/09/2021	% of claims	Total Cost @ 100%	Total Cost @ 75%	Change	%
Attendance Allowance	2	0%	£ 1,515	£ 858	-£ 657	-43%
Carers Allowance	74	2%	£ 89,961	£ 64,406	-£ 25,554	-28%
Constance Attendance Allowance	-	0%	£ 109	£ 80	-£ 29	-27%
Carer Premium	129	3%	£ 127,036	£ 92,118	-£ 34,917	-27%
Child under 5	940	25%	£ 874,761	£ 618,800	-£ 255,961	-29%
Disabled Child Premium	4	0%	£ 4,528	£ 3,089	-£ 1,439	-32%
Disabled Premium	16	0%	£ 20,190	£ 15,227	-£ 4,964	-25%
Disability Living Allowance	322	8%	£ 340,889	£ 248,364	-£ 92,525	-27%
Employment and Support Allowance Support Group	533	14%	£ 584,082	£ 432,937	-£ 151,144	-26%
Other	146	4%	£ 151,414	£ 112,259	-£ 39,155	-26%
Personal Independence Payment	1,626	43%	£ 1,853,466	£ 1,377,354	-£ 476,112	-26%
Working Tax Credit - Disabled	1	0%	£ 1,329	£ 966	-£ 363	-27%
<b>Total Working Age in Protected Groups</b>	<b>3,793</b>	<b>100%</b>	<b>£ 4,049,279</b>	<b>£ 2,966,459</b>	<b>-£ 1,082,821</b>	<b>-27%</b>
Protected Groups	3,793	66%	£ 4,049,279	£ 2,966,458	-£ 1,082,821	-27%
Not Protected Groups	1,959	34%	£ 1,167,720	£ 1,169,657	£ 1,937	0%
<b>Total</b>	<b>5,752</b>	<b>100%</b>	<b>£ 5,216,999</b>	<b>£ 4,136,116</b>	<b>-£ 1,080,884</b>	<b>-21%</b>

**REDUCE PROTECTED GROUPS TO 84% MAXIMUM CTS**

<b>Working Age - Protected Group</b>	<b>Claims on 10/11/2021</b>	<b>% of claims</b>	<b>Total Cost @ 100%</b>	<b>Total Cost @ 84%</b>	<b>Change</b>	<b>%</b>
Attendance Allowance	2	0%	£ 1,773	£ 1,352	-£ 421	-24%
Carers Allowance	75	2%	£ 89,488	£ 73,126	-£ 16,362	-18%
Constance Attendance Allowance	-	0%	£ 109	£ 90	-£ 19	-17%
Carer Premium	132	3%	£ 137,589	£ 113,546	-£ 24,043	-17%
Child under 5	937	25%	£ 857,527	£ 694,156	-£ 163,371	-19%
Disabled Child Premium	3	0%	£ 3,703	£ 2,637	-£ 1,066	-29%
Disabled Premium	16	0%	£ 18,789	£ 15,737	-£ 3,052	-16%
Disability Living Allowance	321	8%	£ 339,078	£ 278,355	-£ 60,723	-18%
Employment and Support Allowance Support Group	528	14%	£ 579,042	£ 482,963	-£ 96,079	-17%
Other	143	4%	£ 146,972	£ 123,137	-£ 23,835	-16%
Personal Independence Payment	1,620	43%	£ 1,846,473	£ 1,541,569	-£ 304,904	-17%
Working Tax Credit - Disabled	1	0%	£ 1,340	£ 1,088	-£ 252	-19%
<b>Total Working Age in Protected Groups</b>	<b>3,778</b>	<b>100%</b>	<b>£ 4,021,883</b>	<b>£ 3,327,756</b>	<b>-£ 694,127</b>	<b>-17%</b>
Protected Groups	3,778	66%	£ 4,021,883	£ 3,327,756	-£ 694,127	-17%
Not Protected Groups	1,962	34%	£ 1,150,650	£ 1,153,762	£ 3,112	0%
<b>Total</b>	<b>5,740</b>	<b>100%</b>	<b>£ 5,172,533</b>	<b>£ 4,481,518</b>	<b>-£ 691,015</b>	<b>-13%</b>

## Appendix E: Council Tax Support 2022/2023 Consultation Responses

Question	Responses	Comments/Alternatives												
Should we keep the current Council Tax Support scheme?	<table border="1"> <thead> <tr> <th data-bbox="398 323 495 427">Yes</th> <th data-bbox="506 323 624 427">No</th> <th data-bbox="636 323 763 427">Don't Know / Blank</th> <th data-bbox="775 323 916 427">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="398 432 495 459">8</td> <td data-bbox="506 432 624 459">5</td> <td data-bbox="636 432 763 459">1</td> <td data-bbox="775 432 916 459">14</td> </tr> <tr> <td data-bbox="398 464 495 491">57%</td> <td data-bbox="506 464 624 491">36%</td> <td data-bbox="636 464 763 491">7%</td> <td data-bbox="775 464 916 491"></td> </tr> </tbody> </table>	Yes	No	Don't Know / Blank	Total	8	5	1	14	57%	36%	7%		<p>Keeping it the same</p> <p>I think it should continue as it is</p> <p>With inflation increasing I think the changes are reasonable and should be applied.</p> <p>I agree that in as a result of the pandemic and significant rising cost of living then a more generous scheme is justified and appropriate.</p>
Yes	No	Don't Know / Blank	Total											
8	5	1	14											
57%	36%	7%												
Do you agree with the change to the scheme (raising the maximum weekly council tax from 75% to 84%)?	<table border="1"> <thead> <tr> <th data-bbox="398 695 495 799">Yes</th> <th data-bbox="506 695 624 799">No</th> <th data-bbox="636 695 763 799">Don't Know / Blank</th> <th data-bbox="775 695 916 799">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="398 804 495 831">9</td> <td data-bbox="506 804 624 831">5</td> <td data-bbox="636 804 763 831">0</td> <td data-bbox="775 804 916 831">14</td> </tr> <tr> <td data-bbox="398 836 495 863">64%</td> <td data-bbox="506 836 624 863">36%</td> <td data-bbox="636 836 763 863">0%</td> <td data-bbox="775 836 916 863"></td> </tr> </tbody> </table>	Yes	No	Don't Know / Blank	Total	9	5	0	14	64%	36%	0%		
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Should we change the CTS scheme and meet additional costs from raising council tax?	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>Don't Know / Blank</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>5</td> <td>9</td> <td>0</td> <td>14</td> </tr> <tr> <td>36%</td> <td>64%</td> <td>0%</td> <td></td> </tr> </tbody> </table>	Yes	No	Don't Know / Blank	Total	5	9	0	14	36%	64%	0%		As a large employer the council should lead a campaign to increase the hourly rate of pay of lower paid workers, they are the people whose work is usually essential.													
Yes	No	Don't Know / Blank	Total																								
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36%	64%	0%																									
Should we change the CTS scheme and meet additional costs from savings elsewhere?	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>Don't Know / Blank</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>3</td> <td>9</td> <td>2</td> <td>14</td> </tr> <tr> <td>21%</td> <td>64%</td> <td>14%</td> <td></td> </tr> </tbody> </table>	Yes	No	Don't Know / Blank	Total	3	9	2	14	21%	64%	14%		If council tax charges increase to cover this surely it is defeating the object and the extra percentage will not show in bills. Everybody has undergone hardship throughout covid not just families in receipt of council tax support who did receive extra help during the pandemic													
Yes	No	Don't Know / Blank	Total																								
3	9	2	14																								
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Options ranked by preference	<table border="1"> <thead> <tr> <th colspan="4">Preferences</th> </tr> <tr> <th></th> <th>First Preference</th> <th>Second Preference</th> <th>Third Preference</th> </tr> </thead> <tbody> <tr> <td>Should we not make the changes so there is no extra cost?</td> <td>5</td> <td>3</td> <td>5</td> </tr> <tr> <td>Should we change the CTS and meet additional costs from raising council tax?</td> <td>6</td> <td>2</td> <td>5</td> </tr> <tr> <td>Should we not change the CTS and meet additional costs from savings elsewhere?</td> <td>3</td> <td>9</td> <td>2</td> </tr> <tr> <td><b>Total</b></td> <td><b>14</b></td> <td><b>14</b></td> <td><b>14</b></td> </tr> </tbody> </table>			Preferences					First Preference	Second Preference	Third Preference	Should we not make the changes so there is no extra cost?	5	3	5	Should we change the CTS and meet additional costs from raising council tax?	6	2	5	Should we not change the CTS and meet additional costs from savings elsewhere?	3	9	2	<b>Total</b>	<b>14</b>	<b>14</b>	<b>14</b>
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Any other comments	<p>Do not make the assumption that self employed people earn at least the minimum wage, far too often this is not the case</p> <p>Council tax is a big expense for everybody and any help provided should be given to those in need.</p> <p>I don't think there are many different options but I know it is the biggest monthly expense I have.</p> <p>The response from Norfolk County Council is below:</p>																										

Norfolk Billing Authorities

Please ask for: Simon George  
Direct Dialling Number: 01603 222400  
Email: [simon.george@norfolk.gov.uk](mailto:simon.george@norfolk.gov.uk)

22 October 2021

Norfolk Billing Authorities,

**Norfolk County Council response to 2022-23 Council Tax Support Scheme Consultations**

Thank you for the opportunity to respond to your consultation on the Council Tax Support for 2022-23.

Norfolk County Council would ask that all Norfolk billing authorities adopt the following proposals:

1. To limit Council Tax Support where claimant has savings to a lower level than £16,000 (some Norfolk authorities use £6,000).
2. To limit Council Tax Support discount to occupants of properties no higher than Band D Council Tax.
3. To work with district colleagues across the County to establish the cap for the Council Tax Support discount for working age claimants at a uniform amount in Norfolk, suggested at 75% of the maximum Council Tax charge.

Kind regards,



Simon George  
Executive Director of Finance & Commercial Services

