

# **Business and Regulatory Impact Assessment**

# **Scottish Child Payment**

**September 2020**



**Scottish Government**  
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# Business and Regulatory Impact Assessment

## Title of Proposal

Scottish Child Payment

## Purpose and intended effect

The Scottish Child Payment (SCP) is a new benefit being introduced by the Scottish Government to tackle child poverty for low income families in receipt of reserved benefits. It will pay the equivalent of £10 a week per child every four weeks in arrears to families with no cap on the number of eligible children a family can claim for. Early payments of the SCP will be made to families with children under the age of 6 – recognising that, of all children in poverty, almost 60% live in a household where the youngest child is aged under 6<sup>1</sup>. The early years are key to improving long term outcomes with socioeconomic differences in early childhood having implications in later decades<sup>2</sup>. This is ahead of the payment being rolled out to children under 16. Recognising the need to get money to families quickly, the SCP will be introduced through secondary legislation, using the powers to top up a reserved benefit contained in Section 79 of the Social Security (Scotland) Act 2018.

This impact assessment focusses on the early payment being made to children under 6, and a further set of impact assessments and regulations will be in place for the launch of the full payment to under 16s.

## Background

The Child Poverty (Scotland) Act 2017<sup>3</sup> sets ambitious interim (2023) and final (2030) targets for the reduction of child poverty, Scottish Ministers are required to publish child poverty delivery plans at regular intervals, with annual reports to measure progress. The first Tackling Child Poverty Delivery Plan (TCPDP)<sup>4</sup> was published in March 2018 (and will run until 2022), setting out the range of policies and proposals to help us make strong progress towards the targets. Recognising the key role of social security, the delivery plan committed the Scottish Government to work towards the introduction of an 'income supplement' – a new benefit to support families with children.

Since the publication of the delivery plan, significant work has been undertaken to develop the income supplement, now called the SCP. The SCP will pay £10 a week to low income families with eligible children who are in receipt of reserved benefits – Universal Credit, the legacy benefits it replaces, and Pension Credit. It will be a four weekly payment, and there will be no cap on the number of eligible children a family may claim for. The payment will be delivered through an application based process by Social Security Scotland.

As a result of COVID-19, the Scottish Fiscal Commission (SFC) expect there to be more eligible children than previously projected due to the increase in numbers of families applying for qualifying benefits, such as Universal Credit. As of 9 July 2020 there were around 470,000 people

<sup>1</sup> [Family Resources Survey - Children in poverty or material deprivation by age of children in household](#)

<sup>2</sup> [Scottish Government, Growing Up in Scotland: Health Inequalities in the Early Years](#)

<sup>3</sup> [Child Poverty \(Scotland\) Act 2017](#)

<sup>4</sup> [Tackling Child Poverty Delivery Plan](#)

on Universal Credit. This compares to 243,000 people claiming Universal Credit in January 2020, meaning that the caseload has almost doubled in that time<sup>5</sup>. The SFC have published a new set of forecasts (including numbers eligible and expenditure) to accompany the SCP regulations, these can be found [here](#). As a demand led benefit, the SG guarantees that all those who are eligible and apply for the payment will receive their entitlement.

Further information on the policy and delivery detail, including three position papers published by the Scottish Government following the announcement, is available on the Scottish Government's website<sup>6</sup>.

### **Objectives of the Scottish Child Payment**

A range of policy options were considered for delivery of the income supplement, these are set out in the Analysis of Options for the Income Supplement<sup>7</sup> report. It was determined that the preferred option should meet the following policy objectives:

- Achieve a minimum reduction in child poverty (relative, after housing costs) of 3 percentage points when the SCP is fully rolled out.
- Reduce the depth of poverty and provide support to those who need it most. This ensures we support people across the lower deciles of income distribution, rather than simply getting those closest to the poverty line over the threshold.
- Help to support a sustainable and lasting reduction in poverty for families with children. This ensures outcomes beyond redistribution, supporting people to access wider services and support should they want and require it – for example, fast-tracked access to a financial health check or employment support.

### **Rationale for Government intervention**

As identified in the TCPDP, there is a strong rationale for intervention to tackle child poverty and improve children's outcomes. It is estimated that 24% of Scotland's children (230,000 children each year) were living in relative poverty after housing costs in 2016-19<sup>8</sup>. Prior to the outbreak of COVID-19 it was predicted that if no further action were taken to tackle child poverty one in three children in Scotland will grow up in poverty by 2030, damaging society and the economy<sup>9</sup>. Whilst the full impacts of the pandemic are not yet known, it is likely to have a negative impact on child poverty levels. Children in low income households tend to experience a range of disadvantages including lower educational attainment and poorer health which will shape their future life. Poverty can have lasting impacts long into adulthood such as increased risk of homelessness, lower earning potential and greater likelihood of limiting illness. The growing evidence in developed economies suggests that gaining additional income has positive causal effects on health, behavioural development and educational attainment for children in households at the lower end of income distribution<sup>10</sup>.

The TCPDP identifies three main drivers of child poverty reduction: increasing incomes from work and earnings; reducing household costs; and maximising incomes from social security and benefits in kind<sup>11</sup>. As a result, social security was identified as one of the most immediate ways

<sup>5</sup> [Universal Credit Scotland dashboard: August 2020](#)

<sup>6</sup> [Scottish Government website - Scottish Child Payment](#)

<sup>7</sup> [The Analysis of Options for the Income Supplement Report](#)

<sup>8</sup> [Poverty and Inequality in Scotland 2016-2019, Figure 3](#)

<sup>9</sup> [Tackling Child Poverty Delivery Plan, page 15](#)

<sup>10</sup> Cooper and Stewart (2017), [Does money affect children's outcomes?](#), Centre for Analysis of Social Exclusion

<sup>11</sup> [Tackling Child Poverty Delivery Plan, page 113](#)

to boost family incomes utilising the new social security powers under the Social Security (Scotland) Act 2018<sup>12</sup>. The COVID-19 pandemic has only increased the importance of using the devolved social security powers to tackle child poverty, with early data showing an increased reliance on the social security system.

The SCP policy is supportive of the National Outcomes in the Scottish Government's National Performance Framework<sup>13</sup>.

<b>National Outcome</b>	<b>SCP impact</b>
Children and Young People: we grow up loved, safe and respected so that we realise our full potential.	The SCP is a flexible payment that can be used to best meet the needs of the eligible child. For example, it can be used to fund hobbies and interests that help them realise their potential.
Poverty: we tackle poverty by sharing opportunities, wealth and power more equally.	Social security has been identified as one of the most effective and immediate ways to boost family incomes.
Human Rights: we respect, protect and fulfil human rights and live free from discrimination.	The principles, legislated within the Social Security Act (2018), enshrine social security as a human right <sup>14</sup> .

The provision of financial resources to low income families with children under 6 contributes to the priority of inclusive growth set out in Scotland's Economic Strategy<sup>15</sup>, in particular the tackling of inequality and promoting equality. The SCP is an investment in children ensuring they grow up to be well-skilled, healthy and resilient.

## Consultation

### Within Government

The SCP policy has been developed collaboratively between the Social Security Directorate and the Directorate for Housing and Social Justice, who have primary responsibility for the implementation of the TCPDP. This means the policy has benefitted from the combination of experience delivering social security benefits and poverty expertise. Internal stakeholders have included: economists, social researchers, child poverty and social justice policy officials, alongside user researchers and service design officials. There has also been wider consultation across the Scottish Government including: Digital; Local Government and Communities; Director General Economy; Director General Health & Social Care; Director General Learning and Justice; and Director General Finance.

The Social Security Programme (sitting within the Social Security Directorate) has governance arrangements in place which have supported the decision making requirements for the SCP, ensuring sound decision making, monitoring and control. The Social Security Programme is delivery-focussed, tasked with establishing Social Security Scotland and the safe and secure transition of the devolved benefits. The Programme Board that oversees the delivery of the Social Security Programme includes representation from a range of senior officials across the Scottish

<sup>12</sup> [Social Security \(Scotland\) Act 2018](#)

<sup>13</sup> [Scottish Government, National Performance Framework, National Outcomes](#)

<sup>14</sup> [Social Security \(Scotland\) Act, Part 1 Section 1](#)

<sup>15</sup> [Scottish Government, Scotland's Economic Strategy](#)

Government, the Department for Work and Pensions, and non-executive Directors who provide insight and critical challenges.

### **External Stakeholders**

We have sought to understand the impact of the SCP through speaking to over 300 people with lived experience of the social security system across Scotland, including charity workers, kinship carers and groups across the protected characteristics. As part of this process we have also spoken to welfare officers who have an acute understanding of the lived experience with which parents and others may present to them. The work has been undertaken to better understand the issues which face individuals and communities, helping shape the design of the payment according to specific needs. We have issued a survey to Experience Panel members seeking views on the design of the SCP and engaged with individual members to test the prototype and paper forms.

Third sector and public organisations have been strongly supportive of the SCP and have worked with the Scottish Government throughout its development. This has included workshops with anti-poverty organisations, think tanks, academia and local authorities to develop the policy and delivery model for the SCP. Private business have not been consulted directly as it is not expected that the policy will have an impact on their interests.

### **Options**

The TCPDP sets out the range of actions being undertaken to reach the child poverty reduction targets set out in the Child Poverty (Scotland) Act 2017. If no actions were taken, it is estimated that one in three children in Scotland would grow up in poverty by 2030, damaging society and the economy<sup>16</sup>.

The Analysis of Options for the Income Supplement<sup>17</sup> report considered the best means to meet the objectives set for the SCP (see above). This led to the development of five policy options:

1. Child Benefit based entitlement (£10 a week per child)
2. Universal Credit based entitlement (£10 a week per child)
3. Universal Credit based entitlement, with higher payments for targeted groups (£10 a week per child)
4. Entitlement through a means-test unrelated to any existing benefit (£10 a week per child)
5. Council Tax Reduction based entitlement (£45 a week per child)

Detailed policy modelling was undertaken to analyse the potential policy costs and impact on poverty, and thorough consideration was given to the simplicity, consistency, potential take-up and the impact on employment and earnings related to each option.

Several policy options were found to have similar impacts and costs – these included the Universal Credit based options and setting up a payment with its own means test based on income (options 2-4). These options were also found to strike a balance between ‘coverage’ (i.e. reaches the greatest number of children) and ‘targeting’ (i.e. reaches the greatest proportion of those in poverty). The two remaining policy options either offered better coverage but substantially reduced targeting (Child Benefit based entitlement) or vice versa (Council Tax Reduction based entitlement). This ruled out Options 1 and 5.

Options 2-4 were considered, with the timeliness of delivery now a key factor given the urgent need to tackle child poverty. Option 4 (building a means-tested benefit) would have taken 2-3

<sup>16</sup> [Tackling Child Poverty Delivery Plan, page 15](#)

<sup>17</sup> [Analysis of Options for the Income Supplement Report](#)

years to develop and would have been highly resource intensive and complex to introduce alongside the existing programme of devolved benefits. Option 4 was therefore ruled out. Option 2 was determined the best option as it allowed for the SCP to be built using the existing infrastructure in place for the Best Start Grant including eligibility, data feeds and functionality.

For more detail regarding the options analysis see the [Analysis of Options for the Income Supplement](#) and the first [Scottish Child Payment Position Paper](#).

### **Policy Benefits**

The SCP is being delivered early for families with children under 6– recognising that, of all children in poverty, almost 60% live in a household where the youngest child is aged under 6<sup>18</sup>. The early years are key to improving long term outcomes with socioeconomic differences having implications in later decades<sup>19</sup>. The options analysis and policy development have demonstrated that the SCP is the best option to tackle child poverty quickly. The additional income will benefit the priority groups identified in the TCPDP: lone parents; disabled people; large families; minority ethnic groups; children under 1; and mothers under 25. The suite of impact assessments accompany the SCP and go into further detail regarding the policy benefits.

### **Sectors and groups affected**

The SCP was created to reduce child poverty levels across Scotland. The benefit is targeted at low income families and families living in poverty, this includes marginalised and seldom heard groups. It is envisioned by giving families additional funds, which can be spent on any number of essential or non-essential items such as food, childcare, travel etc., that there will be a positive effect on wellbeing within deprived communities. This could further extend to money being spent in local economies thereby creating a more stable environment for businesses. The expected expenditure on the SCP will be set out in the SFC forecasts which can be found [here](#).

A further positive economic impact will be the creation of employment opportunities with Social Security Scotland as a result of the SCP. To date, nearly 200 members of staff have been recruited.

### **Eligibility**

The early introduction of the SCP will be available to all families in receipt of a qualifying benefit with a child under the age of 6. Once fully rolled out eligibility will widen to those with a child under 16. Given that we are delivering the SCP before UC migration will have completed, eligibility has been extended to families in receipt of other benefits. The qualifying benefits will be:

- Child Tax Credit
- Universal Credit
- Income Support
- Pension Credit
- Working Tax Credit
- Income-based Jobseeker's Allowance (JSA)
- Income-related Employment and Support Allowance (ESA)

There is a 12 week period during which people would stay on Social Security Scotland's systems and would not have to reapply for the SCP, instead they can notify Social Security Scotland if they subsequently came back into a qualifying benefit or child responsibility benefit entitlement.

<sup>18</sup> [Family Resources Survey - Children in poverty or material deprivation by age of children in household](#)

<sup>19</sup> [Scottish Government, Growing Up in Scotland: Health Inequalities in the Early Years](#)

## **Payments**

Payments will be made to clients in receipt of a qualifying benefit, at a rate of £10 per week, paid every 4 weeks in arrears. There will be no cap on the number of children that can be claimed for.

## **Application process**

We have committed to a multi-channel approach for SCP as with the other devolved benefits with applications taken online, over the phone or on a paper form. In addition, local delivery is the face to face channel of Social Security Scotland, providing pre-claim support to clients accessing the Scottish benefits system.

## **Entitlement to other Social Security support**

It has been agreed with the UK Government through the Fiscal Framework that any new benefits or discretionary payments introduced by the Scottish Government, which provide additional income for a recipient, will not affect their entitlement elsewhere in the UK benefit system.

## **Scottish Firms Impact Test**

There has been extensive engagement with a wide range of stakeholders throughout the SCP's development to understand the impact of the policy on the third sector and the groups they represent. We have held one to one meetings and attended a number of member events including with: the Scottish Campaign for Welfare Reform; the Social Security Consortium in Scotland; the Poverty Alliance; Inclusion Scotland; Fife Gingerbread; Who Cares?; CEMVO Scotland; religious groups; Engender; Women's Aid; and Shakti Women's Aid. The Cabinet Secretary for Social Security and Older People hosted a stakeholder roundtable in January 2020, which was an open discussion with key stakeholders about the policy and delivery of the benefit.

The response from stakeholders has been very positive, with John Dickie, Director of the Child Poverty Action Group (CPAG) stating:

*"This new payment is an absolute game changer in the fight to end child poverty. £10 a week for each child will make a real difference to families struggling to put food on the table, heat their homes and pay for the ordinary school trips, sport and other activities that are fundamental to a decent childhood."*

It is expected that the introduction of the SCP could cause additional requests for information and support from existing advice services. In recognition of the work that they do, in the financial year 2020-21, the Scottish Government is investing almost £4.5 million in grant funding to support specific welfare advice services which enhance the capability of the sector more widely, aiming to maximise incomes, increase benefits take-up and to tackle poverty.

The Scottish Government will continue to engage with the advice services sector as the programme to implement the social security system in Scotland progresses. It is expected that many services will have increased interactions with Social Security Scotland, which will have staff working across the country to set up their local delivery (face to face) service, with staff in all 32 local authority areas. These staff will operate at the local level helping and informing clients of benefits available and assisting clients claim what they are entitled to. Currently Local Delivery staff in each area are engaging with external stakeholders, building networks to assist the delivery of a local, person-centred service. This includes relationships with local authorities, health and social care partnerships and third sector organisations to identify where to co-locate and deliver our services in local communities across Scotland.

Although the preference is to have Local Delivery support in place for the launch of SCP at this point it is unlikely that this will be fully functional due to COVID 19 restrictions. This is because it is not yet known which external locations/offices will be available to allow face to face contact nor the impact on clients allowing access to their households. In addition, supporting products and kit, such as a lone working solution, booking tool and pdf document access, need to be in place to enable a successful launch. This situation will be kept under close review in the coming months and alternative solutions found for clients with specific needs.

In recognition of the increased demands placed on organisations providing advice and support, the Scottish Government has launched:

- a new £500,000 Scottish Benefit Take-up Fund<sup>20</sup> in November 2019, and available for 2020, to assist organisations who are preparing their services and staff to support people who will be applying for Scottish benefits
- a new £100,000 Income Maximisation Fund available for 2020 to assist organisations who support people to increase their household incomes, with an emphasis on ensuring people are aware of the financial support available to them.

As announced on the 27 February, a total of 26 bodies from across the country received allocations to support hard to reach groups applying for Scottish social security benefits<sup>21</sup>. These funds are part of an overarching Benefit Take-up Strategy<sup>22</sup>, which sets out the work on benefit take-up to date.

### Competition Assessment

The Scottish Government does not believe that SCP will have an adverse impact on the competitiveness of Scottish companies or the third sector within Scotland, the UK, or elsewhere in Europe or the rest of the world. The benefit does not directly or indirectly limit the number of suppliers, nor does it limit the ability of suppliers to compete or reduce suppliers' incentives to compete vigorously. Additionally the Scottish Government does not expect there to be any significant impact on the operational business of local authorities or health boards as a result of introducing this provision.

Any procurement required to support the administration of SCP will be subject to the Public Contracts (Scotland) 2015 Regulations<sup>23</sup> and the Procurement Reform (Scotland) Act 2014<sup>24</sup> which together provides a national legislative framework for sustainable public procurement. The Regulations and the Act provide the statutory foundations for the Scottish Model of Procurement.

Will the measure directly or indirectly limit the number or range of suppliers?	No
Will the measure limit the ability of suppliers to compete?	No
Will the measure limit suppliers' incentives to compete vigorously?	No
Will the measure limit the choices and information available to consumers?	No

<sup>20</sup> [Benefit Take-Up Funds, Forms and Guidance](#)

<sup>21</sup> [Scottish Government: Funds Awarded to Maximise Benefit Take Up](#)

<sup>22</sup> [The Benefit Take-Up Strategy](#)

<sup>23</sup> [The Public Contracts \(Scotland\) 2015 Regulations](#)

<sup>24</sup> [the Procurement Reform \(Scotland\) Act 2014](#)



### Test run of business forms

No new business forms will be brought in with the implementation of the proposed legislation. A new form for applicants will be introduced. This form will only be introduced after extensive user testing. It will be possible to make applications online, by post or by telephone. Support from Social Security Scotland will also be available in all local authority areas.

### Consumer Assessment

The Scottish Government does not believe SCP will have an adverse impact on children/families or any other consumer either within Scotland, the UK, or elsewhere in Europe or the rest of the world. Social Security Scotland has published Our Charter<sup>25</sup> detailing the service clients can expect from them.

Does the policy affect the quality, availability or price of any goods or services in a market?	No
Does the policy affect the essential services market, such as energy or water?	No
Does the policy involve storage or increased use of consumer data?	No
Does the policy increase opportunities for unscrupulous suppliers to target consumers?	No
Does the policy impact the information available to consumers on either goods or services, or their rights in relation to these?	No
Does the policy affect routes for consumers to seek advice or raise complaints on consumer issues?	No.

### Digital Impact Test

Does the measure take account of changing digital technologies and markets?	We have committed to a multi-channel approach for SCP as with the other devolved benefits with applications taken online, over the phone or on a paper form. This offers options for those with digital access and for those who find it more challenging.
Will the measure be applicable in a digital / online context?	SCP will be available in a digital / online context, including an online application channel. Guidance material advising on who may or may not be eligible will also be available online. Further information on the

<sup>25</sup> [Social Security Scotland, Our Charter](#)

	policy is already available on the Scottish Government website. This will allow potential applicants to access information on the benefit quickly and easily. We will also ensure information is available in other formats for people who may find it difficult to access information online.
Is there a possibility the measure could be circumvented by digital / online transactions?	We recognise the value of automating payments, and considered whether a data feed from DWP to SG confirming client eligibility digitally and payments being automatically was feasible. However, automation is complex, time-consuming, and technically challenging – and simply isn't possible to implement for the under 6s payment if we want to get money into families' pockets as quickly as possible. We are committed to exploring automated payments after the full rollout of the under 16s payment.
Alternatively, will the measure only be applicable in a digital context and therefore may have an adverse impact on traditional or offline businesses?	No, the service will be available by telephone, paper form and face to face.
If the measure can be applied in an offline and online environment will this have any adverse impact on incumbent operators?	As a new policy there is no incumbent operator for there to be an adverse effect upon.

### **Legal Aid Impact Test**

Someone who has applied for the SCP but whose application has been unsuccessful will be able to ask Social Security Scotland (the agency) for a re-determination without having to supply further evidence. The agency will however take into consideration any new evidence provided. The timescales for a requesting a re-determination and the time period allowed for the agency to complete the re-determination is set out in the regulations. If the individual is dissatisfied with the re-determination outcome, they can appeal to the First-tier Tribunal. Advice and assistance is available to enable solicitors to provide initial advice on social security appeals. Assistance in the form of representation is not available, but this is available for an onward appeal to the upper tribunal dependent on eligibility. Legal assistance through the statutory scheme of Advice and Assistance, and Advice by Way of Representation will continue. Any impact on legal aid is expected to be minimal, as this is a top up benefit so individuals will already be engaged with the benefits system prior to applying for the SCP.

### **Enforcement, sanctions and monitoring**

There will be no new burdens for businesses, local government or the third sector generated by these regulations in regards to enforcement, sanctions or monitoring.

The Scottish Government has established the independent Scottish Commission on Social Security (SCoSS) who have provided independent scrutiny of the SCP regulations. The Scottish Government will publish a response to the report and each recommendation on 8 September.

The Social Security (Scotland) Act 2018 places a duty on the Scottish Ministers to report annually to the Scottish Parliament on the performance of the Scottish Social Security System during the previous financial year. The report is to describe what the Scottish Ministers have done in that year to meet the expectations on them set out in the Charter.

We have established a stakeholder take-up reference group. This group comprises key individuals and organisations representing academic, third-sector, and local authority interests. It is designed so that members can bring their experience, expertise, and extensive networks to bear in supporting the implementation and monitoring of the first Benefit Take-up Strategy, as well as feeding into the development of the second and subsequent strategies.

We have also committed to reviewing the SCP during the course of the next TCPDP (2022-2026) and continue to work closely with stakeholders, and people with experience of benefits, to ensure that support is targeted on those families that need it most.

### **Implementation and delivery plan**

The Child Poverty (Scotland) Act 2017 sets out child poverty reduction targets and the TCPDP commits to the SCP as one of the measures to reach those targets. The Social Security (Scotland) Act 2018 provides the overarching framework for the delivery of SCP, through Section 79 – the power to top up a reserved benefit. The detail regarding commencement and definitions, eligibility, application windows, verification, payment level etc. will be provided by Regulations, as secondary legislation.

The aim of the early launch of the under 6s payment is to reduce the depth of poverty and support a sustainable reduction in poverty. It will also contribute to the longer term poverty reduction targets set for the launch of the under 16s payment.

SCP will be delivered by Social Security Scotland, in collaboration with the wider Scottish Government and key stakeholders, through an application based process. We will open the SCP for applications in November 2020, with the first payments being made to eligible families from the end of February 2021. This capability to do this will be assessed based upon the capacity and resilience of Social Security Scotland as a result of COVID-19.

A communications strategy is being developed ahead of the launch of SCP. This will aim to ensure that families who are eligible, the third sector, local government, education sector and advice providers are aware of the benefit, know how to apply and understand the eligibility criteria. Communications will be tailored to reach hard to reach groups.

### **Summary and recommendation**

In summary, the Scottish Government has identified evidence that the introduction of SCP will contribute an additional investment into the Scottish economy. It is anticipated that these funds will be used to pay for goods and services and therefore businesses could benefit from the introduction of the benefit. Any impact to businesses of the Regulations should be positive or neutral.

The Scottish Government have worked closely with stakeholders to develop the policy and will continue to do so until the SCP is implemented and will monitor the success of the payment once launched.

The available evidence shows that there is a strong case to provide the proposed financial assistance and support families living in poverty. We therefore intend to proceed with the introduction of SCP.

**Summary costs and benefits table**

The full details of costs and benefits of options is detailed in the Analysis of Options for the Income Supplement Report<sup>26</sup>.

**Declaration and publication**

I have read the Business and Regulatory Impact Assessment and I am satisfied that (a) it represents a fair and reasonable view of the expected costs, benefits and impact of the policy, and (b) that the benefits justify the costs. I am satisfied that business impact has been assessed with the support of businesses in Scotland.

**Signed:** Ann McVie, Deputy Director, Social Security Policy Division

**Date:** 26/08/2020

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Any queries about this BRIA should be addressed to:

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<sup>26</sup> [Analysis of Options for the Income Supplement Report](#)



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