



One Family Monthly Survey

January 2014 | Single Person Child Carer Tax Credit

Every month we invite a response to our short, 3 question survey. Our survey for January 2014 was on the new Single Person Child Carer Tax Credit which came into effect on January 1st 2014.

The Questions

1. The new Single Person Child Carer Credit came into effect on January 1st 2014 replacing the One-Parent Family Credit. What is your opinion on this change to the tax credit entitlements of people parenting alone?
2. What effect will this change to tax credit entitlements have on you and your family?
3. What changes, if any, would you recommend in relation to how the Single Person Child Carer Credit is currently administered by Revenue?

The Results

The majority of those surveyed felt that the changes to the tax credit entitlements of people parenting alone are unfair and unjustified. In particular, a number of respondents felt that the credit should be split between both parents rather than giving preference to the 'primary claimant'. The language of secondary claimant was deemed to be offensive and demoralising by some people, particularly fathers.

"... it's a shocking attack on the welfare of children first and foremost, and an equal attack on the relationships between children and their fathers"

"If the parenting is being shared then the tax credit should also be shared based on the number of days parenting ie if it's 50/50 parenting then 50/50 tax credit with each parent getting half the credit"

The effects on maintenance payments were cited by several respondents. Specifically, it was felt that non-resident fathers who have lost entitlement to the credit would be forced to reduce maintenance payments due to financial hardship. This will ultimately impact on children and their relationship with their parents.

"It will impact on Maintenance payments if the credit does not go to the other working parent not living with the child which will leave the children less well"

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off and will create conflict within the family”

“I am no longer able to pay my bills and will have to return to court to seek a reduction in maintenance to simply keep a roof over my head so I can see my daughter”

“It will leave me very tight to pay all bills including maintenance and thus having the effect of how I spend time with my daughter”

A number of alternatives were given in terms of re-designing the tax credit. It was suggested that the credit should be paid to both parents where a maintenance order was in place. Another respondent suggested that tax relief should be offered on maintenance payments. It was also recommended that the 100 day rule be removed.

“Reinstate the credit and tax band allowance where a maintenance order is being paid regularly”

“It should be linked to child support payments and not to time spent with a child - it's not possible for the non primary carer to spend the 100 days per year as outlined”

However, some respondents felt that the changes to the credit were fair and necessary.

“I don't agree with two parents claiming a full tax credit each when the child/children only live with one”

The predominant themes which emerged were concerns around maintenance, administration of the credit and impacts of the changes on children.

To take a survey or access results, visit:

<http://www.onefamily.ie/policy-campaigns/surveys/>

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