[Your contact details]

[Date]

**Dear [Minister/TD/Senator],**

**Valuing shared responsibility for children and their safe well-being**

I write in relation to the recently announced changes to the One-Parent Family Tax Credit as part of Budget 2014 and the negative impacts the loss of this tax credit and tax band will have on separated fathers and mothers sharing parenting of their children.

Responsible and safe parenting assistance needs to be designed to work for both parents while maintaining the welfare and best interest of the children involved. No child should be put at risk of poverty, or a relationship with a non-resident parent compromised, by a restrictive approach to tax relief for those parents who are doing the right thing and sharing parenting responsibilities both financially and emotionally.

The State needs to recognise the social and economic values as well as the cost effective nature of shared parenting, where shared parenting is a flexible and co-operative child-centred approach between parents where the child is able to enjoy a quality relationship with each parent as is appropriate to each individual family.

The existing system recognises the above principles but the removal of the One-Parent Family Tax Credit for both parents and the implementation of the new Single Person Child Carer Tax Credit causes a significant number of problems and possibly unintended outcomes.

[How your personal circumstances will be affected by the changes, if applicable.]

Outlined are some of the challenges and threats which will deliver a perverse economic incentive and impact on the well-being of children. The proposed change will result in:

1. No recognition of the additional costs in having children living between both of their parents in two separate one-parent families i.e. additional rooms and belongings.
2. Children’s financial well-being compromised as maintenance payments may be reduced as there is less money to go round resulting in child poverty rates further increasing in one-parent families.
3. No promotion of a ‘work pays’ culture, a cornerstone of the Government’s strategy, as the tax credit is removed from the non-resident parent making work less likely to pay, especially for those parents on lower and marginal incomes.
4. Some financially independent families becoming customers of the Department of Social Protection.
5. A potential increase in conflicts in relation to finances between separated parents, leading to increased numbers of court visits, increased legal costs for families and a drain on court and Legal Aid Board resources.
6. A greater negative impact on the emotional and financial stresses for the child.

One Family has suggested that in order to be able to receive this tax credit that a **Child Support & Parenting Agreement** must be in place between the parents. This is a written agreement between parents on the amount of child maintenance to be paid towards the financial costs of raising their children after separation including an agreed plan in relation to parenting issues as appropriate. One Family believes this will ensure that the tax credit is targeted specifically to families engaged in appropriate shared parenting arrangements and where child maintenance is being paid.

I hope that you will support my call to have the One-Parent Family Tax Credit reinstated or replaced with One Family’s proposed Shared Child Tax Credit.

Sincerely,

**[Your name]**