



The National Federation of Services for
Unmarried Parents and their Children

Pre-Budget Submission 2017

Supporting Financially Vulnerable Families

September 2016

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About Treoir

Founded in 1976, Treoir is the national federation of agencies which provide services to unmarried parents and their children. Membership of Treoir is open to professional agencies providing services to unmarried parents. They are a combination of statutory and non-statutory bodies, including specialist agencies, the HSE, maternity hospitals, adoption societies and self-help groups.

Treoir, in partnership with its member agencies, promotes the rights and best interests of unmarried parents and their children through providing specialist information and advocating for their rights.

Treoir works to achieve this aim by:

- providing a National Information Service to unmarried parents, their extended families and those working with them through answering queries, information website, publications and outreach workshops
- Co-ordinating the Teen Parents Support Programme
- promoting change at every level to achieve constitutional and legal equality for unmarried parents, and to improve services and attitudes to unmarried parents
- promoting/undertaking research to better understand the situation of unmarried parents and their children in Ireland
- Collaborating with other agencies to promote our aim through the federation of Treoir and agencies outside Treoir

Treoir principles:

- recognises the diversity of family life in Ireland
- recognises that all families, including unmarried families, have the same rights to respect, care, support, protection and recognition
- supports and promotes the rights of all children as outlined in the United Nations Convention on the Rights of the Child
- believes that all children have a right to know, be loved and cared for by both *parents*.



DEPARTMENT OF FINANCE

Single Person Child Carer Tax Credit

Since the early 1970S the One-Parent Family Tax Credit (OPFTC) was available to both parents, where they were not living together (or married or cohabiting with another partner) but had care of the child for at least one night in the tax year. Where both parents were committed to their children this was a very welcome tax credit, which helped alleviate the financial cost of running two homes where unmarried parents are not living together.

In Budget 2014, the Minister for Finance abolished the OPFTC and replaced it with the Single Person Child Carer Tax Credit (SPCCTC) which is available only to the primary carer or the carer in receipt of Child Benefit. The SPCCTC could be relinquished by the primary carer, usually the mother, if she could not avail of it, to the secondary carer (usually the father) who could avail of it subject to the child being in his care for at least 100 days in the year. Based on the experience of those contacting Treoir's Specialist Information Centre, secondary carers (usually fathers) are not able to avail of this tax credit because the primary carer refuses to relinquish it. Father's incomes have dropped significantly as a result of this budgetary discriminatory measure which is not in the child's best interest.

Summary of Recommendations to the Department of Finance:

- **Make the Single Person Child Carer Tax Credit available automatically to the qualifying secondary carer when the primary carer does not claim it.**
- **Review the operation of the Single Person Child Carer Tax Credit to ascertain whether it can be improved to maximize the benefit for those concerned.**