



LIFE AFTER LOCKDOWN: Family Carers Ireland's Proposals for Budget 2021

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Family
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No one should have to care alone

Family Carers Ireland's PROPOSALS FOR BUDGET 2021

Department of Employment Affairs and Social Protection



RECOGNISE FAMILY CARERS AS UNIQUE WITHIN THE SOCIAL WELFARE SYSTEM

1. Begin the phased restoration of the Carer's Allowance income disregard to ensure that those on an average industrial income can qualify.
2. Recognise the costs associated with caring in the deductions allowable for Carer's Allowance and assess income on its net rather than gross value
3. Increase the €20,000 disregard to €50,000 in the Capital Formula.
4. Increase the Carer's Support Grant from €1,700 to €2,000.
5. Extend eligibility for Carer's Benefit to include people who are self-employed.
6. Extend eligibility for Domiciliary Care Allowance to children residing in hospital.
7. Develop a pension solution for family carers that recognises their important work (commitment contained in the Programme for Government (inc PfG hereafter)).

Department of Health



SUPPORT PEOPLE TO BE CARED FOR AT HOME

8. Deliver a 'Carers Guarantee' to provide a basket of services to carers across the country (inc PfG).
9. Increase homecare hours and introduce a Statutory Homecare Scheme (inc PfG) that will include an entitlement to 20 days respite each year and a Carer Needs Assessment for fulltime carers.
10. Extend the Carer GP Visit Card to carers in receipt of the Carer's Support Grant (inc PfG).
11. Introduce the long-awaited Transport Support Scheme.
12. Extend the NTPF to abolish waiting lists for essential therapies for children with a disability (inc PfG)¹.
13. Resumption of disability services including respite following lockdown.
14. Review and update of the National Carers Strategy (PfG).

Department of Finance



REFORM THE SYSTEM OF TAX RELIEFS AND CREDITS AVAILABLE TO FAMILY CARERS

15. Increase in the Dependent Relative Tax Credit in line with the Incapacitated Child Tax Credit.
16. Extend eligibility for the Home Carer Tax Credit to include single working carers.
17. Allow carers to claim tax relief on the cost of employing a care worker while also claiming the Dependent Relative/Incapacitated Child tax credit.

¹The Programme for Government commitment refers only to extending the NTPF to secure timely assessment for both child and adult psychological services.

INTRODUCTION

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Family carers are the backbone of care provision in Ireland. They deserve support and recognition from Government.
(Programme for Government, 2020)

”

The year 2020 will undoubtedly be remembered as the time that COVID-19 brought the world to a standstill. As well as the tragic loss of life, businesses, schools, creches and workplaces closed and life as we had known it changed beyond recognition. At its peak, over one million people in Ireland relied on social welfare, dragging the economy from near full employment to an unemployment rate of 28%, giving rise to the largest monthly unemployment increase in the State's history.

For Ireland's 355,000+ family carers, the withdrawal of supports such as homecare, respite, personal assistance hours and residential care forced many carers to care alone, around the clock and without the support of extended family or friends. Parents of children with a disability lost the routine and relief of school, day services and essential therapies placing the child at serious risk of regression. Older carers and those with underlying health conditions were expected to cocoon; isolated and reliant on others. Even carers who were coping relatively well prior to the pandemic now find themselves mentally and physically drained and struggling to maintain their caring role.

The State's response to the COVID crisis is to be applauded. Government's swift action and raft of supports including the introduction of a wage subsidy scheme, an enhanced unemployment payment, a temporary end to our two-tier

health system, a prohibition on evictions, a rent freeze and the mobilisation of community services to support those who were most vulnerable to the virus are all to be commended. As we emerge from this crisis and enter life after lockdown, Government's response to this 'new normal' will be of equal importance.

Family carers have long been lauded as the backbone of care provision in Ireland; an essential yet hidden pillar in our healthcare system. However, during COVID they became much more. They became the great protectors of society. They not only stayed at home themselves during the crisis but enabled older people, people with a disability, the sick and terminally ill to stay at home as well. When services shut down they stepped up, continuing to care around the clock to ensure their loved one stayed at home and out of hospital, facing unprecedented levels of risk to themselves in order to protect us all. Carers have played a more significant role in suppressing the coronavirus than most and their essential contribution to the national healthcare response should be acknowledged and applauded.

Family Carers Ireland welcomes the commitments made for family carers in the Programme for Government and is calling on the newly-elected Government to use Budget 2021 as a first step towards honouring these commitments and delivering on a number of other critical policy areas.



RECOGNISE FAMILY CARERS AS UNIQUE WITHIN THE SOCIAL WELFARE SYSTEM

Department of Employment Affairs and Social Protection

Family carers are unique within the social welfare system on a number of grounds:

- (i) carers are the only recipients of social welfare required to work full-time for their payment – at least 35 hours per week – and receive just €16 more than the basic social welfare rate for doing so;
- (ii) in undertaking this work, they save the State billions of euro that would otherwise have to be met by the exchequer – this means that they cannot be subject to normal requirements in regard to activation measures;
- (iii) the State is consistently adding to the cost (withdrawal of certain health services and supports) and burden of care (e.g. reporting requirements under the Assisted Decision-making (Capacity) Act 2015);
- (iv) providing this care brings with it significant personal costs, including financial, health and wellbeing costs as well as longer term consequences to their pension entitlement; and
- (v) carers bear additional costs associated with their caregiving role that are not compensated for by the State, as is the case with other welfare recipients who receive travel allowances and material and training grants, for example.

While the *Review of Carer's Allowance 2019* refers to the Carer's Allowance means test being the most generous in the social welfare system (p3, p11, p15, p30, p35, p37), this presupposes that it should only be benchmarked against income support for people of working age which is arguably not the correct categorisation given the considerations set out above.

An Irish citizen fostering a child receives a minimum of €352 per week (not means tested or taxable), with weekly payments of more than double this available to those fostering children with complex care needs. Foster parents are also afforded priority access to relevant State services

and supports. A family carer looking after their own child with profound needs only receives a maximum rate of €219 per week (only 51% of all carers receive the maximum rate)² and access to services for their child(ren) is subordinate to children in foster care.

By way of another comparison, a person on a Community Employment scheme receives a minimum payment of €225 per week, enjoys statutory employment rights including the right to annual leave and public holidays and must work just 19.5 hours per week as part of their activation programme. For a person in receipt of Carer's Allowance their weekly payment

is paid at a maximum rate of €219 per week, they have no employment rights, their payment will be stopped if they are sick and cannot provide replacement care and must work a minimum 35 hours per week - many carers in fact provide round the clock care.



79%
of carers receiving Carer's Allowance find it difficult to make ends meet³.

² DEASP 'Review of Carer's Allowance 2019'.

³ Family Carers Ireland (2020) State of Caring 2020. Dublin: Family Carers Ireland.

1.

Begin the phased restoration of the Carer's Allowance income disregard to ensure that those on an average industrial income can qualify.

Despite the many plaudits recognising their immense contribution, genuine full-time family carers of people with complex needs continue to be denied Carer's Allowance due to the means test. These are by no means wealthy families. Only households with a gross total income of less than €37,500 per year will qualify for a full Carers Allowance. Those with a gross household income of between €37,500 and €62,000 qualify for a much-reduced rate. Any household with a gross income above €62,000 including savings and assets are not eligible, regardless

of how considerable their caring responsibilities are. These are families who typically have higher than average household costs due to caring and where very often one member has had to give up work to provide care.

Despite increasing steadily during the period 2000 to 2008, the income disregard for Carer's Allowance has remained stagnant for the last 12 years, meaning Government has failed to achieve the commitment set out in Towards 2016 to expand the income disregard for Carer's Allowance so that those on average industrial incomes can qualify (p.55). Average earnings in Quarter 1, 2020 were €801⁴ while the income disregard for Carer's Allowance remains at €332.50/€665 (couple). The failure to ensure that the income disregard kept pace with average earnings is compounded by the fact that the

current rate of Carer's Allowance of €219 is €1.50 less than it was in 2009, despite a 6.9 percent increase in the Consumer Price Index (CPI) during this period. This means that the equalised value of Carer's Allowance at the rate paid in 2009 of €220.50 is €236 in 2020⁵.

THE WEEKLY RATE OF CARER'S ALLOWANCE IS LESS NOW THAN IT WAS IN 2009

CARER'S ALLOWANCE INCOME DISREGARD 2000 – 2020

Budget	2000	2001	2002	2003	2004	2005	2006	2006	2007	2008	2008/2020
Income Disregard											
Single	€95	€158	€191	€210	€250	€270	€270	€290	€320	€332.50	No change
Couple	€190	€317	€382	€420	€500	€540	€540	€580	€640	€665	
Increase	+ 350%										0%

⁴ CSO July 2020.

⁵ CSO Consumer Price Index Inflation Calculator

2.

Recognise the costs associated with caring in the deductions allowable for Carer's Allowance and assess income on its net rather than gross value.

Because the assessment of means for Carer's Allowance is applied to gross rather than net income and does not consider mortgage repayments, dependent children, college fees, Fair Deal contributions, medical costs, etc., the assessment does not reflect the reality faced by many caring families. These families may appear relatively financially comfortable

based on their gross income, but are struggling to make ends meet when living expenses and the cost of care are deducted. The deductions currently allowed are limited to a €332.50/€665 weekly income disregard, PRSI, union dues, superannuation and travel expenses⁶. Family Carers Ireland argues that the means test should be applied to net rather than gross income in line with the assessment applied to Carer's Benefit⁷ and should include deductions similar to those allowed in the financial assessment for a Medical Card including mortgage repayments, childcare costs, nursing home

costs, education expenses, and an allowance ranging from €38 to €78 for each dependent child.



21% of carers have cut back on essentials such as groceries or heat to make ends meet⁸.

3.

Increase the €20,000 disregard to €50,000 in the Capital Formula.

Because the State makes no provision for the future care needs of children and adults with significant care needs, families have to do so. It is not uncommon for carers, particularly the parents of a child with a disability, to go without in order to save money towards their child's future care needs. In doing so, these carers

are being penalised by virtue of the capital formula applied to savings and assets in the means assessment for Carer's Allowance. Family Carers Ireland is calling for the capital formula - which has not changed since 2005 - applied to Carer's Allowance to be increased from €20,000 to €50,000 in line with the Disability Allowance where the first €50,000 of capital is disregarded.

The Joint Committee on Health **RECOMMENDED IN 2019** that family carers be provided with **ADEQUATE SUPPORT TO INCENTIVISE INFORMAL CARE** including re-examining eligibility to for Carer's Allowance⁹.

CAPITAL FORMULA

Carer's Allowance (Current)		Carer's Allowance (Proposed – same as DA)	
Capital	Weekly means	Capital	Weekly means
First €20,000	Nil	First €50,000	Nil
Next €10,000	€1 per €1,000	Next €10,000	€1 per €1,000
Next €10,000	€2 per €1,000	Next €10,000	€2 per €1,000
Balance (over €40K)	€4 per €1,000	Balance (over €70K)	€4 per €1,000

⁶ Travel is applied at a standard rate of €15 but can be increased where appropriate.

⁷ With Carer's Benefit the €332.50 a carer is allowed to earn is based on net income after income tax, USC, PRSI, superannuation, pension levy, union dues, subscriptions to Friendly Societies and health insurance premiums are deducted.

⁸ Family Carers Ireland (2020) State of Caring 2020. Dublin: Family Carers Ireland.

⁹ Joint Committee on Health (2019): Report on the Provision on Homecare Services.

4.

Increase the Carer's Support Grant from €1,700 to €2,000.

The annual Carer's Support Grant is an important payment that recognises the unique contribution

of family carers. While the Grant can be used as the carer chooses, for many it goes towards the cost associated with caring or towards paying household bills. For some 23,157¹⁰ full-time carers of people who are medically assessed as in

need of full-time care, the Grant is the only financial recognition of the care they provide. Family Carers Ireland is calling for the Grant to be increased to €2,000 in Budget 2021.

5.

Extend eligibility for Carer's Benefit to include people who are self-employed.

In line with Government's stated aim to create a supportive environment for entrepreneurship

and extend eligibility for social welfare supports to people who are self-employed, Family Carers Ireland is calling for eligibility to Carer's Benefit to be extended to people who are self-employed or paying a Class S stamp. These people are equally likely

to find themselves with caring responsibilities and therefore need the assurance of having a financial support available to them should they need to take time away from work to provide care.

6.

Give sick children living in hospital access to the Domiciliary Care Allowance.

Some of Ireland's sickest children are denied access to

the Domiciliary Care Allowance because they do not satisfy the requirement that they 'live at home'. As a consequence, their parents, many of whom are forced to give up their employment to stay with them in hospital, are denied

Carer's Allowance. Family Carers Ireland understands that steps have been taken to resolve this anomaly but urge that efforts be expedited to ensure these families are not forced to suffer further financial hardship.

7.

Develop a pension solution for family carers that recognises their important work (inc. PfG).

It is long accepted that family carers, the vast majority women, are most at risk of falling into a 'pension gap' whereby they don't qualify for a State Pension Contributory due to extended periods out of the workforce to provide care or for a State Pension Non-Contributory due to its modest means-test. The number of carers affected by this anomaly is relatively small. However, for those who have devoted their lives to caring but are told at pension age that their years of hard work and personal sacrifice is not enough

to warrant a State Pension, the hurt and insult is immense. While the Total Contributions Approach to the calculation of the State Pension Contributory, due to come into effect in 2021, includes the welcome introduction of up to 20 years of credits for periods of caregiving, this is only granted where the carer has a minimum of 520 paid contributions. For some carers, particularly those with a child who has a disability or illness, remaining in the workforce to secure the 520 contributions is simply not possible. These carers are further penalised when they also don't qualify for the State Pension Non-Contributory often due to their partners income or land that is owned in farming

situations. Indeed, Family Carers Ireland has encountered a number of cases where a mother had given up her career to care for a disabled child and in the almost 50 years of active caring that followed neither qualified for a Carer's Allowance or any type of pension due to their husband's modest income. While we acknowledge the challenges associated with rectifying this anomaly, none are insurmountable and we urge the department to consider the introduction of a safety net Carer's Pension for the small number of carers affected.



55% of carers have given up work to care¹¹.

¹⁰ 114,000 carers received the Grant in June 2020. A total of 90,771 carers receive the Grant automatically because they receive either Carer's Allowance or Carer's Benefit. This means that 23,157 carers who receive the Grant as a stand-alone payment. Please note additional Carer Support Grants will be paid in respect of 2020 up until Dec 2021 therefore the figure of 113,928 will increase.

¹¹ Family Carers Ireland (2020) State of Caring 2020. Dublin: Family Carers Ireland.



RECOGNISE FAMILY CARERS AS UNIQUE WITHIN THE SOCIAL WELFARE SYSTEM

Department of Health

8.

Deliver a 'Carers Guarantee' to provide a basket of services to carers across the country (inc. PfG).

Family Carers Ireland welcomes the Programme for Government commitment to deliver a Carer's Guarantee and is calling for €3.2m in funding to be made available in Budget 2021 to begin implementation. Now more than ever as we emerge from the COVID pandemic, carers must be given a guarantee of access to a core basket of supports including

respite, homecare and training. Inconsistent funding, based on historical funding arrangements, means that access to these supports is currently subject to a postcode lottery whereby where a person lives, rather than what they need, will determine if they can access a service or not. Family Carers Ireland's 'Carers Guarantee' proposal sets out how, for an additional €3.2m in annual funding, we will guarantee the delivery of a core basket of services to carers across the country regardless of where they live. These services will include: access to emergency

respite; intensive one-to-one support for carers in crisis; a suite of training programmes ranging from basic care skills workshops to QQI accredited 'Caring with Confidence' training; targeted support groups and networks and access to information and advocacy clinics in local community centres, primary care centres and hospitals. If Government fails to ensure the uniform delivery of supports across the country, even more carers will reach crisis point, bringing the sustainability of their caring role into question.

CARERS GUARANTEE OF SUPPORTS



Eliminate postcode lottery of supports for carers

For additional €3.2m pa Family Carers can access core supports locally Including:



Emergency Respite

Cover for major family events, medical treatment, surgery etc



Individual Support

One to one support for families in distress or crisis



Training

Basic care skills, more specialised training - end of life, life limiting conditions, challenging behaviour



Networking

Peer support meetings & clinics, shared experiences



Information & Advocacy

Advice, information on rights and entitlements, support with appeals

9.

Increase homecare hours and introduce a Statutory Homecare Scheme (inc PFG) that will include an entitlement to 20 days respite each year and a Carer Needs Assessment for fulltime carers.

Government's commitment to increase homecare hours and introduce a Statutory Homecare Scheme is welcome. However, the COVID pandemic has brought into sharp focus the urgency of both. Immediate measures are needed to address the consistent underfunding and resource led nature of homecare which is leaving thousands of people stuck in hospital or forced into nursing homes when they could

return home or stay at home if appropriate care was available. It also makes economic sense. According to the ESRI a 10% increase in per capita homecare supply could lead to 40,000 fewer inpatient beds each year¹².

With hospitals and nursing homes required to operate at reduced capacity due to social distancing rules and anecdotal evidence of people delaying admission to long-term care and even removing a loved one from nursing home care due to concerns about COVID-19, there will be a commensurate and considerable increase in the number of people needing homecare. This will only add to the already overburdened homecare service, where prior to the

pandemic some 8,000 people were on a waiting list. In light of this increased demand, Family Carers Ireland along with the 22 members of the Homecare Coalition is calling for an additional €123 million for homecare supports in Budget 2021 in an effort to begin to meet actual demand for the scheme. We are also calling for the establishment of an integrated statutory scheme for the provision of home and long-term care that will include the right to a Carer Needs Assessment and 20 days respite each year for all full-time family carers in line with the annual leave entitlement of paid workers. We are also seeking assurances that the scheme will be launched in 2021 as committed to in Sláintecare.

10.

Extend the Carer GP Visit Card to carers in receipt of the Carer's Support Grant (inc. PFG).

The introduction of GP Visit Cards for carers in receipt of Carer's Allowance and Carer's Benefit in 2018 was a welcome first step in recognising the health and wellbeing needs of carers. However,

its method of delivery means that it only reaches a proportion of carers. It also imposes a means test on carers' access to the GP Visit Card by virtue of the means test applied to Carer's Allowance. This is entirely at odds with Government's plan for the universal roll-out of free GP care and counter to the universal access afforded to the over 70s and children under 6 years

who are rightly not means tested. In order to reach a greater number of full-time carers and in keeping with Government's own policy of universal access, the GP Visit Card should be made available to all carers in receipt of the non-means tested Carer's Support Grant, estimated to reach an additional 23,157 carers.

11.

Introduce the long-awaited Transport Support Scheme.

Family Carers Ireland is disappointed that the Programme for Government makes no mention of the introduction of the long-awaited Transport Support Scheme, which has been promised since 2013 when both the Mobility Allowance and Motorised Transport Schemes were withdrawn on the grounds of age discrimination. The failure to replace these schemes

has led to the illogical situation whereby those who received a Mobility Allowance prior to 2013 have been allowed to keep it while others now equally in need are locked out. It also means that the only transport support available to families is the Disabled Drivers and Disabled Passengers Scheme, which is available only to those with severe physical disabilities, with absolutely no support available to those with an

intellectual disability or cognitive impairment. This prioritises the transport needs of people with physical disabilities over those with an intellectual/cognitive disability which we believe could be subject to legal challenge.

The HSE's Framework for the Resumption of Adult Disability Day Services states that approximately 8,000 adults with a disability are provided with transport to access their day service. However,

¹² An Analysis of the Effects on Irish Hospital Care of the Supply of Care Inside and Outside the Hospital <https://www.esri.ie/system/files/publications/RS91.pdf>

the report goes on to state that following the reduced resumption of services post COVID 'families of services users should be asked to provide this transport' (p.15). Given

the withdrawal of transport to day services and public health advice to avoid public transport, it is now more imperative than ever that the Transport Support Scheme is

introduced to help people with a disability meet the additional costs of accessing services.

12.

Extend the NTPF to abolish waiting lists for essential health therapies for children with a disability (PfG)¹³.

Before COVID, almost 215,000 children were on a waiting lists for essential health care services including hospital treatment, speech and language, occupational therapy, physiotherapy and psychology with significant variation in waiting times across the country¹⁴. This figure is likely to increase substantially following the lifting of lockdown. The delay,

which is measured in years rather than months, in accessing these essential supports mean that many of Ireland's most vulnerable children are being denied the early intervention support that is critical to their development and placing them at serious risk of regression. While we acknowledge the Programme for Government commitment to address waiting times for the Assessment of Need legislated for in the Disability Act 2005, we are sceptical that this can be achieved through the public system alone. Rather Family Carers Ireland is calling for

additional funding for the National Treatment Purchase Fund (NTPF) to enable it to be extended to include clearing the waiting lists for paediatric interventions and essential therapies by treating these children through the private system. Children, particularly those with disabilities, have been most severely affected by the blanket withdrawal of services during the COVID crisis. Every effort must now be made to ensure the long-term impacts of the withdrawal of services are minimised.

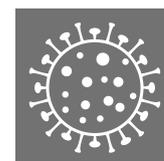
13.

Resumption of disability services and respite following lockdown.

Even before the COVID crisis, many carers already experienced difficulty accessing supports such as disability services, homecare or respite¹⁵. During lockdown, this became even worse as services were withdrawn and carers were without the support of extended family and friends. As we emerge from lockdown, many carers are feeling exhausted, burnt out, isolated and now gravely concerned that the supports and services they relied on before the pandemic will not return. The publication of the HSEs 'Resumption of Adult Disability Day Services Framework' appears to reinforce this fear by stating that 'service capacity will be reduced' (page 4) and 'service users will receive a reduced quantum of service supports' (page 5). We

are also deeply concerned that respite care, which was already wholly inadequate prior to the pandemic, will be virtually non-existent, as social distancing means that the already inadequate respite provision will be even further curtailed. Notwithstanding the very real challenges that COVID and the subsequent public health guidance present to service providers, the COVID crisis should not be used as a reason to rationalise services, but rather as an opportunity to improve them. Where residential or centre-based services are no longer available, in-home alternatives should be considered but only where they meet the needs of the service user and their family. In a similar way to how creches and childminding facilities have reopened using play-pods, social pods could be considered for adults with a disability who enjoy peer and social support. Where service-based transport cannot be

provided, people with a disability and their families must be given a cash payment towards meeting transport costs, as happened prior to 2013 with the Mobility Allowance. Where residential respite is limited alternative models of respite should be considered including supported hotel stays, in-home respite, host family respite, day break services or summer/ weekend camps. We cannot allow people with a disability and their families to suffer further as a result of COVID-19.



Coronavirus
COVID-19
Public Health
Advice

¹³ The Programme for Government commitment refers only to extending the NTPF to secure timely assessment for both child and adult psychological services.

¹⁴ Figures released through a series of Parliamentary Questions raised by Deputy Stephen Donnelly in December 2019.

¹⁵ State of Caring (2020): Family Carers Ireland.

14.

Review and update of the National Carers Strategy (inc PfG).

Ireland's first National Carers' Strategy, published in 2012, signalled Government's commitment to respecting carers as key care partners and to responding to their needs across a number of policy areas. At the time of its publication while the country was in the midst of the economic crisis, Government warned of the need to be pragmatic in terms of the limited financial resources available but promised that as Ireland's economy improved, so

too would the level of investment allocated to the strategy. The strategy itself also contains the commitment 'that the strategy would be reviewed on a periodic basis to allow departments to propose additional actions as our economic position improves' (National Carers' Strategy, p.2). An agreement was reached in 2019 between Family Carers Ireland and the Department of Health that the actions contained in the strategy have largely been exhausted and that no further annual progress reports would be produced. It is also the case that very significant departmental

changes have taken place since the strategy was published in 2012 that now render many of the actions obsolete as they are assigned to a department which no longer exists in that guise. Given the period of significant health reform that we are now in the midst of, including the implementation of Sláintecare and the creation of a statutory homecare scheme (both of which are predicated on the provision of care in the home) it is critical that a refreshed National Carers Strategy and action plan for the period 2020 - 2023 is developed alongside ringfenced funding for its delivery.



“We will review and update the National Carers Strategy”.

- Programme for Government 2020





REFORM THE SYSTEM OF TAX RELIEFS AND CREDITS FOR CARERS

Department of Finance

While Family Carers Ireland welcomes the doubling of the Home Carer Tax Credit since 2016, and the Programme for Government commitment to continue to increase it, we are concerned that the Home Carer Tax Credit appears to be the only care-related tax relief considered by Government in Budget announcements. By focusing on this only, Revenue are failing to address the many anomalies that exist within the suite of tax reliefs available to carers. For example, current arrangements wrongly deny any meaningful tax relief to single carers or those caring for a relative other than a child. An Incapacitated Child Tax Credit of €3,300 is available to the parents/guardian of a child, including an adult child, who is permanently incapacitated, either physically or mentally. However, the only tax relief available to a single person caring for their mother or another non-child relative is the Dependent Relative Tax Credit of just €70. Equally frustrating is the fact that the Home Carer Tax Credit of €1,600 is only available to married couples or those who are jointly assessed for tax, meaning single carers cannot avail of it. While Family Carers Ireland welcomes the commitment to increase the Home Carer Tax Credit, this in itself is not enough to address a number of anomalies within the current tax system. Specifically, we are calling for:

15.

Increase in the Dependent Relative Tax Credit in line with the Incapacitated Child Tax Credit.

The disparity between the €70 Dependent Relative Tax Credit available to carers of a 'non-child'

relative (i.e. parent, sibling, aunt, etc.) and that available to the parents of a disabled child or adult child of €3,300 through the Incapacitated Child Tax Credit must be urgently addressed. While Family Carers Ireland unequivocally endorses a generous system of

tax reliefs for parent carers, we feel equally strongly that such tax relief should be available to all fulltime carers, regardless of their relationship to the cared for person.

16.

Extension of eligibility for the Home Carer Tax Credit to include single working carers.

The Home Carer Tax Credit of €1,600 has doubled in value since 2015 making it an increasingly

important support for working carer families. The fact that it is available only to married or jointly assessed couples, where one partner works outside the home and the other works predominantly in the home caring for a dependent person, undermines its potential

to support a greater number of genuine carers. Family Carers Ireland is calling for the Home Carer Tax Credit to be made available to single carers who work part-time while also caring for a dependent person.

17.

Allow carers to claim tax relief on the cost of employing a care worker while also claiming the Dependent Relative/Incapacitated Child tax credit.

There appears to be little rationale for the current stipulation which

prevents carers from claiming both the Dependent Relative Tax Credit and/or the Incapacitated Child Tax Credit while availing of Tax Relief on the Cost of Employing a Home Carer. It is particularly concerning that a carer could potentially lose out on thousands of euros of tax relief on employing a home carer simply because they had also

claimed the Dependent Relative Tax Credit of just €70.

PROGRAMME FOR GOVERNMENT COMMITMENTS FOR FAMILY CARERS

Social Protection	Health	Children/Disability	Revenue
<ul style="list-style-type: none"> - Develop a pension solution for family carers that recognises their important contribution - Protect core social welfare rates - Recognise the importance of ancillary benefits and eligibility criteria - Improve outcomes for those with caring responsibilities 	<ul style="list-style-type: none"> - Update the National Carers Strategy - Establish a commission to examine the care and support of older people - Introduce a 'Carers Guarantee' that will provide a basket of services to carers across the country - Increase homecare - Introduce a Statutory Homecare Scheme - Extend eligibility for GP Visit Card to carers receiving Carer's Support Grant - Champion a whole-of-life approach to care - Cap parking charge at all public hospitals - Support Dialogue Forum with voluntary organisations to build a stronger working relationship between the State and voluntary healthcare sector 	<ul style="list-style-type: none"> - Increase home support & PA hours - Reduce waiting times for assessment of need under the Disability Act 2005 - Introduce personalised budgets for people with disabilities - Further intensive transitional support packages for children/young people with complex support needs - Expand adult day services for people with a physical, sensory or intellectual disability or autism - Increase residential and emergency residential places - End the inappropriate placement of young people to nursing homes - Integrate access to mental health supports as part of disability service - Reform the Mental Health Act 2001 - Extend the remit of the National Treatment Purchase Fund to secure timely assessment for both child and adult psychological services 	<ul style="list-style-type: none"> - Increase the Home Carer Tax Credit

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