Office of the Children's Commissioner

Child Rights Impact Assessment

2013 Autumn Statement and 2014 Budget

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About the Office of the Children's Commissioner

The Office of the Children's Commissioner (OCC) is a national public sector organisation led by the Children's Commissioner for England, Dr Maggie Atkinson. We promote and protect children's rights in accordance with the United Nations Convention on the Rights of the Child and, as appropriate, other human rights legislation and conventions.

We do this by listening to what children and young people say about things that affect them and encouraging adults making decisions to take their views and interests into account.

We publish evidence, including that which we collect directly from children and young people, bringing matters that affect their rights to the attention of Parliament, the media, children and young people themselves, and society at large. We also provide advice on children's rights to policy-makers, practitioners and others.

The post of Children's Commissioner for England was established by the Children Act 2004. The Act makes us responsible for working on behalf of all children in England and in particular, those whose voices are least likely to be heard. It says we must speak for wider groups of children on the issues that are not-devolved to regional Governments. These include immigration, for the whole of the UK, and youth justice, for England and Wales.

The Children and Families Act 2014 changed the Children's Commissioner's remit and role. It provided the legal mandate for the Commissioner and those who work in support of her remit at the Office of the Children's Commissioner to promote and protect children's rights. In particular, we are expected to focus on the rights of children within the new section 8A of the Children Act 2004, or other groups of children whom we consider are at particular risk of having their rights infringed. This includes those who are in or leaving care or living away from home, and those receiving social care services. The Act also allows us to provide advice and assistance to and to represent these children.

Our vision

A society where children and young people's rights are realised, where their views shape decisions made about their lives and they respect the rights of others.

Our mission

We will promote and protect the rights of children in England. We will do this by involving children and young people in our work and ensuring their voices are heard. We will use our statutory powers to undertake inquiries, and our position to engage, advise and influence those making decisions that affect children and young people.

Please reference this report as follows:

Office of the Children's Commissioner (2014) *Child Rights Impact Assessment of the 2013 Autumn Statement and 2014 Budget.* London: Office of the Children's Commissioner.

Foreword from the Children's Commissioner

I am pleased to present this Child Rights Impact Assessment of the 2013 Autumn Statement and 2014 Budget. We chose these tax and spending measures, alongside changes to civil and prison law Legal Aid since April 2013, for rigorous impact analysis this year because – like children's access to justice – budgeting by Governments has the potential for systemic impact across the full range of rights protected by the UN Convention on the Rights of the Child, and – like children's access to justice – the protection of children's rights through adequate provision for their needs in the tax and spending system is currently inadequate.

We are grateful to both the University of Brighton and Landman Economics for providing us with a robust evidence base for this impact assessment. Their reports are published alongside this CRIA. We are also particularly grateful to the children, young people and parents and carers who took part in the University of Brighton's research. Children and young people's views and experiences are at the centre of this analysis and provide a powerful insight into how changes to household income – particularly for those families who are already vulnerable and experiencing poverty and material deprivation – can impact not only children's rights to social security, or an adequate standard of living, but can affect their enjoyment of a whole range of UNCRC rights. As one young person said:

> *Some families might have to choose between heating their home and buying nutritious food, if you don't get the right food, children will get malnourished and this will have a knock on effect on their health and education.*

As well as making these links, the children and young people reminded us that some measures have a different impact from a child's perspective: their reactions to alcohol duty reductions, for example, was overwhelmingly negative.

> *If you've got a parent who has got troubles with alcohol then if the prices go down they will find it easier to buy alcohol and buy more, and this would have a knock on effect on the children. If you have a problem with alcohol you're going to buy more, not spend less money on it, so I don't see the point in what the government is doing here.*

This CRIA shows that the Autumn Statement 2013 and Budget 2014 were a missed opportunity for the Government to undo the cumulative damage of tax and spending decisions since 2010 which made life harder for the poorest and most vulnerable children. Many of the measures have been of most benefit to wealthier households; others have hit lone parents the hardest.

Both reports commissioned for this CRIA demonstrate the importance both of modelling quantifiable impacts on children of budgeting decisions, and of obtaining evidence of children's views and experiences, in order to ensure that, as the Committee on the Rights of the Child has recently exhorted, 'the preparation and development of budgets" adopts a "best-interests-of-the-child perspective'. As we approach the examination of the UK's record by the UN Convention on the Rights of the Child in 2016, I hope that a best interests of the child approach can be applied to future tax and spending measures in order that children's rights are better respected, protected and fulfilled.

ME Atkinson

Dr Maggie Atkinson
Children's Commissioner for England

1. Executive summary

This Child Rights Impact Assessment (CRIA) considers the impact of the tax and spending measures announced by the Government in the Autumn Statement 2013 and Budget 2014 on children and young people and in particular their rights under the UN Convention on the Rights of the Child (UNCRC), in order to determine to what extent these announcements meet the Government's international obligations to promote, protect and fulfil children's rights.

This assessment draws upon analysis of the impact of the measures announced on different groups of children (by household type and income decile) by Landman Economics, and on research carried out with focus groups of children, young people and parents/carers by the University of Brighton. Their reports are published alongside this CRIA (Robinson et al, 2014; Reed and Elson, 2014).

As the Government has acknowledged, all UK Government policies and practices must comply with the UNCRC, which was ratified by the UK in 1991. In particular, the UN Committee on the Rights of the Child (CRC) has emphasised that in all economic circumstances States must '*undertake all possible measures towards the realisation of the rights of the child, paying special attention to the most disadvantaged groups'* under Article 4 of the UNCRC.[1] These rights include those to an adequate standard of living under Article 27, to the highest possible standard of health under Article 24, and to social security under Article 26, amongst others. States are also required by Article 2 not to discriminate against children due to their membership of a particular group or other status (for example, being a child of a lone parent).

The measures analysed include changes to income tax; childcare subsidies; a freeze in Universal Credit work allowances; the extension of Free School Meals to all children in Reception and Years 1 and 2; indirect tax and energy bill measures; and the cap on Annually Managed Expenditure (AME) welfare spending.

The income tax measures – including an increase in the personal allowance, a transferable element of the personal allowance for married couples and changes to the tax rate on interest from savings – raise household income for all categories of household with children but are not calculated to reduce poverty or inequality as they benefit the most disadvantaged groups the least, and also discriminate against the children of lone parents. They therefore fail to fulfil the UK government's obligations under Articles 2, 4 and 27 of the UNCRC.

The childcare subsidy measures again result in income gains for all types of household with children, but while this is only marginal for the poorest children, it is much greater for middle-income households. One measure – tax free childcare – most benefits children in the wealthiest households. Again, these measures fail to

[1] General Comment No.5 on General Measures of Implementation of the Convention on the Rights of the Child (Arts. 4, 42 and 44, para. 6), UN Doc CRC/GC/2003/5 (2003), para. 8, as cited in Nolan, A. (2013) 'Economic and Social Rights, Budgets and the Convention on the Rights of the Child', *International Journal of Children's Rights, (21(2)*.

fulfil the Government's obligations under the UNCRC including under Articles 4 and 27.

The freeze in Universal Credit work allowances (amount families are permitted to earn before their Universal Credit is subject to a 65% taper on net earnings) results in losses for all types of household with children, but lone parents are the greatest losers from this measure. The wealthiest households with children only lose marginal amounts, while poorer households (in the second to fourth income deciles) bear the greatest losses. This measure therefore fails to fulfil the Government's obligations under Articles 2, 4, 26 and 27 of the UNCRC.

The extension of universal free school meals to all children in Reception and Years 1 and 2 results in gains across households with children in all income deciles. It enhances children's rights under Article 27 UNCRC and also Article 28 UNCRC – the right to education, since it is linked with an increase in school attainment. It is of particular benefit to children in low income groups but who were previously ineligible, enhancing their rights to optimal development (Article 6 UNCRC) and to health (Article 24). However, it does discriminate by age against children in other age groups also in need of adequate nutrition and therefore children's rights would be better fulfilled by extending this scheme to all age groups.

The indirect tax and energy bill measures are not well targeted on households with children – couples with children and lone parents make among the lowest gains of all household types. However, they do result in gains for all household types and amongst households with children, the greatest gains are for the poorest households. As a package they will assist in fulfilling children's rights to an adequate standard of living (Article 27) and – with the exception of the reduction in alcohol duty – to their rights to optimal development (Art 6) and the highest possible standard of health (Article 24).

The cap on AME welfare spending will, if implemented, include not only many benefits paid to households with children but also some specifically targeted for the benefit of children or at maternity/paternity.   The cap will create a presumption that spending on benefits within it will not exceed the Office for Budget Responsibility's forecast, rather than being set according to levels of need. In the future therefore, it may result in the Government failing to fulfil its obligations under Articles 4, 6, 24, 26 and 27 of the UNCRC in addition to other rights such as the right to rest, leisure and play (Article 31) and to education (Article 28). Its creation calls into question the Government's compliance with Articles 3 (best interests to be a primary consideration in all decision-making affecting children) and 4 of the UNCRC.

As a package, the measures result in small losses across all household types, with no change in income for the poorest households with children and small losses for middle to high income households with children.

The 2013 Autumn Statement and 2014 Budget therefore collectively fail to meet the Government's obligations under Articles 4, 6, 24, 26 and 27 of the UNCRC.

2. Methodology

2.1 Child Rights Impact Assessment

Child Rights Impact Assessments (CRIAs) are an important part of a State's fulfilment of Article 4 of the UNCRC, which provides that:

> *States Parties shall undertake all appropriate legislative, administrative, and other measures for the implementation of the rights recognized in the present Convention. With regard to economic, social and cultural rights, States Parties shall undertake such measures to the maximum extent of their available resources and, where needed, within the framework of international co-operation.*

They also assist in the fulfilment of Article 3 of the UNCRC, which requires that *'[i]n all actions concerning children, whether undertaken by public or private social welfare institutions, courts of law, administrative authorities or legislative bodies, the best interest of the child shall be a primary consideration*'.

CRIAs allow States (including government both central and local, and other public authorities or other bodies performing public functions) to assess, when formulating policy, legislation or administrative practices that may affect children, the impacts upon them and in particular where their rights may be engaged or interfered with. They are thus alerted to potential impacts upon children's rights and are able to address potential breaches and maximise potential beneficial effects before policies, legislation and practices are finalised.

The UN Committee on the Rights of the Child (CRC), which monitors States Parties' performance under the UNCRC, has stated that CRIAs are required in order that the UNCRC be fulfilled:[2]

> *Ensuring that the best interests of the child are a primary consideration in all actions concerning children (art. 3 (1)), and that all the provisions of the Convention are respected in legislation and policy development and delivery at all levels of government demands a continuous process of child impact assessment (predicting the impact of any proposed law, policy or budgetary allocation which affects children and the enjoyment of their rights) and child impact evaluation (evaluating the actual impact of implementation). This process needs to be built into government at all levels and as early as possible in the development of policy.*
>
> *Self-monitoring and evaluation is an obligation for Governments. But the Committee also regards as essential the independent monitoring of progress towards implementation by, for example, parliamentary committees, NGOs,*

[2] UN Committee on the Rights of the Child, General Comment No 5, *General measures of implementation of the Convention on the Rights of the Child*, CRC/GC/2003/5 at para 45.

> *academic institutions, professional associations, youth groups and independent human rights institutions …*

The primary obligation to carry out Child Rights Impact Assessments is therefore upon States. We hope that our model provides a useful template for the Government to do this. In December 2010 the then Children's Minister, Sarah Teather MP, committed that the Government would give 'due regard' to the UNCRC when making new policy and legislation and, in so doing, will always consider the recommendations of the CRC.[3]

The CRC has laid out recommended activities for independent national human rights institutions for children in its General Comment No. 2. These include that the NHRI should:[4]

> *Promote harmonisation of national legislation, regulations and practices with the Convention on the Rights of the Child, its Optional Protocols and other international human rights instruments relevant to children's rights and promote their effective implementation, including through the provision of advice to public and private bodies in construing and applying the Convention…*

and:

> *In accordance with Article 3 of the Convention requiring that the best interests of children should be a primary consideration in all actions concerning them, ensure that the impact of laws and policies on children is carefully considered from development to implementation and beyond.*

The Children Act 2004 now expressly provides for the OCC to undertake Child Rights Impact Assessments: Section 2(3) (d) of the 2004 Act states that in the discharge of her primary function to promote and protect children's rights, the Commissioner may in particular '*consider the potential effect on the rights of children of government policy proposals and government proposals for legislation'*. The Commissioner also has the express power to '*monitor the implementation in England of the United Nations Convention on the Rights of the Child'*.

OCC Child Rights Impact Assessments are carried out according to a model consulted upon in 2012, which we are revising in the light of our experience of carrying out assessments since that date, and will republish later this year (Office of the Children's Commissioner, 2012a). This incorporates two elements:

- assessment of impacts on children, through the gathering of both quantitative and qualitative material
- legal analysis to determine rights impacts.

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[3] Department for Education, Written Ministerial Statement, *Publication of the Independent Review of the Children's Commissioner*, 6 December 2011, CM 7981.
[4] UN Committee on the Rights of the Child, General Comment no 2, The role of independent national human rights institutions in the promotion and protection of the rights of the child, CRC/GC/2002/2, at para 19.

In terms of undertaking CRIAs of economic policy, recent research has shown that this is critical in a time of economic recession (Social Mobility and Child Poverty Commission (2014); De Agostini et al (2014)). However even before the economic downturn, in its Concluding Observations on the UK in 2008, the UN Committee on the Rights of the Child said:[5]

> *The Committee notes with appreciation the increase in expenditures on children in recent years. Nevertheless, the Committee is concerned that the increases are not sufficient to eradicate poverty and tackle inequalities and that the lack of consistent budgetary analysis and child rights impact assessment makes it difficult to identify how much expenditure is allocated to children across the State party and whether this serves to effectively implement policies and legislation affecting them.*
>
> *The Committee recommends that the State party, in accordance with Article 4 of the Convention, allocate the maximum extent of available resources for the implementation of children's rights, with a special focus on eradicating poverty and that it reduce inequalities across all jurisdictions. In this endeavour, the State party should take into account the Committee's recommendations issued after the day of general discussion of 21 September 2007 devoted to "Resources for the rights of the child − responsibility of States". Child rights impact assessment should be regularly conducted to evaluate how the allocation of budget is proportionate to the realisation of policy developments and the implementation of legislation.*

Article 4 of the UNCRC, the obligation to undertake all appropriate legislative, administrative, and other measures for the implementation of the rights' in the UNCRC and, in relation to economic, social and cultural rights, '*to the maximum extent of their available resources' has been interpreted by the Committee on the Rights of the Child as requiring States in all economic circumstances 'to undertake all possible measures towards the realisation of the rights of the child, paying special attention to the most disadvantaged groups'*.[6]

The Committee has derived four types of obligation in relation to economic, social and cultural rights under the UNCRC (Reed and Elson, 2014):

- **Progressive realisation**: 'an immediate obligation for States Parties to the Convention to undertake targeted measures to move as expeditiously and effectively as possible towards the full realisation of economic, social and cultural rights of children'

- **Non-retrogression**: 'the obligation not to take any retrogressive steps that could hamper the enjoyment of economic, social and cultural rights is considered to be inherent in the obligation towards progressive realisation of those rights'

[5] CRC/C/GBR/CO/5, paras 18 and 19.
[6] General Comment No.5 on General Measures of Implementation of the Convention on the Rights of the Child (Arts. 4, 42 and 44, para. 6), UN Doc CRC/GC/2003/5 (2003), para. 8, as cited in Nolan, A (2013) Economic and Social Rights, Budgets and the Convention on the Rights of the Child', *International Journal of Children's Rights (2013) 21(2)*.

- **Immediate obligations**: ‘there are obligations requiring immediate implementation, irrespective of the level of available resources: i.e. the obligation to guarantee non-discrimination in the enjoyment of these rights and the obligation to take immediate steps towards their realisation.’

- **Minimum core obligations: ‘**intended to ensure, at the very least, the minimum conditions under which one can live in dignity… essential foodstuffs, equal access to primary health care, basic shelter and housing, social security or social assistance coverage, family protection, and basic education. All States, regardless of their level of development, are required to take immediate action to implement these obligations, as a matter of priority. Where the available resources are demonstrably inadequate, the State concerned is still required to strive to ensure the widest possible enjoyment of the relevant rights under the prevailing circumstances.’

The Committee has emphasised the relevance of rights to economic policy-making, for example, General Comment No.15 (2013) on the right of the child to the highest attainable standard of health states at para 105 (Reed and Elson, 2014):

> *States should continually assess the impact of macro-economic policy decisions on children’s right to health, particularly children in vulnerable situations, prevent any decisions that may compromise children’s rights, and to apply the best interests principle when making such decisions.*

The Committee has also emphasised that States must pay particular attention to the most vulnerable groups of children, and specifies that this includes times of austerity − for example General Comment No 5. on General Measures for the Implementation of the Convention on the Rights of the Child (2003) requires States Parties to demonstrate that ‘*children, in particular marginalised and disadvantaged groups of children, are protected from the adverse effects of economic policies or financial downturns*’ (para. 51). Similarly, the Chairperson of the Committee on Economic, Social and Cultural Rights wrote to States Parties in 2012 warning them to ‘*avoid at all times taking decisions which might lead to the denial or infringement of economic, social and cultural rights*.’[7] The Committee on Economic, Social and Cultural Rights has emphasised that:[8]

> *…even in times of severe resources constraints whether caused by a process of adjustment, of economic recession, or by other factors the vulnerable members of society can and indeed must be protected by the adoption of relatively low-cost targeted programmes.*

The UNCRC protects a range of socio-economic rights including the right to an adequate standard of living (Article 27), the right to social security (Article 26), and to enjoy the highest possible standard of health (Article 24). However, these rights should not be considered in isolation when examining tax and spending decisions. Many such decisions can have an effect – direct or indirect – on civil and political rights, for example the right to survival and optimal development (Article 6) and to

[7] Letter from CESCR Chairperson to States Parties in the context of the economic and financial crisis, CESCR/48th/SP/MAB/SW, May 2012.
[8] General Comment No. 3 on the nature of States Parties Obligations, para. 12.

freedom from maltreatment and abuse (Article 19).

As we said in our assessment of the 2012 Autumn Statement and 2013 Budget (Office of the Children's Commissioner, 2013):[9]

> *…the obligation to devote 'maximum available resources' requires states to prioritise and use resources effectively to fulfil economic and social rights (Queens University Belfast Budget Analysis Project, 2010)… This is widely interpreted by the UN Committee on the Rights of the Child and other UN Treaty Monitoring Bodies as requiring governments to take the steps needed to resource children's rights adequately, if necessary through adjustments to taxation and other sources of revenue, and through macro-economic policy.*

The general principles of the UNCRC should be respected in all decision-making regarding tax and spending that will, inevitably, affect children – in addition to Article 6, these include Articles 2 (non-discrimination), 3 (the best interests of the child to be a primary consideration in all actions concerning children) and 12 (children's views to be heard and given due weight in all matters affecting the child). The Committee on the Rights of the Child has said in its General Comment No. 14 on the rights of the child to have his or her best interests taken as a primary consideration (2013) that the '*preparation and development'* of budgets '*require the adoption of a best-interests-of-the-child perspective for it to be child-rights sensitive*.'

Given the urgent necessity of protecting vulnerable groups of children in times of economic downturn, this CRIA seeks to understand the impact of the 2014 Budget and 2013 Autumn Statement, following on from our assessment of the previous year (Office of the Children's Commissioner, 2013).

The quantitative analysis for this CRIA was produced by Howard Reed and Diane Elson and is published separately in their report, *An adequate standard of living: a child rights based quantitative analysis of tax and social security policy changes in Autumn Statement 2013 and Budget 2014* (2014), and their tables are presented as an annex to this CRIA. In addition we commissioned qualitative research with children and young people and their parents/carers from the University of Brighton: their report, *Identifying and understanding the impact of the 2013 Autumn Statement and 2014 Budget on children and young people,* is also published alongside this CRIA (Robinson et al 2014).

Both analyses identify the impacts on children and young people of Autumn Statement 2013 and Budget 2014 measures, together with in the case of the University of Brighton research, other selected tax and spending announcements made in the course of the financial year. The relevant Autumn Statement and Budget measures included (text reproduced from Reed and Elson, 2014):

[9] See further: UN Committee on the Rights of the Child 'Day of General Discussion on Resources for the Rights of the Child – Responsibility of States' (2007) and General Comment No.15 (2013) on the Rights of the Child to the Highest Attainable Standard of Health; Elson, Balakrishnan and Heintz, 'Public Finance, Maximum Available Resources and Human Rights' (2011) in C. Harvey, A. Nolan and R. O'Connell (eds.) Human Rights and Public Finance: Budget Analysis and the Advancement of Economic and Social Rights, Hart Publishing, 2013; and Ortiz, Chai and Cummins 'Identifying Fiscal Space: Options for Social and Economic Development for Children and Poor Households in 184 Countries' (2011), together with the detailed discussion in the background paper.

Income tax measures

- An increase in the **personal allowance** for income tax from £10,000 to £10,500 in April 2015.

- The introduction of a **transferable tax allowance** for married couples and civil partners from April 2015. For eligible couples where one partner earns below the income tax personal allowance, this measure allows the couple to transfer up to £1,000 of that partner's unused personal allowance to the other partner (provided that the other partner's gross income is below the higher rate threshold for income tax). This measure is worth a maximum of £200 per couple (the £1,000 value of the allowance multiplied by the income tax basic rate of 20 percent).

- The reduction in the 10% rate of income **tax on interest from savings** for low-income savers to zero, and the increase in the amount of savings taxed at this rate from £2,880 to £5,000 from April 2015. This zero rate only applies to individuals with total taxable income of less than £5,000 in the 2015/16 tax year; individuals with taxable income of more than £5,000 will be taxed at 20% on all taxable income.

- The tax-free savings limit for **Individual Savings Accounts** (ISAs) has been increased from £11,880 to £15,000 from July 2014.

- For individuals who are about to receive benefits from a **private pension**, the requirement to use 75 percent of their pension savings to buy an annuity has been abolished, and income drawn down from the pension pot will now be taxed at the individual's marginal rate rather than a rate of 55 percent.

Childcare subsidy measures

- The generosity of the **Tax Free Childcare** initiative, which provides a childcare subsidy payment to families with children who are not claiming Universal Credit, has been increased from £6,000 to £10,000 per child. The scheme is also being rolled out more quickly than originally intended (in the revised timetable, it will be rolled out to all eligible families with children under 12 within the first year of the scheme's operation).

- The increase in the percentage of childcare costs eligible for payment under **Universal Credit** from 70% to 85% of costs, which was previously only available to Universal Credit claimants with gross incomes above the Income Tax personal allowance, is now being extended to all Universal Credit claimants.

Freeze in Universal Credit work allowances

- A three-year nominal freeze in the value of the work allowances for Universal Credit was announced in the 2013 Autumn Statement. These are the amounts which families claiming Universal Credit are allowed to earn before being subject to the 65% taper on net earnings.

Extension of free school meals to all children in Reception and Years 1 and 2

- The 2013 Autumn Statement announced the roll-out of free school meals to all schoolchildren in Reception and Years 1 and 2 of primary school from September 2014.

Indirect tax and energy bill measures

- The 2013 Autumn Statement announced that the planned fuel duty increase scheduled for September 2014 would be cancelled.[10]

- Additional real-terms reductions in excise duties on beer, cider, spirits and wine were announced in the 2014 Budget.

- The 2013 Autumn Statement also announced that the Government was consulting on a package of measures which it was claimed would reduce household domestic energy bills by scaling back the Energy Company Obligation (ECO) scheme which reduces the fuel usage of poor households, which HM Treasury calculated would be worth around £50 per household on average.

Cap on AME welfare spending

- The 2014 Budget announced a cap on the amount spent on most welfare (social security benefits, tax credits and Universal Credit) expenditure in the Annually Managed Expenditure accounts.[11] The only items of social security expenditure not included in the cap are Jobseekers Allowance(JSA) (and the equivalent spending for Universal Credit claimants in the full conditionality group who are not currently in work), Housing Benefit for JSA claimants (and the equivalent spending on housing costs for Universal Credit claimants), and the State Pension. All other spending is defined as ‘in-scope’ welfare and subject to the cap, which has been set at the level of the Office for Budget Responsibility's forecasts for in-scope welfare spending over the next three fiscal years.

We will consider first the quantifiable and qualitative impacts of each measure, and then the children’s rights impacts of each measure or package of measures. Finally, we will offer our conclusions. We recognise that these tax and spending measures are not the only measures announced or implemented in 2013−14 that will impact on household incomes and public services for children and their families. This analysis is confined to those measures announced in the Budget 2014 and Autumn Statement 2013.

[10] See HM Treasury (2013), p7.

3. Findings about the 2013 Autumn Statement and 2014 Budget

Income tax measures

- **An increase in the personal allowance for income tax from £10,000 to £10,500 in April 2015.**

This measure will increase average household income for all types of household with children (lone parent; couple with children; and 'multiple benefit unit' (MBU) with children) in all categories, by between £100 and £150 per annum (Reed and Elson, 2014 Figure 3.1).[12] However as a percentage of household income the average gain will be less than 0.1% for lone parents, approximately 0.25% for couples with children and under 0.3% for MBUs with children (Ibid. Figure 3.2). Distributional analysis by income decile shows that this measure is regressive, with the biggest gains as a percentage of household income in the seventh and eighth deciles and the smallest in the first and second deciles (Ibid. Figure 3.3).

- **The introduction of a transferable tax allowance for married couples and civil partners from April 2015. For eligible couples where one partner earns below the income tax personal allowance, this measure allows the couple to transfer up to £1,000 of that partner's unused personal allowance to the other partner (provided that the other partner's gross income is below the higher rate threshold for income tax). This measure is worth a maximum of £200 per couple (the £1,000 value of the allowance multiplied by the income tax basic rate of 20 percent).**

This measure will, by its nature, have no impact on household income for lone parents. Couples with children and MBUs with children will have an average gain of under £50 per annum (Reed and Elson 2014, Figure 1). However, the 3 million dependent children living in lone parent families will not benefit from this measure (Office for National Statistics, 2013). Average household income for couples with children and MBUs with children will be increased by less than 0.1% by this measure (Ibid. Figure 2). Across the distribution of incomes, greatest gains for this measure as a percentage of household income are for the third to sixth income deciles with little or no impact on the eighth to tenth deciles (Ibid. Figure 3.3).

Children and young people (aged 9−15) considered this proposal to be unfair as it implied that the Government was '…*forcing people to get married'* and such a proposal would penalise those people who '…*don't find the right person'* or who '…*don't want to get married'*. For those families who would benefit from this proposal, however, it was considered that the increased income would impact positively on the rights of children and young people in relation to Articles 6, 18, 26 and 27 UNCRC (Robinson et al, 2014).

[12] A 'multiple benefit unit' in the Office for National Statistics/NatCen Family Resources Survey is a household comprising more than one 'benefit unit', a 'benefit unit' being a single adult or couple with any dependent children. Examples of a MBU would therefore include a couple living with their two children and the father's mother; two friends sharing a flat each with their own child; etc.

- **The reduction in the 10% rate of income tax on interest from savings for low-income savers to zero, and the increase in the amount of savings taxed at this rate from £2,880 to £5,000 from April 2015. This zero rate only applies to individuals with total taxable income of less than £5,000 in the 2015/16 tax year; individuals with taxable income of more than £5,000 will be taxed at 20% on all taxable income.**

All types of household with children, and households with children in all income deciles, will have average marginal gains in household income from this measure (Reed and Elson, 2014, Figures 1– 3).

In total, the income tax reforms benefit households with children in all deciles, with the biggest percentage gains in the fifth and sixth deciles (ibid, fig 3.3). However, the smallest gain of all household types modelled in Reed and Elson are for lone parents, and except for single pensioners, all households without children gain a higher percentage of average income than all households with children (Ibid. Figure 2), and households with children in the lowest income decile gain the least (Ibid, Figure 3).

- **The tax-free savings limit for Individual Savings Accounts (ISAs) has been increased from £11,880 to £15,000 from July 2014.**

This measure will be of benefit to wealthier households who have the capacity to save sums between £11,880 and £15,000.

- **For individuals who are about to receive benefits from a private pension, the requirement to use 75 percent of their pension savings to buy an annuity has been abolished, and income drawn down from the pension pot will now be taxed at the individual's marginal rate rather than a rate of 55 percent.**

This measure will largely be of benefit to households without dependent children (headed by adults at or approaching pensionable age).

Children's rights impact of income tax measures

Increasing household income for households with children through tax and spending decisions has the potential to further a range of children's rights; in the case of taxation, most directly the right to an adequate standard of living (Article 27 UNCRC):

> *States Parties recognise the right of every child to a standard of living adequate for the child's physical, mental, spiritual, moral and social development*…
>
> *States Parties, in accordance with national conditions and within their means, shall take appropriate measures to assist parents and others responsible for the child to implement this right and shall in case of need provide material assistance and support programmes, particularly with regard to nutrition, clothing and housing.*

The income tax measures raise household income for all categories of household with children. However, the measures discriminate between children according to their household type: in particular, children in lone parent households do not benefit from the transferable personal allowance and benefit the least on average from the increase in personal allowance. These measures therefore do not meet the obligations set out in Article 2 of the UNCRC (prohibition on discrimination). It should also be noted that children of lone parents are approximately twice as likely as those in couple families to be living in relative poverty (the rate being 42% as opposed to 23%) (Department for Work and Pensions, 2014).

Overall the poorest households with children – those in the first income decile – benefit the least from the income tax measures – gaining just over 0.1% of average household income – with the greatest gains in the fifth and sixth deciles (just over 0.4%) (Reed and Elson, 2014, Figure 3). Children within the first income decile are likely to include some or all of the 4% of children who are experiencing severe low income and material deprivation (Social Mobility and Child Poverty Commission, 2014, Table 1.1). The measures are not, therefore, calculated to reduce poverty or inequality nor do they pay special attention to the most disadvantaged groups, nor do they promote the right of every child to 'development' under Article 27 to the maximum extent. They therefore fail to fulfil the UK's obligations under Articles 2, 4 and 27 UNCRC.

Childcare subsidy measures

- **The generosity of the Tax Free Childcare initiative, which provides a childcare subsidy payment to families with children who are not claiming Universal Credit, has been increased from £6,000 to £10,000 per child. The scheme is also being rolled out more quickly than originally intended (in the revised timetable, it will be rolled out to all eligible families with children under 12 within the first year of the scheme's operation).**

This measure is generally distributionally regressive, with no benefit below the fourth income decile and the greatest benefits in the ninth and tenth deciles (the latter at over 0.1% of average household income (Reed and Elson D, 2014, Figure 4.1). In relation to household type, couples with children make greater gains (approximately 0.05% of average income) than the marginal benefit to lone parents and MBUs with children (ibid, fig 4.2).

- **The increase in the percentage of childcare costs eligible for payment under Universal Credit from 70% to 85% of costs, which was previously only available to Universal Credit claimants with gross incomes above the Income Tax personal allowance, is now being extended to all Universal Credit claimants.**

This measure results in marginal gains for households with children in the first and second income deciles, with the greatest gains in the sixth and seventh deciles (the latter at approximately 0.2% of household income) (Ibid. Figure 4). Lone parents benefit much more as a percentage of average household income (over

0.25%) than couples or MBUs with children (Ibid. Figure 5). However it should be recalled that children of lone parents are approximately twice as likely as those in couple families to be living in relative poverty (the rate being 42% as opposed to 23%) (Department for Work and Pensions, 2014).

Children's rights impact of childcare subsidy measures

The overall impact of the childcare subsidy measures is positive for all households with children; lone parents make much greater gains as a percentage of household income (nearly 0.3%) than other households. Children in MBU households make the lowest percentage gain (Ibid. fig 5). However, when analysed over the range of income distribution, the measures as a package are not as positive − as they provide only a marginal gain for the first and second income deciles and the greatest in the sixth to eighth deciles. The tax free childcare measure is particularly regressive, with the greatest benefit for the wealthiest children. The measures are not, therefore, calculated to reduce poverty or inequality nor do they pay special attention to the most disadvantaged groups, nor do they promote the right of every child to 'development' under Article 27 to the maximum extent. They therefore fail to fulfil the UK's obligations under Articles 4 and 27 UNCRC. They also fail to fulfil to the maximum extent, in relation to lower-income households, children's rights under Article 18(3) UNCRC to 'ensure that children of working parents have the right to benefit from child-care services and facilities for which they are eligible'. In relation to the tax free childcare scheme – now being enacted in the Childcare Payments Bill (Reed and Elson, 2014):

> *Reallocating the additional money spent on this scheme (around £600 million by 2016-17)*[13] *to childcare provision targeted to more deprived children, such as Sure Start centres, would be more in line with the requirement for States to pay special attention to the most disadvantaged groups as advised by the Committee on the Rights of the Child in General Comment 5.*

Freeze in UC work allowances

- **A three-year nominal freeze in the value of the work allowances for Universal Credit was announced in the 2013 Autumn Statement. These are the amounts which families claiming Universal Credit are allowed to earn before being subject to the 65% taper on net earnings.**

This measure results in average losses across all household types except single and couple pensioners (Ibid Figure 12). However, the losses for households with children are much greater than the marginal losses for households without children. Lone parents are the greatest losers from this measure, with an average loss of over 0.1% of household income. This measure is regressive across the income distribution, with the greatest losses for households with children in the second to fourth income deciles (over 0.2% of average household income) compared with marginal losses to those in the eighth to tenth deciles (Ibid, Figure 13).

[13] See HM Treasury (2014) pp.56-57. This net cost comprises additional spending of £745 million on Tax Free Childcare minus a reduction in spending of £145 million on the previous Employer-Supported Childcare Scheme which is being closed to new entrants when the Tax Free Childcare scheme launches in summer 2015.

Children's rights impact of freeze in UC work allowances

This measure, if implemented for households with children, will be retrogressive in relation to children's rights to an adequate standard of living (Article 27 UNCRC) and the right to social security (Article 26 of the UNCRC). The differential impact on households with children means that it fails to 'allocate the maximum extent of available resources for the implementation of children's rights' to social security, an adequate standard of living and maximum development, in accordance with Articles 26, 27 and 4 UNCRC. There is also a discriminatory impact on children of lone parents – already a disadvantaged group − under Article 2 UNCRC. This measure therefore fails to fulfil the economic and social rights of children.

Extension of free school meals to all children in Reception and Years 1 and 2

- **The 2013 Autumn Statement announced the roll-out of free school meals to all schoolchildren in Reception and Years 1 and 2 of primary school from September 2014.**

This measure results in gains across households with children in all income deciles, averaging between just under £100 and just under £150 per annum (Reed and Elson 2014, Figure 8). The greatest gains as a percentage of average income are in the low to mid income deciles, with – as might be expected – the smallest percentage gains in the upper deciles (Ibid. Figure 9).

Children's rights impact of extension of free school meals

This proposal was considered by children aged 9-15, young people aged 16-20 and parents/carers taking part in the University of Brighton qualitative study; all groups welcomed this proposal and felt that it enhanced children's rights to the highest possible standard of health (Article 24 UNCRC) and to an adequate standard of living (Article 27) although suggested there is no additional benefit to those disadvantaged groups who were already entitled to free school meals (Robinson., C, Bragg, S. and Colwell, J., 2014). However the measure has both provided support to many children whose parents are in in-work poverty and who previously were ineligible because they do not receive a passporting benefit (Royston, S. et al, 2012) and improved existing take up rates:

The Children's Society has found that the number of children in poverty but ineligible for free school meals has declined from 700,000 to 500,000 as a result of this measure (and in addition changes to the entitlement for 16-18 year olds in further education) and a universal free school meal pilot found that take-up improved both in groups that were already eligible for free school meals and those which were not eligible (Kitchen, S. et al, 2012). Therefore a large number of children in poverty have benefited from this measure, which enhances not only their right to an adequate standard of living under Article 27 UNCRC (which expressly mentions the need for material assistance and support programmes with regard to nutrition) but also their right to education under Article 28 UNCRC as the free school meal pilot evaluation also found a positive link between universal free school meal provision and attainment at Key Stages 1 and 2 (ibid.).

Both parents/carers and young people in the University of Brighton study emphasised the positive impact for disadvantaged children in particular: one young person said as '…*it would mean that these children would have at least one nutritious meal per day'* and a parent/carer remarked that '*it's a safety measure, if parents aren't sending food*'. In cases where children's nutrition is otherwise inadequate, for example due to food poverty, there are also likely to be health benefits in the provision of a free, nutritionally balanced school meal, therefore enhancing the rights of these children to optimal development under Article 6 UNCRC and to the highest possible standard of health under Article 27. However, all groups in the qualitative study pointed out the discriminatory impact of this measure by age as older children of working parents in poverty would not be assisted by this measure. Children's rights under Articles 6, 24, 27 and 28 would be better fulfilled by extending this scheme to all age groups.

Indirect tax and energy bill measures

- **The 2013 Autumn Statement announced that the planned fuel duty increase scheduled for September 2014 would be cancelled.[14]**

This measure results in small gains for all household types, up to just over 0.1% of average household income. Lone parents gain the least, with the exception of single pensioners, and MBUs with children the most (Reed and Elson, 2014, Figure 8). The measure is generally progressive by income decile with the greatest gain in the first decile and the lowest in the tenth (Ibid, Figure 9), although Reed and Elson point out that:

> *Analysis of the 2011 Living Costs and Food Survey shows that car ownership and alcohol consumption are strongly negatively related to income. 95 percent of households in the top net income decile own at least one car or van, compared with only 39 percent of households in the lowest income decile.*

This measure was welcomed by all groups in the University of Brighton study; children emphasised the previous impact of fuel price increases on the amount available for other household spending and one said the family had '*had to cut back on food'*. Young people also pointed out the effect on prices of consumer goods since (Robinson et al, 2014): 'transportation costs are an '…*inbuilt part of everything we buy'.* The also acknowledged that:

> *…the less people use their cars, the better it is for the environment, but for a lot of people, they need to drive to get to work because there are no jobs locally and they can't afford to move house to live near where they work, so often you've got no choice about driving.*'

In relation to parents/carers (Ibid): Some parents/carers did not drive so they did not see this proposal as being of great significance to them. Others however, considered the proposal to be a '…*bit of a bonus'* as it meant that no more of their available money would be taken up with the cost of fuel. The already high cost of fuel, however, meant that some parents already had less money to spend than previously

[14] See HM Treasury (2013), p7.

on many items, including food, clothing and heating.

All three groups emphasised that the effect of this measure was to avoid further negative effects that had already taken place on children's rights. The effects cited by all three groups show the impact on other rights that had resulted from previous fuel price increases, including on children's rights to an adequate standard of living (Article 27) and health (Article 24). The effect of this announcement therefore assists in preventing further retrogression in relation to these rights, although the health impacts of increased vehicle use on children should also be considered in the context of Article 24 UNCRC.

- **Additional real-terms reductions in excise duties on beer, cider, spirits and wine were announced in the 2014 Budget.**

This measure results in small gains across all household types, and for households with children in all income deciles (Reed and Elson, 2014, Figures 10 and 11). Reed and Elson, however, cite the 2011 Living Costs and Food Survey (LCF) in which '58 percent of households in the lowest decile spent nothing at all on alcohol in the two-week diary period covered by the LCF, compared with only 14 percent of households in the top decile'. Households where alcohol is not consumed for cultural, religious, health or other reasons will also not gain.

Young people and adults in the University of Brighton study had serious concerns about the potential for negative effects on children's rights of this measure. Young people raised the potential for young people to drink more *'and … get addicted to alcohol at an earlier age'* and for parents/carers with alcohol problems to *'find it easier to buy alcohol and buy more, and this would have a knock on effect on the children'.* Children and young people also mentioned that this was a missed opportunity to instead, as one young person said: '…*focus on good health and reduce the cost of food people need to stay healthy … instead of dropping wine prices they should drop the price of things we actually need...so you can stay healthy'*.

Where this measure leads not to increased alcohol consumption but instead frees up money for other household spending benefiting children, it will have a small, positive impact on children's rights to an adequate standard of living under Article 27 UNCRC. In cases where it leads to increased consumption, then there may be a negative impact on children's right to health and to optimal development (in cases of consumption by children and young people or maternal consumption during pregnancy) and in addition there may be an increase in alcohol-related domestic violence and abuse impacting upon children's rights under Articles 6, 19 (freedom from maltreatment) and 24 UNCRC.[15]

- **The 2013 Autumn Statement also announced that the Government was consulting on a package of measures which it was claimed would reduce household domestic energy bills**.

[15] For further information on the impact on children and young people of parental alcohol misuse see Office of the Children's Commissioner/Community Research Company (2012).

These measures would result in gains of around 0.2% of average household income for all types of household with children, with lone parents the greatest percentage gainers (Reed, H. and Elson D., 2014 fig 3.10). In relation to income decile the measure is generally progressive for households with children, with the greatest percentage gain in the second decile (ibid, fig 3.11). HM Treasury estimated that these measures would be worth approximately £50 per household.

This measure would therefore have a positive impact on children's standard of living under Article 27 UNCRC and, where it allowed greater use of central heating in housing that was previously inadequately heated due to fuel poverty, it would also be likely to have a positive impact on children's rights to the highest possible standard of health under Article 24 UNCRC, and to life and optimal development under Article 6 UNCRC.

Children's rights impact of indirect tax and energy bill measures

As a package these measures result in gains across all household types. However, they are not well targeted to fulfil children's socio-economic rights to the maximum extent possible under Article 4 UNCRC; couples with children and lone parents are among the lowest percentage gainers and the greatest gains are for single and couple pensioners (Reed, H. and Elson D., 2014, fig 3.10). As a package however they are progressive for households with children, with the greatest percentage gains for the first income decile and the smallest for the tenth decile.

As a package therefore these measures will assist in fulfilling the rights of children to an adequate standard of living (Article 27 UNCRC) and, with the exception of the alcohol duty measure, have the potential to fulfil children's rights to optimal development (Article 6) and the highest possible standard of health (Article 24 UNCRC).

Cap on AME welfare spending

- **The 2014 Budget announced a cap on the amount spent on most welfare (social security benefits, tax credits and Universal Credit) expenditure in the Annually Managed Expenditure accounts**.

The effect of the AME welfare cap, which includes all social security expenditure except Jobseekers Allowance (JSA) (and equivalent Universal Credit who are not currently in work), Housing Benefit for JSA claimants (and the equivalent for Universal Credit claimants) and the State Pension, is that if the Government wishes to spend more than the Office for Budget Responsibility's forecasts (with a small margin for error) it will have to legislate in order to do so. There is therefore no immediate impact on household incomes. However, the cap introduces a presumption that welfare spending should not exceed the OBR forecast, rather than having as its starting point the levels of need – and a government wishing to raise welfare spending above the cap will have to win a Parliamentary vote to do so. Governments may be unable or unwilling to put this successfully to a vote, meaning that spending cannot be raised to match a future rise in levels of need. There is therefore a possible future impact on household benefit incomes.

Many of the benefits included in the cap will form part of the income of households with children (for example, non-JSA related housing benefit) but others are specifically targeted at children or maternity/paternity, including: child benefit; disability living allowance (which can be claimed by disabled children); maternity allowance; statutory maternity, paternity and adoption pay; tax free childcare; and the child element of Universal Credit (except for claimants on zero income with full conditionality).

Children, young people and parents/carers in the University of Brighton study did not discuss this measure directly but did discuss the consequences of benefits not rising in line with the costs of living and many of their views are also of interest in the context of the AME welfare cap. Children and young people raised the impact on an adequate standard of living of failure to raise benefits in line with the cost of living was considered to affect the ability to 'afford a home', and possibly to force families:

> *to choose between heating their home and buying nutritious food, if you don't get the right food, children will get malnourished and this will have a knock on effect on their health and education.*

The impact on a young person's ability to continue with their education was also raised if they needed:

> *…to leave education early in order to work to bring money into the family household, and this would limit their chances to go into higher education.*

Parents/carers also mentioned food poverty and the rising costs of food, and discussed using food banks, with one parent/carer saying:

> *I know people who are using them… but they can only use them three times, then what happens to those poor kids?*

Fuel costs were also mentioned by parents/carers, including the implications for people on benefits of being forced to use more expensive pre-pay key meters:

> *Sometimes you have to choose… do I buy gas and electricity or food? … You just have to put a duvet over them.*

The effect on the ability to participate in leisure activities was also raised by young people and by parents/carers:

> [young person] *If families have only just got enough money to live on then they won't be able to afford to pay for their children to go to any clubs or do other leisure activities so their freedom to choose what they do will be taken away*.'

> [parent/carer] …*when you're counting the pennies, kids miss out...what goes are the extras, the days out, the fun things, you have to see them as extras because other things come first.'*

> [parent/carer] *It's a real struggle to find the extra £2 here and there for things like [school swimming].*

They also thought that failure to raise benefits in line with the cost of living could result in parents working long hours which 'stops them spending time with their families' and to put pressure on parents to find jobs when jobs were scarce in their area which impacted children:

> *If your mum's really upset and stressed, that's obviously going to affect you and you maybe won't be thinking about other important things that are happening in your life...the way your parents are feeling affects the way you feel, more than a lot of people realise.*

A further concern for some parents/carers was the high cost of public transport and whether this would still be affordable if benefits did not rise in line with the increasing cost of transport.

Particular concerns were raised about children with disabled parents:

> *If a parent is disabled and their benefit is reduced, then the children in the family might end up doing more of the care for them if they can't afford to pay someone, this will affect their right to relax and play.*

One group of children raised the dangers of having to borrow money from people who then '…*if you can't afford to pay them back they start chasing you*'.

Young people and parents/carers specifically cited the importance of maintaining the value of Child Benefit:

> [young person] *Where families have young children, the fact that this benefit isn't going up very much will affect families for a long time, it might mean they struggle to buy the things that they used to rely on that money for. I know some families who use their Child Benefit to buy the children's clothes but if they don't have this, they will need to find that money from somewhere else...*

> [parent/carer] It's *like the nest isn't it, if all else fails I've got my family allowance to get the kids' shoes... It's the mum that gets it too, it's the independence, in some cases'*

Child rights impact of AME welfare cap

While any impact of the AME welfare cap is deferred, rather than immediate, it may in the future be retrogressive in relation to children's rights to social security (Article 26) in particular because benefits intended to benefit children are expressly included within the cap; an adequate standard of living (Article 27 UNCRC) because, as children, young people and parents identified, failure to raise benefits when needed is likely to impact parents' ability to meet children's basic needs including heating, clothing, housing and food.

As children, young people and parents/carers also identified, other rights are likely to be impacted by any future failure to raise benefits in line with levels of need, including the right to life and optimal development (Article 6 UNCRC); to the highest possible standard of health (Article 24); to rest, leisure and play (Article 31) and to education (Article 28). In addition, and particularly as Disability Living Allowance is included in the cap, there may be a particularly severe impact on disabled children and young people and children in households where another member of the household is disabled.[16]

Even before any impact is felt on household income, the creation of the AME welfare cap calls into question the Government's compliance with Article 4 UNCRC to implement the Convention rights to the maximum extent; and for the best interests of the child to be a primary consideration in all decision-making (Article 3 UNCRC).

[16] For more information on the costs associated with disability and impact on children and young people see Office of the Children's Commissioner/University of Central Lancashire (2013).

4. Conclusions

As a package, the 2013 Autumn Statement and 2014 Budget do not have a large impact on household income but result in small losses, in both cash and percentage terms, across all household types (Reed and Elson, 2014, Figs 12 and 13). For households with children, there are small losses in both cash and percentage terms for households in the third to tenth income deciles, with no change for the first and second deciles (Ibid. Figs 3.3 and 3.4). The 2013 Autumn Statement and 2014 Budget therefore collectively fail to progressively realise the rights of children and young people – in particular under Articles 6, 24, 26 and 27 UNCRC, nor to implement children's rights and promote their development to the maximum extent possible under Articles 4, 6 and 27 UNCRC.

With the notable exceptions of the extension of Universal Free School Meals for all infant school children, and the indirect tax and energy bill measures, many of the measures are regressive and do not pay particular attention to the rights of the most disadvantaged groups, nor do they take immediate steps to realise the rights (including the right to an adequate standard of living) of children living in poverty. Others – in particular the income tax reforms and the freeze in Universal Credit work allowances − discriminate against the children of lone parents, an already disadvantaged group, contrary to Article 2 UNCRC.

The UN Convention on the Rights of the Child rightly sets a high standard for Governments in budgeting for children's rights; research for this CRIA has shown the impact of tax and spending decisions across the full range of rights protected by the UNCRC and in particular for those children who are already the most vulnerable and disadvantaged. While there are a few positive elements, the 2013 Autumn Statement and 2014 Budget overall does not meet the state's obligations under the UNCRC.

On the eve of the 2014 Autumn Statement, it is the OCC's hope that in relation to all forthcoming tax and spending decisions the Government will carry out its own child rights impact assessment – incorporating the views and experiences of children and young people - in order to ensure that its obligations under Articles 3, 4, 6 and 12, amongst other Articles of the UNCRC are met.

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Annex 1

The following tables referenced in this CRIA were originally included in Landman and Elson (2014) and are reproduced in the Appendix for ease of reference.

Figure 1 Average cash gains from income tax reforms by household type

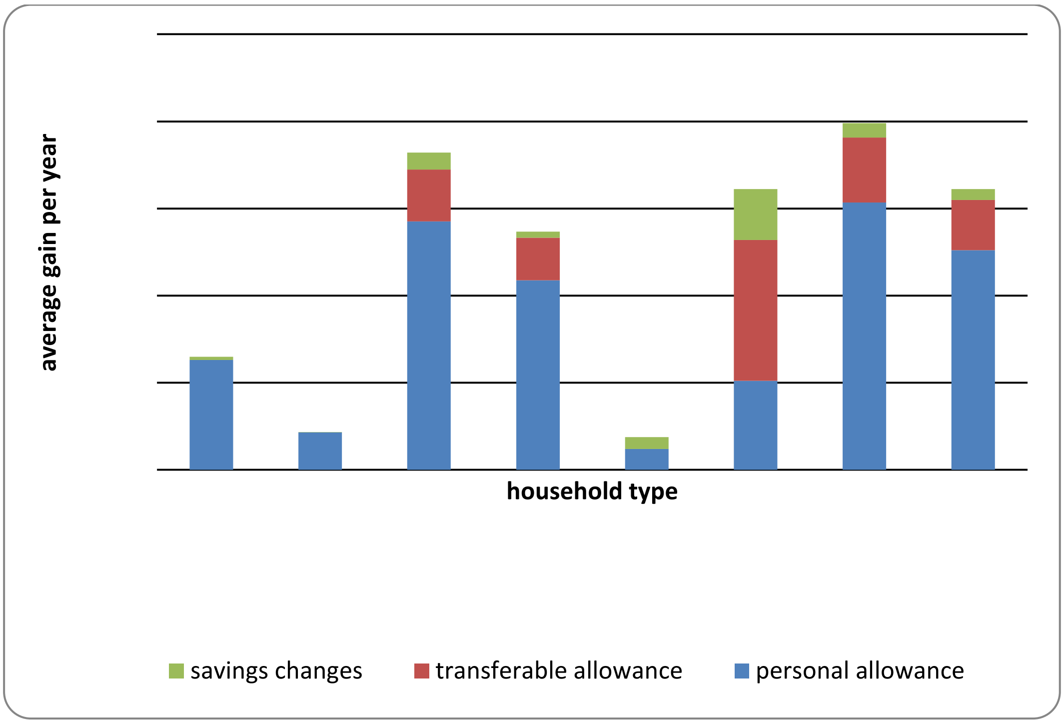


Figure 2 Average percentage gains from income tax reforms by household type

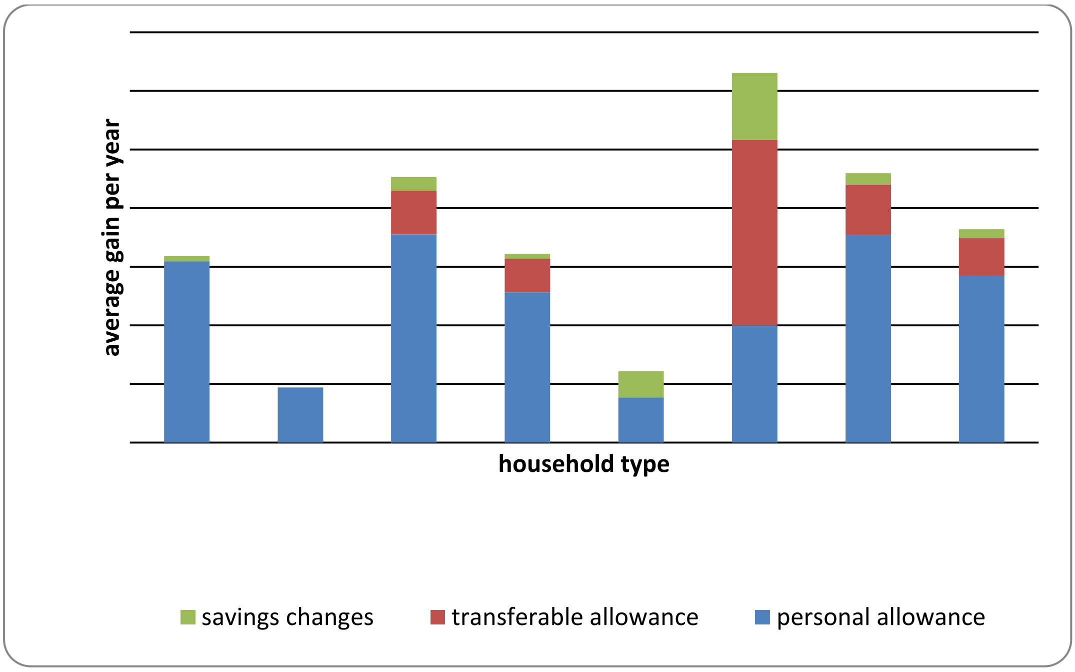


Figure 3 Average percentage gains from income tax reforms by household income decile

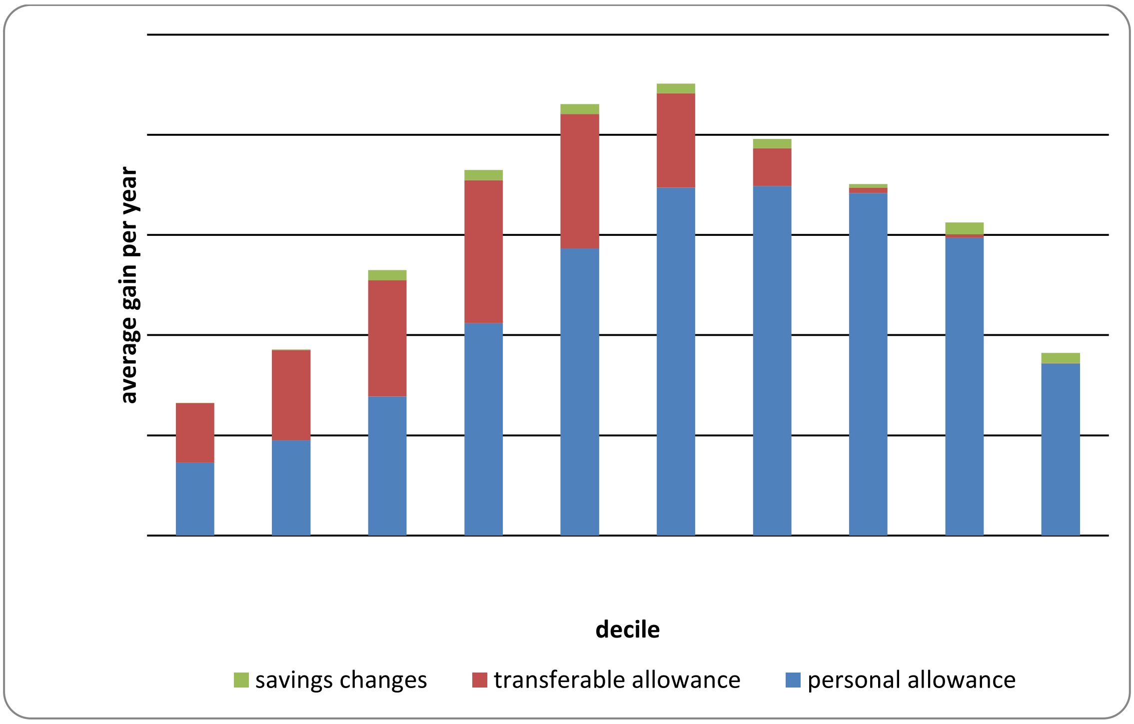


Figure 4 Average percentage gains from childcare subsidy measures by household income decile

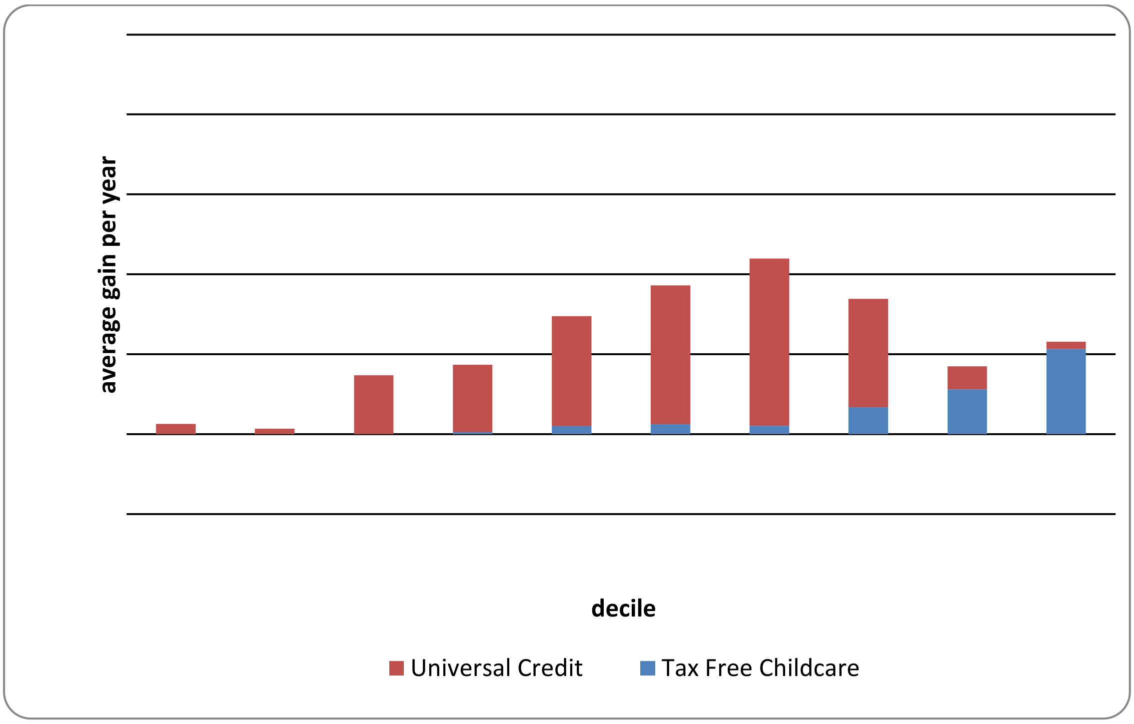


Figure 5 Average percentage gains from childcare subsidy measures by

household type

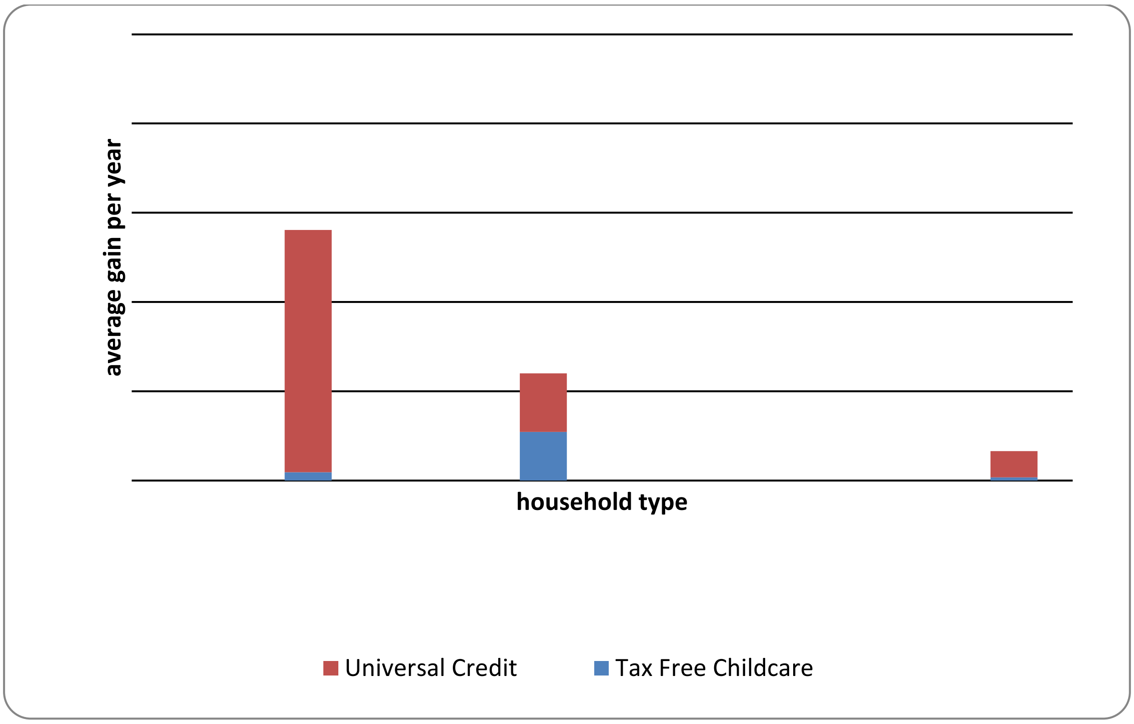


Figure 6 Average percentage losses from freeze in Universal Credit work allowances by household type

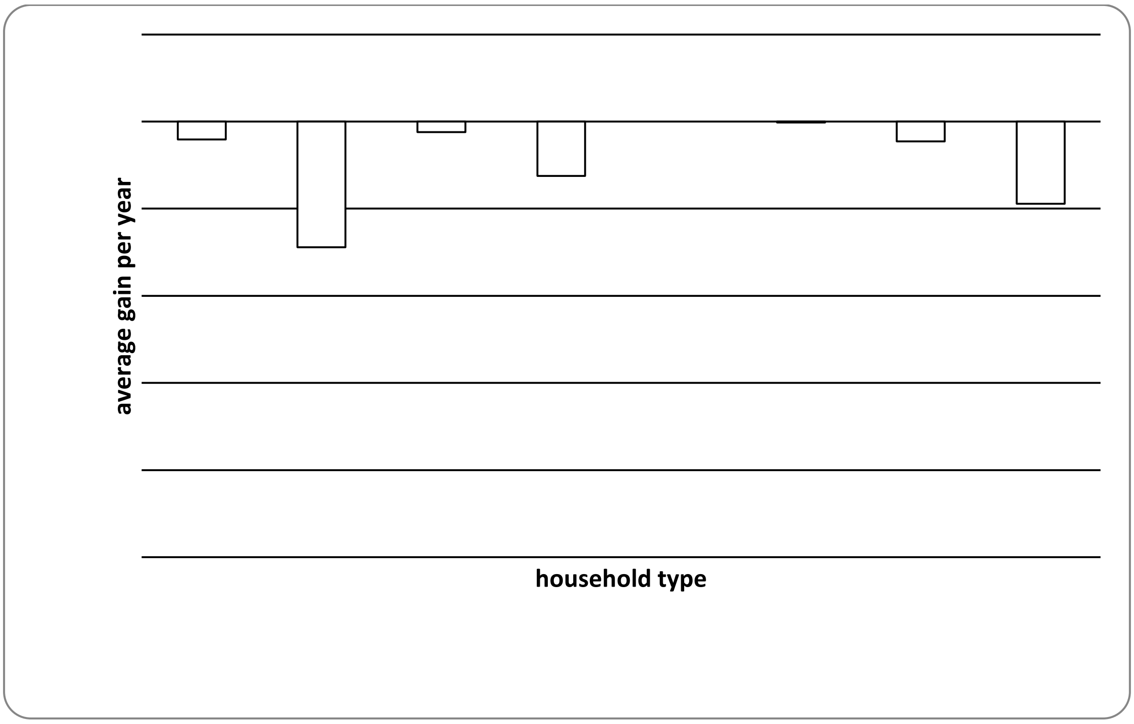


Figure 7 Average percentage losses from freeze in Universal Credit work

allowances by household income decile

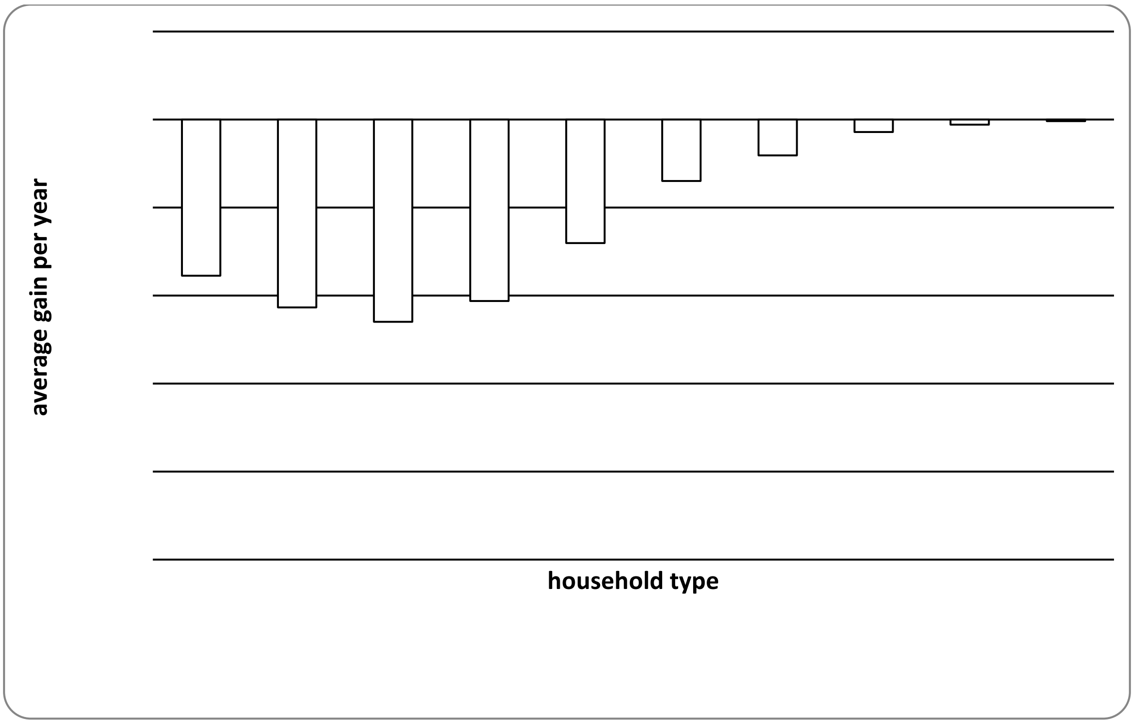


Figure 3.8 Average cash gain from extension of Free School Meals to all children in Years 1 and 2 by family income decile

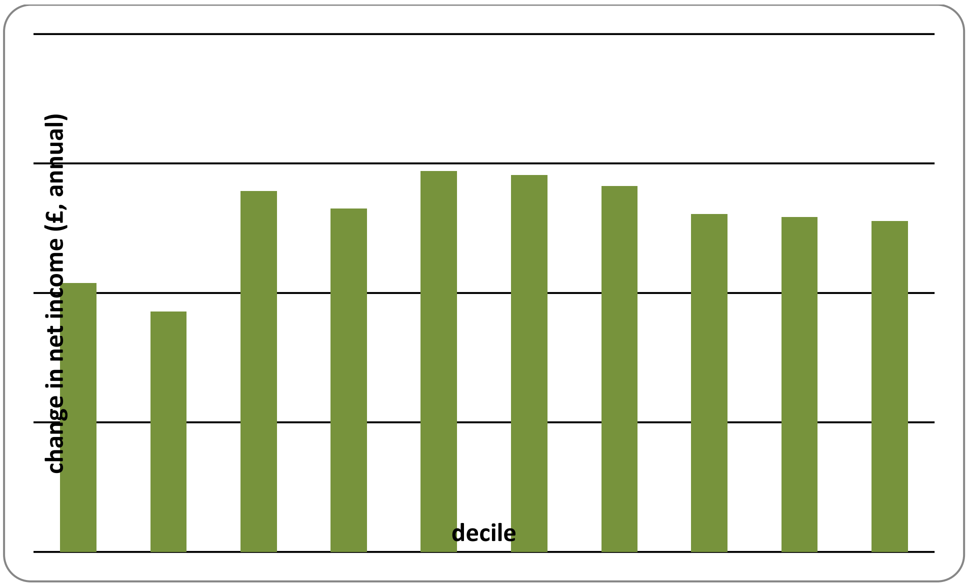


Figure 3.9 Average percentage net income gain from extension of Free School

Meals to all children in Years 1 and 2 by family income decile

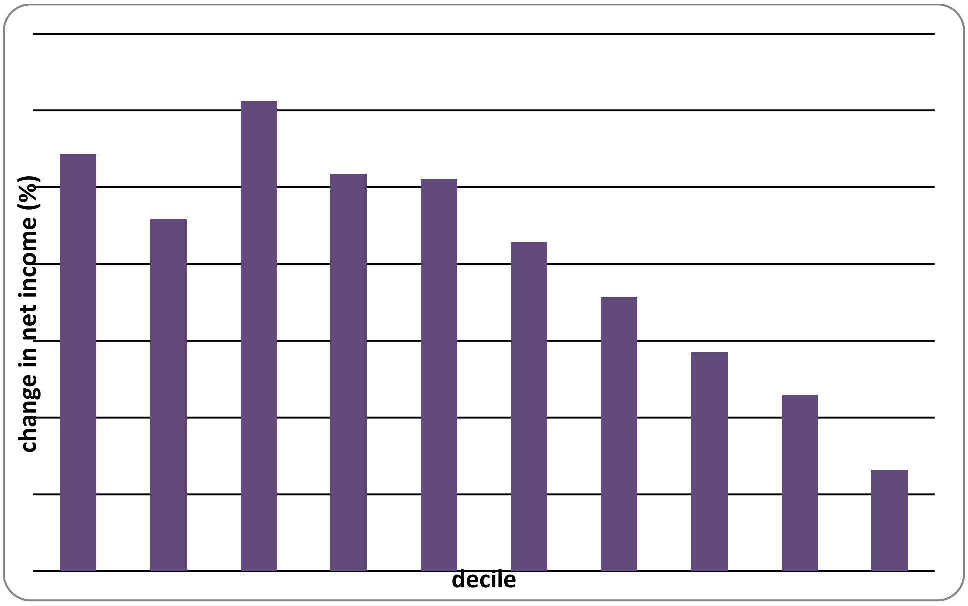


Figure 10 Impact of indirect tax and energy bill measures as a percentage of net income by household type

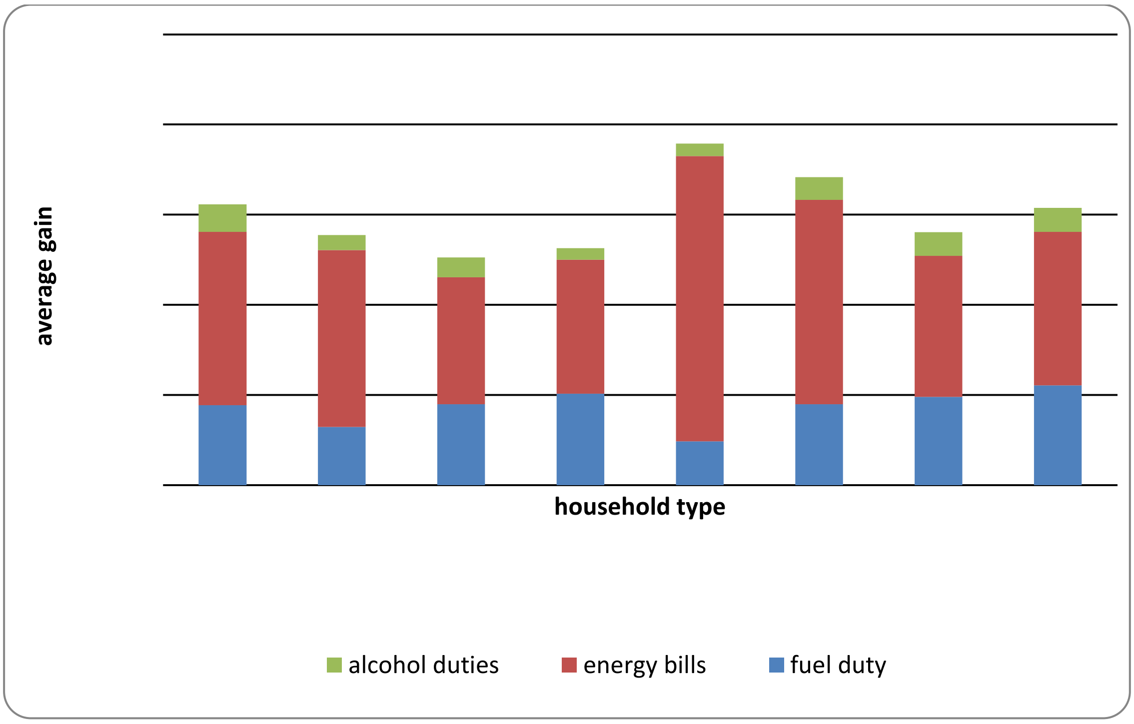


Figure 11 Impact of indirect tax and energy bill measures as a percentage of

net income by household income decile

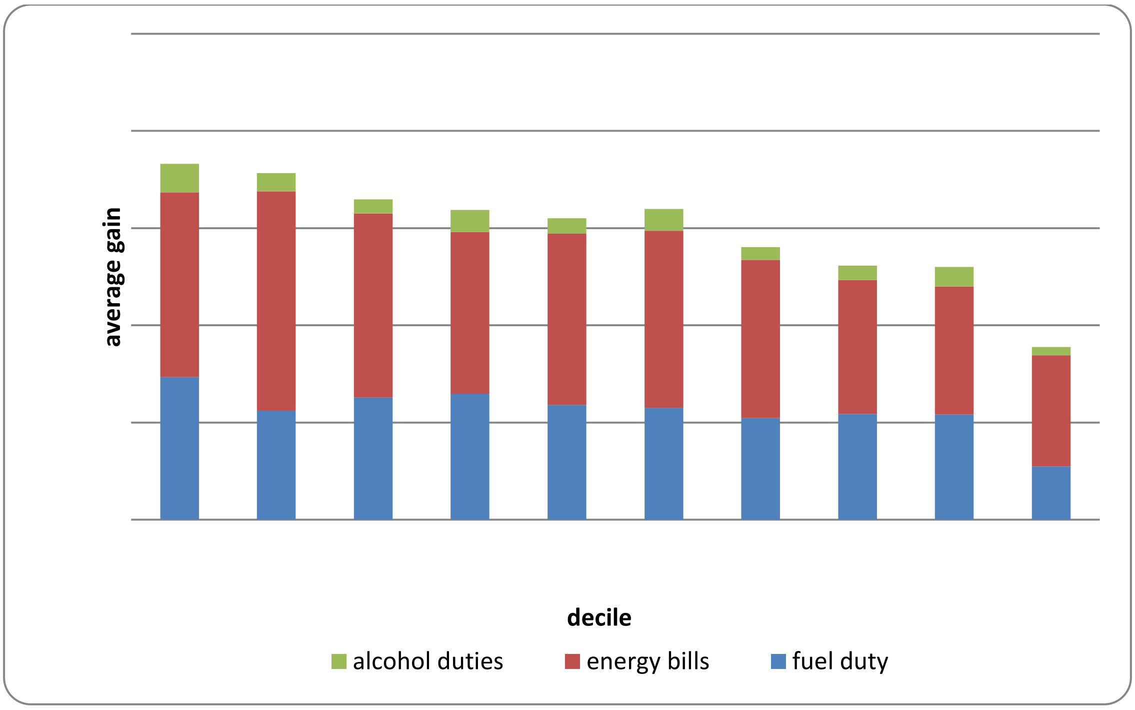


Figure 12 Cumulative impact of tax, benefit and tax credit measures (including Universal Credit) in cash terms by household type

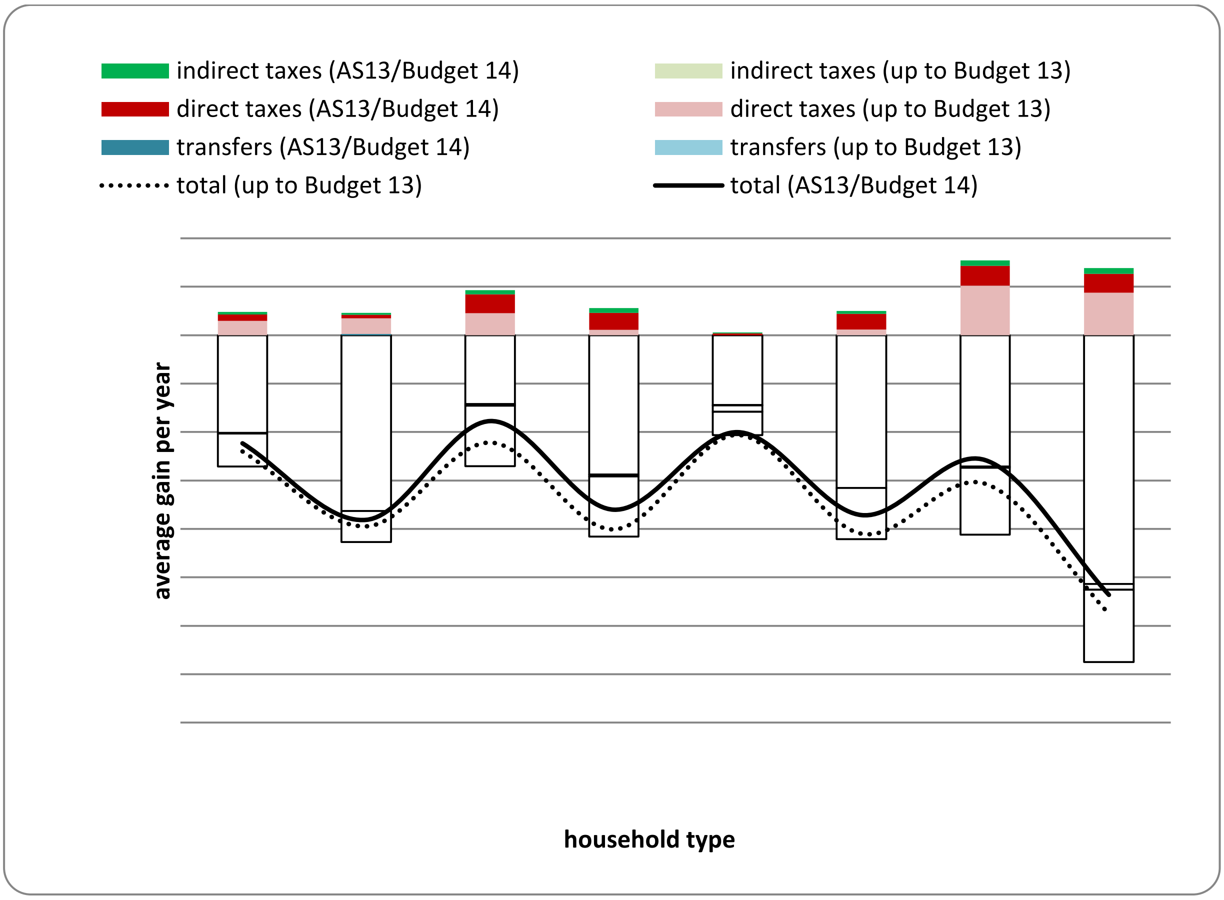


Figure 13 Cumulative impact of tax, benefit and tax credit measures (including

Universal Credit) as percentage of net income by household type

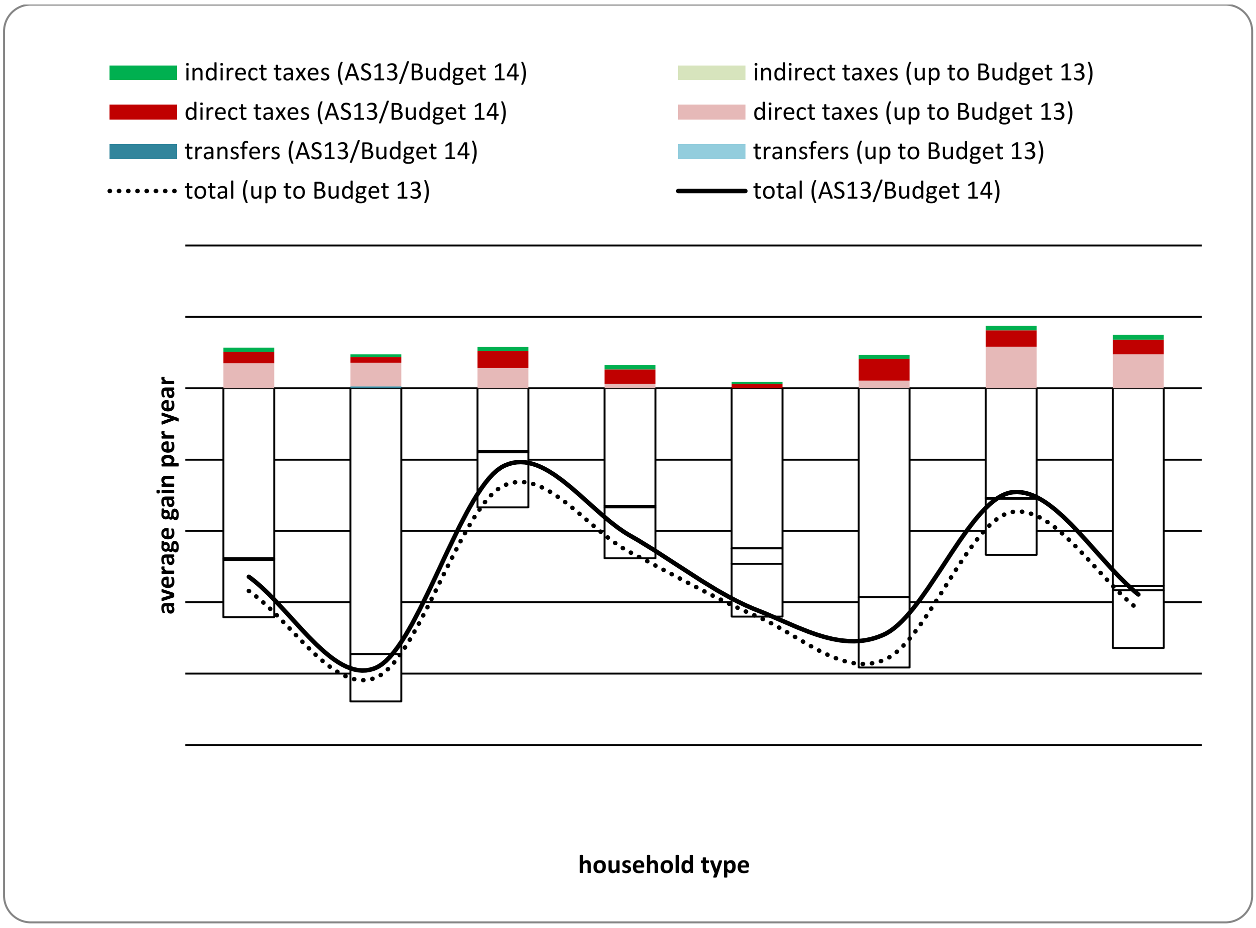


Figure 14 Cumulative impact of tax, benefit and tax credit measures (including Universal Credit) in cash terms by household net income decile: households with children

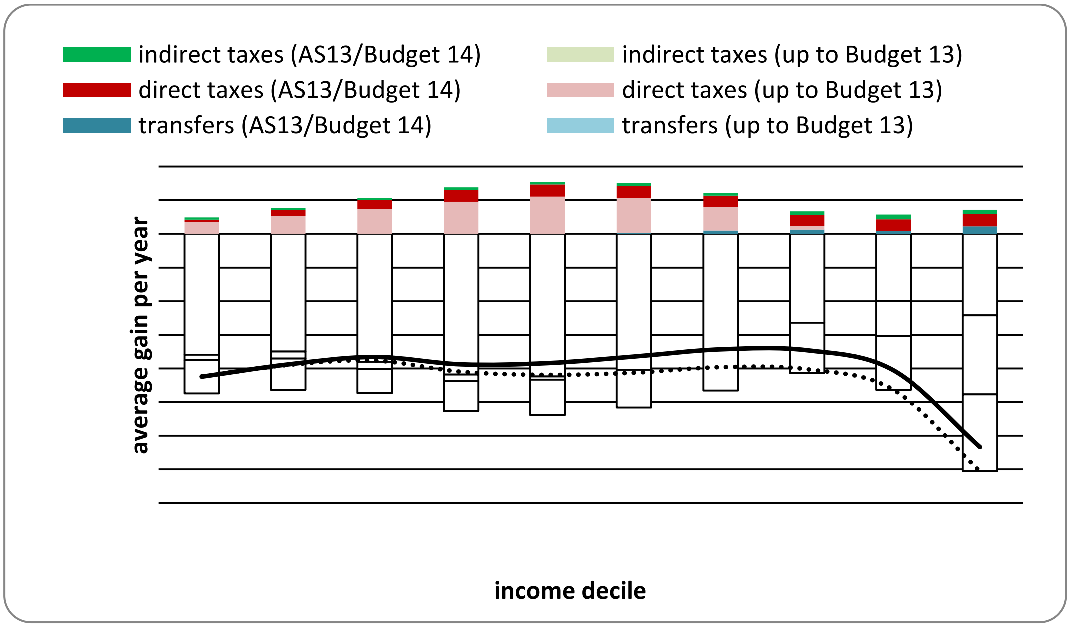


Figure 15 Cumulative impact of all announced tax and welfare measures as a

percentage of net income: all households with children

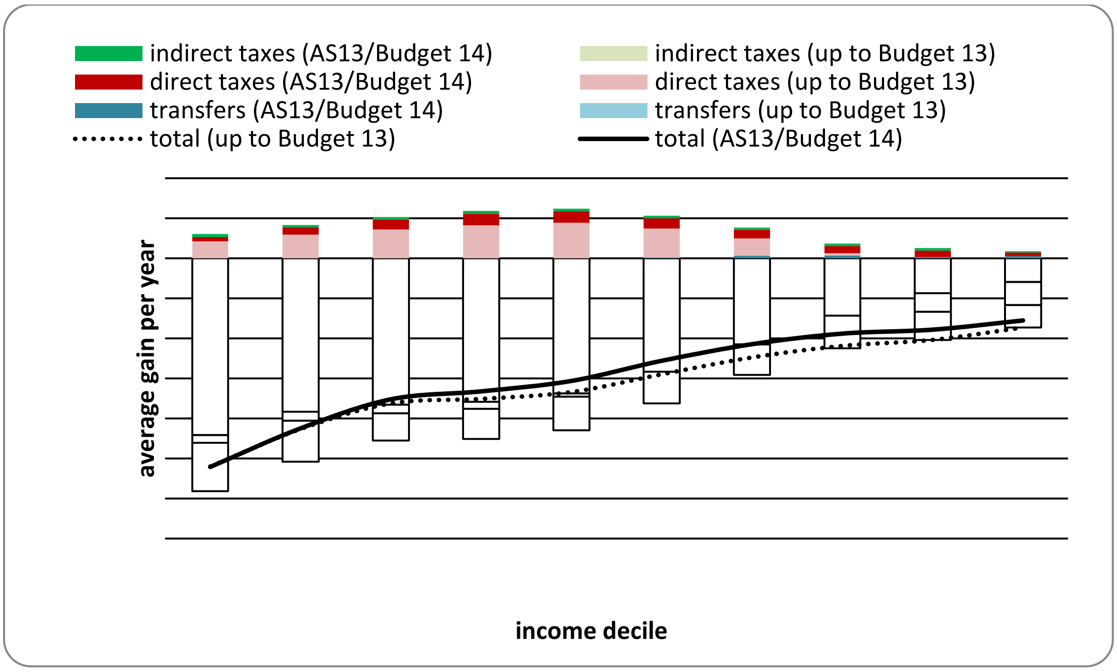


Figure 16 Cumulative impacts as a percentage of net income: couples with children

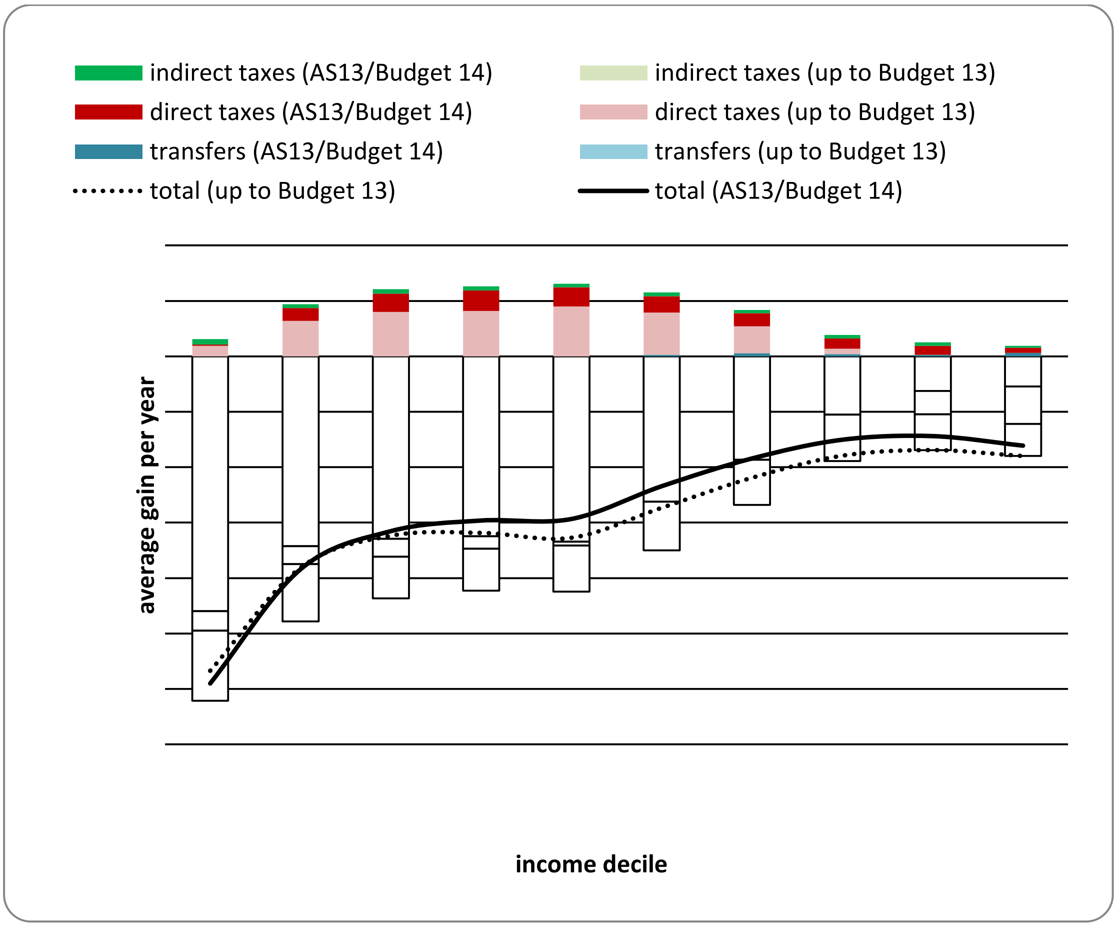


Figure 17 Cumulative impacts as a percentage of household net income: lone

parent households

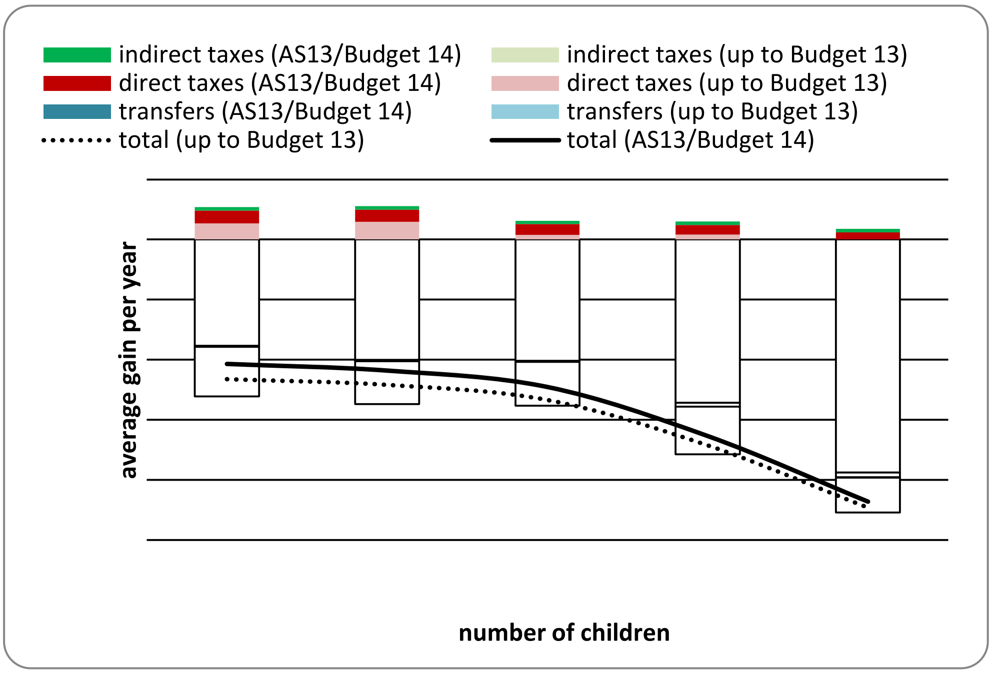


Figure 18 Cumulative impacts as a percentage of net income by number of children in the household

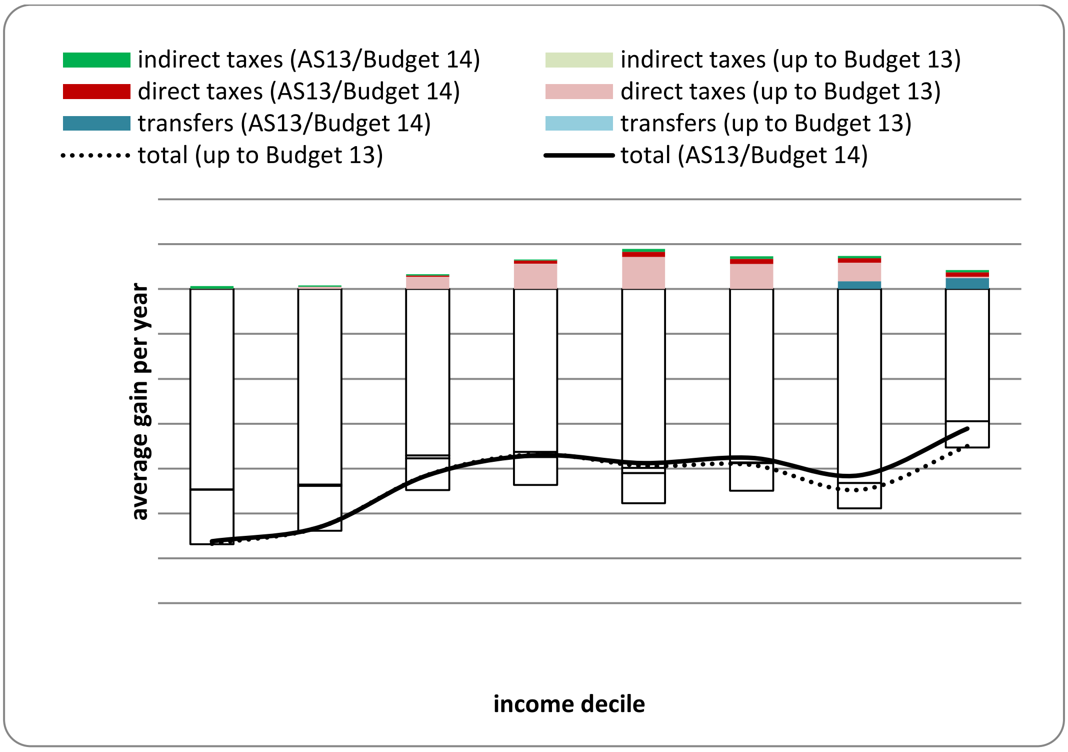


Figure 19 Cumulative impacts as a percentage of net income by age of

youngest child in the household: households with children only

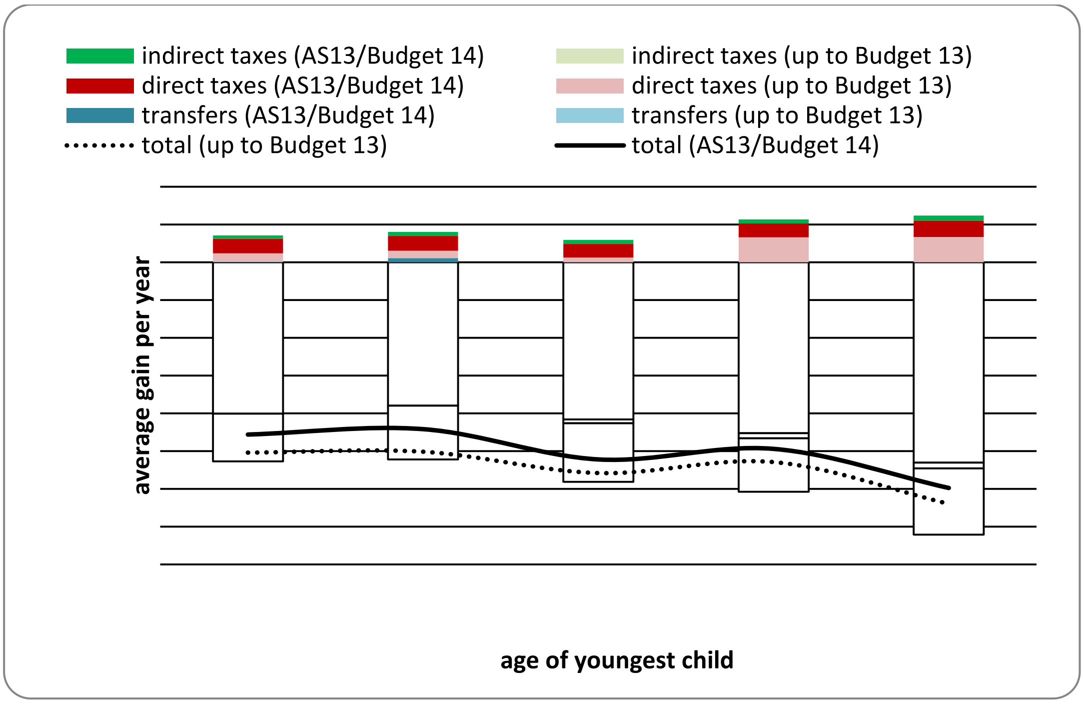


Figure 20 Cumulative impacts as a percentage of net income by ethnicity of adults in household (households with children only)

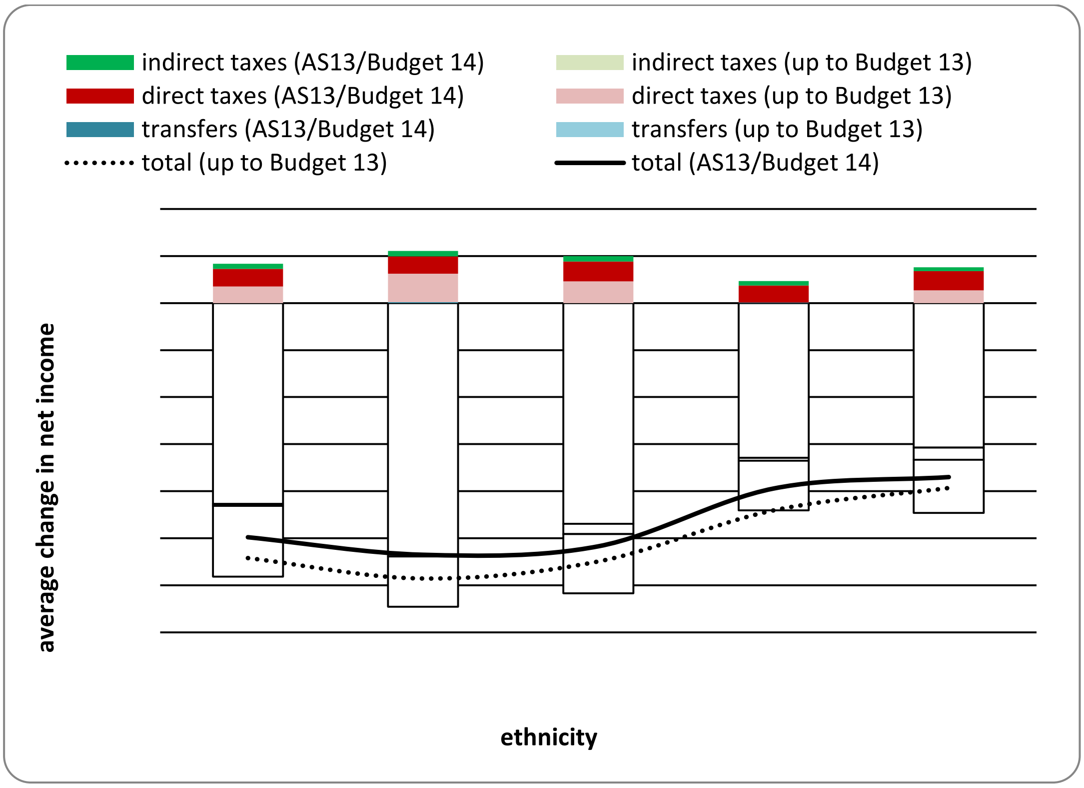
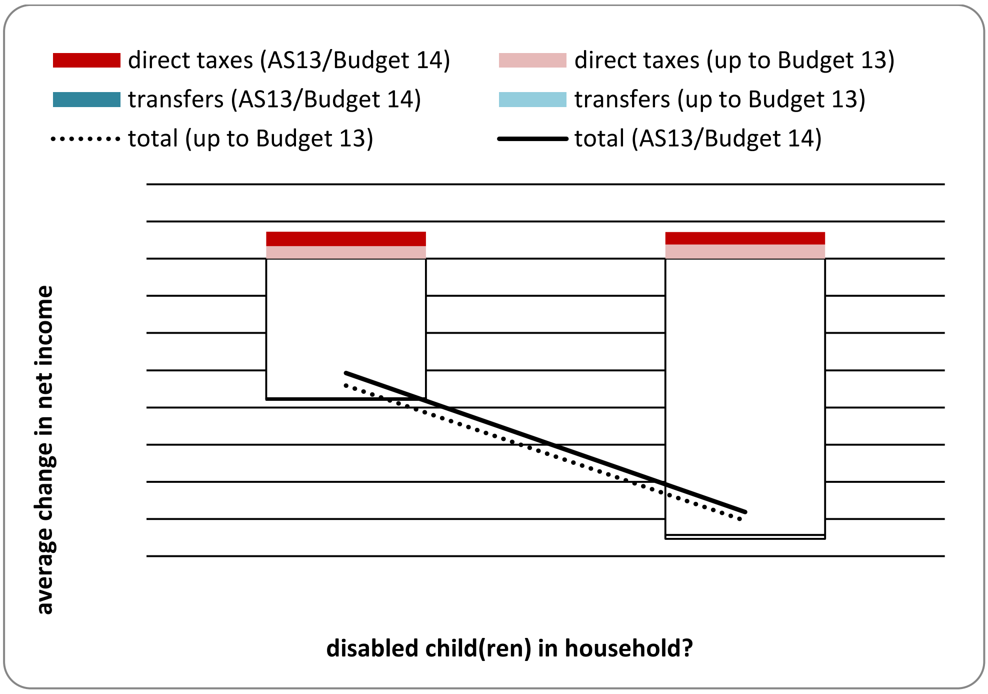


Figure 21 Cumulative distributional impacts for households with disabled

children compared with households with no disabled children, as percentage of net income



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