
Child Benefit and Child Poverty

Briefing

Social Justice Ireland

Introduction

Child poverty is a significant problem at present and will present serious policy issues in the medium and long term. The number of children at risk of poverty rose by more than 35,000 in three years between 2007 and 2010, the most recent year for which statistics are available. *Social Justice Ireland* believes that child poverty cannot be addressed in isolation; it needs to be considered within the wider issue of household poverty. No child can be taken out of poverty while the household in which they live remains in poverty. The long term solution to child poverty is to ensure that all households are lifted out of poverty; in that process all children will also be lifted out of poverty.

Context

The context in which this submission is being prepared includes the following:

- Almost one in five children in Ireland (19.5%) aged 0-17 years are at risk of poverty¹.
- 8.1% of children are living in consistent poverty².
- In 2010 over 200,000 children lived in households that were experiencing poverty³.

According to the OECD:

- Government objectives should ensure that child benefits provide adequate income support for different family types and complement parental career prospects and publicly-provided childcare⁴.
- Ireland continues to spend well below the OECD average on family and in-kind services⁵.
- The cost of childcare more than doubles the effective tax rates faced by low-wage parents and is a major barrier to work⁶.

¹ CSO (2012) *Survey on Income and Living Conditions 2010 Results*

² CSO (2012) *Survey on Income and Living Conditions 2010 Results*

³ CSO (2012) *Survey on Income and Living Conditions 2010 Results*

⁴ OECD (2011), *Doing Better for Families* p. 57

⁵ OECD (2011), *Doing Better for Families* p. 58

What is poverty?

The National Anti-Poverty Strategy (NAPS) published by government in 1997 adopted the following definition of poverty:

People are living in poverty if their income and resources (material, cultural and social) are so inadequate as to preclude them from having a standard of living that is regarded as acceptable by Irish society generally. As a result of inadequate income and resources people may be excluded and marginalised from participating in activities that are considered the norm for other people in society.

This definition has been repeated in the current *National Action Plan for Social Inclusion 2007-2016 (NAPinclusion)*.

Where is the poverty line?

A detailed outline of how the poverty line is calculated and what it amounts to for different households in 2011 may be found in our Socio-Economic Review (Healy/Reynolds/Collins 2011: 43-45). Table 1 reports the weekly and annual poverty line for a wide range of household types in 2011.

Table 1.1: The Minimum Weekly Disposable Income Required to Avoid Poverty in 2012, by Household Types		
Household containing:	Weekly poverty line	Annual poverty line
1 adult	€207.94	€10,842
1 adult + 1 child	€276.56	€14,420
1 adult + 2 children	€345.18	€17,998
1 adult + 3 children	€413.79	€21,576
2 adults	€345.18	€17,998
2 adults + 1 child	€413.79	€21,576
2 adults + 2 children	€482.41	€25,154

⁶ OECD (2011), *Doing Better for Families* p. 223

2 adults + 3 children	€551.03	€28,732
3 adults	€482.41	€25,154

One immediate implication of this analysis is that most social assistance rates paid to a household of four (two adults and two children) are €99 *a week* below the poverty line.

How many have incomes below the poverty line?

Table 2 outlines the findings of various poverty studies since 1994 (when detailed poverty studies commenced). Using the EU poverty line set at 60 per cent of median income, the findings reveal that in 2010 approximately 16 out of every 100 people in Ireland were living in poverty. However, the table also indicates that in recent years the rates of poverty have decreased significantly to record levels (there is no statistically significant difference between the levels recorded for 2008 and 2009). These recent decreases in poverty levels must be welcomed. They are directly related to the increases in social welfare payments delivered over the Budgets spanning these years.⁷ Despite this it is of concern that the numbers in poverty are once again rising and between 2009-2010 the numbers in poverty increased by 77,000.

Table 2:	Percentage of population below relative income poverty line, 1994-2010								
	1994	1998	2001	2005	2006	2007	2008	2009	2010
60% line	15.6	19.8	21.9	18.5	17.0	15.8	13.9	14.1	15.8

Source: CSO (2012:5, 2010:45, 46) and Whelan et al (2003:12), using national equivalence scale. Poverty line calculated as percentage of median income.

⁷ See table 3 below for further analysis of this point.

As it is sometimes easy to overlook the scale of Ireland's poverty problem it is useful to translate the poverty percentages into numbers of people. Using the percentages for the income poverty line and population statistics from CSO population projections and Census results we can calculate the numbers of people in Ireland who have been in poverty for the years 1994, 1998, 2001, 2003-2010 (CSO 2004:48, 2006:52, 2007:37, 2009:7, 2010:45, 2012:33). These calculations are presented in table 3. The results give a better insight into how large the phenomenon of poverty is.

Table 3:		The numbers of people below relative income poverty lines in Ireland, 1994-2010	
	% of persons in poverty	Population of Ireland	Numbers in poverty
1994	15.6	3,585,900	559,400
1998	19.8	3,703,000	733,194
2001	21.9	3,847,200	842,537
2003	19.7	3,978,900	783,843
2004	19.4	4,045,200	784,769
2005	18.5	4,133,800	764,753
2006	17.0	4,239,800	720,766
2007	15.8	4,339,000	685,562
2008	13.9	4,422,100	614,672
2009	14.1	4,459,300	628,761
2010	15.8	4,470,700	706,371

Source: Calculated using CSO (2011:11), Whelan et al (2003:12), using national equivalence scale and CSO SILC results for various years.

Over the past decade more than 135,000 people have been lifted out of poverty. Furthermore, over the period from 2004-2008, the period corresponding with consistent Budget increases in social welfare payments, over 170,000 people left poverty. Despite this, it is alarming that between 2009 and 2010 the numbers in poverty increased once again, by 77,000 in that year.

The fact that there are now over 700,000 people in Ireland living life on a level of income that is below the poverty line must be a major concern. As we have shown earlier (see table 1) these levels of income are low and those below them clearly face difficulty in achieving what the NAPS described as “*a standard of living that is regarded as acceptable by Irish society generally*”.

Child Poverty

Child poverty is measured as the proportion of all children aged 17 years or younger who live in households that have an income below the 60 per cent of median income poverty line. The 2010 *SILC* survey indicates that 19.5 per cent were at risk of poverty and as table 4 shows in recent years the rate of child poverty has begun to increase. Table 4 shows the percentage of children at risk of poverty in Ireland from 2006-2010.

Table 4:	Child Poverty – % Risk of Poverty Among Children in Ireland.			
	2006*	2007*	2008	2010
Children, 0-17 yrs	19.0	17.4	18.0	19.5

Source: CSO (various editions of SILC)

Note: * 2006 and 2007 data exclude SSIA effect.

Translating the data in table 4 into numbers of children implies that in 2010 just over 200,000 children lived in households that were experiencing poverty. The scale of this statistic is alarming. Furthermore, it is of note that between 2008 and 2010, the 1.5 per cent increase in the child poverty rate suggests a further 30,000 children have slipped below the poverty line. Given that our children are our future, this situation is not acceptable. Furthermore, the fact that such a large proportion of our children are living below the poverty line has obvious implications for the education system, for the success of these children within it, for their job prospects in the future and for Ireland’s economic potential in the long-term.

Child benefit remains a key route to tackling child poverty and is of particular value to those families on the lowest incomes. Similarly, it is a very effective component in any strategy to improve equality and childcare. It is of concern, therefore, that child payments were cut in recent Budgets. On foot of these policies, it is likely that child poverty will increase further over the next few years. This will represent a major setback in an area in which the state

already has a dismal record.

Successive governments have invested in Child Income Supports and Child Benefit as a universal payment more so than provision of services as the main method of tackling child poverty. The numbers of children living in poverty in Ireland underline the importance of a long term policy strategy to adequately resource universal income supports and provide universal integrated child services in order to reduce the numbers of children in poverty.

Child Benefit

Child Benefit is a key instrument in tackling child poverty and is of particular benefit to those families on low incomes. Reducing child poverty is a very important part of *Social Justice Ireland's* policy agenda. We believe that any further cuts to Child Benefit will lead to an increase in child poverty and will represent a major step backwards for Ireland's children. We believe Child Benefit should be universal and the full, untaxed payment should be available to every child in Ireland. There are constitutional issues that arise with regard to the legality of taxing Child Benefit which provides a further reason why Child Benefit should not be taxed. However we would accept a change in the methodology through which Child Benefit is delivered.

- Child Benefit as part of Child Income Support has had a significant impact on reducing child poverty⁸.
- The current rate of Child Benefit is €140 per month for the first two children and €148 per month for the third child and €160 per month for the fourth and subsequent child.
- This is a reduction of €26 per month (€312 per annum) over two budgets for a family with one child⁹.

Four major policy proposals have been made with regard to Child Benefit:

1. Reduction in Child Benefit

⁸ Department of Social Protection (2010), *A Policy and Value for Money Review of Child Income Support and Associated Spending Programmes* p.155

⁹ Child Benefit was reduced from €166 to €150 in Budget 2010 and from €150 to €140 in Budget 2011

2. Reduction in Child Benefit (or leaving it at its current value) combined with the introduction of a Second Tier Payment
3. Taxation of Child Benefit
4. Payment of Child Benefit as a Refundable Tax Credit payable for all children irrespective of the labour force status of the parent/guardian.

This briefing addresses these four proposals. It raises constitutional issues in the context of proposal 3 above.

1. Reduction in Child Benefit

Both the National Children's Strategy in 2000 and the Policy and Value for Money Review of Child Income Supports in 2010 recognised and acknowledged that Child Benefit has a significant impact on reducing child poverty, supporting the welfare of children and raising families above the poverty line.¹⁰ The universality of Child Benefit is in keeping with the principle that all children should be entitled to basic rights without discrimination, a principle which Government signed up to in 1992 when it ratified the UN Convention on the Rights of the Child.

Social Justice Ireland opposes any reduction in the level of Child Benefit payment or in its universal availability. Child Benefit is currently the only universal means by which children in Ireland are given financial support to protect them against poverty. Government has committed to providing children with the financial supports necessary to eliminate child poverty, yet poverty persists at a high level. It has also committed to prioritising policies and services by their contribution to that quality of each child's daily life¹¹.

The National Agreement *Towards 2016* contains a very relevant high-level goal concerning children, a goal we believe everyone in Ireland would support; it states: "*Every child should grow up in a family with access to sufficient resources, supports and services, to nurture and*

¹⁰ Department of Social Protection (2010), *A Policy and Value for Money Review of Child Income Support and Associated Spending Programmes* p.155; Government of Ireland (2000) *National Children's Strategy 2000-2010* p.63

¹¹ Government of Ireland (2000) *National Children's Strategy 2000-2010* p.23

*care for the child, and foster the child's development and full and equal participation in society*¹².

If this outcome is to be achieved it should be noted that:

- 19.5% of children in Ireland aged 0-17 years are at risk of poverty, whereas the OECD average for this age group is 12.7%¹³.
- Despite spending 2.6% of GDP on direct child income support¹⁴ Ireland has a worryingly high rate of child poverty. This is related to a lack of investment in family benefit services (0.3% GDP) and poor access to child related services in Ireland.
- Any reduction in Child Benefit would have a significant impact on child poverty figures in Ireland when combined with the on-going lack of investment in other services.
- Without taxes and social transfers Ireland's child poverty rate would stand at 34%¹⁵.

Since 2009 it has been observed that Child Benefit has already fallen as a percentage of the weekly disposable income in the bottom decile¹⁶; any further reduction in Child Benefit has the potential to move more children into poverty and significantly increase these unacceptable child poverty figures.

2. Reduction in Child Benefit (or leaving it at its current value) combined with the introduction of a Second Tier Payment

- There is a proposal to reduce Child Benefit and introduce a second tier payment for households on low incomes.
- This could see low income households maintain or slightly increase their income depending on the levels at which the payments are set.

¹² Government of Ireland (2006), *Towards 2016 Ten-Year Framework Social Partnership Agreement 2006-2015* p.41

¹³ OECD (2011), *Doing Better for Families* p. 176

¹⁴ Department of Social Protection (2010), *A Policy and Value for Money Review of Child Income Support and Associated Spending Programmes* p.226

¹⁵ Adamson, P (2010), *The Children Left Behind-A Table of Inequality in Child Well-being in the World's Rich Countries* UNICEF: New York

¹⁶ Department of Social Protection (2010), *A Policy and Value for Money Review of Child Income Support and Associated Spending Programmes* p.148

- However, it would create a new unemployment trap at the point where the second tier payment is tapered or ends.
- This could lead to parents deciding not to form a family or to break up.
- As a result this could lead to policy incentivising family break-up and/or disincentivising family formation.
- Policy should not have this effect and this is another reason why this proposal is not acceptable.

One of the primary objectives of Child Income Support is to provide universal assistance with the cost of child-raising to all families.

Child Benefit is currently the only universal payment or benefit made by Government to children and families and it is a contribution by Government to the cost of raising children in families in line with its stated commitments as articulated in *Towards 2016* and the National Children's Strategy. As such Child Benefit is a family friendly payment.

By introducing a means test the universality of the payment is lost. The introduction of a second tier payment as part of (or as a supplement to) Child Benefit could have a distorting effect (a) on family formation and (b) on the functioning of the labour market.

(a) As a household's income approached the cut-off point for the second tier payment there would be an incentive for couples to make the adjustments required to continue receiving the full payment e.g. break up as a couple. On the other hand if two parents who were not living together faced the likelihood of losing this payment if they became part of the same household then there would be an incentive not to establish one household. Consequently, this development could incentivise family break-up and/or disincentivise family formation.

(b) The introduction of 'A' and 'B' type payments would also create a new unemployment trap for low income households and many of those already at risk of poverty. This would happen because of the loss of income that would occur when the second-tier payment is withdrawn. Such a potential loss of income could result in a parent withdrawing from the labour market. If taking up a job or working longer hours were to lead to a loss of the second-tier payment then there would be a disincentive for such households to move in this direction.

3. Taxation of Child Benefit

The OECD states that one of the key areas of family policy and support should be helping parents to provide for their children and reduce the risk of family poverty by reducing barriers to parental employment¹⁷. Taxing Child Benefit would have possible negative effects on employment incentives for both those within the tax system and those within the welfare system. The Value for Money Review of Child Income Support explicitly stated that it did not recommend taxation of Child Benefit¹⁸.

- Child Benefit is the most effective and equitable means for Government to support children and families while continuing to encourage and support parents to enter the labour force. It assists families with the cost of child-raising.
- It reduces poverty, particularly the poverty gaps for households with children.
- It does not have a negative effect on maintaining work incentives as payment is made irrespective of whether claimant is in employment or not.
- This makes Child Benefit unique as it has portability across the work welfare divide.

Taxation of Child Benefit is a form of horizontal inequity. If the government introduced a proposal to raise revenue by taxing Child Benefit it could have the following effect:

- Consider two households, each earning €100,000 with the same earning patterns; one household has 2 adults and 2 children and the other household has 2 adults and no children.
- The taxation of Child Benefit reduces the income of the first household but has no effect on the second household.
- So the 2-person household maintains its income but the 4-person household sees their income reduced.
- This is a form of horizontal inequity and is both unfair and unjust.

If the Government needed to increase revenue through the income tax system then it would be fairer to increase income tax on both households equally. Taxing Child Benefit penalises households with children.

Administrative issues

¹⁷ OECD (2011), *Doing Better for Families* p. 3

¹⁸ Department of Social Protection (2010), *A Policy and Value for Money Review of Child Income Support and Associated Spending Programmes* p.264

Taxing or means testing Child Benefit would also involve huge administrative changes that would be costly, and which the Value for Money Review stated are beyond the present technical and administrative capacity of either the Department of Social Protection or the Revenue Commissioners.

The Department of Social Protection does not have any detailed information on the tax status of children for whom they pay Child Benefit. Likewise the Revenue Commissioners do not have information on which taxpayers have children.

Any attempts to means test or tax this payment would place a huge strain on two already overburdened systems.

Social Justice Ireland opposes the inclusion of child benefit as part of the parents' tax assessment.

However we do support the introduction of a refundable tax credit payable to all families with children irrespective of labour-force status of the parents.

4. Child Benefit as a Refundable Tax Credit Payable for all Children.

Social Justice Ireland believes that the child should be at the centre of any policy to address child poverty. The introduction of a refundable tax credit for all children offers government an effective way of addressing child poverty in an integrated, efficient, effective and equitable manner.

The credit would be available for all children, irrespective of whether or not their parents have a taxable income. For those with a taxable income the credit would be added to their existing tax credits (or could be paid directly to the parents if they so wished), for those who have no taxable income the credit would be refundable and available upon request. Making this credit available for all children irrespective of employment status maintains the universality of the payment.

The OECD notes that "*Tax breaks may not be easily applied to directly improving family outcomes, such as child poverty targets, if work is not readily available or paid at a low*

wage, unless the tax-breaks are “non-wasteable” (i.e. paid in cash when the recipients’ tax liabilities are already fully off-set)”¹⁹.

By making the tax credit refundable for all children every type of household in Ireland would benefit, thus maintaining the universality of the Child Benefit payment.

Social Justice Ireland believes that a refundable tax credit payable for all children would ensure that poorer families receive higher income, money they are free to spend on essential items for children. While the policy may not eliminate child poverty, it would play an important role in reducing the scale of the problem and in minimising the depth of poverty experienced by children.

Introducing a refundable tax credit for children offers a number of advantages including the following:

- The value of the payment is the same for every child
- The system would be relatively easy to implement and administer.
- It is both technically and allocatively efficient
- The distribution of the payment to all children would assist in addressing child poverty by raising the income of poor families with children.
- The policy maintains choice and fairness and reflects the fact that it is the child is at the centre of the policy

It is important to note that refundable tax credits are already in place for mortgage relief and health insurance payments.

Can Ireland Afford a Universal Child Benefit Payment?

Ireland can afford a universal child Benefit payment. Tax expenditures represent an €11 billion loss to exchequer revenue each year²⁰. If Government were to eliminate only the tax

¹⁹ OECD (2011), *Doing Better for Families* p. 57

²⁰ Collins, M and Walsh H (2010) *Expenditure Cuts: The Bell Also Tolls for Tax Expenditures* p.1

expenditures in relation to pensions, they would generate revenue of €2.9 billion²¹ which is €600 million more than the €2.3 billion spent on Child Benefit by the Government in 2010²².

By eliminating this tax expenditure that favours the better off the Government can easily afford a universal Child Benefit payment for all children.

Child Dependent Additions

For those in receipt of Social Welfare payments there is a payment of €29.80 a week for each additional child. While this is a welcome payment and is targeted at the most vulnerable it has one huge draw-back i.e. it is withdrawn when a parent/guardian takes up a job.

Increasing the amount of this payment simply serves to increase the unemployment trap for households with children and makes it more difficult for a parent/guardian to take up a job without being worse off because this payment is withdrawn.

Consequently, *Social Justice Ireland* does not believe that increasing child dependant additions would be an effective or efficient way to reduce child poverty.

Family Income Supplement

For households with children and headed by a person with a low-paid job the Family Income Supplement (FIS) seeks to provide additional income. Attempts to increase awareness among low income working families of their entitlement to FIS are also welcome. However, evidence suggests that FIS is experiencing dramatically low take-up and as such has questionable long-term potential.

Consequently, *Social Justice Ireland* would not support a move towards strengthening or developing FIS. While it appears to be a good approach in theory, the story has been different in practice.

²¹ Collins, M and Walsh H (2010) *Expenditure Cuts: The Bell Also Tolls for Tax Expenditures* p.6

²² Department of Social Protection (2010), *A Policy and Value for Money Review of Child Income Support and Associated Spending Programmes* p.77

Services for Children and Families

As noted at the beginning of this briefing successive governments have invested in income supports and Child Benefit as a universal payment rather than provision of universal services as the main method of tackling child poverty and Ireland spends well below the OECD average on family and in-kind services²³.

Recent birth rate data from the CSO show that 19,950 births were registered in the first quarter of 2011. This was an increase of 7.6% in the number of births registered in the corresponding quarter of 2010. The CSO also project that the number of primary school children could increase by up to 200,000 between 2011-2025 (from 450,000 to 650,000). This has serious implications for policy given the very limited services available to children and families and the lack of investment in adequate childcare and family support services.

Social Justice Ireland welcomes the Early Childhood Care and Education programme (ECCE) which is an excellent example of an evidence based policy decision which incorporates long term planning. It is crucial that this programme remains accessible, appropriately resourced and monitored. The government should invest in quality ECCE services catering for children aged 0-3 as public ECCE services are significantly underdeveloped in this country.

However the ECCE is just one programme, and in order to address the long term policy implications of an increasing birth-rate and the current issues that child poverty raises, the government will have to make a significant investment in child and family support services and undertake long term planning, resourcing and monitoring of these services.

The Office of the Minister for Children and Youth Affairs has published a national policy document on the provision of services for children²⁴ which emphasises the importance of developing complimentary and joined up services for children and their families within local communities. It recommends that all services for children be evidence-based, accessible, effective and sustainable. This document was designed as a 'working tool' to aid the planning and provision of services and delivery of better outcomes for children and contains recommendations on a 'whole child' approach and 'national service outcomes' for children.

²³ OECD (2011), *Doing Better for Families* p. 58

²⁴ Office of the Minister For Children (2007) *The Agenda for Children's Services*

The policy document contains recommendations on integrating services for children in a whole system approach including:

- Primary Care Team System
- Mental Health
- Disability
- National Drugs Strategy
- Suicide Prevention
- Foster Care
- National Action Plan for Social Inclusion
- Youth homelessness
- Youth Justice
- Strategic Taskforce on Alcohol

This ‘whole child/whole system’ approach to meeting the needs of children with a focus on better outcomes for children and families ensures that these services are actually responding to the needs of the child and ensures that they continue to be effective in the long term.²⁵

However despite the publication of this policy document and the many recommendations within it, services for children and families in Ireland have not been developed or adequately resourced in the intervening five years.

NESC states that children receive priority within the lifecycle approach to development because of the greater awareness of the later problems that result from a poor start in life for individuals²⁶. NESC also accepts that parental circumstances should not be the cause of any child being denied access to key developmental opportunities. This report also examined Ireland’s poor provision of childcare, health and education services for children in comparison with other EU and OECD countries.

Without adequate investment in services which support families and children combined with a long term policy goal to eliminate household poverty then Ireland will continue to have significant levels of child poverty.

²⁵ Office of the Minister For Children (2007) *The Agenda for Children’s Services* p.2-6

²⁶ NESC (2005) *The Developmental Welfare State* p.xx

Key long-term solution to Child Poverty

Social Justice Ireland believes that the key long term policy to eliminate child poverty is to lift households out of poverty.

- Children at risk of poverty do not live in households where there is access to adequate income and services.
- Children at risk of poverty live in households at risk of poverty.
- The most efficient means of eliminating household poverty, unemployment traps, poverty traps and child poverty in the twenty first century would be the introduction of a Basic Income system.

A Basic Income is an income that is granted to every person on an unconditional basis without any means test or work requirement. It recognises the right of every person to a share of the resources in society and that everyone has the right to meaningful work and to have sufficient income to live life with dignity.

- Basic Income offers an alternative paradigm whose understanding of work recognises a wide range of work that is not paid employment.
- Basic Income also offers a simple, equitable, fair and transparent income distribution system which would make real progress towards eliminating income poverty

Recommendations

Child Benefit has been used by the Government over the last two decades to attempt to address child poverty. The current Child Benefit payment is not nearly an adequate payment to address this issue effectively. Any reduction in Child Benefit would have an extremely negative impact on the Government's performance in terms of child poverty, equality and childcare. The long-term implications, both fiscal and social, for Ireland of so many children growing up in households with low income are serious. Child Benefit should remain a universal untaxed payment. If there is a need for change it should be turned into a refundable tax credit payable for all children.

Eliminating household poverty is the key to eliminating child poverty and should be the main focus of long term policy in terms of addressing child poverty. The introduction of a Basic

Income system would immediately lift households and children out of poverty whilst recognising the right of every person **including children** to a share of the resources in society.

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