

Single Person Child Carer Credit

The Single Person Child Carer Credit (SPCCC) replaced the One-Parent Family Credit (OPFC) in early 2014. It is different from the One Parent Family Credit as now it is only available to one parent; the parent with whom the child lives with for a majority of the year, whereas previously both parents could each claim the credit for their child.

Revenue refer to the *Primary Claimant* and the *Secondary Claimant*; the first being the parent with whom the child lives for either the full year or most of the year and the second being the parent with whom the child spends time and resides with for at least 100 days in the year.

The qualifying conditions are:

- That your child is either born in the tax year, is aged under 18 at the start of the tax year or over 18 but in full time education.
- As the claimant you must not be cohabiting or be jointly assessed for tax (either as married or civilly partnered) or be married or civilly partnered (unless separated) or widowed or a surviving civil partner in the year for which you are making the claim.

Who can claim?

- If the parent with whom the child lives with most of the time (primary claimant) does not avail of the SPCCC then it can be relinquished by completing the form SPCCC1. This then means the other parent (secondary claimant) can claim it by completing form SPCCC2, as long as they satisfy the criteria, in that the child must live with them for at least 100 days in the year.
- In instances where the court has awarded joint custody then the parent who receives the Child Benefit will receive the SPCCC. If they are not in employment, or they choose to do so, then it can be relinquished and the other parent can claim it instead, as the secondary claimant.

In the event of the primary claimant relinquishing the tax credit and the secondary claimant applying for and being allocated it, then it remains with this person for the full tax year. If the primary claimant then applies for it during the year (if they go into employment) then it will remain with the secondary claimant for the rest of that year but it will then be allocated to the primary claimant for the following tax year.

It is important to note that where the parent with main care of a child is either married or co-habiting they are not eligible for the Credit and therefore cannot relinquish it to the other parent, even if this parent is single and not co-habiting.

The Revenue website has a list of Frequently Asked Questions which may help you determine who may qualify for the SPCC for your family, as well as links to the relevant forms which can be downloaded; see <http://www.revenue.ie/en/tax/it/credits/single-person-child-carer-credit.html> for more information.

The SPCCC is €1650 in 2017 and the person who receives it is also entitled to an increase in the standard rate tax band of an additional €4,000.

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