

GUIDELINES FOR SUBMISSIONS TO THE ADVISORY GROUP ON TAX AND SOCIAL WELFARE

INTRODUCTION

Overview

1. The establishment of an Advisory Group on Tax and Social Welfare was announced by the Minister for Social Protection, Joan Burton T.D. on 25 June 2011. The main rationale for the establishment of the group is to harness expert opinion and experience to address a number of specific issues around the operation and interaction of the tax and social protection systems, recommend cost-effective solutions as to how employment disincentives can be improved and better poverty outcomes, particularly child poverty outcomes, achieved and to identify the specific practical institutional and administrative improvements to their operation. A considerable level of analysis has already taken place, therefore, the emphasis of the Advisory Group will be on identifying and solving specific problems within the priority areas bearing in mind that they are interdependent. These priority areas are reflected in the proposed terms of reference and mode of working of the Advisory Group.

Terms of Reference

2. The Government agreed the following terms of reference for the Advisory Group:
 - a. To constitute a forum to which the Minister for Social Protection may refer specific issues around the income supports and tax systems so that they provide good incentives to take up work and to contribute to the reduction of poverty and child poverty in particular. In particular, the Advisory Group will examine the following specific issues and make recommendations on:
 - i. Child and family income supports (in particular child benefit, increases for qualified children and the family income supplement);
 - ii. Working age income supports (including unemployment payments and similar payments made by other agencies, one parent family payment, one parent family tax credit, back to work tax credit, increases for adult dependants as well as secondary benefits such as medical cards and rent and mortgage supplementary payments);
 - iii. The appropriate unit of assessment in both the tax and social welfare codes;

- iv. How to address identified anomalies in the interaction of tax and social welfare codes.
- b. To examine and report on issues involved in providing social insurance cover for self-employed persons in order to establish whether or not such cover is technically feasible and financially sustainable;
- c. To examine and report upon how to improve interaction between the tax, social welfare systems and other supports so as to improve the operation of both in a cost-effective way and in the delivery of positive social and economic outcomes;
- d. To examine and report upon any other issue that may be referred to the group by the Minister for Social Protection following consultation with the Ministers of Finance and Public Expenditure and Reform and the agreement of the Minister for Finance on taxation matters.

It is intended that the Advisory Group should consider any proposals for change to existing arrangements in a cost-neutral or cost-reducing context.

Submissions

- 3. Submissions received by the Advisory Group on Tax and Social Welfare are an important source of views for it in fulfilling its mandate. They also provide interested parties with an opportunity to make proposals on one or more of the topics covered in the terms of reference. This document outlines guiding principles for submissions to the Advisory Group.
- 4. A full list of those who make submissions will be included as an appendix in the Advisory Group's report or interim report, as the case may be. All submissions may be released under the Freedom of Information Acts 1997 and 2003 and form part of the report/s of the group. Submissions may also be made available on the Department of Social Protection's website at www.welfare.ie

Oral Presentations

- 5. The Advisory Group may, at its discretion, seek oral presentations from some organisations or individuals, but this will be done only where the Advisory Group considers that such presentations are necessary to its work. It is not considered feasible or necessary to hold oral hearings with all those who make submissions.

STRUCTURE OF SUBMISSIONS

Topic headings

6. Written submissions should be concise and structured, and should follow the sequence of the topic headings outlined in the terms of reference above. These headings have been drafted on the basis that each submission is likely to be concerned primarily with a particular area in the terms of reference. However, submissions covering more than one area in the terms of reference will be welcome. It is not necessary for a submission to cover every topic.

Terms of reference area to which the submission relates

7. The terms of reference area to which the submission relates should be indicated. The terms of reference are outlined above in section 2.
8. If the submission covers part of an area or a number of areas, this should be specified. If applicable, the submission should indicate the writer's professional or other interest in the topic.

Proposals for change

9. In the case of each proposal for change, a submission should include the following:
 - A brief summary of the proposal.
 - Supporting documentation. Documentation in support of the proposal should, if possible, include:
 - information on costs and benefits (or "pros and cons"), and
 - statistical or other research data underlying the proposal.

Non-structured section of the submission

10. Any further information, comments, views or suggestions which the individual or organisation concerned believes would be of assistance to the Advisory Group should also be included.

PRACTICAL ISSUES

Format for correspondence

11. Where possible, submissions should be emailed to the Advisory Group at: AdvisoryGroup@welfare.ie. While electronic format is strongly encouraged, persons who wish to make a submission but who are not in a position to do so by email may make their submission in writing and post to:

Joan Gordon
Secretary to Advisory Group
Department of Social Protection
Áras Mhic Dhiarmada
Store Street
Dublin 1

Contact details, etc.

12. The individual or organisation making the submission should include contact details – including an email address if possible – with the documentation. All correspondence will be acknowledged by the Secretariat.

13. Follow-up queries may be made by the Secretariat in respect of particular issues raised in submissions where, for example, further clarification is required. In general, however, ongoing communication between correspondents and the Advisory Group and/or Secretariat in relation to individual submissions is not envisaged.

Queries

14. Any queries regarding these guidelines should be directed to the Secretariat, who will be happy to assist.