

The Manifesto to Strengthen Families

Making Work Pay for Low-Income Families Inquiry Report



This report calls on the Government to conduct a review analysing why many families in the UK face such high effective marginal tax rates and to identify the options for reducing these rates.

The Manifesto to Strengthen Families www.strengtheningfamiliesmanifesto.com (MSF) is supported by over 60 Parliamentarians (listed in Appendix 1) in order to support the Government in delivering policies aimed at strengthening families, as part of its wider ambition of addressing ‘burning injustices’. In November an inquiry into ‘making work pay for low-income families’ was held. It was chaired by MSF Executive Director David Burrowes and the panel consisted of Fiona Bruce MP, Chris Green MP and Heidi Allen MP. Oral evidence was heard from Leonard Beighton and Don Draper of Tax and the Family, Alison Garnham CEO of Child Poverty Action Group, Adam Corlett Senior Economic Analyst of Resolution Foundation and the Rt Hon Iain Duncan Smith MP.

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Foreword

One of the Government's main policy aims since 2010 has been 'making work pay'. What has been less talked about is that whether work really pays is dependent upon the effective marginal tax rate. This is the amount of money someone would lose from every additional pound they earn above their current salary in tax, national insurance and lost benefits.

A UK one-earner married couple family with two children on between 50% and 75% average wage faces an effective marginal tax rate of 73%.¹ At this level of income, such families retain just 27 pence from every additional pound earned. Rather than making it easy for families to aspire to increase their incomes, UK fiscal arrangements are effectively suffocating social mobility and trapping families in poverty.

Such a high marginal tax rate is an attack on aspiration, and its impact upon low income families is a grave social injustice which demands the attention of all Conservatives. It should therefore come as no surprise that 60 Conservative MPs signed up to the Strengthening Families Manifesto, leading to this inquiry into making work pay for low income families. And no surprise that in response to the inquiry's findings 20 MPs supported an amendment tabled to the Finance Bill calling for a review by the Government to analyse why many families in the UK face such high effective marginal tax rates and identify the options for reducing these rates.

What is a surprise is that over 8 years of a Conservative led Government we have failed to share the burden of recognising family responsibility more equally between the benefits system and the tax system.

My thanks to my fellow panellists Fiona Bruce MP, Chris Green MP and Heidi Allen MP and for all those who gave evidence in the inquiry. My thanks also to the secretariat for this inquiry provided by Dr Dan Boucher and Jonathan Williams of CARE.

I hope this inquiry and its recommendations will prompt the Government to call time on the highest effective marginal tax rates in the western world, and at long last take those 'hard working families', whom politicians like to talk about, seriously in the tax system.



A handwritten signature in black ink that reads "David Burrowes". The signature is written in a cursive, flowing style.

David Burrowes

Executive Director of Strengthening Families Manifesto
www.strengtheningfamiliesmanifesto.com

1 Leonard Beighton, Don Draper & Alistair Pearson, The Taxation of Families: International Comparisons 2017, CARE, October 2018.

Executive Summary

- This inquiry set out to tackle the complex issue of making work pay for low-income working families. Work simply does not pay for many families in the bottom half of the income distribution. The UK's unusually high effective marginal tax rates (EMTRs) have stripped families of the incentive to work more hours or get a better paid job.
- Confiscatory EMTRs make it almost impossible for some families to escape poverty. Crushing and suffocating families' aspirations like this is unjust and passively maintaining these high effective marginal rates would amount to a dereliction of duty by the Government.
- These high EMTRs are not an inevitability of a 21st century tax system based on independent taxation. Britain's EMTRs are in fact unusually high in the developed world, with the EMTR on a one-earner married couple with two children at 75% average wage being 73%, more than twice the EU(22) average. This is also historically high for the UK with the same type of family in 1990 facing an EMTR of only 34%, very close to the average EMTR of 33% for such families across the OECD as a whole today.
- Much of the increase in the EMTR for such families is due to the legacy of the British model of independent taxation which fails to have due regard for family responsibility. In the first instance family responsibility was recognised as part of independent taxation through the provision of the Married Couples Allowance and Additional Persons Allowance. In 2000, however, these allowances were removed by Gordon Brown.
- Not recognising family responsibility in the income tax system has led to an arrangement that is anti-aspiration, where families in poverty pay thousands of pounds of income tax but then have to be supported by inflated benefits. These offset the failure to recognise family responsibility in the tax system but with a very costly downside; crippling high EMTRs that suffocate aspiration as the inflated benefits are withdrawn.
- Universal Credit will work to reduce some of the highest rates but it is clear that tinkering with the taper rate will not solve the EMTR issues we face. We can try and reduce the EMTRs around the edges by adjusting the taper, but the truth is that it will not be possible to secure the fundamental change that is needed without also addressing the tax system.
- As Conservatives we believe that real transformational change comes from empowering low-income families to earn their way out of poverty. We submit that the Government should revise the current arrangement, according to which the burden of recognising family responsibility is largely placed on the benefits system with a view to re-allocating this responsibility more equally between the benefits system and tax system in order to bring our EMTRs down.
- Our EMTR problem requires much more focused attention from the Government than it is receiving at present. **We are therefore calling on the Chancellor of the Exchequer to formally review the effective marginal tax rate for families, assessing the reasons why work does not pay for so many, and evaluating the possible solutions, with a particular focus on moving some of the burden of recognising family responsibility from the benefits system to the tax system.**
- In the context of rising to this challenge, there are a number of specific matters that should be considered, including: the option of joint taxation, child tax allowances, the Universal Credit taper rate, child benefit increases, the high-income child benefit charge, and recognising the value of unpaid work.

Finance (No. 3) Bill Amendment

The Members of Parliament listed below supported New Clause 22 to the Finance (No. 3) Bill, tabled on 3rd January 2019, which the findings and recommendations of this Report support.

New Clause 22 was as follows:

“Review of effective marginal tax rate for families

(1) The Chancellor of the Exchequer must review how the independent taxation of adults has affected the effective marginal tax rate for families and lay a report of that review before the House of Commons within six months of the passing of this Act.

(2) A review under this section must consider how the effective marginal tax rate for families would be affected if the following measures were introduced-

(a) a transferable tax allowance between parents of children under the age of 18; or

(b) an additional persons allowance; or

(c) a married couples allowance.”

Member’s explanatory statement

This new clause would require the Chancellor of the Exchequer to review how families with children are being taxed and assess the impact of a range of options on the tax system for families.

Fiona Bruce

Charlie Elphicke

Jeremy Lefroy

Heidi Allen

Chris Green

Andrew Selous

Bob Blackman

Robert Halfon

Jim Shannon

Maria Caulfield

Sir John Hayes

Michael Tomlinson

Sir Jeffrey Donaldson

Mr Ranil Jayawardena

Anne-Marie Trevelyan

Steve Double

Stephen Kerr

Martin Vickers

Mr Iain Duncan Smith

Sir Edward Leigh

Dr Sarah Wollaston

Introduction

In late 2018 we held an inquiry looking at the issue of making work pay for low-income working families. We use ‘families’ as a shorthand for ‘households with children’. For many families in the bottom half of the income distribution work simply does not pay. There is therefore little incentive to work more hours or get a better paid job. This is due to the unusually high effective marginal tax rates (EMTR) that families face; that is the amount of money someone loses from every additional pound they would earn above their current salary in tax, national insurance and lost benefits.

Research from the organisation Tax and the Family shows that the EMTR for a single earner family on £21,000 with three children paying income tax and national insurance, and entitled to tax credits, housing and council tax benefit, can be as high as 96%.² This means that they keep just 4p from an extra £1 earned. If this was an upper rate of tax for the rich there would very properly be a public outcry!

High marginal rates are a problem for all family types - single parents, single-earner couples and dual-earner couples. One in three of all in-work families (2.5 million families) are likely to be facing high EMTRs - 1.6 million couples (one million single earners and 0.6 million dual earners) and 0.9 million single parents.³

It is important to stress that it is not only the very low paid who are affected. Families with earnings which appear high can also be affected. For example, a single income family with three children paying rent of £157 per week has in 2018/19 a marginal rate of 96%. This does not come down to 32% until income reaches £40,776.⁴ Where housing costs are greater the 96% rate reaches even higher.⁵

Confiscatory EMTRs mean that it is almost impossible for some families to escape poverty. We believe that crushing and suffocating families’ aspirations like this is unjust and that passively maintaining these high EMTRs would amount to a dereliction of duty by the Government.

2 Don Draper & Leonard Beighton, ‘How some families can face an effective tax rate of 96 per cent’, Accessed at: <https://www.conservativehome.com/platform/2018/06/don-draper-and-leonard-beighton-1-modern-failures-in-family-taxation-are-the-product-of-numerous-errors-over-30-years.html> See interview: https://www.youtube.com/watch?time_continue=20&v=P7dwp00cn3k

3 Table 3 “Universal Credit after Budget 2018” Resolution Foundation November 2018. Any family income tax and entitled to Universal Credit will have a high effective marginal tax rate.

4 Assumes family is in England and that marriage allowance applies. The figure will be slightly higher in Scotland.

5 In London the Local Housing Allowance for a three-bed house is £365 per week. At £65,000 the rate is still 76.7%.

Isn't this problem unavoidable?

Some might be tempted to ask, is this not just an inevitability of a tax and benefits system in the developed world in the 21st century? The answer is an emphatic no. Britain's EMTR on single earner families is not simply high. It is high on two crucial bases:

First, it is the highest in the developed world. There is no other OECD country that treats working low income families as badly as the UK when it comes to the EMTR and work incentives. The UK EMTR for a one-earner married couples with two children on 75% average wage is the highest of all OECD countries and more than twice as high as the EU(22) average.⁶

This shows that the problem is not inescapable. If other countries can avoid it then so can we.

Second, it is very high in the history of the UK. In 1990 a one-earner married couple family with two children on 75% average wage faced an EMTR of 34%.⁷ It just so happens that that is close to the average EMTR of 33% for such families across the OECD as a whole today.

This again shows that the problem is not necessary. If we managed without the highest EMTRs for working low income families in the past, then we can do so again.

Hasn't Universal Credit Solved the Problem?

In bringing in Universal Credit (UC) much of the Government's efforts have been focused on trying to make work pay in the sense of preventing the perverse situation where simply working a few more hours takes you over a cliff edge out of benefits and you in fact end up losing money. Changes made in recent years have mostly dealt with this problem, but they have not dealt with the issue of high EMTRs caused by the withdrawal of benefits.

It was hoped by many that UC would be a lasting solution to this problem. In the Inquiry both Tax and the Family and the Resolution Foundation pointed out that the highest EMTRs of 96% for those in rented accommodation will come down to 80% or so under UC, however most people on UC will still face a 75% EMTR. Furthermore, it is important to note that individuals will face this 75% rate until all their UC has been withdrawn.⁸ The UK's fundamental, underlying EMTR problem will thus remain largely unaffected.

The Government has, of course, reduced the Universal Credit taper rate from 65% to 63%. In seeking a way forward, it will be important to consider reducing the taper rate further. In the Inquiry Iain Duncan Smith MP stressed the importance of putting more money into UC to reduce the taper rate significantly. The Centre for Policy Studies 'Make Work Pay' report suggested reducing the taper rate to 50%. Yet they found that even reducing the taper rate by this amount, recipients of UC will still face a 66% EMTR when they start paying national insurance and income tax.⁹ Another disadvantage of reducing the taper rate is that as UC is withdrawn more slowly high EMTRs are pushed up the income scale.

While we can try and reduce the EMTR by adjusting benefits in this way, the truth is that it will be hard to secure fundamental change without also addressing the tax system.

6 Leonard Beighton, Don Draper & Alistair Pearson, *The Taxation of Families: International Comparisons 2017*, CARE, October 2018.

7 Leonard Beighton and Don Draper, *Independent Taxation – 25 Years On*. CARE Research Paper, July 2013.

8 Tom Clougherty, *Make Work Pay (2018)*. Report from the Centre for Policy Studies, pg. 24.

9 Ibid. Pg. 27

The Unfortunate Legacy of British Independent Taxation

In the Inquiry session both Tax and the Family and Iain Duncan Smith MP mentioned that Lord Lawson, the Chancellor of the Exchequer who introduced independent taxation, has stated that the option of joint taxation was implicit in his original proposals for independent taxation and is what he wanted.¹⁰ This would have benefited people up and down the income scale. This aspect of his proposal, however, was rejected by Mrs Thatcher who, in the words of Iain Duncan Smith 'just didn't get it.'

There have been four major problems with this arrangement for Conservatives.

First, this arrangement is anti-aspirational. The failure to recognise family responsibility in the tax system means that because tax is assessed apart from family responsibility, families in poverty pay thousands of pounds of income tax but then have to be supported by very inflated benefits. These offset the failure to recognise family responsibility but with a very costly downside; crippling high EMTRs which suffocate aspiration as the inflated benefits are withdrawn. This arrangement also involves the state in needless activity, taking money in tax with one hand, and then returning it through benefits with the other. If family responsibility was recognised in the tax system so families were taxed less in the first place, there would not be the same need for benefits to be inflated to offset the lack of recognition of family responsibility in the income tax system, the withdrawal of which create our marginal rate problem.

Second, this arrangement is illogical and philosophically incoherent. While we as Conservatives celebrate the family and the fact that it is the bedrock of a strong and flourishing society, we tax families as if they are just individuals, whilst at the same time operating a benefits system which views members of the family as a family.

Third, this arrangement is anti-choice. The best systems of independent taxation give couples the choice of whether they want to be taxed independently or jointly. Although families may want to be taxed either independently or jointly, currently they do not have that choice. It appears as though independence is the ultimate priority, and this can be to the detriment of family life.

Fourth, this arrangement appears judgemental. It means that any family where the second earner is either not in work, or earning less than their personal allowance, will be hit hard and effectively judged for this arrangement¹¹. As Iain Duncan Smith MP commented, we find ourselves in the peculiar situation of saying that we're not very judgmental but being very judgmental at the same time. We are judgmental about couples who choose for only one spouse to work. The huge impact of this was underlined by another submission from Allison Garnham from the Child Poverty Action Group who said that it looks like "having a second earner in the labour market in Britain today is necessary to get oneself out of poverty".

To some extent we are telling parents staying at home to look after children or relatives that they are making the wrong choice. Yet it is in the long terms interests of Government and society to have stable families where children are nurtured and cared for to give them the best start in life, and if in some situations that means taking time out from work, particularly when children are under 5, then surely that should be encouraged and accommodated.

¹⁰ See Lord Lawson interview: <https://www.youtube.com/watch?v=jTfjcXmY1RO>

¹¹ The personal allowance for 2018/19 is £11,850 per year.

Should we be happy with a system that says to a family which decides to sacrifice a second income so that either the mother or the father will work as a full-time parent (at least while the children are young) that they will probably end up in poverty?

It seems very odd, given our commitment to the importance of the family and choice, that we should want to introduce fiscal arrangements that deny people that choice.

Moreover, and in some ways more importantly, it is vital to understand that not every one-earner family has the option of being a two-earner family. For some families childcare remains too expensive, while others who are simultaneously caring for other elderly or sick relatives simply don't have that option. We cannot simply resign ourselves to the fact that this will leave them worse off financially.

This is NOT a call to abandon independent taxation but to abandon the very unusual form of independent taxation that we have in this country that (with the exception of the tokenistic marriage allowance¹²) has no regard for family responsibility.

Lowering Effective Marginal Tax Rate vs Targeted Benefits?

Our Inquiry received some submissions which emphasised the importance of targeted help for the poorest in our society over doing anything practical to reduce our high EMTRs. There will always be a need for targeted help particularly for those unable to work. However, the reality is that as we consider the option of: i) investing more in benefits or ii) redistributing some recognition of family responsibility from the benefits system to the tax system, we are confronted by a trade-off and that consequently we have to find the right balance between prioritising: a) targeting poverty, with the attendant high EMTR and b) lowering the EMTR and being less targeted.

As Conservatives we believe that real transformational change will come not from more targeted benefits but from empowering low-income families to earn their way out of poverty. It may be the case that if some of the resource currently invested in benefits is transferred to provide recognition of family responsibility in the tax system that some of that money would be less targeted, but in helping low income families more through the tax system we will have a chance of reducing the marginal rate problem and empowering families to earn their way out of poverty.

We submit that we should be revising what we would regard as the current imbalance, in which targeting is prioritised over aspiration, with a view to adopting a more balanced approach in order to bring our EMTR down.

¹² The Married Couple's Allowance is worth £238 in the 2018/19 tax year.

The need for a Government Review

In exploring these issues, it has become apparent that the problems of high EMTRs and making work pay for families are far-reaching and require much more attention from the Government than they are receiving at present.

We are therefore calling on the Chancellor of the Exchequer to formally review the EMTRs for families, assessing the reasons why work does not pay for so many families and evaluating the possible solutions with a particular focus on the tax system.

Family responsibility needs to be recognised in the tax system and, in addressing the issues outlined regarding independent taxation, this review should consider how recognising family responsibility in the tax system might help tackle our high marginal tax rate problem. This could be through a fully transferrable allowance for married couples, but the Government should also consider other options for recognising family responsibility.

The introduction of the marriage allowance in 2015 was very welcome and was a fulfilment of Conservative election manifesto commitments in 2010 and 2015. However, the transfer of unused personal allowance to a spouse or civil partner is limited to £1,190 and only to a basic-rate taxpayer. Whilst the allowance restores some recognition of family responsibility in the tax system, the irony is that in its present limited form it increases the EMTR between basic rate and higher rate taxpayers. We are pleased to note the Centre for Policy Studies recent report “Make Work Pay” acknowledges the ‘sound economic reasons to support some recognition of marriage and civil partnerships in the tax system’ and that ‘the British tax system is, by international standards, rather ungenerous towards families’¹³. The CPS report concludes that transferable allowances ‘recognise the fact that what matters most to people is often the family finances - not just their personal situation. From a moral standpoint, it seems right that the tax system should acknowledge this in some way’¹⁴.

It is important that in this review the Government acknowledges from the outset that our tax system is not neutral. In the Inquiry Adam Corlett from the Resolution Foundation pointed out that it is very hard to design a tax and benefit system that doesn’t affect behaviour and is entirely neutral. The tax system is not neutral and we should not pretend it is. There are hard questions to be asked, and further research to be undertaken, about to what extent we have pushed people in a certain direction and driven family structures to the place they are today.

The next section outlines a number of areas that have arisen from this Inquiry that the Government should consider as they review EMTRs and making work pay for families in the UK.

¹³ Tom Clougherty. Make Work Pay (2018). Report from the Centre for Policy Studies, pg. 31.

¹⁴ Ibid. pg. 32.

Specific Policy Areas to Consider:

Independent or Joint Taxation

As outlined above there have been a number of unintended and negative consequences to introducing independent taxation without any sort of a transferrable allowance or the option of joint taxation. Fundamental reform of the tax system is needed in order to recognise family responsibility and allow couples the choice to decide how they are taxed. We must move away from judging couples who decide that only one spouse should work. In moving towards a system of joint taxation the Government should increase the marriage tax allowance, which is currently set at a tokenistic level, or at least provide a meaningful allowance targeted at couples with young children.

Alternatively, consideration should be given to the provision of a new transferable 'family responsibility allowance', as recommended by the CPS in their 'Make Work Pay' report, allowing married couples with young children or significant care responsibilities to transfer a capped amount of unused personal allowance from a lower earning to higher earning partner.

Further Issues within the Tax System

Independent taxation is not the only reason why families find that work does not pay. As well as looking at the income tax and national insurance systems any review by the Government would need to take into account:

- The overlap between the income tax and national insurance systems with income related benefits - tax credits, housing and council tax benefits and Universal Credit;
- The 'graduate tax' that those with a university degree face having to repay their student loans when above an income of £17,775;
- The increase to workplace pension contributions from 3% to 5% in April 2019:
- Childcare costs;
- The impact of increasing earnings on passported benefits, for example free-school meal;
- Travelling and other costs that are likely to arise from taking a job.

Benefits System and Universal Credit

Within Universal Credit the most important aspect of making work pay is the taper rate. It is important that the Government continues to prioritise a gentler taper rate. However, as noted above, the focus cannot simply be on the benefits system. Taxation must be taken into account. Targeted benefits are not the only strategy a responsible government can or should utilise in tackling poverty and helping people in the lower half of the income distribution. This is borne out by the many OECD countries whose EMTRs for families are significantly lower than ours and achieved in the context of recognising family through both the tax & benefit systems.

Child Tax Allowances and Child Benefit

Families are most vulnerable to the impact of being a one earner household, whether by choice or not, when children are under the age of 5. Childcare is expensive and even with the Government's additional support many families simply cannot afford it. This stage of life for children is also the time when parents can have the greatest impact on their children's outcomes and when balancing paid work and family life can be most challenging. The Government should consider, therefore, either targeted tax breaks through a child tax allowance or increased child benefit for families with children under the age of 5. The Child Poverty Action Group in its evidence to the Inquiry spoke out strongly in favour of child benefit and the significant contribution it can make to the costs of bringing up children.

Alison Garnham of the Child Poverty Action Group submitted that as child benefit was introduced to replace child tax allowances the best way to address our high EMTR problem would be to make child benefit universal and significantly increase it. We were not persuaded by this argument because, whilst universality would mean this would not contribute to the development of a higher EMTR, it would do nothing to erode the existing high EMTR. We also think that this would be very expensive and needlessly benefit those households that really are in the top 15% of the income distribution.

Child Benefit and the High-Income Child Benefit Charge (HICBC)

There are also serious concerns around the high-income child benefit charge. In the Inquiry both the Resolution Foundation and Tax and the Family noted that by 2021 it will start affecting basic rate tax payers unless it is uprated in line with the increases to the higher rate tax threshold. More importantly it can actually affect families, particularly one earner families, who rather than being in the top 15% of the income distribution are actually in the poorer half of the population. As has been pointed out many times, family responsibility is not recognised in the HICBC; a couple where each partner earns £50,000pa (a joint income of £100,000) can receive child benefit, whereas a single earner family being paid £62,000pa does not.

The Institute for Fiscal Studies has recently published research which shows that one in five families with children will be losing some or all of their child benefit as a result of the HICBC. When the charge was first introduced 1 million families with children lost some child benefit - 700,000 lost all of it. In 2019/20 1.4 million will lose some benefit - a million will lose all of it. The number of families with children who are affected will have risen by about 36%, or 370,000, in just six years.¹⁵

The Government must acknowledge and quickly resolve issues around the HICBC. These could be resolved by changing the point at which the HICBC kicks in to properly reflect the desire to remove it from the top 15% of the income distribution or by simply abolishing it entirely.

¹⁵ Carl Emmerson, Robert Joyce and Tom Waters. Stealthy changes mean that soon one in five families with children will be losing some Child Benefit. January 2019. <https://www.ifs.org.uk/publications/13791>

The Value of Unpaid Work

It is vital to have regard for the role played by unpaid work. Tax and the Family stressed in evidence to us that it is important that the Government policy should not imply that people who are not working are not important or productive in the economic sense. They very much are, and the reasons individuals are not in paid work are quite varied including looking after children, elderly parents, disabled family members etc.

In October 2018 the Office of National Statistics estimated the value of the UK's unpaid household work at £1.24 trillion. On average this means that stay-at-home spouses doing cooking, cleaning, washing and childcare, as well as travelling and looking after elderly relatives, contribute at least £18,932 per person to the national economy each year. Stay at home spouses add a tremendous amount to both UK society and the economy and yet in the tax system we suggest that they have no value, which in turn has a knock-on effect as to how our cultures values, or rather in our opinion, undervalues them. This needs to change. The Government should properly recognise family responsibility in the tax system by treating families as a unit not two individuals.

Conclusion and Recommendation

The impact of high effective marginal tax rates on the poorest and the challenge of making work pay for low-income families are urgent challenges, worsened by the introduction of independent taxation.

This report therefore recommends that:

- **Government Review:** The Government must review effective marginal tax rates for low income families as a matter of urgency, and reduce them significantly.
- **Family Responsibility:** While no single solution will be a panacea, special attention should be given to family responsibilities - that is, the responsibilities of households with children - so that rather than being recognised solely by the benefits system, these are recognised across both the benefits and tax systems.

It is outrageous that some of the poorest in our society face some of the highest tax rates. It should be one of the highest priorities of this Conservative Government to tackle and solve this burning social injustice.

Appendix 1: Signatories to the Manifesto for Strengthening Families

The following Conservative MPs and Peers are signatories to the Manifesto for Strengthening Families, which can be found at www.strengtheningfamiliesmanifesto.com:

Fiona Bruce MP	James Heappey MP	Rt Hon Sir Desmond Swayne TD MP
Bim Afolami MP	Gordon Henderson MP	Derek Thomas MP
Lucy Allan MP	Philip Henderson MP	Michael Tomlinson MP
Sir David Amess MP	Eddie Hughes MP	Shailesh Vara MP
John Baron MP	Stephen Kerr MP	Martin Vickers MP
Sir Henry Bellingham MP	Pauline Latham OBE MP	David Warburton MP
Bob Blackman MP	Jeremy Lefroy MP	Helen Whately MP
Peter Bone MP	Rt Hon Sir Edward Leigh MP	Dr Sarah Wollaston MP
Graham Brady MP	Andrew Lewer MBE MP	William Wragg MP
Andrew Bridgen MP	Jonathan Lord MP	Sheryll Murray MP
Dr Alex Burghart MP	Tim Loughton MP	
Maria Caulfield MP	Scott Mann MP	Lord Farmer
Rehman Chishti MP	Paul Masterson MP	Rt Hon Lord Blencathra
Rt Hon Stephen Crabb MP	Johnny Mercer MP	Baroness Cavendish
Charlie Elphicke MP	Rt Hon Nicky Morgan MP	Baroness Eaton DBE DL
Vicky Ford MP	Dr Matthew Offord MP	Rt Hon Lord Elton TD
Sir Roger Gale MP	Rt Hon Priti Patel MP	Baroness Hodgson of Abinger CBE
Rt Hon Cheryl Gillan MP	Tom Pursglove MP	Lord McColl of Dulwich CBE
Richard Graham MP	Andrew Selous MP	Lord Popat of Harrow
Helen Grant MP	Henry Smith MP	Lord Shinkwin
Chris Green MP	Rt Hon Dame Caroline Spelman	Baroness Stedman-Scott OBE DL
Trudy Harrison MP	DBE MP	Lord Suri of Ealing
Rt Hon Sir John Hayes MP	Sir Gary Streeter MP	