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## The new tax cuts are a great help for single parents

Today is Single Parents' Day, which is celebrated every year on 21 March around the world to raise awareness of single-parent families and the importance of supporting them. The day aims to recognise those working mothers and fathers who raise and care for their children on their own. Since 2010, there are 100 000 fewer single-parent families with underage children in Hungary. Hungarian family policy places a strong emphasis on supporting single-parent families and has introduced a number of measures since 2010 to make life easier for them. The new family tax cuts - doubling the amount of the family tax allowance and tax exemptions for mothers of two and three children - are also helping single parents. The Mária Kopp Institute for Demography and Families (KINCS) has compiled a list of measures that specifically help one-parent families.

In Hungary, there are currently 193 000 single-parent families with underage children due to divorce or the death of one of the parents. In most cases, the mother is the breadwinner in these families, but there are more and more single-parent families where the father or the grandparent is the sole caretaker. Lone parents have a huge responsibility, and the Government, in cooperation with the Single Parents' Centres, is paying particular attention to alleviating the financial burden of these families, providing them with more flexible employment opportunities and, last but not least, offering them community programmes and free-time activities that promote recreation as well as physical and mental well-being. In recent years, the Government has provided more than HUF 1.5 billion to support the creation and operation of the Single Parents' Centre. In Hungary, single-parent families have access to all elements of the family support system, including family tax allowances, lifetime personal income tax exemption for mothers as well as home creation benefits. Free textbooks for all pupils in Hungary are also an important help for them.

As a result of the family tax cut programme, single parents will also benefit from double family tax allowance next year, while all mothers under 30 and mothers with large families will be able to keep 15% (the amount of the personal income tax) of their salary or child care allowance. As far as mothers with two children are concerned, next year the tax exemption will apply to those under 40 and then, in stages, to all mothers of two. This will increase the monthly income of a minimum wage earner single mother of two under 40 by HUF 70 000 next year, while a single mother of two under 40 earning an average wage will have an extra HUF 150 000 a month.

Single-parent families are also entitled to a number of special benefits. For single parents, the childcare related sickness days are doubled, which means that they can take 84 calendar days of leave for children up to the age of 6 instead of 42 days, and 28 days instead of 14 for children aged 6-12.

Single parents will have easier access to the regular child protection benefit, which provides cash benefits twice a year and free nursery and school meals. The very popular Elizabeth Camps, which are available for a symbolic fee, also welcome children from single-parent families.

As reconciling work and family life is an even greater challenge for single-parent families, they have priority when it comes to admission to nursery, and the subsidy for nursery fees can be up to HUF 65 000 per month in their case instead of HUF 50 000.

A further help is that the amount of orphan's benefit has more than doubled since 2022 and cannot be less than HUF 50 000 per month.

For divorced parents, it is a big help that if the other parent is failing to pay the child maintenance, the state will advance the amount after only three months instead of the previous six months. The state will advance the amount owed to the child up to HUF 87 000 regardless of the family's income.