

Written evidence submitted by A Member of the Public (MRS0101)

I am a self employed theatre director and have worked in the sector for almost twenty years. I had my first child in April 2017 and as a result my self employed earnings for the tax year 2017 – 2018 were considerably less than usual. Having my baby at the end of this tax year also meant I had to take some time off in the previous tax year, so two year's worth of figures are affected. Because of the precarious nature of self employed work, I took a shorter maternity leave than the average job allows for, returning to work after only 4 months. However, this period out of paid work affected my income over the year as I was earning for only 7 out of the 12 months.

Based on the government's scheme for averaging a self employed person's income over the three preceding years it has brought my average earnings over the last three years down considerably, by my calculation the amount of support I will get has been lowered by a third.

My husband, who is also self employed and working in theatre, falls just a hair outside the bracket for top earnings and so as a family with a young child to support we now face living on one person's 'income' which is considerably less than our monthly outgoings for bills, mortgage, food and other essentials.

We have no work for the foreseeable future and no possibility of returning to work in the live events industry until this period of necessary social distancing is over. All of our work for this year is cancelled, with no future payments coming until the theatres and companies we work for are able to reschedule the performances.

We beg the government to reconsider the situation for those women who took maternity leave during this period, and to rethink the top earnings limit which does not show parity with the support offered to those in regular employment.

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