



Scottish Budget 2024

OPFS Pre-Budget Briefing

Policies for Single Parent Families

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Single Parents Five Priorities for Scottish Budget 2025-6

There are 5 key areas where single parents say change would make a big impact

1. Increased investment in **social security** and in reducing the cost of the school day.
2. Expansion of high quality, affordable, flexible **early years and school-age childcare**.
3. Action to remove barriers to **entering and sustaining fair work** for single parents.
4. Recognition of the importance of integrated **holistic local services**.
5. Tackle Scotland's **housing crisis and homelessness**.

Single Parents Five Priorities for future Scottish Budgets

We support systemic and transformational change in five key areas.

1. **A Minimum Income Guarantee** which ensures that no one falls below a certain income level necessary for a dignified life
2. **Universal Basic Infrastructure** which ensures everyone has access to essential services and infrastructure, regardless of their income or location through collective provision rather than relying solely on market forces.
3. **Just Transition to Net Zero** which guarantees that the shift to a low-carbon economy is fair and inclusive, leaving no one behind.
4. **A Wellbeing Economy** which puts our human and planetary needs at the centre of its activities, ensuring that these needs are all equally met
5. **Further use of Devolved Tax Powers** to help harness the resources required to pay for public services and to reduce poverty and inequality.

One Parent Families Scotland (OPFS)

OPFS provides 'support for families' services both locally and nationally and campaigns for policy changes to tackle poverty and inequality in partnership with single parents. We provide direct support to over 5,000 families annually through one-to-one support, peer groups, employability training and information and advice resources. Our policy and campaigning work aims to influence systemic and structural changes through research, awareness raising, involving single parents and engaging with policymakers.

Established in 1944, OPFS is the leading charity for single parent families in Scotland. Single-parent families make up 25% of families with dependent children in Scotland, with women as the primary caregivers in most cases. Single parents face significant challenges as they balance the dual roles of caregiver and breadwinner. Financial strain is common, as they must provide for their families on a single income, which can lead to difficulties in meeting basic needs and saving for the future. Moreover the demands of work and family often leading to stress and burnout.

Single Parent Families – A Profile

There are 144,000 single parent families in Scotland, one in four of all families with dependent children. A briefing from Public Health Scotland ¹ shows :

- Single parent families make up 25% of all families, and 92% are headed by women. Around 80% of single parents are aged between 25 and 50 years old and less than 1% are under 20 .
- Most (65%) single parents with dependent children in Scotland are in paid employment.
- Four in ten (90,000) children in poverty in Scotland live in a single parent family and 39% of children in single parent families live in poverty.
- Two thirds of children in poverty in single parent families (66%) live in families where no one is in paid employment. A quarter (23%) live in families where the parent works part-time.

Families often belong to more than one of the priority groups in the Scottish Government's Tackling Child Poverty Delivery Plan. Viewing single parents through an intersectional lens highlights multiple factors of disadvantage facing women who are single parents. For example single mothers from Black, Asian, and minority ethnic communities experience the discrimination and inequality that confronts them as women, but in addition they must deal with those that come with being women of colour.

The key issues to be tackled

In Scotland, 90% of single parents are women, and gender inequality is a significant cause of the barriers facing many single parents. By having to combine the role of sole carer and provider for their children and being unable to pool resources with another adult, single

¹ https://publichealthscotland.scot/media/3100/child-poverty-in-scotland_priority-groups_lone-parent-families_briefing.pdf

parents and their children are more likely to be in poverty than any other type of household. Most single mothers are in work, and almost half are working part-time, but there is a limited number of job opportunities that fit around caring responsibilities which would provide a viable route out of poverty.

Single parents have been disproportionately impacted by cuts to the UK social security system, from the benefit cap to the two-child limit, to the young parent penalty which abolished previous policy of paying parents under 25 years the adult rate of benefits. Stricter work requirements recently introduced by the UK Government now require single parents in receipt of Universal Credit to work up to 30 hours once their child turns three. This is despite single mothers facing multiple barriers when looking for work or to increase their hours, the biggest of which is access to affordable and flexible childcare. Children in single parent families are more likely to be living in poverty at 38% compared to 24% of all children.² This higher rate of poverty is the result of a combination of factors, including:

- **Gender inequality.** 90% of single parents are women, and the barriers and inequalities faced by single parent families are inextricably linked to gender equality.³
- **Labour market inequality.** Single parents in work are consistently the family type most likely to face in-work poverty and are more likely to be working in a low-wage sector and on lower hours.⁴ Just 65.5% of single parents are in paid work, compared to 78.3% of mothers in a couple and 93.8% of fathers in a couple and 48.2% of single mothers in paid work are in part-time work.⁵ Part-time opportunities tend to be within lower-paid jobs and sectors which are female dominated and often undervalued. There is limited availability of job opportunities that would allow single parents to meet their caring responsibilities and exit poverty.
- **Lack of affordable childcare.** For single parents, access to affordable, flexible, quality childcare is vital as means of enabling them to enter paid work and potentially lift their families out of poverty. Coram's Childcare Survey 2024 found that the cost of childcare is rising and there is a major gap in provision, which, in Scotland, was particularly stark for under 2s, disabled children, and school-age childcare.⁶ Research by OPFS found that 21.2% of participants were not able to afford childcare at all⁷, and a Scottish Government survey found single parents were twice as likely as dual earner households to report significant difficulties paying for childcare.⁸
- **Social security.** Research by the Institute for Fiscal Studies found that cuts to social security from 2010-20 left single parents among the most exposed to rising inflation.⁹ Women are twice as dependent on social security due to structural inequalities, and analysis from the House of Commons library shows that from 2010 to 2020, 86% of net

² <https://www.gov.scot/publications/tackling-child-poverty-priority-families-overview>

³ Poverty - Tackling child poverty: second year progress report - annex C - gov.scot (www.gov.scot)

⁴ UK Poverty 2020/21 - JRF

⁵ Families and the labour market, UK - Office for National Statistics

⁶ Childcare Survey 2024 - Coram Group : Coram Group

⁷ Living Without a Lifeline – One Parent Families Scotland, 2022.

⁸ Early learning and childcare - parents' views and use: survey findings 2022 - gov.scot

⁹ Pre-pandemic relative poverty rate for children of lone parents - IFS, 2022.

'savings' raised through cuts to social security and tax credits would come from women's incomes.¹⁰

- **Housing.** From our local work we know single parents have fewer housing options than other households. They are more likely to live in poor-quality housing, such as temporary accommodation, overcrowded flats, or damp and mouldy properties. Single mothers and their children are also disproportionately affected by rising homelessness .¹¹

The key factors contributing to single parents having fewer housing options and being disproportionately affected by poor-quality housing and homelessness include:

- Single parents often have lower incomes due to the challenges of balancing work and childcare, making it difficult to afford stable housing.
- The rising cost of housing, including rent and utilities, can be prohibitive for single-parent households.
- There is a shortage of affordable housing, which disproportionately affects single parents who may not have the financial flexibility to compete in the housing market.
- Single parents, particularly single mothers, may face discrimination in the housing market, making it harder to secure quality housing.
- Single parents often lack the social support systems that can help with housing stability, such as family or community networks.
- Mental health issues can also contribute to housing instability among single parents.

These factors combine to create significant barriers for single parents in securing and maintaining adequate housing.

- **Child Maintenance.** Single parents face the ineffective enforcement of child maintenance payments on the part of the Child Maintenance Service and experience non-payment / delays in maintenance payments being used as a financial coercive techniques.¹²
- **Multiple inequalities.** Many single parent families are also impacted by multiple inequalities which increase their risk of poverty. For example, 40% of children in single parent families also have a disabled person at home, and 47% of children in a family with a mother aged under 25 are also in a single parent household. ¹³
- **Paid and unpaid care.** Many single parents work in the care sector. The undervaluation of social care work reflects the under-valuation of all care in Scotland , whether paid or unpaid, with too many single parents in low paid caring roles living in poverty. ¹⁴

All of these areas impact disproportionately on single parent families because they start from a position of **being the sole provider and carer** - living in a one-income household and

¹⁰ [Gender Matters in Social Security \(engender.org.uk\)](https://engender.org.uk/)

¹¹ [Overlooked and underserved: why have UK policymakers ignored single parent families?](#)

¹² [Related media articles and publications - One Parent Families Scotland](#)

¹³ [CPD Priority Families Intersectionality data](#)

¹⁴ https://www.audit-scotland.gov.uk/uploads/docs/report/2022/briefing_220127_social_care.pdf

balancing sole childcare responsibilities with paid work. They have many of the same costs as a two-parent family to be paid for from one income.

Overview

We welcome the progress to date and prioritisation by the First Minister to tackling child poverty. The Scottish Government has taken a number of important actions to reduce child poverty, which OPFS has campaigned for, and which are already having a positive impact for families. Single parents are one of six priority groups included in the Scottish Government's Tackling Child Poverty Delivery Plan (*Best Start, Bright Futures*), in recognition of the fact that 2 in 5 of all children in poverty in Scotland are in single parent households.¹⁵

Scotland has introduced two significant new benefits for families with children: the Scottish child payment and the suite of Best Start grants. The Scottish Government has also mitigated the Westminster bedroom tax and the benefit cap which has greatly low income families. The baby box has also made a difference to thousands of new parents and free prescriptions ensure everyone can access the medication they need.

The IFS reports that, amongst the poorest 30%, Scottish reforms to the income tax and benefit system are set to raise the incomes of households with children by around £2,000 per year on average. The Scottish Government's effort to counteract the bedroom tax and the cruel UK benefit cap, which severely affects single parents, is also very welcome.¹⁶

We recognise that this budget will be set against a challenging financial backdrop and although there are strong declarations of intent, we are concerned that recent budget rounds and the latest programme for Government have not included any substantive new investment or policy intervention at the scale needed to achieve the targets for child poverty reduction set by the Scottish Parliament. Without increased investment in policies to increase family income and reduce household costs, Scotland is unlikely to meet its child poverty targets. While income inequality is high and growing¹⁷ and wealth inequality is¹⁸ substantial, poverty is persistent and deep: more than 1 in 5 people live in relative poverty, rising to 1 in 4 children, with high rates for non-white minority ethnic groups, single women with children and households in which someone has a disability.¹⁹

It is estimated by IPPR Scotland that the cost of poverty to Scotland's economy is between £1.6 to £2.4 billion a year. That represents not just a significant loss of human potential – but also a severe economic loss.²⁰ In the long term child poverty cannot be eradicated without addressing income and wealth inequality.

Those with the broadest shoulders should contribute more, so we can ensure the curse of child poverty is eradicated. Tax Justice Scotland is a new campaign backed by a diverse

¹⁵ www.gov.scot/publications/tackling-child-poverty-delivery-plan-progress-report-2019-20

¹⁶ [Analysis of Scottish tax and benefit reforms](#)

¹⁷ [Scottish and UK Governments must act on tax to address 'soaring inequality' – Oxfam Scotland](#)

¹⁸ [Wealth in Scotland 2006-2020](#)

¹⁹ [Poverty and Income Inequality in Scotland 2020-23](#)

²⁰ [Poverty holds back economy and damages livelihoods, new research reveals | IPPR](#)

range of civil society organisations, think tanks, trade unions, economists and academics who are united in our mission to create a fairer Scottish tax system.²¹

We look forward to engaging and working with the Scottish Government to ensure that the perspectives and experiences of the single parents we support are heard and addressed. Scotland's children need the coming budget and next child poverty delivery plan to focus on the actions that evidence tells us is needed to meet the 2030 target.

Scottish Government Budget 2025 Priorities

1. More investment in social security and the cost of the school day

- Increase the Scottish Child Payment to £30 and to £40 by end of this Parliament. Target additional support through the Scottish Child Payment to families affected by young parent's receiving less benefit than older claimants and the two-child limit.
- Ensure all devolved social security payments are increased in line with inflation, so they do not lose value.
- Raise the qualifying earnings limit for the new Scottish Carers Assistance payment to ensure that carers can work at least 16 hours at National Living Wage
- Reflect the importance of child maintenance in plans to tackle child poverty and provide guidance to encourage local authorities to do the same. All services providing financial advice to separated families should include child maintenance as part of their calculations and support.
- Consider what steps the Scottish Government can take to support public education and awareness raising about the importance of child maintenance to addressing child poverty, upholding children's rights, and nurturing positive family relationships, with a focus on improving the rate of successful arrangements in Scotland.
- Prioritise and deliver funding to complete the rollout of universal free school meals in primary schools. Until universal free school meals are implemented put in place measures to prevent school meal debt and provide free school meals for all low income working families on universal credit .
- Increase the minimum level of school clothing grants across all local authorities to cover real costs and the income threshold for accessing them in line with inflation. Commit to increasing eligibility to all children whose parents receive Universal Credit.

2. Expand affordable early years and school- age childcare

Childcare provision is of particular importance to the economic wellbeing and employment of single parents, 90% of whom are women. At present, childcare

²¹ [Home - Tax Justice Scotland](#)

provision often determines whether single parents have a job, the type of job they have, the hours they work, and the amount of pay they get.²² Scottish Government must:

- Accelerate progress towards expanding universal childcare to one and two-year-olds and actions to create a system of funded school-age childcare.
- Begin urgent work on how childcare can be provided more flexibly.
- Introduce a more ambitious target on pay for childcare workers, as part of a focus on ensuring a diverse and skilled workforce that is valued, fairly paid and gender balanced.
- Commit to the ambition to offer the choice of up to 50 hours early learning and childcare, which is free at the point of use for all families.

3. Action to remove barriers to entering and sustaining fair work

- We know from our work at OPFS that interventions supporting single parents into sustainable paid work, need to recognise the inextricable link between women's poverty and child poverty. Expand the existing focus of NOLB to invest in tailored single parent programmes :
 - Provide wrap-around family support with issues around benefits, debt, child maintenance, domestic and financial abuse and children's wellbeing
 - Ensure single parents are moving into the right jobs that are family friendly recognising that workers are often carers too.
 - Invest more in flexible, affordable school-age and holiday childcare as well as early years learning and childcare (recognising the pressures of DWP conditionality -30 hrs)
 - Develop in-work support – tailored to meet the needs of the different priority families to offer support with ongoing barriers.
- Provide fully funded opportunities for single parents to attain their first level 3 qualification, prior to their return to paid work and for those already in work. Employability Programme providers should guarantee to fully fund childcare costs for single parents undertaking their first level 3 qualifications.
- Incentivise fair work that offers single parents an effective voice, opportunity, security, fulfilment and respect. Support the public sector to create more quality, flexible vacancies (flexible in terms of offering hours that suit single parents and options such as job sharing; quality in terms of protecting them from poverty through fair wages which keep pace with inflation), directly and through procurement and economic development.
- Support employers in the private sector to create more quality, flexible vacancies.

²² [A childcare system for all - principles to drive the next stages of Scotland's childcare offer \(opfs.org.uk\)](https://www.opfs.org.uk)

4. Recognise the importance of an integrated holistic approach

- Provide sufficient resources to implement a national approach to holistic whole family support that guarantees practical, emotional and financial help and assistance to all families across Scotland who need it. Anti-poverty and income maximisation work should be embedded into all whole family support.
- Ensure a collaborative approach to delivering holistic whole family support between public and third sector that maximises the capacity, skills and experience of providing extra help for struggling families across Scotland; • Provide sufficient resource to meet high levels of need for mental health services for adults and children affected by poverty.
- We want Scotland to fully value and invest in those experiencing care and all those providing it. Most single parents are women who have sole care of their children and almost one in five cares for at least one child with a disability, many also work in the care sector. Delivering on the National Outcome on Care will be vital ensuring progress can be measured on a range of key issues to ensure progress is happening.²³

5. Tackle Scotland's Housing Crisis and Homelessness

No one should ever be trapped in temporary accommodation because they're fleeing domestic abuse. But without enough safe, affordable homes for survivors, this is the reality for many. Without enough social homes, survivors are expected to rent privately, but it is often extremely difficult to find anywhere affordable. This means survivors can't move on from temporary accommodation or refuges to begin rebuilding their lives.

Addressing these issues requires a comprehensive approach, including increased availability of affordable housing, better financial support, and targeted services to help single parents maintain stable and secure homes.

Scotland's housing crisis is a complex issue, but several policies could help address the crisis. Scottish Government should action the priorities identified in Shelter Scotland's 'Housing Emergency Action Plan for Scotland'²⁴

- Urgently increase the supply of new social homes.
- Make maximum use of existing homes for people in need.
- Fully fund local homelessness services.
- Maximise affordability across all tenures.

How do we pay for the investment needed to reduce child poverty ?

²³ [A Scotland that Cares – the Campaign for a new National Outcome on Care – Oxfam Scotland](#)

²⁴ [National Housing Emergency Action Plan Coalition Final](#)

We believe Scottish Government should use income tax powers to ensure the highest earners make a fairer contribution in the next Scottish budget. IPPR Scotland has estimated a new income tax band for higher earners could generate £257 million and lift 20,000 children out of poverty.²⁵

STUC research has shown that short-term changes through income, land and additional dwelling taxes by could raise an additional £1.1 billion for Scotland's public purse.²⁶

Systemic and Transformational Change

We support systemic and transformational change in five key areas:

1. Minimum Income Guarantee (MIG)

A Minimum Income Guarantee (MIG) ensures that no-one falls below a certain income level necessary for a dignified life. It can be provided through employment, targeted welfare payments, and other state-supported services. The goal is to reduce poverty and ensure everyone can meet their basic needs.

A **Minimum Income Guarantee (MIG)** offers several potential benefits²⁷:

1. **Reduced Poverty:** By ensuring a minimum income, MIG can significantly lower poverty rates.
2. **Financial Security:** It provides a safety net, helping individuals and families manage periods of financial uncertainty.
3. **Improved Health and Wellbeing:** With more stable incomes, people can afford better healthcare and healthier lifestyles, leading to improved overall health
4. **Economic Stability:** Increased consumption from guaranteed incomes can stimulate economic growth.
5. **Social Equity:** MIG can help address income inequality, providing everyone with a fair chance to succeed

These benefits collectively contribute to a more equitable and resilient society.

2. Universal Basic Infrastructure & Services

Universal Basic Infrastructure ensures everyone has access to essential services and infrastructure, regardless of their income or location through collective provision rather than relying solely on market forces.²⁸ It builds on the ideas of collective services and infrastructure and the importance of providing them not just for individuals but also for improving local and national economic growth and connecting communities to wider economic and industrial strategies.²⁹ Key elements of universal basic infrastructure include

- **Physical infrastructure:** railway stations, bus stops and broadband connectivity.

²⁵ [Humza Yousaf's tax pledge could help to lift 20,000 children out of poverty, leading think-tank finds | IPPR](#)

²⁶ [STUC launch tax proposals to save Scotland's public services | Newsroom | STUC](#)

²⁷ [Economic Impact of a Minimum Income Guarantee: policy evidence - gov.scot](#)

²⁸ [Townscape-UBI-Report-digital.pdf](#)

²⁹ [The case for universal basic services | New Economics Foundation](#)

- **Public/social infrastructure:** clinics and health centres; GP practices; hospitals; mental health centres and practitioners; dental care; childcare; state primary and secondary schools; further education establishments; police stations; libraries; and municipal parks and gardens.
- **Private infrastructure:** banks and building societies; cash machines; post offices; chemists and pharmacies; convenience stores and independent supermarkets; supermarket chains and restaurants

We can only flourish as a society – now and in the future – if we act together and take collective responsibility to provide all of us with life’s essentials.

3. Just Transition to Net Zero

One Parent Families Scotland has been involved in the Scottish Governments Climate Policy Engagement Network³⁰, as well as the Just Transition Commission which provides independent scrutiny and advice on how to put justice at the heart of climate action in Scotland.³¹ Our involvement in these activities has been informed by our consultations with and support of single parents around topics related to the transition to net zero, such as transport, employment, opportunities for accessing training and gaining qualifications, housing, and energy costs.

Parents told us they thought a just transition to net zero should be linked into employability initiatives, so that work to achieve net zero and work to reduce poverty supports each other. Without this interconnectedness there is a risk of reproducing and deepening inequalities.³²

A just transition to net zero must include a recognition that investing in job creation in more carbon neutral sectors such as the care and childcare sectors – which are female dominated – is an important part of the transition to net zero.

A Just Transition to Net Zero ensures that the shift to a low-carbon economy is fair and inclusive, leaving no one behind.³³ This concept emphasises the need to protect workers, communities, and vulnerable groups as we move away from fossil fuels and towards sustainable energy sources.

Key Elements of a Just Transition:

1. **Decent Work Opportunities:** Creating new, green jobs that provide fair wages, safe working conditions, and benefits
2. **Social Inclusion:** Ensuring that all communities, especially those historically marginalized, benefit from the transition.
3. **Environmental Justice:** Addressing the disproportionate impacts of climate change on vulnerable populations
4. **Stakeholder Engagement:** Involving workers, businesses, and communities in planning and decision-making processes

³⁰ [Public engagement - Climate change - gov.scot \(www.gov.scot\)](https://www.gov.scot/publications/public-engagement-climate-change/pages/12.aspx)

³¹ [Just Transition Commission](https://www.justtransitioncommission.org.uk/)

³² [March-24-Just-Transition-engagement-report-One-Parent-Families-Scotland.pdf \(opfs.org.uk\)](https://www.opfs.org.uk/wp-content/uploads/2021/03/March-24-Just-Transition-engagement-report-One-Parent-Families-Scotland.pdf)

³³ [Just Transition Commission](https://www.justtransitioncommission.org.uk/)

5. **Policy Support:** Implementing policies that support retraining, social protection, and economic diversification

By focusing on these elements, a just transition will achieve a sustainable, equitable, and resilient net-zero future. We want to ensure that single parents are part of the focus of policies to achieve a just transition to net zero, so they are not left behind or disadvantaged by the shift to a low-carbon economy.

4. Wellbeing Economy

A Wellbeing Economy is an economic system designed to prioritise the well-being of people and the planet over mere economic growth. Instead of focusing solely on GDP, it aims to achieve social, health, cultural, equity, and environmental outcomes.

Key Principles of a Wellbeing Economy:

1. Human and Planetary Needs: Ensuring that economic activities meet the needs of people and the environment
2. Quality of Life: Promoting policies that enhance the quality of life for all citizens
3. Sustainability: Fostering sustainable practices that protect natural resources and promote long-term ecological health
4. Equity and Inclusion: Addressing inequalities and ensuring that everyone has access to opportunities and resources.

Instead of focusing solely on GDP, it aims to achieve social, health, cultural, equity, and environmental outcomes.³⁴

5. Devolved Tax Powers:

Tax impacts everyone by funding public services in Scotland and influencing political representation and democratic engagement.³⁵ While the Scottish Government's tax and spend approach has been progressive, there is significant potential for further advancement.

- The Poverty & Inequality Commission believes this is essential for fiscal sustainability and achieving the goal of eradicating poverty. The Commission recommends that the Scottish Government and its partners must:
 - Ensure all land and property in Scotland is registered with a current and accurate valuation.
 - Revalue properties subject to the current council tax, and immediately start work to design its replacement.
 - Seek to devolve the necessary powers to set rates and bands of income tax for savings and dividend income for Scottish taxpayers.
 - Improve public understanding of, and compliance with, devolved taxation.

³⁴ [What is a Wellbeing Economy : Wellbeing Economy Alliance](#)

³⁵ [How better tax policy can reduce poverty and inequality - Poverty & Inequality Commission](#)

- Broaden the tax base in Scotland by doing the work required to bring wealth into scope for future tax policy and implement transparency measures on the profits of multinational companies.
- The STUC also argues we must pursue more radical tax reform, described in their research including overhauling council tax , which is unfair, regressive and inefficient and exploring new ways to tax wealth. ³⁶

Conclusion

Over the past decade, the cost of essentials like energy, childcare, transport, and food has skyrocketed, while many families' incomes have stagnated. This disparity has hit some families harder than others, particularly those already facing significant challenges. Single-parent households, larger families and those with limited working hours have seen their living standards plummet the most. This reality starkly contrasts with the principle that those with the broadest shoulders should bear more of the burden of austerity. Urgent action from both the Scottish & UK governments is needed to rebuild public policy that truly protects families living in poverty .

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³⁶ [STUC launch tax proposals to save Scotland's public services](#) | [Newsroom](#) | [STUC](#)