



'Making work pay' debates from a gender perspective

A comparative review of some recent policy reforms in thirty European countries



‘Making work pay’ debates from a gender perspective

A comparative review of some recent policy reforms in thirty European countries

Group of Experts on Gender, Social Inclusion and Employment
The national experts and co-authors

Danièle Meulders & Sílè O’Dorchai, Belgium (BE)
Alena Křížková, the Czech Republic (CZ)
Ruth Emerek, Denmark (DK)
Friederike Maier, Germany (DE)
Anu Laas, Estonia (EE)
Maria Karamessini, Greece (EL)
María Luisa Moltó, Spain (ES)
Rachel Silvera, France (FR)
Ursula Barry, Catherine Conlon & Joan O’Connor, Ireland (IE)
Paola Villa, Italy (IT)
Alexia Panayiotou, Cyprus (CY)
Ilze Trapenciere, Latvia (LV)
Vida Kanopiene, Lithuania (LT)
Robert Plasman & Salimata Sissoko, Luxembourg (LU)
Beáta Nagy, Hungary (HU)

Roselyn Borg, Malta (MT)
Janneke Plantenga & Chantal Remery, the Netherlands (NL)
Ingrid Mairhuber, Austria (AT)
Irena Kotowska, Poland (PL)
Virginia Ferreira, Portugal (PT)
Aleksandra Kanjuo Mrčela, Slovenia (SI)
Magdalena Piscova, Slovakia (SK)
Anna-Maija Lehto, Finland (FI)
Åsa Löfström, Sweden (SE)
Colette Fagan, Gail Hebson and Jill Rubery, the United Kingdom (UK)
Iskra Beleva, Bulgaria (BG)
Lilja Mósésdóttir, Iceland (IS)
Ulrike Papouschek, Lichtenstein (LI)
Anne Lise Ellingsæter, Norway (NO)
Elena Zamfir, Romania (RO)

Colette Fagan and Gail Hebson

European Commission
Directorate-General for Employment, Social Affairs
and Equal Opportunities
Unit G.1

Manuscript completed in September 2005

This report was financed by and prepared for the use of the European Commission, Directorate-General for Employment, Social Affairs and Equal Opportunities. It does not necessarily reflect the opinion or position of the European Commission, Directorate-General for Employment, Social Affairs and Equal Opportunities. Neither the Commission nor any person acting on its behalf is responsible for the use that might be made of the information contained in this publication.

If you are interested in receiving the electronic newsletter "ESmail" from the European Commission's Directorate-General for Employment, Social Affairs and Equal Opportunities, please send an e-mail to empl-esmail@cec.eu.int. The newsletter is published on a regular basis in English, French and German.



1: © Corbis
2: © Corbis
3: © Corbis
4: © Corbis

***Europe Direct is a service to help you find answers
to your questions about the European Union***

**Freephone number (*):
00 800 6 7 8 9 10 11**

(*) Certain mobile telephone operators do not allow access to 00 800 numbers or these calls may be billed.

A great deal of additional information on the European Union is available on the Internet. It can be accessed through the Europa server (<http://europa.eu.int>).

Cataloguing data can be found at the end of this publication.

Luxembourg: Office for Official Publications of the European Communities, 2006

ISBN 92-79-00054-3

© European Communities, 2006

Reproduction is authorised provided the source is acknowledged.

Printed in Belgium

PRINTED ON WHITE CHLORINE-FREE PAPER

o Table of contents

Summary	5
Résumé	17
Zusammenfassung	29
Introduction	43
Research design	47
Report structure	47
1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective	49
1.1. The introduction or reform of tax credits to increase financial work incentives for the low-paid	53
1.2. General tax reductions for the employed through reform of the personal taxation system	59
1.3. Reform to unemployment benefit/assistance systems to ‘make work pay’ for the unemployed	62
Recent comprehensive reforms: the examples of Denmark, Germany, France and the Netherlands	62
Reforms with a narrower or more incremental focus on the unemployed: the examples of Austria, Portugal and Ireland	68
Reforms targeting employment (re-)integration of sick and disabled persons: the example of Norway	73
Reforms and proposals which focus on extending social protection coverage for the unemployed and inactive: the examples of Norway, Italy, Bulgaria, Romania and Lichtenstein	75
1.4. Other measures to encourage the unemployed to take part-time or low-waged jobs	78
1.5. ‘Making work pay’ in relation to pension reform and active ageing	81
1.6. Work-family reconciliation as the main focus on ‘making work pay’	82
2. The impact of maternity and parental leave on employment (re-)integration	85
2.1. Maternity and parental leave duration and financial support	85
Pre-2004 Member States	85
New Member States	90
Non-EU neighbouring countries	91
2.2. Flexibility in parental leave provision	92
2.3. Fathers’ entitlements	93

3. The impact of parental leave or extended absence for childcare ('returners') on eligibility for active labour market measures, lifelong learning or other training provisions	99
3.1. Eligibility for active labour market measures	99
3.2. Eligibility for lifelong learning or other training provisions	103
4. Childcare services as a social infrastructure for supporting parents' employment	105
4.1. Availability	105
4.2. Costs of services	106
4.3. Incompatibility between services and working hours	109
4.4. Quality of care	110
5. Conclusions	115
Appendices	123
Appendix 1. The work programme for the national reports	123
Appendix Tables	125
A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries ..	125
A.2. The impact of maternity/parental leave provisions on re-integration	145
A.3. Tax credits/cash benefits and the work incentives of 'second earners' in couple households with low income and dependent children	150
References	163

Summary

Introduction

The primary policy context for this report is the Communication *'Modernising Social Protection for More and Better Jobs – a comprehensive approach to making work pay'* (COM[2003], 842 final). Four of the seven recommendations made in this Communication inform the focus of this report, namely: the removal of financial disincentives, 'traps' and barriers in social protection (tax and benefit) systems, the relevance of addressing certain non-financial incentives (particularly care facilities and job quality) and the importance of co-ordinating the articulation of different policy measures and objectives, including the interaction between passive benefit schemes and active labour market measures (job search requirements and training).

The objective of this report is to develop the gender perspective to this labour supply debate in two ways. Firstly, through a review of some key recent national policy reforms to social protection systems and related labour market programmes which are designed to integrate low-income groups into employment and where the policy objectives relate to the theme of 'making work pay', largely through a focus on enhancing the financial attractiveness of employment relative to benefit receipt. In this discussion we consider whether gender mainstreaming of the policy occurred, and what gender impact these reforms might be expected to have.

Secondly, we turn to the wider incentives and barriers that are faced by those – still largely women – who take on the primary care role in households with young children, with a particular emphasis on the situation of mothers in low-income households (tax and benefits, active labour market policies, childcare, etc.).

This report is based on the reports prepared by the 30 national experts in the Group of Experts on Gender, Social Inclusion and Employment. In Section 1 we review some of the recent national reforms or policy debates in relation to the 'making work pay' agenda from a gender perspective. This draws on

reports for the 15 pre-2004 Member States and the 5 non-EU countries included in this network. The national experts for the 10 new Member States did not contribute to this part of the report because they had the additional task of preparing an evaluation of the gender mainstreaming of the first National Action Plans on Social Inclusion submitted by their governments¹. Sections 2-5 draw on material from all 30 countries. In Section 2 we review maternity and parental leave provisions in relation to the employment integration of mothers and fathers. The impact of parental leave or extended labour market absence for childcare on eligibility for active labour market measures and other training provisions is discussed in Section 3. The development of childcare services as a key social infrastructure for supporting parents' employment is reviewed in Section 4. Conclusions are drawn in Section 5, which also raises demand-side considerations about job quality and hence employment sustainability for the main carers (typically mothers) in low-income households.

1. The national focus of 'make work pay' debates in relation to social protection and social inclusion – an evaluation from a gender perspective

The policy focus on 'making work pay' varies between the 20 countries (EU-15 plus the 5 non-EU countries) which we have reviewed. In countries with limited social protection coverage for the working age population the emphasis of policy debates and reform is largely centred on extending social protection, as is the case in Greece and Italy. A similar situation of limited social protection coverage also applies to many of the new Member States, as indicated in their 2004 NAP/Inclusion reports and in Bulgaria and Romania in their preparation for joining the EU. In contrast, in many of the countries with more extensive social protection systems there are examples of recent tax/benefit reforms designed to improve the financial work incentives of the unemployed and inactive and the

1 C. Fagan and G. Hebson (2004), *Gender Mainstreaming and the Social Inclusion Process in the first National Action Plans (2004) of the 10 new Member States*. The co-ordinators' report for the EU Expert Group on Gender, Social Inclusion and Employment (EGGSIE) to the Equal Opportunities Unit, Directorate-General for Employment, Social Affairs and Equal Opportunities of the European Commission, Brussels, September.

low-paid employed. The examples presented in the national reports and discussed here are:

- Tax credits targeted at the low-paid have been introduced in Belgium, France and the UK.
- General tax reductions have been made in Luxembourg, Austria and Iceland (and more recently in Italy).
- The system of unemployment support (either unemployment insurance and/or social assistance) has been reformed in a number of countries to tighten the eligibility criteria and/or reduce benefits, and to introduce more stringent job search conditions (Denmark, Germany, France, the Netherlands, Austria), while in Ireland this process has happened largely through the budget failure to uprate benefits which has undermined some recent positive measures to support integration into employment and education. In Portugal unemployment coverage has been extended, but accompanied by more stringent job search requirements.
- Disability pensions have been reformed to tighten eligibility and promote employment re-integration in Norway as a key part of social protection reform to enhance labour supply incentives.

In most of these countries there exists an explicit policy objective of 'making work pay' or removing unemployment and poverty traps for the unemployed and low-paid. However, this was not always the case – this was not a major consideration in the tax reforms in Luxembourg, the tax and unemployment benefit reforms in Austria were introduced without a public policy debate about 'making work pay', and in Portugal the rationale presented for reforming social protection for the unemployed was to combat fraud and make the system more equitable.

However, in the other countries in this study there has been little or no emphasis on tax/benefit reform:

- In Greece measures to help the unemployed into employment focus on wage subsidies for job creation and measures to make part-time work more attractive.

- In Finland proposals were made to subsidise low-paid jobs but these have been shelved.
- In Italy the proposal for benefit reform to extend social protection coverage has been postponed again. The lack of coverage means that there are no widespread problems of the 'unemployment' or 'poverty' trap, for only one in every five job-seekers receives some form of benefit and the vast majority rely on their families for economic aid.
- In Bulgaria and Romania there is no sustained debate about 'making work pay'; instead in the preparation for EU membership the focus is on preparing the legal and institutional processes and developing economic and social policy in line with EU guidelines and requirements. Here the main issue is about extending social protection and introducing labour market programmes to enhance employability.
- In Lichtenstein a 'making work pay' debate is absent, and a more general debate about socio-economic reform is only just beginning in relation to rising social expenditure.
- In Spain a key focus in relation to 'making work pay' is on work-family reconciliation measures for mothers.
- In Sweden, while tax/benefit reform in relation to 'making work pay' is a perennial topic that has been stimulated by the EES, no reforms have been made. Here the most relevant recent reform is the extension of childcare subsidies, which studies predict will further enhance mothers' labour supply, particularly for those in lower-income households.

There is a general lack of gender mainstreaming or impact assessment in the reforms which have been implemented or discussed. The absence of gender mainstreaming may indicate a lack of political commitment to promoting gender equity in some cases, or at the very least a failure to develop and implement suitable gender mainstreaming procedures. In some examples of policy reform, gender mainstreaming is developing but is still uneven. Here gender is discussed only in relation to certain groups where it is recognised either explicitly or implicitly that women predominate, such as among

lone parents. The tax credit reform in the UK is an example of where the policy was informed by an awareness of many of the gender impact implications, and where this gender perspective has been sharpened through dialogue between various social actors and the government. However, some of the weak elements in the policy design that were

identified in this dialogue about gender impact have been retained by the government, which illustrates how issues may be exposed through gender impact assessment but they may not be resolved due, for example, to their conflict with other policy priorities or a lack of political will.

Summary: The national 'making work pay' policy debate or reform discussed in the national experts' reports for 20 countries

BE	Introduction of the earned income tax credit (CIBRAP), 2001 Reforms to the earned income tax credit (CIBRAP) and proposals to reform the Income Guarantee Allowance
DK	Social assistances for the unemployed reduced to enhance financial work incentives under the 'More people into work' reform
DE	The 'Hartz IV' reform of unemployment benefit insurance and unemployment assistance Expansion of 'mini-jobs' excluded from social protection coverage
EL	The focus of 'making work pay' policy reform is on wage subsidies and the creation of part-time jobs
ES	Work/family reconciliation measures are at the heart of the 'making work pay' debate
FR	The employment tax credit (the PPE) and transitional benefit retention for the unemployed entering employment (<i>Intéressement</i>) Unemployment benefits reformed and new employer subsidies for recruiting the unemployed to minimum wage jobs
IE	Longstanding issues identified in the National Anti-Poverty Strategy to remove unemployment and poverty traps so as to 'make work pay' The household-based emphasis in the tax/benefit system in Ireland
IT	Extension of social protection for the unemployed is postponed again
LU	Personal tax reform to reduce the already low tax burden, but few supply-side incentives for married women to enter employment
NL	'Making work pay' through tax/benefit reform The new Dutch 'Work and Social Assistance' Act (<i>Wet Werk en Bijstand, WWB</i>) came into force on 1 January 2004
AT	The 2004-05 tax reform reduces tax payments for those with low earnings, with some reductions targeted at low-income families Reforms to the tax/benefit system are designed to enhance work incentives
PT	Benefit reform for the unemployed and proposals to extend household-based means-testing
FI	Controversial proposals to subsidise low-wage jobs and expand the 'working poor' are deferred
SE	Sweden – high employment rates for both women and men suggest that social and economic policies have succeeded in 'making work pay'
UK	In-work benefits for employed parents on low income were extended in 2003 with the new Child Tax and Working Tax Credits

Summary: The national ‘making work pay’ policy debate or reform discussed in the national experts’ reports for 20 countries (cont.)	
BG	There is no sustained debate about ‘making work pay’ through tax/benefit reform in the preparation for EU membership
IS	Tax reductions are the main element of recent tax/benefit reforms
LI	The buoyant economy means there is little pressure to stimulate debate for tax/benefit reform to ‘make work pay’, however employment rates for women are low
NO	Reforms to unemployment benefits and disability pensions to promote employment re-integration and ‘A more inclusive working life’ (the IA-agreement between the Norwegian government and the social partners in 2001) A new initiative to integrate immigrant ethnic minorities into working life
RO	A number of reforms have been implemented in relation to the EES guideline 8 measures to ‘make work pay’ and the National Anti-Poverty and Social Inclusion Plan

Note: The national experts for the 10 new Member States were not asked to contribute to this part of the work programme, see introduction for explanation.

The neglect of gender mainstreaming in policy design is replicated in flawed policy evaluation, and the efficacy of policy is undermined by this failure to attend to gender mainstreaming. Thus, it is common for assessments to focus on the short-term, immediate financial incentives of tax/benefit reform in isolation from considerations of whether there are enough jobs available, working conditions (working hours and job quality) and childcare and other social infrastructure such as transport. The focus on the households as an aggregate unit means that the different opportunities and lifetime earnings trajectories of women and men within a gender segregated labour market are usually ignored. Furthermore, longer-term considerations are typically neglected both in terms of the micro-level of the lifetime employment and income profiles of household members, and the macro-level of social integration, labour demand and the types of low-wage jobs being subsidised by social protection reforms.

In particular, gender mainstreaming produces a different angle on the perennial debate about tax levels and the cost of social protection systems. Put simply, what is the gender impact of lowering tax rates or reducing benefits? Do women disproportionately bear the costs of public expenditure cuts as public sector employees? Are tax cuts the key issue to ‘make work pay’ for women, or is a more effective focus that of improving childcare and the social infrastructure to make it easier for those with care responsibilities to take employment, funded by tax increases if necessary? Here falling birth rates across Europe may be one indication of the

difficulties of work-family reconciliation, and in itself may be reason enough to review tax/benefit reform from a broader gender perspective than narrower debates about ‘making work pay’.

2. The impact of maternity and parental leave on employment (re-)integration

Entitlements to maternity and parental leave provide an employment integration mechanism in two key ways. They encourage women to enter employment and/or work full-time up to the birth of a child to build up entitlement. The rewards from employment are largely protected from deterioration, in contrast to the situation faced by women who are forced to quit and then re-enter the labour market when they want time off for child-rearing.

Long periods of leave can carry some risks, depending on how they articulate with other policies and labour market conditions. If mothers take long periods of leave while fathers do not this can reinforce women’s ‘second earner’ status and the impact upon a woman’s career can be detrimental in terms of the risk of discrimination, and can translate into reduced job progression and lifetime earnings. In the short-term, from a household perspective it may not make financial sense for the woman to use expensive childcare rather than taking long leave, but over their lifecourse women may find themselves financially disadvantaged because of extended interruptions in their labour market participation.

However, if leave entitlements are too short this can create other types of labour supply disincentives. New mothers may exit the labour market rather than taking the short leave on offer if they are unwilling or unable to cope with resuming employment when they have a very young child. Alternatively, mothers may be obliged to re-enter earlier than they would like to due to financial pressures or worries about job insecurity, and this latter situation may deliver a high labour market participation rate for mothers of young children but largely through compulsion rather than measures that enhance opportunities for parents to try and reach their preferred arrangement.

The impact of parental leave provisions upon the integration and re-integration of mothers and fathers is shaped by whether the leave is paid; the length and flexibility of the leave entitlement, whether fathers use the leave as well as mothers, and whether leave provisions are complemented by public funding of childcare.

2.1. Maternity and parental leave duration and financial support

The provision for maternity leave is more uniform across the countries in comparison to the parental leave arrangements. In most of the 30 countries studied, statutory maternity leave is generally 14-20 weeks and supported by a high earnings-related payment (80-100%). The UK, Estonia, the Czech Republic, Hungary and Slovakia have longer leave periods, which in the cases of the UK, the Czech Republic and Slovakia are supported by lower payment levels. Two countries – Iceland and Norway – do not have separate maternity and parental leave provisions; rather a period of the parental leave is reserved for the mother, another portion for the father and the remainder can be taken by either parent.

Statutory parental leave entitlements vary in terms of the length of leave, the level of financial compensation, and whether it is a non-transferable entitlement attached to the individual parent or a family entitlement that the parents decide how to allocate between them. Statutory entitlements and high earnings replacement rates promote take-up. However, parental leave is unpaid in 9 countries and in another 10 the payment is limited. Parental leave entitlements intersect with other policies which affect take-up, in particular the availability of childcare services. Where childcare services are lim-

ited, extended parental leave may serve to defer labour market exits but do little to promote employment resumption at the end of the leave period. Take-up is affected by other workplace factors – such as whether the firm offers enhanced parental leave and other reconciliation measures, and whether the organisational culture supports and encourages employees to make use of their parental leave entitlements or penalises them. High unemployment and widespread redundancy is also a major deterrent to the take-up of parental leave, which is highlighted as a particular problem in the reports for several of the new member states. The national assessments of the way that the parental leave provisions shape women's return to employment are summarised in an Appendix to the report.

2.2. Flexibility in parental leave provision

The level of flexibility given in leave arrangements is central to the take-up rates of both mothers and fathers. Sweden is often given as the example for a parental leave scheme which is both generous and flexible. Some degree of flexibility is being introduced into parental leave arrangements in many of the other countries in this study. Examples are the use of parental leave on a part-time basis, the ability to use blocks of leave rather than take leave in a continuous period; the right to defer leave and the right to reduce working hours. There has also been some development in a few countries in establishing employee 'right to request' reduced or flexible working hours in negotiations with their employer, which is a distinct provision to that of parental leave.

Where flexible provisions exist in parental leave policies they are not always widely used for a number of reasons, including the complexity of the legislation or workplace obstacles. Similarly, the efficacy of the 'right to request' legislation depends upon the detail of the legislation, and the grounds on which requests can be rejected and appealed.

2.3. Fathers' entitlements

Fathers do not have a statutory right to paternity leave at the birth of their children in 13 countries in this study. Fathers have a statutory right to take parental leave in all thirty countries studied, but in most countries there are few incentives for fathers to do so. This is because the entitlement is either

unpaid or can be transferred to the mother; hence the inducement for fathers to 'use it or lose it' is quite modest in practice. Men's take-up of parental leave is very low in most countries.

A statutory entitlement with an individual non-transferable element reserved for fathers supported by a high level of earnings replacement and some flexibility in how the leave is taken are key conditions for promoting male take-up. Workplace practices and cultures are also important for conveying whether or not it is acceptable for fathers to take parental leave.

Men make more use of parental leave when they live in countries where there is an individual or reserved entitlement supported by a high earnings replacement rate, but they still take much less leave than mothers in these countries. The low male take-up of parental leave operates to reinforce the unequal gender division of labour, whereby looking after children is equated with 'women's work'. This fuels gender discrimination in the labour market, whereby parental leave provides some measure of re-integration into employment for mothers, but post-leave they may be at risk of reduced opportunities for training and job advancement at their workplace.

3. The impact of parental leave or extended absence for childcare ('returners') on eligibility for active labour market measures, lifelong learning or other training provisions

3.1. Eligibility for active labour market measures

In general parents who use parental leave are formally eligible for active labour market measures as they retain their employed status and associated protection and benefits. Hence, formally they are no more vulnerable to redundancy and are entitled to the same active labour market measures as others facing redundancy and unemployment. However, in practice those on parental leave may be more vulnerable to redundancy or pressures to resign, where those classified as having resigned are ineligible for active labour market policies.

In a number of countries, eligibility criteria for active labour market policies focus on the regis-

tered unemployed and fail to address the specific situation of both women on an extended period of parental leave and in particular in women returners. The problem of neglecting the integration issues for women returners seems to be emerging in the new active labour market policies in Germany, Ireland and the UK. In Germany the reforms of unemployment policy in 2003 have concentrated active labour market programmes on those persons who are recipients of unemployment benefits, making it difficult for many women returners to meet the eligibility requirements. A similar problem emerges in Ireland, where only those in search of and available for full-time work are eligible for unemployment benefits, so that much of women's unemployment is hidden as 'economic inactivity', adversely affecting their access to labour market programmes. The UK's 'New Deal' programme focuses upon benefit claimants (unemployed, disabled) or spouses of benefit claimants; women returners with an employed partner are excluded from the active labour market measures.

Examples of good practice can be found in a number of countries, where there are measures designed especially for 'returners' as well as for unemployed parents, for example in Austria and Lithuania; while in Greece all active labour market programmes are accessible to all the unemployed – not only to unemployment benefit claimants – provided that they register with the Manpower Employment Organisation (OAED).

3.2. Eligibility for lifelong learning or other training provisions

Similar issues emerge in relation to eligibility for lifelong learning or other training provisions. In terms of formal entitlements, in the majority of countries parents on an extended period of leave or women returners are eligible for training/lifelong learning. Exceptions can be found in Germany, Ireland and Iceland where eligibility for training is premised on the receipt of unemployment benefits.

However, there may be 'informal barriers' that create obstacles to the take-up of existing opportunities. In particular, childcare constraints – in terms of price, opening hours or urban location – while attending training courses was identified as a barrier in the national reports for Spain, France, Luxembourg, Portugal, Cyprus, Poland and the Czech Republic.

Although lifelong learning initiatives have been given more emphasis in the employment guidelines, there has been a relatively limited development of an equal opportunities dimension to lifelong learning initiatives with many schemes focusing upon those in full-time employment rather than parents hoping to re-integrate into the labour market. Furthermore, the national reports for nine Member States specifically highlight that there is no, or a limited, lifelong learning tradition (Austria, Denmark, Italy, the UK, Cyprus, the Czech Republic, Estonia, Lithuania, Lichtenstein), a problem which is also raised in the Bulgarian national report.

In some countries there are some national programmes targeted specifically at women returners. For example, in the Flanders region of Belgium training credits were introduced that allow for career breaks or reduced working time for training and learning leaves for part-timers. In France, the new social cohesion plan continues the previous provisions of paying for childcare for those in training after a period of parental leave and discounting periods of parental leave in calculating eligibility conditions for rights to training. Italy's new law on parental leave gives a right to up to one year's unpaid leave for lifelong learning. In the UK and Lithuania the new national strategies on skills and lifelong learning include targeted provisions for women returners as policy objectives, while in Cyprus the Human Resource Development Authority runs special training sessions for women returners. However, in Germany specific provision for women returners has been phased out and employers no longer receive subsidies when hiring a returner, and participation in further training is no longer paid.

While the majority of national programmes are linked to employment status, in Sweden the adult education project makes grants available for those who missed out on the upper tier of secondary education; women account for 67% of the participants and this provides a potential re-integration mechanism for women returners with low qualification levels.

In some countries there have been developments in legislation or collective agreements to encourage employers to provide training for those returning after a period of parental leave or a labour market exit. In Spain for example, some collective agreements include special clauses providing access to

continuous training for employees on parental leave. In Portugal, legislation exists which obliges employers to provide returnees with training and refresher workshops (Art.º 48.º of the Labour Code). However, access to this often depends on the timing of training and the availability of childcare. In Luxembourg, within the framework of the positive actions subsidised by the Ministry of Equal Opportunity, some companies take into account the gender dimension as far as the lifelong learning of their staff is concerned. In Italy in 2002 a special fund was allocated to companies that signed collective agreements promoting family-friendly flexibility as well as training for mothers/fathers returning to work after parental leave. However, despite the availability of funding there is a general lack of flexibility and/or refresher training plans and there seems to be a lack of interest towards these issues at the company level in Italy.

4. Childcare services as a social infrastructure for supporting parents' employment

The availability, cost, compatibility between service hours and working hours, and quality of childcare services vary across the 30 countries. Good quality, affordable childcare services are a key mechanism for facilitating the employment of those parents, particularly mothers, with care responsibilities. However, the impact of childcare services on labour supply and employment continuity over the lifecourse depends on the articulation of childcare policy with other policy mechanisms – leave provisions, tax and benefit policies and also labour market policies which affect the wage and other working conditions on offer.

4.1. Availability

In general, the availability of childcare places relative to demand across all age groups is highest in the five Nordic countries (Denmark, Iceland, Finland, Norway, Sweden), the Netherlands and Slovenia. Some countries – such as Belgium, France and Italy – have high coverage rates for the over threes but much more limited provision for the under three-year-olds. There are important regional variations in some countries, for example childcare services are more developed in East than in West Germany, in the North of Italy compared to the South, and in urban rather than rural areas in Lithuania.

Improvements in care provisions have been achieved in the pre-2004 EU States, stimulated by the Barcelona target. However, there are still major shortfalls in availability and affordability.

Trends in the new Member States are more mixed. In Poland, Bulgaria and Slovakia there has been a decline in available childcare services. The main reason is public expenditure constraints. A similar reversal has occurred in other countries such as Bulgaria, following the transition to a market economy.

Levels of childcare provision for the under threes remain much lower than that for those aged between three and compulsory school age. The level of provision bears little relationship to the length and financing of parental leave in the country. Childcare services for the under threes are often provided by the private sector, in contrast there is greater public provision or financing for older pre-school children.

4.2. Costs of services

The costs of childcare are identified as a key problem across the countries, with few exceptions. The only national reports which state that childcare is not expensive and is free or highly subsidised for parents on low income are Sweden, Denmark and Slovenia. The costs faced by parents are generally higher in private sector provision than in public sector services. Costs related to wages are rising in some countries.

A number of countries provide childcare subsidies or allowances which are income-related, although some target subsidies only at low-income households and/or those participating on certain labour market or training programmes. In most countries the structure of relief and allowances is designed to offset only part of the childcare costs. Thus in many countries the cost of childcare is a major obstacle for those with limited earning prospects. Where childcare costs are high this creates incentives for mothers to prolong parental leave and/or to take up allowances available to non-employed carers of young children where these exist.

The way that childcare costs can reduce the financial returns from employment can become particularly acute for lone parents. Additional or specific measures targeted at lone parents in recognition of the additional cost and time pressures such households face are often an important means of 'mak-

ing work pay' for such parents. The extent and form of additional support for lone parents is uneven across countries, and is a particular concern in some of the new Member States.

4.3. Incompatibility between services and working hours

In most countries there is a problem of incompatibility between the opening hours of childcare services and the working hours of many parents. This remains a key problem even in countries where childcare is available and affordable, for example, in Denmark and Slovenia.

There are some signs that operating hours have been extended to cope with the needs of working parents in a number of countries but the expansion is insufficient to cope with the long or flexible working patterns required from parents in many workplaces. The mismatch is typically greater for parents employed in the private rather than the public sector, although parts of the public sector also have extended or variable operating hours, for example in hospitals.

Some countries have school hours that also conflict with working patterns. For example, in France, there is no school on Wednesdays, and at this time three quarters of 3 to 6 year olds are cared for by parents. In Latvia, the short school hours (8.30-11.00/12.00 for 5-10-year-olds) also cause a compatibility problem. After-school care is still underdeveloped and where available appears to be costly. For example, in Belgium after-school care is quite widespread, but there is often a charge and the quality of care can be low. In Portugal, private childcare is found to be more flexible in terms of opening hours but this serves to disadvantage those who cannot afford this.

Some countries are trying to develop facilities that reflect changing working patterns. For example, in Finland the municipalities operate 24-hour day care to provide care for the children of parents who do shift work but there is a shortage of such places.

4.4. Quality of care

The quality of care is becoming the focus of public debate in many countries and governments are taking steps to introduce higher standards. Quality problems can make parents reluctant to use the

care on offer even if it is available. Childcare quality is highlighted as a particular problem in Romania, in relation to concerns about after-school provision in Belgium and as a particular issue in the National Childcare Strategy in the UK.

In countries where quality issues are not a problem, for example in Finland and Sweden, the emphasis is upon improving the value and careers of care workers through improving pay levels and training opportunities.

Childcare workers are mainly women, and in most countries the work is low-paid, with the accompanying assumption that it is low-skilled. This is contributing to the shortages of experienced childcare workers in a number of countries, for example the UK and Germany. Improving the status, pay and opportunities for career progression within this field will both improve job opportunities for women and contribute to raising the quality of the care services available.

5. Conclusions

- **A gender mainstreaming (GM) perspective was generally lacking, uneven or carried little political influence in the recent and various national tax/benefit reforms or debates that relate to 'making work pay' reviewed in this study.** Yet the national reports have demonstrated that a potential gender differentiated impact can be identified when a GM perspective is brought to the analysis.

- **Where a gender perspective has been developed it usually stops at the point of identifying certain target groups where it is recognised – either explicitly or implicitly – that women predominate, such as among lone parents or 'second earners' in couples.** The assessment and policy design rarely considers the labour market and household processes which give rise to these outcomes. Here a key, and familiar process, is that the gendered division of care responsibilities has a two-fold outcome: women are more likely to become lone parents or 'second earners' while at the same time being less able than men to secure well-paid employment on average.

- **Even where a developed gender impact assessment (GIA) has occurred the issues exposed may not be dealt with due to competing political priorities.** For example, the negative impact of household-based assessments on the work incentives of 'second earners' are well-known yet many

governments refuse to tackle this question in tax/benefit reform because they wish to target support on 'the family' as an aggregate unit.

- **Thus, in most countries there are still elements of policy design which undermine efforts to 'make work pay' for women by constructing and reinforcing their role as a 'second earner' that is presumed to reside with an employed man who has the role as 'main earner' for the family.** This is not merely a legacy of old policies which were developed in an earlier era, this presumption and neglect of gender mainstreaming is evident in some of the recent reforms discussed in this report.

- **The traps for 'second earners' in the tax and benefit systems which result from failing to address the implications of GIA mitigate against broader policy pushes to 'make work pay' for all the non-employed.** The tax credit reforms in Belgium, France and the UK illustrate some of the design issues that need to be considered when attempting to design policies which 'make work pay' for low-income households in ways that do not increase or create traps for the 'second' earner.

- **The well-known root of the problem is how to protect low-income households from poverty by guaranteeing an adequate minimum income while also 'making work pay'.** A key issue is how to direct resources to help low-income families with the costs of raising children without exacerbating the marginal tax rates faced by their parents when seeking to enter employment or to move from part-time to full-time work.

- **Reforms which have targeted additional means-tested support at low-income families with children have negative as well as positive impacts from a GM perspective.** The positive impact is that the higher income reduces the financial pressures on the carer to take employment regardless of the quality of either the job or the available childcare. However, the negative effects are where the reform raises the effective marginal tax rates and so create 'traps' which make labour market entry difficult for mothers with low-earnings prospects.

- **One of the solutions advanced by many anti-poverty and feminist campaigning groups is that universal (not means-tested) child benefit provides the most neutral system of redistribution for this has little impact on marginal tax rates.**

The additional costs of a universal over an income-related benefit can be redeemed in the tax system, for example by making child benefit into a tax credit for higher earners. Furthermore, from a GM perspective, payments of such benefits/credits to the parent providing most of the day-to-day care ensures that the resources are targeted at the carer who is usually responsible for the day-to-day budgeting and expenditure in relation to children, thus providing an effective means of channelling resources to children in low-income households.

• ***In relation to ‘making work pay’ for carers, childcare services and some other work-family reconciliation measures have expanded, and this is clearly a positive development in relation to facilitating employment. However, here too there are risks:***

- The expansion of affordable, good quality childcare lags behind the changing policy presumptions of social protection systems that mothers of young children should be active job-seekers in the push to raise-women’s employment rates. Here the recent reforms to social assistance in Germany and the Netherlands are examples of reforms which aim to co-ordinate the development of childcare services with increased job search requirements for carers, and monitoring of the development of these new policies may provide important lessons for other Member States.
- There is a risk of political complacency that recent expansions in childcare services have solved the problem, yet shortfalls remain in childcare and other reconciliation issues. Furthermore, measures are still largely targeted at women and the promotion of men’s use of parental leave and working-time adjustments

is underdeveloped. Notable exceptions are the reserved ‘Daddy leave’ provisions in Sweden and Norway, which are important initiatives yet the leave reserved for fathers represents only a small portion of the total leave period available to the family. The impact of such systems has to be evaluated and monitored for its long-term effects on promoting a more equitable gender division of labour by shifting the attitudes and behaviour of mothers, fathers and employers as to what constitutes ‘normal’ and ‘acceptable’ roles for mothers and fathers.

- The impact of long leave provisions on women’s subsequent employment and earnings profile needs to be monitored.

• ***The failure to gender mainstream the ‘making work pay’ debates not only undermines progress towards gender equity; gender mainstreaming provides a different vantage point as the basis for designing more effective policy solutions for a range of social and economic objectives.*** For example, gender mainstreaming exposes the articulation between tax/benefit systems and childcare services, the potentially negative reverberations of tax cuts on women’s public sector employment, or the limited efficacy of current solutions put forward to address the problem of falling fertility rates. When these broader linkages are acknowledged then it becomes evident that tax/benefit reform needs to be evaluated from a gender perspective that is broader than narrow supply-side debates about ‘making work pay’.

• ***A ‘gender-sensitive’ checklist for evaluating social protection reform could help to inform the detail of gender impact assessments of ‘making work pay’ debates, summarised on the next page.***

A gender-sensitive checklist for applying Gender Impact Assessments to social protection (tax/benefit) reform

1. Are typically male patterns of labour market behaviour assumed to be the norm for both sexes, or are the actual, current patterns of women's labour market behaviour and opportunities accommodated in the policy?
2. Does the reform promote a more equitable distribution of resources and bargaining power between women and men within the aggregate unit of couple/family/household?
3. The assessment should not only focus on how much is being redistributed to which kinds of family unit; they are also relevant to address where the resources come from, who receives them within the family, what purpose they are intended to serve and what the transfer is labelled in order to analyse whether the redistribution promotes more equitable norms and patterns of behaviour for gender relationships, both within the home and outside.
4. Scale is important. The impact of any reform should be assessed in relation to pre-existing patterns of gender inequalities, and therefore in relation to the distance still to be travelled towards gender equity.
5. The effect on 'capabilities' and hence men and women's abilities to achieve longer-term security and autonomy from a dynamic, lifecourse perspective is assessed.

Source: Adapted from Bennett (2002)²

• **Debates about tax/benefit reform and work-family reconciliation to 'make work pay' must not lose sight of the problems of persistent sex discrimination and the poor job quality (low pay, insecurity, time schedules which are incompatible with care commitments) which limited the employment sus-**

tainability experienced by many of those – mainly women – with care responsibilities.

These problems have to be kept visible within the more narrow debates about tax/benefit reform to promote work incentives.

2 F. Bennett (2002), 'Gender implications of current Social Security reforms', *Fiscal Studies*, December 23(4), pp.559-585.

○ Résumé

Ce rapport a été financé et réalisé pour les besoins de la Commission européenne, Direction générale de l'emploi, des affaires sociales et de l'égalité des chances. Le contenu de cette publication ne reflète pas nécessairement l'opinion ou le point de vue de la Direction générale Emploi, affaires sociales et égalité des chances de la Commission européenne. Ni la Commission européenne ni aucune personne agissant en son nom ne sont responsables de l'utilisation qui pourrait être faite des informations contenues dans cette publication.

Introduction

La présente étude s'inscrit dans le contexte de la Communication «*Moderniser la Protection sociale pour des emplois plus nombreux et de meilleure qualité – une approche globale pour rendre le travail rémunérateur*» (COM[2003], 842 final). Quatre des sept recommandations formulées dans cette Communication étayaient ce rapport, à savoir: l'élimination des éléments dissuasifs financiers, l'élimination des «pièges» et des obstacles en matière de protection sociale (prélèvements et prestations), la prise en compte de certains incitants non financiers (en particulier les structures d'accueil des personnes dépendantes et la qualité de l'emploi), et la coordination des différentes mesures et des objectifs, dont l'interaction entre les systèmes passifs de prestations et les mesures actives sur le marché du travail (obligation de recherche d'un emploi et formation).

Cette étude vise à développer une perspective d'égalité entre hommes et femmes dans ce débat sur l'offre de travail, et ce de deux manières. En premier lieu, en réexaminant les principales réformes nationales récentes visant les systèmes de protection sociale et les politiques de l'emploi destinées à intégrer les groupes à faible revenu sur le marché du travail, lorsque les objectifs politiques de ces réformes sont liés au fait de rendre le travail rémunérateur, notamment en renforçant l'avantage financier de l'emploi par rapport aux prestations. Nous examinerons ici dans quelle mesure la perspective du genre a été prise en compte ainsi que l'impact attendu de ces mesures pour les hommes et les femmes.

En deuxième lieu, nous examinerons les incitants et les obstacles plus généraux qui touchent ceux qui assument la tâche principale de s'occuper des

enfants dans les ménages, donc les femmes dans leur grande majorité. L'accent sera particulièrement mis sur la situation des femmes avec enfants dans les ménages à faible revenu (par rapport à la fiscalité et aux prestations, aux mesures actives en faveur de l'emploi, aux dispositifs de garde, etc.).

La présente étude se fonde sur les rapports établis par 30 experts nationaux du Groupe d'experts sur le genre, l'inclusion sociale et l'emploi. La Section 1 fait le bilan de certaines réformes nationales et de débats récents par rapport aux politiques visant à rendre l'emploi rémunérateur dans une perspective d'égalité entre hommes et femmes. Cette section s'inspire des rapports établis pour les 15 pays membres d'avant 2004, et les 5 non membres de l'UE inclus dans ce réseau. Les experts nationaux pour les 10 nouveaux États membres n'ont pas contribué à cette partie du rapport parce qu'il leur fallait en outre préparer une évaluation de l'intégration du genre des premiers Plans d'action nationaux pour l'inclusion sociale formulés par leur gouvernement¹. Les Sections 2 à 5 font appel aux données des 30 pays. La Section 2 examine les dispositions relatives aux congés de maternité et aux congés parentaux par rapport à l'intégration dans l'emploi des femmes et des hommes qui ont des enfants. L'impact des congés parentaux, ou des interruptions de carrière prolongées pour cause de garde d'enfants, sur l'éligibilité en ce qui concerne les mesures actives du marché du travail, et les autres services de formation est examiné dans la Section 3. La Section 4 porte sur le développement des services de garde d'enfants qui représentent une infrastructure sociale de base pour soutenir l'emploi parental. Un certain nombre de conclusions sont formulées dans la Section 5 qui soulève des questions relevant de la demande et de la

1 C. Fagan & G. Hebson (2004), *Gender Mainstreaming and the Social Inclusion Process in the first National Action Plans (2004) of the 10 new Member States*. Rapport des coordinateurs du Groupe d'experts européens pour le genre, l'inclusion sociale et l'emploi (EGGSIE) pour l'Unité d'Égalité des Chances, Direction générale de l'emploi, des affaires sociales et de l'égalité des chances de la Commission européenne, Bruxelles, septembre.

qualité de l'emploi et donc de la durabilité de l'emploi pour le responsable principal en matière de garde (typiquement la mère) dans les ménages à faible revenu.

1. La focalisation nationale des débats sur l'emploi «rémunérateur» par rapport à la protection et à l'inclusion sociales – évaluation de la perspective du genre

L'objectif des politiques liées au concept du «travail rémunérateur» varie entre les 20 pays (15 UE et 5 autres) examinés. Dans les pays à couverture sociale limitée pour la population en âge de travailler, les débats et les réformes des politiques portent surtout sur l'élargissement de la protection sociale, comme on le voit en Grèce et en Italie. Une situation semblable de couverture sociale restreinte se retrouve également dans un certain nombre de nouveaux États membres, comme l'indiquent leurs PAN/Inclusion 2004, ainsi qu'en Bulgarie et Roumanie dans leurs préparatifs à rejoindre l'UE. En revanche, dans de nombreux pays qui bénéficient d'une protection sociale plus étendue, on peut noter des exemples de réformes fiscales et des prestations visant à renforcer les incitants financiers du travail pour les chômeurs, les inactifs et les travailleurs à bas salaires. Les exemples présentés dans les rapports nationaux et examinés dans la présente étude sont les suivants:

- Des crédits d'impôt destinés aux bas salaires ont été introduits en Belgique, en France et au Royaume Uni.
- Des réductions générales de la fiscalité ont été menées au Luxembourg, en Autriche et en Islande (et plus récemment en Italie).
- Les mesures de soutien aux chômeurs (allocations de chômage et/ou protection sociale) ont été révisées dans certains pays afin de resserrer les critères d'éligibilité et/ou de réduire les allocations, d'imposer des conditions de recherche d'emploi plus strictes (Danemark, Allemagne, France, Pays-Bas, Autriche). En Irlande, ce processus est dû en grande partie au fait que les allocations n'ont pas augmenté, ce qui a entravé des mesures positives récentes en faveur de l'intégration dans l'emploi et la formation. Au Portu-

gal, la protection chômage a été élargie mais elle s'accompagne de conditions plus strictes pour les demandeurs d'emploi.

- Les pensions d'invalidité ont fait l'objet de réformes en Norvège pour rendre les critères d'éligibilité plus stricts et promouvoir le retour à l'emploi, dans le cadre des réformes de la protection sociale visant à renforcer les incitants d'offre de travail.

Dans la plupart de ces pays, il y a un objectif politique explicite de «rendre le travail rémunérateur» ou d'éliminer les pièges du chômage et de la pauvreté pour les chômeurs et les bas salaires. Cela n'a pourtant pas toujours été le cas – les réformes fiscales au Luxembourg n'accordaient pas une importance particulière à ce facteur, les réformes fiscales et des allocations chômage en Autriche ont été introduites sans débattre de l'objectif de «rendre le travail rémunérateur», et la justification donnée au Portugal en faveur d'une réforme de la protection sociale pour les chômeurs était la lutte contre la fraude et une plus grande équité.

En revanche, dans les autres pays inclus dans cette étude, les réformes des impôts et des allocations n'ont pas fait l'objet d'un intérêt particulier:

- En Grèce, les mesures visant à la réinsertion des chômeurs dans l'emploi se focalisent sur les subventions salariales en faveur de la création d'emplois et les mesures incitatives au travail à temps partiel.
- Des projets de subventionnement des emplois faiblement rémunérés ont été abandonnés en Finlande.
- En Italie, les projets de réforme des allocations afin d'élargir la couverture sociale ont encore été repoussés. L'absence de protection signifie qu'il n'a pas de problème généralisé des pièges du chômage ou de la pauvreté, seul un demandeur d'emploi sur cinq perçoit des allocations et la majorité de ces demandeurs d'emploi comptent sur le soutien financier de leur famille.
- «Rendre le travail rémunérateur» n'a pas été débattu de manière soutenue en Bulgarie et en Roumanie; dans l'attente d'une adhésion à l'UE,

l'attention porte sur l'élaboration des processus juridiques et institutionnels, et des politiques socio-économiques conformément aux directives et conditions de l'UE. La question qui se pose est principalement l'élargissement de la couverture sociale et l'introduction de politiques de l'emploi qui favorisent l'employabilité.

- Ce même débat est absent au Lichtenstein où l'on commence seulement à discuter des réformes socio-économiques par rapport à l'augmentation des charges sociales.
- En Espagne, l'accent porte sur les mesures de conciliation vie professionnelle – vie familiale en faveur des femmes qui ont des enfants pour «rendre le travail rémunérateur».
- En Suède, bien que la réforme fiscale et des allocations pour rendre le travail rémunérateur soit un sujet de débat permanent, favorisé par la SEE, aucune réforme n'a été mise en oeuvre. Les mesures récentes les plus pertinentes sont l'élargissement des subventions aux services de garde d'enfants. Les études réalisées prévoient que ces mesures renforceront encore l'offre de travail des femmes ayant des enfants, notamment dans les ménages à faibles revenus.

L'on observe que l'intégration du genre et l'évaluation d'impact ne figurent généralement pas dans les réformes mises en oeuvre ou débattues. Cette absence de l'intégration du genre peut indiquer un manque d'engagement politique à promouvoir l'équité hommes-femmes dans certains cas ou, à tout le moins, le manque d'élaboration et de mise en oeuvre de procédures d'intégration de la perspective de genre dans les politiques. Certaines réformes politiques indiquent néanmoins une prise en compte du genre mais de manière non uniforme. La question du genre est examinée uniquement par rapport à certains groupes où il est admis, explicitement ou non, que les femmes y sont majoritaires, par exemple parmi les parents isolés. Dans le cas de la réforme des crédits d'impôts au Royaume Uni, les politiques suivies sont un exemple de la prise en compte des implications de l'impact du genre et de la manière dont cette perspective a pu se préciser grâce au dialogue entre les divers acteurs sociaux et les pouvoirs publics. Cependant, il reste certaines lacunes dans l'élaboration des politiques, mises en évidence lors des discussions sur l'impact du genre. Cela montre que si certains problèmes peuvent être soulignés lors de l'évaluation de cet impact, leurs solutions ne sont pas nécessairement apportées lorsqu'elles contredisent d'autres priorités politiques ou que la volonté politique manque.

Résumé: «Rendre le travail rémunérateur» – débat et réformes sur le plan national examinés dans les rapports d'experts pour 20 pays

BE	Introduction des crédits d'impôt (CIBRAP), 2001 Réformes des crédits d'impôt sur les revenus professionnels (CIBRAP) et projets de réforme de la garantie de ressources
DK	Aides sociales aux chômeurs réduites afin de renforcer les incitants financiers à l'emploi dans le cadre de la réforme visant à augmenter le nombre d'actifs
DE	Réforme «Hartz IV» de l'assurance et des allocations chômage Expansion des «mini-emplois» qui ne sont pas pris en compte dans la protection sociale
EL	Les réformes visant à rendre le travail rémunérateur se focalisent sur les subventions salariales et la création d'emplois à temps partiel
ES	Les mesures de conciliation vie familiale – vie professionnelle sont au centre du débat sur la question de savoir comment rendre le travail rémunérateur
FR	Prime pour l'emploi (PPE) et maintien provisoire des allocations pour les chômeurs en reprise d'emploi (<i>Intéressement</i>) Réforme des allocations chômage et nouvelles subventions à l'embauche de chômeurs aux emplois à salaire minimum
IE	Mise en évidence de problèmes qui perdurent dans la stratégie nationale contre la pauvreté afin de lutter contre les pièges du chômage et de la pauvreté et de «rendre le travail rémunérateur»

Résumé: «Rendre le travail rémunérateur» – débat et réformes sur le plan national examinés dans les rapports d'experts pour 20 pays (cont.)	
	Accent mis sur les ménages dans le système d'imposition et d'allocations en Irlande
IT	L'élargissement de la protection sociale aux chômeurs est encore reporté
LU	Réformes de l'impôt personnel dans le but d'alléger la charge fiscale déjà faible mais peu d'incitants à l'emploi axés sur l'offre pour les femmes mariées
NL	«Rendre le travail rémunérateur» par le biais de réformes fiscales et des allocations La nouvelle législation néerlandaise sur l'emploi et la protection sociale (<i>Wet Werk en Bijstand, WWB</i>) est entrée en vigueur le 1er janvier 2004
AT	La réforme fiscale de 2004-05 réduit les charges fiscales pour les bas salaires et certaines réductions concernent les familles à faibles revenus Les réformes fiscales et des allocations sont destinées à renforcer les incitatifs à l'activité professionnelle
PT	Réformes des allocations pour les chômeurs et projet d'élargir la prise en compte des ressources des ménages
FI	Des propositions controversées de subventionnement des emplois peu rémunérés et d'élargissement de la notion des «pauvres en activité» sont remises à plus tard
SE	Les taux de participation élevés des hommes et des femmes suggèrent que les politiques socio-économiques menées ont réussi à rendre le travail rémunérateur
UK	Les allocations professionnelles pour les parents en activité faiblement rémunérée ont été élargies en 2003 avec les nouveaux crédits d'impôt et de charge d'enfants
BG	Absence d'un véritable débat sur «le travail rémunérateur» par le biais d'une réforme des impôts et des allocations dans le cadre des préparatifs à l'adhésion
IS	Les dégrèvements représentent l'élément principal des réformes des impôts et des allocations
LI	Le dynamisme de l'économie n'incite pas à débattre de réformes fiscales ou des allocations pour rendre le travail rémunérateur mais les taux de participation des femmes sont faibles
NO	Réformes des allocations chômage et des pensions d'invalidité dans le but de promouvoir l'intégration dans l'emploi et une «vie professionnelle plus inclusive» (accord AI entre le gouvernement norvégien et les partenaires sociaux en 2001) Nouvelle initiative en faveur de l'intégration des minorités ethniques d'immigrants sur le marché du travail
RO	Un nombre de réformes ont été mises en oeuvre par rapport aux directives et mesures de la SEE pour rendre le travail rémunérateur tant sur le Plan national de lutte contre la pauvreté que pour l'inclusion sociale

Note: Il n'a pas été demandé aux dix nouveaux membres de participer à ce volet du programme de travail. Se reporter à l'introduction.

L'absence d'intégration du genre dans l'élaboration des politiques se reflète dans l'évaluation, et l'efficacité des mesures est réduite du fait de cette absence. Il est donc courant pour les évaluations de se focaliser sur les incitants financiers immédiats et à court terme des réformes des impôts et des allocations sans prendre en compte le nombre d'emplois disponibles, les conditions de travail (horaires de travail et qualité de l'emploi), la garde

des enfants et les autres infrastructures comme les transports. L'importance accordée aux ménages en tant qu'unité agrégée fait que les disparités des opportunités et des parcours de rémunération professionnelle entre les hommes et les femmes, au sein d'un marché ségrégué entre les sexes, sont généralement négligées. Par ailleurs, les considérations à long terme sont typiquement absentes tant au niveau «micro» du cycle de vie de l'emploi

et de la rémunération des membres du ménage, qu'au niveau «macro» de l'inclusion sociale, de la demande de travail et des types d'emplois à bas salaire subventionnés par les réformes de la protection sociale.

L'intégration du genre offre notamment une perspective différente pour examiner le débat permanent qui porte sur les niveaux fiscaux et le coût des systèmes de protection sociale. En d'autres termes, quel est l'impact du genre sur la réduction des impôts ou des allocations? Les femmes sont-elles affectées de manière disproportionnée par les coupes des dépenses publiques en tant qu'employées du secteur public? Les réductions d'impôt sont-elles cruciales pour «rendre le travail rémunérateur» pour les femmes ou serait-il plus efficace d'améliorer les dispositifs de garde et l'infrastructure sociale pour aider ceux qui ont des responsabilités de garde à participer, au besoin par le biais d'augmentation de l'impôt? La baisse des taux de fécondité en Europe indique peut-être le degré de difficulté de la conciliation entre vie professionnelle et vie familiale, et cela est peut-être une raison suffisante pour réexaminer les réformes fiscales et des allocations dans une perspective de genre plus large, plutôt que par un débat restreint sur le concept de «travail rémunérateur».

2. L'impact des congés de maternité et parentaux sur l'intégration ou la réintégration dans l'emploi

Le droit au congé de maternité et au congé parental fournit un mécanisme d'intégration dans l'emploi de deux manières. Ces congés encouragent les femmes à participer et/ou à travailler à temps plein jusqu'à la naissance de l'enfant afin d'assurer leur éligibilité. Les rémunérations sont généralement protégées, contrairement à la situation des femmes qui sont obligées d'abandonner leur participation, lorsqu'elles veulent avoir des enfants, avant de retourner sur le marché de l'emploi.

Les absences prolongées présentent un certain nombre de risques, en fonction de la manière dont elles sont liées à d'autres mesures et conditions du marché de l'emploi. Si les mères prennent des congés prolongés contrairement aux pères, leur statut de «deuxième salaire» risque de se renforcer et le risque de pratiques discriminatoires peut

affecter leur progression de carrière et de rémunérations. A court terme, il pourrait sembler illogique, pour le ménage, qu'une femme ait recours à des services de garde d'enfants coûteux au lieu de prendre un congé prolongé. A long terme, par contre, les femmes risquent d'être financièrement défavorisées suite à des ruptures prolongées de leur participation.

Il n'en demeure pas moins que des congés de maternité trop courts risquent d'entraîner d'autres types d'éléments dissuasifs quant à l'offre de travail. Les femmes qui ont un enfant peuvent abandonner le marché de l'emploi plutôt que de prendre le congé de durée limitée qui leur est offert, si elles ne veulent pas ou ne peuvent pas reprendre leur activité avec des enfants en bas âge. Par ailleurs, les femmes qui ont des enfants peuvent devoir reprendre leur participation plus tôt qu'elles ne le souhaitent du fait de pressions financières ou de l'insécurité de l'emploi. Cette situation peut se traduire par un taux de participation élevé des femmes qui ont des enfants en bas âge, du fait des pressions qui s'exercent et non pas suite à des mesures qui aident les parents à prendre les dispositions qui leur conviendraient le mieux.

L'impact des modalités des congés parentaux sur l'intégration et la réintégration des femmes et des hommes qui ont des enfants varie selon que le congé soit payé ou non, la durée et la souplesse de l'éligibilité, la participation des pères comme des mères, et selon que les modalités de congé soient supplémentées par le subventionnement public de la garde des enfants.

2.1. La durée et le soutien financier des congés de maternité et des congés parentaux

Les dispositions relatives au congé de maternité sont plus uniformes d'un pays à un autre que celles qui concernent le congé parental. Dans la majorité des 30 pays pris en compte, la durée du congé de maternité légal se situe généralement entre 14 et 20 semaines et le congé s'accompagne d'un paiement élevé par rapport au salaire (80 à 100%). Le Royaume Uni, l'Estonie, la République Tchèque, la Hongrie et la Slovaquie prévoient des congés plus longs. Dans le cas du Royaume Uni, de la République Tchèque et de la Slovaquie, les paiements sont moins élevés. Deux pays, l'Islande et la Norvège, ne font pas de distinction entre congé de mater-

nité et congé parental: une période du congé parental est réservée à la mère, une autre au père, et le reste peut être pris par l'un ou l'autre parent.

Les droits civils de congé parental varient en termes de durée, de niveau d'indemnisation financière et de transférabilité, selon que l'éligibilité concerne l'individu ou la famille. Les congés légaux et les taux de remplacement du salaire élevés encouragent le recours. Cependant, le congé parental n'est pas rémunéré dans neuf pays et la rémunération est limitée dans dix autres pays. Les droits aux congés parentaux agissent avec d'autres mesures qui affectent le recours aux congés, notamment la disponibilité de structures d'accueil. Lorsque ces dernières sont limitées, le congé parental prolongé peut servir à retarder les arrêts de participation mais ne promeut pas vraiment la reprise d'activité à la fin de la période de congé. D'autres facteurs professionnels entrent en jeu tels que la mise en place par l'entreprise de congés parentaux plus avantageux et autres mesures de soutien et la mesure dans laquelle le milieu de l'entreprise encourage ou non les salariés à recourir à leurs droits. Un taux de chômage élevé et des licenciements généralisés sont un élément dissuasif majeur aux congés parentaux et ce problème est souligné dans les rapports de plusieurs nouveaux pays membres. Les évaluations nationales de l'impact des dispositions relatives aux congés parentaux sur la reprise d'activité des femmes font l'objet d'un résumé en annexe.

2.2. La flexibilité des dispositions relatives aux congés parentaux

Le degré de flexibilité prévu dans les congés parentaux est un facteur clef dans le recours aux congés, qu'il s'agisse des pères ou des mères. La Suède est souvent citée comme exemple de dispositions de congés parentaux tout à la fois flexibles et généreuses. Une certaine part de flexibilité est introduite dans les dispositions prises par de nombreux pays examinés. Cette flexibilité se manifeste par le recours au congé parental à temps partiel, la possibilité d'échelonner le congé parental, le droit de repousser le congé parental et celui de réduire les horaires de travail. Quelques pays mettent en place le «droit de requête» qui permet au salarié de demander un temps de travail réduit ou souple et d'en négocier les modalités avec l'employeur.

Ces dispositions sont indépendantes de celles du congé parental.

La flexibilité éventuelle des congés parentaux n'est pas toujours exploitée, pour un certain nombre de raisons, y compris la complexité législative ou les obstacles rencontrés sur le lieu de travail. De la même manière, l'effectivité de la législation sur «le droit de requête» est fonction du niveau de détail de cette législation et des bases sur lesquelles une requête peut être rejetée ou la décision de rejet attaquée.

2.3. Les droits des pères

Dans treize des pays sur lesquels porte la présente étude, les pères n'ont pas droit à un congé de paternité à la naissance d'un enfant. Dans les trente pays examinés, les pères ont un droit légal au congé parental mais peu d'incitants sont fournis. Le congé reste non rémunéré ou peut être transféré à la mère ce qui fait que le père risque peu de «perdre» ce congé s'il ne le prend pas. Le recours des pères au congé parental reste très faible dans la majorité des pays.

Afin d'encourager la participation des hommes, il est nécessaire de prévoir un droit légal comportant un élément individuel non transférable réservé au père, s'accompagnant d'un niveau élevé de remplacement du revenu ainsi que d'une certaine flexibilité quant aux modalités du congé. Les pratiques et mentalités du lieu de travail déterminent, elles aussi, l'acceptabilité du congé parental pour les pères.

L'on observe que les hommes utilisent plus les congés parentaux dans les pays qui prévoient un droit individuel ou réservé étayé par un taux élevé de remplacement du revenu. Il n'en demeure pas moins que leur participation est bien inférieure à celle des femmes. Ce faible taux de participation masculine aide à renforcer la division inégale du travail entre les sexes qui fait que la garde des enfants est considérée comme du travail «féminin». Il en résulte une discrimination hommes-femmes sur le marché de l'emploi car, si le congé parental offre une certaine mesure de réintégration dans l'emploi pour les femmes qui ont des enfants, ces dernières risquent de bénéficier de moindres opportunités de formation et de progression de carrière lorsqu'elles reprennent leur activité professionnelle.

3. L'impact du congé parental ou de l'absence prolongée pour garde d'enfant (pour ceux qui retournent sur le marché du travail) sur l'éligibilité par rapport aux mesures actives en faveur de l'emploi, l'éducation permanente ou autres possibilités de formation

3.1. L'éligibilité par rapport aux mesures actives en faveur de l'emploi

De manière générale, les parents qui ont recours au congé parental sont pris en compte dans les mesures actives du marché de l'emploi étant donné qu'ils conservent leur statut de salarié et la protection et les avantages connexes. Ils ne sont donc pas, en principe, plus à risque de licenciement et bénéficient des mêmes mesures actives en faveur de l'emploi que d'autres travailleurs à risque de licenciement ou de chômage. Cependant, dans la pratique, les salariés qui prennent un congé parental peuvent être plus touchés par les licenciements ou les pressions au départ. Les salariés classés comme ayant démissionné ne sont pas couverts par les mesures actives en faveur de l'emploi.

Dans un certain nombre de pays, les critères d'éligibilité se focalisent sur les chômeurs inscrits et ne prennent pas en compte la situation spécifique des femmes en congé parental prolongé et des femmes qui retournent sur le marché de l'emploi. L'absence de prise en compte de l'intégration des femmes de retour dans l'emploi entraîne des problèmes qui se manifestent au niveau des nouvelles mesures d'activation introduites en Allemagne, en Irlande et au Royaume Uni. En Allemagne, les réformes de la politique de l'emploi introduites en 2003 ont axé les programmes de mesures actives en faveur de l'emploi sur les bénéficiaires d'allocations de chômage, ce qui fait que de nombreuses femmes de retour sur le marché du travail n'étaient pas éligibles. Un problème semblable est enregistré en Irlande où les allocations chômage ne visent que les demandeurs d'emploi à temps plein, de sorte qu'une part importante du chômage féminin est invisible en tant que «non-participation économique», affectant de manière négative l'accès des femmes aux mesures en faveur de l'emploi. Le pro-

gramme «New Deal» du Royaume Uni se focalise sur les bénéficiaires d'allocations (chômeurs ou handicapés) ou leur conjoint; les femmes qui retournent sur le marché du travail mais dont le conjoint est occupé sont exclues de ces mesures.

Des exemples de bonnes pratiques sont relevés dans un certain nombre de pays où des mesures actives visent particulièrement les parents qui retournent sur le marché du travail ou qui sont au chômage (Autriche et Lituanie). En Grèce, toutes les politiques actives sont destinées à l'ensemble des chômeurs – et non seulement aux bénéficiaires d'allocations – sous condition d'inscription auprès du Service public de l'Emploi (OAED).

3.2. L'éligibilité en matière d'éducation permanente et autres services de formation

Les problèmes examinés ci-dessus se retrouvent sur le plan de l'éducation permanente et des autres possibilités de formation. En termes de droits, dans la majorité des pays, les salariés en congé parental prolongé ou les femmes en reprise d'activité ont accès à la formation ou l'éducation permanente. L'Allemagne, l'Irlande et l'Islande sont des exceptions en ce sens que, dans ces trois pays, l'admission à la formation est réservée aux bénéficiaires d'allocation chômage.

Il peut exister pourtant certaines «entraves informelles» qui empêchent de tirer parti des opportunités offertes. C'est le cas, en particulier, des contraintes liées à la garde des enfants – coûts et horaires des dispositifs d'accueil, emplacement – en cours de formation. Ce problème est mis en évidence dans les rapports nationaux de l'Espagne, de la France, du Luxembourg, du Portugal, de Chypre, de Pologne et de la République tchèque.

Bien qu'une place plus significative soit accordée aux initiatives en faveur de l'éducation permanente dans les directives sur l'emploi, la dimension d'égalité des chances reste peu développée dans ces programmes. De nombreux programmes se focalisent sur les personnes occupées à plein temps plutôt que sur les parents souhaitant retourner sur le marché du travail. En outre, les rapports nationaux pour neuf états membres soulignent l'absence d'une tradition d'éducation permanente (Autriche, Danemark, Italie, Royaume Uni, Chypre, République tchèque, Estonie, Lituanie et Lichtenstein). Ce problème est également soulevé dans le rapport national bulgare.

Certains pays prévoient des programmes nationaux ciblant tout particulièrement les femmes en reprise d'activité. A titre d'exemple, la région Flamande, en Belgique, a introduit des crédits de formation permettant des interruptions de carrière ou un temps de travail réduit pour des congés de formation ou d'éducation destinés aux travailleurs à temps partiel. En France, le nouveau Plan de cohésion sociale maintient les dispositions aux termes desquelles les coûts de garde des enfants sont pris en charge pour les parents qui suivent une formation suite à un congé parental, et les interruptions pour congé parental n'affectent pas l'accès à la formation. La nouvelle législation italienne sur le congé parental autorise jusqu'à une année de congé parental non rémunéré pour l'éducation permanente. Au Royaume Uni et en Lituanie, les nouvelles stratégies nationales sur les compétences et l'éducation permanente incluent des dispositions ciblant les femmes de retour à l'emploi dans le cadre des objectifs politiques, tandis qu'à Chypre, l'Autorité pour le Développement des Ressources Humaines organise des séances de formation pour les femmes qui retournent sur le marché du travail. En Allemagne, par contre, les dispositions ciblant les femmes de retour à l'emploi ont été progressivement abandonnées et les employeurs ne bénéficient plus d'une subvention à l'embauche de ces travailleurs tandis que la participation à la formation complémentaire n'est plus subventionnée.

Si la majorité des programmes nationaux sont liés au statut de l'emploi, le projet d'éducation pour adultes suédois offre des bourses aux personnes qui n'ont pas terminé leurs études secondaires; les femmes représentent 67% des participants, ce qui fournit un mécanisme de réintégration possible pour les femmes peu qualifiées de retour à l'emploi.

Dans certains pays, on assiste à une élaboration des législations ou des accords collectifs en vue d'encourager les employeurs à offrir une formation aux personnes qui retournent sur le marché de l'emploi après un congé parental ou une rupture d'activité. En Espagne, par exemple, certains accords collectifs incluent des clauses spéciales qui prévoient l'accès à la formation continue pour les salariés en congé parental. Au Portugal, la législation en place oblige les employeurs à offrir formation et cours de recyclage aux personnes de retour sur le marché de l'emploi (article 48 du Code du Travail). Il faut noter que cela dépend souvent du calendrier de formation et

de la disponibilité de dispositifs de garde des enfants. Au Luxembourg, dans le cadre des programmes d'action positive subventionnés par le Ministère de l'Égalité des Chances, certaines entreprises prennent en compte la dimension du genre en ce qui concerne la formation permanente de leurs effectifs. En Italie, un fonds spécial a été prévu en 2002 pour les entreprises ayant conclu des accords collectifs qui encouragent la flexibilité en faveur des familles ainsi que la formation des mères ou des pères qui reprennent leur activité à la suite d'un congé parental. Il n'en demeure pas moins qu'en dépit du soutien financier on peut noter un certain manque de flexibilité et de plans de recyclage et un faible intérêt de la part des entreprises en Italie.

4. Les services de garde d'enfants en tant qu'infrastructure sociale de soutien à l'emploi des parents

La disponibilité, le coût, le degré de compatibilité entre les horaires de service et les horaires de travail, et la qualité des dispositifs de garde varient dans les 30 pays. Des services de qualité et de prix abordable sont essentiels pour faciliter la participation des parents qui ont des responsabilités de garde, en particulier des mères. Cependant, l'impact des services d'accueil sur l'offre de travail et la continuité de la participation est fonction de la manière dont les mesures d'aide à la garde d'enfants se combinent avec d'autres instruments, à savoir les possibilités de congé, les mesures fiscales et les allocations, ainsi que les politiques de l'emploi qui affectent le salaire et les autres conditions de travail.

4.1. La disponibilité

De manière générale, c'est dans les pays nordiques (Danemark, Islande, Finlande, Norvège et Suède), aux Pays-Bas et en Slovénie que la disponibilité des places dans les services d'accueil par rapport à la demande est la plus élevée. Des pays comme la Belgique, la France et l'Italie ont des taux de couverture élevés pour les enfants de plus de trois ans mais les possibilités sont beaucoup plus réduites pour les enfants plus jeunes. Des variations régionales importantes sont enregistrées dans certains pays, c'est ainsi que les services d'accueil sont plus développés dans l'est que dans l'ouest de l'Allemagne, dans le nord de l'Italie par rapport au sud, et dans les zones urbaines, par rapport aux zones rurales, en Lituanie.

Des améliorations ont été apportées à l'infrastructure d'accueil dans les pays membres d'avant 2004, sous l'effet de l'objectif de Barcelone. Mais des lacunes considérables persistent en termes de disponibilité et de coûts.

Les tendances sont plus inégales dans les nouveaux pays membres. La Pologne, la Bulgarie et la Slovaquie ont enregistré une baisse de disponibilité des services de garde, en raison surtout des contraintes pesant sur les dépenses publiques. Le même retour en arrière s'observe dans d'autres pays comme la Bulgarie, avec le passage vers une économie de marché.

L'offre de services de garde pour les enfants de moins de trois ans reste bien inférieure par rapport aux dispositifs de garde pour les enfants de trois ans et jusqu'à l'âge de scolarité obligatoire. La disponibilité n'est pas liée à la durée ou au subventionnement du congé parental dans le pays. Les services de garde pour les moins de trois ans sont souvent assurés par le secteur privé tandis que l'offre et le financement publics sont plus importants pour les enfants plus âgés en préscolaire.

4.2. Le coût des services

Les coûts des services représentent un problème majeur dans tous les pays, à quelques exceptions près. Les seuls rapports nationaux qui font remarquer que les services de garde ne sont pas coûteux ou sont gratuits ou fortement subventionnés pour les parents à faible revenu sont ceux de la Suède, du Danemark et de la Slovaquie. Les coûts pour les parents sont généralement plus élevés dans le secteur privé que dans le public. Les coûts par rapport aux salaires sont en cours de progression dans certains pays.

Un nombre de pays prévoient des subventions ou des allocations de garde d'enfants qui sont liées aux ressources mais, dans certains cas, les seuls ciblés sont les ménages à faible revenu et/ou les participants à certains programmes de formation ou du marché du travail. Dans la majorité des pays, la structure des systèmes de prélèvements et d'allocations est destinée à ne couvrir qu'une proportion des frais de garde. Ce qui fait que dans plusieurs pays le coût des services de garde est un obstacle majeur pour les parents dont les perspectives de salaire sont limitées. Des coûts de garde élevés encouragent les mères à prolonger le congé

parental et/ou à recourir aux allocations éventuelles destinées aux personnes non salariées ayant des responsabilités de garde.

La manière dont les coûts de la garde d'enfants peuvent réduire l'avantage financier de la participation est particulièrement prononcée pour les parents isolés. Les mesures supplémentaires ou spécifiques qui ciblent les parents isolés pour prendre en compte les contraintes supplémentaires de temps et d'argent qui pèsent sur ces ménages sont souvent un instrument important pour «rendre le travail rémunérateur» pour les parents isolés. Le niveau et la forme du soutien complémentaire offert aux parents isolés varient d'un pays à l'autre et représentent un problème épineux dans certains des nouveaux pays membres.

4.3. L'incompatibilité des services et des horaires de travail

La plupart des pays enregistrent une inadéquation entre les heures d'ouverture des services de garde d'enfants et les horaires de travail de nombreux parents. Cette inadéquation est problématique même dans ces pays où les services sont disponibles et d'un coût abordable, comme le Danemark et la Slovaquie.

Il semblerait que dans un nombre de pays les heures d'ouverture aient été rallongées pour répondre aux besoins des parents qui travaillent mais cette expansion reste insuffisante en regard des horaires de travail longs et flexibles imposés dans de nombreux lieux de travail. Cette inadéquation est généralement plus significative dans le cas des parents qui travaillent dans le secteur privé, bien que certains services du secteur public aient eux aussi prolongé leurs horaires de travail et les aient rendus plus variables, comme c'est le cas pour les hôpitaux.

Dans certains pays, les horaires scolaires ne correspondent pas aux modalités de participation. Par exemple en France, trois quarts des 3 à 6 ans sont sous la garde de leurs parents le mercredi. En Lettonie, les horaires scolaires courts (8 h 30-11 h/midi pour les 5-10 ans) posent un problème de compatibilité. L'accueil après l'école est peu développé et semble coûteux. En Belgique, la garde d'enfants après l'école est assez généralisée mais elle est souvent payante et la qualité des services est parfois faible. Au Portugal, les services de garde privés sont plus souples quant

aux horaires mais cela défavorise ceux qui ne peuvent pas en assurer le coût.

Certains pays s'efforcent de mettre en oeuvre des dispositifs qui tiennent compte des modalités changeantes de l'emploi. En Finlande, par exemple, les municipalités prévoient des services de garde de 24 heures pour accueillir les enfants dont les parents assurent un travail posté mais le nombre de places reste insuffisant.

4.4. La qualité des services de garde

La qualité des services de garde est au centre du débat public dans de nombreux pays et les pouvoirs publics prennent des mesures pour améliorer la qualité des services. La question de qualité peut décourager les parents d'avoir recours aux services de garde disponibles. Cette qualité est soulignée comme étant un problème particulier en Roumanie et en Belgique en ce qui concerne la garde d'enfants après l'école, et elle est un objectif particulier de la stratégie nationale pour la garde des enfants au Royaume Uni.

Dans les pays où le problème ne se pose pas, par exemple la Finlande et la Suède, l'accent est mis sur la manière de valoriser la carrière du personnel de ces services en augmentant les niveaux de rémunération et les opportunités de formation.

Les travailleurs des services de garde d'enfants sont surtout des femmes et, dans la plupart des pays, ces emplois sont peu rémunérés parce que vus comme faiblement qualifiés. Ce qui contribue au manque de personnel enregistré dans certains pays comme le Royaume Uni et l'Allemagne. Valoriser le statut et les rémunérations de ces emplois, ainsi que les possibilités d'avancement professionnel dans ce domaine, aidera à améliorer les opportunités d'emploi pour les femmes et à renforcer la qualité des services de garde disponibles.

5. Conclusions

• **La perspective d'intégration du genre est généralement absente, inégale ou sans grande influence politique dans les débats ou les récentes réformes nationales des systèmes de prélèvements et prestations destinés à rendre le «travail rémunérateur» recensés dans la présente étude.** Les rapports nationaux montrent cependant qu'il est

possible de mettre en évidence un impact différencié pour les hommes et les femmes lorsque l'analyse s'effectue dans une perspective de genre.

• **Lorsque la perspective de genre est prise en compte, elle se borne généralement à la mise en évidence de groupes cibles dans lesquels il est reconnu, implicitement ou explicitement, que les femmes prédominent, par exemple les parents isolés et les «deuxièmes salaires» dans les couples.** L'élaboration de l'évaluation et des mesures tient rarement compte des phénomènes inhérents au marché du travail ou aux ménages qui entraînent ces situations. Un phénomène majeur et bien connu est que la répartition entre hommes et femmes des responsabilités de garde a un double résultat: les femmes sont plus susceptibles de devenir des parents isolés et de percevoir des «seconds revenus» tandis qu'elles sont moins en mesure, par rapport aux hommes, d'occuper des emplois mieux rémunérés.

• **Même dans le cas où une évaluation de l'impact en fonction du genre a été réalisée, les problèmes identifiés ne sont pas nécessairement traités du fait d'autres priorités politiques.** C'est ainsi que l'impact négatif des évaluations menées sur base du «ménage» pour les incitants à la participation des «seconds revenus» est bien connu mais que de nombreux gouvernements refusent de prendre cette question en compte dans le cadre des réformes des systèmes de prélèvements et prestations parce qu'ils veulent réserver l'aide à la famille en tant qu'unité agrégée.

• **On remarque donc que, dans la plupart des pays, l'élaboration des politiques maintient certains aspects qui entravent les efforts fournis pour «rendre le travail rémunérateur» pour les femmes et cela, en définissant et en renforçant la fonction d'appoint de leur salaire, en partant du principe qu'elles vivent avec un homme qui travaille et qui a le rôle de «salaire principal» de la famille.** Il ne s'agit pas simplement d'un legs des politiques antérieures, ce principe et le manque de prise en compte de la dimension sexuée apparaissent également dans certaines des réformes récentes que la présente étude examine.

• **Les pièges à «second salaire» que présentent les systèmes de prélèvements et prestations lorsque l'impact par genre n'est pas pris en compte vont à l'encontre des initiatives politiques plus larges**

qui visent à «rendre le travail rémunérateur» pour tous les sans-emploi. Les réformes des crédits d'impôt en Belgique, en France et au Royaume Uni illustrent bien certains des problèmes qui doivent être pris en compte dans l'élaboration des politiques destinées à «rendre le travail rémunérateur» pour les ménages à faible revenu de façon à ne pas créer de cercle vicieux pour le deuxième salaire.

- **La question fondamentale est de savoir comment protéger de la pauvreté les ménages à faible revenu en leur garantissant un revenu minimum adéquat tout en «rendant le travail rémunérateur».** Il s'impose de parvenir à cibler les familles à faible revenu pour les aider à élever leurs enfants sans pour cela accroître les taux d'impôt marginaux qui s'appliquent lorsque les parents cherchent à participer au marché du travail ou à passer du temps partiel au temps plein.

- **Les réformes qui accordent une aide liée aux ressources aux familles à faible revenu ont des effets aussi bien négatifs que positifs dans une perspective de genre.** L'impact positif est qu'un revenu plus élevé allège les pressions financières qui contraignent le responsable de la garde d'enfants de travailler, quelle que soit la qualité de l'emploi ou des services d'accueil. Quant aux effets négatifs, ils se manifestent lorsque les mesures introduites augmentent les taux d'impôt marginaux et créent ainsi des cercles vicieux qui rendent difficile l'entrée sur le marché du travail pour les mères dont les perspectives de rémunération sont faibles.

- **L'une des solutions proposées par de nombreux groupes féministes ou qui militent contre la pauvreté est que les allocations familiales généralisées (et non liées aux ressources) offrent le système le plus neutre de redistribution en ayant un impact réduit sur les taux marginaux.** Les coûts supplémentaires entraînés par des allocations généralisées, par rapport aux allocations liées aux ressources, peuvent être récupérés par le système fiscal, en transformant l'allocation familiale en crédit d'impôt pour les hauts salaires. En outre, dans une perspective d'intégration du genre, le versement de ces allocations ou crédits à la personne responsable de la garde journalière permet d'assurer que les ressources allouées ciblent la personne responsable de la garde d'enfants et du budget et dépenses journalières liées à la garde des enfants. Ce qui permet de cibler de manière effective les enfants des ménages à faible revenu.

- **Par rapport au principe qui veut «rendre le travail rémunérateur» pour les personnes responsables de la garde, les services d'accueil des enfants et autres mesures de conciliation entre vie privée et vie professionnelle ont été élargies, ce qui représente un développement positif en faveur de l'emploi. Il reste cependant des risques:**

- Le développement de dispositifs de garde d'enfants de qualité et de prix abordable est en retard par rapport aux principes changeants à la base des systèmes de protection sociale, à savoir que les mères d'enfants en bas âge doivent activement rechercher un emploi afin de faire progresser les taux de participation féminine. Les réformes de l'aide sociale récemment introduites en Allemagne et aux Pays-Bas sont un exemple de mesures qui visent à coordonner le développement de l'infrastructure de garde avec des attentes accrues de recherche d'emploi par les personnes responsables de la garde. Il convient de suivre l'évolution de ces politiques pour en tirer des leçons pour les autres pays membres.

- L'expansion récente des services de garde ne doit pas laisser croire que le problème est résolu. Des lacunes demeurent en matière d'infrastructure et de rapprochement. Par ailleurs, les mesures ciblent surtout les femmes et le recours des hommes au congé parental et à l'aménagement du temps de travail n'est pas suffisamment encouragé. Il convient de noter l'exception illustrée par le «congé du papa» en Suède et en Norvège mais ces mesures importantes ne réservent néanmoins qu'une tranche réduite du congé parental au père. Il faut évaluer et suivre l'évolution de ces programmes en fonction de leur impact à long terme pour promouvoir une répartition plus équitable du travail entre les hommes et les femmes, en redéfinissant les attitudes et les comportements des mères, des pères et des employeurs par rapport à ce qui représenterait des rôles «normaux» et «acceptables» pour les mères et les pères.

- L'impact, sur l'emploi et les rémunérations, des congés prolongés prévus pour les femmes doit être suivi de près.

- **Ne pas intégrer la dimension du genre dans les débats sur la notion de «travail rémunérateur»**

entrave les progrès en faveur de l'égalité entre hommes et femmes. L'intégration du genre fournit également un point de départ idéal pour l'élaboration de solutions politiques plus efficaces, pour une gamme d'objectifs socio-économiques. L'intégration du genre révèle par exemple les rapports entre les systèmes de prélèvements/prestations et les services de garde, les effets potentiellement négatifs des réductions d'impôt sur l'emploi féminin du secteur public ou l'efficacité limitée des solutions actuellement proposées pour répondre à la baisse des taux de fécondité. Une fois ces rap-

ports reconnus, il est clair que les réformes fiscales et de protection sociale doivent être évaluées dans une perspective d'intégration du genre plus large que celle des débats restreints à l'offre de travail pour «rendre le travail rémunérateur».

• **Une liste de contrôle pour évaluer la réforme de la protection sociale sous l'aspect du genre pourrait aider à détailler les évaluations de l'impact du genre dans les débats sur «le travail rémunérateur», comme le résume l'encadré ci-dessous:**

Checklist pour appliquer les évaluations d'impact du genre à la réforme de la protection sociale (prélèvements/prestations) sous l'aspect du genre

1. Les modalités de comportement sur le marché du travail typiquement masculines sont-elles considérées comme étant la norme pour les deux sexes ou les politiques prennent-elles en compte les modalités réelles et actuelles du comportement des femmes sur le marché du travail et leurs opportunités?
2. Cette réforme encourage-t-elle une répartition plus équitable des ressources et du pouvoir de négociation entre les hommes et les femmes au sein de l'agrégat couple-famille-ménage?
3. L'évaluation ne doit pas uniquement porter sur la question de savoir combien est redistribué à quels types d'unités familiales. Il est pertinent de s'interroger sur l'origine des ressources, sur leur bénéficiaire au sein des familles, sur l'objectif de cette allocation et sur le type de transfert afin d'examiner dans quelle mesure la redistribution joue en faveur de normes et de modalités de comportement plus équitables entre les sexes, dans le foyer et à l'extérieur.
4. L'échelle est importante. L'impact de toute réforme doit être évalué par rapport aux modalités pré-existantes d'inégalité entre les sexes, et donc par rapport au chemin qu'il reste à parcourir pour réaliser l'égalité.
5. L'effet des «capacités» et donc de l'aptitude des hommes et des femmes à s'assurer une sécurité et une autonomie à long terme est évalué dans une perspective dynamique de cours de vie.

Source: Tiré de Bennett (2002)²

• **Les débats qui portent sur les réformes des systèmes de prélèvements et prestations et sur la conciliation vie privée – vie professionnelle en vue de «rendre le travail rémunérateur» ne doivent pas perdre de vue les problèmes d'une discrimination sexuelle tenace, de la faible qualité de l'emploi (bas salaires, précarité, horaires de travail incompatibles avec des responsabilités de**

garde d'enfants) qui restreignent le maintien de la participation pour de nombreuses personnes, principalement des femmes, responsables de la garde d'enfants. Ces problèmes doivent être visibles dans les débats plus restreints sur les réformes des impôts et de la protection sociale destinées à promouvoir les incitants à la participation.

2 F. Bennett (2002), 'Gender implications of current Social Security reforms', *Fiscal Studies*, December 23(4), p. 559-585.

o Zusammenfassung

Dieser Bericht wurde von der Europäischen Kommission, Generaldirektion für Beschäftigung, Soziale Angelegenheiten und Chancengleichheit finanziert und zu deren Gebrauch vorbereitet. Der Inhalt der vorliegenden Veröffentlichung spiegelt nicht unbedingt die Meinung oder die Haltung der Generaldirektion Beschäftigung, soziale Angelegenheiten und Chancengleichheit der Europäischen Kommission wider. Weder die Europäische Kommission noch andere Personen sind für die mögliche Verwendung der hier gegebenen Informationen verantwortlich.

Einführung

Den politischen Hintergrund zu diesem Bericht gibt in erster Linie die Mitteilung „*Modernisierung des Sozialschutzes für mehr und bessere Arbeitsplätze: Ein umfassender Ansatz, um dazu beizutragen, dass Arbeit sich lohnt*“ (KOM(2003) 842 endg.). Vier der sieben Empfehlungen in dieser Mitteilung bilden den Schwerpunkt dieses Berichts, nämlich: der Abbau von finanziellen Hindernissen, „Fallen“ und Hemmnissen in den Sozialschutzsystemen (Steuer- und Sozialleistungssysteme), die Relevanz bestimmter nicht-finanzieller Anreize (insbesondere Betreuungseinrichtungen, auch Arbeitsplatzqualität) und die Bedeutung der Koordinierung der Formulierung verschiedener Maßnahmen und Ziele, einschließlich der Wechselwirkung zwischen passiven Leistungssystemen und aktiven Arbeitsmarktmaßnahmen (Anforderungen hinsichtlich der Arbeitsplatzsuche und Ausbildung).

Dieser Bericht hat zum Ziel, diese Debatte über das Arbeitskräfteangebot auf zweierlei Weise aus der Geschlechterperspektive zu beleuchten. Erstens durch Rückblick auf einige wichtige, auf nationalstaatlicher Ebene vorgenommene politische Reformen der Systeme der sozialen Sicherung und der damit verbundenen Arbeitsmarktprogramme, die darauf abzielen, niedrige Einkommensgruppen in Beschäftigung zu bringen, und bei welchen es, soweit sich die politischen Ziele auf das Thema „Arbeit lohnend machen“ beziehen, hauptsächlich darum geht, Beschäftigung finanziell attraktiver zu machen als den Bezug von Sozialleistungen. In dieser Diskussion prüfen wir, ob die Politik die Geschlechtergleichstellung allgemein berücksichtigt (*Gender Mainstreaming*), und wel-

che geschlechtsbezogenen Auswirkungen diese Reformen voraussichtlich haben werden.

Zweitens wenden wir uns den allgemeineren Anreizen und Barrieren zu, mit welchen diejenigen – nach wie vor zumeist Frauen – konfrontiert sind, die in Haushalten mit kleinen Kindern hauptsächlich für die Betreuung zuständig sind. Dabei gilt unser besonderes Augenmerk der Situation von Müttern in Haushalten mit niedrigem Einkommen (Steuern und Sozialleistungen, aktive Arbeitsmarktpolitik, Kinderbetreuung, etc.).

Dieser Bericht basiert auf den Berichten, die von den 30 Länderexperten des EGGISIE-Netzwerks erstellt wurden. Im ersten Abschnitt betrachten wir einige der jüngsten, auf Nationalstaatsebene erfolgten Reformen oder politischen Debatten zum Thema „*Making Work Pay*“ aus der Geschlechterperspektive. Dabei stützen wir uns auf die Berichte der fünfzehn vor 2004 beigetretenen Mitgliedstaaten sowie der fünf Nicht-EU-Mitgliedstaaten in diesem Netzwerk. Die Länderexperten für die zehn neuen Mitgliedstaaten haben zu diesem Teil des Berichts nicht beigetragen, weil sie zusätzlich die Aufgabe hatten zu evaluieren, inwieweit die von ihren jeweiligen Regierungen vorgelegten ersten Nationalen Aktionsplänen zur sozialen Inklusion durchweg die Geschlechtergleichstellung berücksichtigen¹. Die Abschnitte 2-5 stützen sich auf Material aus allen 30 Ländern. In Abschnitt 2 prüfen wir die Regelungen für Mutterschafts- und Elternurlaub im Hinblick auf die berufliche Integration von Müttern und Vätern. Abschnitt 3 hat die Auswirkungen von Elternurlaub oder längerer Arbeitsmarktabwesenheit zur Kinderbetreuung auf die Teilnahmevoraussetzungen für aktive Arbeitsmarktmaßnahmen

¹ C. Fagan und G. Hebson (2004), *Gender Mainstreaming and the Social Inclusion Process in the first National Action Plans (2004) of the 10 new Member States*. Der Koordinatorenbericht des EU-Netzwerks von Experten in den Bereichen Beschäftigung, soziale Inklusion und Gleichstellung von Frauen und Männern (EGGSIE) für das Referat für Chancengleichheit, Generaldirektion Beschäftigung, Arbeitsbeziehungen und Soziale Angelegenheiten, Europäische Kommission, Brüssel, September.

und anderen Schulungsregelungen zum Gegenstand. Der Ausbau der Kinderbetreuung als entscheidende soziale Infrastruktur zur Beschäftigungsförderung der Eltern wird in Abschnitt 4 untersucht. Die Schlussfolgerungen daraus werden im Abschnitt 5 gezogen. Dabei kommen auch für die Nachfrageseite relevante Punkte hinsichtlich der Arbeitsplatzqualität zur Sprache, von denen abhängt, ob diejenigen, die in Niedrigeinkommenshaushalten hauptsächlich für die Betreuung zuständig sind (in der Regel die Mütter), ihr Beschäftigungsverhältnis langfristig aufrecht erhalten können.

1. Die unterschiedlichen Schwerpunkte der die soziale Sicherung und soziale Inklusion betreffenden „Making Work Pay“-Debatten in den verschiedenen Ländern – eine Evaluierung aus Geschlechterperspektive

Der politische Schwerpunkt von „Making Work Pay“ ist in den 20 Ländern (EU der 15 plus 5 Nicht-EU-Mitgliedstaaten), mit denen wir uns befassten, unterschiedlich. In Ländern mit eingeschränkter sozialer Sicherung für die Bevölkerung im erwerbsfähigen Alter konzentrieren sich die politischen Debatten und Reformen zumeist auf den Ausbau der sozialen Sicherung, so etwa in Griechenland und Italien. Hinsichtlich der eingeschränkten sozialen Sicherung finden sich viele der neuen Mitgliedstaaten in ähnlicher Lage, wie sich etwa aus deren NAP/Inklusionsberichten für 2004, aber auch aus den von Bulgarien und Rumänien vorgelegten Berichten für den Beitritt zur EU ergab. Demgegenüber gab es in den Ländern mit umfassenderen Systemen der sozialen Sicherung Beispiele für jüngste Steuer-/Sozialleistungsreformen, die darauf abzielten, den Arbeitslosen, Inaktiven und Niedrigbezahlten bessere finanzielle Arbeitsanreize zu bieten. Die in den Länderberichten genannten und hier besprochenen Beispiele sind:

- Die Einführung von Steuergutschriften für Niedriglohnempfänger in Belgien, Frankreich und Großbritannien.
 - Allgemeine Steuersenkungen in Luxemburg, Österreich und Island (und kürzlich auch in Italien).
 - In einigen Ländern wurde das System der Arbeitslosenunterstützung (sei es durch Arbeitslosenversicherung und/oder Sozialhilfe) reformiert, indem die Voraussetzungen verschärft und/oder die Leistungen reduziert sowie strengere Anforderungen an die Arbeitssuche gestellt wurden (Dänemark, Deutschland, Frankreich, Niederlande, Österreich). In Irland erfolgte dies hauptsächlich dadurch, dass die Leistungen im Haushalt nicht erhöht wurden, wodurch einige positive Maßnahmen der letzten Zeit, die auf die Förderung der Integration in Beschäftigung und Ausbildung abzielten, unterminiert wurden. In Portugal wurde die Absicherung der Arbeitslosen ausgebaut, was jedoch mit strengeren Anforderungen an die Arbeitssuche einherging.
 - In Norwegen wurden die Arbeitsunfähigkeitsrenten reformiert, um strengere Voraussetzungen zu stellen und die Wiedereingliederung in Beschäftigungsverhältnisse zu fördern. Dies war ein wichtiger Teil der Reform der sozialen Sicherung, die darauf abzielte, auf der Arbeitsangebotsseite mehr Anreize zu schaffen.
- In den meisten dieser Länder gibt es das ausdrückliche politische Ziel, dass sich Arbeit lohnen soll bzw. dass die für Arbeitslose und Niedriglohnempfänger bestehenden Hindernisse und Armutsfallen beseitigt werden sollen. Dies war jedoch nicht überall der Fall. So spielte dieser Aspekt keine bedeutende Rolle für die Steuerreformen in Luxemburg. In Österreich wurden die Steuer- und Arbeitslosengeldreformen eingeführt, ohne dass es eine öffentliche politische Debatte über „Making Work Pay“ gab, und in Portugal standen bei der Reform der sozialen Sicherung der Arbeitslosen die Betrugsbekämpfung und die Schaffung eines gerechteren Systems im Vordergrund.
- In den anderen Ländern in dieser Studie spielten Steuer- bzw. Sozialleistungsreformen jedoch nur eine kleine oder gar keine Rolle:
- In Griechenland konzentrieren sich die Maßnahmen, die Arbeitslosen bei der Arbeitssuche helfen sollen, auf Lohnsubventionen für die Arbeitsplatzschaffung und Maßnahmen, durch welche Teilzeitarbeit attraktiver werden soll.
 - In Finnland gab es Vorschläge, Niedriglohnjobs zu subventionieren, die jedoch vorerst nicht weiterverfolgt werden.

- In Italien wurde die vorgeschlagene Sozialleistungsreform zum Ausbau der sozialen Sicherung erneut vertagt. Da das System nur wenige erreicht, gibt es keine weit verbreiteten Probleme mit der Arbeitslosigkeits- oder Armutsfalle: Nur etwa ein Fünftel der Arbeitssuchenden erhält irgendeine Form von Sozialleistung, während die überwältigende Mehrheit auf die wirtschaftliche Unterstützung ihrer Familien angewiesen ist.
- In Bulgarien und Rumänien gibt es keine fort-dauernde Debatte über „Making Work Pay“. Bei der Vorbereitung auf die EU-Mitgliedschaft geht es vielmehr darum, die rechtlichen und institutionellen Prozesse einzurichten und eine Wirtschafts- und Sozialpolitik zu entwickeln, die den Leitlinien und Anforderungen der EU genügt. Hier ist das Hauptthema der Ausbau der sozialen Sicherung und die Einführung von Arbeitsmarktprogrammen zur Besserung der Beschäftigungsfähigkeit.
- In Liechtenstein gibt es keine Debatte über „Making Work Pay“, und hinsichtlich der steigenden Sozialausgaben beginnt gerade erst eine Debatte über sozioökonomische Reformen.
- In Spanien liegt der Schwerpunkt bezüglich „Making Work Pay“ auf Maßnahmen für Mütter, denen die Vereinbarkeit von Arbeit und Familie ermöglicht werden soll.
- In Schweden sind Steuer-/Sozialleistungsreformen zum Thema „Making Work Pay“ zwar ein Dauerthema, das durch den EWR ausgelöst wurde, doch Reformen gab es bisher keine. Hier war die relevanteste Reform der letzten

Zeit die Ausdehnung der Kinderbetreuungs-subventionen, welche nach Einschätzung von Studien zum Thema weiter dazu beitragen wird, dass Mütter arbeiten wollen, insbesondere diejenigen aus Haushalten mit niedrigem Einkommen.

Allgemein fehlt es an Gender Mainstreaming oder Einschätzungen der Auswirkungen der umgesetzten oder durchgeführten Reformen. Dass es kein Gender Mainstreaming gibt, mag in einigen Fällen darauf hindeuten, dass es an einer politischen Verpflichtung zur Förderung der Geschlechtergleichstellung fehlt bzw. dass es zumindest an der Entwicklung und Implementierung geeigneter Verfahren zum Gender Mainstreaming fehlt. Es gibt einige Beispiele politischer Reformen, bei denen die Geschlechtergleichstellung stärker berücksichtigt wird, doch die Entwicklung ist noch sehr ungleichmäßig. Hier wird die Bedeutung des Geschlechts nur hinsichtlich bestimmter Gruppen anerkannt, in denen Frauen explizit oder implizit dominieren, etwa bei den Alleinerziehenden. Die Steuergutschriftreform in Großbritannien ist ein Beispiel dafür, dass die Politik sich vieler Implikationen der geschlechtsbezogenen Auswirkungen bewusst war, wobei diese Geschlechterperspektive aufgrund des Dialogs zwischen verschiedenen gesellschaftlichen Akteuren und dem Staat klarer gesehen wurde. Dennoch hielt die Regierung an einigen schwächeren Elementen des politischen Konzepts fest, auf welche im Dialog über die geschlechtsbezogenen Auswirkungen hingewiesen worden war. Dies zeigt, dass Einschätzungen der geschlechtsbezogenen Auswirkungen Probleme aufdecken können, die dann aber doch ungelöst bleiben, etwa weil sie mit anderen politischen Prioritäten im Konflikt stehen oder weil es am politischen Willen fehlt.

Zusammenfassung: Die auf Länderebene geführten politischen Debatten oder diskutierten Reformen zum Thema „Making Work Pay“, die in den Berichten der Länderexperten für 20 Länder diskutiert werden

BE	Einführung der Steuergutschrift für Arbeitseinkommen (CIBRAP), 2001 Reformen der Steuergutschrift für Arbeitseinkommen (CIBRAP), 2001 und Vorschläge für eine Reform des garantierten steuerfreien Einkommens [Income Guarantee Allowance]
DK	Im Rahmen der Reform, die mehr Menschen in Arbeit bringen soll, wurden die Sozialhilfeleistungen für Arbeitslose gesenkt, um größere finanzielle Arbeitsanreize zu geben
DE	Die „Hartz IV“ Reform von Arbeitslosengeld und Arbeitslosenhilfe Ausbau der „Mini-Jobs“, für die keine soziale Sicherung gilt

Zusammenfassung: Die auf Länderebene geführten politischen Debatten oder diskutierten Reformen zum Thema „Making Work Pay“, die in den Berichten der Länderexperten für 20 Länder diskutiert werden (cont.)	
EL	Schwerpunkt der politischen Reform im Rahmen von „Making Work Pay“ sind Lohnsubventionen und die Schaffung von Teilzeitstellen
ES	Kernstück der „Making Work Pay“-Debatte sind Maßnahmen zur Vereinbarkeit von Arbeit und Familie
FR	Steuergutschriften für Beschäftigte (PPE) und der vorübergehende Weiterbezug von Sozialleistungen für Arbeitslose, die ein Beschäftigungsverhältnis eingehen (Intéressement) Reform des Arbeitslosengelds und neue Subventionen für Arbeitgeber, die einen Arbeitslosen auf einer Mindestlohnstelle anstellen
IE	Seit langem bestehende Probleme sollen durch die nationale Armutsbekämpfungsstrategie zur Bekämpfung der Arbeitslosigkeits- und Armutfallen beseitigt werden, damit Arbeit sich lohnt Haushaltsbezogener Ansatz des irischen Steuer-/Sozialleistungssystems
IT	Der Ausbau der sozialen Sicherung für Arbeitslose wurde erneut verschoben.
LU	Reform der persönlichen Steuer zur Reduzierung der ohnehin schon geringen Steuerbelastung, doch wenig Anreize für verheiratete Frauen, Beschäftigungsverhältnisse einzugehen
NL	„Making Work Pay“ durch Steuer/Sozialleistungsreform Das neue niederländische „Arbeits- und Sozialhilfegesetz“ (Wet Werk en Bijstand, WWB) trat am 1. Januar 2004 in Kraft
AT	Die Steuerreform 2004-05 bringt geringere Steuerbelastungen für Kleinverdiener, wobei einige Steuersenkungen auf Familien mit niedrigem Einkommen abzielen Die Reformen des Steuer-/Sozialleistungssystems zielen darauf ab, mehr Arbeitsanreize zu geben
PT	Reform der Sozialleistungen für Arbeitslose und Vorschläge, die Leistungen in höherem Maße von einer haushaltsbezogenen Bedarfsprüfung abhängig zu machen
FI	Umstrittene Vorschläge, die darauf abzielen, Billiglohnstellen zu schaffen und den Anteil der „arbeitenden Armen“ zu erhöhen, wurden verschoben
SE	Schweden – hohe Erwerbsquoten bei Frauen und Männern lassen vermuten, dass die Sozial- und Wirtschaftspolitik erreicht hat, dass Arbeit sich lohnt
GB	2003 wurden die Sozialleistungen für erwerbstätige Eltern mit niedrigem Einkommen durch neue Steuergutschriften für Kinder und Erwerbstätige ausgeweitet
BG	Im Rahmen der Vorbereitungen auf die EU-Mitgliedschaft gibt es keine anhaltende Debatte zum Thema „Making Work Pay“ durch Steuer-/Sozialleistungsreformen
IS	Das Hauptelement der jüngsten Steuer-/Sozialleistungsreformen sind Steuersenkungen
LI	Wegen der guten Wirtschaftslage gibt es nur wenig Druck, eine Debatte über Steuer-/Sozialleistungsreformen zum Thema „Making Work Pay“ zu starten; die Erwerbsquote der Frauen ist jedoch gering
NO	Reformen des Arbeitslosengelds und der Arbeitsunfähigkeitsrenten zur Förderung der Wiedereingliederung in Beschäftigungsverhältnisse und „Mehr Inklusion im Arbeitsleben“ (die 2001 getroffene IA-Vereinbarung zwischen dem norwegischen Staat und den Sozialpartnern) Eine neue Initiative zielt darauf ab, Einwanderer, die ethnischen Minderheiten angehören, in das Arbeitsleben einzugliedern
RO	Im Zusammenhang mit der EWR-Leitlinie 8 wurden mehrere Reformen umgesetzt, damit Arbeit sich lohnt. Außerdem gibt es den nationalen Plan zur Armutsbekämpfung sowie den Plan für soziale Inklusion

Hinweis: Die Länderexperten der zehn neuen Mitgliedstaaten wurden nicht gebeten, zu diesem Teil des Arbeitsprogramms beizutragen; vgl. dazu die in der Einleitung gegebene Erklärung.

Die Vernachlässigung des Gender Mainstreaming bei der Politikgestaltung wiederholt sich in der mangelbehafteten Politikevaluierung, und die Wirksamkeit der Politik wird dadurch unterminiert, dass es am Gender Mainstreaming fehlt. So konzentrieren sich Beurteilungen häufig auf die kurzfristigen, sofortigen, finanziellen Anreize durch Steuer-/Sozialleistungsreformen, wobei die zur Verfügung stehenden Arbeitsplätze, die Arbeitsbedingungen (Arbeitszeiten und Arbeitsplatzqualität) sowie die Kinderbetreuung und andere soziale Infrastrukturen wie Transport überhaupt nicht berücksichtigt werden. Weil man auf Haushalte als Gesamtheit abstellt, werden die Unterschiede, die auf dem nach Geschlechtern getrennten Arbeitsmarkt hinsichtlich der Chancen und des Lebenszeiteinkommens in den Lebensläufen von Frauen und Männern bestehen, in der Regel ignoriert. Darüber hinaus werden längerfristige Überlegungen sowohl auf der Mikroebene (Lebensarbeitszeit und Einkommensprofile der Haushaltsmitglieder), als auch auf der Makroebene (soziale Integration, Arbeitskräftenachfrage und Arten der im Zuge der Reformen der sozialen Sicherung subventionierten Niedriglohnjobs) außer Betracht gelassen.

Durch Gender Mainstreaming bietet sich ein anderer Blickwinkel auf die ewige Debatte über die Höhe der Steuern und die Kosten der Systeme der sozialen Sicherung. Die einfache Frage lautet: Welche geschlechtsbezogenen Auswirkungen haben Steuersenkungen oder Kürzungen der Sozialleistungen? Tragen Frauen als im öffentlichen Dienst tätige Arbeitnehmer einen überproportionalen Teil der Kosten, wenn öffentliche Ausgaben gekürzt werden? Sind Steuerkürzungen der entscheidende Faktor, der bewirkt, dass sich die Arbeit für Frauen lohnt, oder wäre es effektiver, sich auf bessere Kinderbetreuung oder bessere soziale Infrastrukturen zu konzentrieren, damit die für die Betreuung Zuständigen es leichter haben, eine Beschäftigung zu finden, selbst wenn dazu Steuererhöhungen erforderlich sein sollten? Die in ganz Europa rückläufigen Geburtenraten könnten ein Anzeichen dafür sein, wie schwierig es ist, Arbeit und Familie miteinander zu vereinbaren. Dieses Phänomen allein könnte Grund genug sein, Steuer- und Sozialleistungsreformen unter dem allgemeineren Geschlechteraspekt zu sehen, anstatt eine verengte Diskussion darüber zu führen, dass Arbeit sich lohnen soll.

2. Die Auswirkungen von Mutterschutz- und Elternurlaub auf die berufliche (Wieder-)Eingliederung

Ansprüche auf Mutterschutz und Elternurlaub bieten hauptsächlich auf zweierlei Weise einen Mechanismus zur beruflichen Eingliederung. Sie sind für Frauen ein Anreiz, eine Beschäftigung aufzunehmen bzw. bis zur Geburt eines Kindes Vollzeit zu arbeiten, um sich diesen Anspruch zu erwerben. Die im Rahmen des Beschäftigungsverhältnisses zustehenden Leistungen sind weitgehend vor Verschlechterung geschützt, während dies bei Frauen, die gezwungen sind, ihr Beschäftigungsverhältnis aufzugeben, um Zeit für die Kinderbetreuung zu haben, und dann neu auf den Arbeitsmarkt treten müssen, nicht der Fall ist.

Lange Urlaubsphasen können jedoch Risiken bergen, je nachdem, wie sie mit anderen politischen Maßnahmen und den Arbeitsmarktbedingungen zusammenspielen. Wenn Mütter langen Urlaub nehmen, Väter dagegen nicht, kann dies den Status der Frauen als „Zuverdiener“ verstärken. Dies kann für die Karriere einer Frau schädlich sein, weil sie Gefahr läuft, diskriminiert zu werden, etwa durch schlechtere Aufstiegschancen und geringeren Lebenszeitverdienst. Stellt man allein auf den Haushalt ab, so mag es kurzfristig finanziell nicht sinnvoll erscheinen, wenn die Frau anstelle eines längeren Urlaubs teure Kinderbetreuung in Anspruch nimmt. Betrachtet man jedoch die gesamte Lebenszeit der Frauen, so ist festzustellen, dass diese bei längeren Unterbrechungen ihrer Arbeitsmarktteilnahme unter Umständen finanzielle Nachteile erfahren.

Sind die Urlaubsansprüche dagegen zu kurz bemessen, so kann dies in anderer Weise einen Rückgang des Arbeitskräfteangebots bewirken. Junge Mütter scheiden unter Umständen ganz aus dem Arbeitsmarkt aus, anstatt den angebotenen kurzen Mutterschutzurlaub zu nehmen, weil sie nicht willens oder in der Lage sind, ihre Beschäftigung wiederaufzunehmen, solange ihr Kind noch sehr jung ist. Andererseits könnte es sein, dass Frauen aufgrund von Finanzdruck oder aus Angst um ihren Arbeitsplatz früher wieder in den Beruf zurückkehren müssen. In diesem Falle hätte man eine hohe Erwerbsquote der Mütter kleiner Kinder, die jedoch größtenteils auf Zwang zurückzuführen ist und nicht auf Maßnahmen, die Eltern bessere

Chancen einräumen, die von ihnen gewünschte Lösung zu finden.

Die Auswirkungen der Elternurlaubsregelungen auf die Eingliederung und Wiedereingliederung von Müttern und Vätern sind davon abhängig, ob es sich um bezahlten Urlaub handelt, wie lang und flexibel der Urlaubsanspruch ist, ob Väter den Urlaub genauso in Anspruch nehmen können wie Mütter sowie davon, ob die Urlaubsregelung durch die staatliche Finanzierung der Kinderbetreuung ergänzt wird.

2.1. Länge des Mutterschutz- und Elternurlaubs und finanzielle Unterstützung

Der Mutterschutzurlaub ist in den verschiedenen Ländern einheitlicher geregelt als die Bestimmungen hinsichtlich des Elternurlaubs. In den meisten der 30 untersuchten Länder beträgt der gesetzliche Mutterschutz im Allgemeinen 14 bis 20 Wochen und ist mit einer hohen, einkommensbezogenen Zahlung (89-100%) verbunden. In Großbritannien, Estland, der Tschechischen Republik, Ungarn und der Slowakei sind die Mutterschutzzeiten länger, wobei dies im Falle Großbritanniens, der Tschechischen Republik und der Slowakei jedoch mit niedrigen Zahlungen verbunden ist. Zwei Länder – Island und Norwegen – trennen nicht zwischen Mutterschutz- und Elternurlaub. Dort ist es vielmehr so, dass ein Teil des Elternurlaubs der Mutter vorbehalten ist, ein weiterer Teil dem Vater, während der Rest jeweils von einem der Elternteile in Anspruch genommen werden kann.

Die gesetzlichen Elternurlaubsansprüche unterscheiden sich hinsichtlich der Länge des Urlaubs, der Höhe des finanziellen Ausgleichs und der Übertragbarkeit des Urlaubsanspruchs – ob also der Anspruch nur einem Elternteil zusteht oder der Familie und ob die Eltern selbst entscheiden können, wie sie den Urlaub untereinander aufteilen. Gesetzliche Ansprüche und hohe Lohnersatzzahlungen fördern die Inanspruchnahme. In neun Ländern ist der Elternurlaub jedoch unbezahlt, und in weiteren zehn Ländern sind die Zahlungen eingeschränkt. Elternurlaubsansprüche überschneiden sich mit anderen Maßnahmen, die Einfluss auf die Inanspruchnahme haben, wobei insbesondere das Angebot an Kinderbetreuungsmöglichkeiten eine

wichtige Rolle spielt. Wenn es nur wenig Kinderbetreuungsmöglichkeiten gibt, kann ein langer Elternurlaub bewirken, dass sich der Ausstieg aus dem Arbeitsmarkt verzögert. Er trägt jedoch wenig dazu bei, dass das Beschäftigungsverhältnis am Ende des Urlaubs wieder aufgenommen wird. Die Inanspruchnahme wird auch durch andere Arbeitsplatzfaktoren beeinflusst: etwa ob die Firma zusätzlichen Elternurlaub oder andere Maßnahmen zur Vereinbarkeit von Beruf und Familie bietet und ob die innerbetriebliche Kultur Arbeitnehmer unterstützt und ermutigt, ihre Elternurlaubsansprüche wahrzunehmen, oder ob die Inanspruchnahme bestraft wird. Hohe Arbeitslosigkeit und allgemeiner Stellenabbau sind die Hauptfaktoren, die von der Inanspruchnahme des Elternurlaubs abschrecken. Dies wird in den Berichten aus etlichen der neuen Mitgliedstaaten als besonderes Problem hervorgehoben. Die Einschätzungen, in welcher Weise die Elternurlaubsregelungen die Rückkehr der Frauen ins Erwerbsleben in den verschiedenen Ländern beeinflussen, sind im Anhang zum Bericht zusammengefasst.

2.2. Flexibilität der Elternurlaubsregelungen

Die Flexibilität der Urlaubsregelungen ist ein zentraler Faktor für die Inanspruchnahme derselben durch Mütter und Väter. Schweden wird häufig als Beispiel für ein Elternurlaubssystem genannt, das sowohl großzügig als auch flexibel ist. Auch in vielen der anderen Länder in dieser Studie wird eine gewisse Flexibilität der Elternurlaubsregelungen eingeführt. Beispiele sind die Inanspruchnahme des Elternurlaubs auf Teilzeitbasis, die Möglichkeit, den Urlaub statt in einem Stück in Blöcken zu nehmen, sowie das Recht, den Urlaub aufzuschieben, und der Anspruch auf eine Reduzierung der Stundenzahl. Außerdem hat es in einigen Ländern eine Entwicklung gegeben, den Arbeitnehmern den Anspruch einzuräumen, mit dem Arbeitgeber auszuhandelnde, reduzierte oder flexible Arbeitszeiten beantragen zu können, wobei dieser Anspruch unabhängig vom Elternurlaub besteht.

Soweit flexible Elternurlaubsregelungen bestehen, werden diese nicht immer allgemein in Anspruch genommen. Dafür gibt es verschiedene Gründe, u.a. dass die Regelungen kompliziert sind oder am Arbeitsplatz Hindernisse bestehen. In gleicher

Weise hängt auch die Wirksamkeit der Regelungen, die dem Arbeitnehmer einen Anspruch einräumen, davon ab, wie die Regelung im Detail formuliert ist, aus welchen Gründen ein Antrag abgelehnt werden kann, und welche Widerspruchsrechte im Falle einer Ablehnung bestehen.

2.3. Ansprüche der Väter

In dreizehn der in dieser Studie untersuchten Ländern haben Väter bei der Geburt keinen Anspruch auf Väterurlaub. In allen dreißig untersuchten Ländern können die Väter Elternurlaub nehmen, aber in den meisten Ländern gibt es für die Väter nur wenig Anreiz dafür. Der Grund ist, dass sich der Urlaubsanspruch entweder auf unbezahlten Urlaub bezieht oder an die Mutter übertragen werden kann. Dass der Anspruch verloren geht, wenn er nicht genutzt wird, motiviert nur wenige Väter. In den meisten Ländern nehmen nur wenig Männer ihren Elternurlaubanspruch wahr.

Will man die Inanspruchnahme durch Männer fördern, so kommt es darauf an, einen gesetzlichen Anspruch mit einem den Vätern vorbehaltenen, individuellen, nichtübertragbaren Element vorzusehen, welches mit einer hohen Lohnersatzleistung verbunden ist und eine gewisse Flexibilität hinsichtlich der Art der Inanspruchnahme bietet. Auch die Gepflogenheiten am Arbeitsplatz und die Arbeitskultur sind ein wichtiger Faktor, um mehr Väter zu motivieren, den Elternurlaub zu nehmen.

In den Ländern, in denen es einen individuellen oder dem Vater vorbehaltenen Anspruch gibt, der mit einer hohen Lohnersatzzahlung verbunden ist, nehmen mehr Männer den Elternurlaub in Anspruch. Dennoch nehmen sie auch in diesen Ländern wesentlich weniger Elternurlaub als Mütter. Die geringe Inanspruchnahme des Elternurlaubs durch Männer verstärkt die ungleiche Arbeitsteilung zwischen den Geschlechtern, bei welcher die Kinderbetreuung als „Frauenarbeit“ gesehen wird. Dies verstärkt wiederum die Diskriminierung auf dem Arbeitsmarkt, wo der Elternurlaub eine gewisse berufliche Wiedereingliederung der Mütter ermöglicht, die Mütter jedoch nach dem Elternurlaub Gefahr laufen, dass man ihnen an ihrem Arbeitsplatz geringere Weiterbildungs- und Aufstiegschancen gewährt.

3. Die Auswirkungen von Elternurlaub oder längerer Abwesenheit wegen Kinderbetreuung („Wiederkehrer“) auf die Teilnahmevoraussetzungen für aktive Arbeitsmarktmaßnahmen, lebenslanges Lernen und andere Schulungsangebote

3.1. Teilnahmevoraussetzungen für aktive Arbeitsmarktmaßnahmen

Im Allgemeinen haben Elternteile, die Elternurlaub in Anspruch nehmen, formal Anspruch auf Teilnahme an aktiven Arbeitsmarktmaßnahmen, da sie ihren Status als Beschäftigte und den damit verbundenen Schutz und die Ansprüche beibehalten. Theoretisch sollten sie also nicht stärker durch Stellenabbau gefährdet sein und denselben Anspruch auf aktive Arbeitsmarktmaßnahmen haben wie andere, die von betriebsbedingter Kündigung und Arbeitslosigkeit bedroht sind. Tatsächlich sind jedoch diejenigen, die sich im Elternurlaub befinden, stärker von Stellenabbau und Kündigungsdruk betroffen, wo diejenigen, die man als freiwillig ausgeschieden einstuft, keinen Anspruch auf aktive Arbeitsmarktmaßnahmen haben.

In einigen Ländern sind die Voraussetzungen für aktive Arbeitsmarktmaßnahmen auf gemeldete Arbeitslose zugeschnitten. Damit wird die besondere Situation von Frauen, die sich in einem längeren Elternurlaub befinden, wie auch von auf den Arbeitsmarkt zurückkehrenden Frauen nicht berücksichtigt. Bei den neuen aktiven Arbeitsmarktmaßnahmen in Deutschland, Irland und Großbritannien scheint sich das Problem der Vernachlässigung der Wiedereingliederungsprobleme zurückkehrender Frauen abzuzeichnen. In Deutschland konzentrierten sich die Arbeitslosenreformen 2003 auf aktive Arbeitsmarktprogramme für diejenigen, die Leistungen der Arbeitslosenversicherung in Anspruch nehmen, so dass es für zurückkehrende Frauen schwierig ist, die Teilnahmevoraussetzungen zu erfüllen. Ein ähnliches Problem zeigt sich in Irland, wo nur diejenigen, die Vollzeitarbeit suchen und dafür zur Verfügung stehen, Arbeitslosenunterstützung erhalten, so dass sich ein Großteil der Frauenarbeitslosigkeit hinter

dem Etikett „wirtschaftlich inaktiv“ versteckt, was den Zugang der Frauen zu Arbeitsmarktprogrammen beeinträchtigt. Das britische „New Deal“-Programm konzentriert sich auf Arbeitslose und Behinderte, die Sozialleistungen in Anspruch nehmen, sowie die Ehepartner der Sozialleistungsempfänger. Auf den Arbeitsmarkt zurückkehrende Frauen, deren Partner beschäftigt ist, sind von aktiven Arbeitsmarktprogrammen ausgeschlossen.

Beispiele für gute Praxis finden sich in einigen Ländern, in denen es speziell auf „Wiederkehrer“ wie auch auf arbeitslose Eltern zugeschnittene Maßnahmen gibt, zum Beispiel in Österreich und in Litauen. In Griechenland dagegen stehen alle aktiven Arbeitsmarktprogramme allen Arbeitslosen – nicht nur denjenigen, die Arbeitslosenunterstützung beziehen – offen, sofern sie sich bei den zuständigen Organisation melden.

3.2. Teilnahmevoraussetzungen für lebenslanges Lernen und andere Schulungen

Ähnliche Probleme zeigen sich hinsichtlich der Teilnahmevoraussetzungen für lebenslanges Lernen und andere Schulungen. Was die förmlichen Anspruchsvoraussetzungen angeht, so haben Eltern, die sich in einem längeren Elternurlaub befinden, oder Rückkehrerinnen Anspruch auf Teilnahme an Ausbildung/Weiterbildung (lebenslanges Lernen). Ausnahmen hiervon findet man in Deutschland, Irland und Island, wo die Teilnahme an Schulungsmaßnahmen davon abhängig ist, dass man Arbeitslosenunterstützung bezieht.

Es gibt jedoch unter Umständen „informelle Barrieren“, die Hindernisse schaffen, die der Inanspruchnahme der bestehenden Möglichkeiten entgegenstehen. Insbesondere betrifft dies die – hinsichtlich Preis, Öffnungszeiten oder Standort – knappen Kinderbetreuungsmöglichkeiten. Dies wurde in den Länderberichten für Spanien, Frankreich, Luxemburg, Portugal, Zypern, Polen und die Tschechische Republik als Hindernis für den Besuch von Schulungskursen angegeben.

Obwohl Initiativen im Bereich lebenslanges Lernen in den Beschäftigungsleitlinien mehr Bedeutung beigemessen wird, hat es bei der Chancengleichheit hinsichtlich der Initiativen für lebenslanges Lernen nur relativ wenig Fortschritte gegeben. Viele Maßnahmen konzentrieren sich auf diejenigen, die Voll-

zeit beschäftigt sind, und nicht auf Eltern, die wieder in den Arbeitsmarkt eingegliedert werden möchten. Darüber hinaus heben die Länderberichte für neun Mitgliedstaaten ausdrücklich hervor, dass es keine – oder nur eine eingeschränkte – Tradition des lebenslangen Lernens gibt (Österreich, Dänemark, Italien, Großbritannien, Tschechische Republik, Estland, Litauen, Liechtenstein), ein Problem, das auch im Länderbericht für Bulgarien genannt wird.

In manchen Ländern gibt es einige landesweite Programme, die sich ausdrücklich an Rückkehrerinnen wenden. In der zu Belgien gehörenden Region Flandern wurden zum Beispiel Guthaben eingeführt, die zu Karriereunterbrechungen oder zur Reduzierung der Arbeitszeit zu Schulungszwecken berechtigen, oder Teilzeitarbeitskräften einen Anspruch auf Bildungsurlaub einräumen. In Frankreich führt der neue soziale Kohäsionsplan die früheren Regelungen fort, wonach für diejenigen, die nach dem Elternurlaub eine Schulung machen, die Kinderbetreuung bezahlt wird und Elternurlaubszeiten bei der Berechnung des Schulungsanspruchs eingerechnet werden. Italiens neues Elternurlaubsgesetz sieht einen Anspruch auf bis zu einem Jahr unbezahlten Urlaub für lebenslanges Lernen vor. In Großbritannien und Litauen enthalten die neuen Landesstrategien für Kompetenz und lebenslanges Lernen ausdrücklich auf Rückkehrerinnen zugeschnittene Regelungen, während auf Zypern die zuständige Behörde besondere Schulungen für Rückkehrerinnen durchführt. In Deutschland dagegen wurden die Sonderbestimmungen für Rückkehrerinnen aufgegeben, und Arbeitgeber erhalten keine Subventionen mehr, wenn sie Rückkehrer einstellen. Auch die Teilnahme an Weiterbildungsmaßnahmen wird nicht mehr bezahlt.

Während die meisten Länderprogramme am Beschäftigtenstatus anknüpfen, gewährt das Erwachsenenbildungsprojekt in Schweden denjenigen, die bislang nicht in den Genuss des oberen Drittels der Sekundarausbildung gekommen sind, Stipendien. 67% der Teilnehmer sind Frauen, und dies stellt einen potenziellen Wiedereingliederungsmechanismus für geringqualifizierte Frauen dar.

In manchen Ländern ist festzustellen, dass Gesetze oder Tarifverträge dahin gehen, die Arbeitgeber zu ermutigen, denjenigen, die nach einem Elternurlaub oder Ausstieg aus dem Arbeitsmarkt zurückkehren, Schulungen anzubieten. Zum Beispiel sehen in Spanien einige Tarifverträge Sonderklauseln vor, die Arbeitnehmern im Elternurlaub Zugang

zu Weiterbildungsmaßnahmen ermöglichen. In Portugal gibt es ein Gesetz, das Arbeitgeber verpflichtet, Rückkehrern Workshops anzubieten, in denen man sie schult bzw. ihre alten Kenntnisse wieder auffrischt. (Art. 48 des Arbeitsgesetzbuchs). Der Zugang dazu ist jedoch häufig davon abhängig, wann die Schulung stattfindet und ob eine Kinderbetreuung zur Verfügung steht. In Luxemburg berücksichtigen einige Unternehmen im Rahmen der vom Gleichberechtigungministerium subventionierten positiven Maßnahmen das Geschlechterverhältnis beim lebenslangen Lernen ihres Personals. In Italien wurde 2002 ein Sonderfonds für Unternehmen eingerichtet, die Tarifverträge unterzeichneten, durch welche familienfreundliche Flexibilität sowie Schulung für nach einem Elternurlaub zurückkehrende Mütter und Väter gefördert wurde. Obwohl Finanzmittel zur Verfügung stehen, fehlt es allgemein an Flexibilität und/oder Schulungsplänen für die Wiederauffrischung der Kenntnisse, und es scheint, dass diese Themen die Unternehmen in Italien nicht interessieren.

4. Kinderbetreuungsdienste als soziale Infrastruktur zur Förderung der Beschäftigung der Eltern

Verfügbarkeit, Kosten, Vereinbarkeit von Öffnungszeiten und Arbeitszeiten wie auch die Qualität der Kinderbetreuungsdienste sind in den 30 Ländern verschieden. Qualitativ hoch stehende, bezahlbare Kinderbetreuungsdienste sind ein Hauptfaktor zur Förderung der Beschäftigung der für die Betreuung zuständigen Elternteile; in der Regel sind dies die Mütter. Die Auswirkungen der Kinderbetreuung auf das Arbeitskräfteangebot und die Kontinuität der Beschäftigung im Laufe des Erwerbslebens ist davon abhängig, wie die Kinderbetreuungspolitik mit anderen politischen Maßnahmen zusammenspielt. Dazu zählen Urlaubsregelungen, Steuer- und Sozialleistungsregelungen sowie die Arbeitsmarktpolitik, die Einfluss darauf haben, welche Löhne und Arbeitsbedingungen angeboten werden.

4.1. Verfügbarkeit

Allgemein ist das in Relation zur Nachfrage bestehende Angebot an Kinderbetreuungsplätzen für alle Altersgruppen in den fünf nordischen Ländern (Dänemark, Island, Finnland, Norwegen, Schweden), den Niederlanden und Slowenien am größ-

ten. Manche Länder – etwa Belgien, Frankreich und Italien – haben eine hohe Abdeckungsquote für Kinder über drei Jahre, jedoch nur ein sehr eingeschränktes Angebot für Kinder unter drei. In einigen Ländern gibt es wichtige regionale Unterschiede. So gibt es in Ostdeutschland eine besser ausgebaute Kinderbetreuung als in Westdeutschland, und ähnlich ist es in Norditalien im Vergleich zu Süditalien sowie in den urbanen Regionen Litauens im Vergleich zu den ländlichen Gebieten.

In den schon vor 2004 zur EU gehörenden Mitgliedstaaten wurde die Betreuung nicht zuletzt durch die in Barcelona gesetzten Ziele verbessert. Hinsichtlich Verfügbarkeit und Bezahlbarkeit besteht jedoch weiterhin großer Mangel.

Die neuen Mitgliedstaaten weisen weniger einheitliche Trends auf. In Polen, Bulgarien und der Slowakei ist das Kinderbetreuungsangebot zurückgegangen. Der Hauptgrund dafür sind die knappen Staatsausgaben. Eine ähnliche Umkehr hat es auch in anderen Ländern wie Bulgarien nach der Umstellung auf die Marktwirtschaft gegeben.

Das Kinderbetreuungsangebot für Kinder unter drei Jahren ist weiterhin wesentlich geringer als das für Kinder zwischen drei Jahren und dem Schulpflichtalter. Es ist nur wenig Zusammenhang zwischen dem Umfang des Angebots und der Länge und Finanzierung des Elternurlaubs im jeweiligen Land festzustellen. Die Kinderbetreuung für Kinder unter drei Jahren wird häufig im privaten Sektor angeboten, während es für ältere Vorschulkinder ein größeres staatliches Angebot und mehr öffentliche Gelder gibt.

4.2. Betreuungskosten

Die Kosten der Kinderbetreuung werden in vielen Ländern als Hauptproblem gesehen. Es gibt jedoch einige wenige Ausnahmen. Die einzigen Länderberichte, die melden, dass die Kinderbetreuung nicht teuer und für Eltern mit geringem Einkommen umsonst oder in hohem Maße subventioniert ist, sind Schweden, Dänemark und Slowenien. Bei Angeboten des privaten Sektors sind die Kosten für die Eltern in der Regel höher als bei Angeboten im öffentlichen Sektor. In manchen Ländern steigen die Kosten schneller als die Löhne.

Mehrere Länder bieten für die Kinderbetreuung Subventionen oder einkommensbezogene Zuschüs-

se, von denen jedoch einige nur für Haushalte mit niedrigem Einkommen und/oder für solche Personen in Frage kommen, die an bestimmten Arbeitsmarktmaßnahmen oder Schulungsprogrammen teilnehmen. In den meisten Ländern sind die Steuererleichterungen oder Zuschüsse so gestaltet, dass sie nur einen Teil der Kinderbetreuungskosten ausmachen. Somit ist in vielen Ländern die Kinderbetreuung für diejenigen, die nur eingeschränkte Verdienstaussichten haben, das Haupthindernis. Wo die Kosten für die Kinderbetreuung hoch sind, bietet dies Müttern einen Anreiz, den Elternurlaub zu verlängern und/oder (wo es solche gibt) Zuschüsse in Anspruch zu nehmen, die nichterwerbstätigen Betreuern kleiner Kinder gewährt werden.

Die Reduzierung des finanziellen Ertrags der Erwerbstätigkeit durch Kinderbetreuungskosten kann insbesondere für Alleinerziehende ein ernsthaftes Problem darstellen. Zusätzliche oder spezifische Maßnahmen, die sich gezielt an Alleinerziehende richten und welche die zusätzlichen Kosten und den zusätzlichen Zeitdruck berücksichtigen, mit denen diese Haushalte häufig konfrontiert sind, sind häufig ein wichtiges Mittel, um zu erreichen, dass die Arbeit sich auch für diese Eltern lohnt. Ausmaß und Form der zusätzlichen Hilfe für Alleinerziehende sind in den verschiedenen Ländern unterschiedlich geregelt. In einigen der neuen Mitgliedstaaten ist dies ein besonderes Problem.

4.3. Inkompatibilität von Betreuungsdiensten und Arbeitszeiten

In den meisten Ländern gibt es Probleme damit, dass die Öffnungszeiten der Kinderbetreuungseinrichtungen mit den Arbeitszeiten vieler Eltern nicht vereinbar sind. Selbst in Ländern, in denen Kinderbetreuung erhältlich und bezahlbar ist, bleibt dies ein Hauptproblem. Beispiele dafür sind Dänemark und Slowenien.

Es gibt einige Anzeichen dafür, dass in manchen Ländern die Öffnungszeiten verlängert wurden, um dem Bedarf berufstätiger Eltern entgegenzukommen. Die Ausweitung reicht jedoch noch nicht, um den langen oder flexiblen Arbeitszeiten gerecht zu werden, die an vielen Arbeitsplätzen von den Eltern verlangt werden. Im privaten Sektor beschäftigte Eltern bereitet dies in der Regel mehr Probleme als den im öffentlichen Dienst beschäftigten, wobei allerdings auch der öffentliche Sektor inzwischen längere oder variable Arbeitszeiten hat, zum Beispiel in Krankenhäusern.

In manchen Ländern passen auch die Schulzeiten nicht zu den Arbeitszeiten. In Frankreich zum Beispiel sind die Schulen mittwochs geschlossen, und während dieser Zeit werden drei Viertel der Drei- bis Sechsjährigen von ihren Eltern betreut. In Lettland sind es die kurzen Schulzeiten (8.30 bis 11/12 Uhr für Fünf- bis Zehnjährige), die ebenfalls Kompatibilitätsprobleme aufwerfen. Die Betreuung nach der Schule ist noch unterentwickelt und scheint, soweit sie erhältlich ist, teuer zu sein. In Belgien zum Beispiel ist die nachschulische Betreuung recht weit verbreitet. Es werden jedoch häufig Gebühren dafür erhoben, und die Qualität der Betreuung kann recht dürftig sein. In Portugal wurde festgestellt, dass die private Kinderbetreuung hinsichtlich der Öffnungszeiten flexibler ist, was jedoch diejenigen benachteiligt, die sich diese nicht leisten können.

Manche Länder versuchen Einrichtungen aufzubauen, die die sich ändernden Arbeitsmuster berücksichtigen. So betreiben etwa in Finnland die Kommunen eine 24-Stunden-Tagesbetreuung, um auch für die Kinder von Schichtarbeitern Betreuung anzubieten. Bislang gibt es jedoch zu wenig derartige Plätze.

4.4. Qualität der Betreuung

Die Betreuungsqualität steht in vielen Ländern inzwischen im Mittelpunkt der Debatte. Viele Staaten ergreifen derzeit Maßnahmen, um den Standard zu verbessern. Qualitätsprobleme können bewirken, dass Eltern davor zurückscheuen, die angebotene Betreuung in Anspruch zu nehmen, obwohl sie erhältlich wäre. In Rumänien wurde die Qualität der Kinderbetreuung als besonderes Problem hervorgehoben. In Belgien gibt es diesbezüglich Bedenken hinsichtlich der nachschulischen Betreuung, während dieser Punkt in Großbritannien einen besonderen Schwerpunkt der Nationalen Kinderbetreuungsstrategie darstellt.

In Ländern, in denen es keine Qualitätsprobleme gibt, etwa in Finnland und Schweden, geht es vor allem darum, den Wert und die Karrieremöglichkeiten der Betreuungskräfte zu verbessern, etwa durch höhere Gehälter und bessere Ausbildungsmöglichkeiten.

In der Kinderbetreuung arbeiten vorwiegend Frauen, und in den meisten Ländern ist die Arbeit schlecht bezahlt, weil angenommen wird, dies sei eine Tätigkeit, die geringe Qualifikationen erfordere. Dies trägt dazu bei, dass in einigen Ländern, so etwa in Groß-

britannien und Deutschland, ein Mangel an Kinderbetreuungskräften besteht. Böte dieses Arbeitsfeld einen höheren Status sowie bessere Bezahlung und Karrierechancen, so würden dadurch nicht nur den Frauen bessere Arbeitsmöglichkeiten eröffnet, sondern dies trüge auch zur höheren Qualität der angebotenen Dienste bei.

5. Schlussfolgerungen

- **Allgemein war festzustellen, dass bei den verschiedenen Steuer- und Sozialleistungsreformen oder Debatten, die in letzter Zeit auf Länderebene zum Thema „Making Work Pay“ stattfanden, eine Gender-Mainstreaming-Perspektive entweder ganz fehlte, nur teilweise berücksichtigt wurde oder nur geringen Einfluss auf die Politik hatte.** Die Länderberichte haben jedoch gezeigt, dass unterschiedliche potenzielle Auswirkungen auf die Geschlechter festzustellen sind, wenn man die Gender-Mainstreaming-Perspektive berücksichtigt.

- **Soweit Maßnahmen unter dem Geschlechteraspekt betrachtet werden, beschränkt sich dies zumeist darauf, einige Zielgruppen zu erkennen, bei denen – explizit oder implizit – anerkannt ist, dass diesen vorwiegend Frauen angehören, etwa Alleinerziehende oder „Hinzuverdiener“ bei Ehepaaren.** Lagebeurteilung und Politikgestaltung berücksichtigen nur selten die Arbeitsmarkt- und Haushaltsprozesse, auf welche diese Phänomene zurückzuführen sind. Hier ist ein wichtiger – und bekannter – Prozess, dass die geschlechtsbezogene Aufteilung der Zuständigkeit für die Betreuung zweierlei Folgen hat: Für Frauen besteht eine größere Wahrscheinlichkeit, Alleinerziehende oder „Hinzuverdienerin“ zu werden, wobei Frauen gleichzeitig durchschnittlich weniger gut in der Lage sind, eine gut bezahlte Beschäftigung zu finden.

- **Selbst in den Fällen, wo eine die geschlechtsbezogenen Auswirkungen berücksichtigende Lagebeurteilung vorgenommen wurde, werden die festgestellten Probleme unter Umständen nicht angegangen, weil sie mit anderen politischen Prioritäten konkurrieren.** So ist etwa durchaus bekannt, dass sich haushaltsbezogene Bemessungsgrundlagen hinsichtlich der Arbeitsanreize für „Hinzuverdiener“ negativ auswirken. Viele Regierungen weigern sich dennoch, dies bei ihren Steuer-/Sozialleistungsreformen zu berücksichtigen, weil

sie Unterstützungsleistungen gezielt „der Familie“ als Gesamteinheit zukommen lassen möchten.

- **Deshalb weist die Politik in den meisten Ländern nach wie vor Elemente auf, die das Ziel, dass sich Arbeit lohnen soll, hinsichtlich der Frauen unterminieren. Diese werden als „Hinzuverdienerinnen“ gesehen, die mit einem in einem Beschäftigungsverhältnis stehenden Mann zusammenleben, welcher der „Hauptverdiener“ der Familie ist. Und dieses Rollenverständnis wird durch die Politik noch verstärkt.** Dies sind nicht einfach Nachwirkungen einer alten Politik, die in einer früheren Ära entwickelt wurden. Diese Annahmen und die Vernachlässigung des Gender Mainstreaming sind vielmehr bei einigen der jüngsten, in diesem Bericht diskutierten Reformen deutlich festzustellen.

- **Die in den Steuer- und Sozialleistungssystemen enthaltenen Fallen für „Hinzuverdiener“, die darauf beruhen, dass die geschlechtsbezogenen Auswirkungen nicht bedacht werden, wirken den allgemeineren politischen Maßnahmen entgegen, die darauf abzielen sollen, dass sich die Arbeit für alle Arbeitslosen lohnt.** An den Steuergutschriftreformen in Belgien, Frankreich und Großbritannien zeigen sich einige der Probleme der Politikgestaltung, die zu berücksichtigen sind, wenn man erreichen will, dass sich die Arbeit für Haushalte mit niedrigem Einkommen lohnt, ohne dass man vorhandene Fallen für den „Hinzuverdiener“ weiter ausbaut oder neue Fallen schafft.

- **Das allgemein bekannte Kernproblem ist Folgendes: Wie kann man Haushalte mit niedrigem Einkommen vor Armut schützen, indem man ein angemessenes Mindesteinkommen garantiert, gleichzeitig aber dafür sorgt, dass sich die Arbeit lohnt?** Die Hauptfrage ist, wie kann man Familien mit niedrigem Einkommen Mittel zur Verfügung stellen, um ihnen hinsichtlich der Kosten der Kindererziehung zu helfen, ohne dass die Grenzsteuersätze höher werden, wenn die Eltern eine Beschäftigung aufnehmen oder von Teilzeit- auf Vollzeitarbeit umstellen.

- **Reformen, bei denen Familien mit niedrigem Einkommen, die Kinder haben, zusätzliche einkommensabhängige Hilfen geleistet werden, haben unter dem Gesichtspunkt des Gender Mainstreaming sowohl positive wie negative Auswirkungen.** Die positive Auswirkung ist, dass

das höhere Einkommen der Betreuungsperson den Finanzdruck nimmt, ohne Rücksicht auf die Qualität die Arbeit oder der erhältlichen Kinderbetreuung eine Beschäftigung aufnehmen zu müssen. Andererseits gibt es jedoch insofern negative Auswirkungen, als sich durch die Reform die effektiven Grenzsteuersätze erhöhen, so dass „Fallen“ entstehen, welche Müttern mit niedrigen Einkommensaussichten den Eintritt in den Arbeitsmarkt erschweren.

• **Eine der Lösungen, die von vielen Kampagnengruppen vorgebracht wird, die sich gegen Armut bzw. für die Gleichberechtigung der Frauen engagieren, ist, dass ein allgemeines (d.h. nicht einkommensabhängiges) Kindergeld das neutralste Umverteilungssystem darstellt, da es nur geringe Auswirkungen auf die Grenzsteuersätze hat.** Die zusätzlichen Kosten, die eine allgemeine gegenüber einer einkommensbezogenen Leistung hat, können über das Steuersystem wieder hereingeholt werden, etwa indem man das Kindergeld bei Personen mit höherem Einkommen auf die Steuer anrechnet. Aus Gender-Mainstreaming-Perspektive erscheint die effektivste Methode, die Ressourcen den Kindern in den Niedrigeinkommenshaushalten zukommen zu lassen, dass man solche Leistungen/Gutschriften dem Elternteil gewährt, das den Großteil der täglichen Betreuung leistet, da diese Person in der Regel für die laufende Haushaltsführung und die die Kinder betreffenden Ausgaben zuständig ist.

• **Kinderbetreuung und einige andere Maßnahmen zur Vereinbarkeit von Arbeit und Familie sind ausgebaut worden, und dies ist sicherlich eine positive Entwicklung zur Förderung der Erwerbstätigkeit der betreuenden Personen, damit sich die Arbeit auch für diese lohnt. Auch hier bestehen jedoch Risiken.**

- Der Ausbau bezahlbarer Kinderbetreuung guter Qualität hält nicht Schritt mit den sich ändernden Annahmen, die den Systemen der sozialen Sicherung zugrunde liegen, namentlich, dass sich Mütter kleiner Kinder aktiv um Arbeit bemühen sollten, um so die Erwerbsquote der Frauen zu steigern. Die jüngsten Sozialhilfereformen in Deutschland und den Niederlanden sind Beispiele für Reformen, die darauf abzielen, den Ausbau der Kinderbetreuung auf die gestiegenen Anforderungen, die hinsichtlich der Arbeitssuche an die Betreuungspersonen gestellt wer-

den, abzustimmen. Es wird zu beobachten sein, wie sich diese neue Politik entwickelt, aus der andere Mitgliedstaaten möglicherweise wichtige Lektionen lernen können.

- Es besteht die Gefahr, dass die Politik meint, das Problem nach dem jüngsten Ausbau der Kinderbetreuung gelöst zu haben, und nichts weiter unternimmt, obwohl das Kinderbetreuungsangebot weiterhin knapp ist und Arbeit und Familie immer noch schwer zu vereinbaren sind. Darüber hinaus zielen die meisten Maßnahmen nach wie vor vorwiegend auf Frauen ab, während die Inanspruchnahme des Elternurlaubs durch Männer und Arbeitszeitanpassungen unzureichend gefördert werden. Ausnahmen, die besondere Erwähnung verdienen, sind die Regelungen in Schweden und Norwegen, die einen Teil des Elternurlaubs allein dem Vater vorbehalten. Dies sind wichtige Initiativen, doch der den Vätern vorbehalten Teil macht immer noch nur einen kleinen Teil des gesamten, einer Familie zur Verfügung stehenden Urlaubszeitraums aus. Die Auswirkungen dieser Systeme müssen evaluiert werden. Dabei ist zu untersuchen, ob sie sich langfristig auf die Förderung einer gleichmäßigeren Arbeitsteilung unter den Geschlechtern auswirken, etwa durch veränderte Einstellungen und Verhaltensweisen von Müttern, Vätern und Arbeitgebern hinsichtlich dessen, was „normale“ und „akzeptable“ Mutter- bzw. Vaterrollen sind.

- Die Auswirkungen langen Urlaubs auf die spätere Erwerbstätigkeit und das Einkommensprofil von Frauen sind zu beobachten.

• **Vernachlässigt man das Gender Mainstreaming in den Debatten über „Making Work Pay“, so unterminiert dies nicht nur den Fortschritt der Geschlechtergleichstellung. Das Gender Mainstreaming bietet auch einen anderen Blickwinkel, auf dessen Grundlage effektivere politische Lösungen für ein breites Spektrum sozialer und wirtschaftlicher Ziele gefunden werden können.** Gender Mainstreaming zeigt zum Beispiel den Zusammenhang zwischen Steuer-/Sozialleistungssystemen und Kinderbetreuungsdiensten, die potenziell negativen Auswirkungen von Steuersenkungen auf die Beschäftigung von Frauen im öffentlichen Dienst oder den eingeschränkten Nutzen der Lösungen, die derzeit vorgeschlagen werden, um

den sinkenden Geburtenraten entgegenzuwirken. Wenn man diese allgemeineren Zusammenhänge zur Kenntnis nimmt, so wird klar, dass die Reform von Steuern/Sozialleistungen eher unter der allgemeineren Geschlechterperspektive zu evaluieren ist als im eingeschränkten Rahmen der sich allein auf das Arbeitskräfteangebot beziehenden Debatten über „Making Work Pay“.

• **Bei der Evaluierung von Reformen der sozialen Sicherung könnte eine Checkliste der Punkte, die hinsichtlich geschlechtsbezogener Unterschiede relevant sind, dazu beitragen, die Auswirkungen der Debatten über „Making Work Pay“ auf die verschiedenen Geschlechter zu verdeutlichen. Der Kasten unten enthält eine solche zusammengefasste Checkliste.**

Eine Checkliste zur Beurteilung der geschlechtsbezogenen Auswirkungen von Reformen der sozialen Sicherung (Steuern/Sozialleistungen)

1. Werden für beide Geschlechter typisch männliche Muster des Arbeitsmarktverhaltens als Norm zugrundegelegt, oder berücksichtigt die Politik tatsächliche, aktuelle Muster des Arbeitsmarktverhaltens und der Arbeitsmarktchancen von Frauen?
2. Fördert die Reform innerhalb der Gesamteinheit Paar/Familie/Haushalt eine gerechtere Verteilung der Ressourcen und der Verhandlungsmacht zwischen Frau und Mann?
3. Die Beurteilung sollte sich nicht allein darauf beschränken, wie viel an welche Art von Familieneinheit umverteilt wird. Relevant ist auch, woher die Ressourcen stammen, wer sie innerhalb der Familie erhält, welchem Zweck diese dienen sollen und als was die Transferleistung bezeichnet wird. Nur so kann man analysieren, ob die Umverteilung gerechtere Verhaltensnormen und -muster für die Beziehungen zwischen den Geschlechtern fördert, und zwar sowohl zuhause als auch außerhalb.
4. Es kommt auf den Umfang an. Die Auswirkungen jeder Reform sind im Vergleich zu bereits bestehenden Mustern von Ungleichheiten im Geschlechterverhältnis zu sehen, das heißt im Verhältnis zu der Distanz, die auf dem Weg zur Gleichstellung der Geschlechter noch zurückzulegen ist.
5. Die Auswirkungen auf „Kompetenzen“, d.h. die Fähigkeit von Männern und Frauen, längerfristige Sicherheit und Autonomie zu erreichen, sind aus einer dynamischen, die ganze Lebensspanne umfassenden Perspektive zu beurteilen.

Quelle: Nach Bennett (2002)²

• **Debatten über Reformen von Steuern/Sozialleistungen und Maßnahmen zur besseren Vereinbarkeit von Arbeit und Familie, die darauf abzielen, dass Arbeit sich lohnen soll, dürfen die Probleme der anhaltenden geschlechtsbezogenen Diskriminierung sowie der geringen Arbeitsplatzqualität (niedrige Bezahlung, Unsicherheit, mit den Betreuungspflichten unvereinbare Arbeitszeiten)**

nicht aus den Augen verlieren, da diese bewirken, dass die für die Betreuung Zuständigen – in der Regel Frauen – geringere Chancen haben, dauerhaft erwerbstätig zu sein. Diese Probleme sind in den Debatten über die Reform von Steuern/Sozialleistungen, die bewirken sollen, dass Arbeit sich lohnt, stets zu berücksichtigen.

2 Bennett, F. (2002), 'Gender implications of current Social Security reforms', *Fiscal Studies*, Dezember 23(4), S. 559-585.

○ Introduction ○

The primary policy context for this report is the recent Communication *'Modernising Social Protection for More and Better Jobs – a comprehensive approach to making work pay'* (COM[2003], 842 final). In turn, this Communication has been developed in relation to the Broad Economic Policy Guidelines (2003-05) Guideline 8: 'making work pay through incentives to enhance work attachment'. The key challenge identified by this Communication is how to promote more effective work incentives while maintaining the goal of providing a high level of social protection:

'As part of the policy agenda for the modernisation of the European social model, social protection systems need to be adapted in the framework of an active welfare state to ensure that work pays while securing their social goals such as fighting poverty and social exclusion. However, these objectives are not in contradiction with each other: the best safeguard against social exclusion is a job as it was stated in the Lisbon conclusions'. (p.3)

The various elements to the 'making work pay' agenda for modernising social protection systems are distilled into seven related recommendations made to Member States which are summarised in Box 1. The discussion in this report relates to Recommendations 1-4, which together identify the need to remove financial disincentives and barriers in social protection systems, the relevance of addressing certain non-financial incentives, and the importance of examining the articulation of different policy areas.

The first and central objective of this policy agenda is to enhance the financial incentives for entering or

remaining in employment vis-à-vis income from social protection schemes for the non-employed (Recommendation 1). Here the concern is to remove 'unemployment traps' and 'poverty traps' by reducing the high marginal effective tax rates (METRs) which emerge from the interaction of the structures of the tax, benefit and wage systems and which are particularly acute for low-paid workers with families to support. This is picked up in the second recommendation, which emphasises the importance of a co-ordinated and comprehensive approach to policy design and implementation across different elements of the social protection system in conjunction with broader economic and employment objectives (Recommendation 2). This second recommendation is expressed explicitly in relation to reinforcing the first recommendation concerning financial incentives, but the principles of logic suggest that this also implies a co-ordinated approach with the other recommendations, including the importance of enhancing non-financial incentives, in particular access to care facilities and the quality of work available (Recommendation 3), as well as tighter job search requirements as a condition of benefit receipt (Recommendation 4).

Thus the focus of 'making work pay' through social protection reform is upon promoting labour supply through tax/benefit reform, in conjunction with the expansion of care facilities and attention to enhancing some of the non-financial aspects of the quality of work. The demand-side problems of the economy which make it difficult for some groups to enter or remain in employment – such as job shortages, low wages, discrimination – are left for debate in other policy arenas, although the Communication does note that minimum wage systems have a role to play in 'making work pay' (pp.9-10).

Box 1. The Communication's 'making work pay' policy recommendations

The Communication 'Modernising Social Protection for More and Better Jobs – a comprehensive approach to making work pay' makes seven related recommendations as regards 'the contribution that social protection policies can make to promoting workability and employability'.

Recommendations 1 to 4 provide the focus which guides this report:

1. To modernise social protection systems (i.e. tax and benefits) by removing barriers and disincentives to work in order to make work more attractive and so encourage people to enter or remain in employment, including reducing the tax burden on low-paid workers.
2. To examine the interrelationship of objectives in policy areas such as taxation, social security systems and income-dependent benefit schemes when implementing policies to make work more attractive. To develop a comprehensive and co-ordinated strategy of social, economic, employment and budgetary objectives, and develop a closer co-ordination between the relevant agencies and bodies responsible for implementing inter-related reforms.
3. To consider non-financial incentives in conjunction with financial incentives; in particular the provision of adequate (affordable and high quality) care facilities and the quality of work (flexible working hours, training, job security, social protection coverage).
4. To pay particular attention to the interaction between passive benefit schemes and active measures in relation to job searches and training, while ensuring that stricter conditionality does not put particularly disadvantaged people at serious risk of poverty and social exclusion.

The other recommendations are:

5. To develop more thorough and systematic evaluations of the cost-effectiveness of benefit schemes in relation to the benefits for both the individual and the society as a whole.
6. To focus attention on promoting labour market mobility (including transitions from part-time to full-time work, mobility into self-employment, gradual retirement, and movement from undeclared work into regular employment) through financial incentive support schemes, training and legislative measures.
7. To ensure that supplementary social protection schemes are designed in ways that do not hinder workers in their mobility and career advancement.

Source: COM (2003), 842 final

In relation to Recommendations 1-4, the Communication identifies three types of tax/benefit reform measures which various Member States have introduced to reduce labour supply financial disincentives, and five issues in relation to promoting employment integration through work-family reconciliation:

Tax/benefit reforms to promote work incentives

- (i) Employment incentives: including tighter criteria and job search requirements for receipt of unemployment insurance/assistance benefits; in-work [employment conditional] tax credits and benefits.
- (ii) Combination of benefit entitlement with earnings from employment: partial unemployment benefit or assistance, minimum income guarantees, lump sum payments to encourage business start-up.
- (iii) More favourable social security and tax treatment for employees.

Work-family reconciliation issues for promoting work incentives

- (iv) The withdrawal of family supplements for children or spouses paid to the unemployed can create financial disincentives for taking employment.
- (v) Benefits which are means-tested on family rather than individual income can have a negative impact on work incentives for both the claimant and their spouse/partner.
- (vi) Subsidised or publicly provided childcare in conjunction with leave provisions for temporary withdrawal from work make it easier for men and women to combine employment with their family responsibilities. The labour supply of the low-paid is particularly sensitive to childcare costs, and the lack of affordable and suitable childcare poses particular problems for lone parents (most are women).

(vii) Labour market 're-entry' programmes for those returning to the labour market after a family-related absences can promote employability.

(viii) Long periods of family-related leave can increase the difficulties and uncertainties for women trying to return to employment, particularly for those with insecure employment status, or low skills and low pay.

The objective of this report is to develop the gender perspective to this labour supply debate in two

ways. Firstly, through a review of some key recent national policy reforms to social protection systems and related labour market programmes which are designed to integrate low-income groups into employment and where the policy objectives relate to the theme of 'making work pay', largely through a focus on enhancing the financial attractiveness of employment relative to benefit receipt. In this discussion we consider whether gender mainstreaming of the policy occurred, and what gender impact these reforms might be expected to have (see Box 2 for definitions).

Box 2. Key definitions: Gender Mainstreaming and Gender Impact Assessment

Gender mainstreaming (GM) is the integration of a gender perspective into every stage of policy processes (design, implementation, monitoring and evaluation) with a view to promoting equality between women and men. **Gender impact assessment (GIA)** is the analytical tool for mainstreaming gender into a policy. The key questions asked depend upon the policy area in question, but the objective is:

- To identify the gender gaps and trends in men and women's relative situations
- Analyse the impact of the policy on men and women in particular and in particular groups
- GIA requires relevant statistics and indicators, disaggregated by sex and highlighting gender gaps.

Secondly, we turn to the wider incentives and barriers that are faced by those – still largely women – who take on the primary care role in households with young children, with a particular emphasis on the situation of mothers in low-income households (tax and benefits, active labour market policies, childcare, etc.). This focus on policies in relation to parenthood and women's employment is because this is a pivotal event in the working life: most women still become mothers at some stage in their lives (despite falling fertility rates), and it is still the onset of motherhood which is a trigger for a reduction in women's employment through reduced working hours or labour market exits¹. By contrast the impact of fatherhood on employment patterns is more modest: the employment rates and working hours of employed men hardly vary according to fatherhood. If anything the tendency is that employed fathers work slightly longer hours than other employed men of similar ages in many countries (Anxo and Boulin, 2005; Ellingsæter, 1990; Moss and Deven, 1999). Where fatherhood can depress work incentives is for men in 'workless' households where a 'benefit trap' can be created if

the only jobs on offer are low-paid and there is a high effective tax rate created by the income-related withdrawal of child-related benefits.

Motherhood may be a key factor associated with a number of potential labour market barriers and disincentives, but it is clearly not the only one. In most countries the risks of labour market exclusion are higher for particular social groups, such as young or older workers, the disabled, the Roma population, certain ethnic minority or immigrant groups, those who are homeless or have experienced domestic violence, and so forth. Often the risks for these social groups are differentiated by gender, for example among young people unemployment rates are higher for men in some countries, while among ethnic minorities women typically have lower employment rates than men. However, the example of ethnic minority women in Britain shows how the articulation of ethnicity and gender can produce complex lines of differentiation: activity and employment rates are particularly low for some groups of Asian women in Britain, while the rates for some groups of Afro-Caribbean women exceed those of white British

1 Women who remain childless follow labour market participation profiles which more closely resemble those of men, but as women they are still subject to labour market discrimination, which in part can be attributed to their ascribed social role whereby they are expected to have children and or take on other caring roles in their lives.

women, and overall part-time work is largely the preserve of white British women (Dale and Holdsworth, 1998). Thus, while we focus here on parenthood as a key element of the gender differentiation in society which is rooted in the different household-based 'care' roles which have emerged historically, other social policy and labour market measures are needed to reduce the multi-faceted way in which gender

inequalities are reproduced through processes of discrimination, violence and other means of social exclusion. These issues are put to one side for future work.

Box 3 presents a summary of the main types of gender impact issues that emerge when gender mainstreaming the 'making work pay' debate.

Box 3. Gender mainstreaming the 'making work pay' debate – the Gender Impact Assessment (GIA) issues

1) Reforming social protection systems (i.e. tax and benefits) to remove barriers and financial disincentives in order to make the financial returns from employment more attractive

Key GIA issues:

- Effective incentives for the male partner or 'first earner' may conflict with effective incentives for the 'second earner' (e.g. aggregated instead of individualised taxation and benefit assessment).
- Childcare costs influence the effective incentives for mothers in dual-parent and lone parent households.
- When eligibility for unemployment benefits (insurance and assistance) is reformed to restrict eligibility and to increase job search requirements this may disproportionately penalise women. Firstly, because in many countries women's work histories are more discontinuous than those of men's (they are more exposed to temporary or insecure job conditions, they are more likely to have interrupted employment for family reasons). Secondly, women with care responsibilities may be less able to qualify as 'job-seekers' where suitable care services are unavailable. Thirdly, where women have a partner they may be defined as a dependent rather than accorded equal treatment as a 'job-seeker'.

2) Reforming active labour market measures in connection with benefit reform for the non-employed

Key GIA issues:

- Where eligibility for different schemes rests on receipt of a particular unemployment benefit (insurance and/or assistance), women may be disproportionately excluded because of their higher risk of ineligibility for these benefits (explained above) and because a higher proportion may be attempting to return to the labour market following an absence for child-raising or other care responsibilities.
- Lone parents – most of whom are women – may face particular difficulties of access to these measures.
- Some target groups may not be predominantly of one sex, yet an explicit acknowledgement of their gender might be relevant for policy design. For example, among older or disabled persons there may be gender differences in work histories, employment opportunities and family responsibilities.

3) The importance of considering non-financial incentives in conjunction with financial ones, in particular the provision of adequate (affordable and high quality) care facilities, and the quality of work (flexible working hours, training, job security, social protection coverage)

Key GIA issues:

- Women's employment is more constrained than men's by inadequate care facilities because current gender roles ascribe women as the primary caregivers in society.
- Gender segregated employment means that the quality of work open to men and women may differ. On one hand, women's jobs are typically lower paid, more insecure and poorer quality. On the other hand, in countries with a large private service sector there may be more job openings for women than men due to gender segregated job search and recruitment processes.

4) The importance of examining the interrelationship of different policy areas.

Efforts to 'make work pay' directed at increased labour supply incentives require attention to other policy areas, where the gender impact also needs to be addressed in order to enhance policy efficacy. Examples of gender issues include:

- Policies to tackle low pay (e.g. minimum wage) may be more effective at 'making work pay' than benefit reform by enhancing the work incentives of both the 'main' and any 'second' earner in households by reducing 'unemployment' and 'poverty' traps. The gender dimension is that women are more exposed to low pay

Box 3. Gender mainstreaming the ‘making work pay’ debate – the Gender Impact Assessment (GIA) issues (cont.)

in the labour market than are men, and their low pay is concentrated in particular private service sectors, and in some countries certain care-related jobs in the public sector are also low-paid (e.g. childcare, home help and residential workers for the elderly, cleaning).

- Policies which focus on ending child poverty by targeting support to children may increase women’s access to economic resources but may reduce their integration into employment over the lifecycle if they are not co-ordinated with other measures, thus undermining ‘making work pay’ policy objectives. For example benefits targeted on non-employed mothers with young children may encourage lengthy exits and establish obstacles to re-entry which may be particularly acute for women with low-earnings prospects.
- Policies which focus on reducing poverty and social exclusion of ethnic minorities, recent immigrants or the Roma population may neglect gender differences or make inaccurate assumptions. For example, employment rates are often much lower for women than for men among many immigrant and ethnic minority groups. However, there are also differences between ethnic groups which may be overlooked, for example in the UK, Afro-Caribbean women have higher full-time employment rates than White women, while the employment rates vary markedly between Asian women according to country of origin.

Research design

This synthesis report is based on the reports prepared by the 30 national experts in the EGGsIE network. The national experts for the 10 new Member States were asked to make a smaller contribution to this piece of work because they had the additional task of preparing an evaluation of the

gender mainstreaming of the first National Action Plans on Social Inclusion submitted by their governments (see Fagan and Hebson, 2004 for a comparative review and a full list of the NAP evaluation reports by the 10 national experts). The research design is summarised in Box 4, and the detail of the work programme is presented in Appendix 1.

Box 4. The research design for the national reports

The national reports were prepared to a standard work programme organised into two parts. For the first part, 20 national experts – the 15 pre-2004 Member States and the 5 non-EU countries – were asked to prepare an overview and evaluation of the focus of a recent ‘making work pay’ policy debate or reform in their country from a gender perspective. To do this they were asked to address a series of questions. For the second part of the national reports all 30 national experts were asked to complete a series of questions presented in a tabular template which focus on the policy framework in relation to ‘making work pay’ by supporting employment for those with care responsibilities for children. The detail of the questions posed in the work programme is summarised in Appendix 1.

Report structure

In Section 1 of the report we review some of the recent reforms or policy debates in relation to ‘making work pay’ from a gender perspective. In Section 2 we review maternity and parental leave provisions in relation to the employment integration of mothers and fathers. The impact of parental leave or extended labour market absence for child-

care on eligibility for active labour market measures and other training provisions is discussed in Section 3. The development of childcare services as a key social infrastructure for supporting parents’ employment is reviewed in Section 4. Conclusions are drawn in Section 5, which also raises demand-side considerations about job quality and hence employment sustainability for the main care (typically mothers) in low-income households.

1. The national focus of 'make work pay' debates in relation to social protection and social inclusion – an evaluation from a gender perspective

The first point to note is that the policy focus on 'making work pay' varies between the 20 countries (EU-15 plus the 5 non-EU countries, see Box 4 above for explanation) which we have reviewed, as summarised in Table 1.1. In those countries with limited social protection coverage for the working age population the emphasis of policy debates and reform is largely centred on extending social protection, as is the case in Greece and Italy. A similar situation of limited social protection coverage also applies to many of the new Member States, as indicated in their 2004 NAP/Inclusion reports (European Commission 2005) and in Bulgaria and Romania in their preparation for joining the EU. In contrast, in many of the countries with more extensive social protection systems there are examples of recent tax/benefit reforms designed to improve the financial work incentives of the unemployed and inactive and the low-paid employed. The examples presented in the national reports and discussed here are:

- Tax credits targeted at the low-paid have been introduced in Belgium, France and the UK.
- General tax reductions have been made in Luxembourg, Austria and Iceland (and more recently in Italy²).
- The system of unemployment support (either unemployment insurance and/or social assistance) has been reformed in a number of countries to tighten the eligibility criteria and/or

reduce benefits, and to introduce more stringent job search conditions (Denmark, Germany, France, the Netherlands, Austria), while in Ireland this process has happened largely through the budget failure to uprate benefits which has undermined some recent positive measures to support integration into employment and education. In Portugal unemployment coverage has been extended, but accompanied by more stringent job search requirements.

- Disability pensions have been reformed to tighten eligibility and promote employment re-integration in Norway as a key part of social protection reform to enhance labour supply incentives.

In most of these countries there exists an explicit policy objective of 'making work pay' or removing unemployment and poverty traps for the unemployed and low-paid. However, this was not always the case – this was not a major consideration in the tax reforms in Luxembourg, the tax and unemployment benefit reforms in Austria were introduced without a public policy debate about 'making work pay', and in Portugal the rationale presented for reforming social protection for the unemployed was to combat fraud and make the system more equitable.

However, in the other countries in this study there has been little or no emphasis on tax/benefit reform:

2 General tax reductions in Italy were approved at the end of 2004 and implemented in January 2005. This reform took place after the national reports were prepared. The reform was introduced to reduce the high tax burden, but in practice it only reduces tax payments for those with either extremely low or extremely high personal income, leaving the vast majority of employed persons almost unaffected.

- In Greece measures to help the unemployed into employment focus on wage subsidies for job creation and measures to make part-time work more attractive.
- In Finland proposals were made to subsidise low-paid jobs but these have been shelved.
- In Italy the proposal for benefit reform to extend social protection coverage has been postponed again. The lack of coverage means that there are no widespread problems of the 'unemployment' or 'poverty' trap, for only one in every five job-seekers receives some form of benefit and the vast majority rely on their families for economic aid.
- In Bulgaria and Romania there is no sustained debate about 'making work pay'; instead in the preparation for EU membership the focus is on preparing the legal and institutional processes and developing economic and social policy in line with EU guidelines and requirements. Here the main issue is about extending social protection and introducing labour market programmes to enhance employability.
- In Lichtenstein a 'making work pay' debate is absent, and a more general debate about socio-economic reform is only just beginning in relation to rising social expenditure.
- In Spain a key focus in relation to 'making work pay' is on work-family reconciliation measures for mothers.
- In Sweden, while tax/benefit reform in relation to 'making work pay' is a perennial topic, which has been stimulated by the EES, no reforms have been made. Here the most relevant recent reform is the extension of childcare subsidies, which studies predict will further enhance mothers' labour supply, particularly those in lower-income households.

The issue of pension reform in relation to work incentives and 'making work pay' was not included as an explicit element of the work programme, but a number of the national reports highlight reforms to pension systems which are largely designed to tighten eligibility conditions and to create financial incentives in favour of 'active ageing' and later retirement (France, Portugal, Austria, Italy, Norway), although Luxem-

bourg and Lichtenstein provide examples of pension reforms which improve the situation of women with interrupted work histories (see Section 1.5).

The second overall point to make is that there is a general lack of gender mainstreaming or impact assessment in the reforms which have been implemented or discussed. This is consistent with the conclusions from previous analyses – that a developed gender perspective is lacking in most of the NAP/Inclusion and NAP/Employment reports for most of the Member States (Rubery et al., 2003, 2004; Fagan and Hebson, 2004). The absence of a gender perspective in this area is explicitly noted by the national expert in 13 of the 20 reports prepared on this topic (Austria, Denmark, France, Finland, Germany, Greece, Iceland, Ireland, Italy, Luxembourg, Portugal, Spain and Sweden), and none of the other 7 reach the conclusion that gender mainstreaming has been adequately applied to the policy area evaluated.

The absence of gender mainstreaming may indicate a lack of political commitment to promoting gender equity in some cases, or at the very least a failure to develop and implement suitable gender mainstreaming procedures. For example, the Italian expert (Villa, 2004) suggests that the gender dimension might be one of the implicit reasons for the lack of concern about 'making work pay' in Italy, in that the issue mainly concerns women's situation and so it is not considered important. This is because the limited social protection coverage in Italy is primarily an issue for women in the highly dichotomised labour market – for it is women who are over-represented among the unemployed and inactive and those without social protection, while a higher proportion of men are in secure and stable jobs with relatively high forms of social protection.

In other cases, gender mainstreaming is developing but is still uneven. Thus, some of the reports (Ireland, the Netherlands, Norway and the UK) note that gender is discussed only in relation to certain groups where it is recognised either explicitly or implicitly that women predominate, such as among lone parents. In the case of Norway, the national expert notes that a positive interpretation of the lack of gender mainstreaming may reflect a certain degree of complacency that gender equity has been largely achieved based on the observation that there are few gender differences in some indicators such as qualification levels and employment rates. However, this 'silence on gender' is a problem for

there are still pronounced gender differences in many other areas, such as working hours and earnings (Ellingsæter, 2004). With regards to the uneven development of gender mainstreaming in the Netherlands, the Dutch expert notes that the situation of lone parents is discussed with tacit awareness that most of this group are women, but without a consideration of the gendered processes which give rise to this situation (Plantenga and Remery, 2004). At the heart of this is the way that the gender division of care responsibilities means that women are more likely than men to be raising children on their own, while at the same time being less able to secure well-paid employment due to gender wage gaps.

The tax credit reform in the UK is an example of where the policy was informed by an awareness of many of the gender impact implications, and where this gender perspective has been sharpened through dialogue between various social actors and the government. However, some of the weak elements in the policy design that were identified in this dialogue about gender impact have been retained by the government (Fagan et al., 2004), which illustrates how issues may be exposed through gender impact assessment but they may not be resolved due, for example, to their conflict with other policy priorities or to a lack of political will.

Table 1.1. Summary of the national ‘making work pay’ debates about social protection discussed in this report

The national ‘making work pay’ policy debate or reform discussed in the national experts’ reports for 20 countries	
BE	Introduction of the earned income tax credit (CIBRAP), 2001 (Box 1.1) Reforms to the earned income tax credit (CIBRAP) and proposals to reform the Income Guarantee Allowance (Box 1.2)
DK	Social assistances for the unemployed reduced to enhance financial work incentives under the ‘More people into work’ reform (Box 1.8)
DE	The ‘Hartz IV’ reform of unemployment benefit insurance and unemployment assistance (Box 1.9) Expansion of ‘mini-jobs’ excluded from social protection coverage (Box 1.25)
EL	The focus of ‘making work pay’ policy reform is on wage subsidies and the creation of part-time jobs (Box 1.24)
ES	Work/family reconciliation measures are at the heart of the ‘making work pay’ debate (Box 1.28)
FR	The employment tax credit (the PPE) and transitional benefit retention for the unemployed entering employment (<i>Intéressement</i>) (Box 1.3) Unemployment benefits reformed and new employer subsidies for recruiting the unemployed to minimum wage jobs (Box 1.10)
IE	Longstanding issues identified in the National Anti-Poverty Strategy to remove unemployment and poverty traps so as to ‘make work pay’ (Box 1.15) The household-based emphasis in the tax/benefit system in Ireland (Box 1.16)
IT	Extension of social protection for the unemployed is postponed again (Box 1.22)
LU	Personal tax reform to reduce the already low tax burden, but few supply-side incentives for married women to enter employment (Box 1.5)
NL	‘Making work pay’ through tax/benefit reform (Box 1.11) The new Dutch ‘Work and Social Assistance’ Act (Wet Werk en Bijstand, WWB) came into force on 1 January 2004 (Box 1.12)
AT	The 2004-05 tax reform reduces tax payments for those with low earnings, with some reductions targeted at low-income families (Box 1.6) Reforms to the tax/benefit system are designed to enhance work incentives (Box 1.13)

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Table 1.1. Summary of the national ‘making work pay’ debates about social protection discussed in this report (cont.)

The national ‘making work pay’ policy debate or reform discussed in the national experts’ reports for 20 countries	
PT	Benefit reform for the unemployed and proposals to extend household-based means-testing (Box 1.14)
FI	Controversial proposals to subsidise low-wage jobs and expand the ‘working poor’ are deferred (Box 1.26)
SE	Sweden – high employment rates for both women and men suggest that social and economic policies have succeeded in ‘making work pay’ (Box 1.29)
UK	In-work benefits for employed parents on low income were extended in 2003 with the new Child Tax and Working Tax Credits (Box 1.4)
BG	There is no sustained debate about ‘making work pay’ through tax/benefit reform in the preparation for EU membership (Box 1.20)
IS	Tax reductions are the main element of recent tax/benefit reforms (Box 1.7)
LI	The buoyant economy means there is little pressure to stimulate debate for tax/benefit reform to ‘make work pay’, however employment rates for women are low (Box 1.23)
NO	Reforms to unemployment benefits and disability pensions to promote employment re-integration (Box 1.17) and ‘A more inclusive working life’ (the IA-agreement between the Norwegian government and the social partners in 2001) (Box 1.18) A new initiative to integrate immigrant ethnic minorities into working life (Box 1.19)
RO	A number of reforms have been implemented in relation to the EES guideline 8 measures to ‘make work pay’ and the National Anti-Poverty and Social Inclusion Plan (Box 1.21)

Note: The national experts for the 10 new Member States were not asked to contribute to this part of the work programme, see introduction for explanation.

The third general point is that several of the experts note that where evaluation studies of policy impact have been undertaken there are often flaws in the design of the evaluation. These flaws are frequently compounded by the absence of gender mainstreaming, for when a gender perspective is taken this may inspire alternative policy resolutions. Thus, it is common for assessments to focus on the short-term, immediate financial incentives of tax/benefit reform in isolation from considerations of whether there are enough jobs available, working conditions (working hours and job quality) and childcare and other social infrastructure such as transport. Furthermore, longer-term considerations are typically neglected both in terms of the micro-household level of employment and income progression over the working life, and the macro-level of social integration, labour demand and the types of low-wage jobs being subsidised by social protection reforms (e.g. national reports for Denmark, Germany, France, Finland, the UK and Sweden).

In particular the Swedish report (Löfström, 2004) argues that gender mainstreaming produces a different angle on the perennial debate about tax levels and the cost of social protection systems. In Sweden, the ‘making work pay’ debate is a familiar one, with the political ‘left’ wanting to preserve social protection and associated training and labour market re-entry measures, while the political ‘right’ argue that benefit levels and taxes should be reduced so as to increase labour supply and employment. In recent years the emphasis of the debate has shifted towards tax/benefit reform, which in part reflects the political focus at EU level. Yet there has been little gender mainstreaming of this debate. Put simply, what would be the gender impact of lowering tax rates or reducing benefits? One impact would be upon women’s employment conditions, for 50% of Swedish women’s employment is in the tax-financed public sector, and many women – irrespective of which sector they are employed in – rely on public

sector care services and care-related benefits. The second impact to consider is that while tax/benefit reform may improve financial work incentives, the actual effect on labour supply is harder to predict. Löftstrom (2004) argues that in Sweden during the 1990s the income replacement rates of benefits varied but without any substantial effects on labour supply. This might be because the economic recession neutralised any effect, but perhaps a more influential effect is that labour supply is determined more by wages, job opportunities and the system whereby most benefit eligibility rests upon building an employment work history, rather than by replacement rates. The third consideration is that taxes can stimulate labour supply if the funds are used to provide a social infrastructure that makes it easier for those with care responsibilities to take employment. Here falling birth rates across Europe may be one indication of the difficulties of work-family reconciliation, and in itself may be reason enough to review tax/benefit reform from a broader gender perspective than narrower debates about 'making work pay'.

Having made these broad points we now turn to review the examples of recent policy reform in the different national arenas. The comparative analysis is contained in the main body of the text, while details of the national policy reform are contained in boxes at appropriate points in the text, as indicated in Table 1.1 above. **The boxes may be treated as background details on particular national policies, and some readers may wish to skip over the boxes and focus on the messages in the main text.**

The discussion is organised into six sub-sections. The first Section focuses on tax credits, the second on general tax reforms, the third on reforms to unemployment benefit/assistance, the fourth on

other measures to encourage the unemployed to take part-time or low-waged jobs, the fifth on 'making work pay' in relation to pension reforms and the sixth on two countries – Spain and Sweden – where work-family reconciliation measures are a central focus of 'making work pay' debates.

1.1. The introduction or reform of tax credits to increase financial work incentives for the low-paid

Tax credits have been recently introduced or reformed to promote work incentives for low-paid workers in Belgium, France and the UK in order to reduce the 'unemployment trap' and 'poverty trap'. These traps are created when the interaction of the tax and benefit systems with the wage structure means that there is little or no net financial gain from taking employment or for employed persons with low income to increase their earnings (either by working longer hours or moving to a slightly better paid job).

In Belgium an individual earned income tax credit (CIBRAP) was introduced in 2001 as part of a wider tax reform to reduce the tax burden on earnings in general and the low-paid in particular, and as part of a wider drive to individualise the income tax system (see Box 1.1). A specific objective of the reform was to encourage more young people and women to enter employment. A refundable child tax credit was also introduced which increases in value with the number of children, where the refundable nature means that low-earning parents can receive a portion of the unused credit as a payment. An additional, non-refundable lone parent tax credit was also introduced.

Box 1.1. Belgium – Introduction of the earned income tax credit (CIBRAP) 2001

As part of a wider tax reform, an individualised **earned income tax credit (CIBRAP)** was introduced in 2001 as one of the measures to achieve the goal of reducing the tax burden on earnings and as part of a wider drive to individualise the income tax system. The credit is a fully individual right, independent of household type, covering most of the employed population (it is available to all persons working at least 13 hours per week with net earned income above 3 750 euro). One specific objective is to draw young people and women into employment and the other is to reduce the poverty risk for low-paid workers.

- The main drawback is that the CIBRAP is reimbursed 2 years after the income was earned, and as such cannot be considered to provide a real financial incentive to find employment.

The CIBRAP was introduced along with an alignment of the tax exempt income quota for single persons and married couples and the introduction of a refundable child tax credit which increases progressively with the number of children (1 180 euro for one child rising to 11 040 euro for four children, and + 4 420 euro for each subsequent

Box 1.1. Belgium – Introduction of the earned income tax credit (CIBRAP) 2001 (cont.)

child), and an additional non-refundable lone parent tax credit (1 180 euro). The refundable nature of the child tax credit means that low-earning parents who do not pay enough tax to consume the full credit get reimbursed the excess up to a threshold (340 euro per child).

The drawbacks of the new tax system from a gender equality perspective are:

- The system of personal income taxation is still not completely individualised and is based on the head of household. If the income of one spouse is below 30% of the household’s total income, then a share of the highest earner’s income is transferred to the lowest earning spouse in order to let the latter’s earnings rise to 30% of total household income (with a ceiling of €8 030) and is taxed at the lower income bracket. Husbands benefit from a reduced tax bill if their wives have limited earnings as a result of this ‘quotient conjugal’, and this contributes to an ‘inactivity trap’ for the second earner.
- The child tax credit is applied to reduce the tax bill for the spouse with the highest earnings (which in most cases is the male), rather than divided equally between the parents.
- The level of child tax credit increases progressively with family size and as such favours large families¹, even though the cost of the second or third child is not higher than the first, and the opposite may even apply when the impact of motherhood on women’s employment and earnings is considered.
- The lone parent tax credit is not refundable for low-earning lone parents, unlike the provision for the child tax credit.
- In addition, parents are entitled to a childcare tax allowance paid until the child’s fourth birthday and up to a maximum threshold (2 464 euro/year or 11.2 euro/day) if they use a recognised form of formal childcare. This allowance is made to parents with either earnings or replacement income. It is divided between parents according to their contribution to household’s earnings, which usually means women receive a smaller share regardless of their contribution to the payment of the childcare costs.

Studies of the Belgian income tax system have shown that most of the tax relief is set against men’s earnings – they account for nearly all of the beneficiaries of the ‘quotient conjugal’ and the majority of the recipients of the childcare tax allowance and child tax credit.

Notes:

1. The system of family allowances also increases progressively with family size (rising from 72.61 euro for one child to 200.59 euro per 3rd and each subsequent child) as well as age-related supplements.

Source: Meulders and O’Dorchai (2004)

From a gender quality perspective, several problems remain or have been created by this reform (Meulders and O’Dorchai, 2004). Firstly, the personal tax system is still not fully individualized and remains organised in relation to a ‘household head’ for there is an element of tax splitting through the ‘conjugal quotient’ and the child tax credit is set against the income of the highest earner. Both elements reduce the tax bill for the main earner and reinforce the ‘male breadwinner’ family arrangement. Secondly, the childcare tax allowance is organised differently to that of the child tax credit; for this element of tax relief is apportioned between parents according to their relative contribution to household earnings. However, the end result is similar, for men typically gain a large share of the allowance in light of their higher earnings and regardless of the actual contribution they make to the childcare costs borne when both parents are employed. Studies have shown that most

of each of these elements of tax relief (conjugal quotient, child tax credit, childcare allowance) is set against men’s earnings. Thirdly, the child tax credit increases progressively in order to support larger families, yet the cost of the second and subsequent child is not higher than the first, and actually from the vantage point of the impact on the women’s employment pattern and lifetime earnings the main impact to consider is that of the transition to motherhood with the arrival of the first child. Fourthly, in addition to the problems identified by the national expert we can add that the additional tax credit for lone parents has a positive gender equity impact in that this channels relief to a low-income group which is predominantly women, however, the scale of this impact is limited because the tax credit is not refundable for low-paid lone parents, in contrast to the arrangement for the child tax credit for all parents.

A key weakness of the CIBRAP was that it was reimbursed 2 years in arrears, and so did not provide a direct financial incentive for employment. It is being phased out and replaced by an 'employment bonus' which is an in-work benefit designed to ensure that even low earnings are substantially higher than remaining on benefits (see Box 1.2). There are also proposals on the table to reform the Income Guarantee Allowance to improve the incentives for those on low-income to search for longer part-time or full-time hours rather than taking 'mini' part-time jobs, but this has yet to be agreed by the social partners. The problems with this proposal is that it introduces tighter eligibility and lower benefit rates, and its efficacy at promoting the expansion of substantial rather than 'mini' jobs for the unemployed will be undermined by the lack of labour demand. An additional concern from a gender perspective is that the proposal is for a household benefit which focuses on improving the income and work incentives of the main earner, and excludes

'dependant spouses' (although there is equal treatment for cohabiting persons, but at an inferior rate to the main earner for married couples). Overall, the combination of both the 'employment bonus' and the proposed IGA reform has a limited impact on both disposable income and poverty in the context of job shortages. Labour supply models do predict that female participation rates will rise, but there is a lack of jobs for them to enter and so the impact of the reforms on promoting women's employment will be limited overall.

An employment tax credit was also introduced for low-income employees in France in 2001 (see Box 1.3). It improves financial work incentives through reducing the income-related taper on benefit withdrawal, as does the recently introduced transitional *intéressement* payment for the unemployed who have recently found employment.

Box 1.2. Belgium – Reforms to the earned income tax credit (CIBRAP) and proposals to reform the Income Guarantee Allowance

The earned income tax credit (CIBRAP) will be replaced with the so-called 'employment bonus' (bonus crédit d'emploi), implemented gradually during the period 2004-07. This will replace the existing system of social security contribution reductions for low-earners and the CIBRAP. The aim of this reform is to promote labour market participation by ensuring that even low earnings are substantially higher than any replacement income. Once fully implemented the plan is that every person with gross earnings below 1 956 euro/month will be entitled to reduced social security contributions, with no contributions paid if gross earnings are below 1 095 euro/month.

There are also plans to reform the Income Guarantee Allowance to improve the incentives for those on low-income to increase their working hours. The IGA allows the full-time unemployed to retain a portion of benefit if they take on a part-time job up to the equivalent of 4/5 of full-time hours. They remain classified as unemployed and are required to meet job search criteria. Currently the payment made is calculated according to earnings, not the number of hours worked. The proposed reform will make the IGA proportional to the number of hours worked in order to provide an incentive to increase working hours, and will only be available to those working at least 30% of full-time hours.

Those with working hours that are less than 30% of a full-time job will not be able to retain this additional in-work payment, instead the benefit will be reduced by the full sum of the wage received, however, the unemployed may now refuse such short hour part-time jobs without jeopardising their 'job-seeking' status. The rationale is to leave 'mini job's' for people voluntarily opting for part-time work while providing strong incentives for the unemployed to search for longer part-time hours or full-time work.

The main problems with this proposed reform of the IGA are:

- Many current IGA beneficiaries will not be eligible for the 'in-work' benefit given that one third currently are employed in short part-time jobs working less than 40% of full-time hours.
- The benefit received by those who remain entitled will be less generous than under the old formula.
- The impact of this labour-supply measure is heavily undermined by job shortages.

From a gender perspective, the main problem is that the IGA is not individualised, it is based on the household situation and organised in a way that reinforces the traditional gender roles within marriage.

- The reform focuses on improving the income and work incentives for the main earner. There is no incentive for the second earner to work longer hours, as 'dependant spouses' are excluded. In cohabiting couples each person can benefit, but at a lower rate of income supplement than that paid to the 'breadwinner' for married couples.

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.3. France – The employment tax credit (the PPE) and transitional benefit retention for the unemployed entering employment (*Intéressement*)

The PPE (employment tax credit) was introduced in 2001 for low-income employees. It improves financial work incentives through reducing the income-related taper on benefit withdrawal. Accompanying this, the withdrawal taper for housing benefit has also been reformed and local rates have been reduced for low-income households.

The PPE is awarded to low-paid employees (who earn between 0.3 and 1.4 times the full-time SMIC) to encourage a return to employment or to maintain employment for those who face an economic inactivity trap because of the low level of pay obtained from employment relative to minimum social benefits. The amount of the credit rises with earnings from 4.6% (for earnings between 3 372-11 239 euro/year) to 11.5% up to an individual ceiling (15 735 euro/year) or a lower total ceiling for couples (23 968 euro/year). PPE is not paid for very short part-time jobs (below 0.3 SMIC). When it was introduced it was paid proportionally for other part-timers (e.g. half the credit payment for those working half-time), but the calculation was made more advantageous in 2003.

Also of relevance is *Intéressement* which was introduced to reduce the ‘unemployment trap’ by allowing the low-income who enter employment to retain a small part of their benefit alongside pay for one year.

Source: Silvera (2004)

In evaluations of the PPE the main criticisms that are made are that the amounts received are small, even for the lowest paid, and the range of households covered too wide (about one quarter of households paying tax). Studies which measure the effect of PPE and *intéressement* on couples show that there is some incentive for dual-earner arrangements, but the incentive is reduced as the earnings level of the second earner rises and exceeds minimum pay levels, thus creating a disincentive to search for better paid jobs or to work longer hours. Furthermore, the 2003 reforms have reinforced the ‘part-time trap’ because the formula for calculating the credit creates more incentive to take a half-time job than a full-time one (Silvera, 2004). Thus, as for the Belgian reform discussed above, the result is that these elements of the French tax/benefit system encourage a main earner/second earner arrangement rather than a more equal dual-earner one, which is reinforced by the general thrust of the French tax splitting system which provides fiscal relief for one-earner families.

The French expert notes that there has not been a detailed gender impact assessment of this element of tax/benefit reform, but that women predominate among the target group of low-paid workers

(Silvera, 2004). This is because the majority (more than 3/4) of the low-paid are women, and overall 27% of women are low-paid compared to 3.8% of men, as detailed in the statistical appendices of the French NAP/Employment 2003.

The UK’s tax credit system has been developed and extended as a key element of the government’s social inclusion and employment policy (Box 1.4). It has also gained some influence at EC level as one form of reform to consider in ‘make work pay’ debates, for the UK’s tax and benefit reform has been evaluated under the European Commission’s Peer Review Programme of the European Employment Strategy, the purpose of which is to identify and exchange good practices in employment policies³. This and other evaluations of the UK tax credit reforms have identified a number of positive and negative impacts from a gender and social inclusion perspective (Fagan et al., 2004), which merit some attention here for the general points they raise are pertinent for gender impact assessments of the development or reform of tax credits or other employment-conditional benefits in other Member States as part of the drive to ‘make work pay’.

3 ‘Tax and benefit reform in the UK – making work pay’ was the subject of a peer review meeting in November 2000. The review focussed on the UK Government’s strategy to move people from welfare into work. For further details of the peer review programme remit and meetings see www.peerreview-employment.org.

Box 1.4. The UK – In-work benefits for employed parents on low income were extended in 2003 with the new Child Tax and Working Tax Credits

The introduction and extension of tax credits for low-paid workers in the UK are designed to enhance financial work incentives for the low-paid. The main target groups identified by the 2003 NAP/Inclusion report are:

- ‘Workless’ couples of working-age – the UK has a high proportion of such households where neither adult is employed.
- Lone Parent households – the UK has one of the highest rates of lone parent households in the EU and a low employment rate for these households.
- Children living in poverty – the UK government is committed to halving the child poverty rate and raising the employment rate and income of low-income working families (couples and lone parents) is identified as the ‘best route out of poverty’.

The extension of tax credits have been developed in the context of:

- The introduction and extension of a *National Minimum Wage*. In combination with the tax credits this provides a guaranteed minimum income for all working families, although the level of the NMW remains low despite recent increases.
- ‘New Deal’ active labour market measures which increase the job search and training requirements for the non-employed.
- A ‘*National Childcare Strategy*’ to expand childcare provision, but where most of the places created have been part-time nursery places in school and where pre-school and out-of-school provision is still costly and scarce, notwithstanding some targeted provision in economically deprived areas.

The **Child Tax Credit (CTC)** was introduced in April 2003 (replacing an earlier scheme called the Children’s Tax Credit which was introduced in April 2001). It provides income-related support for in recognition of the costs of parenthood made through the income tax system for low and middle-income families (household income upper limit = 58 000 pound in 2004). 90% of families with children are eligible for some portion of CTC. In 2004 it is worth up to a maximum of 38 pound/week for one child, 65.70 pound for two children and 93.30 pound for three children. A higher payment is made when a child is under one year old (the baby element), and for families with children with a disability. CTC is paid direct into the bank account of the main carer. The main carer is usually the mother, who also receives Child Benefit, which is the other main form of financial transfer targeted at parents (Child Benefit is a universal cash benefit paid for each dependent child up to 16 years of age, regardless of family income. It has virtually a 100% take-up, and the mother is targeted as the main carer to claim this benefit following the birth of the child).

The **Working Tax Credit** was also introduced in April 2003. It provides a targeted top-up to wages for those in low-paid jobs via the personal tax system. It replaced the Working Families Tax Credit (introduced in 1999, which in turn had replaced previous in-work credits for low-income families) and extended tax credits to couples without children. The policy objective is to ensure that employment pays more than welfare. It is available to (a) all persons provided they are at least 25 years old and employed for at least 30 hours per week (b) persons with dependent children and/or a disability if they work at least 16 hours per week. The amount a person is eligible for depends on their circumstances (e.g. higher amounts will be available to workers with a disability). The main element of the Working Tax Credit – the targeted top-up to wages – will generally be paid through the pay packet for employees, and direct for the self-employed.

It includes a specific childcare element for those with children in receipt of this credit. To apply for the childcare element, lone parents must work 16 hours or more. Couples can apply if both work 16 hours or more; or one works 16 hours or more per week and the other receives a disability/invalidity benefit. This childcare element is paid direct to the main carer, alongside the Child Tax Credit. It covers up to 70% of eligible childcare costs (registered childcare services) up to a maximum of 135 pound per week for one child (equal to a credit of up to 94.50 pound per week) and 200 pound per week for two or more children (equal to a credit of up to 140 pound per week). The childcare element of the Working Tax Credit is available to families with incomes over the threshold (currently at 5 060 pound), but will be reduced at the rate of 37p for every pound of gross income over the threshold. In this way, the childcare element of the Working Tax Credit payable decreases proportionately as a family’s income increases.

Source: Fagan, Hebson and Rubery (2004)

One positive effect is that the reform has enhanced work incentives by raising the net income of low-income families where someone is employed. Secondly, the reform has also achieved higher take-up rates than those achieved for earlier versions of tax credit (Family Credit and Family Income Supplement), which may be partly attributed to the transfer being made through the tax rather than the benefit system, which has helped to reduce the social stigma attached to claiming this form of support. Thirdly, both the Child Tax Credit (CTC) and the Childcare Tax Credit (CCTC) is now paid direct to the main carer and this is a positive transfer of resources towards women, since they constitute the majority of 'main carers'⁴. Fourthly, the additional money will reduce the financial pressures on mothers to work, particularly in the first year following child birth, which was presented by the Chancellor as a favourable outcome which gives mothers more choice over when they resume employment, although the actual effects on behaviour are as yet unknown (Brewer and Clark, 2002). The fifth positive effect is that the new tax credits improve incentives for lone parents to enter the labour market. However, the regulations with respect to couple households are less favourable, as discussed below. Finally, the 16 hours threshold for eligibility for WTC and CCTC makes 'longer' part-time jobs more attractive than shorter hour part-time jobs. This may encourage the expansion of longer rather than short part-time hour jobs for carers (usually mothers) of young children, which may improve their labour market integration over their lifetime.

Alongside these positive effects, from a gender mainstreaming perspective there are several problems which remain or have been created by the reform. The first set of problems relate to the mechanisms for assistance for childcare costs. The increased help with childcare costs for low-income

families remains limited in relation to childcare costs. Childcare costs can only be claimed once in employment, yet the costs of putting childcare arrangements in place before securing employment may be a barrier to job-seeking (although some provision is available for those job-seekers eligible under New Deal measures). Childcare costs can only be claimed by couples if both parents are working for 16 or more hours a week; this means that if in a workless household the woman finds work first, she must rely on her partner or other family members to undertake childcare. Some men may resist this 'role reversal', and a more effective way of supporting women's integration in the labour market would be to make the childcare tax credit available as soon as one member of a couple finds employment, or even prior to employment.

The second set of problems is that resources are targeted at households rather than at individuals, through increased joint assessment and joint ownership of credits, rather than individualisation. Bennett (2002) argues that the reforms reflect a growing emphasis on the couple/household as a policy focus (as a means of targeting resources) which is in tension with the shift towards 'individualisation' in other parts of the tax and social protection system⁵. The emphasis on joint assessment explicitly introduces the notion of joint ownership of credits, which is a new development in UK policy. Bennett (2002) argues that this is preferable to one person owning a benefit on behalf of another adult, but it creates problems. It reinforces a widely held ideal that relationships are stable and involve a consensual pooling of resources, both of which are contradicted by empirical evidence. It undermines the principle of individual taxation because both partners are jointly liable for information on tax returns and overpayments, which create problems in families where relationships are breaking down or separation has recently occurred.

4 The UK NAP/Inclusion 2003-05 estimates that the introduction of the new tax credits will yield a transfer of resources from men to women of up to 2 billion pound (pp.35, para 24). There has also been a parallel reform of the child support system which benefits carers. If the parent with care responsibilities enters work they are allowed to retain 10 pound a week, which is seen as enhancing work incentives particularly for lone mothers. The focus of the scheme on shifting support from the state to fathers is not identified – the retention of the 10 pound a week is the first time the child support scheme is being used to support lone mothers and children (Rubery, 2003a).

5 This emphasis on joint assessment focus has also been extended in the 'New Deal for Partners of Benefit Claimants' (introduced in 2001) which extends job-seeker requirements and employment services to many women previously excluded from the New Deal schemes but now included on the basis of the status of their partner (85% of participants are women). The rationale is aimed at reducing the number of workless households rather than expanding individuals' opportunities. Joint claims for job-seeker's allowance for childless couples have also been introduced, with work-focussed interviews which involve increased responsibilities for the actions of partners but no right of access to individual income, with income reduced pound for pound as partners' earnings increase beyond a small earnings disregard. In most cases the nominated claimant for receipt of the benefit is the man, and research shows that many couples did not realise they had the option – reinforces the old male breadwinner model. Furthermore, as Rubery (2003b) notes, there is little attention paid to mobilising non-employed women into employment if they have an employed partner, even if he is in receipt of in-work tax credits.

The third problem is that analysis conducted by the Institute for Fiscal Studies showed that the household focus of the reform has increased work incentives for primary earners but reduced work incentives for some second earners⁶. Partly in response to this evidence and lobbying by feminist groups the government introduced an earnings disregard (the first 2 500 pound) to improve the financial incentives for second earners. The magnitude of the negative impact on the behaviour of second earners will be influenced by the effects that the Childcare Tax Credit, for which the empirical evidence is as yet uncertain. In turn, this will depend on how the supply and cost of childcare expands under the National Childcare Strategy in coming years, but the current Childcare Tax Credits arrangements fall quite a long way short of actual childcare costs.

The fourth set of problems is that the system reinforces the notion of a single 'main earner' as the normal household model. One way that this happens is that the credit is only available to couples if one person works over 30 hours (couples with combined hours reaching this threshold are not eligible), another is that eligibility for the credit has been extended to include sole earner couples without children. A third important way is that the government has stuck to its aim that the WTC credit will normally be paid via the pay packet of the main earner, while the child-related credits (CTC and CCTC) are paid to the main carer. The government made the concession that families can elect to have the WTC payment made to the carer in response to a long-running campaign by anti-poverty and feminist campaigners since the 1970s that income transfers should be directed through the main carer on the basis that this is the most effective mechanism for the money to reach children and women. However, the government persists in connecting the transfer to the wage/tax system paid default to the main earner (mainly men) as a way of reducing the stigma for claimants as well as making the distribution more politically acceptable as it is presented as a form of tax relief rather than benefit expenditure.

Finally, the fifth problem is the articulation of in-work credits for the low-paid with the wage struc-

ture. Rubery (2003a) argues that the government has failed to consider the implications of extending the tax credit system as the danger is that it reinforces a structure of wages where employers operating at the bottom of the labour market rely on a supply of workers who are subsidised directly by the state (tax credits) or via the wage of the 'main earner'. This neglects the principle of equal pay for equal work. Furthermore, anti-poverty groups argue that the increased resources distributed through the tax credit system are still limited given the prevalence of low income in families.

1.2. General tax reductions for the employed through reform of the personal taxation system

The recent reforms to personal taxation in Luxembourg, Austria and Iceland are examples of fiscal measures which have focussed on reducing the tax rates faced by the employed and where the gender impact has not been addressed by the government in the design or justification of the reform.

In Luxembourg the Personal Income Tax (PIT) reform in 2001 has reduced the tax wedge on all taxpayers. In terms of redistribution the tax reduction was proportionately higher for the higher earning households, but in relation to low-income households tax rates remain low and there have been additional measures to increase support for low-income families through the benefit system (Box 1.5). However, key gender issues were overlooked in this reform (Plasman and Sissoko, 2004). There are few supply-side incentives for married women's labour market participation in the tax/benefit system, and women's employment rates are below the EU-25 average. This latest reform did not modify the principle of joint taxation although the 'conjugal advantage' of tax splitting has been decreased slightly as a by-product of the reduction in the tax rates and increase in tax disregard. The NAP/Employment does estimate that the reform would increase the participation of under-represented categories and low-income households (including single parents), but there is no explicit discussion of gender.

6 Even though they can claim tax credit to offset some childcare costs they can face a high marginal withdrawal rate (> 60%).

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.5. Luxembourg – Personal tax reform to reduce the already low tax burden, but few supply-side incentives for married women to enter employment

Recent debates on ‘making work pay’ in Luxembourg have mainly concerned the 2001-02 tax reform to reduce tax rates.

The **Personal Income Tax (PIT)** reform introduced in 2001 was stimulated by a buoyant economy, recent tax reforms carried out in neighbouring countries (Belgium, Germany, France and the Netherlands) and in the context of labour supply shortages. This reduced the tax burden on all taxpayers, but the size of the reduction in percentage terms is higher for higher earning households. The minimum tax rate in Luxembourg is the lowest in Europe, and the policy of ensuring little/no tax for low-income households is to continue. The combination of tax reductions and increases in family benefits is presented as the best way to improve the situation of families with children. The 2001-02 reform led to a substantial further reduction in taxes on families, in the context of an increase in the level and coverage of the minimum guaranteed income (RMG) in recent years. In addition universal family allowance payments have increased, financed by a reduction in tax credits for dependent children.

There are few supply-side incentives for married women’s labour market participation in Luxembourg due to a combination of high wages for men and the structure of the tax/benefit system. The system of joint taxation and tax splitting discourages the labour market participation of the second earner. In the social security system there are survivors’ benefits and pension arrangements linked to the husband’s professional activity which favour a non-employed wife more than one with her own employment record.

Source: Plasman and Sissoko (2004)

The recent Austrian tax reform targets additional relief at low-income families, with additional relief for single-earner households (Box 1.6). One positive impact on women’s situation is that single parent households receive this additional relief as a single-earner. However, the negative effect of this reform is that it increases the way that the system favours ‘single-earner’ rather than ‘dual-earner’ arrangements for couples through the increases in the additional earnings threshold and child sup-

plements for single-earner households. This promotes a specific family model: the single-earner family with a (female) partner who is not employed or works part-time. Furthermore, in practice it is mostly men, and particularly male breadwinners who have benefited most from these recent tax reforms, with 470 000 male breadwinners compared to 65 000 single parents in receipt of these additional forms of tax relief (Mairhuber, 2004).

Box 1.6. Austria – The 2004-05 tax reform reduces tax payments for those with low earnings, with some reductions targeted at low-income families

- The tax exemption threshold has been raised (up to 14 500 euro/year).
- The additional earnings threshold for single-earner (including single parent) households has been raised to 6 000 euro/year.
- Single-earner households have also benefited from a newly introduced targeted child supplement (*Kinderzuschlag* – 130 euro for the first child, 175 euro for the second child and 220 euro for each additional child).
- Single-earner couples and single parent households already receive an additional tax credit (*AlleinerzieherInnen-/AlleinverdienerInnenabsetzbetrag* – 364 euro) which converts into a payment to the low-paid when it is not consumed by the tax bill. The single-earner in couples only receives this if the ‘second earner’ earns below an ‘additional-earnings’ threshold. Most of the recipients of this additional tax credit are male single-earners in couple households.
- A tax credit is paid to all households for each child (*Kinderabsetzbetrag* – 51 euro/month per child). This is paid out with the family allowance to the main carer (and is paid regardless of the actual tax owed by the individual carer).
- Reforms to the family allowance system in recent years have been targeted at low-income families. This benefit is paid for children (up to 18 years or until completion of education/training up to age 26). It is a univer-

Box 1.6. Austria – The 2004-05 tax reform reduces tax payments for those with low earnings, with some reductions targeted at low-income families (cont.)

sal benefit (i.e. not income-related) paid by the tax office to the main carer, usually the mother. Since 1999 the level of allowance depends on the number and age of the children, with an additional supplement for low-income families with three or more children (36.40 euro/month for the third and subsequent child).

Source: Mairhuber (2004)

In contrast to the situation in Luxembourg and Austria, in Iceland the gender gap in employment rates is much lower due to the high employment rates of women. Yet the gender dimension to recent tax reductions was not debated in this context either (Box 1.7). On one hand, any positive impact on labour supply behaviour from the recent tax reductions is likely to be concentrated on women, notwithstanding that their employment rate and working hours are already high by international standards. However, on the other hand, in Iceland women's average annual earnings are much lower than men's (19 300 compared to 32 000), and so they will benefit less from the reduction in the higher tax rate. Instead women (and low-paid men) would benefit more from an increase in the tax

exempted income. Furthermore, the tax cut will have to be financed by reducing welfare benefits and/or welfare services, and these cuts will be borne disproportionately by women, for they are the main receivers of benefits and 57% of women's employment is in the public sector compared to 22% of men's employment. For example, primary school teachers (the majority are women) were on strike because the local government employers are resisting wage rises on the basis that the local tax income received is too low to cover the costs of social services (Mósesdóttir, 2004). The strike lasted for seven weeks and the dispute was only solved when the government threatened to use legislation to solve the conflict.

Box 1.7. Iceland – Tax reductions are the main element of recent tax/benefit reforms

The 'making work pay' debate relates primarily to reducing the tax burden on the employed, rather than on reducing benefit entitlements. The political debate is polarised between the present government (conservative-liberal and central alliance) which stresses reduction in personal income tax to promote general welfare while the opposition places more emphasis upon improving benefits and reducing taxes for those on low-income, for a growing number of people are living in poverty.

The tax burden on Icelandic employees (as a percentage of gross wage earnings) is low in comparison with other EU countries. Taxation is individualised, although couples can opt for joint taxation and pool their personal allowances. There are high personal tax allowances (which amounted to about one third of regular pay for employees in 2003) and only two tax rates, the basic (currently 25.75% state + 12.83% local tax) plus a high rate (+4%), which is only paid by 5.8% of tax payers. Moreover, employees in Iceland do not pay social security contributions on their earnings as in other countries. When the effects of cash benefits such as child benefits are also taken into account, the tax burden (measured as income tax plus employee contributions less cash benefits as % of gross wage) becomes even more favourable for those with children, especially low-income lone parents with two children.

The government proposed reductions in the state and local tax rate in 2003 by around 4 percentage points, but this has been delayed until 2005, and instead it rose slightly from 38.55 to 38.85%. In the meantime, the higher rate was reduced (from 7% to 4% in 2004) which reduced the tax burden for those with the highest income. The likely gender impact of this reform is that:

- Lower tax rates are unlikely to have an impact on men's labour supply because activity rates and working hours are already high.
- Women's activity rates are also high by international standards (78.2% in 2002 with average working hours of 33.7) but the tax reductions will enhance financial incentives for women and low earners to increase their labour supply and working hours.

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.7. Iceland – Tax reductions are the main element of recent tax/benefit reforms (cont.)

Social expenditure in Iceland in terms of purchasing parity is the lowest among the Nordic countries, and the rates are only lower in Greece, Ireland, Portugal and Spain in the EU-15. There have been some reforms and extension to social protection in recent years.

- Since 2000, the government has raised the level of universal child benefit and reduced the means-testing of this benefit by raising the household income threshold. The Ministry of Finance estimates that this would increase the disposable income of lone parents in the lowest income group by 8% and of low income couples by about 4%.
- In 2005 unemployment benefit rates are due to rise as part of a wider agreement between the social partners.
- The government plans to simplify the social security system and to evaluate its interaction with the tax and pension system; including reducing the means-testing of benefits for disabled persons in order to encourage their participation in employment.
- The main concern of the opposition party is the low level of means-tested social assistance and that social assistance and earnings below the negotiated minimum are taxed. (Denmark is the only other Nordic country to tax social assistance, and there the benefit levels are much higher).

Source: Mósesdóttir (2004)

1.3. Reform to unemployment benefit/assistance systems to ‘make work pay’ for the unemployed

There are examples from seven Member States of recent measures to reform unemployment insurance benefit or assistance schemes designed to increase the work incentives for the unemployed through a combination of reduced benefit support and/or tighter job search requirements as a condition for benefit receipt: Denmark, Germany, France, the Netherlands, Austria, Portugal and Ireland. In Norway, the focus of the recent reform is on employment re-integration for claimants of disability pensions, although there are also proposals to improve financial support for those unemployed who are not covered by unemployment insurance and are actively seeking work, and new measures to support the integration of recent immigrants into employment. Finally we also review the situation in Italy, Romania and Bulgaria, where the primary focus of social protection debates for the unemployed is on extending coverage rather than on raising work incentives.

Recent comprehensive reforms: the examples of Denmark, Germany, France and the Netherlands

In Denmark a series of reforms have been introduced since 2003 under the ‘*Flere i arbejde*’ (‘More people into work’) agreement designed to enhance work incentives for the unemployed (Box 1.8). The focus of the solution is upon reducing financial support for those on social assistance, in the context of the high compensation rate within the unemployment benefit insurance system. Social assistance payments for the unemployed without insurance benefits have been reduced, with an additional reduction in the rate paid for married couples. One positive element is that the individual earnings disregard has been increased for married couples, thus improving the incentives for one partner to maintain or increase their employment. The reform has caused widely-publicised financial difficulties, in particular the loss of assistance with housing costs, and prompted public debate. The minister of employment has reiterated that the solution is for individuals to enter employment (Emerek, 2004).

Box 1.8. Denmark – Social assistances for the unemployed reduced to enhance financial work incentives under the ‘More people into work’ reform

Following a government study on the obstacles to labour market entry a series of reforms were advanced in the agreement ‘*Flere I arbejde*’ (‘More people into work’), which have been gradually introduced since July 2003 and mostly relate to the question of financial incentives for the unemployed in receipt of social assistance. It has the political support of most of the parties in Parliament.

The Danish unemployment benefit has a relatively high compensation rate for unemployment, especially for low-income groups: 90% of former pay up to an absolute maximum (3 205 DKR a week before tax in 2004). This means that compensation is high for low-paid groups (mostly women) and low for high-paid groups (mostly men), and when combined with income-dependent public services such as childcare and housing benefit only a relatively small difference in the disposable income exists between the unemployed and the low-paid employed: 25 per cent of persons on social welfare will have little economic gain of getting a low income job (less than 500 DKR a month). Immigrants from non-EU countries form a disproportionately high percentage of this group, and married couples where both are unemployed face a particular trap for there is little incentive for one of them to take employment unless the job is well-paid or their partner also finds employment.

The main initiatives in relation to the most socially vulnerable were:

- A reduction in the level of social assistance after 6 months of support as a proportion of maximum unemployment insurance benefits (from January 2004). The ceiling is 80/60% of the maximum rate of unemployment benefit for married persons and co-habitants with/without dependents and 100/80% for a single person with/without dependents.
- A higher employment supplement for married persons on social assistance (from 2003). Married persons on social assistance who take a job may keep a larger proportion of the wage before a deduction is made in to the income of their spouse.
- All political parties behind the agreement – with the exception of the Social Democratic party – have agreed to use the money saved from this reform to finance a tax reduction on earnings.

Source: Emerek (2004)

A gender perspective has been lacking from the design and debate of the Danish reform (Emerek 2004). The potential problems for lone parents appear to have been considered, although not discussed explicitly, for the calculations in the document show that it is married couples rather than lone parents who are the main group hit by the ‘inactivity trap’. The particular issues facing immigrant women have been neglected, for while the work incentives for married immigrant women may increase they may be unable to secure employment given their already high unemployment rate. The failure to consider this is in the context of recently introduced low rates of social benefits for new immigrants designed to make Denmark a less attractive destination, particularly for the unskilled. The government has set aside money for a research programme with a focus on evaluation of these and related incentive measures, and Emerek (2004) argues that it is important that both a gender and ethnic impact dimension is built into the evaluation.

In terms of policy efficacy the Danish reform is an example of how attempts to ‘make work pay’ by

reducing benefits rather than by other measures may lead to greater poverty and may be more expensive in the long run. Emerek (2004) proposes that an alternative strategy of using the public money saved by the reform to raise the earnings of low-paid workers – for example in the female-dominated public care-sector – rather than for tax cuts might have created a more positive ‘virtuous circle’ of raising financial work incentives for the unemployed. This alternative strategy would bring with it a positive gender impact given that women account for the majority of the low-paid.

In Germany there has been a series of reforms since 2002 which have introduced stricter job search requirements for the unemployed, and the final step in this programme is the ‘Hartz IV’ reform to be implemented by January 2005. This new package of measures reduces unemployment benefit and social assistance, tightens job search requirements further, and expands training and job creation programmes for the unemployed. It introduces new explicit definitions that non-employed parents with young children aged 3 years are to be

considered as available for employment, as well as those with young children if childcare is available, which goes hand-in-hand with new obligations on public employment agencies to expand childcare services (Box 1.9).

Some recipients of social assistance who were previously defined as ‘inactive’ will now be defined as unemployed with the introduction of the ‘ALG II’ definition of eligibility conditions, and the positive effect for this group is that this means they receive higher levels of financial support and better access to active labour market programmes in exchange for tighter obligations to take available employment. There is a regional dimension to the impact of this reform: most of the social assistance recipients who are the potential ‘winners’ from this reform through being reclassified from ‘inactive’ to ‘unemployed’ live in the west of Germany, while many of the current unemployment assistance recipients who will lose financially under this reform live in the east (Maier, 2004).

There are some specific gender impact issues identified in the German national report (Maier, 2004). The mothers who qualify for ‘ALG II’ stand to benefit most from the reform, which includes some who were previously defined as ‘inactive’ rather than ‘job-seekers’. This group will benefit from a combination of better access to childcare, training

and other active labour market measures, as well as higher levels of social assistance for those previously defined as ‘inactive’. However, a negative change is the tighter aggregation of married and cohabiting partners’ resources for benefit assessment.

This is detrimental for women who were previously in receipt of unemployment assistance based on their previous employment record but who will no longer be eligible for ‘ALG II’ if their partner is employed, and linked to this will not be eligible for the targeted job search, training and childcare help offered by the employment agency. This applies to a substantial proportion of women in East Germany. The reform should also be assessed in the related context of a shift in policy for women ‘returners’. Targeted rights to vocational training and job creation programmes and subsidies for women returners were revoked in 2004, as were similarly targeted measures in labour market policies for other groups of women (older, those with a disability or another special need). Thus women who are ineligible for the ‘ALG II’ and associated employment programmes have no recourse to other targeted ‘returner’ programmes. Maier (2004) also notes that the ‘ALG’ reforms have made it more difficult for migrants to access unemployment assistance and related employment programmes.

Box 1.9. Germany – The ‘Hartz IV’ reform of unemployment benefit insurance and unemployment assistance

A series of reforms since 2002 have introduced a number of measures to reduce unemployment through stricter rules for job availability and job searches in order to increase the pressure on the unemployed to accept available employment or become self-employed. The final step in this programme of reforms is the ‘Hartz IV’ reform to be implemented by January 2005, which includes:

- A reduction in the duration of unemployment insurance benefits.
- A change in the eligibility conditions for unemployment assistance through the introduction of ‘ALG II’ and a reduction in the level of unemployment assistance received (reduction in the maximum level of financial support, reduced protection of pension insurance benefit and tighter means-testing – including taking account of children’s income as well as that of a spouse/partner).
- To receive ALG rather than social assistance individuals have to be available to work at least 3 hours per day, and to participate in job search and training measures through the public employment agency. All recipients are obliged to take paid employment if this is available, and are allowed to keep a slightly better, but still modest part of their benefit to supplement low earnings.
- The introduction of ALG redefines some people in receipt of social assistance as unemployed instead of ‘inactive’ if they meet the job availability criteria. For this group there are improved levels of financial support, inclusion in insurance for pensions, health and care, and better access to active labour market measures (social assistant recipients do not have individual pension and health insurance).
- With regard to parents, the definition of who is available for employment has become more explicit and tied to childcare availability under this new regulation. Parents are not obliged to take jobs if there is a child aged

Box 1.9. Germany – The ‘Hartz IV’ reform of unemployment benefit insurance and unemployment assistance (cont.)

below three years in the household unless adequate childcare is available. Those with older children are obliged to take employment on the basis that each child aged 3 years or older already has a right to childcare in the local community.

- Employment agencies have a new responsibility to work with local childcare services to expand childcare facilities for the unemployed which fits with the available job opportunities, in a context where local communities are receiving additional support from the federal government to expand childcare services.
- Employment Agencies are being restructured to strengthen the job search services, training and job creation programmes for the unemployed.
- Some of the job creation programmes are very low-paid (so-called ‘1 euro an hour jobs’) schemes in personal services where the job is limited to 30 hours per week for up to 6 months. These jobs will not be covered by social security insurance and incumbents are not entitled to unemployment insurance at the end of the job; they return to unemployment assistance if they do not obtain employment.

Source: Maier (2004)

Similar to the direction of the German reform, the reforms in France (Box 1.10) have also reduced financial support for the unemployed and tightened job search requirements. This accompanies the expansion of financial support for low-paid employees through the new PPE tax credit scheme discussed above (see Box 1.3) so together these measures have enhanced the financial incentives for the unemployed to take low-waged work. The new French ‘return to employment’ allowance (ARE) and the means-tested forms of assistance available to the unemployed (ASS and RMI) can be combined with earnings from short part-time or occasional employment. Earlier studies of the social assistance system have shown that the poverty trap hits more women than men. This gendered impact results from a combination of women’s higher unemployment rates, lower pay rates, predominance among single parents who receive additional benefits and the disincentives for one member of an unemployed couple to take

low-paid employment (Silvera, 2004). However, this gender dimension was not explicitly considered by UNIDEC in the development of this reform.

The French benefit reform is accompanied by job creation measures for the long-term unemployed in receipt of means-tested assistance. Whereas some of the job creation programmes being advanced in Germany are low-paid, part-time and of limited duration (see Box 1.9), the new ‘social cohesion plan’ in France proposes to create full-time, longer-term jobs at minimum pay levels which include a substantial training element, and thus offers the prospects of better quality job creation for the unemployed compared to the German ‘1 euro an hour jobs’. However, the gender impact of both measures will depend upon the demographic profile (gender, household situation, etc.) of those who enter these schemes, and the measures that are put in place to ensure equal treatment in these placements.

Box 1.10. France – Unemployment benefits reformed and new employer subsidies for recruiting the unemployed to minimum wage jobs

In 2001 an agreement (*PARE/PAPND*) was made by UNIDEC¹ which reduced the duration of unemployment benefit (the rate remains the same) and introduced the requirement to sign up to a personalised job search plan with the national public employment services (ANPE).

- The duration of this new ‘return to employment’ allowance (ARE) depends on the contribution record, with longer entitlements for the older long-term unemployed, and it is an individual entitlement based on work history, not family situation.
- It can be combined with earnings from employment provided the job is occasional and limited (for less than 136 hours/month and up to a maximum of 70% of previous pay).
- The long-term unemployed who do not receive ARE may be eligible for a means-tested ‘solidarity allowance’ (ASS), and the duration of this was also reduced – to a maximum of 2 years plus a discretionary 91 days extension

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.10. France – Unemployment benefits reformed and new employer subsidies for recruiting the unemployed to minimum wage jobs (cont.)

for those aged under 55 years. There is some aggregation of couples’ resources in the assessment. In contrast to ARE, this payment does take into account family-related breaks into calculating eligibility based on previous work history contributions (5 years employment in the previous 10, reduced for up to 3 years per child if there was a break for raising children).

At the end of this ASS period one can receive RMI or RMA. RMI is for the economically inactive who do not receive unemployment benefits. It is linked to one’s family situation (presence of a partner and children), and the resources of partners are aggregated for the assessment.

- Both ASS and RMI can be combined with limited earnings from a return to part-time or occasional employment (up to 750 hours/year).
- RMA was introduced in 2003 to encourage a return to work. It is a contract which provides an employer with a subsidy if they recruit a long-term recipient of RMI (2+years) for up to 12 months. The employer receives the RMI plus additional financial support, the employee receives the equivalent of the SMIC for 20 hours (626 euro).
- The new social cohesion plan aims to create a million ‘economic activity contracts’ over 4 years for those currently claiming ASS or RMI benefits. The contract will be for 35 hours per week, including 26 hours minimum paid employment (i.e. 3/4 of the monthly SMIC) and 9 hours training, for two years, renewable once. Local employers will be the managers of this scheme. The employers will receive the equivalent of the benefit plus some additional state aid for this job creation.

Note:

1. UNIDEC is the body which administers the French unemployment benefit system and is managed by the social partners

Source: Silvera (2004)

The theme of reduced benefit entitlements and increased job search requirements in order to improve the work incentives of the unemployed is also found in the example of the Netherlands (see Box 1.11 and Box 1.12). Here the provisions of the new ‘Work and Social Assistance’ Act (Box 1.12) is similar to the German ‘Hartz IV’ reform (see Box 1.9 above) in terms of the reduced benefit entitlements and increased job search requirements that have been introduced in conjunction with a shift in emphasis to define parents as ‘job-seekers’ with tighter job search requirement and a restructuring of responsibilities for the local public employment services. In the Netherlands this new act on Work and Social Assistance affects – among others – the situation of lone parents (with at least one child aged below 18 years), who accounted for 26% of all social assistance recipients in 2003, and nearly

all are lone mothers (96.3%). All lone parents in receipt of social assistance are now obliged to fulfil the new, tighter job search requirements unless an individual exemption is granted, whereas previously they were exempt from this if they were caring for a young child under 5 years old. Under the old system 35% of lone parents were automatically exempt from job-seeker requirements because they had a child under 5 years old, and some lone parents with older children to care for were also exempted. While lone parents used to have a lower exit rate from social assistance compared to the outflow of single persons or couples this discrepancy has diminished because the exit rate for lone parents has remained stable while that of single persons and couples has fallen (Plantenga and Remery, 2004).

Box 1.11. The Netherlands – ‘Making work pay’ through tax/benefit reform

In the Netherlands, the welfare state is under attack from criticisms that it is too expensive, too complex, too generous and too passive, even though unemployment remains low (but rising) by international standards. Inactivity rates are also falling, although a comparatively high proportion of the inactive are on disability benefits (9%). Around one quarter of the inactive hold a small job of less than 12 hours/week (the rate is similar for both sexes), which are not counted in the Dutch definition of the labour force.

The Dutch government has identified several traps: the poverty trap (people on social assistance), the ‘flow’ trap (people on special labour market programmes who lose benefits if they accept a job), the unemployment trap (unemployed) and the (women) returner trap (high costs of childcare, which is calculated on the basis of household income, and which means the additional net income may be small in the context of majority of women taking part-time employment).

A series of policy measures have been introduced to increase the financial attractiveness of paid work while at the same time making the social security system less attractive by reducing benefit rates and duration and introducing stricter eligibility assessments:

- In 2001 a tax credit for employed persons was introduced to make paid work more attractive in line with EU recommendations, which has been raised annually.
- The duration of non means-tested unemployment benefits has been reduced and tighter eligibility conditions based on actual work experience have been introduced. The care credit for determining work experience is also likely to change – currently periods of care for children up to the age of 12 are partly taken into account when determining work experiences, this is likely to be lowered to 4 years.
- The social assistance system has been reformed to encourage people to re-enter employment (see separate Box 1.12 for further details).
- The disability scheme (WAO) is to be reformed quite drastically after years of fierce debate. Assessments will be more stringent and limited. There will be more emphasis on adapting the work environment for those who have a limited work capacity rather than on income compensation.
- New proposals to stimulate labour market participation of older workers are to abolish tax facilities for early retirement schemes.

Source: Plantenga and Remery (2004)

There has been no explicit GM or GIA of the reform to the Dutch social assistance system, but there is some attention to the impact on lone parents, with a focus on their particular work-family reconciliation needs and aspects such as motivation (Plantenga and Remery, 2004). Most of these needs are meant to be covered by general policy measures for parental leave and care facilities, in conjunction with some other general measures such as government subsidised experiments in ‘daily routine’ designed to make it easier for people to combine work and care tasks, where about 20% of end-users are lone parents. However, there are some additional, specific measures for lone parents’ childcare needs following Parliamentary debate. Thus the childcare measure (KOA) for lone parents will continue until a new act on childcare comes into force on 1 January 2005. This new act will provide financial support in a new more demand-driven system of childcare financing through tax credits for children for employed persons, with extra provi-

sion for lone parents. Municipalities will also be encouraged to stimulate the expansion of part-time work and will have access to budgets to promote the development of flexible childcare.

Though the new Dutch Act is stricter with respect to the job search obligations, there is some room for tailor-made solutions which have the potential to better address individual needs. There is also some discretion available to officials to exempt lone parents through reference to childcare availability and preferences. This discretion might be used to respect the particular circumstances and preferences of individual lone parents, but it might also be used primarily to meet other operational priorities. Thus, in the current economic situation of rising (although still low) unemployment, municipalities may be inclined to use this policy discretion to focus efforts on other claimants rather than lone parents. This may occur particularly if it is more expensive to help lone parents secure

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.12. The new Dutch ‘Work and Social Assistance’ Act (*Wet Werk en Bijstand, WWB*) came into force on 1 January 2004

This replaces the General Act on Social Assistance (*Algemene Bijstandswet*) and some other related acts on subsidised work. The aim is to encourage persons on social assistance to re-enter employment through introducing sharper benefit rights and job search duties and more individualised and ‘customised’ solutions for claimants than the previous schemes. The explicit starting point is that every citizen is expected to provide for his/her own living, with employment as an important means for doing so.

- The level of benefit has not been reduced but the provision of additional specific allowances for different categories have been abolished and may only be provided on an individual, discretionary basis and local income policies are no longer allowed. This reform of the benefit is designed to reduce the poverty trap.
- The job search requirements have been made stricter – benefit claimants are obliged to co-operate in job search activities and to accept ‘generally acceptable’ employment and no one is automatically exempt from this obligation. Previously people were automatically exempt if they were older than 57.5 years or were a lone parent with either a child under the age of 5 years or an older child under the age of 12 where there was no childcare available. Exemptions are now only considered on an individual basis.
- In the Parliamentary debate there was much objection to the new job search requirements for lone parents, so the compromise reached was that municipalities must take into account childcare arrangements and the preference of parents with regard to care arrangements where developing the plan for particular claimants.
- The administrative responsibilities have also been changed and decentralised to municipal level, which now receive a fixed budget for benefits and one for re-integration services. The latter may be spent on training, subsidies for labour costs or jobs, and mediation services. As an incentive to help place people in employment, any surplus in the benefits budget arising from a successful re-integration may be kept by the municipality and spent at its discretion.
- Accompanying this reform the ‘Innovation program work and social assistance’ has been formulated by the co-operation of the Dutch organisation of municipalities (VNG) and the ‘Dutch national association of managers of municipal services in the fields of work, income and social welfare’ (DIVOSA). The program and its budget supports municipalities with policy development and innovation, for example policies to facilitate the combination of work and care.

Source: Plantenga and Remery (2004)

employment, thus limiting the scope for generating budget surplus.

The increased job search requirements for a parent caring for young children while claiming social assistance in Germany and the Netherlands is part of a more general reform trend found across Europe targeted particularly at lone parents in welfare systems where this category of claimants had previously been defined as inactive and exempt from job-seeking requirements. A similar shift in policy presumption has occurred in the UK (Lewis, 2001) and in Norway (see Box 1.17 below). In the UK this policy shift has been followed by a rise in employment rates for lone parents and the UK government’s NAP/Social Inclusion 2003-5 reports the findings from evaluations which conclude that the ‘New Deal’ active labour market measures for lone parents have played a role in this development. However, the Norwegian

national report notes that studies suggest that single parents’ participation in employment is strongly influenced by fluctuations in labour market opportunities, which affect the outcomes of changing policy regulations and benefit incentives (Ellingsæter, 2004).

Reforms with a narrower or more incremental focus on the unemployed: the examples of Austria, Portugal and Ireland

The reforms to enhance work incentives for the unemployed in Austria (Box 1.13), Portugal (Box 1.14) and Ireland (Box 1.15) have been more incremental and narrower in focus than the Danish, German, French and Dutch reforms.

In Austria the unemployment benefit insurance has been reduced and the qualifying period extended, but an expansionary element of the reform is that

Box 1.13. Austria – Reforms to the tax/benefit system are designed to enhance work incentives

There has not been a public policy debate about 'making work pay' but several reforms have been made to the tax/benefit system in recent years which are designed to enhance work incentives. The problem of high tax rates for low-income families which are above the EU average was noted in the NAP/Employment in 2003.

- **Unemployment benefit insurance has been reformed to tighten eligibility criteria and reduce benefit rates:** The earnings replacement rates have been reduced, accompanied by a 40% reduction in family supplements for dependent family members, and the qualifying contribution period has been extended from 26 to 28 weeks.
- **Enhanced benefits for younger and older workers on labour market programmes:** The duration of unemployment benefit has been extended for claimants who participate in Public Employment Services training and re-integration labour market programmes (open to younger and older people aged under 25 years or over 50 years).
- **The tax burden on households has been reduced through the 2004-05 tax reform, with some reductions targeted at low income families** (see Box 1.6 above).

Source: Mairhuber (2004)

benefits for young and older workers have been enhanced if they participate in a training programme. The Austrian report notes that gender mainstreaming is missing in the conceptualisation of this policy, as is the case in many areas of policy formulation, despite some basic gender-differentiated impacts (Mairhuber, 2004). Thus the longer qualifying period for unemployment benefit will impact on many women with temporary or insecure contracts – such as those employed in tourism – as well as men in the male-dominated construction sector. Many of the women who do not qualify for unemployment insurance are unlikely to receive the means-tested unemployment assistance because their partner's income is taken into account. The predominantly female category of lone parents is one of the low-income groups that will be hit by the reduction in unemployment benefit rates. It may also be the case that the introduction of longer periods of benefit support for younger and older workers while on active labour market measures may be of less benefit for women than for men because women are less likely to qualify for unemployment insurance benefits, particularly among the older cohort.

In Portugal there is some public debate about tax/benefit reform because the marginal effective tax rate for those leaving benefits and entering employment is among the highest in the EU, creating a stark unemployment trap for those who receive benefits (Ferreira, 2004). However, the interaction of low benefits with low wage rates in conjunction with already low tax rates in the personal tax system for the low-paid makes this problem difficult to address through the tax/benefit system (cash family benefits per person are among the lowest in Europe when expressed in Purchasing Power Standards). Reforms in 2004 reduced the eligibility requirements for receipt of unemployment insurance benefits in conjunction with introducing tighter job search requirements, in line with the direction taken in the reform of social assistance in 2002 (Box 1.14). To enhance the financial work incentives of the unemployed there is a benefit paid to those who take a low-wage (including part-time) job, and provision for assistance with childcare expenses has also been introduced, although this has not been widely implemented to date.

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.14. Portugal – Benefit reform for the unemployed and proposals to extend household-based means-testing

There have been a number of recent policy initiatives to modernise the tax/benefit system with a view to removing barriers and financial disincentives, although much of the official discourse is about ‘combating fraud and making the system more equitable’ rather than an explicit discussion of ‘making work pay’. In 2003 some measures were launched to make employment more attractive and to alleviate social expenditure, the most important of which are:

Reform to social protection for the unemployed to extend coverage while also introducing more stringent job search requirements (March 2004): The qualifying period for eligibility has been reduced but to continue to receive benefit claimants are now expected to be able to commute further for employment, must accept the first suitable job offer (previously it was possible to refuse up to three) and attend the employment centre regularly for appointments. The tighter job search requirements build on the same principle applied in the social assistance system when the Guaranteed Minimum Income (GMI) was replaced by the Social Insertion Income (SII) in 2002, with the main objective being to strengthen the activation principle of beneficiaries through more individualised plans of support. The take-up rate of SII has been much lower than GMI to date.

Employment-conditional benefits for the unemployed (March 2004): A premium of 25-35% has been introduced for claimants who take a low-wage (including part-time) job (this is in addition to the existing subsidy for employers who hire an unemployed person).

Assistance with childcare expenses (March 2004) has also been introduced, but this measure has not been widely implemented.¹

Reduced sickness benefit for short absences (March 2004): New regulations designed to combat fraud.

In addition to reforms which have been implemented, proposals to extend household means-testing into the social protection system introduce the concept of the ‘family manager’ (*gestor familiar*), even though this appears to be a re-labelling of the notion of the ‘head of the family’, which has been outlawed since the first Civil Code in 1978.

Note:

1. This conclusion is reached by the national expert following discussions with officials from the public employment services.

Source: Ferreira (2004)

A worrying development in Portuguese reform from a gender equality perspective is the current emphasis on means-testing, on taking the household as the unit of assessment. This will tend to reinforce the traditional family model of a ‘household head’ and ‘second’ earner. Yet this has not received much attention in the public debate, instead the focus has been on how the complexity of the means-testing will exacerbate existing perverse effects given widespread tax evasion in Portugal. Gender equality issues – such as public funding of childcare services or individualisation of personal taxation – rather than distributing social assistance and tax relief to the ‘household manager’ – are not really up for debate.

In Ireland the elements of the unemployment and poverty traps are well-known, and although some

ameliorating measures were introduced in 1997, the improvements have been undermined by the subsequent failure to uprate benefit rates and thresholds and by the abolition in 2004 of the transitional payment of One Parent Family Benefit during the first year of employment (Box 1.15). There have been two recent and positive measures introduced which allow recipients to retain part of their benefit while making the transition to employment or into education – the Back to Work Allowances (BTWA) and the Back to Education Allowance (BTEA) However, these positive initiatives have been restricted by the 2003 budget measure which tightened eligibility to the longer-term unemployed, thus creating new unemployment and welfare traps (Barry et al., 2004).

Box 1.15. Ireland – Longstanding issues identified in the National Anti-Poverty Strategy to remove unemployment and poverty traps so as to ‘make work pay’

In Ireland the context to ‘making work pay’ debates is one of high rates of economic growth, falling unemployment and a political environment in which the government has been committed to job growth as the key tool for addressing poverty and social exclusion. Public policy has focussed on creating a low tax environment combined with investment in physical and productive infrastructure, and active labour market programmes for the unemployed. Women’s employment rates have risen rapidly in the context of economic growth and public and private service sector expansion, but remain largely concentrated in low-wage sectors (retail, hotel, personal services). Absolute poverty levels have declined, but relative poverty has risen. The numbers of working poor have increased, as has the level of immigrant labour. There has been an expansion of immigrant labour, which is a new phenomenon in Ireland, which traditionally has been an exporter of labour.

Successive governments have made commitments to raise welfare payments to one-third of the average industrial wage, but these commitments have not materialised. Instead, the recent slowdown in economic growth led to some public expenditure retrenchment and tightening of social protection provision in 2002-03, even though there were reduced numbers of the unemployed to provide for.

In Ireland the **National Anti-Poverty Strategy** has emerged from an active and developed public debate between the social actors and statutory agencies. This debate has highlighted some key issues in relation to ‘making work pay’ for there are heavy financial disincentives in the transition from welfare to low-paid employment:

- Significant secondary benefits are lost (medical cards for free health care, rent assistance, school clothing and footwear allowances, fuel allowances). A partial redress of this disincentive was made in a 1997 reform which allowed those who had been unemployed for at least a year to retain their medical card for three years after taking up employment, regardless of income (but this excludes the short-term unemployed and those who are entering from inactivity but have failed to meet the eligibility criteria to be defined as unemployed).
- The system of tapered reduction of welfare benefits introduced in 1997 is inadequate because the overall income threshold for retention of secondary benefits has not been updated since 1994. Once earnings cross this threshold benefits are lost, so low-wage jobs incur a substantial loss of income.
- The low earnings threshold for tapered benefit withdrawal for one parent families (One Parent Families Benefit) has not been updated since 1997. Furthermore, the policy of gradual withdrawal has been reversed; previously an OPFB recipient could continue to receive half of their payment above this threshold for 12 months to ease transition from welfare onto earnings, but this was abolished in 2004. This means that lone parents typically seek part-time and low-paid employment since it is rarely possible to obtain wages significantly above benefit levels.
- The Family Income Supplement payment for low-paid working families is inadequate. The upper threshold has not been updated to keep pace with increases in earnings. The take-up is low due to reasons of stigma and complexity, so the Combat Poverty Agency has suggested that a tax-based system of credits akin to the UK system might improve take-up.

There have been recent positive reforms to promote the transition from non-employment into employment or education:

- The Back to Work Allowance (BTWA) introduced in 2000 allows people to keep social welfare payments on a tapered basis on taking up employment. This was identified by the European Employment Taskforce as a progressive scheme for supporting this transition.
- The Back to Education Allowance (BTEA) allows benefit recipients to pursue education with a standard payment rate which is not means tested and to keep any secondary benefits already held.

However, these positive initiatives have been restricted by the 2003 budget measure which tightened eligibility for the longer-term unemployed, thus creating new unemployment and welfare traps.

Source: Barry, Conlon & O’Connor (2004)

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.16. The household-based emphasis in the tax/benefit system in Ireland

Among the unemployed:

Many unemployed women with a partner are categorised as ‘inactive’ dependents rather than registered as unemployed because they do not meet the job search criteria of being available for full-time work. This has a number of negative impacts on their work incentives and their social protection entitlements.

- They are under-represented among those registered as long-term unemployed.
- Dependents have limited eligibility for certain labour market programmes, including the recently introduced BTWA and BTEA.
- The household-based means-test for benefits – including the important secondary benefits (medical cards for free health care, rent assistance, school clothing and footwear allowances, fuel allowances) creates a disincentive for the second earner (typically women) unless they can earn a sufficiently high wage to lift the family into a higher income bracket. The result is that many women take up low-paid, part-time and often informal employment to ensure the household retains benefits.
- A new disincentive has been created by a recent change in eligibility rules for rent assistance – from January 2004 as soon as one person is employed full-time the household loses rent assistance (‘rent supplement’) regardless of household income. This creates a disincentive for a transition from ‘no earner’ to a ‘single earner’ household, although for couples this may mean that if one member takes employment then there is no longer any rent assistance to be lost by the second entering employment as well.
- The exception is that there is some targeted provision for lone parents in receipt of One Parent Family Payment, including more flexible eligibility criteria for the BTWA and BTEA. This indicates some policy sensitivity to the specific situation of some groups of women, although this is not developed with a specific and wider gender perspective on social protection.

In the personal tax system:

- Incremental tax reform in recent years has made some progress towards tax individualisation for married women but full individualisation has not been introduced. Evaluation studies show that individualisation of personal taxation has a more positive impact on married women’s labour supply than cuts in tax rates, although overall tax reform has made only a small contribution to the large increase in women’s participation achieved over the last 20 years (an estimated 3% out of the overall 30% rise in women’s participation rates).

In the care system:

- Despite some improvements in recent years the system of child, elderly and other care services and leave provisions remains underdeveloped and is a major obstacle to employment for those with care responsibilities. A positive development is that non-means tested child income support (Child Benefit) has increased significantly in value in recent years.
- The carers’ benefits and allowances are organised on a ‘male breadwinner’ model of family life. They are only available to those carers who do not work/train more than 10 hours a week, and the allowance is means-tested on household income. These rules means many are prevented from qualifying because their household income is too high, and the value of the payment is directly affected by the spouse’s income rather than the degree of care work involved.

Source: Barry, Conlon & O’Connor (2004)

In Ireland, the gender impact is rarely discussed in relation to the measures proposed to reduce the poverty and unemployment traps, with the exception of some recognition that lone parents are predominantly women (Barry et al., 2004). Thus, for example there are more flexible eligibility requirements for lone parents to access the BTWA and the BTEA, but the impact of the household-based welfare emphasis which consigns women with partners to the category of ‘dependents’ is not addressed. Yet this fundamental presumption in the tax/benefit

system in Ireland produces systematic barriers to women’s access to labour market programmes and financial disincentives for entering employment (Box 1.16). Where there are reforms with the explicit aim of increasing women’s employment these usually involve contradictions with other policy areas which undermine the efficacy of the reform. For example, the positive developments towards tax individualisation sit alongside persistently low levels of public childcare provision. Similarly, the Equality Authority has highlighted the contradiction

that employment policy is oriented to raising participation rates for all groups, including carers, yet health policy is premised on the continued availability of informal carers.

Reforms targeting employment (re-)integration of sick and disabled persons: the example of Norway

Employment rates are high for both sexes in Norway. The main strategy for integrating the non-employed into employment is active labour market programmes, rather than a focus on financial work incentives, for there is a large difference in income levels between those in and out of employment, even if rates of poverty are comparatively low (Box 1.17). Several elements of the social protection system are currently under reform in response to the financial pressures created by an ageing workforce, where the main rationale is to enhance labour sup-

ply incentives. A particular target is the non-employed in receipt of sickness and disability pensions. Tighter eligibility conditions and reduced rates of disability benefit (WAO) have also been reformed in the Netherlands to try and redress the high proportion of the working age population in receipt of these benefits (Box 1.11 above).

In January 2004 provisions for new claimants of disability pensions identified those with the potential to return to the labour market, and who will receive a lower benefit rate for a fixed period in combination with individual follow-ups to encourage resumption of employment. This follows in the steps of a widespread workplace agreement made in 2001 with the aims of reversing the rise in sickness claims and disability pensions and promoting a more inclusive workplace for workers who are older or have special needs for work adjustments (Box 1.18).

Box 1.17. Norway – Reforms to unemployment benefits and disability pensions to promote employment re-integration

Like the other Nordic countries, Norway has high employment rates for both sexes and waged work is the main pillar of Norwegian social policy, and to achieve this employment and social policy are integrated. There is a large difference in income levels between those in and out of employment. Rates of poverty are comparatively low: in 2000, 2.7% of households had incomes below 50% of median income, rising to 5.4% below 60% of median income. Between 1.7% and 2.4% of children lived in households with incomes below 50% of median income in the period 1997-99. Immigrants are over-represented among the poor and child poverty is a special concern of the 'Action Plan for combating poverty, 2002-05', under which child supplements have been increased for those on social assistance or pensions (mainly disability).

A greater policy emphasis on activation and the duty to take employment was developed in the 1990s by the introduction of the so-called 'work line' to enhance the labour market participation of certain groups (single providers, the young unemployed and the disabled). Moreover, employment and the social networks that come with it are considered as a positive good that people should be involved in. The normative shift in the 1990s reform was from a 'right to work' towards a 'duty to work', but few workfare style arrangements were introduced, with the exception that young people in receipt of social assistance can be required to work for the municipality which administers the benefit. Moreover, a premise of Norwegian policy is that employment is a positive state for non-financial reasons as well as financial ones, in particular integration into social networks and public life.

- The main strategy to integrate the non-employed into employment is active labour market programmes, and the main target groups are immigrants and refugees, long-term recipients of social assistance, young people at risk, single parents and recipients of disability pensions.
- With regard to single parents, a 1998 reform increased the job search/training requirements for this group. Prior to the reform single parents could claim benefits for up to 10 years without being required to seek employment. The reform restricted the 'transitional allowances' mainly to those with children under 3 years old, while those with a child aged 4 years or older could receive a full or reduced allowance on the condition that they were enrolled in education, worked part-time or were actively seeking employment.

Several elements of the social protection system are now under reform in response to the pressures of a shrinking workforce, an ageing population and rising public expenditure on early retirement, disability pensions and long-term sickness (Norway has one of the most generous sick leave arrangements, with a 100% replacement rate from the first day of sick leave). One of the main rationales for these reforms is to enhance labour supply incentives.

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.17. Norway – Reforms to unemployment benefits and disability pensions to promote employment re-integration (cont.)

- **Reform of disability pensions to promote employment re-integration**

Since January 2004 new claimants of disability pensions are divided into two groups: those considered permanently disabled and those with the potential to return to the labour market after temporary receipt of the benefit for 1-4 years at a lower rate. The latter group are followed up individually to encourage their return to employment.

- **New unemployment benefit proposed to extend eligibility hand-in-hand with increased job search requirements**

A government working group has proposed that a new unemployment benefit be introduced to encourage job searches while providing basic income security. The aim is to extend the coverage, for currently 41% of the registered unemployed are not eligible for unemployment insurance benefit – primarily newcomers (recent immigrants), persons re-entering the labour market and those in temporary or part-time work – with women less likely than men to be eligible for unemployment insurance benefits (44% of women compared to 39% of men). The proposal is to introduce a benefit for all those aged 19-66 years who have been registered unemployed for at least three months. The benefit period is two years, and the amount is twice the basic amount of social assistance ('2G', roughly 13 700 euro). Beneficiaries may be required to produce evidence of their job search activities to be eligible for this benefit.

Source: Ellingsæter (2004)

Box 1.18. Norway – ‘A more inclusive working life’ (the IA-agreement between the Norwegian government and the social partners in 2001)

The agreement runs from October 2001 to December 2005, covers workplaces which include about 43% of the employed, and two thirds of the workplaces covered are in the private sector. The agreement has three aims:

- To achieve a more inclusive working life to benefit the individual worker, the workplace and society.
- To reverse the growth of sickness absence and disability pensions (target: to reduce sickness absence by 20%).
- To better utilise the resources of elderly workers and persons with special needs for work adjustments (targets: to increase the actual age of retirement, and to employ more people with reduced work ability).

Companies join the agreement by signing an agreement with the Regional Social Security working life centres, which allows them to introduce particular reforms, such as more flexibility in the operating of social leave regulations. If the goals of the agreement are not achieved more punitive measures may be introduced later.

Source: Ellingsæter (2004)

The gender impact of these initiatives has not been assessed, which is common for most policy debates in Norway, where gender issues usually only enter debates indirectly in relation to particular groups of women, such as single parents (Ellingsæter, 2004). The national expert argues that a positive interpretation of this lack of gender mainstreaming is that it reflects a general sense that gender equity is largely achieved and women are integrated in working life, as indicated by the low gender differences in employment rates and qualification levels. However, there are still pronounced gender differences in working hours and earnings, and women still represent a significant part of the non-employed, so this silence on gender is problematic.

In fact there is a gender-differentiated impact of these reforms. Women are more likely to be the recipients of the new temporary disability pensions

paid at a reduced rate, for they more often have medical diagnoses that make the prospect of labour market re-entry more likely (muscle/skeletal problems and mental illness), and preliminary results show that women account for 70% of those receiving the temporary benefits. The gender impact of the implementation of the workplace agreement ‘a more inclusive working life’ is as yet unknown. However, what is known is that women have a higher level of sickness absence than men, yet gender specific problems do not occupy any visible place in the agreement, with the exception of pregnant workers (almost 7% of women aged 19-45 years are pregnant at any time). Here the only device offered is to reduce employer’s contributions to sickness payment if job adjustment is not possible, which might create a disincentive for employers to establish inclusive strategies of job adjustment (Ellingsæter, 2004).

Reforms and proposals which focus on extending social protection coverage for the unemployed and inactive: the examples of Norway, Italy, Bulgaria, Romania and Lichtenstein

Most of the reforms discussed so far in this Section 1.3 focus on 'making work pay' for the unemployed by introducing stricter job search criteria, reduced benefits and/or enhanced benefits for those making the transition into employment. However, there are also examples of reforms and proposals where the main emphasis is upon extending coverage.

In Norway, the social protection reforms to increase labour supply incentives and promote employment re-integration on one hand include the introduction of a reduced disability pensions for some claimants, but on the other hand, this has proceeded alongside proposals and initiatives to extend social protection and promote job searches among the unemployed and recent immigrants. A Norwegian governmental working group has proposed introducing a new non-means tested unemployment benefit with the aim that this will extend basic income security while encouraging job searches. The benefit proposed is a non means-tested benefit made at twice the basic social assistance rate to be paid to the unemployed who are not eligible for unemployment insurance benefit who satisfy job search requirements (see Box 1.17 above). This proposal has basic features in common with some parts of the German reform discussed earlier, in that the proposal is that some social assistant recipients will now be entitled to a higher benefit provided they fulfil certain job search criteria. However, in contrast to the thrust of the German reform, the

Norwegian proposals are made in the context of maintaining existing levels of social assistance and unemployment insurance benefits, rather than benefit reductions. From a gender perspective this reform will benefit slightly more women than men, for among the registered unemployed fewer women are eligible for unemployment insurance benefit than are men (44% compared to 39%). There is also a new initiative in Norway to integrate immigrant ethnic minorities into working life through a training programme and a benefit which is twice the basic rate of social assistance, and equivalent to the amount proposed for the new unemployment benefit (Box 1.19). This scheme is also likely to be of particular benefit for women, whose needs are seldom addressed despite their lower employment rates compared to immigrant men.

In those countries with limited social protection coverage for the working age population the emphasis of policy debates and reform is largely centred on extending social protection, as is the case in Greece and Italy (Karamessini, 2004; Villa, 2004). A similar situation of limited social protection coverage also applies to many of the new Member States, as indicated in their 2004 NAP/Inclusion reports and in Bulgaria and Romania in their preparation for joining the EU. In Bulgaria and Romania there is no sustained debate about 'making work pay'; instead in the preparation for EU membership the focus is on preparing the legal and institutional processes and developing economic and social policy in line with EU guidelines and requirements. Here the main issue is about extending social protection and introducing labour market programmes to enhance employability (Boxes 1.20 and 1.21).

Box 1.19. Norway – A new initiative to integrate immigrant ethnic minorities into working life

The integration of ethnic minority immigrants has been a topic of much public and political debate in recent years, with various education, training and anti-discrimination measures introduced. However, at the workplace level in practice the social partners have devoted less efforts to developing initiatives in this area than for older workers, for example.

From 1 September 2004 all Norwegian municipalities are responsible for an introductory training programme for all newly arrived immigrants, who will receive an annual amount broadly in line with the '2G' rate of twice the basic amount of social assistance proposed for the new unemployment benefit. Participants will receive language training, education about Norwegian society and training in basic qualifications if needed.

This scheme is likely to be of particular benefit for women, whose needs are seldom addressed despite their lower employment rates compared to immigrant men. However, persons immigrating due to family reunification are exempted from this programme. This applies to women in particular, as there is a growing proportion of Norwegian men who marry non-western women.

Source: Ellingsæter (2004)

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.20. Bulgaria – There is no sustained debate about ‘making work pay’ through tax/benefit reform in the preparation for EU membership

In the preparation for EU membership the focus is on preparing the legal and institutional processes and developing economic and social policy in line with EU guidelines and requirements, including the development of gender mainstreaming policy processes.

Low benefit rates and high unemployment mean that incentives in the tax/benefit system is not the issue, rather the dilemma people face is how to find and maintain employment.

Women account for just over half of the registered unemployed, and in recognition of this a number of programmes have been initiated by the Ministry of Labour and Social Policy targeted at enhancing women’s work incentives and employment re-integration. These programmes are designed to support and promote job searches, to reconcile employment with family responsibilities, to provide access to training and to promote entrepreneurship, including business start-ups in relation to childcare services.

However, most of the firms in Bulgaria are small (56% of employment is in the SME sector in micro-firms) and a number of studies show that employers avoid hiring women who have children or are likely to in the future because of the fear of disruption and costs if the children are ill.

Source: Beleva (2004)

Box 1.21. In Romania a number of reforms have been implemented in relation to the EES guideline 8 measures to ‘make work pay’ and the National Anti-Poverty and Social Inclusion Plan

- The social assistance system was reformed in 2001 to provide a guaranteed minimum income and increased administrative support, with compulsory community job placements for those in receipt of the GMI who are able to work.
- Minimum wage rates are being gradually increased.
- The unemployment benefit system was reformed in 2002. This is paid at a fixed level equivalent to 75% of the minimum gross wage. The duration of the benefit is related to the contribution record, and ranges from 6 months up to 12 months. A number of labour market programmes have been developed to enhance employability.
- Employee and employer social insurance contribution rates were reduced in 2003 to reduce the tax wedge on earnings and labour costs.
- In 2004 a range of tax allowances were introduced to encourage people to contribute to optional pension schemes, private health insurance and for home insurance and insulation improvements.

Source: Zamfir (2004)

In Italy a reform has been proposed which would extend social protection and benefit coverage to a higher proportion of the unemployed (Box 1.22). The reform would be particularly beneficial to women since they constitute the majority of the unemployed. However, the reform has been repeatedly postponed on the rationale of budgetary restrictions. The Italian expert argues that while the gender impact has not been an explicit part of the debate, the fact that the reform is particularly beneficial for women may be part of the reason why it has less priority attached to it (Villa, 2004). While the Italian government has expressed the need to reform the labour market and the welfare system together in the *White Paper on the Welfare State (2003)*, there has been little advance on the

latter in terms of how to promote security alongside flexibility. The implicit assumption is that labour market flexibility will increase the number and range of employment opportunities, so that benefit reform can be postponed to ‘better times’. In connection with this the regulation of part-time work has been further modified (Law 30/2003 and Decree 276/2003) with the explicit aim of encouraging employers to create part-time jobs and thus encourage unemployed and inactive women to enter employment. The reform contains no financial incentives for employers to promote part-time work, rather it introduces regulatory changes to make part-time arrangements more flexible for employers. Consequently, the ‘family’ remains the key actor as the solution for welfare, as is stressed

Box 1.22. Italy – Extension of social protection for the unemployed is postponed again

Poverty in Italy is regionally concentrated (two thirds of poor households are in the *Mezzogiorno*) and concentrated on families with children.

Similar to the situation in Greece, the focus of concern in the social protection system is not so much about 'making work pay' as about extending protection through implementing a benefit system reform ('*riforma degli ammortizzatori sociali*') and introducing measures to combat poverty.

The proposed reform should guarantee broader coverage and eliminate differences of treatment between categories of workers while also encouraging participation in employment. Such a reform would be particularly beneficial to women since they constitute the majority of the unemployed. This reform is more urgent than ever given the recent changes in labour market flexibility introduced by the *Legge Biagi*. The benefit reform was announced in 2002 with a pledge to introduce it in 2003, yet it was then postponed in 2003 and 2004 and given the current budgetary restrictions it is very unlikely to be implemented in the near future.

Source: Villa (2004)

in numerous official documents. Yet this sits alongside government recognition that the family as an institution is beset with a number of problems concerning its sustainability – low fertility, the lack of childcare services, high costs of raising children, reconciliation difficulties and poor access to good employment.

This focus on the 'family' lacks a gender mainstreaming perspective, yet a greater gender awareness might yield a more effective focus for designing policies to support families and tackle poverty and social exclusion. For example, the Italian report (Villa 2004) notes that while there has been recent renewed public and academic debate about poverty and the 'working poor' in Italy, the emphasis in the debate is upon how to measure relative poverty rather than understanding the dynamics. The potential role of female employment in reducing the risk of household poverty is missing from debates.

Finally, the extension of social protection coverage rather than an emphasis on 'making work pay' is

also the focus of reform in Lichtenstein, in the context of an affluent economy (Box 1.23). Here there have been several recent reforms targeted at improving the situation of women that focus on their family roles. Thus family benefits have been extended and a supplement introduced for single parents and pension rights have been improved for married women. However, the thrust of social security reform to redistribute resources towards women is built upon maintaining a traditional 'male breadwinner' gender arrangement and supporting women who exit the labour market for domestic reasons, rather than on promoting women's employment integration. This is reinforced by the limited development of work-family reconciliation policies, where some recent, but modest improvements have been made – there is a new right to unpaid parental leave and childcare has expanded but remains expensive. Similarly, anti-discrimination legislation is very recent and remains to be implemented effectively.

Box 1.23. Lichtenstein – The buoyant economy means there is little pressure to stimulate debate for tax/benefit reform to 'make work pay', however employment rates for women are low

The principality is affluent, with high employment and income levels and a large number of cross-border commuters (45% of all employees – mainly from Austria, Germany and Switzerland). Unemployment and the problem of the 'working poor' is largely absent, although as elsewhere particularly life situations – lone parenthood, families with many children, retirement – are associated with increased risks of low-income and relative poverty. Tax rates are low in comparison to neighbouring Austria, and low-income families benefit from a combination of additional tax relief plus social assistance. Family benefit has recently been extended and supplemented for single parents, and this reform was explicitly introduced to improve the situation of women.

Despite the buoyant economy, the female participation rate is low: just above 40% and almost half of employed women work part-time. Most of the recent increase in women's participation is in the form of part-time work. Women only gained the vote in 1984, in 1996 a Gender Equality Office was created.

Box 1.23. Lichtenstein – The buoyant economy means there is little pressure to stimulate debate for tax/benefit reform to ‘make work pay’, however employment rates for women are low (cont.)

- Social policies remain oriented largely towards maintaining traditional ‘male breadwinner’ gender arrangements. Measures are targeted at distributing resources to support women who have exited the labour market after childbirth, with an emphasis on supporting marriage.
- A major emphasis of the annual ‘Action Plan’ for gender equality is the implementation of gender equality in the area of social security. However, gender equality is interpreted mainly in terms of providing for (married) women who have left the labour market for domestic responsibilities rather than addressing women’s labour market exits.

A concrete example is pension reform. In 1996 the married couples’ pension was replaced with an individual pension, with individual pension insurance coverage extended to non-active women based on the introduction of the principle of ‘pension-sharing’. This principle has subsequently been extended to give divorced women access to their ex-husband’s company pension schemes by introducing pension splitting according to the number of years of marriage. While more women have gained individual entitlements to pensions through marriage, access to a pension through employment has become more onerous: employed women have to work more years than before because the retirement age has been equalised upwards to 64 years.

- In relation to supporting women’s integration into employment after childbirth unpaid parental leave provisions have been introduced recently, despite strong opposition from businesses which led to some modifications to limit provisions.
- Childcare services have been expanded and more flexible opening hours introduced since the mid-1990s, but full-time year-round care remains expensive.

A particular problem is the lack of implementation of the anti-discrimination legislation. No woman has filed a complaint of discrimination, so the mediation arrangements have not been put into use, although women’s organisations are aware that many cases of discrimination exist. Women are reluctant to come forward for fear of victimisation and stigmatisation in a small country. Anonymity is only possible if the complaint is brought under the umbrella of an organisation such as the Association for Working Men and Women, but this is only possible if there is more than one complainant from the same company.

Source: Papouschek (2004)

1.4. Other measures to encourage the unemployed to take part-time or low-waged jobs

We have already reviewed a number of recently reformed tax/benefit measures which contain some explicit financial mechanisms to encourage the unemployed to take part-time or low-waged jobs. These include the tax credit reforms in Belgium, France and the UK (Section 1.1), and provisions for the unemployed to retain an element of their benefit to supplement low earnings from either full- or part-time employment, for example in the cases of Germany, France, Ireland and Portugal discussed in the previous Section 1.3. Some of these supply-side reforms to unemployment benefit/assistance have been made in conjunction with policy provisions and budgets for demand-side job creation measures, notably the detailed job creation plans in Germany and France as well as the newly devolved municipality responsibilities in the Netherlands, which include budgets that can be used to subsidise labour costs or jobs (for

details see the relevant national boxes in the above sections).

In a number of countries demand-side efforts through employer subsidies to encourage job creation for the unemployed and low-earners has become a key element of policy reform directed at ‘making work pay’. France and Belgium are two examples of where reductions in employers’ social security contributions have been made in a series of measures since the early 1990s to stimulate labour demand (Silvera, 2004; Meulders and O’Dorchai, 2004). The rebate for employers’ contributions in Belgium was raised again as of 1 January 2004, and it means that no contributions are paid for many of the lowest-paid employees. The Belgian report notes that the efficiency of such measures (reduced employers’ contributions) are often questioned because they do not appear to be effective in terms of job creation in relation to the cost of foregone social security revenue, but that in their favour the Belgian government considers that these measures support business competitiveness and promote

employment stability during economic downturns (Meulders and O'Dorchai, 2004).

In a similar vein, a demand-side policy emphasis on wage subsidies and the creation of part-time jobs are the focus of 'making work pay' policy reforms in Greece (Karamessini, 2004). Since 2000 five relevant measures have been introduced (Box 1.24). Three are directed at employees: full-time employees on minimum wage have been exempted from social security contributions, the long-term unemployed who take part-time work receive a transitional monthly allowance as an incentive, and a wage supplement has been introduced for 'mini' part-time jobs to make them more financially attractive. The other two initiatives are directed at employers: private sector employers receive wage subsidies for hiring unemployed persons in receipt of benefits to either full-time or part-time work,

and in the public sector there is a job creation programme for fixed-term part-time jobs.

There has not been a gender assessment, or any other type of evaluation of this body of reforms in Greece (Karamessini, 2004). The wage subsidies for hiring the unemployed aims to make work pay for the low-paid by attempting to enhance work incentives without reducing benefit levels. This indirectly discriminates against women for two reasons. First, more unemployed men are in receipt of benefits than unemployed women. Secondly men also have longer benefit insurance entitlements due to their better paid and more stable jobs in their work histories, and this offers more incentive for employers to hire them. There is little variation between the minimum and maximum unemployment insurance benefit rates so in practice there is no gender difference in this element of the amount of subsidy.

Box 1.24. Greece – The focus of 'making work pay' policy reform is on wage subsidies and the creation of part-time jobs

The NAP/Employment 2003 explicitly stated that the tax/benefit system does not include work disincentives since benefits are low, as is the tax burden on the low-paid wage earners. High rates of social security contributions are identified as a potential disincentive. The policy emphasis is upon improving labour demand, active labour market schemes (training, counselling and subsidies for business start-ups), work-family reconciliation and raising social protection to the levels found in EU countries with more developed systems, rather than removing work disincentives. The social policy proposals of the new government are expected to be announced later this year.

Since 2000 five employment measures have been taken which relate to the 'make work pay' focus of debates:

- **Tax break for low wage employees:** Full-time employees on minimum wage have been exempted from social security contributions (2000).
- **Private sector wage subsidies for hiring the unemployed:** The unemployed on benefits who secure a job in the private sector can have their benefit used as a wage subsidy for the employer for either a full-time or part-time job if paid at the normal wage rate. The employer makes up the difference between the benefit and the wage. If the person is dismissed before the end of the entitlement period they continue to receive their unemployment benefit.
- **Public sector creation of fixed-term part-time jobs for the unemployed/inactive:** To fill vacancies in social services and related urgent recruitment needs. Public sector jobs have good working conditions and this helps to make part-time work more attractive to the unemployed and inactive, given the low preferences for this form of employment in Greece.
- **Promotion of part-time work for the long-term unemployed:** They receive a monthly allowance for one year if they take a part-time job of at least 4 hours/day (2000).
- **Wages improved for those in low-paid 'mini' part-time jobs:** Pay premia introduced in 2000 for the low-paid working less than 4 hours/day on minimum hourly wage rates.

Source: Karamessini (2004)

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.25. Germany – Expansion of ‘mini-jobs’ excluded from social protection coverage

Most of the increase in women’s employment in Germany in recent years has come from the expansion of private sector ‘mini-jobs’ (400 euro/month) introduced in 2003. The ‘mini’ or ‘marginal’ job definition is no longer connected to the previous 15 hour upper limit on working hours, so it is now possible to create jobs which involve longer hours at a lower hourly rate of pay which fall within the ‘mini-job’ definition. By June 2004 8 million had been created, an expansion of 1 million in 1 year. Two thirds of these employees are women.

The expansion of these jobs incurs some major disadvantages: employees do not have social protection coverage from this form of employment (in particular unemployment and pension insurance), the state forgoes the revenue from social security contributions, and the expansion of this form of employment undermines the maintenance and development of regular part-time jobs.

Source: Maier (2004)

Box 1.26. Finland – controversial proposals to subsidise low-wage jobs and expand the ‘working poor’ are deferred

The emphasis in the Finnish NAP/Inclusion is upon job creation measures for those with low skills and limited qualifications. To boost demand for low-wage jobs reductions in indirect labour costs as a subsidy for ‘low-productivity’ work were planned, along with an extension of training measures. This was based on a report by the Pellervo Economic Research Institute (Holm and Vihriälä, 2002) which proposed reduced payroll taxes for low-wage jobs, drew inspiration from the French reforms in this area and was debated widely in the 2003 election. However, after the new government costed the measure they concluded it would be too expensive and so have deferred implementation until 2006 at the earliest.

The measure was considered a controversial one because of the concept itself of ‘low-productivity’ which in the Finnish context is reminiscent of the US term the ‘working poor’, and measures to support the expansion of low-paid jobs runs counter to the Finnish solidarity and narrow income differentials in the welfare state regime.

Source: Lehto (2004)

Another important example to note is the promotion of ‘mini-jobs’ in Germany through such employment being exempt from social security contributions (Box 1.25). This development was given an additional stimulus in 2003 where the definition was reformed so that the previous 15 hour upper limit on working hours was abolished, leaving the definition of a ‘mini’ job resting on an earnings threshold. There has been a rapid expansion of ‘mini-jobs’ reaching a total of 8 million by June 2004. Two thirds of these employees are women, and the expansion of this form of employment accounts for much of the recent increase in women’s employment. The national report identifies some key problems with the expansion of this form of employment: such jobs are excluded from social protection coverage, the foregone revenue from social security contribution exemptions, and that the growth of ‘mini jobs’ undermines the development of regular, part-time jobs (Maier, 2004).

In contrast, proposals to introduce subsidies for low-wage jobs in Finland have been deferred (Box 1.26). This decision was made on the grounds of cost, but

the proposal had been controversial because the idea of introducing measures to stimulate the creation of low-paid jobs runs counter to the principles of the Finnish welfare state regime and the broader ethos of Finnish society (Lehto, 2004).

The Finnish expert notes that the gender impact of the proposal was not assessed in the public debate, but that the reform would primarily impact women for they dominate in the low wage service sectors, as well as the small proportion of immigrant men and women in the population (Lehto, 2004). Critics of the proposal point to a range of issues which suggest that the proposal was poorly conceived: the evidence from employers’ surveys is that the demand for low-skilled labour will continue to fall while that for qualified labour will increase; the pool of low-educated people searching for work is small once students looking for vacation work are excluded from the count; and that many of the unemployed are highly skilled or have a disability and the employment integration of both groups is more easily achieved by different forms of intervention than by a general subsidy for the creation of low-wage jobs.

1.5. 'Making work pay' in relation to pension reform and active ageing

The issue of pension reform in relation to work incentives and 'making work pay' was not included as an explicit element of the work programme, but a number of the national reports highlight reforms to pension systems which are largely designed to tighten eligibility conditions and to create financial incentives in favour of 'active ageing' and later retirement (France, Portugal, Austria, Greece, Italy, Norway, the Netherlands)⁷. Systematic gender impact assess-

ments were not made for these reforms although there are likely to be important gender differentiated impacts of these reforms (Box 1.27). Firstly, this is because women typically have less continuous employment profiles and lower earnings. So, for example in Austria the new provisions for child-related breaks in the contribution record have been criticised as inadequate by the Federal Chamber of Labour. Secondly, a higher proportion of women's employment is concentrated in the public sector so reforms which target either the private or public sectors are likely to have a gender impact, for example the recent reforms in France and Portugal⁸.

Box 1.27. Examples of pension reforms to tighten contributory requirements and deter early retirement

In **Austria** the pension system has been reformed to encourage people to prolong their working life (along with some reduction of non-wage labour costs for older workers): early retirement has been abolished, increased increments to pension for working beyond statutory retirement age have been introduced, and the contribution service requirement has been increased from the 'best 15' to 40 years. To reduce the negative impact of (mothers') child raising breaks on the new 40 years contribution rule the contribution service requirement is reduced by 3 years per child, with enhanced contributory credits for a 2-year period of childcare per child. The additional measures for child-related breaks in the contribution record are insufficient to compensate women who take longer breaks or for periods of part-time employment, and will exacerbate the gender pensions benefit gap according to the Federal Chamber of Labour (Mairhuber, 2004).

In **France** the 2003 pension reform was passed despite major public opposition and mobilisation. This increases the contribution requirements and harmonises the public and private sectors. The number of contribution years is to be raised in the public sector (currently 37.5) to match that of the private sector (currently 40), and then increased for all to reach 42 years by 2020. Pension reductions are introduced for missing contribution years in the public sector, while existing reductions in private sector will be reduced to be harmonised at 5% for each missing year. The reform introduces the possibility to buy up to 3 years of contributions for missing years due to education. Some advantageous measures were introduced for part-timers, but short periods of part-time work are not counted. There is also some harmonisation of child-related contribution credits by tightening eligibility conditions for civil and public sector employees while preserving arrangements which exist in the private sector (Silvera, 2004).

In **Portugal** new regulations (January 2004) for civil servants' pensions introduce tighter contribution requirements through extending the qualifying service period and the reference period for calculating the pension level, which penalises early retirement (Ferreira, 2004).

In **Italy** the pension system was modified (July 2004) to encourage older workers to postpone retirement age. From 2008 the minimum contributory history for early retirement (independent of age) is increased from 35 to 40 years, and the minimum age for early retirement is due to rise. The law provides for a different treatment for women, which means that if women take early retirement they will have a lower pension (Villa, 2004)

In **Norway**, in spring 2004 the Pension Commission presented a proposal to restructure the pension system in response to the challenges of an ageing population and trends towards earlier retirement. The main elements of the proposal are firstly to relate pensions more closely to overall lifetime income by counting all years instead of the best 20 years as occurs presently, and by linking the pension level more closely to the amount of contributions

7 In the UK a major new government report was published in Autumn 2004 which shows that current pension arrangements – the combination of basic state pensions plus occupational and personal private pensions – will deliver inadequate pensions for a large proportion of the population. Options for increasing contribution arrangements and other savings measures are being discussed, and most of these imply a longer working life and/or saving a high proportion of earnings than occurs currently.

8 Equal treatment measures for access to pension schemes are proceeding alongside pension reforms but not necessarily integrated into the overhaul of pension systems. One example of a new equal treatment measure has occurred in Belgium where a new law (April 2003) has banned gender differentiated treatment (except in relation to the treatment of different life expectancies) in the taxation of supplementary pensions and other additional social security benefits, and established equal treatment in access to pension schemes and pro rata payments for full-time and part-time employees (Meulders and O'Dorchai, 2004).

Box 1.27. Examples of pension reforms to tighten contributory requirements and deter early retirement (cont.)

paid, so that later retirement is rewarded with a higher pension. Tax credits for periods of unpaid care work are to continue as before. Secondly, to replace the current early retirement schemes for some groups of employees with a flexible retirement age for all employees (between 62 and 67 years in contrast to the current retirement age of 67 years) (Ellingsæter, 2004).

In the Netherlands the proposition of the government to abolish the tax relief for early retirement was fiercely opposed by the trade unions. After a period of social unrest, the compromise stated that for persons not yet 55 at the first of January 2005, a new early retirement policy will be developed. In more general terms, it seems likely that the financial incentives for older workers to leave the labour market will change in order to increase the participation rate among the 55+ (Plantenga and Remery, 2004).

In Norway, the potential effect on gender equality was a central issue in the debate about the pension proposal due to women's over-representation in low income groups. Some have criticised the removal of the '20 best year' rule, however, in the case of Norway there is evidence that this has in practice favoured men, due to the increasing and higher income of men over the lifecourse. Both the Gender Equality Ombud and the Ministry of Children and Family Affairs support its removal. The Ombud argues that pension credits for unpaid childcare should be extended from the current 6 years to 10 years, and backdated (they were only introduced in 1992). The lifetime income requirement for being eligible for flexible retirement is so high that women with an average wage will not reach it, and so they and other low income groups will not be able to retire early. Proposals for spouse sharing of pensions in divorce and survivor's pensions have also been criticised for not being sufficiently worked out.

The extension of compensation for periods of non-employment due to childraising were also an issue in the recent pension reforms in Luxembourg and Lichtenstein, and in both cases the reforms have generally improved the protection offered to women. The 2002 reforms in Luxembourg increase the credit for periods of child-rearing from 3 years to up to 6 years per child, and the minimum reference wage for computing pension rights during the 'baby-years' (années-nourisson) to a level of 1.5 the social minimum income (SSM). Further, the reference wage is multiplied according to the number of children, so that a non-employed parent with two young children has a double credit (Plasman and Sissoko 2004). In Lichtenstein the individualisation of pension rights and the introduction of pension splitting has improved married women's pension rights (see Box.1.23 above).

1.6. Work-family reconciliation as the main focus on 'making work pay'

In Spain and Sweden the main policy reform which relates to the 'making work pay' debate in recent years is to improve work-family reconciliation. These countries are quite different on many economic, employment and social policy indicators, including that of work-family reconciliation. Thus in Spain, work-family measures are limited, although expanding and this condition – as well as others, not least high unemployment – contributes to the low female employment rate in Spain. In contrast, Sweden has the highest female employment rate among the EU-25, and the extensive work-family measures that exist in Sweden are well known.

In Spain women and young people are among the groups most at risk of social exclusion due to difficulties in accessing employment and changing family structures and relationships. Women with low education levels and those who are single parents are particularly vulnerable to poverty. However, the recent work-family reconciliation measures introduced in Spain (Box 1.28) have a limited impact on the employment integration of non-employed women (Moltó, 2004). The NAP/Social Inclusion does include some proposals to improve childcare services for lone parents, Romany mothers and female prisoners but only in general terms. The law on domestic violence is more specific, and here conciliation measures include leave of absence from work and geographical mobility due to physical or psychological violence along the same lines as parental leave, in conjunction with a new special employment and training programme to be introduced. Mothers of disabled children face particular reconciliation obstacles which are not addressed in current measures. Furthermore,

Box 1.28. Spain – Work/family reconciliation measures are at the heart of the ‘making work pay’ debate

Work-family reconciliation is an objective of at least four different plans mentioned in the NAP/Employment and NAP/Social Inclusion, in order to tackle the problems of a shortage of public childcare, low levels of child-related payments, and to reconcile working hours and other features of employment with family life. These different plans are promoted by different ministries and at national, regional and local levels, which has had a positive effect on raising the level of debate, public awareness and stimulating initiatives. However, on a more negative note the developments have been uneven and the lack of specific budgets means that targets for childcare provision and other objectives are unlikely to be met. The most recent national initiatives include:

- Law 39/1999 on the conciliation of work and family life (leave provisions, working hours compatibility).
- Measure to pay employed mothers of children aged 3 years or under 100 euro/month. This is a measure of family promotion, not a measure against social exclusion per se since most non-employed are women not covered by this measure.
- Some recent expansion of childcare.

Source: Moltó (2004)

there is a growing population of immigrant women, mostly employed as domestic servants providing care-related services for other women. This group of women face precarious employment conditions and limited social protection with little access to the recent work-family conciliation measures introduced, yet their need is often more pressing because of their higher fertility rates.

If the achievement of high employment rates for both sexes is one of the indicators of a successful ‘making work pay’ emphasis in social and economic policies then Sweden (Box 1.29) and Norway (see

Box 1.17 above) have succeeded both in terms of job creation and maintaining work incentives in the context of a relatively generous social protection system for people who are unemployed or otherwise unable to work. The high female employment rate in Sweden is attributed to five factors which originated in the 1970s: individualisation of taxation, the expansion of education (including continuing adult education programmes), a narrowing of the gender wage gap due in particular to the solidaristic wage policy, the investment in parental leave, childcare and other social infrastructure, and the expansion of public sector employment opportunities.

Box 1.29. Sweden – High employment rates for both women and men suggest that social and economic policies have succeeded in ‘making work pay’

Sweden has the highest employment rates for both women and men (75.6% and 72.8% respectively in 2003) in the EU-25, although still lower than the peak achieved in 1990 prior to the economic recession. Hence, if an indicator of ‘making work pay’ is high employment rates for both sexes (and comparatively later retirement ages) then Swedish social and economic policies have succeeded both in terms of job creation and work incentives in the context of a relatively generous social protection system for people who are unemployed or otherwise unable to work.

Research has shown that the high female employment rate is attributed to five particular factors:

- The introduction of individual taxation at the beginning of the 1970s.
- The expansion of education in the 1970s. The EU lifelong learning target of 12.5% is already exceeded in Sweden, with women’s participation rates exceeding those of men.
- Rising relative wages for women, for which the solidaristic wage policy played an important role in narrowing the wage dispersion between higher and lower paid workers.
- The investment in social infrastructure, particularly childcare and parental leave.
- The expansion of public sector employment (50% of women and 20% of men are employed in the public sector).

Following the recession in the 1990s there has been some economic recovery but rates of unemployment and long-term sickness remain relatively high compared to earlier periods and both are a focus of economic policy. However, the problem seems to be harder to tackle now than in previous periods – this is partly due to the extent of the problem but it is also due to the extent of political disagreement about what should be done.

- 1. The national focus of ‘make work pay’ debates in relation to social protection and social inclusion – an evaluation from a gender perspective

Box 1.29. Sweden – High employment rates for both women and men suggest that social and economic policies have succeeded in ‘making work pay’ (cont.)

- **In 2002 childcare costs were reduced for parents to enhance work incentives and labour supply**

Day care provision is subsidised according to parents’ income and provision is comprehensive in terms of places. For example, in 2003 day care facilities catered for 45% of babies aged 1 year and 86% of children from 2-5 years old. In addition, every child is offered a free place in public pre-school from the Autumn term of the year in which the child becomes 4, equivalent to part-time hour provision (525 hours/year).

In 2002 additional steps were taken to reduce the marginal tax effects of childcare costs by the introduction of a maximum fee. This has contributed to the decline in the average marginal tax effect from an increase in labour supply over the period 1997-2003 in Sweden.

Source: Löfström (2004)

The public investment in subsidised childcare in Sweden was further extended in 2002 through the introduction of a maximum fee for parents, which has contributed to a reduction in the marginal tax effect on the labour supply of parents. The impact will be primarily on women’s labour supply, particularly those who are lower-paid, for the national report notes that Swedish studies have shown that childcare costs have a greater impact on women’s labour supply than on men’s, and that directly subsidised childcare has a more positive impact on increasing labour supply than does personal tax relief for childcare (Löfström, 2004).

Sweden, and the other Nordic countries demonstrate how long-term investment in social protection systems and social infrastructure can provide

an inclusive policy model of ‘making work pay’. In this model comprehensive social protection provision is combined with an expectation that all men and women participate in the labour market, facilitated by social infrastructure which supports the family care responsibilities – children and elders – that most adults take on at different stages in their lives.

Work-family reconciliation measures have been expanded in most countries in recent years targeted primarily at promoting women’s employment integration and labour supply (OECD 2001). We now turn to discuss two measures which relate to young children – maternity/parental leave and childcare services.

◦ 2. The impact of maternity and parental leave on employment (re-)integration

There is a positive correlation between state provision for maternity, parental leave and childcare and maternal employment rates (Bruning and Plantenga, 1999; Bettio and Plantenga, 2004; Fagan and Rubery, 1996; Moss and Deven, 1999; OECD 2001; Rubery et al., 1999).

Entitlements provide an integration mechanism in two key ways; firstly, they encourage women to enter employment and/or work full-time up to the birth of a child to build up entitlement; and secondly, the rewards from employment are largely protected from deterioration, in contrast to the situation faced by women who are forced to quit and then re-enter the labour market when they want time off for child-rearing.

However, while leave entitlements provide a positive benefit which enables parents (still largely mothers in practice) to spend time with their young children while also operating as a (re-)integration mechanism for employment, long periods of leave carry some risks, depending on how they articulate with other family policy provisions and labour market conditions. If mothers take long periods of leave while fathers do not this can reinforce women's 'second earner' status and the impact upon a woman's career can be detrimental in terms of lifetime occupational mobility and earnings. In the short-term, from a household perspective it may not make financial sense for the woman to use expensive childcare rather than taking long leave, but over their lifecourse women may find themselves financially disadvantaged because of extended interruptions in their labour market participation. However, where the leave entitlements are shorter this can create other types of labour supply disincentives, for new mothers may exit the labour market rather than taking the short leave on offer if they are unwilling or unable to cope with resuming employment when they have a very young child. Alternatively, mothers may be obliged to re-enter earlier than they would like to due to financial pressures or worries about job insecurity, and this latter situa-

tion may deliver a high labour market participation rate for mothers of young children but largely through compulsion rather than measures that enhance opportunities for parents to try and reach their preferred arrangement.

The impact of parental leave provisions upon the integration and re-integration of mothers and fathers is shaped by four key issues; whether the leave is paid; the length and flexibility of the leave entitlement, whether it is supported by public funding of childcare; and whether men take leave as well as women. This Section will concentrate on three of these issues; childcare provision will be discussed in more detail in Section 4, although how the use of parental leave is dependent upon childcare will be highlighted.

2.1. Maternity and parental leave duration and financial support

The two key aspects that influence the amount of leave taken are whether it is a statutory entitlement and whether there is a reasonably high earnings replacement rate for extended maternity or parental leave, and in the case of father's use of parental leave it is important that there is an individual entitlement to a sizeable leave period which can not be transferred to the mother (Bruning and Plantenga, 1999; Moss and Devon, 1999).

Pre-2004 Member States

When examining the pre-2004 Member States, both the length of statutory entitlements and the financial compensation for these varies considerably. In relation to maternity leave, provision is relatively uniform; the lowest is 14 weeks entitlement in Ireland and Germany while all other pre-2004 countries have entitlements of 15-20 weeks. The exception is the UK that has recently introduced an extension to 26 weeks maternity leave (see Appendix Table A.1 for details of specific maternity policies).

In seven countries statutory maternity leave is paid at 100% of earnings (Portugal, Austria, Germany, Greece, Spain, France⁹ and the Netherlands). Maternity benefits in Denmark are calculated (as sickness benefits) based on earnings up to a maximum equal to full unemployment insurance benefit, where the replacement rate is relatively high by international standards and the proportion receiving full pay through collective agreements is growing¹⁰. Maternity pay is calculated at 80% of earnings in Italy, Luxemburg and Sweden and 70% in Ireland. In the other pre-2004 Member States there are various sliding scales; in Belgium women are paid 82% of earnings for the first month then 75% for the remaining period, in Finland is it an average of 66% of earnings dependent on income, and in the UK it is paid at 90% for 6 weeks and then paid at a flat rate of 100 pound per week for the remaining 20 weeks¹¹.

Parental leave entitlements across the pre-2004 countries are more varied. Statutory leave entitlements differ in relation to the length of leave and the level of financial compensation, and where it is a non-transferable entitlement attached to the individual parent or a family entitlement where the parents decide how to allocate the leave between them. This is summarised in Table 2.1a, based on more detailed material presented in the Appendix Table A.1. This summary highlights the very different approaches to leave entitlements across the countries and provides a starting point to understand the nuances of how these different leave arrangements may impact on re-integration in different societal and economic contexts. Provisions within the leave scheme for the leave to be taken on a part-time basis and quotas reserved for fathers are not detailed in the Table and are discussed in Sections 2.2 and 2.3 below. It should also be noted that a flat-rate benefit may still provide a 'good' replacement rate for mothers with low-

earnings. Furthermore, this Table does not take into account enhancements to statutory entitlements which are available in some workplaces (see den Dulk, 2001; Plantenga and Remery, 2005). For example, in the Netherlands the statutory right is unpaid, and part-time (6 month). Yet, parental leave is paid in some collective labour agreements, for example the CLA of civil servants. Under this agreement civil servants generally receive approximately 70% of their salary. In addition, they have a right to request full-time leave for a period of 3 months or part-time leave for a period of one year.

There is no one combination of parental leave duration and payment that provides a simple formula for the optimal arrangement to promote mothers' employment integration across the different European countries, for the impact will be influenced by other institutions within the country, including the organisation of the childcare system, working-time policies and by the characteristics and conditions of the labour market. The national assessments of the way that the parental leave provisions shape women's return to employment are summarised in Appendix Table A.2. Here we focus on identifying some general principles.

Statutory entitlements and high earnings replacement rates promote take-up. However, take-up can be affected by other workplace factors. The usual tendency is that public sector workplaces are more likely to offer enhanced reconciliation measures provision and provide a more supportive environment for those employees who use these provisions, but this does not always apply. For example, in Belgium in 2003 80% of the 16 720 women taking parental leave were private sector employees (ONEM). In some Belgian public institutions parents have to negotiate with their employer as to whether or not they can take paid parental leave, and this may depress take-up rates.

9 In France maternity leave is paid at 84% of earnings (although not taxed) but most collective agreements and civil service conditions provide for a supplement in order to guarantee full pay.

10 Public sector employees receive full pay while on maternity leave in Denmark, and a new agreement on the collective maternity fund which will commence in July 2005 will increase the proportion of employees entitled to full pay while on maternity leave.

11 Higher earnings replacement rates and/or longer periods of paid maternity leave are available in the public sector and many large private sector companies in the UK.

Table 2.1. Summary of the duration and financial support for statutory parental leave entitlements¹

A) Pre-2004 Member States	
Individual entitlement to leave + shared entitlement to allowance paid at relatively high earnings-replacement rate	<p>SWEDEN (18 months full-time per parent with a parental allowance paid for 480 days per family, with 60 days of parental allowance reserved for each parent. Paid at 80% of earnings. Various options for flexibility and postponement)</p> <p>DENMARK (32 per parent – 64 weeks in total, benefit paid for 32 weeks on the same rate as maternity and paternity leave is calculated. To be taken before the child is 9 years old. There is no period of paid leave reserved for the father. Various options for flexibility and postponement)</p>
Family-based entitlement to leave with relatively high earnings-replacement rate for part of the period	FINLAND (26 weeks per child to be taken after maternity leave, paid as for maternity leave – average replacement rate 66%, there is a bonus of up to 12 weekdays extra if the father takes the last 12 days of the parental allowance period. Each family is also entitled to a further care leave period until the child is 3 years old supported by a low flat-rate benefit)
Family-based entitlement to leave with limited financial support (flat-rate, income-tested or only paid for part of the leave period)	<p>Full-time for less than 12 months: ITALY (10 months to be taken before the child is 8 years old, extended to 11 months if father takes at least 3 months. Payment is equivalent to 30% of earnings for up to 6 months for children under 3 years, other months are unpaid)</p> <p>Full-time until child is 3 years old: FRANCE (low flat-rate benefit available for those with 2 or more children, benefits limited to 6 months for those with one child)</p> <p>Germany (flat-rate payment for 6 months and income-tested for 18 months, 12 months can be postponed to be used before the child's 8th birthday)</p> <p>Full-time until child is 2 years old/part-time until child is 4 years old: AUSTRIA (flat rate payment for 18 months, extended to 24 months payment if father takes some of the leave)</p>
Family-based entitlement to unpaid leave	Full-time until child is 3 years old: SPAIN ²
Individual non-transferable right with flat-rate payment	<p>3 months full-time/6 months part-time: BELGIUM³ (before the child is 4 years old)</p> <p>6 months full-time/12 months part-time: LUXEMBOURG³ (the payment is only made for one parent, leave to be taken before the child is 5 years old)</p>
Unpaid individual non-transferable right	<p>3 months full-time in total, before the child is 5 years old: IRELAND, THE UNITED KINGDOM</p> <p>3 months full-time/6 months part-time before the child is 8 years old: THE NETHERLANDS</p> <p>Longer unpaid period: PORTUGAL⁴ (6 months full-time before the child is 3 years old), GREECE (3.5 months in the private sector before the child is 3.5 years old, 2 years in the public sector before the child is 6 years old)</p>

Table 2.1. Summary of the duration and financial support for statutory parental leave entitlements¹ (cont.)

B) New Member States	
Family-based entitlement to leave with relatively high earnings-replacement rate for part of the period	<p>Full-time less than 12 month period: SLOVENIA (260 days at 100% of earnings + 75 days of the paternity leave can be taken before the child is 8 years old supported by a low payment)</p> <p>Full-time until the child is 3 years old: ESTONIA (Parental benefit paid at 100% of earnings until the child is one year old, and the first 6 months are reserved for the mother; the other 2 years of leave are unpaid) HUNGARY (social insurance benefit at 70% of earnings below a ceiling until child is 2 years old, lower allowance for 3rd year) LITHUANIA (70% of wage until child is 1 year old, unpaid for rest of the period)</p>
Family-based entitlement to leave with limited financial support (flat-rate, income-tested or only paid for part of the leave period)	<p>Full-time until the child is 4 years old: THE CZECH REPUBLIC (low parental allowance at 1.54% of minimum living standard) POLAND (flat rate allowance paid for 24 months)</p> <p>Full-time until the child is 3 years old: SLOVAKIA (low income-tested allowance), LATVIA (low flat-rate allowance)</p>
Unpaid individual non-transferable right	3 months full-time in total: CYPRUS (before the child is 6 years old) MALTA (before the child is 8 years old)
C) Non-EU neighbouring countries	
Individual entitlement to leave and shared entitlement to allowance paid at relatively high earnings-replacement rate	<p>ICELAND (there is no special maternity leave, only parental leave of 9 months, with 3 months reserved for each parent, payment is 80% of earnings)</p> <p>NORWAY⁵ (there is no special maternity leave, only parental leave of 42 weeks paid at 100% or 52 weeks at 80% of which 9 weeks are reserved for the mother and 4 weeks for the father)</p>
Family-based entitlement to leave with limited financial support (flat-rate, income-tested or only paid for part of the leave period)	Full-time until the child is 2 years old: BULGARIA (payment at minimum wage, unpaid leave available until child is 8 years old) ROMANIA (flat rate payment at 240% minimum wage)
Family-based entitlement to unpaid leave	3 months full-time in total: LICHTENSTEIN (before the child is 3 years old)

Source: For further details see Appendix Table A.1 (extracted from the national reports plus additional information provided by experts).

Notes:

1. Details of whether the leave can be taken on a part-time basis or fractioned or elements postponed are not summarised in this Table. For these details, plus details of maternity and paternity leave and other statutory rights for parents to adjust their working hours see Appendix Table A.1 and the discussion in Sections 2.2 and 2.3 of this report.
2. In Spain 4 weeks of paid maternity leave may be transferred to the father to be taken while the mother is on maternity leave or at the end of her maternity leave; this is more akin to paternity leave than parental leave.
3. In Belgium the benefit is flat rate (547 euro/month for full-time leave) but assessed by the national expert to be set at a quite generous level. In Luxembourg the level of benefit received is earnings-related and in practice close to the minimum wage (SSM), 1 692.66 euro for full-time leave and 846.33 euro for a part-time).
4. In Portugal fathers are entitled to 15 days paid parental leave if taken following either paternity or maternity leave.
5. In Norway in addition to the paid parental leave (42 weeks at 100% or 52 weeks at 80% compensation) there is a right to one year of unpaid leave, and a flat rate benefit (3 657 NOK/month) for children aged 1-2 years providing the parents do not use public childcare.

Box 2.1. The Austrian system of child support delivers resources to families but provides few incentives for mothers to resume employment

The emphasis of child support is on universal measures rather than means-tested benefits, through a combination of tax credits (*Kinderabsetzbetrag* – currently 51 euro per month and per child) and family allowances, both of which are paid to the carer. There is some additional support for large families living on a low-income: in 1999 an additional supplement to the universal family allowance paid per child was introduced for low-income families with at least 3 children (currently 36.40 euro per month for the third and subsequent children).

Parental leave is available until the child's 2nd birthday and only marginal employment is permitted during this leave, which is out of line with the recent increases in tax thresholds

A flat-rate **childcare benefit** (*kinderbetreuungsgeld*) was introduced in 2002 to replace parental leave benefit. It is paid for longer than the parental leave period – 30 months for one parent (mother) and another 6 months for the other parent. There is no requirement for an employment record prior to the birth (except for immigrant women). There is a supplement for single mothers and low-income families.

The combination of the childcare benefit and the inadequate levels of childcare and other care services combine to channel women out of the labour market. A recent evaluation of the new childcare benefit concludes that this has led to a longer withdrawal of women from the labour market without producing a stronger involvement of fathers in the care of younger children. The proportion of mothers returning to employment before their child is 2 years old has declined from 54% to 35%, with the decline being most pronounced among women who had become mothers at younger ages, those with several children and those in low-paid jobs.

There are provisions for parents to work part-time while on leave, but they can only retain the childcare benefit if their earnings fall below the tax threshold.

Source: Mairhuber (2004)

Parental leave entitlements can intersect with other policies which affect take-up. In Finland, for example, Ilmakunnas (1997) reports a high take-up of the 'home care allowance' which allows parents – after the parental leave period when the child is approximately 9 to 10 months old – to take childcare leave with full employment security to look after a child under the age of 3 while receiving a home care allowance. The policy is used to reduce the demand for municipal day care and is available to parents who do not use public childcare services. As a result mothers can defer their return to employment for quite a lengthy period, which can create problems for re-integration and their lifetime earnings' profile. In other countries where childcare services are more limited, extended periods of leave may serve to defer labour market exits but do little to promote employment resumption at the end of the leave period, for example in the case of Austria (see Box 2.1). France is another example where the parental childcare allowance (APE) for non-employed mothers and for single parents (API) can create an incentive for labour market withdrawal for mothers, particularly for those who are low-paid or low-skilled, and the problem is that subsequent labour market re-entry is difficult (see Appendix Table A.2).

In contrast, the take-up of leave entitlements in those countries with short leaves that are unpaid is minimal (Greece, Ireland, Spain, Portugal, the UK) and the lack of financial support is a key explanatory factor in this (Moss and Deven, 1999). Where unpaid leave exists this means that in practice women select between either a resumption of employment or a labour market exit, which can create a division between those women who remain integrated into employment and those who exit. For example, in Ireland, research on attitudes in relation to parental and 'force majeure' leave revealed that the largest barrier for employees taking parental leave are financial concerns (42%) (Barry et al., 2004). In Spain the lack of paid leave entitlements is identified an obstacle to continuity in women's employment as women are forced to exit the labour market prematurely (Moltó, 2004).

The Netherlands is an exception, including a higher take-up rate for men than in other countries with unpaid statutory entitlements. In the Netherlands approximately 16% of men take parental leave, usually on a part-time basis. On average, those men who take parental leave do so for 8 hours per week over a period of 36 weeks. However, if leave is paid – which it is under a number of collective agreements – the take-up rate rises to approximately 40% (Bruning and Plantenga, 1999).

The level of financial support available can also serve to perpetuate inequalities between those who are highly educated and better-paid and those in lower-paid and less secure jobs. For example, in the UK, those that can afford to take unpaid leave are in well-paid and secure jobs, in part because while the UK still has a comparatively short period of earnings-related maternity leave in the statutory scheme, this is enhanced for some women by their employers – typically those who are in better-paid and higher status occupations and public sector employees (Hogarth et al., 2001). In contrast, many low-income mothers cannot afford to take unpaid parental leave and this combined with a lack of public childcare provision can force them back into low-paid, part-time jobs where both the financial compensation and the work-family reconciliation are poorly catered for. This is also the case in Italy; for while the maternity and parental leave legislation is identified as a key mechanism in explaining women’s continuity in employment after childbirth, this is more so the case for those women who have access to good quality jobs which enables them to retain a strong labour force attachment after childbirth (Villa, 2004). Women in Italy who have secured employment with regular contracts (a standard permanent employment contract) enjoy a substantial amount of employment protection and have a higher incentive to stay active in the period immediately following childbirth. In contrast, women employed in less protected and secure jobs, with inferior social protection (in particular, in terms of maternity leave and parental leave) are very likely to withdraw from the labour market. In France, the paid parental leave for mothers with two children or more serves to deter women in low-paid, low-skilled work from returning to the labour market, while few highly-educated women take-up this option (Silvera, 2004). It is therefore important to consider not only how parental leave impacts upon gender equality but also how it impacts upon other forms of equality and serves to disadvantage those with fewer resources.

The crucial role of employment protection in ensuring the attachment of mothers to employment is central. While generally in all pre-2004 Member States those on parental leave retain their contract and associated benefits, this may not be a key incentive for those women who will be returning to poor terms and conditions of employment. In contrast highly educated women in a relatively strong labour market position are more often in the situa-

tion where their employment contract and benefits are maintained along with the right to return to the same or a similar equivalent post, and this ability to return to the previous job may be an incentive to resume employment for some women. However, this return to the previous job is not always guaranteed. In Luxembourg women who take the ‘baby years’ allowance are guaranteed pension rights but are not guaranteed a return to their previous job or an equivalent job (Plasman and Sissoko, 2004). There are also more subtle ways those in parental leave miss out on key benefits. For example, in France the period of parental leave is subtracted from the total length of service when calculating conditions required for rights to training (Silvera, 2004). This is currently being revised as it discriminates against those taking parental leave (see Section 3). The Austrian report highlights that women returners not only face threat of dismissal but also unilateral changes of working hours or work content by employers (BMWA/BMSG 2000). However, protection against dismissal ends 4 weeks after the child’s fourth birthday (Mairhuber, 2004).

New Member States

As for the pre-2004 Member States, maternity provision varies between the new Member States. The period of leave ranges from a high of 28 weeks in Slovakia and 24 weeks in the Czech Republic to a low of 14 weeks in Malta (details of all maternity policies found in Appendix Table A.1) Payment levels are 100% of earnings in Estonia, Hungary, Latvia, Lithuania, Malta (for 13 of the 14 weeks), Poland and Slovenia. In the Czech Republic maternity leave is paid at 69% of earnings and in Slovakia it is paid at 55% of earnings. In Cyprus women receive 100% of earnings for the first 10 weeks from the employer and 6 weeks at 75% of pay from the state.

Parental leave entitlements vary considerably across the new Member States (see Table 2.1b). Malta and Cyprus follow the pattern of provision found in the UK and Ireland with individual, non-transferable short unpaid leaves of 12 weeks and 13 weeks respectively. In the other 8 new Member States the leave is a family-based entitlement. Four countries provide a family-based entitlement to leave until the child is 3 or 4 years old but with only limited financial support (the Czech Republic, Poland, Slovakia and Latvia). In Estonia 255 days are paid at average salary following maternity leave

while the other 2 years are unpaid and in Slovenia 260 days at 100% of earnings are provided (based on the average personal earnings over the previous year). In Hungary the leave period is paid at a reasonable replacement rate for 2 years and a reduced rate for the third year, and in Lithuania leave is paid at 70% of the wage until the child is one year old and then unpaid for a further two years.

As found in the pre-2004 countries, leave entitlements create both opportunities for women's re-integration into the labour market and obstacles to their re-entry. The earnings replacement rate becomes crucial in explaining take-up. In Hungary, the long leave combined with high levels of benefits act as a discouragement to re-integration, particularly in the context of poor public childcare provision (Nagy, 2004). However, unpaid short leaves alone do not automatically encourage women's re-integration. For example, in Cyprus, take-up of leave is very low because not many can afford to take unpaid leave but it is only because women in Cyprus often rely on extended family networks to provide childcare that they can participate in employment relatively soon after childbirth (Panayiotou, 2004). In Latvia, although the poor financial situation of families provides incentives for women to return to the labour market early, the lack of childcare for pre-school children means women will defer re-entry until their children are old enough to enter preschool education for 5-6-year-olds which is free and compulsory (Trapenciere, 2004). The combination of relatively well-paid, medium-length parental leave provision and public childcare would appear to be a successful mechanism in Slovenia. Parental leave in Slovenia has been used by women to balance work and family obligations and improve their position in paid employment. Generous parental/family legislation (together with good institutional childcare arrangements) has enabled women to remain in the labour market in similar terms to men (Kanjuo Mrčela, 2004). When these policies contradict each other women's position becomes particularly difficult. This trend can be found in Poland where high unemployment means that the number of women using parental leave has declined because of both financial difficulties and worries about losing promotion prospects. However, reduced state support for the family (both in terms of income and provision of services), underdeveloped flexible work patterns and discriminatory practices, have meant

these women are forced back to work at a time when it has become more difficult to combine paid work with child-rearing (Kotowska, 2004).

As pointed out in the discussion of the pre-2004 Member States, the impact of parental leave provision on different groups of women's re-integration is important (see Appendix Table A.2 for more detail on the different countries). This can be seen in Lithuania, where maternity and parental leave provision is paid at 70% of previous earnings. The expert's report highlights that this limits the incentives for those who are poorly paid to return to employment while encouraging the well-paid to resume employment (Kanopiene, 2004).

In the Member States parents theoretically retain their employment contracts. However, it does not seem to be sufficient to secure their original post. In Hungary, approximately half of women returners return to their original workplaces (Lakatos, 2001) and recent research carried out by the Labour Force Survey in 1999 found that 32% of returners had employers who did not want to re-employ those returning from parental leave. The loss of promotion prospects are also a worry for Polish women (see above). Therefore the limits of formal protection must be addressed by exploring the impact upon women's careers once they return to employment.

Non-EU neighbouring countries

In the non-EU neighbouring countries, maternity leave varies. Iceland and Norway do not have separate maternity and parental leave provisions; rather the parental leave policy is relatively generous and contains a period reserved for the mother. Thus in Norway there is entitlement of 42 weeks at full pay (or 52 weeks at 80% of earnings) with 6 weeks of this counted as maternity leave which can only be taken by the mother and 4 weeks reserved for the father. In Iceland parental leave can be taken for up to a maximum of 9 months and is paid at 80% of previous earnings, with three months of this is reserved for the mother. The other three countries have specific maternity leave periods of similar duration to the range found in the pre-2004 Member States, with relatively high replacement rates: 20 weeks in Lichtenstein at 80% of earnings, 19 weeks in Bulgaria at 90% of earnings and 18 weeks in Romania at 75% of earnings.

Parental leave provisions also vary between short, medium and long leaves with differing levels of financial support (see Table 2.1c). The most extensive provisions are found in Norway and Iceland, already discussed in the previous paragraph. In both Romania and Bulgaria either parent can take parental leave until a child is two years old with a flat rate payment. The lowest level of provision can be found in Lichtenstein with 3 months unpaid parental leave to be taken by one parent before the child is 3 years old.

Again, it would appear that leaves can be both too short and too long. In Lichtenstein, the only non-EU country where parental leave is unpaid, many low-income parents cannot afford to take advantage of these provisions and therefore take-up is low (Papouschek, 2004). In contrast, the benefits in Romania would appear to act as a disincentive for women's re-integration. Crucially, it is the combination of these benefits and poor quality childcare services that discourages women's continuity of employment (Zamfir, 2004). Furthermore, it would appear that highly educated women are more likely to reap the benefits of leave entitlements. This can be seen in Norway, where the leave arrangements have created incentives for women to resume employment but women with lower educational levels have weaker labour market attachments and have fewer entitlements to leave (Ellingsæter and Hedlund, 1998).

2.2. Flexibility in parental leave provision

The level of flexibility given in leave arrangements is central to the take-up rates of both mothers and fathers (Moss and Deven, 1999). Although Sweden is often given as the example for a parental leave scheme which is both generous and flexible, greater flexibility is being introduced into parental leave arrangements in many of the other countries in this study. Examples of increased flexibility are the use of parental leave on a part-time basis, the ability to use blocks of leave rather than take leave in a continuous period; the right to defer leave and the right to reduce working hours.

Part-time leave in particular is becoming more widely available. Over half of the pre-2004 states (Austria, Belgium, Germany, Denmark, Finland, France, Luxembourg, Portugal, Sweden) offer this as an option, while in the Netherlands the statuto-

ry parental leave was initially only available on a part-time basis and is now available either part-time or full-time. The possibility to take parental leave on a part-time basis, particularly when the leave is supported by a parental leave allowance or benefit provides a key re-integration mechanism which reduces the disruption to mothers' employment careers.

There has also been some development in rights for employees to negotiate reduced or flexible working hours. In Sweden a parent can take 75% of normal working hours until a child finishes the first year of school. A few other countries also have statutory provision for reduced or flexible working hours; in some countries this is only open to parents or those with other care responsibilities (e.g. the UK), but elsewhere it is a generalised option for all employees (e.g. Germany, the Netherlands, Belgium). Here the detail of the entitlement is important. In the UK the entitlement is a right to request flexible or part-time hours, but the mechanisms for appeal are weak if the employer refuses. In contrast, the recent reform in the Netherlands provides parents with a stronger right to this arrangement, with the grounds for refusal by the employer being more specific and limited.

The use of leave in blocks, or what is termed as 'fractioning' where there is the possibility of taking leave in more than one portion over an extended period rather than taking it in one continuous period, is not as widely available in country provisions. Belgium, Finland Sweden and Italy (and to some extent Ireland where 14 weeks can be taken in shorter blocks if employers agree, and also in the UK), provide this flexibility although there is also the possibility to postpone a part of leave in Germany and Denmark. Other examples of flexibility include reducing working time to 30 hours during parental leave for each parent in Germany, and to between a third and half in Spain; and in Greece there is the option of either reducing the working day or for the mother to take 9 months paid leave instead.

In general, the level of flexibility in leave arrangements is less developed in the new Member States and the non-EU neighbouring countries compared to the pre-2004 Member States. Among the new Member States there are some provisions allowing primary carers to return to work on a part-time basis in Hungary, Slovenia and Lithuania but such

statutory provisions do not exist or only provide limited reductions for breast-feeding mothers in the other post-2004 Member States. Among the non-EU countries, leave can be taken on a part-time basis in Norway (50-60-70-80 or 90% of working hours) until the child is 2 years old. However, very few parents use this flexibility, and the complicated rules for the uptake are believed to be a main reason (Ellingsæter, 2004). In Iceland the employee is permitted to make arrangements with her/his employer for parental leave to be divided into a number of periods and/or that it will be taken concurrently with a reduced work-time ratio, and the employer is obliged to try to meet the wishes of the employee. There are no provisions to take parental leave on a part-time basis in Lichtenstein, Bulgaria or Romania.

In relation to the option for flexibility in leave a key issue is to monitor the implementation and take-up, and if take-up is low, the reasons why this is the case. For example in Finland since the beginning of the 1990s parents have been able to reduce their working hours with financial compensation (70 euro/month) if they were employed for one year prior to taking the leave and provided that they work 30 hours a week, with the specific arrangements subject to agreement between the employer and employee. This was extended in 2004 until the child is in the first and second year of school; previously it only applied until their third birthday. However, the 2003 Quality of Life survey showed that only 8% of eligible mothers were using this leave and only another 8% had used it previously. While 29% would like to take it, 23% said it was not possible due to the nature of their job or financial reasons and another 31% said they would not like to take it (Lehto, 2004).

2.3. Fathers' entitlements

Out of the pre-2004 countries five countries have no paternity leave (Germany, Italy, the Netherlands, Austria, Ireland) and the other pre-2004 Member States have limited provision ranging from 2 days (Greece, Spain and Luxembourg) to 18 days (Finland). Among the new Member States paternity leave does not exist in 4 countries (Cyprus, Lithuania, Malta, Slovakia) and is under discussion in the Czech Republic. In Poland there is no reserved period of paternity leave but part of the maternity leave may be transferred to the father. In the other 4 countries paternity leave exists, ranging from 5

days in Poland up to 15 days on full earnings in Slovenia. In Slovenia the statutory paternity leave also provides for fathers to take a further 75 days supported by more limited payment before the child is 8 years old, which is closer to a form of parental leave entitlement although is distinct from the parental leave provision. In the 5 non-EU countries in this study paternity leave is only provided in Norway – where 2 weeks unpaid leave are available in addition to a reserved period within the parental leave system, and Iceland where there is no separate paternity provision but a reserved paid period of 3 months within the parental leave system.

Paternity leave is typically a short period around the birth, and while this is an important time policy which helps men to be involved with their child from birth, a more significant mechanism for encouraging men to adjust their working time over a longer period is parental leave provisions. Hence, we concentrate here on entitlements for fathers in parental leave provision. Men's take-up of parental leave is very low in most countries, and although rates are higher and/or rising in some countries the male take-up rates remain much lower than that for women (Bruning and Plantenga, 1999; Moss and Deven, 1999). Key features of parental leave schemes which appear to be critical in encouraging male take-up are a statutory entitlement with an individual non-transferable element reserved for fathers and whether there is a high level of earnings replacement available to fathers who take leave, which we focus on in Table 2.2. Flexibility is also important, as discussed in the previous section. In addition to these statutory features, workplace characteristics have also been shown to have a critical influence on male take-up rates – this includes enhanced financial provision though collective agreements, as well as organisational practices and cultures which operate to convey whether or not it is acceptable for men to take leave, and promotional campaigns to shift social norms in favour of fathers spending more time looking after their children (Bruning and Plantenga, 1999; Moss and Deven, 1999).

As we have seen, parental leave provisions are very poorly compensated with a number of countries only providing unpaid leave (see Table 2.1). While men are able to take parental leave in all the countries in this study, in most countries there are few incentives for fathers to use it because the entitlement is either unpaid or can be transferred to the

mother; hence the inducement for fathers to 'use it or lose it' is quite modest in practice.

Thus in 7 countries fathers have an individual, non-transferable right to unpaid parental leave (Greece, Ireland, Portugal, the Netherlands, the UK, Cyprus and Malta) and in Luxembourg the individual right is only supported with a flat-rate parental leave payment for one parent, with no reserved paid leave element for fathers.

The Netherlands is a particular case, where fathers have an individual statutory right to unpaid parental leave, but the law provides for the leave to be taken part-time and payment is provided in a number of collective agreements. These policy measures, combined with active promotional campaigns, has produced a climate in which father's use of parental leave is higher than in other countries with unpaid statutory rights, although take-up is lower than for mothers in the Netherlands. In Belgium each parent has an individual non-transferable parental leave entitlement supported by a flat-rate payment.

Sweden, Norway and Iceland have periods of parental leave supported at a high earnings replacement rate (80-100%) reserved for fathers: 4 weeks in Norway, 60 days in Sweden and 3 months in Iceland. In Denmark each parent has an individual entitlement to 32 weeks, however, of the total 64 weeks only 32 weeks are covered by a parental allowance (calculated on the same basis as maternity and paternity leave), and none of these paid parental days are reserved for fathers (previously 2 weeks were reserved but this has been reformed in the name of giving more flexibility to families to decide how to use the leave). In these four countries men's take-up of parental leave is higher than in most other countries, and is rising – although in Iceland a recent change in financial support in parental leave has created a disincentive for fathers to exit employment and care for children (see Table 2.2). However the amount of leave taken by fathers in these countries is still much lower than that taken by mothers.

In Finland, there is a period of parental leave reserved for fathers within the family allocation which is shorter than that in the other Nordic countries in this study: if fathers take 12 days of the families' entitlement then they receive another 12 'bonus' days, with a earnings replacement rate of approximately 66% for each day taken. In Slovenia,

while the parental leave entitlement is a family-based one, within the paternity leave system fathers have a non-transferable entitlement to 75 days leave with a minimum benefit to be taken before the child is 8 years old. In addition, the full earnings replacement rate within the Slovenian parental leave allocation of 260 days means there is no financial disincentive for the father to use part of the family-based allocation, although over institutional and normative barriers deter father's take-up evidenced in the negligible take-up rate by fathers (see Table 2.2). The family-based entitlement to parental leave in Austria and Italy also contain some more modest incentives for fathers to take some part of the leave. In Austria the flat rate benefit paid for 18 months is extended to 24 months if the father takes 6 months of leave. In Italy the family entitlement is extended from 10 months parental leave to 11 months if fathers take 3 months leave any time until the child is 8 years old. In Portugal there have been recent measures to improve fathers' use of family leave, but there are some inconsistencies in the measures (Box 2.2). However, in all of these five national examples the reserved periods for fathers ('daddy days') are quite short or the financial incentive modest.

Box 2.2. Reform to maternity and paternity leave in Portugal recognises the role of fathers but does not develop a systematic approach

Maternity and paternity protection and rights at work have been strengthened, with some emphasis on improving father's involvement through paternity leave. However there are contradictions rather than a systematic approach to fathers: some regulations promote the sharing of care work between mothers and fathers but others do not. For example, mothers of a child aged under 12 months have the right to refuse to work extra hours, but this right is only extended to fathers if they shared the maternity leave. Furthermore, much of the rest of policy debate emphasises creating part-time and flexible working arrangements for mothers, with no attention to the role of fathers.

Source: Ferreira (2004)

In the other 13 countries in this study the parental leave system is a family-based allocation where there is no period specifically reserved for fathers. The majority of these countries take a passive

approach. While, in theory, mothers can transfer their leave entitlements to fathers, there are no policy measures to encourage fathers to take a proportion of parental leave. However, those systems with a high earnings replacement rate for part of the leave period (Estonia, Hungary, Lithuania and Slovenia) provide fewer barriers to men's take-up than those which offer more limited support (France, Germany, the Czech Republic, Poland, Latvia, Slovakia) than those where only unpaid

parental leave for the family is available (Spain, Lichtenstein). Where parental leave is poorly compensated or unpaid and transferable between parents if the system is used it will be taken by the mother. This operates to reinforce the unequal gender division of household labour, even if it provides some measure of re-integration into employment for mothers compared to systems where parental leave does not exist.

Table 2.2. Parental leave measures targeted at fathers

Are there policy measures targeted at men to encourage them to take parental leave?	
BE	The individual non-transferable entitlement creates some incentives for fathers to use the provision, but there are no policy measures targeted specifically at encouraging fathers' take-up.
CZ	Parental leave is a family-based entitlement and there are no measures to encourage fathers to take parental leave. If a father stays at home to care for children for the first 6 months he receives a parental allowance unlike a mother who also receives an additional 'maternity' allowance. A change has been proposed that will entitle men to receive the equivalent of a 'maternity' allowance.
DK	Each parent has an individual non-transferable entitlement to 32 weeks parental leave. However, the parental leave benefit is only paid for 32 of the 64 weeks and irrespective of which parent takes the paid leave. The financial loss is usually less if the mother takes a larger proportion of the leave. There are no policy measures targeted specifically at men to encourage them to take-up their parental leave entitlement. The flexibility of the new leave arrangements has encouraged men to take longer leaves but women still take the large proportion of the entitlement.
DE	There is no period of parental leave reserved for fathers. Studies have shown that that the parental leave regulation did not change the division of labour between mothers and fathers and rather than encouraging fathers to take leave, it stabilised the mother's withdrawal from employment by offering some financial incentives (parental leave allowances, tax reductions and pension payments) without guaranteeing a proper return to employment. As fathers are not obliged to take parental leave, their propensity to do so is minimal, not only in households where their earnings are higher. Their low take-up rate is mainly influenced by gender stereotypes in the family and at the workplace (Peinelt-Jordan, 1996; Engstler/Menning, 2003: 118).
EE	Fathers can choose paid parental leave when a child is 6-12 months old. However, this is transferable from mothers rather than an individual right.
EL	The individual entitlement creates some incentives for fathers to use the provision, but there are no policy measures targeted specifically at encouraging fathers' take-up. However, it should be underlined that fathers are not entitled to the childcare leave in the public sector and are not encouraged by specific incentives to take childcare leave in the private sector. This leaves the burden of caring on the mother.
ES	There are few policy measures targeted at men and no individual non-transferable parental leave entitlement. Four weeks of maternity leave may be transferred from the mother to the father, payable at 100% of earnings but this is optional. Some regions provide additional incentives to fathers taking leave to care for their children. The local government of Castilla-La Mancha pays 900 euro/month to fathers that take at least one month leave after three weeks paternity leave). País Vasco and Galicia offer an additional paid paternity leave period for public sector employees.
FR	There is no period of parental leave reserved for fathers. For the first time, there is an incentive for sharing of care responsibilities between parents which involves a monthly allowance (of 457.35 euro) to be increased to 609.80 euro if both parents share the leave by working half-time. (NAP, 2001). However, since the change of government, this measure has not been monitored.

Table 2.2. Parental leave measures targeted at fathers (cont.)

Are there policy measures targeted at men to encourage them to take parental leave?	
IE	None other than the individual non-transferable unpaid parental leave entitlement. There are no specific policy measures targeted at men to encourage them to take parental leave or request flexible hours.
IT	There is some encouragement for fathers to take a proportion of parental leave (at least 3 months out of 10) because the family will 'lose' the possibility of one additional month if they do not take up their entitlement. Fathers cannot simply transfer their right to the mother.
CY	None other than the individual unpaid parental leave entitlement. The incentives are insufficient to encourage men to take leave because in most Cypriot households it is the father who has the higher income and therefore this may discourage him to take full parental leave.
LV	Parental leave is a family-based entitlement, and no period is reserved for fathers although they have a right to take parental leave under labour law. Since 1 January 2005, 10 days of parental (father) leave has to be paid.
LT	Parental leave is a family-based entitlement and there are no policy measures to encourage fathers to take a proportion of parental leave. Whether the mother or father takes parental leave (for the period after maternity leave till the child is 3) depends on the decision of family.
LU	There is an individual non-transferable entitlement to parental leave, but the leave period is only supported with a benefit for one parent. There are few measures aimed at encouraging men to take parental leave. These incentives are often limited to rare information campaigns and legislative arrangements encouraging fathers to take up the leave. In Luxembourg paternity leave can be considered as encouraging father's awareness of the necessity to take care of their children and of the possibility to share parental leave with the mother. Other incentives are the possibility to take part-time leave.
HU	No, parental leave is a family-based entitlement. However, new paid paternity leave is expected to encourage more men to take paternity leave.
MT	None other than the individual unpaid parental leave entitlement. There are no policy measures to encourage fathers to take parental leave and as it is unpaid this could create a major financial disincentive to take up their entitlement.
NL	The individual entitlement creates some incentives for fathers to use the provision, and 12% of the fathers who are entitled to parental leave make use of it. Payment of the leave proves to be crucial. In non-commercial services, including public administration and education that often have paid parental leave, the take-up rate is up to 40% (Portegijs et al., 2002). Multimedia campaigns have been used to encourage men to become more involved in care activities. At the moment there is a campaign 'Men taking the lead: who does what?' which aims to encourage dialogue between partners (men and women) on the current division of paid and unpaid labour.
AT	Parental leave is family-based rather than an individual entitlement. The payment system contains an incentive for the father to use part of the leave, for failure to do so means that 6 months paid leave is lost for the family.
PL	Since the mid-1990s both parents are entitled equally to use the family-based entitlement to child-care leave and parental leave and benefits but there are no statistics available on their use by women and men. Research suggests these regulations have not changed the perception that the reconciliation of work and family is mainly a woman's problem as only a small proportion of men take up these new opportunities.
PT	Yes and No. The extension of paternity leave to 5 working days and the 15 days of parental leave is now paid at 100%, provided that they follow the maternity or the paternity leaves. There are an increasing number of fathers that benefit from the legally established leaves associated with paternity. The paternity benefit (relating to the 5-day leave after childbirth) has shown an increase, especially after 2000, from 12 931 to 40 577 beneficiaries in 2003. The parental leave allowance increased from 146 beneficiaries in 2000 to 27 384 in 2003. There is no doubt that the early announcement that

Table 2.2. Parental leave measures targeted at fathers (cont.)

Are there policy measures targeted at men to encourage them to take parental leave?	
	the paternity leave would become compulsory from 2004 had a positive effect and, in a way, also affected the level of adherence to parental leave (INE, 2004). Despite the significant increase in the number of fathers who take leaves with allowances paid by Social Security, when we compare the allowances granted for paternity and maternity leaves, we see that, in 2003, only about half of the fathers applied to paternity allowance (40 577 as compared to 78 672 mothers who applied to maternity allowance) (INE, 2004). This single indicator confirms the conventional pattern according to which women take more and longer leaves than men. The most difficult issue seems to be raising the participation of men in caring for others during illness. In 2003, 1 700 men received the benefit for the care of ill or disabled children, as compared with 33 190 women (INE, 2004).
SI	The parental leave entitlement is family-based. There are no reserved days for fathers and no specific measures to encourage them to take parental leave. Less than 1% of eligible men take parental leave. However, it is expected that fathers will use the new (paid) paternal leave more extensively. According to research by the Governmental Office for Equal Opportunities, in February of 2003, 1 422 fathers (more than 90% of eligible fathers) used the right to paid paternal leave (during the maternal leave of the mother) taking on average 8 days.
SK	Parental leave is a family-based entitlement and there are no policy measures to encourage fathers to take a proportion of parental leave. Whether the mother or father takes parental leave depends on the decision of family.
FI	The parental leave entitlement is family-based. The 'bonus-days' for the father, introduced in 2003, can only be used if the father takes the last 12 days of the parental allowance period. According to preliminary data, the number of fathers taking the parental allowance has doubled with the reform of extended paternity leave and partial parental leave (Takala, 2004). The education and labour market position of the mother strongly influences whether the father takes family leave. Leaves are most generally taken in families where both spouses have a high level of education. (Lammi-Taskula, 2004).
SE	The parental leave entitlement is family-based, but fathers are strongly encouraged to take active part in their children's upbringing as 60 days of the 480 are earmarked for them. If the father, for one reason or another, cannot take days off (with 80% of their wage income) and spend time with the child, the family 'loses' these days. Since these 60 days can be spread over a fairly long period (until the child is 8 years old) there are almost no excuses for fathers not to take parental leave.
UK	None other than the individual unpaid parental leave entitlement. There are no specific policy measures targeted at men to encourage them to take parental leave or request flexible hours.
BG	There are no special policy measures at men to take parental leave, the right to do so is relatively new for Bulgaria. The preference of who takes parental leave depends on individual family choice, the employment status of the family members and the level of earned wages.
IS	The parental leave entitlement is family-based, with 3 of the 9 months reserved for the mother (there is no separate maternity leave). There is no period of parental leave reserved for fathers and a recent changes in financial support for parental leave has created a disincentive for fathers to exit employment and care for children. In the spring of 2004, the government put a limit on the maximum amount paid to persons on parental leave as the Parental Leave Fund was on the brink of bankruptcy. The number of men willing to use their right to parental leave and wages had been underestimated when the act was passed. This limit on the amount paid to those on parental leave would have excluded 2% of those receiving payments in 2003 from receiving 80% of their past earnings and the great majority of those excluded would have been men (see Mósesdottir, 2004).
LI	As parental leave can only be taken by one parent, it is to be expected that parental leave will predominantly be claimed by women. This may discourage fathers to take on more childcare responsibilities.
NO	Four weeks of paid parental leave is reserved for the father and these weeks cannot be transferred. The remaining weeks are a family entitlement as they can be shared as the parents prefer (the two weeks unpaid statutory paternity leave is paid in the public sector and in some private sector agreements).

Table 2.2. Parental leave measures targeted at fathers (cont.)

Are there policy measures targeted at men to encourage them to take parental leave?	
RO	Parental leave is a family-based entitlement; there are no measures to encourage fathers to take parental leave.

However, even in countries where more men are taking some portion of their parental leave, if the number of days taken is relatively short then the actual impact on the household division of paid and unpaid work and upon labour market divisions may be quite limited (Bruning and Plantenga, 1999). For example, while a relatively high proportion of Swedish fathers take parental leave, the reserved portion of 60 days can be spread quite thinly over a period of 8 years, and the amount taken by fathers is significantly less than that taken by mothers. Similarly, In Norway, women take up most of the leave (about 92% of all leave days) and women taking up long leaves is seen a potential cause of the levelling off of the decrease in the wage gap between men and women (Hardoy and Schøne, 2004).

Furthermore, a higher take-up of parental leave by fathers does not necessarily lead to a lower exit from employment by mothers. In Denmark, for example, in 2003 men were taking longer leave (from 2.6 weeks in 2002 to 3.2 weeks in average in 2003) but women had also prolonged their leaves even more – from 25.1 weeks to 28.6 weeks in average in 2003¹². This is also the case in Germany, where the leave system has been reformed to make it more flexible, including incentives to combine part-time work and parental work and to stimulate shorter leave periods. However, the latest data show, that in over 90% of households the father was employed full-time and the mother took either full-time (60%) or part-time (32%) leave. Furthermore, the education and labour market position of the mother also strongly influences whether the father takes family leave. For example, in Finland, leaves are most generally taken in families where both spouses have a high level of education (Lammi-Taskula, 2004).

This shows the importance of how parental leave provisions interact and depend on other policy objectives. While reforms may have changed attitudes slightly, in countries such as Germany, the lack

of childcare for children under 3, the low financial compensation and fathers' low propensity to take part in care activities mean there are still few incentives for women to remain in employment. Furthermore, the role of employers also needs to be addressed. Most studies in Germany point to the fact that parental leave may act as a negative signal towards employers' propensity to invest in young women's human capital (Maier, 2004). This is also the case in Denmark, where LO (the Danish Trades Union) and DA (the Danish Employers' Confederation) have recently warned against women's use of a long parental period as it can make women less attractive for the labour market (Emerek, 2004).

The use of leave by fathers is important if employers are to revise their policies and assumptions about women in the workplace. If women are associated as a 'cost' this can lead to discrimination. In fact, in countries such as the UK employers use good maternity and parental leave provision to promote good retention rates but this is less widespread in small companies, where the explanation offered is frequently the operational costs faced by small firms (Millward et al., 2000). This is also another way inequality can be perpetuated. Those who are employed by 'good employers', very often in the female-dominated public sector, are more likely to reap the benefits of leave entitlements that go beyond statutory entitlements and family-friendly policies compared to those in low-paid jobs. Furthermore, as long as fathers do not take leave, organisational cultures will remain unchanged and be premised upon long hours and full-time working in the intensive child-rearing years as fathers continue to be able to follow this pattern. Therefore statutory entitlements are not enough. Employers also have a role in encouraging a more equal sharing of family and work to ensure the integration of fathers in the labour market does not come at the expense of mothers.

12 One factor which may contribute to the lengthening of parental leave periods taken by mothers is the extension of breast-feeding, which is actively promoted by health policy.

3. The impact of parental leave or extended absence for childcare ('returners') on eligibility for active labour market measures, lifelong learning or other training provisions

3.1. Eligibility for active labour market measures

The impact of parental leave or extended absence for childcare ('returners') on eligibility to active labour market measures must be considered at a number of levels. In general there are no formal barriers to eligibility to these measures. Those on parental leave maintain their employed status and benefits in all countries and therefore they are no more vulnerable than other employees when a firm closes and are entitled to the same active labour market measures (Table 3.1). An exception can be found in Estonia where those on parental leave are identified as particularly vulnerable when a firm closes down, even though employment rights are protected for the duration of the leave period. Dismissal is often not documented, as after manager-employee private discussions the dismissal is redefined as resignation. Eligibility for active labour market measures may be hampered if those who 'resign' by choice rather than being made redundant are ineligible for active labour market policies (Laas, 2004).

In the other countries, key eligibility criteria for active labour market policies may fail to account for the specific situation of both women on an extended period of parental leave and particularly women returners. The problem of neglecting the integration issues for women returners seems to be emerging in the new active labour market policies in Germany, Ireland and the UK. In Germany the

reforms of unemployment policy in 2003 have concentrated active labour market measures on those persons who are recipients of unemployment benefits. The new regulations of eligibility do not differentiate between benefits and programmes. Therefore, female returners are now in a more vulnerable situation than before 2003 as eligibility is dependent upon being a recipient of unemployment benefit. If a parent becomes unemployed during parental leave, she/he may receive unemployment benefits if she/he had fulfilled the eligibility criteria of having worked at least 12 months in a job subject to unemployment insurance contributions (mothers with children are covered by unemployment insurance until the 3rd birthday of the child and may receive another 12 months unemployment benefits). However, the growing number of jobs which are not covered by insurance may result in a growing number of mothers without access to labour market programmes (Maier, 2004).

A similar problem emerges in Ireland. Only those in search of and available for full-time work receive an unemployment payment. There is currently no entitlement to a part-time unemployment payment and therefore at present, if a woman is seeking to return to work on a part-time basis to be able to reconcile both caring and work she is unlikely to register as unemployed. Thus they are under-represented in the official statistics and remain in the 'inactivity' category, adversely affecting their access to labour market programmes (Barry et al., 2004).

The UK's 'New Deal' programme focuses upon benefit claimants (unemployed, disabled) or spouses of benefit claimants. As women are under-represented among benefit claimants compared to their share of the ILO unemployed many inactive women are excluded from these active labour market policies. The New Deal for Partners of Benefit Claimants may particularly impact women returners. This makes back-to-work interviews with the job centre (employment service) compulsory for the not-employed partners of benefit claimants.

This means that the non-working spouses of the unemployed are expected to be job-seekers as well – a policy emphasis which was not so explicit prior to the introduction of the 'New Deal' programmes. It also means that partners only gain access to employment via the other partner's status. This means that partners of anyone in employment are excluded from the new deal programmes, even if that employment is low-paid and supported through in-work benefits/tax credits (Fagan et al., 2004).

Table 3.1. Parental leave contractual guarantees

Do people on parental leave retain their employment contract and associated benefits?	
BE	Yes. During the leave, one's job is guaranteed and social rights are maintained. When the leave has ended, the employee is guaranteed to return either to his/her previous job or to a similar and comparable post. From the day the worker applied for leave until 2 months after the end of the leave, he/she cannot be dismissed except for urgent or sufficiently grounded reasons.
CZ	Yes. The employer is required to keep the employee's position open only for the duration of maternity leave (i.e. a maximum of six months), after which time the employee on leave can be transferred to a different, though corresponding, position within the same organisation.
DK	Yes. Those on parental leave retain their employment contract and associated benefits.
DE	Yes. Persons in parental leave do have a certain protection against dismissal and have the right to return to an equivalent workplace. An unsolved problem is the re-integration into employment: in East Germany, women wishing to return from parental leave found their employing firms closed down, or with massive reductions in the workforce. The increase in fixed-term contracts leads to an increase in parents that are not fully covered by the regulation: if your contract ends during parental leave, you have no right to return to your previous workplace. Another problem is that most mothers wish to work part-time (only 20% of returning mothers worked full-time, cf. Beckmann/Engelbrech, 2001): there is no strict right to return on a part-time job.
EE	Employment rights are protected for the duration of the three-year childcare leave.
EL	Yes. After the end of parental leave, there is a right to return to the same or similar post, which in no case can be inferior to the one held by the worker before the parental leave. In both the private and public sector, employment cannot be terminated due to the exercise of the right to parental leave.
ES	Yes. Women are protected from dismissal during pregnancy while on maternity leave and all those on parental leave maintain their employment status. During the first year the employee is entitled to return to his/her former job. Otherwise, he/she is only entitled to return to a job of the same level. All the leave period counts as contributing to social security entitlements even if there are no social security contributions made. Tenure is also recognised during the whole period of leave as well as the right to enter training during this period. Long unpaid leaves for caring for children are generally included in collective agreements, but not provisions for caring for other family members.
FR	Yes. Those taking maternity leave maintain the employment conditions of economically active mothers – their contract is suspended, not ended. The inter-sector agreement on equality (March 2004) provides new guarantees for those returning to employment after maternity or parental leave (occupational interview, guarantee of equivalent job and training, etc.). Parental leave guarantees suspension of contract and, therefore, return to an equivalent job (without it necessarily being the same one). This is not the case for APE (Allocation Parentale d'Education) unless the parent has parental leave independently from APE.

Table 3.1. Parental leave contractual guarantees (cont.)

Do people on parental leave retain their employment contract and associated benefits?	
IE	Yes. During parental leave an employee is regarded as being in employment and retains all of his/her employment rights (except the right to remuneration and superannuation benefits). The Parental Leave Act of 1998 states that the dismissal of an employee who exercises his/her right to parental leave or force majeure leave is regarded as unfair under the Unfair Dismissals Acts 1977-2001 unless there are substantial grounds justifying the dismissal. Following an absence on parental leave, an employee has the right to return to work in the same employment and under the same terms and conditions of employment. If it is not reasonably practicable for an employee to return to the same job, suitable alternative employment may be offered. Currently under the Parental Leave Act there is no provision to show that 'the continuity of service is preserved' as there is in the Carer's Leave Act of 2001 although it is implied in the Parental Leave Act. To remove doubt in relation to this issue the Parental Leave Act should be amended to include a provision similar to that in the Carer's Leave Act of 2001.
IT	Yes. People on maternity/parental leave retain their employment contract.
CY	Yes. Those on parental leave maintain their employed status so all their legal rights remain intact.
LV	Yes and No. During parental leave the workplace and the employment contract must be retained. The law does not emphasise associated benefits.
LT	Yes. During the period of parental leave the employee retains her/his position, with the exception of cases when the enterprise is dissolved. Law on the Supplement of Articles 16 and 19 of the Law on Sickness and Maternity Social Insurance provides for the entitlement to the social insurance maternity (paternity) benefits in respect of persons who were dismissed from their employment in case of bankruptcy or liquidation of an enterprise. These benefits are paid only to persons who have been insured in respect of sickness and maternity for a period established by law. As was discussed above, people on parental leave retain their employment contract and associated benefits, pregnant women and mothers of young children are given additional guarantees. Article 132 of the Labour Code prohibits the termination of an employment contract with pregnant women and women with a child under 3 years of age. In accordance with the Article 135 of the Labour Code, in the event of reduction in the number of employees on economic or technological grounds or due to the restructuring of the workplace, the right of priority to retain the job shall be enjoyed by those employees who are raising children (adopted children) under 16 years of age alone.
LU	Yes and No. <i>Baby years</i> ("années-nourrisson") provide pension rights for parents who have interrupted their career to take care of children and have contributed at least 12 months during the 36 months before the childbirth or adoption. They are entitled to 2 years of pension rights for the first and second child and 4 years for subsequent children. However, parents are not guaranteed a return to their previous job or an equivalent post.
HU	Yes and No. Parents theoretically retain their employment contracts, and on the basis of Hungarian laws they have a thirty-day long protection from dismissal. However, it does not seem to be sufficient to secure their original post (approximately half of women returners return to their original workplaces, Lakatos, 2001). Recent research carried out by the Labour Force Survey in 1999 found that of those on parental leave over 30% thought the employer did not want to re-employ them and another 10% said their workplace had closed down while they were on leave.
MT	Yes. During maternity leave an employee is entitled to all rights and benefits which may accrue to other employees in the same employment position and at the same place of work, including the right to apply for promotion opportunities at her place of work. On return to work, a woman is entitled to return to the same job or when this is no longer possible for a valid reason, to equivalent or similar work which is consistent with her original contract. On returning to work she must remain in employment for 6 months otherwise she will be liable to pay back her employer the sum equivalent to the wages she received during the maternity leave.
NL	Yes. Those on parental leave retain their employment contract (information from the Ministry of Social Affairs and Employment, downloaded from http://verlofwijzer.szw.nl). Parental leave cannot be a reason for dismissal.

- 3. The impact of parental leave or extended absence for childcare ('returners') on eligibility for active labour market measures, lifelong learning or other training provisions ●

Table 3.1. Parental leave contractual guarantees (cont.)

Do people on parental leave retain their employment contract and associated benefits?	
AT	No. Women returners not only face threat of dismissal but also unilateral changes of working hours or work content by employers (BMW/BMSG 2000). Protection against dismissal ends 4 weeks after the child's fourth birthday.
PL	Yes. There are guarantees on stability of employment relations, return to work to an equivalent position and inclusion of the leave period in the total work record.
PT	Yes. Those on parental leave maintain their employed status. If they are made redundant during this period, they are eligible for activation programmes on the same basis as other redundant employees. None of these benefits imply loss of any employment rights, and the periods of absence are taken into account for pension calculation. These benefits are financed by the global contributions paid by employees and employers.
SI	Yes. During maternity and parental leave, an employee cannot be defined as redundant and her/his employment cannot be terminated.
SK	Yes. The women (or men) coming back in employment after regular maternity leave (after 28 weeks) or parental leave (usually after 36 months) are guaranteed the right to return to work to the same position.
FI	Yes. Those on parental leave retain their employment contract and associated benefits when they are looking after a child under the age of three while receiving a home care allowance.
SE	Yes. Being on parental leave does not put the employer's benefits or employment contract at risks.
UK	Yes. The employee remains employed while on parental leave, and some terms, such as contractual notice and redundancy terms will still apply. After parental leave the employee has the right to return to the same job where four weeks or less is taken, but if this is not possible where a longer period of leave has been taken, they have the right to a job of the same or better status, terms and conditions as the old job.
BG	Yes. People on parental leave retain their employment contract and associated benefits.
IS	Yes. Those on parental leave retain their employment contract and associated benefits while on leave. Hence, the employee keeps his/her employment rights gained before the leave and accumulates rights as if in employment while on parental leave. The employee is entitled to return to his/her job upon the completion of the parental leave.
LI	Yes. Employees remain employed while on parental leave, and some terms, such as contractual notice and redundancy terms still apply. After parental leave the employee has the right to return to the same job (<i>Arbeitsplatzgarantie</i>).
NO	Yes. Parents on leave retain their employment contract and benefits (although problems may sometimes arise, see Section 7 below).
RO	Yes. The employers do not have the right to interrupt the employment contract of those on maternity and parental leave.

Therefore in general, active labour market policies which focus on the registered unemployed exclude non-employed women returners. However, examples of good practice can be found in Austria, Lithuania and Greece. In Austria there are several active labour market measures designed especially for parents who have been absent from the labour market for at

least 6 months due to childcare obligations (the Public Employment Service's definition of a 'returner' to the labour market) as well as for unemployed parents eligible for unemployment benefit or assistance. These measures include information and consultation events, refresher, further and vocational training, and financial assistance while participating in information

and consultation events or training programmes. Furthermore, under the Unemployment Security Act, parents on parental leave have the right to participate in an active labour market measure after one month of being registered as unemployed (unemployed people aged under 25 and over 50 only after 3 months) (Mairhuber, 2004).

In Lithuania, in accordance with the Article 92 of the Labour Code and the Article 8 of the Law on Support of the Unemployed, there are additional guarantees in the labour market with regard to unemployment benefit, placement and participation in the active labour market programmes for mothers or fathers bringing up a child under 8 years of age. Mothers with children under 8 years of age are identified as a target group and are covered by special programmes of integration into the labour market (such as vocational training/retraining, interest free loans for starting businesses and job clubs). In 2002 women made up more than a half among unemployed persons who have been granted interest free loans by the labour exchanges and started their own business. The proportion of women with children under 8 years old among unemployed persons with additional employment guarantees who were placed into new jobs subsidised from the Employment Fund was 27% (Kanopiene, 2004).

In Greece all active labour market programmes are accessible to all the unemployed – not only to unemployment benefit claimants – provided that they register with the Manpower Employment Organisation (OAED). This resolves the problem of linking eligibility to the receipt of unemployment benefit that can serve to disadvantage both women taking an extended period of leave and women returners (Karamessini, 2004).

3.2. Eligibility for lifelong learning or other training provisions

Similar issues emerge in relation to eligibility for lifelong learning or other training provisions. In terms of formal entitlements, in the majority of countries parents on an extended period of leave or women returners are equally eligible for training/lifelong learning. Exceptions can be found in Germany, Ireland and Iceland where eligibility to training is premised on the receipt of unemployment benefits. For example, in Iceland, an unemployed person is only allowed to undertake education and training if he/she has received unemployment benefits for at

least 6 months and has no prospects of finding a job (Reglugerð um vinnumarkaðsaðgerðir nr. 670/1998) (Mósesdóttir, 2004). This could mean women who are finishing an extended period of leave could not be eligible for refresher training if they have not been claiming unemployment benefit. In Ireland women returners are not eligible for certain state training programmes since eligibility for many programmes is based either on the Live Register or on the household income. As discussed earlier, under Ireland's social welfare model only those in search of and available for full-time work receive an unemployment payment. Thus they are under-represented in the official statistics and remain in the 'inactivity' category, adversely affecting their access to training programmes (Barry et al., 2004).

However, although there may be no formal barriers there may be 'informal barriers' that create obstacles to the take-up of existing opportunities. In particular, a lack of affordable childcare while attending training courses was identified as a barrier in the national reports for Spain, France, Luxembourg, Portugal, Cyprus and Poland. This is related to the timing of existing training provision which in Portugal and Luxembourg is identified as a problem when provided in out of work hours that clash with the opening hours of childcare facilities. Accessibility is also identified as a problem. Training providers are often located in large cities and those in rural areas find it less easy to access. This is mentioned as a particular problem in the report for the Czech Republic (Křížková, 2004).

The countries were also compared in relation to whether there was specific provision targeted for those finishing a period of extended parental leave or women returners, or whether their training needs were to be accommodated in other training programmes. Although lifelong learning initiatives have been given more emphasis in the employment guidelines, there has been a relatively limited development of an equal opportunities dimension to lifelong learning initiatives with many schemes focusing upon those in full-time employment rather than parents hoping to re-integrate into the labour market (Rubery, 2002). Furthermore, it is important to note that the assumption that training provision will be accommodated in other programmes is based on the premise that there is a training or lifelong learning tradition in place. However, this is not the case in all countries. The national reports for nine countries specifically highlight that there is no, or a limited, lifelong learning tradition (Austria, Denmark, Italy, the

UK, Cyprus, the Czech Republic, Estonia, Lithuania and Lichtenstein).

However, in the pre-2004 Member States, there is evidence of some programmes that aim to target women returners specifically. For example, in Flanders in region of Belgium training credits were introduced that allow for career breaks or reduced working time for training and learning leaves for part-timers. Italy's new law on parental leave gives parents a right to up to one year's unpaid leave for lifelong learning and Portugal requires attention to gender balance in all its expanding training programmes. There would also appear to be some progress on setting targets towards this. In France, the new social cohesion plan aims to pursue existing initiatives, such as paying for childcare for those in training after leave and neutralising the period of suspension of one's contract due to parental leave in calculating conditions required for rights to training. Those countries aiming to cultivate a lifelong learning tradition have also started to set proposals and targets in relation to women returners. The UK has asked its Learning and Skills Council to draw up an equal opportunities strategy and central to this is targeting recruitment of part-timers in some programmes. This could help smooth the transition to full-time work for some women returners. A National Skills Strategy has recently been launched and the need to provide better support to women returners after a career break is recognised. Support offered includes a new 'learner entitlement' for those without qualifications, and more support and information for those undertaking the training. However, one of the pre-2004 Member States, Germany, has reduced provision for these groups. Specific provision for women returners has been phased out and employers no longer receive subsidies when hiring a returner, and participation in further training is no longer paid. It should also be noted that while the majority of programmes are linked to employment status, the one exception is the Swedish adult education project for those who missed out on the upper tier of secondary education where grants are available to go back to school; women account for 67% of the participants and this measure could particularly serve as a re-integration mechanism for those women returners who have been outside of the labour market for some time caring for children.

In the new Member States and the non-EU states there are also moves towards specific policies for women returners. In Lithuania, a 'National Lifelong Learning Strategy' was adopted in 2004 and identifies a problem of 'renewal of training/retraining of

women after a period of maternity leave' as among the most urgent policy issues in the Strategy. In Cyprus while there is no specific provision for those returning after parental leave the Human Resources Development Authority has special training sessions for women returners who wish to extend their skills and increase their chances of employment. In Lichtenstein some support is available to women returning to the labour market after a career break. Support measures include entitlement to tax relief for retraining and further training, so some of the costs involved in securing the training or retraining needed for women to resume work are being absorbed through tax relief provisions.

In some countries there are also moves towards encouraging employers to take responsibility for the training of these groups. In Spain, for example, some collective agreements include special clauses providing access to continuous training for employees on parental leave and in Luxembourg, within the framework of the positive actions subsidised by the Ministry of Equal Opportunity, some companies take into account the gender dimension as far as the lifelong learning of their staff is concerned. However employers cannot always be relied upon. In Italy in 2002 a special fund was allocated to companies that signed collective agreements promoting family-friendly flexibility as well as training for mothers/fathers returning to work after parental leave. Moreover, the law establishes that half of this fund is to be devoted to the financing of flexibility plans proposed by small companies (up to 50 employees). However despite the availability of funding there is a general lack of flexibility and/or refresher training plans and there seems to be a lack of interest towards these issues at company level. In Bulgaria, training provision for all employed people is dependent upon employers but this provision is very low because employers cannot afford the additional expenses of training. In Bulgaria in 2003 56% of employment is in the SME-sector and 99% of these are micro firms. These very small firms can not afford the additional costs of training and therefore the underdeveloped system of refreshing training and lifelong learning as a whole is the main problem that affects women after maternity leaves and women returners. Only in Portugal is there an obligation by law that after childcare leave the employer should provide the returnees with training and refresher workshops (Art.º 48.º of the Labour Code). However, access to this often depends on the timing of training and the availability of childcare.

◦ 4. Childcare services as a social infrastructure for supporting parents' employment

The following discussion examines the childcare services available across the pre-2004 Member States, the new Member States and the non-EU neighbouring countries. While we recognise that the starting points for provision differ across countries it is still possible to identify services which support parents' employment, as well as aspects of provision that may create barriers, particularly to maternal employment.

It has been emphasised throughout the discussion so far that these services cannot be examined in isolation. Good available childcare may not be sufficient alone to serve as an incentive for re-integration as how these services interact depends upon leave entitlements, tax and benefit policies as well as the employment on offer for women. For example, lower labour market wages of women lead to lower incentives for women to engage in paid employment. Without jobs of good quality, childcare alone cannot provide the impetus for high maternal employment rates. However, in discussions of the leave entitlements across the countries it became apparent that good quality, affordable childcare services can act as a key re-integration mechanism, providing parents with the ability to reconcile both work and family, and promote women's employment continuity which will impact employment prospects across the whole lifecourse as well as in the intensive child-rearing period.

There are four aspects of childcare provision that determine whether it supports or acts as barrier to parents' employment. These are availability of services, the cost of services and any financial support provided, the compatibility of facilities with hours of paid work, and the quality of provision of offer. These will be considered in turn (a summary of the issues for each country can be found in Table 4.1.).

4.1. Availability

In general, the availability of childcare services was found to be at a good level in five countries on the measure that supply meets demand. These countries are Denmark, Finland, the Netherlands, Sweden and Slovenia. Slovenia is the only new Member State to report a good level of availability rooted in a long history of publicly organised and affordable childcare available, where the cost to parents was income-related. It must also be pointed out that childcare services in East Germany in comparison to West Germany are also well-developed. Despite a decrease in the number of childcare places by 50% since 1990 due to a dramatic decrease in birth-rates after unification, there is still provision for 37% of all under threes (already meeting the Barcelona target of 33%), and the places for kindergarten children are 105% of the number of children (Maier, 2004).

More generally, there is a consensus that universal improvements in care provisions have been achieved in the pre-2004 EU States, although there are still major shortfalls in availability and affordability (Ruberly, 2002). Some countries have developed specific policy programmes to improve childcare services. For example, in the UK a 'National Childcare Strategy' was introduced in 1997 with the stated objective of ensuring that 'affordable, accessible and quality' childcare is available to all parents, thus helping to raise mothers' employment rates. However, this picture of progress is misleading when examining services across some of the new Member States and non-EU states. In Poland, Bulgaria and Slovakia there has been a decline in available childcare services. In all of these countries, there was once a tradition of both state and employer provision that was free of charge but this has now been dismantled. In Poland for example, the state devolved responsibility to local authorities and employers closed down their childcare centres. Under new arrangements,

nurseries (for children up to 3 years) and kindergartens (for children aged 3-6) can be both public and private. The non-public institutions were eligible to receive payments from the local government of up to 50% of the per child costs of public institutions. However, local governments began to face problems with maintaining the public institutions and supporting non-public ones. It resulted in a decrease in public expenditures on childcare services and rising operating costs of these institutions.

It is the distinction between available childcare for the under threes and the over threes that remains a key problem in the majority of countries, regardless of their different starting points. The poor level of provision for under threes is identified in all 25 countries where availability was insufficient. Indeed, it is often the case that availability of services for children aged three to six (or the age of compulsory schooling) can cater for the majority, if not all, of this age group in stark contrast to the provision for the under threes. For example, in West Germany in 2002, places were available for only 3% of the under threes compared to 88% of the 3 to 6-7 years olds; in Greece; 3% of children under 3 years compared to 46% of 3 to 6-year-olds; and in Spain and Luxembourg, less than 10% of children aged 0-3 are provided with institutional childcare. In the new Member States (apart from Slovenia) limited provision for this age group is also a key problem but there is limited data on coverage of this age group.

Availability for this age group also varies across municipalities and regions. In Italy the percentage of under threes in childcare is only 6%, while it is 95% for children between 3 and 6 years (mandatory school age). However, public childcare services cover about 30% of under threes in some areas of the North, but only 1-2% in some Southern areas (Eurispes 2003). In Lithuania availability for this age group varies in relation to rural and urban areas. In 2001 58% of pre-school age children in urban areas and 11.8% in rural areas were attending nurseries or kindergartens. In the age group of children under three these indicators were respectively 19.9% and 3.2%. There is also evidence of a decline in provision for this age group in Poland. The number of places per 100 children up to 3 years of age dropped from 10.4% in 1990 to 4.5% in 2001.

This would appear to be a striking similarity across the majority of countries. However, it is also important to highlight the different starting points of countries. In Belgium and Iceland provision for under threes is highlighted as a key problem of availability. Yet these countries are much closer to meeting the Barcelona target than the countries discussed above. For example, in Iceland, in 2002, childcare provision covered 93% of children between 3 years old and the mandatory school age and is contrasted with the much poorer provision of 49.2% of one-year-old children and 83.9% of those aged 2 years (Nordic Council of Ministers 2003:10). However, this is far higher than in most other countries. In Belgium coverage for this age group is 30% and childcare arrangements are due to be advanced given the 2002 Barcelona target of a 33% coverage rate for under 3-year-olds. The coverage rate for 1 and 2-year-olds is 28 and 48% respectively, but again, the demand is greater than this supply so shortages remain despite relatively high rates of coverage.

There are two interesting patterns to emerge. Firstly, there is no relationship between leave arrangements and the provision for under threes. This does not vary according to the length and availability of parental leave. Secondly, the provision for this group is often supplied by the private sector. This is in contrast to the provision for children aged 3 and over where this is generally publicly financed and free of charge. This has key implications for the costs of these services and who can afford to use them. In Italy, for example, a major problem concerns the costs of public childcare before and after 3 years of age. While the former is quite expensive, the latter is highly subsidised but in some regions is still more expensive compared to the private sector alternatives. Similarly, in Iceland public childcare is in most cases only available to children two years and older. Therefore, many parents need to use private childcare for children under the age of 3. The relatively high cost of private childcare is a key problem, particularly impacting those parents on low-income aiming to return to employment. The problems of cost will now be considered in more detail.

4.2. Costs of services

The cost of childcare is identified as a key problem across all countries, with some exceptions. For example, in Sweden a ceiling on the childcare fee

was introduced in 2002, which meant the fee was substantially reduced for most families and had a positive effect on female labour supply. Childcare in Denmark and Slovenia is also not expensive and free for parents on low incomes. However, in general affordable childcare is difficult to access. This is particularly the case when parents have to rely on private provision but can also be the case when places are subsidised. In the majority of countries there is some level of financial support provided by the state for the costs of childcare, often dependent upon income. Malta and the Czech Republic are the only countries where no subsidies are reported in the national reports. However in Ireland the only subsidies for childcare available are to those participating in certain labour market and training schemes under which childcare allowances are paid. Public funding under the Equal Opportunities Childcare Programme does support childcare services in geographically designated areas of disadvantage and therefore indirectly subsidises childcare costs in these areas (Barry et al., 2004). There are also examples from a number of countries of allowances for childcare costs which are targeted at the low-paid in order to 'make work pay' (Box 4.1) as well as income-related tax relief which all parents are eligible to apply for (Box 4.2). However, in most cases the structure of relief and allowances is designed to offset only part of the childcare costs, and therefore parents are still faced with costly childcare services which create financial disincentives. This problem particularly hits low-income families. In Belgium, for example, while nursery schools are free of charge and public childcare services for under threes are subsidised, when all direct and indirect subsidies are taken into

account low-income families spend a higher proportion of the household budget on childcare costs than higher income families. In general, where provision is left to the private sector childcare services do not support parents' employment, particularly those in low-income families (Meulders and O'Dorchai, 2004). In Ireland only 4% of pre-school children are in publicly supported childcare. The majority of parents are reliant on informal provision or private-sector provision. The cost of childcare is a major obstacle for low-paid workers wishing to engage either in full-time or part-time employment. For example, a woman with one child in childcare costing on average 5.47 euro per hour and on the minimum wage of 6.35 euro (at the end of 2002) would take home 0.88 euro for every hour that she worked (Barry et al., 2004).

The way that childcare costs can reduce the financial returns from employment can become particularly acute for lone parents and create severe unemployment or inactivity traps (Box 4.3). At the same time, additional financial support targeted at lone parents in recognition of the greater costs and labour market difficulties that such families face are often an important means of reducing their risk of poverty. Here it is important to note that the extent and form of additional support for lone parents is uneven across the new Member States. For example there is no specific form of benefit to help lone parents in Latvia (Trapenciene, 2004), the means-tested benefit available in Cyprus and Malta is very low (Panayiotou, 2004; Borg, 2004) and Estonia is an example of a system where lone parents receive a specific tax credit to help meet housing mortgage costs, but only while on parental leave (Laas, 2004).

Box 4.1. Examples of allowances for childcare costs targeted at 'making work pay' for the low-paid

In **Austria** a childcare allowance (*Kinderbetreuungsbeihilfe*) to cover part of childcare costs is paid by the Public Employment Service to encourage low-income parents of children under the age of 15 to enter employment/participate in training programmes.

In the **UK** some assistance with childcare costs is available to job-seekers participating on the 'New Deal' active labour market programmes and to low-paid workers via the new childcare tax credit.

In **France** the recently introduced childcare allowance (*PAJE*) provides 160 euro/month for low-income households with a child aged up to 3 years – and a supplement for childcare for working parents. The threshold has been extended to include more low-income earners (up to 3.5 and 4.5 times the SMIC, previously the limit was 3 times the SMIC), plus a supplement aimed at the poorest families.

Sources: Fagan et al. (2004), Mairhuber (2004), Silvera (2004)

Box 4.2. Examples of tax relief for childcare costs for all parents

In **Belgium** parents may be entitled to a childcare tax allowance paid until the child's 4th birthday and up to a maximum threshold (2 464 euro/year or 11.2 euro/day) if they use a recognised form of formal childcare. This allowance is made to parents with either earnings or replacement income. It is divided between parents according to their contribution to household's earnings, which usually means women receive a smaller share regardless of their contribution to the payment of the childcare costs.

In **Sweden** a ceiling was introduced to the childcare fee in 2002 (MAXTAXA), which reduced the fee substantially for most families. Children aged 4 years and older are offered a part-time (525 hours/year) pre-school place free of charge. Measures such as these which reduce childcare costs have had a positive effect on women's labour supply.

In **Norway** documented childcare expenses for children 11 or younger are deductible from taxable income up to a threshold (One child NOK 25 000, two or more children NOK 30 000). From 2004 the tax on employer-paid childcare services is removed.

In **Finland** childcare subsidies were extended in 1997 to be paid for care outside of municipal day care services. On average this covers 30% of costs (the average allowance in 2002 was 127.60 euro/month against the average cost for private day care of 411 euro/month).

In **Lichtenstein** working parents can seek financial support, indexed to income, for childcare expenses.

Sources: Ellingsæter (2004), Lehto (2004), Löftström (2004), Meulders and Dorchai (2004), Papouschek (2004)

Box 4.3. Specific tax credits/cash benefits for lone parents which create unemployment or inactivity traps for lone parents

The interaction of childcare costs with the tax/benefit system can create particularly acute unemployment or inactivity traps for lone parents, which is illustrated by two examples from France and Ireland:

In **France**, the **API** (single parent's allowance) does not encourage the search for employment by single parents (95% are mothers). Furthermore, the minimum income guarantee (RMI) is linked to family situation and number of children whereby single parents with one child receive considerably less than those with three or more, who already received bigger family benefits. 'After the creation of RMI, there was a significant drop in the employment rate of single parents with 1 or 2 children compared to that of single parents of bigger families.' (Piketty, 1998).

In **Ireland** the **One Parent Family Payment** (OPFP) allows claimants to retain the right to a reduced payment if they have earnings within a limited income range (146.50 euro to 293 euro/week), after which there is no entitlement, but to ease the transition off the benefit claimants whose earnings rose above the ceiling could receive half of their previous payment for 12 months. However, the coverage of this payment has been limited because the income threshold has not been increased since 1997, and furthermore in the 2004 budget the transitional half-rate payment was abolished. The falling ceiling on the earnings disregard, and the reversal of a policy of gradual withdrawal, means that in practice lone parents seeking employment tend to seek part-time and often low-paid employment (See **Boxes 1.15 and 1.16** for more details).

Sources: Silvera (2004), Barry et al. (2004)

Measures targeted at lone parents have been introduced or extended in some of the new Member States, but overall provisions remain limited, and gender mainstreaming of this area of social inclusion policy is underdeveloped (see Fagan and Hebron, 2004).

While there are high costs in a majority of countries (costs are mentioned as a general problem in Belgium, France, Ireland, Italy, Luxembourg, Portugal, Cyprus, the Czech Republic, Iceland, Lichtenstein), there is also a trend towards the rising costs of childcare services. This is highlighted in the UK and

in a number of the new Member States including Estonia, Latvia, Poland and Slovakia, as well as in Bulgaria. In Latvia, for example, regardless of subsidies for poor households, the costs of kindergartens are increasing. In 1990 costs amounted to 4% of the average salary and in 2001 this has risen to 10%. It is certainly the case that private provision is more costly than public sector provision in all countries. In the UK, the expansion in childcare services has involved a large growth in private sector day nurseries and parents now pay between 75-93% of the cost of childcare in the UK, with the government paying most of the rest plus a small contri-

bution from employers (Fagan, 2002). The typical cost of a full-time nursery place for a child under two is 134 pound a week, more than 7 000 pound a year; a rise of nearly 5% since 2003, making this form of childcare prohibitive for low and middle-income families. In Luxembourg and Portugal childcare costs are expensive, especially in the non public-funded sector where fees do not take parent's incomes into account. In Cyprus the typical cost of private day care is around 100 pounds per month per child (state day care is approximately 60 to 70 pounds) with the minimum wage being only three times this much. An exception is in Italy, where although public childcare for children after 3 years of age is highly subsidised, the cost of public childcare services is established by the local authority and therefore the cost can differ quite considerably across the country. In some regions this is more expensive than the private sector alternatives.

It is also the case that the payment of subsidies could serve to disadvantage lower earners in couple households, which are often women. For example, in the Netherlands, parents pay an income-related fee, based on the household income. As a result, a problem can be that the marginal burden on the second income may be quite high and may serve as a disincentive for second earners to return to work, and this problem is not solved by the recent reforms under the new childcare act (see Appendix Table A.3). This has key repercussions for those in low-income families that cannot afford this provision and can lead to inequalities between the use of childcare services as more highly paid parents can use the more expensive private sector options on offer.

Eligibility for subsidies and childcare services can also fail to support maternal employment. In Hungary, the number of places in kindergartens and crèches is limited, and in many cases a child is refused a place because the mother is at home on childcare allowance with a smaller child. This limits women's opportunity in seeking part-time or full-time employment. In Finland, eligibility criteria also fail to support maternal employment. Eligibility for the private childcare allowance is paid for all children under school age who are not in municipal day care. While this may mean high-earning parents use this for private provision, more often than not parents (usually the mother) claim this benefit and stay at home.

4.3. Incompatibility between services and working hours

A further problem identified by the majority of countries is the incompatibility of the childcare services on offer with the working hours of parents. While opening hours are expanding, even those that provide care over the course of a day ranging from 9 a.m. until 5 p.m. no longer fit the flexibility firms are asking for from working parents. This remains a key problem even in countries where childcare is available and affordable. In Denmark, the opening hours for childcare are generally from 6.30 a.m. to 5 p.m. and yet those working flexible hours, especially in the growing service sector, find the opening hours incompatible with hours of work. In Slovenia the working hours of care centres are usually from 5.30-6.00 a.m. to 4.00-4.30 p.m. In urban centres some care centres are open later (until 5 p.m.) and more parents are demanding longer and more flexible opening hours to suit their working patterns.

There are some signs that opening hours have been extended to cope with the needs of working parents, for example in Greece, but even here the time schedules of nurseries, kindergartens and primary schools continue to be incompatible with employed parents' working hours. In particular, the opening hours of facilities cannot accommodate the long hours' culture that is prevalent in many countries, for example in Portugal, Hungary and the UK. There are interesting sectoral differences that need to be taken into account. Often public sector employers provide more family-friendly working hours as well as a working culture that is more conducive to work-life balance. In contrast, long hours working is particularly prevalent in the private sector and therefore parents working in the private sector would appear to be particularly vulnerable to problems of incompatibility. This can be seen in Cyprus where the opening hours of most day care centres cater only for parents working in the governmental or semi-governmental sector (7.30-2.30 p.m.) and are incompatible with the working hours of parents who work longer hours in the private sector.

Some countries have school hours that also conflict with working patterns. For example, in France, there is no school on Wednesdays, and at this time three quarters of 3-6-year-olds are cared for by parents.

If there are not sufficient canteen places (for lunch), some schools require evidence that both parents are in employment before accepting their children. In Latvia, the short school hours of 8.30-11.00 for 5-6-year-olds children and 8.30-12.00 for 7-10-year-olds children also cause a compatibility problem. The majority of parents (especially low-income families) have no possibilities of after-school care because these facilities charge comparatively high fees.

The key here is that after-school care appears to be underdeveloped and where available appears to be costly. For example, in Belgium after-school care is quite widespread, but there is often a charge and the quality of care can be low. In Portugal, private childcare is found to be more flexible in terms of opening hours but this places those who cannot afford this at a disadvantage.

Some countries are trying to develop facilities that reflect changing working patterns. For example, in Finland the municipalities operate 24-hour day care to provide care for the children of parents who do shift work. In 2001, the proportion of children in municipal evening, night or weekend care was 7% of all the children under school age in municipal day care. However, every third municipality has a shortage of 24-hour care places and two thirds believe that this need will grow in the future as atypical working hours are becoming more widespread (Situation report on children's day care, January 2001-2002).

4.4. Quality of care

While the focus upon availability and cost often preoccupies debates on childcare services, it is also important to highlight the importance of the

quality of the services provided. The quality of care is becoming the focus of public debate in many countries and governments are taking steps to introduce higher standards. In Romania the quality of childcare services is identified as a problem and in Belgium the quality of after-school care is considered to be low (as well as expensive). Quality problems can make parents reluctant to use the care on offer even if it is available.

Quality issues have been a particular focus in the UK, where the National Childcare Strategy has expanded auditing mechanisms for monitoring and raising quality standards (for further details see Fagan, 2002). In countries where quality issues are not a problem, for example in Finland and Sweden, the emphasis is upon the value of caring staff (reflected in pay levels) and the training provided. It is central to look at not only the demand by parents, but also the supply of good quality care workers if childcare services are to be expanded. The low-paid nature of the profession and the assumption that it is low-skilled is causing major problems in some countries. For example, in the UK the expansion of childcare is threatened by the limited supply of childcare workers. There are recruitment and retention problems for childcare workers who work in one the lowest paid occupations in the country. This is also the case in Germany where the skill-level of employees working in childcare facilities (96% of whom are female) are deemed to be relatively low and therefore poorly paid. The training of this predominantly female workforce and improving the status and pay of the profession is a key area to be addressed if the quality of care provided is to be at a level that ensures parents are comfortable with using the facilities on offer.

Table 4.1. Childcare services and dis/incentives for mothers' employment

Country	Summary of availability and costs and problems
BE	There is inadequate provision for under threes. In 2002, 30% of 0-3 years olds were covered by public childcare provision (the most prevalent are day care families supervised by public authorities). Other problems include incompatibility between opening hours of facilities and working hours and the high cost of childcare, especially for low-income families.
CZ	There is inadequate provision for under threes. There are few such facilities on the whole, and those that exist offer only a small number of places. By 2010 openings in pre-school facilities should be made available for at least 33% of children up to the age of 3 and 90% of children aged 3-7 (see the National Action Plan for Employment 2004-2006). The facilities that do exist are not affordable for those on low incomes.
DK	Childcare is available and is free for parents on low incomes. The use of childcare facilities by immigrants is also growing. Around 70% of childcare costs are paid by the Danish state, the municipality

Table 4.1. Childcare services and dis/incentives for mothers' employment (cont.)

Country	Summary of availability and costs and problems
	<p>and parents pay the rest. The parents' contribution is earnings-related, parents with joint income below a threshold (126 600 DKR) pay nothing, and contributions rise with income to reach the maximum 30% of the costs (the threshold for parents' income for paying this is 3 995 899 DKR). Childcare for children under the age of two is the most expensive, it is however never higher than 8.4% of income.</p> <p>Problems include incompatibility between opening hours of facilities and working hours, only four municipalities have given priority to 24-hour service and only in 1-2 institutions in each municipality. Those working flexible time-schedules, especially in the growing service sector, may find the opening hours incompatible with hours of work.</p>
DE	<p>There is inadequate provision for under threes in West Germany; only 3% of the under 3 compared to 88% of the 3 to 6-7-year-olds and only for 5% for schoolchildren up to 11 years old. In the GDR 37% of all under threes could be cared for, the places for kindergarten children are 105% of the number of children and the capacities for schoolchildren is approximately 41%.</p> <p>Key problems relate to the skill-level of employees working in childcare facilities (96% of whom are female) which is relatively low. The costs for childcare facilities vary between the municipalities and depend upon the length of care, the income of parents and the number of children.</p>
EE	<p>The share of children in day care has decreased during the last decade. Childcare facilities are often not available and not accessible. Since 2003, 26% of the payment of childcare facilities (except meals) are tax exempt for parents. The budgets for childcare facilities are very limited and depend on municipality budgets. Parents are forced 'voluntarily' to pay extra for study materials and some other costs. In 2004, a system of alternative day care is under discussion and more small private childcare facilities are expected to open.</p>
EL	<p>There is inadequate provision for under threes; only 3% of children under 3 years and 46% of those from 3 years old until the mandatory school age. Public crèches and nurseries are mostly run by local authorities and fees are generally low. However, every municipality is free to set its own fees and quality standards for the services provided.</p> <p>Childcare services have increased but improvements in provision will need to be made if the Barcelona targets are to be reached. Problems include incompatibility between opening hours of facilities and working hours.</p>
ES	<p>There is inadequate provision for under threes. Less than 10% of children aged 0-3 are provided with institutional childcare. There is a lack of a specific budget to cover the cost of childcare provision as well as the absence of a systematic follow-up of this measure. Consequently, there are serious doubts about the possibility of attaining the Barcelona target. The opening hours of facilities in schools for 3-6 years olds are incompatible with the working hours of parents.</p>
FR	<p>There is inadequate provision for under threes; almost two-thirds of children under three are looked after by their parents. After 3 years, all children have the right to go to nursery school, regardless of the employment situation of their parents. The cost of childcare is a major obstacle, even though there is some financial support. Those on low incomes, therefore, have a greater incentive to use crèches, the cheapest form of childcare, but there are insufficient places (especially in rural and outlying urban areas).</p>
ES	<p>Only 4% of pre-school children are in publicly supported childcare. The majority of parents are reliant on informal provision or private-sector provision. Availability and cost are the key problems. The cost of childcare is a major obstacle for low-paid workers wishing to engage either in full-time or part-time employment.</p>
IT	<p>There is inadequate provision for under threes; only 6%, of under threes are in childcare while 95% of children between 3 and 6 years (mandatory school age) are covered. Availability varies between the north and the south, being more extensive in the north.</p> <p>A major problem concerns the costs of public childcare for children before and after 3 years of age. While the former is quite expensive, the latter is highly subsidised but in some regions is more expensive compared to the private sector alternatives. Another key problem is the incompatibility between childcare facilities and working hours.</p>
CY	<p>Public day care is inadequate and expensive for most families. A typical private day care costs around 100 pounds per month per child (state day care is approximately 60 to 70 pounds) with the minimum wage being only three times this much. In addition, the opening hours of most day care centres cater</p>

Table 4.1. Childcare services and dis/incentives for mothers' employment (cont.)

Country	Summary of availability and costs and problems
	only for parents working in the governmental or semi-governmental sector (7.30-2.30 pm) and are incompatible with the working hours of parents who work longer hours in the private sector. Primary schools also finish at 1 pm and most parents are left without childcare after that time. Most working parents rely on extended family to take care of their children; i.e. grandparents.
LV	At present less than 70% of pre-school children have access to a kindergarten place. Pre-school education is compulsory and free for children aged 5-6 years. In 2002, 77.7% of children aged 3 to 6, and 15.8% of children under the age of 2 attended public or private kindergarten. Problems relate to availability and costs. There are long waiting lists for kindergartens and the problem is most severe in big cities. Kindergartens are also overcrowded and the costs are increasing. In 1990 it was 4% of the average salary and in 2001 it was 10% although municipalities try to partly subsidise the kindergarten costs for poor households. Another problem is related to the short school hours of 8.30-11.00 for 5-6-year-old children and 8.30-12.00 for 7-10-year-old children. The majority of parents (especially low-income families) have no possibilities of after-school care because these facilities charge comparatively high fees.
LU	The government has undertaken significant efforts to increase the supply of available childcare arrangements for young children (there is a target to create 1 800 new places by 2010). Although the number of places available has increased, only 10% of children under 3 are cared for in formal arrangements in Luxembourg. Remaining childcare problems are the following: the number of available places is insufficient and varies according to municipality; opening hours of childcare arrangements may be not compatible with working hours of parents, childcare costs are expensive, especially in the non public-funded sector where fees do not take parent's incomes into account; and few companies provide childcare arrangements.
HU	There are wide regional differences in access to childcare. In the socialist period, kindergartens and crèches were often provided in the workplace but these were closed shortly after the change in power. Since then many crèches have been closed and provision for children under 3 years of age is inadequate. Where crèches are available, they are not expensive and low-income families do not have to pay for meals in the crèches and kindergartens. However, many kindergartens have been closed due to the low birth rate. The number of places in kindergartens and crèches is limited, and in many cases a child is refused a place because the mother is at home on childcare allowance with a smaller child. Childcare institutions usually have opening hours until 5 p.m. but these are still incompatible with the long working hours of parents.
MT	Malta lacks appropriate childcare facilities and there are no subsidies or tax rebates in this area. Malta is still waiting for the appropriate legislation. Parents often rely on extended family, such as grandparents, to reconcile work and family.
NL	In the last two years the supply of childcare services has increased considerably but prices have also increased and the demand for childcare has stagnated. Parents pay an income-related fee, based on the household income. As a result, a problem can be that the marginal burden on the second income may be quite high. In January 2005 a new Act on childcare will come into force. This Act implies a change towards a more demand-driven system of financing. Central to the Act is that parents will receive a subsidy from the government in order to give them more opportunities in choosing childcare.
AT	The lack of available childcare facilities is one of the key obstacles for mothers returning to the labour market. There is a shortage of 48 000 childcare places. Shortages are particularly a problem for children between 0 and 2 and children over the age of 6. Another 42 000 existing places are inadequate in terms of opening hours. Increasingly flexible working hours are not adequately reflected in the opening hours of childcare facilities, often making it impossible for mothers to reconcile work and family life. The Council of the European Union has repeatedly recommended an expansion of childcare facilities in Austria. With the introduction of the childcare benefit in 2002, any commitment towards a further extension of childcare facilities has been abandoned by the Austrian government (Mairhuber, 2002).
PL	After 1989 both the State and firms reduced provision of these services. The state delegated responsibility for running childcare institutions to the local authorities while employers closed down their childcare centres. Under new arrangements, nurseries (for children up to 3 years) and kindergartens (for children aged 3-6) could be public or non-public but non-public kindergartens accounted only for 5% of children under institutional childcare. In the 1990s the number of kindergartens declined by one

Table 4.1. Childcare services and dis/incentives for mothers' employment (cont.)

Country	Summary of availability and costs and problems
	<p>third and the number of nurseries by two thirds. The number of places per 100 children up to 3 years of age dropped from 10.4 in 1990 to 4.5 in 2001 and the percentage of children attending nurseries dropped in this period from 4.2 to 2.0%. In 1990 there were 72.8 places in the kindergartens per 100 children aged 3-6, in 2001 this number amounted to 82.3. The key problems are related to cost. Local governments began to face problems with maintaining the public institutions and supporting non-public ones. This resulted in a decrease in public expenditures on childcare services and rising operating costs of these institutions. Some costs were put onto parents (increased fees for meals, charges for services beyond the minimum educational program, contributions to parent's committee funds) which particularly impacted the affordability of services for low-paid mothers.</p>
PT	<p>The public network is fully funded by the state, whereas 62% of the costs in the non-profit private network are supported by public authorities and 38% by families. Monthly allowances per child are paid to services to reduce the cost of early childhood care as well as other costs, for example meals. Childminders, crèches and family crèches are available for children under three and kindergartens are the most common pre-school institution for children between 3 and 5 years old. The level of public childcare provision is relatively low but, in spite of the strong family support networks, the level of informal childcare is also low. This gap is filled by private and voluntary provision which offers longer opening hours. Despite the recent expansion, full-time, year-round pre-school childcare is still in limited supply and is expensive. Also, the opening hours do not accommodate the long full-time working hours of Portuguese women.</p>
SI	<p>Institutionalised childcare is available and accessible and is provided by both the private and public sector. The share of pre-school children in institutionalised childcare has been increasing. In 2000-2001 there were 63 328 pre-school children in kindergartens. There has also been a gradual introduction of 9 years compulsory schooling from 2000 and in the school year 2003-2004 all children aged 6 years entered elementary school. During the last years there has been an increase in inclusion of younger children (from 1-3 years) in kindergartens. Parents' fees depend on the income per family member, number of children, family property and on the costs of the programme; they contribute 10% to 80% of the programme costs. A key problem remains the incompatibility between opening hours and the working hours of parents.</p>
SK	<p>During the period before 1989 there was quite a well-developed network of kindergartens. This network of childcare facilities has been undermined in recent years. Between 1980 and 1985 the number of kindergartens rose from 3 723 to 3 991 and there were also nursery centres for children under 3 years old. By 2003 the number of kindergartens had declined to 3 210, and there are now only very few facilities providing for children under three and the facilities that are available are very often too costly for low-income families.</p>
FI	<p>All children under school age (7 years) are guaranteed a municipal childcare place irrespective of the labour market status of their parents. Day care charges are fixed according to the size and income level of the family. The proportion of children aged 0-6 in day care has risen from 38% in 1985 to 48% in 2002. About 75% of these children are in full-day care. The vast majority of children under one are taken care of at home, while around one quarter of 1-year-olds and about two thirds of 3-5-years-olds are in day care. Nearly all 6-years-olds were in pre-school education by 2002. At present, all unemployed parents can get a public day care place for their children to allow them to be available to work at short notice. The municipalities also operate 24-hour day care to provide care for the children of parents who do shift work. Incompatibility between working hours and opening hours remains a problem. Every third municipality has a shortage of 24 hour care places.</p>
SE	<p>A ceiling on the childcare fee was introduced in 2002, known as MAXTAXA. The fee was substantially reduced for most families and had a positive effect on the female labour supply. Availability can occasionally be a problem at the local level. However, this will only be temporary because the municipality is obliged to offer enough places for children in day care centres when the parent re-enters the labour market.</p>
UK	<p>The '<i>National Childcare Strategy</i>' was introduced in 1997 with the stated objective of ensuring that 'affordable, accessible and quality' childcare is available to all parents, thus helping to raise mothers' employment rates. Under this strategy there has been an expansion of a variety of forms of pre-school and out-of-school childcare accompanied by expanded auditing mechanisms for monitoring and raising quality standards (for further details see Fagan, 2002). The expansion in childcare services in the</p>

Table 4.1. Childcare services and dis/incentives for mothers' employment (cont.)

Country	Summary of availability and costs and problems
	<p>UK has involved a large growth in private sector day nurseries. Parents pay between 75-93% of the cost of childcare in the UK, with the government paying most of the rest plus a small contribution from employers. Childcare costs are rising. Despite the recent expansion, the number of places is still insufficient, and full-time, year-round pre-school childcare is still in limited supply and is expensive. Also, much of the pre-school expansion is incompatible with full-time work and the long-hours culture in the UK. The expansion of childcare in the UK is also threatened by the recruitment and retention problems in the childcare sector.</p>
BG	<p>Before the transition the childcare system was well-developed and provided services free of charge. After the changes in 1989, the existing system for providing childcare services was undermined. Availability and costs are now the key problems. As a result of the economic crisis in the period 1990-2000 the number of crèches decreased by 40% and the number of kindergartens by 27%. The current childcare system is available for everyone who is able to pay for it. However, due to the impoverishment of the population many families cannot afford childcare services, especially families with many children. This particularly affects on the large families of the Roma population.</p>
IS	<p>In 2002, childcare provision covered 93% of children between three years old and the mandatory school age. Childcare provision for younger age groups is less extensive and covered 49.2% of one-year-old children and 83.9% of those aged two years (Nordic Council of Ministers 2003:10). Public childcare is in most cases only available to children two years and older. Therefore, many parents need to put their child in private childcare until the age of two. The relatively high cost of private childcare for children under the age of two is a problem, especially for low-income parents. Moreover, female labour force participation is lower for mothers with child/ren aged 0-6 than for those with older child/ren.</p>
LI	<p>In recent years there has been an expansion of childcare facilities and kindergarten and nursery opening hours have become more flexible. However, waiting lists indicate that the number of places is still insufficient. Childminders (<i>Tagesmütter</i>) are popular alternatives to pre-school day care centres. Financial support can be claimed for childminders. <i>Eltern Kind Forum</i> also provides babysitters for short-term childcare needs. However, problems of costs remain. Full-time, year-round pre-school childcare is expensive. Working parents who rely on day care centres or childminders for the care of their children may be eligible for financial support, indexed to income (depending on the level of income, at least 100-160 euro of monthly costs has to be paid for by the parents themselves). Lichtenstein does not have a tradition of employers helping with childcare (an exception can be found in public administration departments).</p>
NO	<p>The coverage rate for the 3-5 years olds is 74-85%. The coverage rate for one and two years olds is 28 and 48% respectively, while the corresponding proportion of parents of this age group who <i>prefer</i> a place is estimated at 70 and 86% respectively (Ellingsæter and Gulbrandsen, 2003). In relation to costs, in 2003 the Parliament reached a unison agreement on a two-step introduction of maximum parent payment for childcare services. From 1 May 2004 the maximum payment is NOK 2 750, and from 1 August 2005 estimated at NOK 1 750. Costs of childcare provided by municipalities are means-tested and low-income families pay significantly less. There is still a significant gap between the supply and the demand for childcare services. 'Full coverage' is the political goal for care services, which aims to provide provision to all parents for children 1-5 years old who want a place for their children. The estimate of 'full coverage' is 80% of children aged 1-5 years old but the demand for places already exceeded 80% in 2002, even when provision is costly (Ellingsæter and Gulbrandsen, 2003). The gap between supply and demand is likely to remain in the near future, because lower parent payment stimulates service demand. Successive governments have had to adjust the estimated targets for full coverage because of the growing preferences for childcare services among parents, particularly among those with children aged 1-2 (Ellingsæter and Gulbrandsen, 2004).</p>
RO	<p>The lack of childcare is given as one of the main reasons for women's low employment rate, especially in rural areas. There are targets given in the NAP Employment to provide care services for at least 90% of the children between 3 years old and the legal age for going to school by the year of 2010. The low quality of childcare services and the lack of a tradition of employers or the church helping with childcare, means parents often rely on extended family, such as grandparents.</p>

5. Conclusions

In this report we have reviewed a number of recent national policy reforms or debates about tax/benefit reform that relate to the 'making work pay' agenda set by the recent Communication 'Modernising Social Protection for More and Better Jobs – a comprehensive approach to making work pay'. We have also compared the parental leave and childcare provisions in the 30 countries of this study, for the Communication also identifies the important role played by support mechanisms in relation to care responsibilities for 'making work pay'.

Let us reiterate our opening, general points. While the national focus on 'making work pay' varies between the countries in the study there is a general absence of gender mainstreaming or gender impact assessment in most governments' policy proposals, and a gender perspective was lacking or carried little influence in any accompanying public debate. Yet the national reports have demonstrated that a potential gender differentiated impact can be identified when a gender mainstreaming perspective is brought to the analysis.

Where a gender perspective has been developed in the content of the reform, this is uneven, and largely confined to certain target groups where it is recognised either explicitly or implicitly that women predominate, such as among lone parents or 'second earners' in couples. Yet the gender assessment usually stops here, at the identification of particular gender-differentiated target groups, rather than considering the labour market and household processes which give rise to these outcomes. Here a key, and familiar process, is that the gendered division of care responsibilities means that women are more likely than men to become lone parents or 'second earners' while at the same time being less able than men to secure well-paid employment.

Another risk in the gender mainstreaming process is that gender impact assessment may expose issues, but that these are not resolved due to competing political priorities. Here arguments about the negative impact of household-based assessments on the work incentives of 'second earners' are well-known in public debates in many countries, yet many governments refuse to tackle this question in tax/bene-

fit reform due to other political priorities in terms of targeting social assistance on low-income households, or providing fiscal support which supports 'the family' but in fact favours a 'single-earner couple'. This study was not designed to provide a systematic analysis of the disincentives created by the interaction of the tax/benefit system in the 30 countries in this study. However, Appendix Table A.3 provides a summary of examples of some of the main ways in which the tax/benefit system creates disincentives for 'second earners' in low-income households with dependent children in the different national systems, largely due to the lack of individualisation in taxation and benefit systems. This overview shows that in most countries there are still elements of policy design which undermine efforts to 'make work pay' for women by constructing and reinforcing their role as a 'second earner' that is presumed to reside with an employed man in the role as 'main earner'. This is not merely a legacy of old policies which were developed in an earlier era, this presumption and neglect of gender mainstreaming is also evident in some of the recent reforms discussed earlier in this report as well as other examples highlighted in the Appendix.

The traps for 'second earners' which result mitigate against broader policy pushes to 'make work pay' for all the non-employed, but may be overlooked or not accorded sufficient priority unless a gender mainstreaming perspective is brought into policy design and evaluation. In this regard, the tax credit reforms in Belgium, France and the UK illustrate some of the design issues that need to be considered when attempting to design policies which 'make work pay' for low-income households in ways that do not increase or create traps for the 'second' earner.

In relation to reform of social protection systems for low-income households to promote work incentives the need to address childcare issues has obtained greater acceptance in policy debates across the EU, as expressed in the European Employment Strategy. This is a positive development; however, here there is a new form of risk that emerges – often the development of childcare lags behind the changing policy presumptions of social protection systems

that mothers of young children should be active job-seekers in the push to raise women's employment rates. Here the recent reforms to social assistance in Germany and the Netherlands are examples of reforms which aim to co-ordinate the development of childcare services with increased job search requirements for carers, and monitoring of the development of these new policies may provide important lessons for other Member States. A conundrum which persists is how to 'make work pay' through enhancing the financial returns for those in employment while simultaneously guaranteeing an adequate minimum income to the non-employed to protect them from poverty. A particularly stark trap here is how to direct resources to reach children in low-income families without exacerbating the marginal tax rates faced by their parents when seeking to enter employment or move from part-time to full-time work.

Where reforms have targeted additional means-tested support at low-income families with children (see Appendix Table A.3 which identifies some national examples) this is a positive redistribution which improves the safety net for such families and reduces the financial pressures on the carer to take employment regardless of the quality of either the job or the available childcare. However, the negative effects of income-related child payments may be to raise the effective marginal tax rates and so create 'traps' which make labour market entry difficult for mothers with low-earnings prospects. This conundrum is well-known, as is one of the solutions advanced by many of the anti-poverty and feminist campaigning groups, namely that the introduction or extension of universal (not means-tested) child benefit provides the most neutral system of redistribution for this has little impact on marginal tax rates. The additional costs of a universal over an income-related benefit can be redeemed in the tax system, for example by making child benefit into a tax credit for higher earners. Furthermore, from a gender mainstreaming perspective, payments of such benefits/credits to the parent providing most of the day-to-day care ensures that the resources are targeted at the carer who is usually responsible for the day-to-day budgeting and expenditure in relation to children, thus providing an effective means of channelling resources to children in low-income households.

More generally in relation to 'making work pay' for carers, work-reconciliation measures have expand-

ed, and this is clearly a positive development in relation to facilitating women's employment. However, here too there are risks – that political complacency develops based on the view that this problem has now been addressed, and that work-family reconciliation remains targeted at women and the question of how to promote men's use of parental leave and working-time adjustments remains ignored. Where measures have been introduced, such as the 'Daddy leave' provisions in Sweden and Norway, these still reserve only a small portion of the total leave period available to the family for fathers. While these are important measures, the impact of such systems have to be evaluated and monitored over a long-term perspective across generations of parents – as investments which promote a more equitable gender division of labour through shifting the attitudes and behaviour of mothers, fathers and employers as to what constitutes 'normal' and 'acceptable' roles for mothers and fathers. Furthermore, the impact of long leave provisions on women's subsequent employment and earnings profile needs to be monitored.

The problem with a failure to gender mainstream the 'making work pay' debate is not only about how this undermines progress towards gender equity. We have also discussed how gender mainstreaming provides a different angle or vantage point which can be the basis for developing more effective policy solutions, that for example expose the articulation between tax/benefit systems and childcare services, or the potentially negative reverberations of tax cuts on women's public sector employment, or even more broadly on the problem of falling fertility rates. When these broader linkages are acknowledged then it becomes evident that tax/benefit reform needs to be evaluated from a gender perspective that is broader than narrow supply-side debates about 'making work pay'.

In relation to tax/benefit reform Bennett (2004) identifies some key features that inform a gender-sensitive analysis, which might form the basis for developing a checklist for assessing policy reforms in response to mobilising men and women into employment. She argues that a gender-sensitive analysis of social protection reform undertakes the following:

1. Critically examines whether typically male patterns of behaviour are being taken for granted as the norm for both sexes.

2. It is interested in the distribution of resources and bargaining power within the aggregate unit of couple/family/household rather than treating the unit as a 'closed box'. As Daly puts it (2000, cited by Bennett, 2004), gender-sensitive analysis 'goes beyond the front door'.
 3. Gender-sensitive analysis of policy instruments for income transfer and redistribution is not just interested in how much is being redistributed to which kinds of family unit; it also considers it relevant to address where the resources come from, who receive them within the family, what purpose they are intended to serve and what the transfer is labelled in order to analyse how the redistribution may affect gender roles, relationships and inequalities, both within the home and outside.
 4. Scale is important. The impact of any reform should be assessed in relation to pre-existing patterns of gender inequalities, and therefore in relation to the distance still to be travelled towards gender equity.
 5. The effect on 'capabilities' and hence men and women's abilities to achieve longer-term security and autonomy from a dynamic, lifecourse perspective is assessed.
- This check list emphasises the need to move beyond cross-sectional analysis in order to identify risks and change over the lifecourse in relation to 'making work pay', and the need for policies to be developed in ways which encourage new norms and modes of behaviour that reform gender relations and create new opportunities for men as well as women (e.g. a more active engagement in childcare for fathers) in relation to both employment and care work.
- Finally, while this report has focussed on the issue of tax/benefit reform and work-family reconciliation measures for the carers of young children, we should not lose sight of the problems of job quality and employment sustainability for those labour market entrants with primary care responsibilities – mainly women – who face the prospect of combining low-wage job opportunities with their household role as main carer. The national reports identified key issues of job quality and sustainability that should be kept in view in more narrow debates about tax/benefit reform to promote work incentives, such as whether the job openings carry the risk of low pay, instability, time schedules which are incompatible with care commitments, or particular forms of discrimination which impact on mothers in particular. The issues identified as particularly salient in the different national settings are summarised in Table 5.1.

Table 5.1. The key problems of job quality and employment sustainability faced by women in low-income households with children identified in the national reports

Key	
✓	A key issue
No	Not a major problem
Not mentioned	Not identified as a major problem, but may still be a feature of the labour market

National expert assessment: key features of the jobs available which limit the viability or sustainability of employment for mothers from low-income households					
Country	Low-wage levels	Job instability	Time schedules incompatible with care	Gender segregated job openings for the low qualified	Other – including specific aspects of gender discrimination by employers
BE	No (Gender pay gap but high minimum wage)	✓	✓	✓	Not mentioned
CZ	✓	Not mentioned	Not mentioned	Not mentioned	Low-paid jobs are not sufficiently attractive and often pay little more than social protection levels.
DK	Not mentioned	✓	Not mentioned	Not mentioned	Not mentioned
DE	✓	✓	✓	✓	Not mentioned
EE	✓	✓	✓	Not mentioned	Limited practice of equal opportunities policies by employers
EL	✓	Not mentioned	✓	✓	Discrimination by employers of women of child rearing age
ES	✓	✓	✓	Not mentioned	Over-representation of women on temporary contracts. Progress has been made in collective agreements to improve parental leave but still much scope for improvement (CES, 2003b, p. 87).
FR	✓	✓	✓	✓	Not mentioned
IE	✓	✓	✓	✓	Employment policy is not aimed at enforcing workers' access to family-friendly options, particularly in the case of atypical workers. Immigrant workers trapped in situations of tied employment are not in a position to seek better employment opportunities on the labour market.

Table 5.1. The key problems of job quality and employment sustainability faced by women in low-income households with children identified in the national reports (cont.)

National expert assessment: key features of the jobs available which limit the viability or sustainability of employment for mothers from low-income households					
Country	Low-wage levels	Job instability	Time schedules incompatible with care	Gender segregated job openings for the low qualified	Other – including specific aspects of gender discrimination by employers
IT	✓	✓	✓	Low qualified men and women do not compete for the same jobs, but limited openings exist for women	Low wages are a key issue Lack of jobs for women with low educational levels, particularly in the south Discrimination against pregnant women by private sector employers
CY	✓	Not mentioned	✓	✓	Government and employer policies rely too much on the family (especially the extended family) to provide reconciliation between family and work life.
LV	✓	✓	✓	✓	Women are over-represented in an insecure service sector with few benefits and incompatible work and family schedules.
LT	✓	Not mentioned	✓	✓	Sex discrimination by employers in recruitment and promotion
LU	✓	Not mentioned	✓	✓	Low-paid jobs/part-time jobs
HU	✓	Not mentioned	✓	Not mentioned	Employers often discriminate against women with family responsibilities. They assume they are less reliable and they are less willing to fulfil unsocial working hours. This practice is widely accepted by the population, but it is very difficult to prove.
MT	Not mentioned	Not mentioned	✓	Not mentioned	Not mentioned
NL	Not mentioned	Not mentioned	Not mentioned	Not mentioned	Not mentioned
AT	✓	Not mentioned	✓	✓	Evidence of a backlash: as more women attain management positions, it becomes difficult for women to complain of discrimination. Employers discriminate against mothers returning from maternity leave and fail to comply with requests for flexible employment. Sexual harassment in the workplace.

Table 5.1. The key problems of job quality and employment sustainability faced by women in low-income households with children identified in the national reports (cont.)

National expert assessment: key features of the jobs available which limit the viability or sustainability of employment for mothers from low-income households					
Country	Low-wage levels	Job instability	Time schedules incompatible with care	Gender segregated job openings for the low qualified	Other – including specific aspects of gender discrimination by employers
PL	✓	✓	✓	✓	Discriminatory practices of employers are affected by their perception of women as an immobile and inflexible labour force due family obligations.
PT	✓	✓	✓	✓	Female graduate unemployment Continued discrimination against pregnant women
SI	No	No	✓	✓	Discrimination against pregnant women in the workplace Under-representation of women in top managerial posts Gender pay gap due to double burden of paid and domestic work
SK	Not mentioned	Not mentioned	✓	Not mentioned	'Double discrimination' of Romany women Discrimination against women of childbearing age and pregnant women, particularly by private sector employers
FI	Not mentioned	Not mentioned	No	✓	Discrimination against young women of child-rearing age because of the cost of leave entitlements for employers
SE	Not mentioned	Not mentioned	Not mentioned	✓	Not mentioned
UK	✓	✓	✓	✓	Over-representation in low-paid, part-time work Long working-hours culture Discrimination faced by pregnant women
BG	✓	✓	✓	✓	Discrimination against pregnant women in the workplace
IS	✓	✓	✓	✓	Unemployment among women with university education has risen slightly since the 1990s. The overall unemployment of women is now higher than that of men and women are almost twice as likely as men to be

Table 5.1. The key problems of job quality and employment sustainability faced by women in low-income households with children identified in the national reports (cont.)

National expert assessment: key features of the jobs available which limit the viability or sustainability of employment for mothers from low-income households					
Country	Low-wage levels	Job instability	Time schedules incompatible with care	Gender segregated job openings for the low qualified	Other – including specific aspects of gender discrimination by employers
					unemployed in the region where the largest state-owned hydro power plant is under construction. This was expected to create new job openings for unskilled workers but 60% of the workforce is not Icelandic.
LI	✓	Not mentioned	✓	✓	Employers show little interest in creating better conditions for women and oppose new rights, such as the recently introduced parental leave.
NO	Not a major problem (the wage structure is compressed)	Not mentioned	No	No	Involuntary part-time workers want longer working hours Deregulation of overtime work and temporary work: in general, working-time regulations with less regulation and more negotiation between employer and employee tilts the power relation in favour of the employer. Discrimination against pregnant women and a lack of a strategic job adjustment policy in most workplaces.
RO	✓	✓	No	✓	Rapid erosion of institutional support for employed women, especially for mothers. Precarious childcare services.

○ Appendices ○

Appendix 1. The work programme for the national reports

The work programme for Part A: The 'Make work pay debates'

1. The current national focus on 'making work pay' in the social protection system

The national experts were asked to focus their report on a recent national policy initiative or proposal to reform some part of the tax/benefit system which had the objective of reducing barriers and financial disincentives in the social protection system for low-income groups and groups at risk of social exclusion (the unemployed, the inactive, or the low-paid employed, immigrants or ethnic minorities).

Several reference points were used to identify the policy for the focus of the national expert's report were various. National experts for EU Member States were asked to refer to the previous NAP for Social Inclusion, supplemented by reference to the previous NAP for Employment where appropriate. Experts were also asked to consult other relevant government policy documents as either a supplement (experts for EU Member States) or as an alternative source (experts for non-EU countries) of information to that contained in the NAPs.

For countries where recent initiatives or proposals are absent at a government level experts were asked to identify and use an influential proposal for reform that had been advanced by either a social partner (trade union associations, employers associations) or other important social actors (e.g. feminist or equality bodies, anti-poverty groups) or independent researchers (e.g. from universities or research institutes). Here a guiding point for defining 'influential' was that the proposal had stimulated some degree of public debate.

For countries where there is a lot of debate and proposals concerning different aspects of the social protection system experts were asked to delineate the focus of their report by firstly giving a brief indication of the range of the debate (including highlighting whether it relates to any

concerns about immigrants or ethnic minorities), and then to focus on one area of policy initiative/proposal concerned with 'making work pay' for their report. This might, for example, focus on unemployment benefits, tax/benefits for the employed on low incomes, financial support and incentives for participants in active labour market training/job search schemes or low income families with dependent children. The experts were asked to explain the reasoning behind their selection (e.g. recently implemented; influential and likely to be implemented; controversial and generating debate among the social actors; has a particular gender impact which is either neglected or disputed in the national debates; any other reasons which are important from your national context).

2. An evaluation of the emphasis of the policy initiative or debate from a gender perspective

Having selected the policy initiative or debate for the focus of the report, the experts were asked to provide the following information and evaluation:

- To describe the content of the policy initiative/proposal and to identify the main conceptual and policy emphasis in the 'policy problem' and 'policy solution' (i.e. the explicit target group(s) for the policy, the issues identified as a problem and in need of reform and the solution that is proposed/has been implemented).
- To explain how the policy is intended to enhance work incentives (e.g. does it involve a restructuring of financial support and if so, does this involve a reduction or increase in the level of support? Does it focus on financial redistribution through the tax/benefit system or on access to services and other forms of support for employment, such as childcare or training?) and whether it focuses on 'individual' or 'household' work incentives.
- To evaluate whether a gender perspective has been present or absent in the conceptualisation of the 'policy problem' and the design of the 'policy solution'. Was there an explicit gender impact assessment or reference to gender

mainstreaming in the policy design? Was the policy presented on the basis that it will contribute to promoting gender equality (for example by reducing gender gaps in employment rates or in the domestic division of care work or in poverty rates)?

3. An evaluation of the policy impact from a gender and social inclusion perspective

In the final section the experts were asked to discuss the actual or potential impact of the policy initiative/proposal on the intended target group(s), as well as other groups which were not an explicit focus of the policy, and to highlight any particular issues concerning the situation of immigrants or ethnic minorities in relation to this policy initiative where this was relevant. The experts were asked to refer to at least one relevant and major evaluation study and to:

- Summarise the results of the evaluation and to explain the interest groups/political position

represented by the organisation presenting the evaluation;

- Highlight and evaluate any significant, conflicting results from different evaluations where these existed;
- Assess whether a gender perspective was integrated into the evaluation (Is there a gender impact assessment or reference to gender mainstreaming or discussion of gender equality issues?); and
- If an evaluation does not exist, or is inadequate because it neglects either (a) the gender impact or (b) other relevant considerations from a social inclusion or anti-poverty perspective then experts were asked to provide a short opinion of the potential impact based on their expert understanding and empirical knowledge of gender relations, labour markets and social inclusion policies.

The work programme for Part B: ‘Supporting employment for those with care responsibilities for children’

For each of the seven sets of questions please do not just answer yes/no; please (i) summarise the policy elements so that someone unfamiliar with the system can understand how it operates (ii) highlight any gender differences in the policy impact (actual or potential impact)		
1.	Are there particular financial incentives to exit or remain in employment created by the tax and benefit system (e.g. child-related payments/tax allowances targeted at low income/all non-employed parents?)	
2.	Do the arrangements for maternity and parental leave create incentives to exit or remain in employment? And do people on parental leave retain their employment contract and associated benefits? Are there policy measures targeted at men to encourage them to take parental leave?	
3.	Are there problems of eligibility for access to refresher training or lifelong learning for those currently taking or finishing an extended period of leave?	
4.	Are there particular problems of eligibility for access to active labour market policies, for example for someone who loses their job while on parental leave due to the firm closing?	
5.	Are there childcare problems (availability, cost)? Note the cost issue can feed into the financial trap listed in 1) above.	
6.	Are there in-work benefits for employed parents with low incomes? If so, do they create financial dis/incentives against increasing hours/earned income?	
7.	Are there any key features of the quality of the jobs available which limit the viability or sustainability of employment e.g. low wage levels; job instability; time schedules which are incompatible with care responsibilities; gender segregated job openings (e.g. predominance of female-dominated service jobs for the low qualified); specific aspects of gender discrimination by employers?	

Appendix Tables

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
A) Pre-2004 Member States BE	<p>a) <i>Maternity leave:</i> 15 weeks (one week must be taken before the birth and 8 weeks after the birth). Paid at 82% of earnings for the first month, and 75% of earnings (up to a maximum level) for the remaining period (in the civil service mothers are paid 100% of their earnings). If the baby has to remain in hospital for more than 8 weeks, the mother may take her remaining period of post-natal leave after the child is discharged. A 1991 law enables fathers to take the post-natal period of leave if the mother is dead or seriously ill.</p> <p>b) <i>Paternity leave:</i> 10-day paternity leave. 3 days paid at 100% of earnings in the private sector. In some public institutions fathers are entitled to 4 days paid leave at 100% of earnings and another 6 days paid at 82% by the health insurance office.</p> <p>c) <i>Parental leave:</i> Each parent is entitled to 3 months full-time/6 months half-time leave, which can be taken until the child is 4 years old (or 8 years if the child has a handicap; or during the 7 year period after adoption). Leave is an individual entitlement, not transferable between parents. Parents taking leave receive a flat rate benefit payment of approximately BF 20 000 per month.</p> <p>d) Fathers have an individual non-transferable entitlement – see c) above.</p> <p>e) Yes, part-time parental leave and other fractioning is possible. Il-time 'career break' and if employed at least 3/4 time can request to work half-time, for a period ranging from 6 months to 5 years.</p> <p>f) Since January 1999, 'career breaks' are an individual entitlement for all workers (except for workers at managerial level or working in companies with less than 10 employees). Under this system, workers may take up to 5 years of full-time leave and if employed at least 3/4 time can request half-time leave over the course of their working lives. Workers using this measure receive a flat-rate payment, approximately BF 12 000 a month for a full-time 'career break', with a reduced payment if taking part-time leave. But a higher payment is made if leave is taken within 6 years of birth or adoption of a second child (approximately BF 13 000 a month for a full-time 'career break'), or of a third or higher order child (approximately BF 14 000 a month for a full-time 'career break'). The only condition now is that the employer must be prepared to accept a previously unemployed worker as a replacement. The employer can also defer the employee's career break, if s/he is satisfied that taking leave would have a serious adverse effect on the operation of the business. Leave may be taken for any reason including the care of children; it seems likely that it is mostly taken to enable mothers to care for children. Workers can take a career break of between 3 and 12 months; but the length of the career break can be longer if the worker applies for an extension at the end of the initial period.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
DK	<p>a) <i>Maternity leave:</i> 18 weeks (4 weeks before birth; at least 2 weeks after the birth). Maternity benefits are calculated (as sickness benefits) on the basis of the hourly pay for employees and on the basis of the income from the business activities for self-employed. In both cases, the maximum amount payable is the level of unemployment benefit (DKR 3 205/week in 2004).</p> <p>b) <i>Paternity leave:</i> 2 consecutive weeks during the 14 weeks of maternity leave. Paid as for maternity leave.</p> <p>c) <i>Parental leave:</i> After the 14th week after the birth the parents are both entitled to benefits for a period of 32 weeks (64 weeks in total) until the child is 9 years old, and between them are entitled to benefits for a total period of 32 weeks. Payment calculated as for maternity and paternity leave.</p> <p>d) These weeks can be divided freely between the mother and father; this means that they can be taken by the parents at the same time, as alternating periods or as consecutive periods. The system is very flexible. First, families are given the option of postponing part of the leave to be taken later. The period that may be taken at a later date is between 8 and 13 weeks; if they wish to postpone a longer period, this must be agreed with the employer. Thirdly, the parents have a right to prolong the 32 weeks' leave to either 40 weeks (for all) or 46 weeks (only employed persons). The right to benefits is reduced so that it corresponds to 32 weeks at the full rate of benefit.</p> <p>e) There are no parental leave weeks compensated with payment reserved for the father (aside from the 2 weeks paternity leave), but the 32 weeks unpaid leave can only be taken by the father if the mother has exhausted the 32 weeks paid leave. Formerly there were 2 weeks paid leave reserved for the father once the child was 6 months old, but this restriction was removed on the basis that this would make the system more flexible.</p> <p>f) Parental leave provides good opportunities for returning to work on a part-time basis subject to agreement with the employer. It is also possible to prolong the period on benefit so that benefits will be paid during the entire period of leave. This means, for instance, that a parent may work half-time and thus prolong the leave period from 32 to 64 weeks.</p> <p>g) Not mentioned.</p>
DE	<p>a) <i>Maternity leave:</i> 14 weeks (Six weeks before birth; 8 weeks after the birth plus an extra 4 weeks for multiple/premature births). Paid at 100% of earnings.</p> <p>b) <i>Paternity leave:</i> None, fathers can take parental leave while the mother is on leave.</p> <p>c) <i>Parental leave:</i> Each family is entitled to full-time leave until a child reaches 36 months, and may postpone 12 months of the 36 until the child is 8 years old (similar provisions for adopted children). Leave therefore is a family entitlement; leave can be taken by the mother or the father, or both, and can be blocked up to 4 times. The restated law is valid for births since 2001. It distinguishes between two possibilities, a regular benefit (307 euro) and a budget benefit (460 euro). Both benefits are income-related and linked with the number of children. The payments are flat rate for the first 6 months (paid irrespective of whether the parents had been in employment or not). After 6 months a payment is available for another 18 months but it is means tested and only a small number of households are entitled to the full amounts. All parents may postpone 12 months of the overall 36 months leave period till the eight birthday of the child. All employed parents on parental leave are counted as employees, the allowance is 300 euro during the first 6 months, afterwards for another 18 months a maximum of 300 euro but it is means-tested.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
EL	<p>d) There is no period of parental leave reserved for fathers. Both parents are entitled to take parental leave, even at the same time (before only one parent could take the leave).</p> <p>e) During parental leave each parent may work at least 30 hours a week (previously only 19 hours/week). If parents decide to take shorter parental leave, the allowance is higher per month: 460 euro. The parent taking leave is entitled to work part-time, between 15 to 30 hours a week for any employer (unless the employer from whom the parent is on leave has a valid operational reason for objecting to the parent working).</p> <p>f) The employees has – in enterprises with at least 15 employees – a right to work part-time. Germany changed the act on part-time employment in 2001, and strengthened individual employees’ position in the bargaining process over part-time and full-time, and the first data show some effects: in 2001 85 000 persons (thereof 66 000 women) requested a reduction in working time. Most employers accepted the wishes, 17 court decisions concerning the right to part-time had been counted, thereof 12 court decisions had been in favour of the employee (DGB Bundesvorstand 2003: 12).</p> <p>a) Maternity leave: 5 calendar months (2 before, 3 after confinement) in the public sector (in case of adoption, 3 calendar months in the first six months’ period after the completion of the adoption). Payment at 100% of earnings. In the private sector 17 calendar weeks (8 before, 9 after confinement), payment at 100% of earnings, the largest part of which is paid by social security and employment organisations and only a very small extent by the employer. In both sectors the leave for the above mentioned period is mandatory.</p> <p>b) Paternity leave: the working father is entitled to 2 days paid paternity leave in the private sector.</p> <p>c) Parental leave: An unpaid individual non-transferable entitlement: in the private sector 3.5 months for a child under 3.5 years of age for all workers with at least one year of service with the same employer (all children including those adopted or born outside marriage); in the public sector up to 2 years for a child under 6 years of age for all workers with at least one year service. In both sectors the leave is unpaid and there is no social security benefit to replace wage loss. In the private sector workers can choose to pay both their own and the employer’s social security contributions in order to retain social security coverage. Most parents in Greece do not take extended leave.</p> <p>d) Fathers have an unpaid, individual non-transferable entitlement – see c) above.</p> <p>e) Not mentioned.</p> <p>f) Until recently, the paid childcare leave, to which mothers/parents are entitled immediately after the end of maternity leave, took the form of reduced daily working hours in both the public and private sectors. The right of mothers/parents to a continuous absence from work for an equivalent time was only introduced in 1999 in the public sector and 2003 in the private sector. This new right, which today represents the only opportunity to take an extended period of paid leave for child minding purposes, has already become very popular in the public sector. In the private one it is conditional on the employer’s consent. The details of the scheme in the private sector are that during the 30-month period after the end of maternity leave, a working mother (or a working father, if she does not make use) is entitled to start work 1 hour later or to leave work 1 hour sooner; or if the employer agrees she may work two hours less per day for the first year and 1 hour less per day for the next 6 months or take a leave period of equivalent time</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
ES	<p>duration. In the public sector a mother that is a civil servant is entitled to work 2 hours less per day for children under 2 years and 1 hour less for children aged 2-4 years; if the mother does not make use of the above mentioned reduced working hours, she is entitled to 9 months' paid leave; there is no such entitlement if her husband (also a civil servant) is on parental leave. In both the public and the private sector, this leave is paid and considered as employment time for labour and social security benefits. There is also additional childcare leave for lone parents. In the private sector widows, widowers and unmarried parents who have the custody of a child up to 12 years of age are entitled to 6 working days per year paid additional leave for caring purposes (8 days in the case of parents of three or more children). It can be taken continuously or not, but cannot precede the beginning or follow the end of holidays. This kind of leave was introduced by Article 7 of the National General Collective Agreement 2002/2003.</p> <p>a) Maternity leave: 16 weeks + 2 weeks extra for multiple births (At least 6 weeks must be taken after the birth). Payment at 100% of earnings, (up to a maximum level, in practice payments are 100% of earnings). The mother may choose to transfer part of her maternity leave, up to a maximum of 4 weeks, to the father.</p> <p>b) Paternity leave: 2 days, paid at 100% of earnings. The mother may choose to transfer part of the end of her maternity leave, up to a maximum of 4 weeks, to the father.</p> <p>c) Parental leave: There is a 'short leave' of 10 weeks which is part of the maternity leave statutory right (paid at 100% of earnings) of which 4 weeks can be transferred from the mother to the father or alternatively both can share this leave period at the same time (but without interruption to the leave period). In total each family is entitled to full-time leave until the child is 3 years old, to be taken by either the mother or the father, but only one parent may take leave at any one time after the 'short leave' period. Parental leave is unpaid after the 'short leave' period. Employers' social security payments are reduced if they hire an unemployed substitute for an employee on maternity or parental leave.</p> <p>d) There is no period of parental leave reserved for fathers and there is no provision to encourage/ensure the father to take up leave.</p> <p>e) Not mentioned.</p> <p>f) During the first 9 months after birth, employed mothers or fathers have the right to one hour of absence from work per day, without loss of earnings; this period can be divided into two half-hours or may be replaced by a half-hour shortening of the normal working day. In addition, parents with a child under 6, or a disabled child, can reduce their working hours by between a third and half, but with no compensation for lost earnings. This can be claimed by both parents at the same time. Efforts are made in collective agreements to facilitate the compatibility of working hours with school hours with the introduction of flexible schedules and a reduction of working time, particularly in the summer holidays.</p>
FR	<p>a) Maternity leave: 14 weeks or 24 weeks for a third or subsequent child (4 weeks must be taken before the birth). Additional leave for multiple births. Paid at 84% of earnings (but not taxed) but most collective agreements and civil service conditions provide for a supplement in order to guarantee full pay.</p> <p>b) Paternity leave: 11 days, to be taken within four months following the birth, and remunerated like maternity leave. Fathers are entitled to 3 additional days from their employers.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
IE	<p>Parental leave: Each family is entitled to full-time leave until a child reaches 36 months. Leave therefore is a family entitlement: leave can be taken by the mother or the father, or the parents may share the leave between them, one following the other. They receive a flat-rate benefit payment if they have two or more children of 460 euro per month (more than half the 'SMIC' or guaranteed minimum wage). The benefit is paid at a reduced rate if the parent taking leave works on a part-time basis (305 euro per month if working under 20 hours a week; 229 euro if working between 20 and 32 hours a month). Parents taking leave received no benefit payment if they have had only one child until January 2004. However, they are now also able to benefit from this allowance within 6 months following the maternity leave. Eligibility conditions for receiving a benefit payment are more restrictive for parents with only two children compared to parents with three or more. In the former case parents are only eligible if they have worked for at least two years out of the five preceding birth; in the latter case parents are eligible if they have worked two years at any time in the last 10 years preceding birth. Parents are also entitled to an allowance when they take a temporary leave to care for their sick children. The benefit is paid during 6 months and is renewable once.</p> <p>d) There is no period of parental leave reserved for fathers. Parental leave is a family rather than individual entitlement and therefore although parents can share the right to parental leave mothers predominately take up this leave.</p> <p>e) The parent taking leave may work part-time (defined as between 16 and 32 hours per month).</p> <p>f) During the first year after birth, employed women who are breast-feeding are allowed two breaks per day from their employment, each of 30 minutes.</p> <p>a) Maternity leave: 18 weeks paid (at least 2 weeks must be taken after the birth) plus optional 8 weeks unpaid leave. Payment made at 70% of earnings (but not taxed) for the basic 18 weeks.</p> <p>b) Paternity leave: None. Special arrangements between employers and employees, e.g. in the case of the Civil Service, exist where a 3-day parental leave with pay following the birth or adoption of their child is granted but these are entirely discretionary.</p> <p>c) Parental leave: Each parent has an individual non-transferable entitlement to 14 weeks unpaid leave, which can be taken until the child is 5 years old (or, in the case of a child adopted between the ages of 3 and 8 years, leave must be taken within 2 years of the adoption order). The employer can postpone the leave for up to 6 months if s/he is satisfied that taking leave would have a serious adverse effect on the operation of the business.</p> <p>d) Fathers have an unpaid, individual non-transferable entitlement – see c) above.</p> <p>e) Parental leave may be taken as a continuous block of 14 weeks or, if the employer agrees, may be taken in shorter blocks spread over a longer period of time; for example, the time may be broken down into individual days or weeks or taken in the form of reduced hours of work.</p> <p>f) The Carer's Leave Act (2001) provides for an entitlement up to a maximum of 65 weeks unpaid leave in order to provide full-time care. The Parental Leave Act of 1998, as amended in July 2000, also provides an entitlement to limited paid 'force majeure' leave for urgent family reasons owing to the injury or illness of an immediate family member, in circumstances where the presence of the employee, at the place where the family member is ill or injured, is indispensable. The employee may not be absent on 'force majeure' leave for more than 3 days in any period of 12 consecutive months or 5 days in any period of 36 consecutive months.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
IT	<p>a) <i>Maternity leave:</i> 5 months (20 weeks) before/after childbirth, payment at 80% of her salary.</p> <p>b) <i>Paternity leave:</i> None.</p> <p>c) <i>Parental leave:</i> entitlement is for 10 months leave after maternity leave, to be taken at any time until the child is 8 years old; this is extended to 11 months if the father takes at least 3 months leave. Leave is therefore a family entitlement, which parents can mostly share between themselves, but with some limitations on how parents can choose to share the leave providing an incentive for the father to use leave ('use it or lose it'). Parents taking leave receive a benefit payment equivalent to 30% of earnings up to a maximum of 6 months for children under 3 years of age (unpaid for the rest of the period). In the case of parents who have a child with a serious disability, the period of leave can be extended to the child's third birthday, paid at 30% of earnings, or may be taken as two hours a day of paid leave.</p> <p>d) Leave is a family entitlement, which parents can mostly share between themselves, but with some limitations on how parents can choose to share the leave providing some incentive for the father to use leave ('use it or lose it').</p> <p>e) There is no legal right to request part-time working hours.</p> <p>f) There is no legal right to request flexible working patterns.</p>
LU	<p>a) <i>Maternity leave:</i> 16 weeks (+4 weeks extra for multiple births; 8 weeks to be taken before the birth). Paid at 80% of earnings. This leave is conditional on being employed at least 6 months before the beginning of the leave. There is an entitlement to a childbirth allowance ('allocation de naissance') of 1 656.29 euro (06.201977 law) and a maternity allowance ('allocation de maternité') is given to the mother of a newborn child who does not receive any other earnings (wage, maternity cash benefits) during the 8 weeks before the birth and the 8 weeks after the birth. The allowance is 184.67 euro per week during a maximum of 16 weeks for a total of 2 954.77 euro (04.30.1980 law).</p> <p>b) <i>Paternity leave:</i> Two days after birth and paid at 100% of earnings.</p> <p>c) <i>Parental leave:</i> Each employed parent has an individual, non-transferable entitlement to 6 months full-time leave or up to 12 months part-time leave. Leave can be taken until the child is 5 years old (this applies to one parent; the other parent must take parental leave immediately after maternity leave). One parent can opt to receive a flat-rate benefit payment paid over 22 months at LF 16 640 per month, but without guarantee of re-employment (i.e. allowance is not linked to parental leave); or s/he can opt for a flat-rate benefit payment of LF 60 000 per month (net of tax) for 6 months, with a guarantee of re-employment (i.e. parental leave can be paid for one parent). For eligibility, parents must have a tenure of at least one year with the same employer. The parental leave allowance is close to the minimum wage (SSM), 1 692.66 euros for a full-time leave and 846.33 euro for a part-time leave.</p> <p>c) Fathers have an individual non-transferable entitlement, but the leave is only paid for one parent – see c) above.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
AT	<p>e) Yes. Each parent is entitled to request 3 months full-time leave which can be spread over 6 months on a part-time basis.</p> <p>f) Not mentioned.</p> <p>a) Maternity leave: 16 weeks (+4 extra for multiple births/premature births; 8 weeks to be taken before the birth). Paid at 100% of earnings. Employed women who are breast-feeding are allowed one 45 minute break a day if working between 4.5 and 8 hours a day.</p> <p>b) Paternity leave: None.</p> <p>c) Parental leave: Each family is entitled to full-time leave until a child reaches 24 months (or 4 years old if taken part-time). Parents can share the leave between themselves but it can only be transferred once between parents. The father can only claim parental leave if the mother meets the eligibility conditions (i.e. the father's entitlement is dependent on the mother). Parents taking leave receive a flat-rate benefit payment of ATS 185.50. A higher rate is available for single parents or a parent with a partner on a low income [ATS 267.70 per day], but the difference between this rate and the basic rate is treated as a loan to be repaid by the parent(s). If only the mother takes leave, then benefit is paid until the child reaches 18 months; but if the father takes some leave, the benefit can be paid until the child is 24 months (i.e. in the case of a lone mother or of a partnered mother who takes all the leave, any leave taken between 18 and 24 months is unpaid. Although childcare benefit can be claimed until a child's third birthday, the duration of parental leave is limited until the second birthday of the child.</p> <p>d) Leave is a family entitlement, but an additional 6 months of leave is paid if the father takes some leave, thus providing some incentive for the father to use part of the leave period, see c) above.</p> <p>e) Part-time leave may be taken, and if certain conditions are met this leave can be extended until the child is 4 years old; the number of hours worked must be reduced by at least two-fifths. A reduced benefit is paid to parents taking part-time leave, corresponding to the reduction of hours up to a maximum of half the normal benefit payment. The right to part-time work until the child's seventh birthday and after that, the right to return to full-time is limited to companies employing more than 20 staff and the claimant must have been employed with the same employer for at least 3 years. All other parents can negotiate a reduction of working time until the child's fourth birthday. The additional-earnings threshold of 14 600 euro for claimants of childcare benefit per year also applies to parents choosing part-time work. Parents working in well-paid jobs will thus find it harder or even impossible in future to reduce working hours in order to look after their children while claiming childcare benefit.</p> <p>f) A new regulation provides for payment of parental leave allowance if the parent takes up short-term employment; this is intended to enable parents to maintain contact with employment.</p>
PT	<p>a) Maternity leave: 17 weeks (120 days; at least 90 days after confinement. Extra days leave for legal or spontaneous miscarriage and multiple births). Payment at 100% of earnings. During the first year after birth, employed women who are breast-feeding are allowed two breaks a day from employment, up to a maximum of 1 hour for each break.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
	<p>b) <i>Paternity leave:</i> 5 days, consecutive or not, during the first month after childbirth. This leave is compulsory since January 2004. Fathers can also share the maternity leave, in case of physical or mental incapacity of the mother or based on a joint decision made by both parents. In this case, mothers have to take the first 6 weeks after confinement. This benefit is granted for the same period of time the mother would have the right to it. In the event of the mother's death, the period is a minimum of 14 days. Fathers are entitled, in their own right, to leave and the accompanying maternity benefit payment in the case of the mother's death or disability; or in the case of the mother attending a training course that might be affected by a long period of absences.</p> <p>c) <i>Parental leave:</i> Each parent is entitled to an individual non-transferable unpaid period of 6 months full-time leave which can be taken until the child is 3 years old. In the case of the birth of a third or higher order child, 2 to 3 years can be taken. A period of 100 days adoption leave can be taken until the child is 3 years old; parents taking this leave are entitled to a benefit payment. To assist children under the age of 10 and disabled children, regardless of their age, employees are entitled to a maximum period of 30 days of absence per calendar year and per child. In the event of hospitalisation, the father or the mother may be absent from work throughout the period of hospitalisation. To care for a child under the age of 6 years, the father or the mother have the right to parental leave of 3 months or to work half time for 6 months.</p> <p>d) The father is entitled to 15 days of parental leave at the equivalent to 100% of earnings, provided that these days immediately follow the paternity or maternity leave.</p> <p>e) To care for a child under the age of 6 years, the father or the mother have the right to parental leave of 3 months or to work half-time for 6 months.</p> <p>f) Parents of children up to age 12 (or with no age limit, if disabled or chronically ill) are entitled to work part-time or to have flexible working hours. Mothers and fathers are allowed two breaks a day from employment, up to a maximum of 1 hour for each break, until the child's first birthday or until the child stops being breastfed (in the case of mothers). Based on an agreement with the employer, these two breaks frequently turn into a 2-hour reduction of the daily working time. Employers and employees may negotiate a delay of 2 hours of the starting working time or an anticipation of the same length of the finishing working time.</p>
FI	<p>a) <i>Maternity leave:</i> 17.5 weeks (i.e. 105 working days including Saturdays). At least 5 weeks must be taken before the birth and 9.5 weeks after. Paid at between 43% and 82% of previous earnings – the higher the earnings, the lower the percentage paid. The average rate is 66% of previous earnings.</p> <p>b) <i>Paternity leave:</i> Up to 18 weekdays. 1 week (i.e. 6 working days) paid as for maternity leave. During the paternity leave fathers are paid paternity allowance.</p> <p>c) <i>Parental leave:</i> Each family is entitled to 26 weeks of parental leave (i.e. 158 working days including Saturdays), extended by 10 weeks in the case of multiple births, to be taken after maternity leave. Paid as for maternity leave. The entitlement to parental allowance begins immediately after payment of the maternity allowance ends. Parental allowance is normally paid for 158 weekdays and it can be paid either to the mother or the father. In case of multiple births, the payment period is extended by 60 weekdays for each additional child born. Maternity, paternity and parental allowances are taxable income. They are calculated on the basis of the parents' gross income, being at most 70% of the salary. The minimum allowance is 11.45 euro</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
	<p>(2004) per day, which is paid if the recipient has no or very low income. Since 2003, it has been possible to extend the parental leave by a 'bonus' of 1 to 12 weekdays if the father also takes the last 12 days of the parental allowance period. The extension must be taken in a single period immediately following the parental allowance period.</p> <p>d) In addition, each family is entitled to a further period of care leave available until a child is 3 years old. Parents taking this leave receive a low flat-rate benefit payment – the child home care allowance, with a supplement according to family size and income (the average home care allowance was 346 euro/month in 2002). This basic national payment may be supplemented by local authorities if they wish to do so and the average payment made by local authorities (168 euro/month on average). The payment for parents taking this type of leave is conditional on their child being under 3 years of age and not attending publicly-funded childcare institutions. Both parental and care leaves are therefore family entitlements, which parents can share between them. Each parent is entitled to take both parental and care leaves in two blocks (i.e. in each type of leave, parents in a two parent family can split leave into four blocks shared between themselves). Since 1998, a parent can take care leave in more than two blocks, with the agreement of her or his employer.</p> <p>e) There is no period of parental leave reserved for fathers. Although parents can share the right to parental leave most fathers use their right to the paternity allowance only, taking on average 14 days. Only a small minority (2.6%) of the entitled fathers also received parental allowance in 2002, on average for 64 days (Statistical Year 2002). There are 'bonus-days' for the father, introduced in 2003, which can only be used if the father takes the last 12 days of the parental allowance period, too.</p> <p>f) Since the beginning of the 1990s, parents have been able to take part-time childcare leave, i.e. reduce their working hours and receive an allowance until their child is 3 years old, at 25% of the flat-rate payment for parents taking Care Leave. This is an individual entitlement, and both parents can work reduced hours at the same time. In 1 August 2004 an allowance for reduced working hours was introduced to cover the first two years of school, provided that the parent has worked outside the home for at least one year before taking the leave and reduces their working hours to the maximum of 30 hours per week. The specific arrangements are subject to an agreement between the employer and employee. This partial care allowance is 70 euro/month. Since 2003, parents of a small child who are working part-time have been entitled to a partial parental allowance. This means that they can take turns in caring for their child by working split shifts as arranged with their respective employers. Each parent is also entitled to work reduced hours (either a 6-hour day or a 30-hour week) until the end of the year when their child goes to school (i.e. when the child is about 7 years old).</p>
SE	<p>a) Maternity leave: 60 days leave before birth for women who cannot continue with their ordinary job and cannot be transferred to alternative duties; 50 days are covered by a maternity allowance, while payment for the other 10 days must come from parental leave allowance. Alternatively, women can take up to 60 days of parental leave before birth. Paid at 80% of earnings. All women, including those not eligible for parental leave, are entitled to 6 weeks leave before and 6 weeks after birth.</p> <p>b) Paternity leave: 2 weeks (10 working days). Paid at 80% of earnings.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
	<p>a) <i>Parental leave:</i> Each parent is entitled to 18 months of full-time leave (childcare leave). A benefit payment (parental allowance) is available for 480 days per family, 60 days to be taken by each parent, while the rest of the paid leave days can be divided according to the parents' wishes. The payment is 360 days at 80% of earnings, and for 90 days at a flat rate of SEK 60 per day. (For multiple births, paid leave is extended by 90 days at 80% of earnings and by a further 90 days at SEK 60 per working day). However, there is an upper limit on the amount of parental allowance that can be paid, and this stood at SEK 273 000 a year in 1999 (or SEK 672 a day). Leave and payment must be taken before a child reaches the age of 8 (or by the end of the child's first year at school), and can be taken in one block of time or several shorter blocks.</p> <p>d) 60 days of the parental allowance must be taken by the father. If he does not do so, this leave period cannot be transferred to the mother and is lost. Paid leave therefore is a family entitlement, which parents can mostly share between themselves, but with some limitations on how parents can choose to share the leave providing an incentive for the father to use leave ('use it or lose it').</p> <p>e) Paid leave can be taken on a full-time, half-time or quarter-time basis (e.g. 1 month full-time, 2 months half-time, 4 months quarter-time). Parents also have the right to shorter working time as long as the child is not older than 8. The scheme for parental leave has, all in all, contributed very much to the high female labour force participation in Sweden. Children 4 years and older are offered place in the pre-school free of charge, 525 hours/year. This will also lowering the marginal effects and improve the family economy.</p> <p>f) Parents are also entitled to work 75% of normal working hours until their child has completed his or her first year of school, although there is no payment for lost earnings (unless parents choose to use part of their parental allowance).</p>
UK	<p>a) <i>Maternity pay:</i> 6 weeks at 90% of salary followed by 20 weeks flat-rate maternity pay (this payment rose to 75 pound a week in April 2002 and increased again to 100 pound a week in April 2003). The length of 'ordinary' paid maternity leave has also increased from 18 to 26 weeks, with a further 6 months of additional unpaid leave available to eligible women – so most mothers can choose to take up to one year off work. Adopters are also able to take up to one year's adoption leave with Statutory Adoption Pay of 100 pound per week for 26 weeks. Women who are ineligible for SMP may be entitled to maternity allowance. This is payable for up to 26 weeks and women can receive it as long as they have worked and paid full rate National Insurance contributions for at least 26 of the 66 weeks before the expected week of childbirth. Maternity leave is to be extended further following reform in 2005.</p> <p>b) <i>Paternity leave:</i> Two weeks for most fathers paid at 100 pound per week.</p> <p>c) <i>Parental leave:</i> Parents of children under the age of five are now eligible for unpaid parental leave (introduced in 1999). Each parent can take 13 weeks leave per child, to be taken before the child's fifth birthday. A maximum of 4 weeks leave per year can be taken in respect of any individual child.</p> <p>d) Unpaid parental leave discussed above is applicable to both mothers and fathers. There are no specific incentives targeted at fathers to encourage them to take parental leave.</p> <p>e) Provisions to take parental leave on a part-time basis could be negotiated at the employer level but this is not a designated right in the legislation.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements
	<ul style="list-style-type: none"> a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours? <p>f) There is a new right for parents to request flexible working patterns introduced in April 2003. Parents of children up to age 6 (or 18, if disabled) can ask their employer for flexible or reduced working hours, and the employer must consider the request seriously. However, there is no legal right to flexible working.</p>
B) New Member States	
CZ	<ul style="list-style-type: none"> a) <i>Maternity leave:</i> 6 months (2 months to be taken prior to the birth), payment at 69% of the daily assessment base for calculating sickness benefits (where the upper limit of the assessment base is fixed at 690 Czk¹) to be paid for the duration of leave. b) <i>Paternity leave:</i> None, but a proposal to reserve 2 weeks of parental leave for fathers is under discussion. c) <i>Parental leave:</i> follows maternity leave and can be taken until the child is 4 years old. A parental allowance is paid (at present the allowance for a caregiver equals 1.54% of the minimum living standard, i.e. 3 573 Czk²). d) If a father stays at home with the children for the first 6 months he receives only a parental allowance and not the additional maternity allowance the mother receives. e) As part-time working is very rare in the Czech Republic it would be difficult to negotiate parental leave on this basis. Since 2004 the individual can work as many hours as they want for the parental allowance received is unaffected by the amount of earnings received. f) Not mentioned.
EE	<ul style="list-style-type: none"> a) <i>Maternity leave:</i> 140 days (56 must be taken pre-birth and 56 after birth) or 154 if the birth was complicated paid at 100% of previous salary. b) <i>Paternity leave:</i> 14 days during maternity leave or within 2 months following the birth. c) <i>Parental leave:</i> 3 years in total, but parental benefit is only available for the first year of the child's life. The first 6 months are reserved for mothers, supported at 100% of previous earnings ('parental benefit'). Parents may decide how to take the remaining period between them, and may also transfer some part to a grandparent. There are also provision for 'additional childcare leave' for a limited number of days per year related to the number and age of children, but the allowance is very low and this part of the leave is rarely used.

1 Approx. 21.56 euro (1 euro = approx. 32,1€)

2 Approx. 111.66 euro

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
	<p>d) The Parental Benefit Act came into force on 1 January 2004 and this is a new type of family benefit. After the paid maternity leave period (140 days), parental benefit is paid to the parent (guardian or other person with a foster care contract) for up to 225 days on the basis of the average income in the previous year (up to a ceiling of three times the average monthly income in Estonia), or equal to the minimum monthly wage if the average monthly income for the previous year falls below this minimum. Hence the combination of maternity leave benefit and parental benefit means that the mothers' average salary is effectively replaced for one year. The measure avoids the family from falling into the poverty risk associated with being temporarily away from work in connection with childbirth. Once the child is 7 months old the father can replace the mother as the benefit recipient. The cost of the benefit is 444.5 million kroons per year.</p> <p>e) Leave is a family entitlement, there is an option for the fathers to take paid leave when child is 7-12 months old, but alternatively the mother can take all 225 days in addition to her maternity leave.</p> <p>f) Not mentioned.</p> <p>g) Flexible working hours are rare in practice and awareness about flexible working hours is low among employers. Full-time working is 8 hours per day and 40 hours per week in Estonia. In the field of education this is a 35-hour week. A person raising a child under 12 years of age or a disabled child, or a person taking care of a person with total incapacity for work may only be required to work overtime (also work during evening or night time) with his or her consent. According to the Working and Rest Time Act a person raising a child under 1.5 years of age shall be granted additional breaks for feeding the child in addition to the general breaks for rest and meals. If a person so requests, the breaks prescribed for feeding a child shall be added to the breaks for rest and meals, or the working day shall be reduced by the corresponding period of time. Breaks for feeding a child are included in working time and payment of average wages shall be continued for the breaks from state budget funds through the budget of the Ministry of Social Affairs pursuant to the procedure established by the Minister of Social Affairs.</p>
CY	<p>a) Maternity leave: 16 weeks of paid maternity leave (2 weeks must be taken before giving birth). A woman is allowed breast-feeding time up to one hour per day up to six months after birth (whether she is breast-feeding or not and she can decide if she wants to use this hour to come one hour later in the morning, leave an hour early, or take one hour off during the day). 10 weeks are paid at 100% (from the employer) and 6 weeks at 75% from social security.</p> <p>b) Paternity leave: None.</p> <p>c) Parental leave: An employed parent has an individual, non-transferable entitlement to up to 13 weeks of unpaid leave to care for a child (birth or adopted) once maternity/paternity leave has expired and can be taken up to a child's sixth birthday (for adoptive parents within 6 years of adoption but not after the child's twelfth birthday). The law covers all employees who have been with the same employer for 6 or more months. Parents may take between 1-4 weeks per year. This leave also covers 'reasons of utmost urgency' as an additional provision for working parents (for example, caring for a seriously ill child but also includes parents and siblings) and this is up to 7 days a year.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
LV	d) Fathers have an unpaid, individual non-transferable entitlement – see c) above. e) Not mentioned. f) There is no legal right to flexible working. a) Maternity leave: 112 days (56 before delivery); longer leave for multiple or complicated births. Level of earnings replacement is 100%. b) Paternity leave: 10 calendar days to 2months. Starting from 1 January 2005, 10 days of parental (father) leave have to be paid. Paternity benefit is 80% from the average salary on which social tax is paid. c) Parental leave: Family entitlement to up to three years parental leave. Flat rate payment for up to 1.5 years (30 LVL/month), lower flat-rate if leave taken up to 3 years (15 LVL/month). The benefit is not related to previous earnings and can be claimed while working part-time. Starting from 1 January 2005, a new policy is introduced which entitles mothers to receive a ‘mother wages’ – 70% from the previous salary or a minimum 50 LVL/month (if they have no employment experience). However, they are not eligible to receive ‘mother wages’ if they are employed during the parental leave. d) There is no leave specifically reserved for fathers. e) Labour law prescribes several cases when shorter working time must be provided. For example, women who are pregnant, breast-feeding or have a child under 1 year old, or a disabled child under 16. At present it is not possible to work shorter working hours and to receive salary for full-time work. There is provision in the Labour Code that pregnant women and mothers (with a child under 1 year) and breast-feeding mothers are not allowed to be employed for overtime, night work or weekends. If the employee has a child under 3, the employer may employ him/her on night hours if the employee agrees.
LT	a) Maternity leave: 18 weeks (70 days before child birth and 56 days after; 70 extra days for complicated/multiple births). Payment is at 100% during maternity leave. Those who have no necessary insurance period and are not entitled to receive maternity leave or maternity (paternity) benefits have the right to receive a pregnancy benefit – lump sum of 250 LTL. All families are granted benefit at child's birth (lump sum of 750 LTL). The amendments to the Law on Child benefits, coming into force since 1 January 2005, will raise a lump-sum childbirth benefit from 6 MSLs (750 LTL) to 8 MSLs (1 000 LTL). b) Paternity leave: No paternity leave. c) Parental leave: Parental leave before the child has reached the age of three is granted at the choice of the family, to the mother/adoptive mother, the father/adoptive father, the grandmother, the grandfather or any other relatives/others who are raising the child and are recognised as the guardian of the child. The parental leave benefit is 70% of the wage of the person taking leave (or at least the minimum wage rate) payable until the child is 1 year old. Parental leave when a child is 1-3 years old is unpaid although the family receives child benefit.

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
	<p>d) There is no special paternity or parental leave for fathers and whether the mother or father takes parental leave (for the period after maternity leave till the child is 3) depends on the decision of family. Women account for an absolute majority of recipients, e.g. in 2000 the proportion of men among those who had taken parental leave was 1.2%, in 2002% -1%.</p> <p>e) According to the Article 146 of the Labour Code, part-time work may be granted by an agreement established between the employee and the employer by decreasing the number of working days per week or shortening a working day (shift), or doing both. Part-time work does not lead to restricted social benefits, reduced job security or fewer career opportunities than full-time work, and the hourly rate of pay is not lower for part-time employees than for full-time employees. Ratification of Convention of ILO No 156 by the Parliament (Seimas) in 2003 is an important incentive that widens the employment possibilities for persons with parental responsibilities. 'Recommendations for Employers and employees concerning flexible forms of employment', which were confirmed by the Order of the Minister of Social Security and Labour (17th October 2003) should be also be mentioned.</p> <p>f) The latest statements of the Ministry of Social Security and Labour emphasise the need to promote flexible organisation of work (work at home, temporary work and fixed-term work, seasonal work, part-time work or flexible schedule or work) for two key reasons: to provide to employers a basis for improving the organization of work and give people better chances to adapt in search for a job. The possibilities to apply flexible forms of work with regard to family status of an employee (e.g., for women who are pregnant or have recently given birth and for employees raising a child alone, caring for a sick family member, in education or without regular employment) are also highlighted³. Under Article 278 (maternity protection) of the Labour Code and in the Law on Labour Protection and Health of Employees, pregnant women may not be assigned to perform work in conditions that may be hazardous, the employer must provide for shorter working days or workweek at their request, they may not be assigned to work overtime without their consent (Article 150), they may not be assigned to work at night (Article 154), on days off or on holidays (Articles 161 and 162), or be sent on business trips only with their consent (Article 220). In accordance with the Labour Code (Article 146), daily working time or weekly working time shall be set on request of a pregnant woman, a woman who has recently given birth, a woman who breast-feeds, an employee raising a child until it reaches 3 years of age, as well as an employee who solely raises a child until it reaches 14 years of age or a child with limited functional capacity until it reaches 16 years of age. The Labour Code (Articles 166 and 184) grants increased annual leave (35 days instead of minimum leave for a period of 28 calendar days) and additional unpaid leave to employees who are single parents with a child aged under 14 years or a disabled child aged under 16 years.</p>

3 Flexible Forms of Work Promote Positive Changes in Work Relations, <http://www.socmin.it/?1008330361>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
HU	<p>a) <i>Maternity allowance</i>: 24 weeks at 100% of earnings replacement.</p> <p>b) <i>Paternity leave</i>: Since 2003 fathers are entitled to 5 days of paid leave when a child is born.</p> <p>c) <i>Parental leave</i>: Parents can take paid leave for 3 years after each child's birth, with higher support in the first 2 years. During leave the legal relationship with the employer is retained and the employer must re-employ the leave-taker at the end of the period. The leave-taker is not paid by the employer but by social insurance. Parents get either childcare allowance (GYES) or childcare benefit/fee (GYED). The childcare benefit/fee GYED is an insurance-based benefit that can be received until the child is 2 years old. Only those who worked at least 180 days in the year before the birth of the child are eligible for this benefit. The amount depends on the previous income (70%), but the monthly maximum is limited (83 000HUF). Once the GYED eligibility is over, it is possible to make use of the childcare allowance (GYES) for an additional (third) year, which is a universal cash benefit until the child is 3 years old. GYES is equal to the minimum old-age pension, i.e. the government-guaranteed minimum pension. In 2003, that amounted to HUF 21 800/month and in 2004 to HUF 23 200/month. There is also a child-raising support (GYET) is for parents who stay away from the labour market and have at least 3 children, with the youngest under the age of 8. Its amount is also equal with the minimum old-age pension.</p> <p>d) There is no leave specifically reserved for fathers. Although parental leave is available to both parents childcare is highly gendered in Hungarian society and fathers are not encouraged to take parental leave.</p> <p>e) Parents are permitted to work part-time after the children are 18 months old since the childcare allowance is low.</p> <p>f) Not mentioned.</p>
MT	<p>a) <i>Maternity leave</i>: 14 weeks; 13 weeks paid at 100% of earnings and the 14th week unpaid.</p> <p>b) <i>Paternity leave</i>: There is no statutory entitlement to paternity leave in the Employment and Industrial Relations Act but there is provision in the Wage Regulation Orders of particular sectors. This varies from 1 day to 2 days.</p> <p>c) <i>Parental leave</i> is an individual non-transferable entitlement for both mothers and fathers. This is unpaid and up to a period of 3 months until the child is 8 years of age. Parental leave may be carried forward from one employer to the next. For justifiable reasons as indicated in the law, the employer may postpone the granting of parental leave. The fact that parental leave is unpaid could be a disincentive to remain in employment.</p> <p>d) Fathers have an unpaid, individual non-transferable entitlement, but there are no policy measures to ensure a proportion of this parental leave is used by fathers.</p> <p>e) and f) Not mentioned.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
PL	<p>a) <i>Maternity leave:</i> 16 weeks upon the first birth, 18 weeks upon each successive birth, and 26 weeks in the case of multiple birth. Payment is 100% of the average earnings for the 3-month period preceding the maternity leave. For individual farmers daily maternity benefit equals to the 1/30 of the minimum old-age benefit from the agricultural social security system. It is granted as a lump sum for the period of 8 weeks.</p> <p>b) <i>Paternity leave:</i> Since 2001 the mother must take at least 14 weeks maternity leave but the remaining part can be transferred to the father.</p> <p>c) <i>Parental leave:</i> This is a family entitlement and leave may be taken for 36 months for a child up to the age of 4 (this may be extended for another 36 months if the employee is raising a child who is disabled, chronically ill, or mentally ill and requires care, until they reach the age of 18). The parental allowance has been reformed. In 2003 the reform lowered the income criterion and the allowance to 400 PLN paid over a period of 24 months (36 months in a case of multiple birth; 72 months if the child is disabled). A preferential treatment for a single parent has been extended. The employee can also take childcare leave to care for a sick child aged up to 14 years or a healthy child up to 8 years in the case of: an unforeseen closure of a nursery school, kindergarten, or school attended by the child or the illness, childbirth, or if the spouse caring permanently for the child is ill, in childbirth or stays in an in-patient healthcare institution. Since February 1995 fathers can use this scheme. During the childcare leave the employee is entitled to an allowance at the level of 80% of the remuneration, paid no longer than 60 days per year irrespective of the number of children.</p> <p>d) There is no individual entitlement reserved for fathers, the family decides how to use the leave, and since 1996 fathers have been entitled to take parental leave.</p> <p>e) Not mentioned.</p> <p>f) There is no legal right to flexible working hours for parents, but it is possible to agree on this with the employer. A breast-feeding mother is entitled to breaks included in the working hours (two half-hour breaks for one child). The employee is entitled to two days off work a year with intact remuneration when a child is under 14 years of age. If a child is under 4 years of age the parent has a right to refuse working overtime, at nights, more than 8 hours a day or outside the permanent place of residence.</p>
SI	<p>a) <i>Maternity leave:</i> 105 days (at least 28 days before giving birth, or, on the basis of a certificate issued by the appropriate medical authority, maternity leave may begin up to 45 days prior to giving birth). Payment is 100% earnings replacement and covered by the state (based on average personal earnings in the last 12 months).</p> <p>b) <i>Paternity leave:</i> Fathers have a non-transferable right to 90 days leave: at least 15 days must be used during the maternity leave and the other 75 days can be used until the child is 8 years old. During 15 days of paternity leave the father has the right to 100% income replacement while for 75 days the state funds social security contributions (based on minimal wage).</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements
	<p>a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?</p> <p>c) <i>Parental leave:</i> After maternity leave, one parent can take up to 260 days leave from work at 100% of earnings. Leave is extended in some special circumstances (twins, a severely mentally disabled child). Parents must reach and sign an agreement on the use of the right to leave for the purpose of caring for a child (Article 29, PFIA).</p> <p>d) There are 75 days allocated within the paternity leave to be taken anytime before the child is 8 years old with a low payment. There are no specific measures to encourage fathers to take parental leave nor reserved days of parental leave for fathers. The percent of eligible men who take parental leave is approximately 1% (only 152 fathers used parental leave in 2002, that was less than 1%), but it is expected that fathers will use new (paid) paternity leave more. The first analyses show that such expectations are realistic, in 2003 more than 90% of eligible fathers took on average 8 days leave while only 1.9% took parental leave.</p> <p>e) One of the parents take primary responsibility for childcare has the right to part-time work until the child is 3 years old or for an older child whose medical condition calls for more intensive care. In such cases, the parent's personal income is calculated according to the actual hours of work done, with the state covering social security contributions up to full-time based on minimal wage (Art. 48, PFIA).</p> <p>f) Not mentioned.</p>
SK	<p>a) <i>Maternity leave:</i> 28 weeks and 37 weeks for single mothers. Payment is approximately 55% of the woman's previous salary. The calculation of 'maternity subsidy' during the maternity leave has been changed since 1 January 2004. The new system of calculation of maternity subsidy is based on 2 main indicators: on the salary of woman and man and on 'surveyed base (or merit)'. The second indicator is given regularly by the Statistical Office and takes into account the level of average wage, living costs, etc. This indicator is not constant and is changed every year (on the 1 July). The level of maternity subsidy is strictly limited. After 1 July 2004 the daily subsidy cannot exceed 472 SKK per day.</p> <p>b) <i>Paternity leave:</i> There is no entitlement to paternity leave for fathers.</p> <p>c) <i>Parental leave:</i> After maternity leave it is possible to take parental leave until the child is 3 years old. In the case of disabled child the duration of parental leave is until the child is 6 years old. Both mothers and fathers are entitled to take this leave. The subsidy is limited and can not be more than 7 788 SKK per month.</p> <p>d) There is no specific provision for fathers to take leave but fathers can take parental leave if this is the decision made within the family. e) and f) Not mentioned.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) <i>Maternity leave: duration and level of financial support</i> b) <i>Paternity leave: duration and level of financial support</i> c) <i>Parental leave: duration and level of financial support</i> d) <i>Is a period of parental leave reserved for the father (and if so, how long?)</i> e) <i>Are there provisions for parental leave to be taken on a part-time basis?</i> f) <i>Any other rights for parents to work reduced hours?</i>
C) Non-EU countries	
BG	<p>a) <i>Maternity leave:</i> 135 days (including 45 days prior to the delivery). The replacement rate of benefit for pregnancy and birth is 90% of the former income. The income base is calculated as follows: the minimum amount of daily benefit is the minimum daily wage and the maximum is the individual's daily average pay for the 6 months period prior to commencing maternity leave. The benefit is paid by the state insurance system.</p> <p>b) <i>Paternity leave:</i> None mentioned.</p> <p>c) <i>Parental leave:</i> After maternity leave the social insurance system provides benefits for parental leave until the child's second birthday. The amount of benefit is equal to the minimum wage. There is also an unpaid parental leave provision available until the child is 8 years old. The parental leave is transferable to the father and the grandparents if they are insured for all risks. Insured mothers are entitled to 2 years parental leave and the benefit is defined by the Code for the Obligatory Public Insurance. Uninsured mothers are eligible for a 1-year parental leave according to the Law for Family Benefits since April 2002. The entitlement becomes income-tested and the eligibility threshold is defined by the State Budget Law. In 2003 the amount was set at 100 BGL (about 50 euro).</p> <p>d) The whole period of parental leave is transferable to the father or grandparents if they are insured for all risks. The amount of benefit is equal to the minimum wage. However, because it is not an individual right, there is no specific period reserved solely for fathers.</p> <p>e) There are no provisions for taking parental leave on a part-time basis.</p> <p>f) Not mentioned.</p>
IS	<p>a) <i>Maternity leave:</i> There is no special maternity leave in Iceland – only parental leave (fæðingarorlof) which has a maximum duration of 9 months. Of this leave period, the mother has an independent right to 3 months which can not be transferred to the father. Mothers who have been in work for at least 12 months prior to the start of the leave period receive 80% of previous earnings while on parental leave. Others (students or non-working mothers) receive a flat rate payment. From January 2005, there will be a limit on the maximum amount paid to persons (fathers and mothers) on parental leave. The maximum monthly payment will be 480 000 Iskr.</p> <p>b) <i>Paternity leave:</i> Fathers are entitled to 3 months of paternal leave.</p> <p>c) <i>Parental leave:</i> Parental leave is for 9 months and of these 9 months, 3 months are now reserved for the mother, 3 months for the father and the remaining 3 months can be shared between the mother and the father. Parents now receive 80% of their past earnings while on parental leave.</p> <p>d) Fathers are entitled to 3 months minimum parental leave and can share a remaining 3 months with the mothers.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
LI	<p>e) The employee is permitted to make arrangements with her/his employer for parental leave to be divided into a number of periods and/or that it will be taken concurrently with a reduced work-time ratio. The employer is obliged to try to meet the wishes of the employee.</p> <p>f) Not mentioned.</p> <p>a) <i>Maternity leave:</i> 20 weeks (at least 16 weeks must be after childbirth). Payment is at 80% of previous wages. To qualify for maternity benefit, a woman must have been gainfully employed for at least 270 days (without break) and be entitled to sickness benefits under a health insurance scheme. Maternity allowance (Mutterschaftszulage) can be claimed by women who were self-employed during pregnancy or 'housewives without any income of their own' resident in Liechtenstein. It is a one-time payment for each birth, indexed to income. The amount is dependent on taxable household income and amounts to a maximum of just over 3 000 euro.</p> <p>b) <i>Paternity leave:</i> None.</p> <p>c) <i>Parental leave:</i> A maximum 3 months unpaid parental leave. The leave has to be taken before the child's third birthday. It can, however, only be claimed by one parent. Employees have to take employers' interests into consideration if they want to take parental leave: if employers have 'justifiable reason', they can request employees to postpone paternal leave. The introduction of parental leave was accompanied by the right to request – unpaid – care leave. Care leave must be granted if the immediate absence of the employee is required. The maximum duration is three days.</p> <p>d) There is no period of parental leave reserved for fathers.</p> <p>e) Not mentioned.</p> <p>f) There is no statutory right to flexible working hours and no right for parents to request flexible working patterns.</p>
NO	<p>a) <i>Maternity leave:</i> See parental leave, there is no separate statutory provision or reference to 'maternity leave'.</p> <p>b) <i>Paternity leave:</i> 2 weeks unpaid leave (in addition to the 4 weeks 'father quota' in the parental leave).</p> <p>c) <i>Parental leave:</i> 42 weeks with payment at 100% or 52 weeks with payment at 80%; 9 weeks are reserved for the mother (3 weeks compulsory leave before birth and 6 weeks after) and 4 weeks for the father (the 'father quota'). The rest of the leave may be shared as the parents prefer.</p> <p>d) Part of the parental leave is an individual, non-transferable 'father quota' (4 weeks). The remaining weeks are a family entitlement as they can be shared as the parents prefer (29 weeks at 100% replacement rate or 39 weeks at 80%). The father's entitlement rests on both having been employed prior to the birth and the mother working more than half-time hours, and his payment is reduced if the mother works less than 75% full-time hours. In 2000 the condition of father's entitlements was changed from being based on mother's economic activity before birth to mothers' economic activity after birth so that more than 4 weeks could only be taken if the mother was employed or in education (75% or more are in education or employment), if the mother is not entitled to leave but the fathers fulfils the eligibility criteria then he can take leave if the mother is economically active after the birth. The current government has promised to expand the father quota to 6 weeks, by increasing the total leave period.</p>

Table A.1. Detail of the maternity, paternity and parental leave entitlements in the 30 countries (cont.)

Country	Maternity, paternity and parental leave entitlements a) Maternity leave: duration and level of financial support b) Paternity leave: duration and level of financial support c) Parental leave: duration and level of financial support d) Is a period of parental leave reserved for the father (and if so, how long?) e) Are there provisions for parental leave to be taken on a part-time basis? f) Any other rights for parents to work reduced hours?
RO	<p>e) The leave can be taken on a part-time basis (50-60-70-80 or 90%) until the child is 2 years old. Very few parents use this flexibility, and complicated rules for the uptake are believed to be a main reason. The Ministry of Children and Family Affairs are working on simplifying regulations.</p> <p>f) Workers with young children have a conditional right to reduced working hours, provided by the employer's consent (Work Environment Act).</p> <p>a) <i>Maternity leave:</i> 126 days, 42 of which are compulsory for the mother after birth. Payment is at 75% of average income from the previous 10 months. The employers have the obligation to avoid any situation that can affect health or security of mothers or pregnant women. If the work conditions are potentially dangerous the employers have the legal obligation to change their workplace.</p> <p>b) <i>Paternity leave:</i> Not mentioned in the national report.</p> <p>c) <i>Parental leave:</i> Parents have the right to request paid parental leave of up for children up to 2 years and 3 years for children with disabilities. The level of benefit in 2003 was of 6 000 000 lei, representing 123.3% of net average wage and 240% of minimum wage. Parental leave can be taken by either parent but almost all requests are made by mothers and very few by fathers. The parents also have the right to paid leave for an ill child up to 7 years old and 18 years old for children with disabilities.</p> <p>d) There is no period of parental leave reserved for fathers. e) and f) Not mentioned.</p>

Table A.2. The impact of maternity/parental leave provisions on re-integration

A) Pre-2004 Member States	
BE	<p>Incentives to re-integrate into employment: <i>'Parental leave'</i> – As the father's right to parental leave cannot be transferred to the mother, this prevents the mothers from leaving the labour market for extended periods. Moreover, the fact that parental leave is an individual right is also an incentive for fathers to take parental leave because if they do not, the leave is lost for the family. This creates an incentive for women to resume employment because if the right to parental leave were transferable between parents it is probable that women would accumulate their own leave as well as that of their partner. It is possible to take parental leave on a part-time basis so that women's careers need not be completely disrupted which also creates an incentive to remain in the labour market.</p> <p>Incentives to exit: <i>Benefits 'allocation d'interruption dans le cadre d'un congé parental'</i> – The gross monthly benefit is quite generous at 547 euro when full-time leave is taken. However, this system is not systematically applied in the whole public sector despite its high share of female employment. As a result, in 2003 80% of the 16 720 women taking parental leave were private sector employees (ONEM). This is evidence that a high level of paid full-time leave, while facilitating the conciliation of work and family life, can create disincentives for women to remain in employment.</p>
DK	<p><i>Parental leave:</i> The leave arrangements do not create incentives for women to re-integrate into employment. Although since 2002, the maternity and parental leave schemes have been more flexible, there is no evidence to suggest this creates a more equal sharing of parental leave between mothers and fathers. However, latest figures (for 2003) show that men now take longer leave (from 2.6 weeks in 2002 to 3.2 weeks in average in 2003) although women have prolonged their leaves even more – from 25.1 weeks to 28.6 weeks in average in 2003. LO (the Danish Trades Union) and DA (the Danish Employers' Confederation) have recently warned against women's use of a long parental period as it can make women less attractive for the labour market.</p>
DE	<p>They have created incentives for women to remain outside of the labour market. <i>'Parental leave'</i> The reforms aimed to involve more fathers in the parental leave, to create incentives to combine part-time work and parental work and to stimulate shorter leave periods. However, the latest data show that 60% of all parents choose full-time work of fathers and full-time parental leave of mothers, 32% full-time fathers and part-time mothers, 5% both fathers and mothers in employment and parental leave, and only 0.2% fathers in parental leave. Of all fathers only 5% took parental leave. Part-timers often worked less than 15 hours/week or had mini-jobs. The older the child, the longer the working time. While reforms may have changed attitudes slightly, the lack of childcare for children under 3, the low financial compensation, the lack of full-time care for older children and fathers' low propensity to take part in care activities mean there are still few incentives for women to remain in employment. Most studies in Germany point to the fact that parental leave – as it is actually embedded in the institutional framework of labour market and family policy – acts as a disincentive for mothers to invest regularly and continuously in the development of human capital and may act as a negative signal towards employers' propensity to invest in young women's human capital too (for an overview on theoretical aspects see Radke/Störmann, 1998; Jungwirth, 1998 and 1999). Empirical data show that each prolongation of parental leave immediately was taken up by parents (the supply finds a demand) and leads to a prolongation of women's withdrawal from employment (Ondrich et al., 1996).</p>
EL	<p>The arrangements for maternity leave and the different forms of parental leave create incentives for women to re-integrate into employment. The duration of maternity leave after confinement is not very long. However, the entitlement of working mothers in both the public and private sectors to childcare leave allows mothers to cope with their caring responsibilities without losing their job either by reducing the daily working hours or by prolonging maternity leave. Both maternity and childcare leaves are fully paid and considered as employment or working time for labour and social security benefits. This is an additional incentive for women to remain in employment.</p> <p>However there are key disincentives for mothers working in the private sector in comparison to those working in the public sector. Women that enter the public sector never exit because of having children. Mothers are entitled to childcare leave which takes one of the following forms: either a reduction of the daily working hours by 1-2 hours until their child is 4 years old or 9 months fully-paid leave after (fully-paid) maternity leave. Women in the private sector are also entitled to a (fully-paid)</p>

Table A.2. The impact of maternity/parental leave provisions on re-integration (cont.)

	<p>shorter working day but their right is difficult to enforce. Moreover, in the private sector it is very short and entails an interruption of social security coverage and record, unless the worker is willing and able to pay both the employer and employee contributions. This is why parental leave is hardly taken up by employees and civil servants, notwithstanding the worker's right to return to the same or similar post after the period of leave. The workers' right to childcare leave in the private sector is quite recent either in form of reduced working hours (1993) or in form of prolongation of the maternity leave (2004). Many employers either refuse to recognise this right in practice or discriminate against women when hiring.</p>
ES	<p>'<i>Maternity leave</i>': There is a maximum of 16 weeks paid maternity leave. The lack of longer paid leave entitlements is an obstacle to continuity in women's employment as they may be forced to make a choice too early.</p> <p>Incentives to re-integrate: <i>Collective bargaining arrangements</i>: the expert notes that legal arrangements are supplemented by collective bargaining clauses that improve the existing legislation and create incentives for women to remain in employment, by retaining the conditions of their employment contract.</p>
FR	<p>There are disincentives to re-integrate into employment, '<i>APE</i>' (Allocation Parentale d'Education) is an allowance for parental education leave and is independent of the parental leave (without remuneration in France). This impacted upon the economic activity of mothers of 2 children in couples, which led to these mothers withdrawing from the labour market. The economic activity rate of the mothers concerned (at least 2 children, one of whom is under 3) dropped by 15% between 1994 and 1997. It is estimated that about a half of these women would have remained in the labour market if this measure did not exist (between 40% and 70%, according to econometric studies, see Piketty, 1998). The above impact concerns mainly low-skilled women in low-paid jobs, which were mostly part-time. '<i>API</i>' (single parent's allowance) does not encourage the search for employment by single parents (95% of whom are mothers). '<i>RMI</i>' is also linked to one's family situation and number of children with single parents with one child receiving considerably less than single parents of several children (3 or more), who already received bigger family benefits, than for single parents of 1 or 2 children, who received no or small family benefits. After the creation of RMI, there was a significant drop in the employment rate of single parents with 1 or 2 children – compared to that of single parents of bigger families' (Piketty, 1998).</p>
IE	<p>There are incentives to re-integrate into employment. '<i>Parental leave</i>' – Due to the lack of financial support and low level of leave entitlement this means take-up of parental leave is very low. A report published in 2002 reviewing the Parental Leave Act 1998 showed that less than 7% of the labour force was eligible for parental leave. Of those eligible it was estimated that one-fifth had taken parental leave, with women accounting for the majority of these. Research on attitudes in relation to parental and '<i>force majeure</i>' leave revealed that the largest barrier for employees taking parental leave are financial concerns (42%). Therefore, although women are returning quickly, this is may not be because they want to remain attached to the labour market but feel forced to by financial reasons.</p>
IT	<p><i>Maternity and Parental leave</i>: In recent years, given the combined effect of increasing educational achievements among women (improving their relative position in the labour market) and the expansion of employment in services (increasing job opportunities for women), an increasing number of mothers return to active life after some years of interruption (Villa 2003c, pp.19-20). Most likely, this outcome was positively affected by maternity and parental leave legislation. Discontinuity of employment has never been common in Italy: highly educated women tend to return to work after childbirth (a very high proportion of them to full-time work); women with low educational achievements tend to exit from active life, and they do not return after they have raised their children. Access to good quality jobs enables women to retain a strong labour force attachment around childbirth. Women having entered employment with regular contracts (a standard permanent employment contract), who enjoy a substantial amount of employment protection, have a higher incentive to stay active in the period immediately following childbirth. After the compulsory period imposed by legislation (2 months before and 3 months after childbirth) they might use an additional period of optional leave; but then they will return to work, using, when needed, unpaid parental leave. Women employed in less protected and secure jobs, not having rights to the same degree of protection (in particular, in terms of maternity leave and parental leave) are very likely to withdraw from the labour market. The crucial role of employment protection in favouring the attachment of mothers to active life has been recently analysed by Bratti, Del Bono and Viuri (2004).</p>

Table A.2. The impact of maternity/parental leave provisions on re-integration (cont.)

LU	There are both incentives and disincentives to re-integrate into employment: ' <i>Parental leave</i> ' – The ability to take part-time parental leave could maintain women's attachment to the labour market and the ability to take one year full-time parental leave could ensure that women are not forced to return to the labour market too early. However, long career breaks nevertheless are known to have negative effects in terms of career progression and pension rights.
NL	Maternity and parental leave create no particular incentive to exit the labour market. Although paid parental leave schemes allow the possibility to work part-time, women would have made the transition to part-time work without this provision.
AT	There are some incentives to re-integrate into employment. The new regulations allow part-time parental leave and provide for payment of parental leave allowance if the parent takes up short-term employment. These may create incentives to maintain contact with employment. However, the additional-earnings threshold of 14 600 euro for claimants of childcare benefit per year also applies to parents choosing part-time work. Parents working in well-paid jobs will thus find it harder or even impossible in future to reduce working hours in order to look after their children while claiming childcare benefit.
PT	There are incentives to re-integrate into employment. ' <i>Maternity leave</i> ' – The introduction and extension of maternity leave in the 1970s has helped to increase the employment rate of mothers in Portugal by strengthening job security (Ferreira, 1998). The following measures had a direct impact on levels of female employment: the establishment of a minimum salary, employment subsidies, 90 days maternity leave (now 120 days) as well as other pregnancy, maternity and family-assistance rights, namely the granting of a leave from work to visit the doctor during pregnancy; two hourly shifts per day for breast-feeding until children are 1 year old; up to 30 working days per year in case of child sickness and up to two years unpaid leave in special cases. With the exception of the unpaid leave, none of these measures led to a loss of service-time, remuneration or subsidies. The most difficult disincentive to overcome in order to raise the economic activity rate of women in Portugal is the unavailability of cheap childcare, with appropriate opening hours for working mothers and fathers (see below). There is a high level of discontent with the short duration of the maternity leave, and although this does not constitute a disincentive to work, many people have expressed the wish to see it extended to 12 months (Ferreira and Lopes, 2004).
FI	There are disincentives to resume employment. The ' <i>Home care allowance system</i> ' allows parents – after the parental leave period when the child is approximately 9 to 10 months old – to take childcare leave with full employment security to look after a child under the age of 3 while receiving a home care allowance. Today, the home care allowance is 252.28 euro per month. If the family includes more than one child under 3, an additional payment 84.09 euro is made, and 50.46 euro if the siblings are at least 3 years old but under school age. The allowance can be complemented by a supplement that varies according to the size and monthly income of families (168.19 euro per month at most). Many (42) municipalities also pay a local government supplement of 168 euro on the average. The municipal supplement is used as an attempt to reduce the demand for municipal day care, and it has been introduced particularly in large municipalities. The average home care allowance was 346 euro per month in 2002. A portion of the home care allowance is taken-up for around 80% of children, although the rate varies according to labour market conditions. Statistics show that on average mothers take stay at home on leave until the child is 18 months old, although the maximum home care allowance period is until the child is 3. Thus, most women return to work early than their statutory entitlement, which is why there are no major problems with refreshing knowledge and need for training'. 'Part-time childcare leave': This is not popular. According to the Quality of Work Life Survey, only 8% were taking this leave at the moment (of those who in principle had the opportunity). The allowance (70 euro), which is paid by the state, concerns parents with children under 3 years of age and first and second school years. The employer and employee must together agree about the part-time childcare leave.
SE	The arrangements for parental leave in Sweden do create strong incentives to re-integrate into employment for both mothers and fathers, due to the flexibility in the scheme and the availability of compatible childcare services. (Furthermore, due to the low fertility rate and also to the fact that first-time mothers and fathers are becoming older, there are propositions to enhance the economic situation for students who become parents).
UK	There are both incentives and disincentives to re-integrate into employment. – ' <i>Maternity leave</i> ' – The introduction and extension of maternity leave has helped to increase the employment rate of mothers

Table A.2. The impact of maternity/parental leave provisions on re-integration (cont.)

	<p>in the UK through strengthening job security (McRae, 1997). There is an upward trend in the proportion who return to work after maternity leave, but mothers on low incomes are more likely to exit employment than higher-earning mothers (Callender et al., 1996, EOC 2003a). A key factor which promotes employment continuity is the amount of financial support during maternity leave and that the length of maternity leave available is sufficient (EOC, 2003a). Another is the cost and availability of childcare (see below). The UK still has a comparatively short period of earnings-related maternity leave in the statutory scheme, although this is enhanced for some women by their employers – typically those who are in better-paid and higher status occupations and public sector employees (Hogarth et al., 2001). However ‘parental leave’ entitlements are short and unpaid, and do not involve a formal interruption to the employment contract. Many low-income parents will not be able to afford to take unpaid parental leave.</p>
<p>B) New Member States</p>	
CZ	<p>The small number of facilities available for the care of very young children and the high costs of childcare create disincentives for women to remain in the labour market and the majority of mothers exit and remain at home on parental leave. Currently, the law allows a parent on parental leave to earn an unlimited amount of income without losing their right to claim a parental allowance (this amendment came into effect on 1 January 2004). In the vast majority of cases parents on parental leave are not motivated to return to work very quickly after the birth of their child, with the exception of cases where top-ranking professions are involved who may find their current job is not available on their return (although they would be transferred to a similar position).</p>
EE	<p>The introduction of the Parental Benefit Act in January, 2004, along with current universal family benefits, aims to help parents reconcile work and family life as well as increase Estonia's birth rate and help parents meet expenses arising from a newborn child. The ‘parental benefit’ is ‘maternal benefit’ for the first 6 months after childbirth, and then fathers can choose to take paid leave when the child is 7-12 months old. However, after 1 year there are financial incentives to return to employment for while parental leave is available until the child is 3 years old the parental benefit is only paid for the first year of the child's life so the financial support available from the state is very limited.</p>
CY	<p>The leave benefits mostly create incentives for women to re-integrate into employment as they help women keep their jobs if they do not want to go back at 16 weeks. However only a small proportion of the population can afford to take 13 weeks unpaid leave. Therefore most women return to work after their paid leave is over as they cannot afford to stay home with an unpaid leave and they often have an extended family support system that can look after their child while they return to work.</p>
LV	<p>Although the poor financial situation of families provides incentives for women to return to the labour market early, the lack of childcare for pre-school children means women often have to wait until their children are old enough to enter pre-school education for 5-6 year olds which is free and compulsory. Employers do not provide the option of part-time work or home working which is often a mother's preference.</p>
LT	<p>Since maternity/paternity leave (for the period after maternity leave until a child is one years) reimburses only 70% of previous earnings, it limits the incentives to return to employment of those who are poorly paid while encouraging those who are well-paid to resume employment.</p>
HU	<p>There are both incentives and disincentives to re-integrate into employment. ‘Childcare allowance’ – The generous childcare allowance can act as a disincentive for many women to resume employment. There are also financial reasons for women's take-up of this allowance; as women's income is lower than men's, the aggregated financial loss to the family is lower if women take the parental leave, not the men. This has the direct consequence that a large proportion of young women lose their commitments to their jobs and their labour market experiences. Part-time employment could provide a compromise but this is not widespread. Although both parents are eligible to take the different forms of childcare leave, they are seen as maternal subsidies. According to the latest data, 296 000 women and only 1 000 men were absent from the labor market due to their parental obligations. (Frey, 2002: 17).</p>
MT	<p>The entitlement to 13 weeks maternity leave with full pay for maternity leave promotes women's re-integration; however the period may be too short even if a woman can afford to opt to take the 3 months parental leave.</p>

Table A.2. The impact of maternity/parental leave provisions on re-integration (cont.)

PL	There are financial incentives to re-integrate into employment but no provisions to help women combine family and work responsibilities. High unemployment means that the number of users (women) of parental leave has declined because of possible difficulties when returning to work (despite the formal protection), for example, losing promotion prospects and a decline in the household income (increasing rigidity in income-tested allowances, losing wage increase). However, reduced state support for the family (both in terms of income and provision of services), underdeveloped flexible work patterns (part-time and temporary contracts as well as a flexible working time being on a limited use), and discriminatory practices, have meant it has become more difficult to combine paid work with family duties.
SI	The arrangements for maternity and parental leave create incentives to resume employment. Parental leave in Slovenia has been used by women to balance work and family obligations and improve their position in paid employment. There is no doubt that generous parental/family legislation (together with good institutional childcare arrangements) has enabled women to remain in the labour market in similar terms to men. However, there is still an identification of family rights and responsibilities with women that can cause indirect discrimination of women at work and mean working women in Slovenia face the double burden of paid and unpaid (domestic and care) work.
SK	There are financial incentives to resume employment but the low rate of financial support in parental leave means women may be forced back to work too early. Furthermore, the level of maternity leave benefit has been reduced, previously it was approximately 90% of salary, now it is approximately 55%, even if the new system of calculating the maternity benefit includes up-rating mechanisms connected to average salaries and living costs.
C) Non-EU Neighbouring Countries	
BG	The existing arrangements create incentives for women to re-integrate into employment and to be insured. The contribution of the poor social benefits to family income is not significant and can not be considered as incentive for women to exit employment. The dilemma in Bulgaria is not to choose between employment status and non-employment status (because of the benefits incentives), the dilemma is how to find job and to get into employment. The whole security system (through the social assistance system and through the unemployment benefit system) or people out of employment is at a very low level. ⁴
IS	There are disincentives to resume employment for women. A recent change in financial support in parental leave has created a disincentive for fathers to exit employment and care for children (see below). This ensures that women are more likely to exit employment.
LI	There are incentives to re-integrate into employment, especially for women in low-income families. Parental leave entitlements are short and unpaid. Thus, many low-income parents will not be able to afford to take advantage of these provisions.
NO	The leave arrangements have created incentives for women to re-integrate into employment, which has led to continuous work patterns among women in the reproductive years. However, women with low education have weaker labour market attachments and have fewer entitlements to leave (Ellingsæter and Hedlund, 1998). Women take up most of the leave (about 92% of all leave days) and women taking up long leaves is seen a potential cause of the levelling off of the decrease in the wage gap between men and women (Hardoy and Schøne, 2004b).
RO	The high level of benefit during parental leave creates strong incentives for women to exit from employment. The poor quality childcare services ensures women will take advantage of the parental leave benefits.

4 See in I. Beleva, V.Tzanov, 'Labor market flexibility and employment security', Bulgaria, *ILO*, 2004 forthcoming.

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
BE	<p>See Boxes 1.1 and 1.2: The tax system includes a child tax credit which is refundable for low-earning parents and an additional lone parent tax credit which is not refundable for low-earners. Low-income employed parents are one of the main categories of beneficiaries of the new ‘employment bonus’ and proposed reform of the Income Guarantee Allowance, although these measures are not explicitly targeted at them.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • See Box 1.1: The income tax system creates disincentives for second earners in the household because the system is still not completely individualised and includes tax splitting between the main earner (head of household) and second earner. As a result of this ‘quotient conjugal’ husbands benefit from a reduced tax bill providing their wives have limited earnings, which contributes to an ‘inactivity trap’ for the second earner.
CZ	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes. The system of social benefits provides few financial incentives for low-income groups to take up employment, particularly those with low-skills and large families (including the Roma population). When a citizen accepts a low-wage job, this means that he/she may receive a total income from employment that is equal to or even lower than income paid as benefits (this refers especially to cases where the employee – male or female – is also supporting other individuals: dependent children or a partner who is not working).</p> <p>Comment: the tax/benefit system does not create any particular financial disincentives for the employment of the ‘second’ earner.</p> <p>Generally, women earn on average 25% less than men. However, in the majority of cases theirs is not a second-earner type of income (more than 90% of women work full-time and earn relatively good income) and instead constitutes an important component in the family budget (which the family depends on to get by). In families where the woman is at home (on maternity or parental leave) the situation is different, as it is in families where women work part-time (which is only 8.8% of all women in employment – according to estimates only 2% of women work part-time in order to combine work with caring for their children, the rest do so primarily for health reasons).</p> <p>Up to now the personal taxation system in the Czech Republic has been conceived as individualised. As of 1 January 2005 however there is a change in the system and joint taxation is possible for married couples. According to experts (economists), however, this arrangement is only an advantage when there are large differences between married partners in the levels of their income (i.e. especially if one parent is on maternity or parental leave and the other parent is working, or if one parent has very high income and the other low income (usually as a result of working only part-time).</p>
DK	<p>Since January 2003, married persons on social assistance who take a job may keep a larger share of the wage before a deduction in the income of their spouse takes place.</p> <p>The income tax system in Denmark is individualised (and has been since 1983). Some elements of joint taxation are preserved, for example unused exemptions can be transferred from one spouse to the other.</p> <p>Comment: The tax/benefit system – in combination with the childcare system – promotes labour market involvement for all adults rather than a model of main/second earner for couples.</p> <ul style="list-style-type: none"> • The ethos of the Danish tax/benefit system focuses on supporting the employment integration of all adults rather than a model of main/second earner for couples. • The above reform is in line with the principle of promoting gender equality through individual rather than aggregated assessment and so is a positive reform from a gender equality perspective. However, there has been no evaluation of whether this measure has enhanced work incentives, and in any case the impact will be dependent upon suitable jobs being available.
DE	<p>See Box 1.9: The Hartz reform of unemployment insurance/assistance introduces a new financial allowance from 2005, designed to reduce poverty in families with children. All low-income households</p>

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
	<p>with children will receive additional child benefits, paid in relation to household income up to a threshold. The payment is a maximum 140 euro/month and paid for up to 36 months (on top of the existing general child benefit of 154 euro/month per child).</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • The additional income-related child benefit introduced by the Hartz reform is lost if earnings exceed the income threshold, which may create a disincentive to increase earnings. • The tax splitting system in Germany supports a single-earner arrangement and creates disincentives for the second earner to increase their earnings (see details in the Annex to the German NAP Employment). Very low income households do not pay any taxes (but there are no refundable tax credits). In connection with the labour market reforms the government has introduced a new child-related benefit for households with a very low income.
EE	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>In recent years additional tax relief and family allowances have been introduced to direct resources to low-income families, targeted in particular at those with young children and large families.</p> <p>Following the Income Tax Act which came into force in 2000 married persons can submit a joint income tax declaration. In 2001 tax exemptions were introduced for families with three or more children aged 16 years or under, and the exemption has since been increased.</p> <p>A new childcare allowance was introduced in 2002, which is unrelated to the employment status of the caregiver. Previously payment was conditional on taking parental leave, which created a disincentive for employment, particularly for the low-paid. This reform enhances financial work incentives by removing this barrier to participation. According to the <i>State Family Benefits Act</i> (§ 6) the level of childcare allowance varies according to family size and is enhanced if there is more than one child under 3 years old; with a lower rate for each additional child aged 3-8 years.</p> <p>Comment: the tax/benefit system does not create any particular financial disincentives for the employment of the ‘second’ earner.</p> <ul style="list-style-type: none"> • The reform of the conditions for receipt of the childcare allowance has enhanced work incentives because receipt is no longer conditional on taking extended parental leave.
EL	<p>In-work benefits only exist for the unemployed on benefits who accept part-time work (see Box 1.24); there are no special in-work benefit schemes for employed parents with low incomes.</p> <p>Tax deductions for dependent children are low and increase the ceiling of non taxable income for all families regardless of total income level or the employment status of the ‘second earner’ in couples.</p> <p>The income tax system is individualised/aggregated for couples (they can elect for individualisation).</p> <p>Child benefits are flat rate for civil servants, earnings-related for private sector employees and related to family-size for the unemployed. The amounts paid by employers are low and the social security rates even lower.</p> <p>Comment: the tax/benefit system does not create any particular financial disincentives for the employment of the ‘second’ earner; rather the limited financial support for ‘second earners’ and dependent children in the tax/benefit system compel women to seek employment.</p> <ul style="list-style-type: none"> • Income support measures within the tax/benefit system for those with care responsibilities do not create any particular financial disincentives for women to enter or remain in employment, with the exception of the maternal benefit paid to mothers for the third child in low income families (annual income up to 20 000 euro). This is paid until the youngest child is 6 years old, regardless of whether the mother receives any pay, pension or other income. The amount is quite important for low-income families, and while the benefit cannot create an incentive to leave paid employment, but may act as an incentive to stay at home (Karamessini et al., 1998). • Since most Greek families can no longer be maintained by one earner, women are compelled to find paid employment.

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
ES	<p>Income tax allowances were increased in 2002, and additional tax allowances introduced for those with children under 3 (1 200 euro/year), low-income elderly parents (800 euro/year or other care responsibilities for the disabled or the elderly (5 000 euro/year).</p> <p>There are no special in-work benefit schemes for employed parents with low incomes.</p> <p>Most child-related payments are targeted at low-income households and are quite low. At the national level, the social security allowance for children under 18 is means-tested, in 2003: 291.01 euro/year when income is less than 8 264.28 euro/year + 15% from the second child onwards, with higher rates for disabled children and a lump sum payment of 450.76 euro for the birth of a third child in low-income families.</p> <p>The only non means-tested child-related payment is the payment of 100 euro/month (or the tax allowance of 1 200 euro/year) paid at a national level to employed mothers with a child under 3. This is an incentive for women to remain in employment (claimed by 355 000 women in March 2003). There is great regional variation in the basic protection system and elderly and childcare services. For example, in the region of Cantabria, this payment has been extended to non-working mothers.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system – but the limited level of financial support for ‘second earners’ and dependent children compels women to seek employment.</p> <ul style="list-style-type: none"> • The combination of a lack of childcare services and income-related withdrawal of child-related payments can contribute to trapping women into inactivity or unstable employment. • The tax system creates disincentives for second earners in the household. The marginal tax rate (after tax benefits are deducted) is higher for second-earner families with two children than for one-earner families. Spouses can choose to pay their income tax jointly or on an individualised basis.
FR	<p>See Box 1.3: There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes. The PPE (employment tax credit) is for all low-paid employees – the presence of children does not change the amount received very much, and there are no specific provisions for lone parents. Couples may claim it provided at least one is economically active and there is a greater incentive if both partners are economically active. The PPE creates a direct financial incentive to work and increase working hours.</p> <p>Likewise, the family coefficient that was introduced into the income tax system does not help the lowest paid parents because they do not pay income tax (50% of households do not pay income tax in France).</p> <p>Family benefits paid for the second and third child are not means-tested and hence there is no work disincentive created for parents in this part of the social protection system.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • The main disincentive for the employment of mothers in France is the APE and the API (single parent) allowances (the aggregated taxation system also creates disincentives for the second earner in households but as noted above 50% of households do not pay income tax so this disincentive does not impact on the lowest income households with children). • APE (parental childcare allowance, which is the same rate as minimum social benefits) is available to mothers if they have 2 or more children and at least one child under 3 years if they are not employed. It provides an incentive to withdraw from the labour market. The economic activity rate of this group of mothers dropped by 15% between 1994 and 1997, with most of the impact on low-skilled women in low-paid and mostly part-time jobs. It is estimated that about a half of these mothers would have remained in the labour market if this measure did not exist (between 40% and 70%, according to econometric studies, see Piketty, 1998). • In 2003 the APE was extended to parents with one child for 6 months if they decide to stop work after the end of maternity leave, provided they have worked at least 2 years prior to the birth (340 euro/month, paid in addition to the 160 euro basic allowance for each birth). This measure

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

<p>Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?</p>	
	<p>was presented as a general family policy measure but basically concerns mothers in disadvantaged households who have an insecure job. The problem is that subsequent labour market re-entry is difficult for these mothers.</p>
IE	<p>See Box 1.16: In-work benefits exist for employed low-income parents but these can create unemployment traps.</p> <p>The key financial reform adopted by recent governments in relation to the tax/benefit system has been the move from the household-based tax system to an individualised tax system and significant increases in Child Benefit. A main aim of tax individualisation was to make work pay for married women who had traditionally been subject to very high marginal tax rates as ‘second earners’. At each Budget over the period 2000-2002 incremental reform towards individualisation of the tax bands was implemented but full individualisation has not yet been achieved. Child Benefit is a universal payment to all families with dependent children regardless of social insurance contribution record or household income. Because it is a universal payment, it does not have any negative employment related impacts and is often viewed as a direct income support to women, particularly women outside paid employment. It has been increased significantly in recent years and was increased by a small amount in 2004 (by 6 euro to 131.60 euro per month for the first and second child and increased by 8 euro per month to 165.30 euro for the third and subsequent children).</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • See Box 1.16: There is still a household-based emphasis in the tax/benefit system which creates a number of disincentives and barriers for the employment of ‘second earners’, notwithstanding recent reforms to (partially) individualise the taxation system.
IT	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>An income-related family allowance (assegno per il nucleo familiare) and a family allowance for large households (assegni per le famiglie numerose) target some support at low-income families. The level of these allowances is only significant for very low-income households, and so is unlikely to have a major impact on the decision to exit or remain in employment.</p> <p>There have been some efforts to reform the limited coverage of social assistance: a ‘minimum income allowance’ (RMI) was introduced on an experimental basis to tackle extreme poverty but in 2004 it was replaced by an ‘income of the last resort’ (RUI). The administration of social assistance is devolved regionally in the context of reduced financing from the national government, which has limited the implementation of this provision.</p> <p>The Italian personal income tax system (IRPEF) is individualised, with provisions for family-related tax deductions (detrazioni per carichi di famiglia) related to: dependent spouse, number of dependent children (irrespective of their age) and other dependent people for all workers (employees and self-employed). However, the difference in personal taxation between families with and without children remains very small. An additional tax deduction (123.95 euro) has been introduced for each child < 3 years old but it can not be claimed if the taxpayer is already claiming the maximum amount for the child (516.46 euro) – which depends on the total income and number of dependent children (irrespective of their age). There are no provisions for turning tax deductions into credits for jobless households, which have to rely on the limited social assistance measures of the RUI.</p> <p>Comment: the tax/benefit system does not create any particular financial disincentives for the employment of the ‘second’ earner; rather the limited financial support for dependent children in the tax/benefit system compels women to seek employment.</p> <ul style="list-style-type: none"> • The tax and benefit system in Italy is very unequal (penalising households with minor children) and provides only a very minimum level of support for those without a contribution record. At the same time it does not create particular financial incentives to exit or remain in employment.

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
CY	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>A child benefit is paid to the mother (unless the father is widowed or has custody following divorce) whether they are working outside the home or not (CYP 200/child [approximately 340 euro] plus CYP 600 pounds if there are four or more children). The credit is given for children under the age of 18 or up to 23 years for those who are in education or otherwise economically dependent (with a 26 month extension for military service by boys). Mothers with 4 or more children (‘polytekni’) always retain this status; in other words, even if she only has one dependent child remaining, she is still entitled to the CYP 600 credit instead of the CYP 200 credit.⁵</p> <p>The personal income tax system is individualised, each spouse files a tax return and is taxed on their earnings regardless of what their spouse earns.</p> <p>Comment: the tax/benefit system does not create any particular financial disincentives for the employment of the ‘second’ earner.</p> <ul style="list-style-type: none"> Income support measures within the tax/benefit system for those with care responsibilities do not create any particular financial disincentives for women to enter or remain in employment.
LV	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>Poor families may apply for the status of poor household/individual. Support to poor households in terms of special social support depends on the possibilities of each municipality. The amount of municipal support has decreased because of poor financial resources of municipalities.</p> <p>The state family benefit has been raised, increasing the resources directed at all families. This is paid to the main carer for each child younger than 15 years, or older unmarried children in education or training. The benefit increases progressively according to the number of children (6LVL for one child while the rate is 1.8 times higher per 4th and subsequent children), with a higher benefit for a disabled child under 18 years (50 LVL/month). On average, the level of family benefit paid has increased from 4,93 LVL to 5,65 LVL per month.</p> <p>Childcare benefit is paid to the main carer for each child until the age of 3 years provided the carer is not employed or is on childcare leave and works part-time. It has recently been increased significantly (from 12 LVL to 30 LVL for a child under 18 months, falling to 7.5 LVL for a child aged 18 months-3 years). There is also a one-off ‘childbirth benefit’ paid per child.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> The increase in child-related benefits paid to the main carer has improved women’s financial security while on parental leave but create financial disincentives for resumption of full-time employment.
LT	<p>A key financial policy tool to encourage the participation in the labour market of persons with parental responsibilities is the higher tax exemption minimum (TEM) paid to low income households. The basic TEM is equivalent to 58% of the monthly minimum wage (500 LTL, 3.45 LTL=1 euro). At the start of the tax reforms (1991), the largest TEM was awarded to disabled persons and households containing 3 and more children under 18 years. The TEM was an aggregated joint award to couples, with a full individual TEM allocated to single parents. The TEM for parents has been increased and the eligibility conditions reformed several times in the period since the start of the tax reforms in 1991. In 2003 an additional tax-exempt amount (ATEA) was introduced for parents with 1 or 2 children aged under 18 years or in full-time education. This is equivalent to 10% of the basic TEM for each child. This ATEA is split between parents in couple households, introducing some measure of individualisation into this tax exemption.</p> <p>In May 2004 a new Law on Allowances to Families with children (No 88-3208) was adopted which reformed the previous system of social support. This was designed to address the problems of child poverty, and the decline in the proportion of women having children while at the same time the pro-</p>

5 Mothers in Cyprus with 4 or more children (*polytekni*) are entitled to a one-time credit of CYP 2 000 to buy a car (since the public transportation system in Cyprus is almost non-existent and families with many children face even more problems in their transportation). However the average price for a new low-end family car is around CYP 10 000 pounds.

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
	<p>portion of families with 3 or more children is growing. Under the previous system, families were supported in two cases: until the child was 3 years old (0.75 Minimum subsistence level per month [MSL]), or where a family had 3 or more children (1 MSL/month for 3 children, plus 0.3 MSL for each subsequent child). The new regulations (came into force on 1 July 2004) introduce a payment of child allowances for the families with 1 or 2 children in addition to the monthly benefit paid until the child is 3 years old all families will receive a monthly benefit of 0.4 MSL (50 LTL) per child until the child is 18 or 24 if s/he attends further education or university) It is important to stress that these reforms were aiming to ‘encourage the families to raise and maintain their children’, thus, the objectives were largely of a demographic character rather than a labour market measure (<i>Social Report 2002</i>. Ministry of Social Security and Labour, Vilnius, 2003, p. 42).</p> <p>The informal economy still plays an important role, although the number of persons involved is decreasing. Such employment makes it possible to obtain undeclared incomes (in most cases irregular) and to receive means-tested social support benefits for many families.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • The income tax regulations are not harmonised with the system of social assistance and as a result do not encourage participation in the labour market of certain groups of population (long-term unemployed, housewives, etc). • High rates of income taxes (33%) create a financial disincentive, for those in receipt of minimum wages pay a high proportion of their income to the state budget. On the other hand, financial assistance from the same budget in various forms is being directed to for families with children. • The personal taxation system in Lithuania is individualised.
LU	<p>See Box 1.5: The 2001/02 PIT reform has produced a general reduction in the tax burden, with substantial rebates for low-wage earners. This is the main measure likely to enhance financial work incentives for the low-paid. There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes aside from the progression within the income tax system.</p> <p>Since 1991, the government has reduced the child tax credit in exchange for a directly equivalent increase in the level of family allowances (paid to all families; not income-related). For example, between 1998 and 2002, the child tax credit was reduced from 1 190 euro to 900 per child while family allowances were increased by an equivalent amount (Berger, 2003). According to the House of Representatives (2001) the aim of this reform was to increase the disposable income of low and average income households with children that did not benefit from the child tax credit system.</p> <p>In 2002, the government introduced the fixed allowance for child-rearing (‘forfait d’éducation’). This measure aims at partially extending the baby years measure to inactive parents. The parent who takes main responsibility for caring for her/his children and has never been employed in the reference period is entitled to a fixed child-rearing pension supplement of (78.79 euro/month per child).</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • The tax system is not individualised. • The policy of reducing the child tax benefit in favour of family allowances and the introduction of the fixed allowance for child-rearing has improved the financial security of mothers in low-income households but it might produce disincentives for them to resume employment in the context of limited childcare.
HU	<p>There have been some tax reforms to reduce taxes for those on low income, but these are not specifically aimed at parents. There are <i>tax credits for families</i> raising at least three children. However, only those with sufficient income can use the whole allowance, thus it targets large families with a decent income rather than low-income families. One of the parents can claim it, usually the one who gets the family allowance. If s/he cannot exploit all the limits, the other (co-habiting) parent can take over the remaining tax credit. The monthly tax credit is the following: in the case of 1 child: 3 000 HUF, 2 children: 8 000 HUF, 3 or more children: 10 000 HUF x number of children. Consequently</p>

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
	<p>low-income families with 3 children could have a rather significant tax credit a year (360 000 HUF), but they rarely have such a high (official) income, so they partly lose the tax credit. In 2003 1 million 10 thousand taxpayers exploited the tax credit, whereas the parents of 600-650 000 children could not because of their inactivity or low income. (http://www.ngo.hu)</p> <p>A universal non-means tested child benefit (<i>‘Childcare assistance benefit’</i>) was introduced on 1 January 1999. The benefit level is relatively low and paid until the child leaves secondary school.</p> <p>Comment: the tax/benefit system does not create any particular financial disincentives for the employment of the ‘second’ earner.</p> <ul style="list-style-type: none"> • The Hungarian taxation system is individualised (and has been since taxation was introduced in the late 1980s).
MT	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>Comment: the tax/benefit system does not create any particular financial disincentives for the employment of the ‘second’ earner.</p> <ul style="list-style-type: none"> • Currently a full-time worker or self-employed person is entitled to be taxed at a flat rate of 15% on earnings from a second job, up to earnings of Lm3 000 from this second job. The NAP/Employment proposes that in the case of a couple opting to be taxed at the married rate, this 15% entitlement may be transferred in part or in whole to a spouse working on a part-time basis only – while the other spouse remains taxable at the preferential married rate. The tax system will automatically identify those cases where this new entitlement would be more preferential than both spouses being taxed at ‘single’ rates. This measure will increase the incentives for second earners contemplating taking employment for a relatively low income if they live in households with one breadwinner in an income bracket which is highly progressive.
NL	<p>See Box 1.11: A tax credit for employed persons was introduced in 2001 to make paid work more financially attractive, but this applies to every worker, regardless of the level of income.</p> <p>In order to stimulate labour force participation of persons with care responsibility a ‘combination tax credit’ has been introduced. This tax credit applies to each employed parent with children under the age of 12 who earn more than 4 306 euro per year (in 2004 this is 224 euro per working parent). There is a supplementary combination tax credit for lone parents and for the partner who earns least in the household (in 2004 this credit is 290 euro). These credits are in addition to the standard credit of 1 213 euro for employed persons with annual income of at least 16 654 euro, with lower rates for lower earnings.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system have not been solved by the recent reforms to childcare cost subsidies.</p> <ul style="list-style-type: none"> • On January 1 2005 a new act on childcare will come into force. This act includes a shift towards a more demand-driven system of financing, for a central element of the act is that the government will give parents a subsidy so that they have more opportunities in choosing childcare. The subsidies are dependent on household income. As a result the marginal burden on the second income may be quite high, especially if there is a large difference between the primary and secondary earner. • The income tax system is individualised for couples.
AT	<p>See Box 1.6: Recent tax reforms have reduced the tax paid by all households with low earnings and have introduced additional tax relief for children raised in single-earner households (i.e. single parents and couples where only one member is employed). Those single-earner households which are low-paid gain an additional tax credit for the low-paid single-earner which converts into a cash payment when it is not consumed by the tax bill.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • See Box 1.6: While the reforms have reduced the marginal tax faced by one earner in the household the income tax system creates disincentives for second earners by linking child supplements eligibility to single-earner status and the increase of the additional-earnings threshold. This promotes a very specific

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
	<p>family model: the single-earner family, with a (female) partner who (if at all) works part-time. The additional family allowance for low-income households with three or more children may provide an additional financial disincentive for the second earner to take up or increase their employment.</p> <ul style="list-style-type: none"> • See Box 2.1: Additionally, the new childcare benefit (<i>Kinderbetreuungsgeld</i>) has improved women’s financial security while on parental leave but has led to a longer withdrawal of women from the labour market and has not increase fathers’ use of parental leave (Lutz, 2003).
PL	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>The recent reform of November 2003 (implemented in May 2004) results – in general – in reduced financial assistance which is targeted at the low-income families. For instance, the income threshold for the family allowances has been reduced (the household income per person should not exceed 504 PLN, reviewed every 3 years). The allowance is dependent on the number of children. The basic family allowance is supplemented by financial additions, granted under special circumstances related to the care and child-rearing and nursing allowances.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • Financial support for families (family allowances, supplements and social benefits) is income-tested which can create disincentives against increasing hours/earnings for those in low-paid jobs. • Family allowances supplemented by special allowances from the social assistance (e.g. permanent allowance for persons providing personal care for a disabled child, the temporary allowance for single parent of a child under 7 years old who has lost the right to unemployment benefit) could demotivate people to look for a job or encourage them to exit employment. • The option of joint taxation (joint returns by spouses) exists and thus can reduce the financial incentives for the employment of the ‘second’ earner. However, the personal tax system has been very stable in terms of tax-free income, tax scale and tax rates in recent years and no additional elements have been introduced to favour joint taxation. • Household aggregation of income is important for access to family allowances and benefits and to social assistance since almost all of them are means tested. The recent reform of the family allowances and benefits system (November 2003, being in force since May 2004), results – in general – in reduced financial assistance which is targeted at the low income families. The basic family allowance is supplemented by financial additions, granted under special circumstances related to the care and child-rearing and nursing allowances. Since most of them are income-tested they mostly concern low income families, and may create a ‘benefit trap’ for these households.
PT	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>In the last two years, social protection reforms have targeted resources more towards lower income families through an extension of means-testing.</p> <p>The family allowance for children and young people (<i>Abono de família para crianças e jovens</i>) is intended to offset the costs of raising children. It is paid for all children living in a family with an income below a threshold (up to 5 times the minimum wage), regardless of whether the parents are working or not. It can be claimed up until the child is 24 if still in education/training or is disabled (with additional benefits paid for disabled children). A recent measure introduced a double payment in the month of September for school-age children for school materials.</p> <p>Family allowances are not subject to tax. The tax regime takes into account the number of dependent persons in the household and favours large families. Certain expenses associated with the education of children are taken into account up to a given ceiling, leading to a reduction in taxes. This also applies to families with disabled or older people in their care.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • The joint taxation and tax splitting of spouses can create a disincentive for the second earner where there is a large differential in earnings between both earners.

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
	<ul style="list-style-type: none"> • The extension of household-based means-testing (see Box 1.14) rather than reforms in the direction of individualisation may create labour supply disincentives for the ‘second earner’, but given the low incomes and even lower benefits, this effect is very marginal, practically affecting only the most poor. • The combination of a lack of childcare services, joint taxation and the income-related withdrawal of family allowance may create a disincentive for the second earner to increase earnings. However, in practice Portugal has one of the highest female rates of full-time economic activity.
SI	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>There are in-work benefits in certain companies (defined usually in company statutes, usually in large, profitable companies with strong trade unions) targeted at low-income employees. These are not specially targeted to parents, but could be helpful to them (financial help, for example, for school books).</p> <p>Comment: the tax/benefit system does not create any particular financial disincentives for the employment of the ‘second’ earner.</p> <ul style="list-style-type: none"> • There are no major disincentives in the tax/benefit system that promote the wife/mother role as a second earner. The personal taxation system is individualised. Although some analysis of the impact of child benefits show that tax breaks are more favourable for families with one earner than two (if the earnings in family are the same), differences are not such to function as disadvantage to employment of women/mothers. • Data on the impact of parenthood on employment of women in Slovenia show a negative gap of 8% – more mothers than women without children (in age group 20-50) are employed. The gender pay gap of 10% is also not enough to promote non working wife/mother role for women in Slovenia.
SK	<p>The contemporary system of assistance and social benefits is much more restrictive than in the past and tied more closely to the employment of parents – i.e. to get various family allowances it is necessary that at least one of the parents is working. The number of children in the family does not play such a significant role as before, because the system of assistance is much less in favor of the families with more than 4 dependent children.</p> <p>Since 1 January 2004 every parent (mother or father) can claim a child allowance for every child (540 SKK/month per child). The tax reform includes a child tax benefit for one of the parents (400 SKK/month for each child under 16 or for a child aged under 25 in education). The precondition for a parent to get a child tax benefit is that the amount of yearly income represents at least one half of the official minimum wage.</p> <p>Comment: the tax/benefit system does not create any particular financial disincentives for the employment of the ‘second’ earner.</p> <ul style="list-style-type: none"> • It is too early to fully evaluate the major reforms to the tax system introduced on 1 January 2004. This new system, which can be labelled as a ‘flat tax’ system, is individualised. The principle orientation towards the family is the tax benefit for persons with dependent children and for persons, whose spouse has no income (respectively – his/her yearly income is under 80 832 SKK per year).
FI	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes aside from the progression within the income tax system.</p> <p>The income tax system in Finland is individualised.</p> <p>Comment: the tax/benefit system – in combination with the childcare system – promotes labour market involvement for all adults rather than a model of main/second earner for couples.</p> <ul style="list-style-type: none"> • The ethos of the Finnish tax/benefit system focuses on supporting the employment integration of all adults rather than a model of main/second earner for couples.
SE	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>See Box 1.29: A combination of various factors have helped to achieve high rates of labour market integration for those with care responsibilities for young children; particularly the Swedish investment</p>

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
	<p>in the parental leave and childcare system, but also education, an individualised personal taxation system, a solidaristic wage policy and public sector employment.</p> <p>Comment: the tax/benefit system – in combination with the childcare system – promotes labour market involvement for all adults rather than a model of main/second earner for couples.</p> <ul style="list-style-type: none"> • The ethos of the Swedish tax/benefit system focuses on supporting the employment integration of all adults rather than a model of main/second earner for couples. • Measures such as the recently introduced ceiling on childcare costs (see Box 4.2) have had a positive effect on women’s labour supply and illustrates that it is still the mothers’ rather than the fathers’ labour supply which is reduced by parental responsibilities and childcare costs.
UK	<p>See Box 1.4: Tax credits for the low-paid have recently been extended in the UK, and include specific, additional provisions for low-paid parents.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • The expansion of the tax credit has been accompanied by an increase in joint assessment for couples, which is in tension with the largely individualised structure of the personal taxation system and the shift towards greater individualization in other parts of the tax/benefit system. • The reforms have increased the financial incentives for the ‘main’ earner in households, but have reduced those for the ‘second’ earner. This and a number of other features of the reform promote the model of a single ‘main earner’ as the expected norm for households.
BG	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes (but employed persons on low income may apply to the social assistance scheme for financial assistance).</p> <p>The taxation law was amended in October 2004 to raise income thresholds, reduce tax rates and increase the progressiveness of the tax scale to target the tax reductions at low income levels. It also introduces some tax reductions for children to set against family income (the threshold for non-taxable income will be 65 euro/130 BGN per month in 2005 relative to the national minimum monthly wage which is 120 BGN in 2004). The additional tax reductions for children start at 182 BGN/month for one child and 225 BGN/month for two children, and there are number of eligibility conditions.</p> <p>There have also been some reforms of the child allowance system designed to help low-income and large families. Child allowances are income-related and were reformed in 2002 to double the levels of benefits paid and to integrate the funds and administration for both those covered by employment insurance and those without. The amount is now 7.5 euro (15 BGN) per child per month for families with a monthly income of up to 75 euro/month. Parents of children with disabilities are entitled to twice this amount irrespective of the family incomes. All families are eligible to a <i>Birth Grant</i> equal to 100 euro (200 BGN) for the first, second and third child and 50 euro for every additional child in the family.</p> <p>The government has started an incremental process of reducing employers’ social security contributions in a series of reforms which commenced in 2002 (the ratio of employer/employee contributions has fallen from 80/20 to 75/25 with a target of a 50/50 split).</p> <p>Comment: the tax/benefit system does not create any particular financial disincentives for the employment of the ‘second’ earner.</p> <ul style="list-style-type: none"> • There are no particular incentives to exit or remain in employment created by the tax and benefit system.
IS	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>See Box 1.7: Tax reductions for all taxpayers are the main element of recent tax/benefit reforms (the personal taxation system is individualised).</p> <p>Comment: the tax/benefit system – in combination with the childcare system – promotes labour market involvement for all adults rather than a model of main/second earner for couples.</p> <ul style="list-style-type: none"> • The ethos of the Icelandic tax/benefit system focuses on supporting the employment integration of all adults rather than a model of main/second earner for couples.

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
LI	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>Married persons are treated as a unit for joint taxation. There are tax deductions for minor children (maximum 4 000 euro/child). Single parents can claim an additional single-parent deduction (these deductions are also granted to widowed, separated, divorced, or single persons living with children) and a household deduction, which amounts to ca. 4 000 euro.</p> <p>Family allowances in Liechtenstein include a one-time birth grant (approx. 1 400 euro), monthly child allowances (70 euro/month for every child up to age 10, and 100 euro/month for every child over 10) and an additional allowance for single parents (approx. 65 euro/month).</p> <p>In 2003, the Liechtenstein Equal Opportunities Office (<i>Stabstelle Gleichstellungsbüro</i>) and women’s NGOs drew up proposals for tax relief for working parents (entitled ‘Promoting the reconciliation of work and family life’) and presented them to the government. However, these proposals have neither sparked a public debate nor has there been any reaction on the part of the government so far.</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • See Box 1.23: tax/benefit measures are oriented towards maintaining a traditional ‘male breadwinner’ gender arrangement and focus on supporting marriage and (married) women who have exited the labour market after childbirth.
NO	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>The progressive tax system means persons with lower incomes pay less tax. Low-income families currently pay significantly less for municipal childcare because the costs are means-tested, but this differential may be reduced as a consequence of a reform to reduce childcare costs by the introduction of upper limits on the amount that parents are to pay (Maximum Parent Payment).</p> <p>Comment: disincentives for the employment of ‘second earners’ in couple households in the tax/benefit system.</p> <ul style="list-style-type: none"> • A cash for care benefit exists (NOK 3 657, approx. 440 euro) for children aged 1-2 years old that do not occupy a place in publicly subsidised childcare and provides a financial incentive for parents to exit employment/reduce to part-time hours (introduced for 1-year-olds from 1 August 1998, for 2-year-olds from 1 January 1999). One of the benefit’s main rationales is to increase parents’ time with their children, thus reducing their market time. However, the impact of this reform has been very modest in the short term, both concerning mothers’ labour supply and the demand for childcare services (see Ellingsæter, 2003). A central assumption of the reform is a difference of interests among ‘working mothers’ and ‘stay-at-home mothers’. This distinction is outdated; the choice mothers normally make is not between staying in the labour market or staying at home, but rather between <i>different strategies for combining work and children</i>. • There is additional tax relief for the ‘single breadwinner’ family arrangement: single breadwinners in two-parent families receive twice the income tax deduction of individuals in dual-earner households (tax class 2 NOK 63 200 vs. individual tax class 1 NOK 31 600 for dual earners).
RO	<p>There are no special in-work tax credits/cash benefit schemes for employed parents with low incomes.</p> <p>Two new child-related measures were introduced for low-income families in 2003 (income/per family member is less than 1.5 million lei, equivalent to 60% of minimum wage in 2003), regardless of the employment status of the parents. The ‘<i>complementary family allowance</i>’ is paid according to family size and rises from 12% of minimum wage for a family with 1 child to 18% for 4 or more children. The ‘<i>support allowance</i>’ is paid to low-income lone parent families and rises from 18% of minimum wage for a single parent with one child to 27% for 4 or more children.</p> <p>These benefits are paid in addition to the child state allowance which is provided to all children aged up to 16 and extended up to 18 if they participate in education process (Law 61/1993). The level of this benefit in 2003 was of 8.4% of minimum wage and about 4.3% of net medium wage.</p>

Table A.3. Tax credits/cash benefits and the work incentives of ‘second earners’ in couple households with low income and dependent children (cont.)

Specific tax credits/cash benefits designed to ‘make work pay’ for the employed with low earnings and dependent children – does the policy design promote or curtail the employment of ‘second earners’ in couple households?	
	<p>The guaranteed minimum income was introduced in 2001 (Law 416/2001) in concordance with EU regulations. In 2003 the minimum level for a single person was equivalent to 29.6% of the minimum wage (15.2% of median wage), rising to just above the minimum wage for a family of five persons (109.1% of the minimum wage). The social assistance paid covers the short fall between family total income and the GMI levels. As an incentive measure the social support is increased by 15% if at least one member of family is employed. Persons able to work who refuse to undertake a work placement that benefits the community have their social assistance suspended.</p> <p><i>Comment: limited financial support for ‘second earners’ and dependent children in the tax/benefit system compel women to seek employment.</i></p> <ul style="list-style-type: none"> • Unemployment benefit and social assistance levels are low, creating financial pressures for employment and job-seeking.

References

A. The national expert reports

Beleva, I. (2004), 'Making work pay' debates from a gender perspective – the Bulgarian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Barry, U., Conlon, C. and O'Connor, J. (2004), 'Making work pay' debates from a gender perspective – the Irish national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Borg, R. (2004), 'Making work pay' debates from a gender perspective – the Maltese national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Ellingsaeter, A.L. (2004), 'Making work pay' debates from a gender perspective – the Norwegian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Emerek, R. (2004), 'Making work pay' debates from a gender perspective – the Danish national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Fagan, C., Hebson, G. and Rubery J. (2004), 'Making work pay' debates from a gender perspective – the UK national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Ferreira, V. (2004), 'Making work pay' debates from a gender perspective – the Portuguese national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Kanjuro Mrčela, A. (2004), 'Making work pay' debates from a gender perspective – the Slovene national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Kanopiene, V. (2004), 'Making work pay' debates from a gender perspective – the Lithuanian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Karamessini, M. (2004), 'Making work pay' debates from a gender perspective – the Greek national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Kotowska, I. E. (2004), 'Making work pay' debates from a gender perspective – the Polish national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Křížková, A. (2004), 'Making work pay' debates from a gender perspective – the Czech national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Laas, A. (2004), 'Making work pay' debates from a gender perspective – the Estonian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Lehto, A.M. (2004), 'Making work pay' debates from a gender perspective – the Finnish national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

Löfström, A. (2004), 'Making work pay' debates from a gender perspective – the Swedish national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

- Maier, F. (2004), 'Making work pay' debates from a gender perspective – the German national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Mairhuber, I. (2004), 'Making work pay' debates from a gender perspective – the Austrian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Meulders, D. and O'Dorchai, S. (2004), 'Making work pay' debates from a gender perspective – the Belgian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Moltó, M.L. (2004), 'Making work pay' debates from a gender perspective – the Spanish national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Mósesdóttir, L. (2004), 'Making work pay' debates from a gender perspective – the Icelandic national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Nagy, B. (2004), 'Making work pay' debates from a gender perspective – the Hungarian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Panayiotou, A. (2004), 'Making work pay' debates from a gender perspective – the Cypriot national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Papouschek, U. (2004), 'Making work pay' debates from a gender perspective – the Liechtenstein national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Piscova, M. (2004), 'Making work pay' debates from a gender perspective – the Slovakian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Plantenga, J. and Remery, C. (2004), 'Making work pay' debates from a gender perspective – the Dutch national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Plasman, R. and Sissoko, S. (2004), 'Making work pay' debates from a gender perspective – the Luxembourg national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Silvera, R. (2004), 'Making work pay' debates from a gender perspective – the French national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Trapenciere, I. (2004), 'Making work pay' debates from a gender perspective – the Latvian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Villa, P. (2004), 'Making work pay' debates from a gender perspective – the Italian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment
- Zamfir E. (2004), 'Making work pay' debates from a gender perspective – the Romanian national report, European Commission's Expert Group on Gender, Social Inclusion and Employment report for the Equal Opportunities Unit, DG Employment

B. Additional references

- Anxo, D. and Boulin, J-Y. (eds.)/European Foundation (2005), *A new organisation of working time throughout working life*, European Foundation for the Improvement of Living and Working Conditions, Dublin
- Bennett, F. (2002), 'Gender implications of current Social Security reforms', *Fiscal Studies*, December, 23 (4), pp.559-585
- Brewer, M., Clark, T. and Wakefield, M. (2002), 'Five Years of Social Security Reform in the UK', *Institute for Fiscal Studies*, working paper WP02/12
- Bruning, G. and Plantenga, J. (1999), 'Parental leave and equal opportunities: experiences in eight European countries', *Journal of European Social Policy*, 9(3), pp.195-209
- Bettio, F. and Plantenga, J. (2004), 'Comparing care regimes in Europe', *Feminist Economics* 19(1), pp.185-113
- Communication 'Modernising social protection for more and better jobs – a comprehensive approach to making work pay', COM[2003] 842 final
- Dale, A. and Holdsworth, C. (1998), 'Why don't black and ethnic minority women work part-time in Britain?' in J. O'Reilly and C. Fagan (eds), *Part-time Prospects: an international comparison of part-time work in Europe, North America and the Pacific Rim*, Routledge
- Den Dulk, L. (2001), *Work-family arrangements in organisations: a cross-national study in the Netherlands, Italy, the United Kingdom and Sweden*, Thela-Thesis
- Ellingsaeter, A.L. (1990), *Fathers Working Long Hours: Trends, Causes and Consequences*, Oslo: Institute for Social Research
- Ellingsaeter, A.L. and Gulbrandsen, L. (2004), *Practices, Policies and Preferences – Mothers' Employment and Childcare in Norway*, Paper to the Work, Employment and Society Conference, Manchester, 1-3 September 2004
- Ellingsaeter and Hedlund (1998), *Care resources, employment and gender equality in Norway*, Oslo: Institute for Social Research
- Engstler, H.; Menning, S. (2003), *Die Familie im Spiegel der amtlichen Statistik, Studie im Auftrag des Bundesministeriums für Familie, Senioren, Frauen und Jugend*, Berlin
- Eurispes (a cura di) (2003), *Politiche per la famiglia: l'Italia in grande ritardo*, Rome, September
- European Commission (2005), *Report on social inclusion 2005 – An analysis of the National Action Plans on Social Inclusion (2004-2006) submitted by the 10 new Member States*, Luxembourg: office for Official Publications of the European Communities
- Fagan, C. (2002), *Follow-up to the Council's Recommendations on the UK's Employment National Action Plan (NAP): Information on the level of Gender Segregation, Childcare Places and the Work-Life Balance Policy Initiative*, European Expert Group on Gender, Social Inclusion and Employment
- Fagan, C. and Hebson, G. (2004), *Gender Mainstreaming and the Social Inclusion Process in the first National Action Plans (2004) of the 10 new Member States*. The co-ordinators' report for the EU Expert Group on Gender, Social Inclusion and Employment Expert Group (EGGSIE) to the Equal Opportunities Unit, Employment Directorate (DGV) European Commission, Brussels, September, 50 pp.
- Fagan, C. and Rubery, J. (1996), 'Transitions between Family Formation and Paid Employment' in *International Handbook of Labour Market Policy and Evaluation* ed. by Schmid et al.
- Hardoy, I. and Schøne, P. (2004), *The part-time wage gap: How large is it really?* (www.samfunnsforskning.no)
- Hogarth, T., Hasluck, C. and Pierre, G. (2001), *Work-Life Balance 2000: Results from the Baseline Study*, research report RR249, Department for Education and Employment, London: HMSO
- Ilmakunnas, S. (1997), 'Public Policy and Childcare Choice' in Persson, I. and Jonung, C. (eds) *Economics of the Family and Family Policies*, Routledge, London, pp.178-193

- INE (2004), *Base de Dados sobre Género*, Lisbon, Instituto Nacional de Estatística, <http://www.ine.pt/Pl/genero/>
- Lakatos Judit (2001), 'Visszatérés a munkaerőpiacra a gyermekgondozási idő után. (Back to the labour market after childcare allowance)', *Statisztikai Szemle*, January
- Lammi-Taskula Johanna (2004), 'Äidit työmarkkinoilla – kahden kerroksen väkeä? (Mothers on Labour Market – Upstairs, Downstairs?)', *Yhteiskuntapolitiikka*, vol. 70 (2004): 2, pp.202-206
- Lewis, J. (2001), 'The decline of the male breadwinner model: implications for work and care', *Social Politics*, Summer, pp.152-169
- Millward, N., Bryson, A. and Forth, J. (2000), *All Change at Work: British Employment Relations 1980-1998, as Portrayed by the Workplace Industrial Relations Survey Series*, London: Routledge
- Moss, P. and Deven, F. (eds) (1999), *Parental Leave: Progress or Pitfall?*, Brussels: NIDI/CBGS Publications
- Nordic Council of Ministers (2003), *Nordic statistical yearbook 2003*, Copenhagen: Nordic Council of Ministers
- OECD (2001), *Employment Outlook 2001*, chapter 4 'Work and family life: how do they balance out?', Paris: Organisation for Economic Co-operation and Development
- Peinelt-Jordan, Klaus (1996), *Männer zwischen Familie und Beruf – Ein Anwendungsfall für die Individualisierung der Personalpolitik*, München und Mering
- Plantenga, J. and Remery, C. (2005), *Reconciliation of work and private life: a comparative review of 30 European countries*. The co-ordinators' report for the EU Expert Group on Gender, Social Inclusion and Employment Expert Group (EGGSIE) to the Equal Opportunities Unit, Directorate-General for Employment, Social Affairs and Equal Opportunities, European Commission, Brussels.
- Portegijs, W. et al. (2002), *Emancipatiemonitor 2002*, Den Haag: SCP
- Rubery, J., Smith, M. and Fagan, C. (1999), *Women's Employment in Europe: trends and prospects*, London: Routledge
- Rubery, J. (2002), 'Gender mainstreaming and gender equality in the EU: the impact of the EU employment strategy', *Industrial Relations Journal*, 33, 5, pp.500-522
- Rubery, J. (2003a), Report on the 'Assessment of the National Action Plans on Social Inclusion from a Gender Perspective', European Expert Group on Gender, Social Inclusion and Employment, <http://www.umist.ac.uk/management/ewerc/egge/egge.htm>
- Rubery, J. (2003b), Report on the 'Assessment of the National Action Plans for Employment from a Gender Perspective', European Expert Group on Gender, Social Inclusion and Employment, <http://www.umist.ac.uk/management/ewerc/egge/egge.htm>
- Rubery, J., Figueiredo, H. and Smith, M. (2003), *Gender Mainstreaming and the European Employment Strategy and Social Inclusion Process*, report for the Equal Opportunities Unit in the European Commission, November
- Rubery, J., Smith, M., Figueiredo, H. and Grimshaw, D. (2004), *Gender Mainstreaming and the European Employment Strategy and Social Inclusion Process*, report for the Equal Opportunities Unit in the European Commission, February
- Takala, Pentti (2004), 'Isien perhevapaiden käyttö' (The Use of Family Leaves by Fathers), A presentation at Family Research Congress, Jyväskylä, 25-26.3.2004

European Commission

'Making work pay' debates from a gender perspective: A comparative review of some recent policy reforms in thirty European countries

Luxembourg: Office for Official Publications of the European Communities

2006 – 166 pp. – 21 x 29.7 cm

ISBN 92-79-00054-3

SALES AND SUBSCRIPTIONS

Publications for sale produced by the Office for Official Publications of the European Communities are available from our sales agents throughout the world.

You can find the list of sales agents on the Publications Office website (<http://publications.eu.int>) or you can apply for it by fax (352) 29 29-42758.

Contact the sales agent of your choice and place your order.

ISBN 92-79-00054-3



9 789279 000546

