



## Reconciliation of work and private life

A comparative review of  
thirty European countries





# Reconciliation of work and private life: A comparative review of thirty European countries

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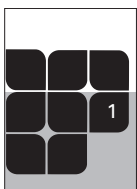
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## Country abbreviations

BE (Fl)	Belgium Flemish Community
BE (Fr)	Belgium French Community
CZ	Czech Republic
DK	Denmark
DE	Germany
EE	Estonia
EL	Greece
ES	Spain
FR	France
IE	Ireland
IT	Italy
CY	Cyprus
LV	Latvia
LT	Lithuania
LU	Luxembourg
HU	Hungary
MT	Malta
NL	The Netherlands
AT	Austria
PL	Poland
PT	Portugal
SI	Slovenia
SK	Slovakia
FI	Finland
SE	Sweden
UK	United Kingdom
IS	Iceland
LI	Liechtenstein
NO	Norway
BG	Bulgaria
RO	Romania

# Executive summary

## Introduction

The increasing labour market participation of women, changing family forms and the demographic pressure from an ageing population have made the reconciliation of work and family one of the major topics on the European social agenda. Yet countries differ in their policy responses, sometimes stressing the need for more flexible working hours, sometimes encouraging the supply of public and private services and sometimes focussing on a more equal distribution of paid and unpaid work. This report contains an overview of policies targeted towards the reconciliation agenda of the 25 EU Member States. In addition, information is provided for three EEA countries, Iceland, Norway and Liechtenstein, and two Candidate countries, Bulgaria and Romania. Reconciliation policies can be defined as policies that directly support the combination of professional, family and private life. In effect, this means that this report will contain an update of policies with regard to childcare services, leave facilities, flexible working arrangements and other reconciliation policies such as financial allowances for working parents. An innovative element of this study – besides the scope – is that the focus is not only on national, public strategies. If possible, complementary provisions emerging at sector or company level are included as organisations may either supplement or substitute public provisions. In fact, it is at the organisational level where the details of the reconciliation of work and family life are worked out.

## Patterns of participation and fertility

With regard to full employment, the Lisbon targets of 2000 state that the employment rate in the EU should be raised to 70% by 2010, and the percentage of women in employment to 60% by 2010. Based on data for 2003, it appears that only four EU Member States (Denmark, the Netherlands, Sweden and the United Kingdom) have already met the Lisbon target for total employment with Cyprus, Austria, Portugal and Finland close behind. At the lower end of the ranking we see Hungary, Italy, Malta, Bulgaria and Poland. When it comes to the targets set for women, eight EU Member States (Sweden, Denmark, the Netherlands, Fin-

land, United Kingdom, Austria, Portugal and Cyprus) have already met or exceeded the Lisbon criterion of 60% for female employment. Estonia and Germany are very close to the target. At the bottom of the ranking, it appears that especially Spain, Poland, Greece, Italy and Malta are considerably far from the Lisbon target.

Well-known determinants of female participation are the age and number of children, marital status, and educational level. Over and above this, policy also plays an important role. An important policy determinant is family support like childcare subsidies and paid parental leave. There is evidence that countries with paid parental leave and childcare subsidies have higher participation rates. Moreover, these policies especially stimulate full-time participation. The availability of part-time work is also positively related to the participation rate, though the magnitude of the effect is likely to depend on women's preferences for such work.

Total fertility rates in all European Member States are below replacement level. Yet there is a positive correlation between fertility and participation rates. Countries with high participation rates (such as Iceland, Norway, Denmark and Sweden) experienced a convergence of fertility rates towards a level just below replacement rates, while in countries with low participation (Poland, Greece) fertility is even lower (close to the unity level). The overall fertility rate and the timing of birth can to some extent be traced back to institutional features like the stability of labour market contracts, flexible patterns of exiting and re-entering the labour market, and generous maternity benefits conditional on employment. The effects of reconciliation policies may, however, only be visible in the long run.

## Childcare services

At the 2002 Barcelona summit, targets were set with regard to childcare. Confirming the goal of full employment, the European Council agreed that Member States should remove disincentives to female labour force participation and strive, taking into account the demand for childcare facilities and remaining in line with national patterns of provision, to provide childcare by 2010 to at least 90%

of children between 3 years old and the mandatory school age and at least 33% of children under 3 years of age. On the basis of more or less harmonised and comparable figures, it appears that six countries (5 EU Member States) have reached the Barcelona target of 33% childcare for children under three. Especially in Denmark and the Flemish part of Belgium the coverage of the childcare sector is rather high, as is the case in Iceland. France and Sweden also score rather favourably, whereas the Netherlands and the French region of Belgium score just above the target. In several countries the availability of childcare is below 10%. For the second age group (3 to mandatory school age) it appears that ten countries meet the Barcelona target or score rather close: Belgium (both the French and Flemish regions), France, the Netherlands, Spain, Iceland, Denmark, Italy, Sweden, Norway and Germany. From a comparative perspective, Greece, Lithuania, Slovenia and Poland score fairly low.

The availability of childcare facilities does not answer the question of whether demand is fully met. The actual demand for childcare is influenced by the participation rate of parents (mothers), levels of unemployment, the length of parental leave, the opening hours of school and the availability of alternatives such as grandparents and/or other informal arrangements. A relatively low coverage rate may therefore not indicate shortages but alternative ways of looking after young children like parental leave facilities. Childcare is only framed as a social right in three EU Member States (Finland, Denmark and Sweden) and Iceland. In other countries, the supply of (high quality and affordable) childcare facilities may be insufficient. In particular, formal childcare facilities for the youngest children seem to be in short supply. Supply is higher for children aged between 3 and mandatory school age, but the opening hours of the facilities may not always match working hours. On the basis of the available data, no uniform trend can be ascertained in the availability of childcare facilities. Some countries (the Netherlands, the United Kingdom) are moving towards a higher coverage. Others are more or less at a standstill (Malta, Greece, Spain, Italy), whereas in some of the former eastern European countries there is a clear downward tendency with regard to childcare facilities.

Most childcare services are partly subsidised; parents pay an income-related fee which is on average

25-35% of the childcare bill. In several countries (France, Ireland, the Netherlands, the United Kingdom, Norway, Bulgaria and to some extent Italy) parents assess childcare services as expensive and as a serious barrier to female participation. Besides affordability, cultural norms about motherhood and about the most proper way to care for (young) children may also limit the use of crèches. Throughout Europe attitudes vary from strong public disapproval, heated debates and disputes (suggesting a change in opinions) towards quite positive attitudes. In the case of very young children in particular, leave facilities or informal arrangements with family member (especially grandparents) are preferred to formal childcare arrangements by many parents.

In most European countries the role of employers is fairly limited or even non-existent. The few exceptions refer to large companies, especially banks and hospitals, but also large industrial undertakings. In Greece, France, Luxembourg, Slovenia, and the United Kingdom large companies may offer (or participate in providing) childcare services. Also the public sector is more likely to make this provision than private sector workplaces. Evidence in this respect is reported from Ireland, the United Kingdom and Liechtenstein. In some of the former Eastern European countries (Hungary, Bulgaria) the transition has had a major impact: childcare institutions that existed before the reform were closed during the transition period as a result of financial retrenchment, enterprise restructuring and liquidation. Only in the Netherlands is the provision of formal childcare seen as a combined responsibility of the government, the employers and the employee. The financing is therefore on a tripartite basis in this country; at a macro-level the employers, the employees and the state pay approximately one third of the childcare costs.

## Leave facilities

Besides childcare, leave facilities are an important element of reconciliation policy. Particularly when children are young, time-related provisions like leave arrangements, career breaks and the reductions of working time are extremely important for combining work and private life. An overview of the entitlement and content of the leave provisions throughout Europe indicate that the duration of parental leave differs substantially, ranging from a period up to the child's third birthday in the Czech



Republic, Germany, Spain, France, Latvia, Lithuania, Poland and Slovakia to only 3 months in Liechtenstein. In some countries parental leave is unpaid (Greece, Spain, Ireland, Malta, the Netherlands, Portugal, the United Kingdom and Liechtenstein) while in other countries leave-takers are more or less compensated for their loss of earnings. Payments vary from fixed flat rate amounts in Belgium, Germany, Latvia, Austria and Slovakia, to wage-related payment in Denmark, Estonia, Italy, Lithuania, Finland, Sweden, Iceland, Norway and Romania. In addition, parental leave can be organised along family or individual lines. If the former is used as the basis, parents are in a position to decide who will make use of the parental leave allocated to the family. In contrast, if both parents have an individual, non-transferable entitlement to parental leave, then both can claim a period of leave. If one parent does not take advantage of this entitlement then the right expires. Especially in the 10 new Member States parental leave is often framed as a family right.

Take-up rates indicate which percentage of those entitled to parental leave actually make use of that entitlement. It appears that the take-up of leave varies extensively, with low rates reported in Ireland, Italy and the United Kingdom, to almost universal take-up in the Czech Republic, Germany and Estonia. Medium levels are reported in Spain, France and the Netherlands. Factors determining take-up are the level of payment, organisational culture, flexibility of the arrangements (for example the possibility to take up part-time leave), labour market sector (with the public sector recording higher take-up rates) and the educational level of the parents (especially for men where take-up is positively related to educational level).

When it comes to parental leave and equal opportunities in practically all countries there are major differences in the take-up between men and women. Male take-up rates only exceed 10% in Luxembourg, the Netherlands, Sweden, Iceland and Norway. However, even in these cases, the duration of the leave taken by men is usually shorter than that taken by women, as a result of which the labour market (and care) impact of the take-up is less pronounced. In addition, the return rate for mothers taking parental leave is always below 100% and may even be as low as 50%. Long parental leave periods may reduce female participation and damage future career paths and earn-

ings. In general, the available evidence suggests that the return rate is higher for well-educated women and women in higher-level occupations. An important cause of labour market exits is lack of reconciliation facilities. For example, in the United Kingdom mothers are more likely to return to employment if their employer offers flexible and family-oriented employment practices. In addition, high costs of childcare are a reason to stop working, especially for mothers with a low income. Finally, the preferences of women to spend more time with their child also play a role.

National regulation may be extended by companies, both with regard to the length of the leave as well as to the level of payment. However, in most countries the involvement of employers is limited or not known (suggesting at least a rather low profile of company measures). In Germany, Greece, Spain, Italy, Malta, Slovenia and Norway some employers extend or complement the prevailing regulations, although on a rather limited scale. In Germany, for example, paternity leave is offered by most companies; in Italy an increasing number of collective agreements provide for full pay while on maternity leave and in Norway leave-takers in the public sector receive additional payment. It is only in the Netherlands, the United Kingdom and to some extent Denmark that the employer seems to be an important player in the provision of leave.

## Flexible working-time arrangements

Flexible working hours may be an important condition for men and women to reconcile work with private life. Part-time work has become one of the most well-known options, but individualised flexible working hours may act as an important substitute. In most European countries flexible working-time arrangements are settled at the level of the firm. A few countries, however, have national legislation in this respect. Two forms may be distinguished: legislation that applies to all employees and legislation that focuses specifically on working parents. Germany, Denmark, the Netherlands, Poland and Lithuania have national legislation to reduce the number of working hours that applies to all employees. Seven other EU Member States (Austria, the Czech Republic, Greece, Finland, Portugal, Slovenia and the United Kingdom) and Norway have national legislation that gives working parents a right to reduce their working hours to reconcile work and family more easily. The target

group and the period vary across the countries. In Slovenia, for example, the target group is working parents with children under the age of three, whereas in Portugal, 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. The conditions that apply to the entitlements also vary and range from rather strict (Austria) to more liberal (the United Kingdom).

In addition, some countries have developed or are developing new, innovative working-time arrangements that (may) support the reconciliation of work and private life. In Belgium, a career-break scheme has been introduced; the basic principle of the scheme is that every employee can stop working or can reduce his or her working time for a certain period of time. In France, 'city times' policies are being introduced. The aim of these policies is to harmonise different time schedules within a geographical area on the basis of so-called 'time offices'. Within the area services will be offered which are better adapted to users' needs without increasing flexibility being imposed on employees in these services. In Luxembourg, the Prime Minister has proposed introducing 'saving hours' (*comptes épargne-temps*), which should allow employees more individualised working schemes, for example longer leaves. The Dutch proposal is a life course scheme: a system of saving hours designed to help people combine various activities (such as work, education or care) more effectively in different phases of their lives.

The involvement of employers in this particular dimension is presumably large – though difficult to summarise, exactly because most flexible working-time arrangements may be settled at the level of the firm. In several countries employers offer the opportunity to work part-time. In addition, most other flexible working-time patterns like teleworking, are settled at the level of the firm. Teleworking is less common, though, than part-time employment and national legislation on teleworking is generally absent in European countries. The majority of teleworkers are employed in the public sector, non-profit sector or commercial services. In contrast to part-time work, telework increases with educational level. Flexible working-time arrangements, such as contractually agreed annual working time, flexitime systems, individualised contractual working-time agreements and self-determined working time, may, to some extent, serve as a sub-

stitute for part-time work. Apart from flexitime systems, flexible working-time arrangements do not seem to play a major role in European countries. In general it seems that the incidence of flexible working-time arrangements is lower in the southern European countries and in the new Member States compared to the other parts of Europe.

## Financial allowances

Monetary benefits can be identified as a fourth dimension of reconciliation policy. This includes family allowances or financial benefits at the birth of a child. Child-related tax allowances and family allowances exist in practically every country, yet there is a good deal of variation in the relative level, depending on income level, type of family and ages of the children. The presence of a dependent spouse or dependent children may lead to a tax reduction for the respective household, for example, by increasing the ceiling of non-taxable income, or by the introduction of tax deductions per child. In addition, child allowances may be paid as a universal cash benefit, for each dependent child, regardless of family income. Family-based tax concessions and family allowances are not part of the reconciliation policy per se. More often they are introduced from an income policy point of view, trying to reduce income inequality between families. One of the few examples of financial allowances targeted directly at employees trying to combine work and private life is the combination tax allowance, which exists in the Netherlands. The combination tax allowance is a supplementary tax credit to be paid to parents who combine paid work and care for a child younger than 12 years of age.

## Reasons for and effects of employer involvement

The provision of work-family policies in firms varies nationally. In some countries employers play a significant role in helping employees to combine work and family life, whereas in other countries there is hardly any involvement of firms. At a theoretical level a main explanation advanced for these differences refers to institutional pressure. Relevant in this respect are public provision, the cultural ideology and collective agreements. Countries may differ in the extent of public policy provision for work-family arrangements; employers adapt in different degrees to this institutional environment by supplementing

the public arrangements. The cultural ideology relates to the norms with respect to gender equality and combining work and family life; when there is a general norm that everyone should be able to combine work and family, there is more pressure on firms to support employees in this respect. In addition, industrial relations and collective agreements may influence company policies. Industrial relations differ across countries and in some trade unions have an important impact on working conditions. When trade unions put the issue of work-family on the agenda of negotiations, the result might be that work-family policies are included in collective agreements.

The argument of institutional pressure is important to understand national differences between work-family policies provided by firms. Yet, even when the institutional context is taken into account, there are differences between employers in the extent to which they provide these policies. Studies show that, irrespective of country, two organisational characteristics are related to the presence of policies: sector and size. Public organisations are under higher pressure to take gender equality norms into account and provide reconciliation policies more often than private companies. Work-family arrangements are also more common in large firms. Large firms are more visible and may therefore be more responsive to institutional pressure.

Another important explanation for inter-firm differences refers to economic reasoning or the 'business case'. According to this argument, firms implement work-family arrangements when the benefits outweigh the costs. There may be a large variety of costs and benefits: savings from reduced recruitment, absenteeism, sickness, savings from increased retention, morale and productivity, an increased return on investment in training if employees stay longer, improved corporate image as a company that takes care of its staff, improved quality of applicants and protection against the loss of knowledge workers to competitors. Potential costs relate to yearly costs of the policy (multiplied by the number of workers benefiting per year), disruption costs of arranging temporary cover for absent colleagues, temporary reduction in productivity from disruption and potential loss of morale for employees who do not personally benefit from the policies. The specific cost-benefit analysis will vary with organisational characteristics. For example, for firms with a high share of employees with

young children, the analyses will be different than for firms with a low share. As a result, the presence of reconciliation policies will vary across firms.

The available literature seems to suggest that both the argument of institutional pressure and the economic argument apply. The national social policy context does matter and employers tend to develop those work-family arrangements which supplement existing legislation. In addition, efforts made by employers seem to be sensitive to economic developments. These findings, in combination with the emphasis on employees' preferences, seem to suggest that a set of normative beliefs is emerging that employers should play a role in helping employees to combine work and family life. However, the findings also suggest that employers adopt work-family arguments because they think it will benefit the organisation.

When stressing the role of the employer with respect to reconciliation policies it should be taken into account that employers may pass on the actual costs of these policies to the employees in the form of lower wages and/or declining job opportunities. The extent to which this happens depends on the type of policy as well as the actual use and is likely to increase if the role of the employer is more pronounced. This calls for a delicate division of responsibilities between the state and the employer (social partners).

## Concluding remarks

Within Europe, the level and nature of work-family policies differ considerably, with every country having its own unique constellation of childcare services, leave facilities, flexible working-time arrangements and financial allowances. Formal childcare services for the youngest children seem to be in particularly short supply, although demand may be covered by parental leave and/or informal arrangements. Parental leave does not always favour gender equality, however. In order to promote a more equal use of leave facilities, special attention should be given to the design of the arrangements. This refers to both the duration of the leave, the level of payment and the flexibility in take-up. Other flexible work arrangements, although an important part of reconciliation policy, are not always designed with the intention of benefiting employees with young children. In this respect it is extremely important to avoid the risk of segmented labour markets

by providing full coverage of social security, training and promotion for those in part-time and/or flexible jobs. A stronger role for the employer with regard to gender equality seems important, yet the optimal division of responsibilities between the state, the employee (parent/carer) and the employer is rather delicate as the actual costs of work-family arrangements may be passed on to the employees, in terms of wage reductions and/or lower employment opportunities. It is likely that the negative impact on employees will be minimalised if the role of employers in reconciliation policy is not too pronounced and if most costs are paid collectively.

Finally, taking into account the need to raise participation in the labour market and to stimulate population growth, an important issue for the coming years seems to be the streamlining of work and family policies into one integrated system of care, education and leisure services. Fragmentation, non-corresponding time schedules and difficulties in transitions from one service to another hinder the optimal use of services and constrain the growth of female labour force participation. Using the perspective of a child's life course and linking childcare, education, and leisure activities, while at the same time enhancing flexibility and diversity, may be important objectives for the future.

# ○ Résumé

*Le contenu de cette publication ne reflète pas nécessairement l'opinion ou le point de vue de la direction générale de l'emploi, des affaires sociales et de l'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 participation croissante des femmes au marché du travail, la transformation des modèles familiaux et la pression démographique d'une population vieillissante font que la conciliation de la vie professionnelle et de la vie privée sont au centre de l'agenda social européen. Des disparités sont néanmoins observées quant aux différentes approches nationales, mettant tantôt l'accent sur l'assouplissement des horaires de travail, tantôt sur le développement de services publics ou privés, ou sur une distribution plus équitable du travail rémunéré et non rémunéré. La présente étude fournit une vue d'ensemble des politiques menées en faveur de la conciliation dans les 25 États membres. En outre, des informations sont fournies pour les trois pays de l'EEE, l'Islande, la Norvège et le Liechtenstein, ainsi que pour deux pays candidats, la Bulgarie et la Roumanie. Les politiques de conciliation peuvent être définies comme des politiques qui apportent un soutien direct à la recherche d'un meilleur équilibre entre vie professionnelle, vie familiale et vie privée. La présente étude présente donc une mise à jour des politiques relatives à la garde des enfants, aux modalités des congés, à l'aménagement du temps de travail et autres mesures de conciliation telles que les allocations versées aux parents qui travaillent. Outre sa portée, cette étude apporte un élément nouveau en ne se limitant pas aux stratégies publiques et nationales. Dans la mesure du possible, les dispositions complémentaires introduites au niveau sectoriel ou de l'entreprise sont prises en compte, celles-ci pouvant compléter ou remplacer les dispositions publiques. En réalité, c'est bien au niveau de l'entreprise que se joue dans le détail la conciliation entre vie professionnelle et vie privée.

## Modalités de participation et fécondité

En matière d'emploi, la Stratégie de Lisbonne pour la croissance et l'emploi fixe pour l'UE un objectif de 70% de taux d'emploi total et de 60% de taux d'emploi des femmes à l'horizon 2010. Sur la base des données de 2003, on observe que seulement quatre États membres (Danemark, Pays-Bas, Suède et Royaume-Uni) ont réalisé l'objectif de Lisbonne en matière d'emploi total, suivis de près par Chypre, l'Autriche, le Portugal et la Finlande. La Slovaquie, la Hongrie, l'Italie, Malte et la Pologne enregistrent les taux les plus faibles. Pour ce qui est des objectifs de participation féminine au marché du travail, huit États membres (Suède, Danemark, Pays-Bas, Finlande, Royaume-Uni, Autriche, Portugal et Chypre) ont déjà atteint et même dépassé l'objectif de 60% de taux d'emploi des femmes. L'Estonie et l'Allemagne sont proches de cet objectif alors que l'Espagne, la Pologne, la Grèce, l'Italie et Malte en sont encore très éloignés.

Les facteurs déterminants bien connus influant sur la participation féminine sont l'âge, le nombre d'enfants, le statut marital et le niveau de qualification. Les politiques jouent également un rôle important, comme dans le cas du soutien aux familles sous forme d'allocations de garde et de congé parentaux rémunérés. Tout semble indiquer que les pays qui enregistrent des taux de participation plus élevés sont ceux où sont prévus des congés parentaux rémunérés et des allocations de garde d'enfants. En outre, ces mesures encouragent tout particulièrement l'activité à temps plein. L'offre d'emplois à temps partiel intervient également en faveur de la participation, même si cet impact dépend de la préférence réelle des femmes pour cette option.

Les taux de fécondité dans tous les États membres sont en deçà du niveau de renouvellement des générations. Il existe pourtant un rapport positif entre les taux de fécondité et les taux de participation des femmes au marché du travail. Les pays à taux de participation élevés (comme l'Islande, la Norvège, le Danemark et la Suède) ont enregistré une convergence de leurs taux de fécondité qui se situent juste en deçà des taux de renouvellement. En revanche, dans les pays à faible participation (Pologne, Grèce) le taux de fécondité est encore plus bas et se rapproche de l'unité. Le taux de fécondité global et la planification des naissances sont en partie liés à des réalités institutionnelles telles que la stabilité des contrats d'emploi, la flexibilité des modes de sortie du marché de l'emploi et de retour à l'emploi, et la générosité des allocations maternité conditionnées à l'emploi. Néanmoins, les effets des politiques de conciliation sur le taux de fécondité ne seront observables qu'à long terme.

## Les services de garde des enfants

Le sommet de Barcelone en 2002 a établi des objectifs en matière de services de garde. Visant au plein emploi, le Conseil européen a décidé que les États membres devaient supprimer les éléments dissuasifs à la participation des femmes à l'emploi et prévoir, d'ici 2010, la disponibilité de services de garde pour, d'une part, 90% au moins des enfants de 3 ans jusqu'à l'âge de scolarité obligatoire, et pour d'autre part 33% au moins des enfants de moins de 3 ans, et cela en conformité avec les dispositions nationales. Sur la base de données plus ou moins harmonisées et comparables, six pays (dont cinq États membres) auraient atteint un des objectifs de Barcelone (services de garde pour 33% des enfants de moins de 3 ans). La couverture est particulièrement importante en Belgique (Région flamande) et au Danemark, ainsi qu'en Islande. La France et la Suède sont elles aussi bien placées, tandis que les Pays-Bas et la Belgique (Région Wallonne) se placent juste au-dessus de l'objectif ciblé. En revanche, la disponibilité de services de garde est inférieure à 10% dans plusieurs pays. Pour le deuxième groupe d'âge (de 3 ans à la fin du préscolaire), il semblerait que huit pays atteignent l'objectif de Barcelone ou s'en rapprochent: Belgique (Flandre et Wallonie), France, Pays-Bas, Espagne, Islande, Danemark, Italie, Suède, Norvège et Allemagne. En comparaison, la Grèce, la Lituanie, la Slovaquie et la Pologne sont plus éloignées de cet objectif.

La disponibilité de structures de garde ne suffit pas à répondre à la question de l'adéquation à la demande. La demande réelle de services d'accueil dépend du taux de participation parentale (mères) au marché du travail, des taux de chômage, de la durée du congé parental, des horaires scolaires et de la possibilité de recourir à des solutions de remplacement en confiant la charge aux grands-parents ou en prenant d'autres dispositions informelles. Un taux de couverture (en termes de garde d'enfants) relativement bas n'indique donc pas nécessairement une demande non satisfaite mais peut refléter l'existence de modalités de garde différentes, par exemple les possibilités de congé parental. La garde des enfants ne constitue un droit social que dans trois pays de l'UE (la Finlande, le Danemark et la Suède). Dans d'autres pays, l'offre de structures d'accueil (de qualité et peu coûteuses) peut être insuffisante, en particulier en ce qui concerne l'offre de services formels de garde d'enfants en bas âge. Pour le groupe d'enfants plus âgés (entre 3 ans et l'âge de scolarité obligatoire), l'offre est plus importante mais les horaires ne correspondent pas toujours aux heures de travail. Les données disponibles ne permettent pas de déterminer une tendance uniforme en matière de disponibilité des structures de garde. Certains pays (Pays-Bas, Royaume-Uni) s'orientent vers une couverture plus importante. D'autres maintiennent un niveau stable (Malte, Grèce, Espagne et Italie), tandis que certains pays d'Europe centrale et orientale enregistrent une nette baisse dans ce domaine.

La plupart des services d'accueil sont partiellement subventionnés. La participation requise des parents est liée aux ressources à hauteur de 25-35% des coûts totaux. Dans plusieurs pays (France, Irlande, Pays-Bas, Royaume-Uni, Norvège, Bulgarie), les parents estiment les frais de garde élevés et y voient un obstacle important à la participation féminine au marché du travail.

Outre la question des coûts, les normes culturelles relatives au rôle de la mère et aux modalités de garde des enfants les plus jeunes peuvent elles aussi limiter le recours aux garderies. Les attitudes observées en Europe vont d'une désapprobation publique manifeste à des attitudes assez positives par rapport aux structures de garde d'enfants et les débats qui ont lieu signalent un changement d'opinion plus favorable. Dans le cas des enfants en bas âge, notamment, beaucoup de parents préfèrent les congés parentaux et le soutien familial



(en particulier les grands-parents) aux dispositions collectives de garde.

Dans la plupart des pays européens le rôle de l'employeur est relativement limité voire inexistant. Les seules exceptions observées concernent les entreprises et les services les plus importants (banques, hôpitaux). En Grèce, en France, au Luxembourg, en Slovénie et au Royaume-Uni les grosses entreprises peuvent offrir ou aider à assurer des services de garde d'enfants. Le secteur public est plus susceptible que le privé de le faire, comme le montre le cas de l'Irlande, du Royaume-Uni et du Liechtenstein. Dans certains des pays d'Europe centrale et orientale (Hongrie, Bulgarie) la transition a eu un effet majeur: les structures de garde qui existaient avant les réformes ont fermé lors de la transition pour des raisons de politique économique, de restructuration et de liquidation d'entreprises. Seuls les Pays-Bas ont mis en place des dispositifs d'accueil relevant de la responsabilité commune des pouvoirs publics, de l'employeur et du salarié. Dans ce pays, le financement des services de garde s'effectue à trois niveaux: les employeurs, les salariés et les pouvoirs publics couvrent chacun environ un tiers des coûts de garde.

## Les congés parentaux

Les congés parentaux jouent un rôle majeur dans les mesures de conciliation. Surtout avec de jeunes enfants, l'aménagement du temps, sous forme de congés, d'interruptions de carrière et de réductions d'horaires, est essentiel pour harmoniser travail et vie privée. Un examen des droits aux congés parentaux et de leurs modalités en Europe montre que la durée de ces congés varie de manière sensible d'un pays à l'autre, allant jusqu'au troisième anniversaire de l'enfant en République tchèque, Estonie, Allemagne, Espagne, France, Lettonie, Lituanie, Pologne et Slovaquie, à seulement trois mois au Liechtenstein. Dans certains pays les congés parentaux ne sont pas rémunérés (Grèce, Espagne, Irlande, Malte, Pays-Bas, Portugal, Royaume-Uni et Liechtenstein); ailleurs, la perte de revenus est indemnisée. Les allocations prennent la forme de taux forfaitaires (Belgique, Allemagne, Lettonie, Autriche et Slovaquie) ou de versements liés au salaire (Danemark, Estonie, Italie, Lituanie, Finlande, Suède, Islande, Norvège et Roumanie). En outre, les congés parentaux peuvent s'organiser sur une base familiale ou individualisée. Dans le premier cas, les parents peuvent choisir que le père

ou la mère prenne le congé. En revanche, si les deux parents ont un droit individualisé et non transférable au congé parental, ils peuvent tous deux y avoir recours. Si l'un ou l'autre des parents ne prend pas de congé parental, ce droit n'est pas transférable. Le congé parental est en fait souvent présenté comme un droit familial, particulièrement dans les dix nouveaux États membres.

Les taux de recours au congé parental pour les ayants droit varient considérablement. L'Irlande, l'Italie et le Royaume-Uni enregistrent des taux relativement faibles alors que le recours au congé parental est généralisé dans la République tchèque, en Allemagne et en Estonie. Des taux moyens sont enregistrés en Espagne, en France et aux Pays-Bas. Les facteurs influençant le recours au congé parental sont le niveau des allocations, la culture d'entreprise, la souplesse des dispositions (comme la possibilité du travail à temps partiel), le secteur d'activité (les taux sont plus élevés dans le secteur public), et le niveau de qualification des parents (surtout des pères, pour qui le rapport entre niveau de formation et recours au congé est positif).

On constate qu'il existe des disparités importantes entre les hommes et les femmes, dans presque tous les pays, en ce qui concerne le recours aux congés parentaux. La participation des hommes ne dépasse 10% qu'au Luxembourg, aux Pays-Bas, en Suède, en Islande et en Norvège et même dans ces pays les congés pris par les hommes sont généralement plus courts, ce qui en réduit l'impact sur le marché du travail et la garde des enfants. En outre, dans le cas des femmes, le taux de retour sur le marché du travail à la suite d'un congé parental est toujours inférieur à 100% et peut tomber à 50%. Les congés parentaux de longue durée peuvent réduire la participation féminine et affecter les progressions de carrière et de rémunération. Les données disponibles suggèrent que le taux de retour est plus élevé pour les femmes très qualifiées et pour celles qui occupent des emplois supérieurs. Un élément important favorisant la sortie du marché du travail est l'absence de mesures de conciliation. Au Royaume-Uni, par exemple, les femmes sont plus susceptibles de reprendre leur emploi lorsque l'employeur prévoit des horaires flexibles et favorables aux familles. Le coût élevé des services de garde est un élément dissuasif, particulièrement pour les femmes qui disposent de faibles revenus. Et le fait que les femmes puissent choisir

de consacrer plus de temps à leur enfant joue également un rôle.

Les dispositions réglementaires sur le plan national peuvent être élargies par les entreprises en ce qui concerne la durée des congés et le niveau d'indemnisation. Mais la participation des employeurs reste limitée ou peu connue dans la plupart des pays (ce qui suggère un rôle assez limité des entreprises). En Allemagne, en Grèce, en Espagne, en Italie, à Malte, en Slovénie et en Norvège certains employeurs élargissent ou complètent les dispositions en vigueur mais sur une échelle assez limitée. C'est ainsi qu'en Allemagne le congé de paternité est prévu par la plupart des entreprises; en Italie, un nombre croissant de conventions collectives prévoient de compléter les allocations de maternité pour atteindre le niveau du salaire plein. En Norvège, les salariés du secteur public en congé parental perçoivent des allocations supplémentaires. L'employeur n'est un acteur important dans les dispositions de congé parental qu'aux Pays-Bas, au Royaume-Uni, et dans une certaine mesure au Danemark.

## L'aménagement du temps de travail

Les horaires aménagés peuvent représenter un facteur majeur dans la conciliation travail-vie privée pour les hommes et les femmes. Le travail à temps partiel est l'une des options les plus familières mais les horaires personnalisés peuvent offrir une solution alternative importante. Dans la majorité des pays européens l'aménagement des horaires de travail s'effectue au niveau de l'entreprise mais certaines législations nationales prévoient également ces dispositions. Il convient de distinguer les législations qui s'appliquent à tous les salariés et celles qui ne s'adressent qu'aux seuls parents. L'Allemagne, le Danemark, les Pays-Bas, la Pologne et la Lituanie prévoient dans leur législation, la réduction des horaires de travail pour l'ensemble des salariés. Sept autres États membres (Autriche, République tchèque, Finlande, Grèce, Portugal, Slovénie et Royaume-Uni) donnent aux seuls parents qui travaillent le droit de réduire leur temps de travail pour mieux concilier vie professionnelle et vie privée. Le groupe ciblé et la période concernée varient d'un pays à un autre. C'est ainsi qu'en Slovénie ce droit s'applique aux parents jusqu'à ce que l'enfant ait trois ans. Au Portugal, les parents peuvent travailler à temps partiel ou bénéficier d'horaires souples jusqu'à ce que l'enfant ait 12 ans (et il n'y a pas de

limite d'âge si l'enfant est handicapé ou atteint d'une maladie chronique). Les conditions varient d'un pays à un autre: l'Autriche ayant les dispositions les plus strictes et le Royaume-Uni les plus souples.

Par ailleurs, un certain nombre de pays ont élaboré, ou élaborent, des dispositions novatrices en matière de temps de travail qui devraient faciliter la conciliation. La Belgique a introduit un plan d'interruption de carrière. Ce plan repose sur le principe que tout salarié a le droit d'interrompre son activité ou de réduire son temps de travail pour une période donnée. En France, des projets "d'horaires de villes" ont été introduits. Ces mesures visent à harmoniser différents horaires au sein d'une même zone et sont coordonnées par des 'bureaux des temps'. Dans une zone donnée, les services offerts sont mieux adaptés aux besoins des utilisateurs sans pour cela imposer une plus grande flexibilité non désirée aux salariés qui assurent ces services. Au Luxembourg, le Premier Ministre a proposé d'introduire des comptes épargne-temps qui devraient permettre aux salariés de bénéficier d'un aménagement plus personnalisé de leur temps de travail, par exemple des congés plus longs. Un projet néerlandais porte sur le cycle de vie active: un système d'épargne-temps facilitera la conciliation de diverses activités (travail, formation et responsabilités de garde) de manière plus effective à différentes périodes de la vie.

En ce qui concerne l'aménagement du temps de travail, l'on peut s'attendre à un rôle significatif des employeurs; la situation est néanmoins difficile à résumer en ce sens que c'est au niveau de l'entreprise individuelle que les modalités sont organisées. Dans plusieurs pays les employeurs offrent la possibilité du temps partiel. Par ailleurs, la majorité des modalités d'horaires flexibles, comme le télétravail, sont établies au niveau de l'entreprise. Le télétravail est moins courant que le travail à temps partiel et les législations nationales n'incluent généralement pas cette forme d'activité. La majorité des télétravailleurs sont employés par le secteur public, le secteur non-marchand et les services commerciaux. Contrairement à la participation à temps partiel, le télétravail augmente avec le niveau de qualification. L'assouplissement du temps de travail (sous forme de contrats horaires annuels, d'horaires mobiles, d'accords individualisés sur le temps du travail ou d'horaires autodéterminés) peut, dans une certaine mesure, remplacer



le travail à temps partiel. Exception faite des horaires mobiles, les horaires flexibles n'interviennent pas de manière significative dans les pays européens. Il semblerait que les horaires flexibles soient généralement moins courants dans les pays du sud de l'Europe et dans les nouveaux États membres que dans les autres États membres.

## Les aides financières

Les politiques de conciliation ont un quatrième volet, à savoir les avantages financiers tels que les allocations familiales et les primes de naissance. Les abattements fiscaux en fonction du nombre d'enfants et les allocations familiales existent dans presque tous les pays mais leur niveau relatif varie en fonction du revenu, du type de famille et de l'âge des enfants. Le fait d'avoir un conjoint ou des enfants à charge peut entraîner un abattement fiscal pour le ménage, en remontant le plafond fiscal ou en introduisant des dégrèvements par enfant. Par ailleurs, les allocations peuvent être versées en tant que prestation généralisée pour chaque enfant à charge, quel que soit le revenu familial. Les abattements fiscaux et les allocations réservés aux familles ne font pas strictement partie des politiques de conciliation mais sont généralement prévus dans le cadre d'une politique des revenus pour réduire les inégalités. L'abattement fiscal de conciliation aux Pays-Bas est l'un des rares exemples d'allocations qui visent directement les salariés qui essaient de concilier vie professionnelle et vie privée. Ce crédit d'impôt supplémentaire est versé aux parents qui combinent travail rémunéré et garde d'un enfant de moins de 12 ans.

## Les causes et les effets de la participation de l'employeur

L'inclusion de mesures de conciliation travail-vie privée au niveau de l'entreprise varie selon les pays. Dans certains pays, les employeurs jouent un rôle important, tandis que l'entreprise intervient très peu ailleurs. Au niveau théorique, l'un des arguments principaux avancés pour expliquer ces disparités porte sur la pression institutionnelle, à savoir les dispositions officielles, traditions et accords collectifs. La portée des dispositions publiques relatives à la conciliation varie entre pays, tout comme la manière dont les employeurs interviennent pour compléter les mesures prévues sur le plan national. Les traditions concernent les normes relatives à l'égalité entre les hommes et les femmes

et à la conciliation vie professionnelle-vie privée. Lorsqu'une norme générale reconnaît le droit à la conciliation entre travail et vie privée, une pression plus forte s'exerce sur les entreprises en la matière. Par ailleurs, les rapports industriels et les conventions collectives peuvent influencer sur les politiques des entreprises. Des disparités nationales sont observées, les syndicats jouant un rôle important dans certains pays en ce qui concerne les conditions de travail. Lorsque les syndicats incluent la conciliation travail-vie privée à l'ordre du jour des négociations, il se peut que les politiques correspondantes soient prises en compte dans les conventions collectives.

L'argument qui repose sur la notion de pression institutionnelle permet d'expliquer les disparités nationales en matière de mesures de conciliation initiées par les entreprises. Il n'en demeure pas moins que des écarts subsistent entre employeurs quant à la prise en compte de ces mesures. Les études réalisées montrent que deux caractéristiques sont liées à l'existence de ces mesures, indépendamment du pays. Il s'agit du secteur et de la taille de l'entreprise. Des pressions plus fortes s'exercent sur les entreprises publiques pour qu'elles intègrent les normes d'égalité hommes-femmes et prévoient des mesures de conciliation. Les mesures favorables à la conciliation sont plus fréquentes dans les grandes entreprises qui sont plus visibles et plus sensibles aux pressions institutionnelles.

Un deuxième facteur explicatif des disparités entre entreprises est d'ordre économique, les entreprises mettent en place des mesures de conciliation lorsque les avantages sont supérieurs aux coûts. Il existe toute une gamme de coûts et de bénéfices: des économies résultent d'une réduction des coûts d'embauche, de l'absentéisme, des absences pour maladie. Des économies sont également effectuées du fait d'une meilleure rétention du personnel et d'une productivité et d'un engagement accrus des salariés. De plus, les coûts de formation sont amortis lorsque le personnel reste plus longtemps dans l'entreprise. L'image de l'entreprise est valorisée en tant que bon employeur et celle-ci attire les candidats de meilleur niveau. La rétention réduit également le risque de transfert de connaissances aux concurrents. Quant aux coûts possibles, ils se rapportent à la charge annuelle de ces mesures (en fonction du nombre de salariés qui

en bénéficient), à la perturbation entraînée par les absences temporaires, la perte de productivité, et l'impact éventuel sur le moral des salariés qui ne sont pas touchés par ces mesures. L'analyse spécifique coût-bénéfice varie selon les caractéristiques de l'entreprise, et selon la proportion de salariés qui ont de jeunes enfants. C'est pourquoi la prévalence des mesures de conciliation diffère d'une entreprise à une autre.

Les études disponibles suggèrent que les deux arguments s'appliquent. Les politiques sociales menées sur le plan national interviennent et les employeurs ont tendance à mettre en place des mesures de conciliation qui complètent la législation en vigueur. Par ailleurs, l'action poursuivie par les employeurs dépend de la situation économique. Ces faits, auxquels s'ajoute l'importance accordée aux préférences des salariés, indiquent qu'un ensemble de normes s'élaborent et que l'on s'attend à ce que les employeurs aident leurs salariés à concilier vie professionnelle et vie privée. Il apparaît cependant que les employeurs adoptent ces normes parce qu'ils y voient un avantage pour l'entreprise.

Tout en soulignant le rôle que joue l'employeur dans les mesures de conciliation, il convient de tenir compte du fait que les employeurs pourraient transférer les coûts réels de ces mesures aux salariés, sous forme de salaires plus bas ou d'une réduction des possibilités de carrière. Cela dépend du type de disposition, de la mesure dans laquelle ces dispositions sont appliquées, et du niveau de participation de l'employeur. Le partage des responsabilités entre les partenaires sociaux s'avère critique.

## Conclusions

La portée et la nature des mesures d'articulation travail-vie privée varient considérablement d'un pays européen à l'autre. Chaque pays se caractérise par son propre système de services d'accueil, de modalités de congés, d'aménagement du temps de travail et d'allocations. Les services de garde formels destinés aux plus jeunes enfants semblent particulièrement insuffisants, bien que les solutions prennent souvent la forme de congés

parentaux ou de dispositions informelles. Cependant, les congés parentaux ne privilégient pas toujours l'égalité hommes-femmes et pour que le recours à ces congés soit mieux réparti, il convient de se pencher sur leur structure, à savoir la durée du congé parental, le niveau des allocations et la souplesse des modalités. En ce qui concerne les autres aménagements du temps de travail jouant un rôle important pour articuler vie professionnelle et vie privée, il convient de tenir compte du fait que ces mesures ne visent pas nécessairement les parents qui ont de jeunes enfants. Il est donc essentiel d'éviter une segmentation du marché du travail et d'assurer à ceux travaillant à temps partiel ou selon des modalités flexibles une couverture complète sur le plan de la protection sociale, et de leur garantir l'accès à la formation et la continuité de leur carrière. Il semble important que l'employeur joue un rôle plus actif en matière d'égalité entre les hommes et les femmes. Mais la division optimale des responsabilités entre les pouvoirs publics, le salarié (parent/gardien) et l'employeur est assez difficile étant donné que le coût réel des mesures d'articulation travail-vie privée risque d'être transféré, sous forme de réductions salariales ou d'une réduction des possibilités de carrière. Il est très probable que l'impact négatif sur les salariés pourra être minimisé si le rôle de l'employeur dans les mesures de conciliation n'est pas majeur et si la plupart des coûts incombent aux pouvoirs publics.

Si l'on tient compte de la nécessité d'élever les taux de participation à l'emploi et d'accompagner les choix personnels quant au nombre d'enfants désirés, il sera important dans les années à venir de rationaliser les politiques de l'emploi et de la famille de façon à élaborer un système intégré de services d'accueil, d'éducation et de loisirs. La fragmentation du travail le manque d'harmonisation des horaires et les difficultés de transition d'un service (une activité) à l'autre entravent un recours optimal à ces services et à l'augmentation du taux de participation des femmes au marché du travail. Les principaux éléments à considérer sont donc une meilleure coordination des services de garde, d'éducation et de loisirs, dans une perspective de cycle de vie de l'enfant, ainsi qu'une plus grande flexibilité et une plus grande diversité de ces services.

# o Zusammenfassung

*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.*

## Einleitung

Die steigende Erwerbsquote von Frauen, Veränderungen der Familienformen und demografischer Druck infolge der zunehmenden Veralterung der Bevölkerung haben bewirkt, dass die Vereinbarkeit von Arbeit und Familie heute eines der Hauptthemen auf der europäischen Sozialagenda ist. Die politischen Reaktionen in den Ländern sind jedoch unterschiedlich: Manche meinen, flexiblere Arbeitszeiten seien nötig, andere fördern das öffentliche und private Dienstleistungsangebot, während wieder andere auf eine gleichmäßigere Verteilung bezahlter und unbezahlter Arbeit setzen. Dieser Bericht gibt einen Überblick über die verschiedenen politischen Ansätze zur Vereinbarkeit von Arbeit und Familie, welche in den 25 EU-Mitgliedstaaten verfolgt werden. Außerdem wird über drei EWR-Länder (Island, Norwegen und Liechtenstein) sowie über zwei Beitrittskandidaten (Bulgarien und Rumänien) informiert. Politische Ansätze zur Vereinbarkeit von Arbeit und Familie lassen sich als Ansätze definieren, die die Kombination von Berufs-, Familien- und Privatleben direkt fördern. Das bedeutet, dass dieser Bericht über die aktuelle Politik bezüglich Kinderbetreuung, Urlaubsregelungen, flexible Arbeitsarrangements und andere auf die Vereinbarkeit abzielende Ansätze, wie etwa die finanzielle Unterstützung berufstätiger Eltern, informiert. Dabei ist diese Studie – abgesehen von ihrer Aufgabenstellung – auch insofern innovativ, als sie sich nicht ausschließlich auf nationale, öffentliche Strategien konzentriert. Soweit möglich werden auch ergänzende Regelungen einbezogen, die auf Branchen- oder Firmenebene entwickelt werden, um das öffentliche Angebot zu ergänzen oder zu ersetzen. Tatsächlich ist es gerade die Ebene einzelner Organisationen, wo die Details zur Vereinbarung von Arbeits- und Familienleben ausgearbeitet werden.

## Muster bei Erwerbsquote und Fertilität

Hinsichtlich der Vollbeschäftigung sehen die im Jahr 2000 gesetzten Lissabon-Ziele vor, die Beschäftigungsquote in der EU bis 2010 auf 70% zu steigern. Dabei soll der Prozentsatz der erwerbstätigen Frauen bis 2010 auf 60% steigen. Auf der Grundlage der Zahlen für 2003 scheint es, dass nur vier EU-Mitgliedstaaten (Dänemark, Niederlande, Schweden und Großbritannien) das Lissabon-Ziel für Vollbeschäftigung erreicht haben, dicht gefolgt von Zypern, Österreich, Portugal und Finnland. Am unteren Ende des Rankings sehen wir Ungarn, Italien, Malta, Bulgarien und Polen. Hinsichtlich der für Frauen gesetzten Ziele haben acht EU-Mitgliedstaaten (Schweden, Dänemark, die Niederlande, Finnland, Großbritannien, Österreich, Portugal und Zypern) das Lissabon-Kriterium (60% der Frauen erwerbstätig) bereits erreicht. Estland und Deutschland liegen sehr nahe an diesem Zielwert. Am unteren Ende des Rankings scheint es, dass vor allem Spanien, Polen, Griechenland, Italien und Malta noch recht weit vom Lissabon-Ziel entfernt sind.

Einige der für die Teilnahme der Frauen am Arbeitsmarkt relevanten Faktoren sind allgemein bekannt: Alter und Kinderzahl, Familienstand und Bildungsniveau. Darüber hinaus spielt jedoch die Politik eine herausragende Rolle. Ein wichtiger politischer Faktor ist die Unterstützung von Familien, etwa durch Zuschüsse für die Kinderbetreuung und bezahlten Elternurlaub. Es gibt Anzeichen dafür, dass in Ländern mit bezahltem Elternurlaub und Kinderbetreuungszuschüssen die Teilnahme am Arbeitsmarkt höher ist. Außerdem setzt diese Art der Politik besondere Anreize für die Vollzeitbeschäftigung. Auch zwischen dem Angebot von Teilzeitarbeit und der Erwerbsquote ist ein positiver Zusammenhang

festzustellen, wobei jedoch die Größe dieses Effekts wahrscheinlich davon abhängt, inwieweit Frauen diese Arbeit bevorzugen.

Insgesamt liegen die Fertilitätsraten in den Mitgliedstaaten der EU unter dem Niveau, auf welchem die Bevölkerungszahl stabil ist. Es ist jedoch eine positive Korrelation zwischen Fertilitätsraten und Erwerbsquoten festzustellen. In Ländern mit hohen Erwerbsquoten (wie Island, Norwegen, Dänemark und Schweden) konvergieren die Geburtenraten knapp unterhalb der Reproduktionsraten, während die Geburtenraten in Ländern mit geringer Erwerbsquote (Polen, Griechenland) sich dem Wert eins nähern. Die Gesamtgeburtenraten wie auch der Zeitpunkt der Geburt kann in gewissem Maße auf institutionelle Faktoren zurückgeführt werden, etwa auf die Stabilität der Arbeitsmarktverträge, flexible Muster für Ausstieg und Wiedereinstieg in den Arbeitsmarkt und von der Beschäftigung abhängige großzügige Mutterschaftszahlungen. Die Auswirkungen einer auf die Vereinbarkeit von Arbeit und Familie abzielenden Politik sind jedoch erst langfristig zu erkennen.

## Kinderbetreuung

2002 wurden beim Gipfel in Barcelona Ziele für die Kinderbetreuung festgelegt. Der Europäische Rat bestätigte dort das Ziel der Vollbeschäftigung und vereinbarte, dass die Mitgliedstaaten die Hindernisse beseitigen sollten, die der Teilnahme von Frauen am Arbeitsmarkt entgegenstehen. Unter Berücksichtigung der Nachfrage nach Kinderbetreuungseinrichtungen und des nationalen Angebots soll bis 2010 ein Betreuungsangebot für mindestens 90% der Kinder zwischen drei Jahren und dem schulpflichtigen Alter und für mindestens 33% der Kinder unter drei Jahren geschaffen werden. Betrachtet man die Zahlen, die jedoch nicht voll harmonisiert und vergleichbar sind, so scheint es, dass sechs Länder (5 EU-Mitgliedstaaten) das Barcelona-Ziel der Kinderbetreuung für 33% der Kinder unter drei erreicht haben. Insbesondere in Belgien-Flandern und Dänemark ist die Abdeckung des Kinderbetreuungssektors recht hoch, wie auch in Island. Frankreich und Schweden schneiden ebenfalls recht gut ab, während die Niederlande und Belgien-Wallonien nur knapp über dem Ziel liegen. In etlichen Ländern gibt es nur für weniger als 10% der Kinder ein Betreuungsangebot. In der zweiten Altersgruppe (drei Jahre bis Schulpflicht)

scheinen zehn Länder das Barcelona-Ziel erreicht oder sich jedenfalls schon sehr weit genähert zu haben, nämlich Belgien (Wallonien und Flandern), Frankreich, Niederlande, Spanien, Island, Dänemark, Italien, Schweden, Norwegen und Deutschland. Griechenland, Litauen, Slowenien und Polen schneiden dagegen recht schwach ab.

Am Kinderbetreuungsangebot lässt sich jedoch nicht ablesen, ob die Nachfrage voll gedeckt ist. Die tatsächliche Nachfrage nach Kinderbetreuung wird beeinflusst von der Erwerbsquote der Eltern (Mütter), der Arbeitslosenquote, der Dauer des Elterurlaubs, den Öffnungszeiten der Schulen und dem Angebot an Alternativen, etwa Großeltern und/oder informellen Arrangements. Eine relativ niedrige Abdeckung muss daher nicht auf eine Knappheit hindeuten, sondern kann auf alternative Betreuungsmöglichkeiten für kleine Kinder, etwa auf Elternurlaub, zurückzuführen sein. Nur in drei EU-Mitgliedstaaten (Finnland, Dänemark und Schweden) und Island ist die Kinderbetreuung als Sozialanspruch ausgestaltet. In anderen Ländern ist das Angebot an (qualitativ hochwertiger und bezahlbarer) Kinderbetreuung hier und da unzureichend. Insbesondere das Angebot an formellen Kinderbetreuungseinrichtungen für die jüngsten Kinder scheint knapp zu sein. Für Kinder ab drei Jahren bis zur Schulpflicht ist das Angebot größer, wobei jedoch die Öffnungszeiten der Einrichtungen nicht immer auf die Arbeitszeiten abgestimmt sind. Auf Basis der vorliegenden Zahlen ist kein einheitlicher Trend hinsichtlich des Angebots an Kinderbetreuungseinrichtungen festzustellen. Manche Länder (Niederlande, Großbritannien) nähern sich der vollen Abdeckung. Bei anderen (Malta, Griechenland, Spanien, Italien) scheint mehr oder weniger ein Stillstand eingetreten zu sein, während das Kinderbetreuungsangebot in einigen der früheren osteuropäischen Länder klar zurückzugehen scheint.

Die meisten Kinderbetreuungseinrichtungen sind zum Teil bezuschusst. Die Eltern zahlen eine einkommensabhängige Gebühr, die sich im Durchschnitt auf 25-35% der Kinderbetreuungskosten beläuft. In einigen Ländern (Frankreich, Irland, Niederlande, Großbritannien, Norwegen, Bulgarien und in gewissem Umfang Italien) halten die Eltern die Kinderbetreuung für teuer und für ein echtes Hindernis, das der Berufstätigkeit der Frauen entgegensteht. Abgesehen von der Bezahlbarkeit sind es auch kulturelle Normen hinsichtlich Mutterschaft

und der geeignetsten Betreuungsform für (kleine) Kinder, die der Akzeptanz von Krippen Grenzen setzen. Europaweit reichen die Einstellungen von starker öffentlicher Missbilligung, hitzigen Debatten und Streitigkeiten (welche auf einen Meinungswandel schließen lassen) bis hin zu recht positiven Einstellungen. Insbesondere für kleine Kinder werden Urlaub oder informelle Arrangements mit Familienmitgliedern (insbesondere Großeltern) formellen Betreuungsarrangements vorgezogen.

In den meisten europäischen Ländern spielen Arbeitgeber nur eine untergeordnete oder sogar gar keine Rolle. Bei den wenigen Ausnahmen handelt es sich um große Unternehmen, insbesondere Banken und Krankenhäuser, aber auch große Industrieunternehmen. In Griechenland, Frankreich, Luxemburg, Slowenien und Großbritannien bieten große Firmen gelegentlich (allein oder mit anderen) Kinderbetreuung an. Im öffentlichen Dienst ist diese Art Angebot eher zu finden als in der Privatwirtschaft. Belege dafür werden aus Irland, Großbritannien und Liechtenstein gemeldet. In einigen der früheren osteuropäischen Länder (Ungarn, Bulgarien) hatte der Übergang erhebliche Auswirkungen: So wurden vor den Reformen bestehende Kindereinrichtungen während der Übergangsphase aus finanziellen Erwägungen bzw. im Rahmen von Unternehmensneugliederungen und -abwicklungen geschlossen. Nur in den Niederlanden herrscht die Auffassung, dass Staat, Arbeitgeber und Arbeitnehmer gemeinsam für die Bereitstellung formeller Kinderbetreuung verantwortlich sind. Die Finanzierung wird daher auf alle drei Seiten verteilt: Auf Makroebene zahlen Arbeitgeber, Arbeitnehmer und der Staat jeweils etwa ein Drittel der Kinderbetreuungskosten.

## Urlaubsregelungen

Abgesehen von der Kinderbetreuung sind die Urlaubsregelungen ein wichtiges Element der politischen Ansätze zur Vereinbarkeit von Arbeit und Familie. Insbesondere solange die Kinder klein sind, spielen zeitbezogene Regelungen wie Urlaub, Karrierepausen und die Reduzierung der Arbeitszeit eine ausschlaggebende Rolle für die Vereinbarkeit von Arbeit und Familie. Ein Überblick über die in Europa geltenden Urlaubsansprüche und ihr eigentlicher Inhalt zeigt, dass hinsichtlich der Länge des Elternurlaubs erhebliche Unterschiede bestehen: Während er in der Tschechischen Republik, Estland, Deutschland, Spanien, Frankreich, Lettland, Litauen,

Polen und in der Slowakei bis zum dritten Geburtstag des Kindes dauern kann, bietet Liechtenstein nur drei Monate. In manchen Ländern ist der Elternurlaub unbezahlt (Griechenland, Spanien, Irland, Malta, Niederlande, Portugal, Großbritannien und Liechtenstein), während in anderen Ländern jenen, die den Elternurlaub nehmen, ein mehr oder weniger hoher Ausgleich für das ihnen entgehende Einkommen gezahlt wird. Die Zahlungen reichen von festen Pauschalbeträgen in Belgien, Deutschland, Lettland, Österreich und der Slowakei bis hin zu einkommensbezogenen Zahlungen in Dänemark, Estland, Italien, Litauen, Finnland, Schweden, Island, Norwegen und Rumänien. Darüber hinaus kann der Elternurlaub der Familie oder einer einzelnen Person gewährt werden. Im ersten Fall können die Eltern entscheiden, wer den auf die Familie entfallenden Elternurlaub in Anspruch nimmt. Wenn die Eltern dagegen jeweils einen individuellen, nicht übertragbaren Anspruch auf Elternurlaub haben, können beide Urlaub in Anspruch nehmen. Nimmt ein Elternteil seinen Urlaub nicht in Anspruch, verfällt der Anspruch. Insbesondere in den zehn neuen Mitgliedstaaten ist der Elternurlaub häufig als Familienanspruch ausgestaltet.

Die Quote der Inanspruchnahme zeigt, welcher Prozentsatz der Urlaubsberechtigten diesen tatsächlich nutzt. Es scheint, dass es bei der Inanspruchnahme sehr große Unterschiede gibt: Während aus Irland, Italien und Großbritannien nur geringe Quoten gemeldet werden, wird der Urlaub in der Tschechischen Republik, in Deutschland und Estland von fast allen in Anspruch genommen. Aus Spanien, Frankreich und den Niederlanden wird eine mittlere Inanspruchnahme gemeldet. Für die Inanspruchnahme entscheidende Faktoren sind die Höhe der Zahlung, die Firmenkultur, Flexibilität (z.B. die Möglichkeit der Inanspruchnahme eines Teilzeiturlaubs), der Arbeitsmarktsektor (wobei im öffentlichen Dienst höhere Inanspruchnahmequoten festzustellen sind) und der Bildungsstand der Eltern (insbesondere bei Männern besteht ein positiver Zusammenhang zwischen Inanspruchnahme und Bildungsstand).

Was Elternurlaub und Chancengleichheit angeht, so ist zu bedenken, dass in praktisch allen Ländern große Unterschiede bei der Inanspruchnahme durch Männer bzw. Frauen festzustellen sind. Nur in Luxemburg, den Niederlanden, Schweden, Island und Norwegen liegt der Anteil der Männer, die Elternurlaub nehmen, über 10%. Selbst bei diesen ist festzustellen, dass sie weniger langen Urlaub



nehmen, so dass die Auswirkungen der Inanspruchnahme durch Männer auf den Arbeitsmarkt (und die Betreuung) wesentlich geringer sind. Hinzu kommt, dass von denen, die Urlaub nehmen, stets weniger als 100% auf den Arbeitsmarkt zurückkehren. Zum Teil liegt die Rückkehrerquote sogar nur bei 50%. Insbesondere kann ein langer Urlaub die Erwerbsquote der Frauen und damit ihre künftige Karriere- und Einkommensentwicklung reduzieren. Im Allgemeinen lassen die vorliegenden Zahlen darauf schließen, dass die Rückkehrerquote bei Frauen mit höherem Bildungsstand und in höheren Positionen höher ist. Ein wichtiger Grund für den Ausstieg aus dem Arbeitsmarkt ist das Fehlen von Einrichtungen, die eine Vereinbarkeit von Arbeit und Familie ermöglichen. In Großbritannien ist zum Beispiel die Wahrscheinlichkeit, dass eine Mutter in das Beschäftigungsverhältnis zurückkehrt, höher, wenn der Arbeitgeber ihr flexible und familienorientierte Beschäftigung bietet. Darüber hinaus sind hohe Kinderbetreuungskosten ein Grund dafür, die Arbeit aufzugeben – insbesondere für Mütter mit niedrigem Einkommen. Letztlich spielt auch die Vorliebe vieler Frauen eine Rolle, mehr Zeit mit ihrem Kind zu verbringen.

Firmen können Regelungen anbieten, die – hinsichtlich sowohl der Urlaubsdauer als auch der Höhe der Zahlung – über die nationalen Regelungen hinausgehen. In den meisten Ländern spielen die Arbeitgeber jedoch nur eine sehr geringe Rolle oder ihre Leistungen sind nicht bekannt (was zumindest dafür spricht, dass diesen Maßnahmen wenig Bedeutung zugemessen wird). In Deutschland, Griechenland, Spanien, Italien, Malta, Slowenien und Norwegen gibt es einige Arbeitgeber, die, wenn auch nur in recht eingeschränktem Umfang, über die geltenden Regelungen hinausgehende Leistungen bieten. In Deutschland bieten zum Beispiel die meisten Firmen einen Vaterchaftsurlaub an. In Italien sehen immer mehr Tarifverträge eine Aufstockung des Mutterschaftsgelds auf die volle Einkommenshöhe vor, und in Norwegen erhalten im öffentlichen Dienst Beschäftigte während des Elternurlaubs eine Zusatzzahlung. Nur in den Niederlanden, in Großbritannien und in gewissem Umfang auch in Dänemark scheint der Arbeitgeber beim Angebot von Elternurlaub eine wichtige Rolle zu spielen.

## Flexible Arbeitszeiten

Flexible Arbeitszeiten können eine wichtige Voraussetzung sein, die Männern und Frauen das Vereinbaren von Arbeit und Familie gestattet. Teilzeitarbeit ist eine der bekanntesten Möglichkeiten, aber auch individuell zugeschnittene, flexible Arbeitszeiten können einen wichtigen Ersatz bieten. In den meisten europäischen Ländern werden flexible Arbeitszeiten auf Firmenebene geregelt. In einigen Ländern gibt es dafür jedoch auch nationale Gesetze. Dabei sind zwei Formen zu unterscheiden: Für alle Arbeitnehmer geltende Gesetze sowie Gesetze, die insbesondere auf berufstätige Eltern zugeschnitten sind. In Deutschland, Dänemark, den Niederlanden, Polen und Litauen gibt es nationale Gesetze, die eine für alle Arbeitnehmer geltende Reduzierung der Arbeitszeit regeln. Sieben andere EU-Mitgliedstaaten (Österreich, die Tschechische Republik, Griechenland, Finnland, Portugal, Slowenien und Großbritannien) sowie Norwegen haben nationale Gesetze, die berufstätigen Eltern das Recht einräumen, ihre Arbeitszeiten zu reduzieren, um Arbeit und Familie besser miteinander vereinbaren zu können. Zielgruppe und Zeitraum sind in den verschiedenen Ländern unterschiedlich. In Slowenien besteht die Zielgruppe zum Beispiel aus berufstätigen Eltern mit Kindern unter drei Jahren, während portugiesische Eltern von Kindern unter zwölf Jahren (wobei im Falle behinderter oder chronisch kranker Kinder keine Altersbegrenzung besteht) Anspruch auf Teilzeit oder flexible Arbeitszeiten haben. Die jeweils geltenden Bedingungen sind unterschiedlich und können eher streng (Österreich) oder liberaler (GB) ausgestaltet sein.

Manche Länder haben bereits neue, innovative Arbeitszeitmodelle entwickelt (oder sind dabei, solche zu entwickeln), die die Vereinbarkeit von Arbeits- und Familienleben fördern sollen. In Belgien wurde ein Programm zur Karriereunterbrechung aufgelegt. Dieses sieht im Grundsatz vor, dass jeder Arbeitnehmer für eine bestimmte Zeit die Arbeit einstellen oder seine Arbeitszeit reduzieren kann. In Frankreich wurden „City-Zeiten“ eingeführt. Dieser Ansatz sieht vor, die verschiedenen Zeiten innerhalb eines geografischen Bereichs auf Basis sogenannter „Zeitbüros“ abzustimmen. Inner-

halb des Bereichs werden Dienste angeboten, die besser auf die Bedürfnisse der Benutzer zugeschnitten sind, ohne dass dabei den Arbeitnehmern, die diese Dienste erbringen, mehr Flexibilität abverlangt wird. In Luxemburg hat der Premierminister die Einführung von „Sparstunden“ (comptes épargne-temps) vorgeschlagen, welche den Arbeitnehmern stärker auf die Einzelperson zugeschnittene Arbeitszeiten gestatten dürften, zum Beispiel längere Urlaube. In den Niederlanden wurde ein Lebenszeitmodell vorgeschlagen: Bei diesem System werden Stunden angespart, um den Menschen zu helfen, verschiedene Aktivitäten (etwa Arbeit, Bildung oder Betreuung) in den verschiedenen Lebensphasen zu kombinieren.

Vermutlich hätten bei diesem Plan die Arbeitgeber eine größere Rolle zu spielen, die sich jedoch schlecht quantifizieren lässt, weil die meisten flexiblen Arbeitszeitregelungen auf Firmenebene getroffen werden. In vielen Ländern bieten die Arbeitgeber die Möglichkeit der Teilzeitarbeit an. Auch die meisten anderen flexiblen Arbeitsmodelle, etwa Telearbeit, werden auf Firmenebene geregelt. Telearbeit kommt jedoch seltener vor als Teilzeitarbeit, und in den europäischen Ländern fehlen allgemein nationale Gesetze über Telearbeit. Der Großteil der Telearbeiter ist im öffentlichen Dienst, in gemeinnützigen Organisationen und im Bereich der kommerziellen Dienstleistungen beschäftigt. Anders als bei der Teilzeitarbeit steigt der Anteil der Telearbeit mit dem Bildungsstand. Flexible Arbeitszeiten, etwa vertraglich vereinbarte Jahresarbeitszeiten, ein Gleitzeitsystem, individuell vereinbarte Arbeitszeiten und selbstbestimmte Arbeitszeiten können, in gewissem Umfang, Teilzeitarbeit ersetzen. Abgesehen von Gleitzeitarbeitsystemen scheinen flexible Arbeitszeiten in den europäischen Ländern keine große Rolle zu spielen. Im Allgemeinen scheint es, dass der Anteil flexibler Arbeitszeitarrangements in den südeuropäischen Ländern und in den neuen Mitgliedstaaten geringer ist.

## Finanzielle Unterstützung

Als vierte Dimension einer auf Vereinbarkeit von Beruf und Familie abzielenden Politik sind Geldleistungen zu nennen, wie etwa Familienbeihilfen oder finanzielle Zuwendungen anlässlich der Geburt

eines Kindes. Kinderbezogene Steuerfreibeträge und Familienfreibeträge gibt es in fast allen Ländern, jedoch mit erheblichen Unterschieden hinsichtlich der jeweiligen Höhe dieser Beträge, je nachdem, ob Einkommen, die Art der Familie oder das Alter der Kinder berücksichtigt werden. Wenn in einem Haushalt unterhaltsabhängige Ehegatten oder Kinder leben, kann dies zum Beispiel eine Minderung der Steuerlast bewirken, weil der Steuerfreibetrag steigt oder für jedes Kind ein Steuerabzug erfolgt. Außerdem kann es kindbezogene Zuwendungen geben, die als allgemeine, vom Familieneinkommen unabhängige Barleistungen für jedes unterhaltsabhängige Kind gezahlt werden. Familienbezogene Steuervergünstigungen und Familienfreibeträge sind jedoch nicht per se Teil einer auf die Vereinbarkeit von Arbeit und Familie abzielenden Politik. Häufig werden sie aus einkommenspolitischen Gründen eingeführt, um die Einkommensungleichheit zwischen Familien zu reduzieren. Eines der wenigen Beispiele einer direkt auf Arbeitnehmer abzielenden, finanziellen Unterstützung zum Zwecke der besseren Vereinbarkeit von Arbeits- und Privatleben ist der in den Niederlanden eingeführte Kombinationssteuerfreibetrag. Dieser ist ein zusätzlicher Steuerfreibetrag, der Eltern gezahlt wird, die gleichzeitig einer Lohnarbeit nachgehen und ein Kind unter zwölf Jahren betreuen.

## Einbeziehung der Arbeitgeber: Gründe und Auswirkungen

Die Zahl der Firmen, die selbst Grundsätze für die Verbesserung von Arbeit und Familie aufstellen, ist von Land zu Land verschieden. In manchen Ländern leisten die Arbeitgeber einen wichtigen Beitrag dazu, den Arbeitnehmern zu helfen, Arbeit und Familie mit einander zu vereinbaren. In anderen Ländern spielen die Firmen dagegen kaum eine Rolle. Auf theoretischer Ebene ist der Hauptgrund, der für diese Unterschiede angeführt wird, der institutionelle Druck. In dieser Hinsicht sind die staatlichen Bestimmungen, die kulturelle Ideologie und die Tarifverträge relevant. Die in den verschiedenen Ländern angebotenen Arrangements zur Vereinbarung von Arbeit und Familie unterscheiden sich im Umfang. Die Arbeitgeber passen sich diesem institutionellen Umfang in unterschiedlichem Maße an, wenn sie das staatliche Arrangement ergänzen. Die

kulturelle Ideologie bezieht sich auf die für die Gleichberechtigung der Geschlechter und die Vereinbarkeit von Arbeit und Familie geltenden Normen. Wo die allgemeine Vorstellung besteht, dass jeder in der Lage sein können sollte, Arbeit und Familie zu verbinden, stehen die Firmen stärker unter Druck, ihre Arbeitnehmer diesbezüglich zu unterstützen. Außerdem können die Beziehungen zwischen den Tarifparteien wie auch die Tarifverträge die Firmenpolitik beeinflussen. Die Beziehungen zwischen den Tarifparteien sind je nach Land verschieden. In einigen Ländern haben die Gewerkschaften einen wichtigen Einfluss auf die Arbeitsbedingungen. Wenn Gewerkschaften das Thema Arbeit und Familie auf die Tagesordnung setzen, so könnte das zur Folge haben, dass Grundsätze zur Vereinbarkeit von Arbeit und Familie in die Tarifverträge aufgenommen werden.

Das Argument des institutionellen Drucks ist wichtig, um die nationalen Unterschiede hinsichtlich der politischen Ansätze für die Vereinbarkeit von Arbeit und Familie zu verstehen. Selbst wenn man diesen institutionellen Kontext berücksichtigt, sind jedoch Unterschiede hinsichtlich des Umfangs festzustellen, in welchem Arbeitgeber diese politischen Ansätze umsetzen. Studien haben gezeigt, dass, unabhängig vom Land, zwei organisatorische Merkmale Einfluss darauf haben, in welchem Umfang derartige politische Ansätze verfolgt werden: Sektor und Größe. Staatliche Organisationen stehen unter größerem Druck, die Geschlechtergleichstellung zu berücksichtigen, weshalb sie häufiger Angebote zur Vereinbarkeit von Arbeit und Familie machen als Privatunternehmen. Darüber hinaus sind spezielle Arrangements für die Vereinbarkeit von Arbeit und Familie eher bei großen Firmen als bei kleinen zu finden. Große Firmen stehen eher im Blickpunkt, was der Grund dafür sein könnte, dass sie schneller auf institutionellen Druck reagieren.

Ein weiterer, wichtiger Grund, der für die Unterschiede zwischen den Firmen angeführt wird, sind wirtschaftliche Erwägungen. So wird argumentiert, dass Firmen dann Maßnahmen zur Vereinbarkeit von Arbeit und Familie treffen, wenn ihr Nutzen die Kosten überwiegt. Dabei kann es ein breites Spektrum von Kosten und Nutzen geben: Einsparung von Rekrutierungskosten, weniger Fehlzeiten und Krankheitstage; Einsparungen, weil die Arbeitnehmerbindung, ihre Arbeitsmoral und Produktivität

besser ist; bessere Kapitalrendite bei den Trainingskosten, wenn die Arbeitnehmer länger im Unternehmen bleiben; besseres Image als ein Unternehmen, das sich um sein Personal kümmert; höhere Qualität der Stellenbewerber; Verhinderung des Verlusts von Mitarbeitern mit relevanten Kenntnissen an Wettbewerber. Die potenziellen Kosten beziehen sich auf die jährlichen Kosten für die Maßnahmen (multipliziert mit der Anzahl der Arbeitnehmer, die diese jährlich in Anspruch nehmen); Störungskosten für die Besetzung von Stellen, deren Inhaber zeitweise abwesend sind; vorübergehend reduzierte Produktivität aufgrund der Störung; geringere Arbeitsmoral bei Arbeitnehmern, die nicht in den Genuss der Maßnahmen kommen. Die jeweilige Kosten/Nutzen-Analyse wird je nach der besonderen Situation einer Organisation anders ausfallen. Für Firmen, die einen hohen Anteil Arbeitnehmer mit kleinen Kindern haben, wird die Analyse anders ausfallen als für die Firmen, die nur einen geringen Anteil haben. Dementsprechend werden einige Firmen Maßnahmen zur besseren Vereinbarkeit von Arbeit und Familie treffen, andere jedoch nicht.

Die vorhandene Literatur scheint zu besagen, dass sowohl das Argument des institutionellen Drucks als auch das wirtschaftliche Argument gelten. Der im jeweiligen Land herrschende, sozialpolitische Kontext spielt eine Rolle, und die Arbeitgeber neigen dazu, Maßnahmen zur besseren Vereinbarkeit von Arbeit und Familie zu treffen, die die bestehenden gesetzlichen Regelungen ergänzen. Außerdem scheinen die von Arbeitgebern ergriffenen Maßnahmen von der Konjunkturerwicklung abhängig zu sein. Diese Feststellungen scheinen in Kombination mit der Betonung der Arbeitnehmerpräferenzen nahe zu legen, dass sich normative Vorstellungen herausbilden, die eine Pflicht der Arbeitgeber sehen, zur besseren Vereinbarkeit von Arbeit und Familienleben der Arbeitnehmer beizutragen. Diese Feststellungen lassen jedoch auch vermuten, dass sich die Arbeitgeber deshalb Argumenten für die bessere Vereinbarkeit von Arbeit und Familie aufgeschlossen zeigen, weil sie denken, dass diese für die Organisation von Vorteil sind.

Wenn man jedoch den Arbeitgebern eine wichtige Rolle hinsichtlich der Maßnahmen zur besseren Vereinbarkeit von Arbeit und Familie zuerkennt, so sollte man auch berücksichtigen, dass sie die tatsächlichen



Kosten dieser Maßnahmen in Form niedrigerer Löhne und schlechterer Aufstiegsmöglichkeiten zum Teil auf die Arbeitnehmer abwälzen. Inwieweit dies der Fall ist, hängt von der Art der Maßnahme und der tatsächlichen Inanspruchnahme derselben ab. Wahrscheinlich geschieht dies umso mehr, je größer der Beitrag des Arbeitgebers ist. Dies verlangt nach einer sehr vorsichtigen Aufteilung der Zuständigkeiten zwischen Staat und Arbeitgeber (Sozialpartnern).

## Abschließende Bemerkungen

Innerhalb Europas gibt es erhebliche Unterschiede zwischen Art und Umfang der politischen Maßnahmen zur Förderung der Vereinbarkeit von Beruf und Familie. Jedes Land hat seine eigene, einzigartige Kombination aus Kinderbetreuung, Urlaubsregelungen, flexiblen Arbeitszeiten und finanzieller Förderung. Insbesondere bei der Kinderbetreuung für die jüngsten Kinder scheint es Engpässe zu geben, wobei dieser Bedarf jedoch hier und da durch Elternurlaub bzw. informelle Arrangements gedeckt wird. Elternurlaub wirkt sich jedoch nicht immer zugunsten der Geschlechtergleichstellung aus. Zur Förderung der gleichmäßigeren Inanspruchnahme der Urlaubsansprüche sollte sehr genau auf die Gestaltung dieser Regelungen geachtet werden. Dies bezieht sich sowohl auf die Dauer des Urlaubs, die Höhe der Zahlungen und die Flexibilität der Inanspruchnahme. Dies gilt auch für andere flexible Arbeitszeitregelungen: Obwohl diese für die Vereinbarkeit eine wichtige Rolle spielen, ist zu berücksichtigen, dass die Regelungen nicht immer eigens auf Arbeitnehmer mit kleinen Kindern abzielen. Diesbezüglich ist es äußerst wichtig, eine Segmen-

tierung der Arbeitsmärkte zu vermeiden, indem auch bei Teilzeitarbeitsverhältnissen oder flexibler Beschäftigung für volle soziale Absicherung, Training und Beförderung gesorgt wird. Es scheint, dass sich die Arbeitgeber stärker für die Geschlechtergleichstellung engagieren müssen. Die optimale Aufteilung der Zuständigkeiten zwischen Staat, Arbeitnehmer (Elternteil/Betreuer) und Arbeitgeber ist jedoch schwierig, da die tatsächlichen Kosten der zur Vereinbarkeit von Beruf und Familie getroffenen Maßnahmen unter Umständen – durch Lohnkürzungen und/oder geringere Beschäftigungsmöglichkeiten – auf die Arbeitnehmer abgewälzt werden können. Wahrscheinlich werden die negativen Auswirkungen auf die Arbeitnehmer minimal gehalten, wenn die Arbeitgeber nur eine geringe Rolle spielen und die meisten Kosten kollektiv getragen werden.

Abschließend ist zu sagen, dass die Erwerbsquote wie auch die Fruchtbarkeitsquote gesteigert werden müssen. In den kommenden Jahren dürfte es daher wichtig werden, Arbeits- und Familienpolitik zu einem integrierten Servicesystem zusammenzufassen, das Betreuung, Bildung und Freizeit abdeckt. Fragmentierung und schlecht aufeinander abgestimmte Zeitpläne wie auch Schwierigkeiten beim Übergang von einem Service zum nächsten stehen der optimalen Nutzung der Services wie auch der Steigerung der Frauenerwerbsquote entgegen. Themen wie die Perspektive des Kinderlebens und die Verbindung von Kinderbetreuung, Bildung und Freizeitaktivitäten bei gleichzeitiger Förderung von Flexibilität und Diversität könnten in Zukunft wichtige Themen werden.



# o Introduction

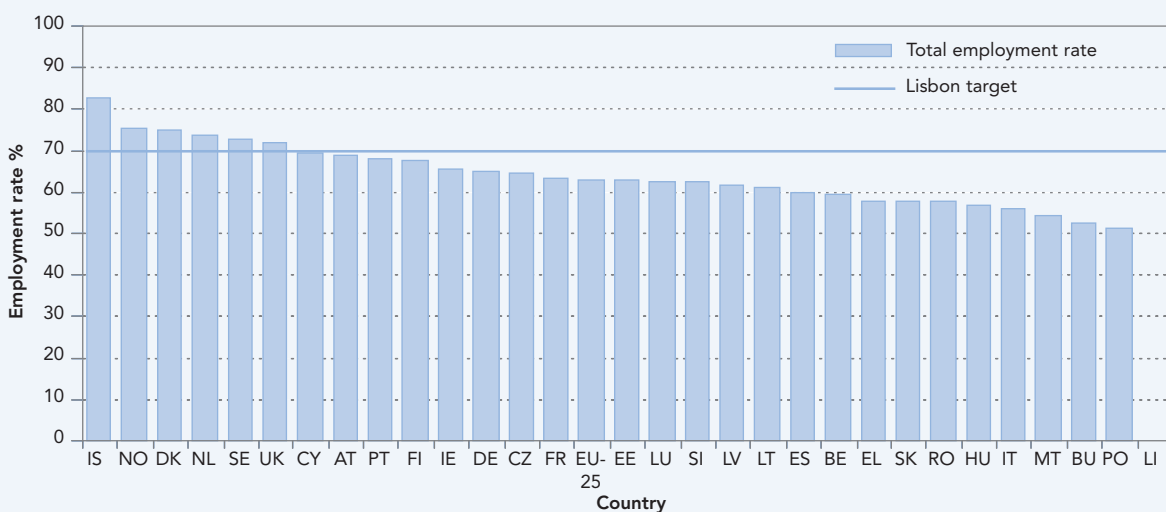
1. The increasing labour market participation of women, changing family forms and the demographic pressure from an ageing population have made the reconciliation of work and family one of the major topics of the European social agenda. Yet, countries differ in their policy responses, sometimes stressing the need for more flexible working hours, sometimes encouraging the supply of public and private services and sometimes focussing on a more equal distribution of paid and unpaid work. The *Joint Employment Report 2003/2004*, for example, indicates that some Member States have improved opportunities to work part-time. Some still consider reconciliation a women's issue, whereas others recognise the role of men in care and family responsibilities (mainly encouraging take-up or improving paternity leave schemes). Childcare is a policy priority in practically all Member States, even though the approach varies in focus and ambition (JER 2004, 46).
2. This report contains an overview of policies targeted towards the reconciliation agenda of the 25 EU Member States. In addition, the report contains information from three EEA countries, Iceland, Norway and Liechtenstein, and two Candidate countries, Bulgaria and Romania. Reconciliation policies can be defined as policies that directly support the combination of professional, family and private life. In effect, this means that this report will contain an update of policies with regard to childcare services, leave facilities, flexible working arrangements and other reconciliation policy such as financial allowances for working parents. National reconciliation policies have been compiled more often (see for example Bettio & Prechal 1996; Rostgaard & Fridberg 1998; OECD2001a, OECD 2001b; Jaumotte 2003; Plantenga & Siegel 2004). An innovative element of this study, however, is the scope, as information is gathered on a wide range of policies for 30 countries.
3. Another innovative aspect of this report is that the focus is not only on national, public strategies. Where possible, we go beyond the national level, to investigate complementary provisions emerging at sector or company level. This is not an easy task. National provisions are already rather fragmented and highly diverse. Employers' measures are even more fragmented and quite often not well documented. Nevertheless, it is important to include measures at a more decentralised level, because organisations are an important actor in the provision of work-family arrangements; they may either supplement or substitute public provisions (Den Dulk 2001). In fact, it is at the organisational level where the details of the reconciliation of work and family life are worked out. As such, the organisational level is an important element of the overall care regime, with a distinct effect on patterns of participation and fertility. In addition, a focus on the employer may serve strategic policy purposes, because in a time of tight public budgets, the employer may become an important ally of gender equality.
4. The structure of the report is as follows. Firstly, in Chapter 1 we give an overview of the participation and fertility rates in Europe and the way these are affected by reconciliation policies. Chapters 2, 3, 4 and 5 deal with the four dimensions of reconciliation policy: childcare services, leave facilities, flexible working-time arrangements and policies targeted at financial allowances. Chapter 6 provides information about the reasons for company involvement in reconciliation policy and on the optimal division of responsibility in this respect between the state, the employer and the employee (parent). Finally, Chapter 7 contains the conclusions.



# 1. Patterns of participation and fertility

5. Within the framework of the European Employment Strategy, Member States are committed to fostering the three overarching and inter-related objectives of full employment, quality and productivity at work, social cohesion and inclusion. With regard to full employment, the Lisbon targets of 2000 state that the employment rate in the EU should be raised to 70% by 2010, and the percentage of women in employment to 60% in 2010. During the last couple of years, employment growth has been quite moderate, however. It is therefore clear that Europe will miss the intermediate employment rate target for 2005 (67%) and without a spectacular acceleration in employment growth, the 2010 target will also be missed (JER 2004/5, 4). The employment rate for women continues to improve, but progress has slowed down. To reach the 60% target the average annual increases seen in the female employment rate since 1997 must be maintained each year up until 2010 (JER 2004/5, 6). The *Joint Employment Report* emphasises that this is not only a matter of economic growth; it also necessitates economic and social reform.
6. Graph 1 gives an overview of the total employment rate of all the EU Member States in 2003, including the five non-EU neighbouring countries. The difference between the lowest and highest ranking country is more than 30 percentage points, with Poland having a total employment rate of 51% and Iceland an employment rate of nearly 83% (data for Liechtenstein is missing). From the graph it also appears that the EU Member States Denmark, the Netherlands, Sweden and the United Kingdom have already met the Lisbon target for total employment with Cyprus, Austria, Portugal and Finland close behind. At the lower end of the ranking we see Hungary, Italy, Malta, Bulgaria and Poland.
7. Graph 2 gives the employment rate for women, illustrating the rather diverse position of women in the European labour markets. The rates vary from 79% in Iceland and over 70% in Norway, Sweden and Denmark to less than 40% in Malta (data for Liechtenstein is missing). When it comes to the targets set for women, Graph 2 indicates that of all EU Member States

Graph 1. Total employment rate 2003

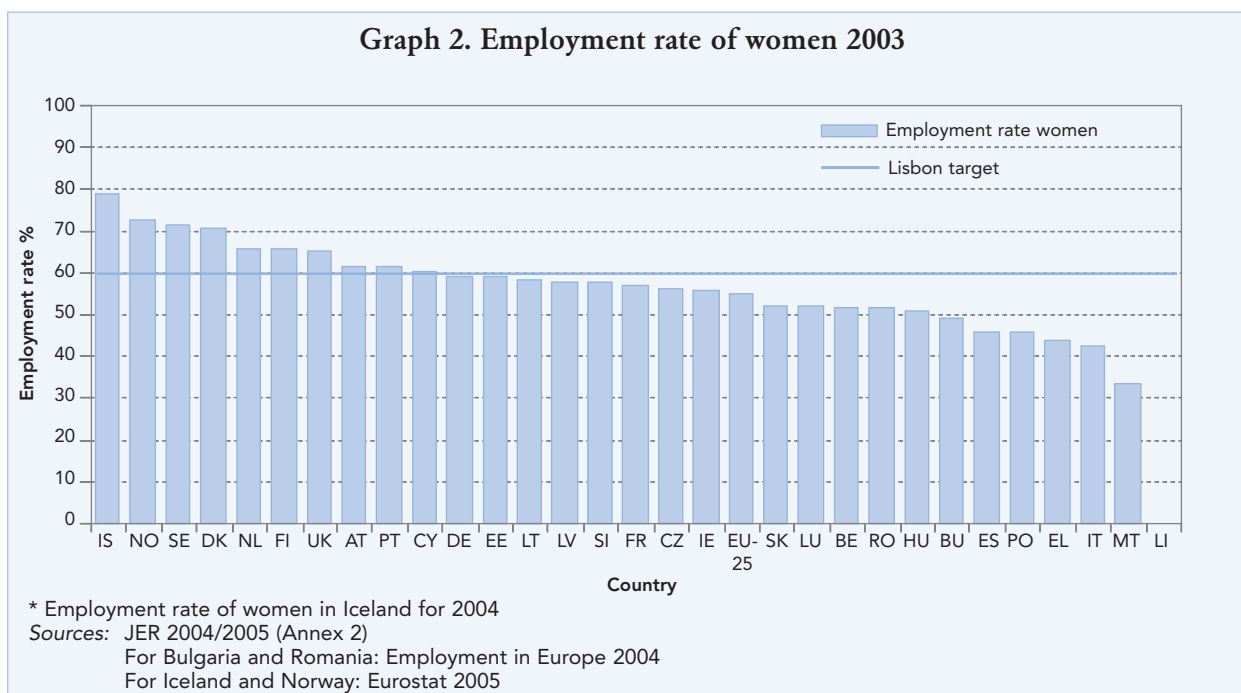


\* Total employment rate in Iceland for 2004

Sources: JER 2004/2005 (Annex 2)

For Bulgaria and Romania: Employment in Europe 2004

For Iceland and Norway: Eurostat 2005



Sweden, Denmark, the Netherlands, Finland, the United Kingdom, Austria, Portugal and Cyprus have already met or exceeded the Lisbon criterion of 60% female employment. Germany and Estonia are very close to the target. At the bottom of the ranking, it appears that especially Spain, Poland, Greece, Italy and Malta are considerably far from the Lisbon target.

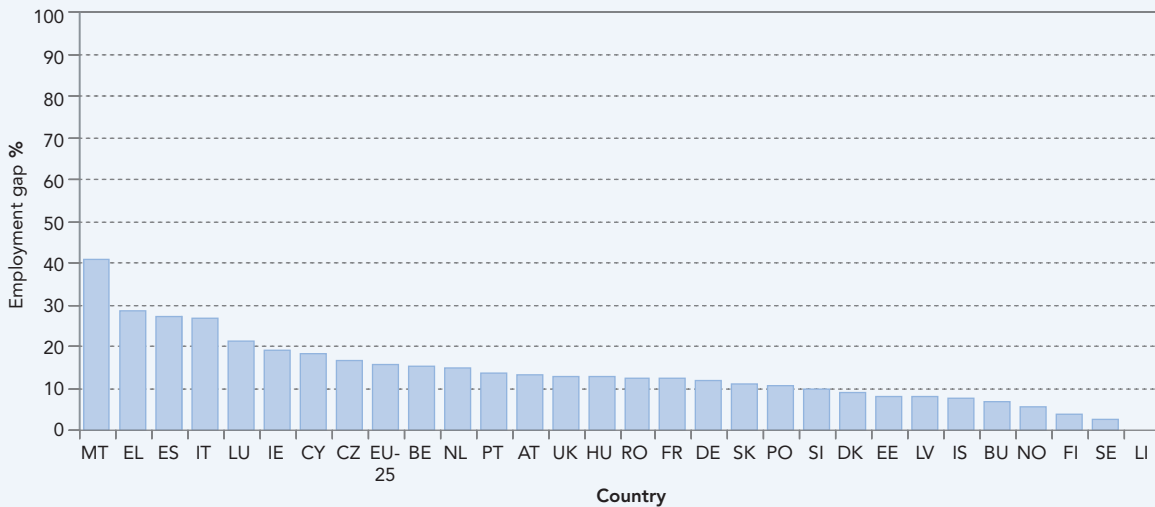
## Gender gap

8. The difference between total and female employment rates indicate that, throughout Europe, there is still a large gap between the employment rate of men and women, with women falling significantly behind. According to the Joint Employment Report 2004/5 (2004: 25), the potential of both men and women must be fully exploited if the EU is to reach the objectives of full employment, quality and productivity at work, and social inclusion and cohesion. Member States should therefore reinforce action to close all gender gaps and set ambitious associated targets. Graph 3 ranks all countries by the extent of the gender gap, measured by the difference in employment rates between women and men. The employment gap appears to be particularly large in the southern EU Member States like Malta, Greece, Spain and Italy, whereas Luxembourg, Ireland, Cyprus and the Czech Republic also

score rather unfavourably in this respect. The employment gap is practically non-existent in Norway, Finland and Sweden (data for Liechtenstein not available).

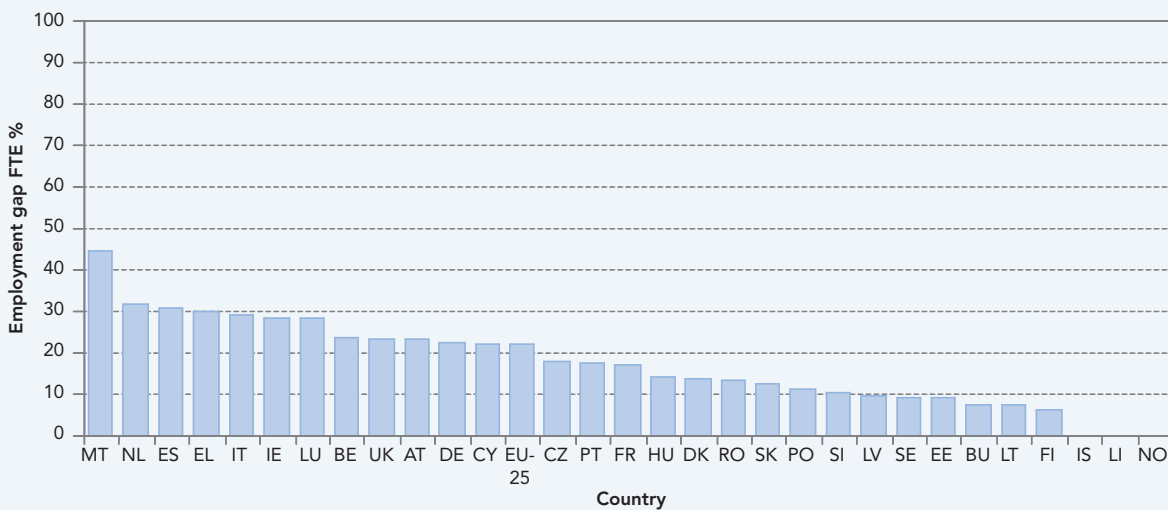
- The Lisbon target – and the employment data so far – are based on a headcount. Differences in working hours are, therefore, not taken into account. Given the fact that more women than men work on a part-time basis, the employment gap may, in fact, be underestimated. Graph 4 addresses this issue by measuring the gender gap in full-time equivalents (FTEs). All countries are affected and the gender gap of the EU-25 increases from almost 16% when measuring in headcount to almost 22% when measuring in full-time equivalent. The ranking of the countries also changes considerably; countries that have a particularly large part of the female labour force in part-time work (i.e. the Netherlands and the United Kingdom) indicate a much larger gender gap in full-time equivalents than in headcount. The Dutch gender gap, for example, increases from 15.1% when calculated in headcount to 31.5% when calculated in FTE.
- The fact of the matter is that parenthood plays a different role in the labour market behaviour of men and women. The impact of parenthood is illustrated by Graph 5, which compares the absolute difference in employment rates of

**Graph 3. Employment gap 2003**



\* Employment gap in Iceland for 2004  
 Sources: JER 2004/2005 (Annex 2)  
 For Bulgaria and Romania: Employment in Europe 2004  
 For Iceland and Norway: Eurostat 2005

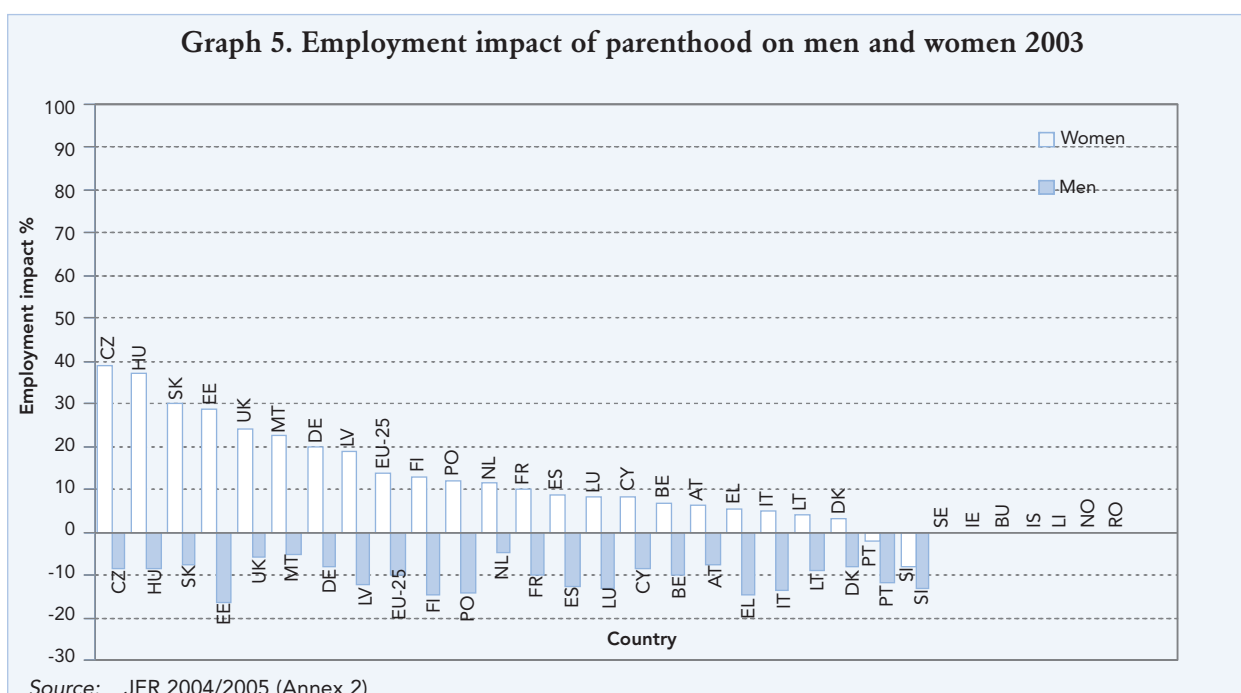
**Graph 4. Employment gap in full-time equivalents 2003**



Sources: JER 2003/2004, Statistical Annex  
 For Bulgaria and Romania: Employment in Europe 2004

men and women without the presence of any children and with the presence of a child in the age category of 0-6 of the age group 20-50. As seen in Graph 5, in most cases, having a child has a different impact on men and women. In general, women without children are much more employed than women with children. The opposite is true for men. Men without children have a lower rate of employment than men with children. In addition, the impact of parenthood on men is remarkably similar between the EU Member States and hovers around 10%. For

women, on the other hand, the figures differ from close to 40 percentage points in the Czech Republic and Hungary to 3 percentage points in Denmark, minus 2 in Portugal and minus 8 in Slovenia (data for Sweden, Ireland and for the five non-EU neighbouring countries not available). Interestingly, Graph 5 also points out that parenthood has a higher impact in the New Member States than in the EU-15. The Czech Republic, Hungary and Slovakia are the three countries where women are most affected by parenthood. Graph 5 also shows that



there are a few countries that do not follow the general pattern of the EU. In Portugal and Slovenia, for example, both men and women are more employed after having children.

11. Apart from demographic data like the number of children and the proportion of married women, major determinants of female participation are female education and the overall labour market conditions. Over and above this, national policies may also influence the participation rate. A well-known example is the fiscal treatment of secondary earners; women are more sensitive to reductions in their net wage because they have the option of home production, which is not taxed. Another important policy determinant is family support like childcare subsidies and paid parental leave. A recent study by the OECD (Jaumotte 2003) indicates that countries with paid parental leave and childcare subsidies have higher participation rates (compared to the OECD average). Moreover, these policies especially stimulate full-time participation. The availability of part-time work is also positively related to the participation rate, though the magnitude of the effect is likely to depend on women's preferences for such work. These outcomes provide a further justification for the current study on policies targeted towards the reconciliation of work and private life.

## Fertility

12. Over the last decades, female employment rates have shown a positive trend; at the same time fertility rates have been declining to a level beneath the replacement rate in all European countries. At first sight, these contrary developments do not seem difficult to explain. The higher average educational level of women and the concomitant desire to build up a professional career increases the opportunity costs of childbearing and lowers the average number of children. This standard economic argument cannot explain, however, the reversal of the traditionally negative correlation between fertility and participation rates. Countries with high participation rates (such as Iceland, Norway, Denmark and Sweden) experienced a convergence of fertility rates towards a level just below replacement rates, while in countries with low participation (Poland, Greece) fertility has approached the unity level.
13. Graph 6 gives some empirical evidence of the fertility rates of European countries in 2002. The number of children born ranges from 1.99 in Iceland to 1.17 in the Czech Republic. Despite national differences, the total fertility rates in all European Member States are now below replacement level, as 2.1 children are needed for zero growth. On average the EU-25 had a total fertility of 1.46 in 2002. With a total



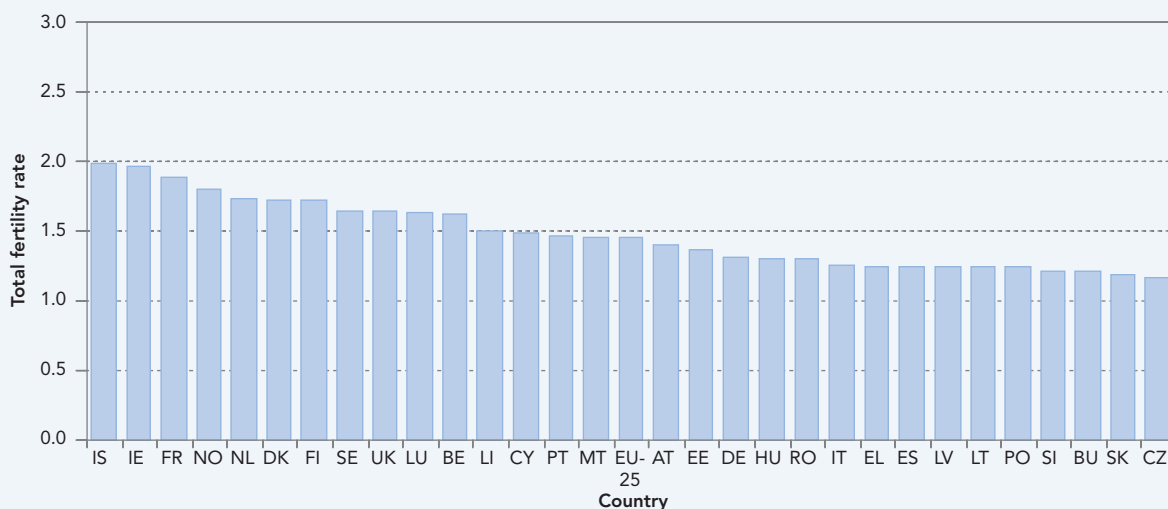
fertility rate below 1.3, the NMS10 are at even lower levels of fertility than the EU-15, which score slightly below 1.5. The low fertility level (and the fast decline over the last decade) of the New Member States may be related to many of the changes that these countries have undergone over the last ten years. The worsening economic conditions, the growing uncertainty, especially among young people, about their future and the new availability of contraception may have all played a role in the declining fertility rates (Eurostat 2004; Sleebos 2003).

14. In trying to explain the reversal of the traditional negative correlation, Adserà (2004a) emphasises the role of institutional variation in labour markets and the corresponding level of unemployment uncertainty. She distinguishes three stylised equilibria. 'First in Northern Europe, the presence of both large public sectors with a large share of female workers and generous maternity benefits conditional on employment guarantee a high level of female participation and keep the fertility rate barely below replacement rate. Second in highly flexible markets, such as the United States, women leave the labour force knowing that they will be very likely to regain employment at re-entry. In those countries, fertility rates are among the highest in the OECD. Finally, in a third group of countries, including southern Europe, high unemployment decreases the expected income of a family and discourages temporary exit of the

labour market (to have children). In those same countries female participation is relatively low, part-time work is uncommon, the size of the public sector is moderate and labour contracts for young workers are unstable. The combination of these institutional features has a strong depressing effect on fertility' (Adserà 2004a: 38/9).

15. The importance of the institutional setting is further underlined by Sleebos (2003), who distinguishes two types of policy interventions. On the one hand she considers direct policies, which affect the financial incentives to child-bearing (such as tax payments, cash transfers and subsidies); on the other hand she considers indirect policies, which are aimed at other goals but may indirectly influence fertility rates (such as childcare provision, child leave, family-friendly workplaces, the welfare system and the tax system). Sleebos emphasises that most reconciliation policies are expensive and evidence on their effectiveness is often contradictory. Still, it seems countries in which family cash benefits are present tend to show higher fertility rates, although in most cases the effects are only weak. The same holds for the effects of tax policies, although in the United States and Canada positive effects are more obvious. The effects of family-friendly policies are quite conflicting. While childcare provision, part-time availability and flexible working-time arrangements seem to stimulate reproductive behaviour (which

Graph 6. Fertility rates 2002



\* Fertility rates in Iceland, Norway and Romania for 2003

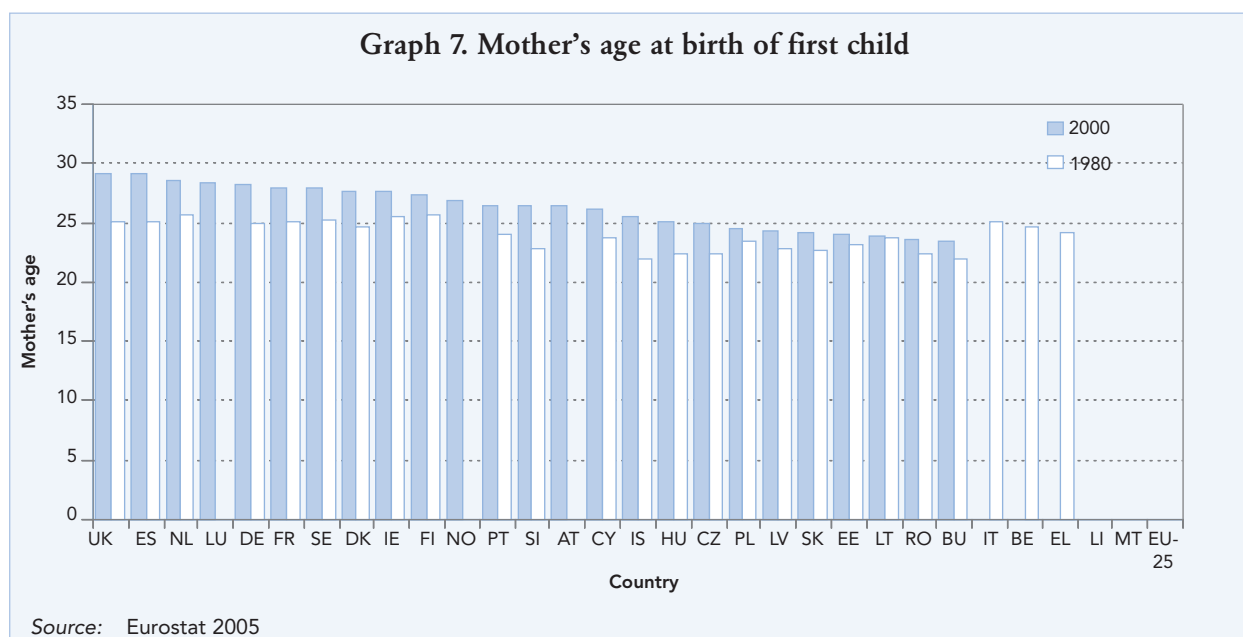
Sources: Eurostat Population Statistics 2004 and national reports Iceland, Norway, Bulgaria, Romania, Liechtenstein

seems to be in line with the argument of Adserà), the effects of maternity benefits and parental leave are less clear. Findings vary from no effect to a small positive effect of the payment level and duration of maternity and parental leave. In conclusion, Sleebos underlines that a combination of several reconciliation policies would probably be most effective to boost total fertility rates in OECD countries, although the effects of those policy interventions may only be visible in the long run.

16. Reconciliation policies may also affect the timing of births. Graph 7 includes the age of the mother at the moment she gave birth to her first child for each European country in 1980 and 2000 respectively. In 2000, British and Spanish women gave birth to their first child at an average age of 29.10, while the on average the youngest first-time mothers were found in Bulgaria (23.6 years old). Although information is missing for five countries both in 1980 and 2000, it is obvious that, compared to 1980, in 2000 women started childbearing later in life. Graph 7 also indicates that the average age of the mother is, generally speaking, higher in Northern European countries. Especially in countries with generous compensations during maternity leave (such as Finland and Sweden) women may postpone motherhood to increase those maternity benefits. Adserà (2004b) claims that women tend to defer having their first child to ensure a higher income at the time of withdrawal, but once they start

childbearing generous maternity benefits lead to a sooner birth of the second child. In southern European countries where maternity benefits are more moderate the incentive to postpone motherhood is much weaker. In a multivariate study, it appears that unemployment has the strongest negative effect on the timing of births. Government employment, by providing stability, has a positive effect, especially on first births and in countries with a large public sector such as the Nordic countries and France in particular. Finally, Adserà's analysis shows that when female participation in the labour market is moderate, part-time availability can lead to an acceleration of second and third births.

17. The low level of fertility and the declining population in much of Europe has become a key issue. The ageing of Europe's population will gradually lead to a contraction in the labour force. By 2030 the working age population could be reduced to 280 million for the EU25 compared with the current 303 million. This implies a significant decline in the volume of employment, even if the 70% target is reached in 2010 (Joint Employment Report 2003/2004, 2004, 41). This has implications for growth potential and for the sustainability of pensions and benefits. Promoting active ageing, but also raising female participation is, therefore, a critical part of the ageing challenge. In this context, a focus on childcare and other facilities to reconcile work and family is vital.



## 2. Childcare services

18. Personal services are extremely important in the lives of working parents. This applies in particular to childcare services, as care responsibilities constitute a major obstacle to (full) employment. The importance of measures in this area has long been recognised by the European Council and Union. In March 1992 the European Council passed a recommendation on childcare to the effect that Member States 'should take and/or progressively encourage initiatives to enable women and men to reconcile their occupational family and upbringing responsibilities arising from the care of children' (92/241/EEC). Ten years later, at the 2002 Barcelona summit, the aims are formulated more explicitly and targets are set with regard to childcare. Confirming the goal of full employment, the European Council agreed that Member States should remove disincentives to female labour force participation and strive, taking into account the demand for childcare facilities and in line with national patterns of provision, to provide childcare by 2010 to at least 90% of children between 3 years old and the mandatory school age and at least 33% of children under 3 years of age.

19. Assessing the availability of childcare services is not an easy task, however. Comparable data on the provision of childcare services are still not available. National statistics are not easily converted to a common standard, given the fact that each country has its own unique constellation of childcare arrangements, consisting of services and facilities such as day care centres, kindergarten, family-type care, nannies, child-minder at home, (pre-school) education system, etc. More over, countries may differ in the division between formal and informal arrangements and/or public and private care. Funding programmes for employers, for example, or tax measures for parents imply public support for a private market. In addition, the relationship between childcare and the education sector may cause problems in interpreting the available data. In some countries pre-school hours may cover all day, whereas in others countries children might well be cared for both within the education system during (pre-)school hours and within the social

welfare system outside these hours. Finally it is important to take the time dimension of care into account. Since care may be provided on a full-time and part-time basis, the number of childcare places available and the number of children being cared for outside the family, is liable to give only partial as well as potentially misleading indication of the effective scale of childcare (see for a full assessment of the methodological complexities Eurostat 2004; Plantenga & Siegel 2004).

### The availability of childcare services

20. In order to do justice to the statistical complexities, the availability of childcare services have been estimated on the basis of national data sources, in line with the Eurostat (2004) and Plantenga & Siegel (2004). The calculations are done as follows: per childcare facility for which data are available, the share of total children cared for was calculated. The indicator of available childcare ('the coverage rate') is calculated by adding the shares per facility. This means that the coverage rate may be underestimated if data for some types of arrangements are not available. At the same time, the coverage rate may be overestimated as the result of double counting. Double counting is, however, avoided as far as possible by excluding arrangements that are clearly overlapping, such as special holiday arrangements. Unfortunately, no consistent data were available on the time during which the care is available. Available childcare could therefore not be calculated in full-time equivalent terms, as a result of which part-time facilities have been given the same weight as full-time facilities. It is likely that this issue is especially important in countries in which the working-time regime allows for diverse working-time patterns like the Netherlands, the United Kingdom and – to a lesser extent – Denmark and Sweden.

21. Graph 8 summarises childcare coverage rate per Member State. On the basis of these more or less harmonised and comparable figures, it appears that six countries (5 EU Member States) have reached the Barcelona target of

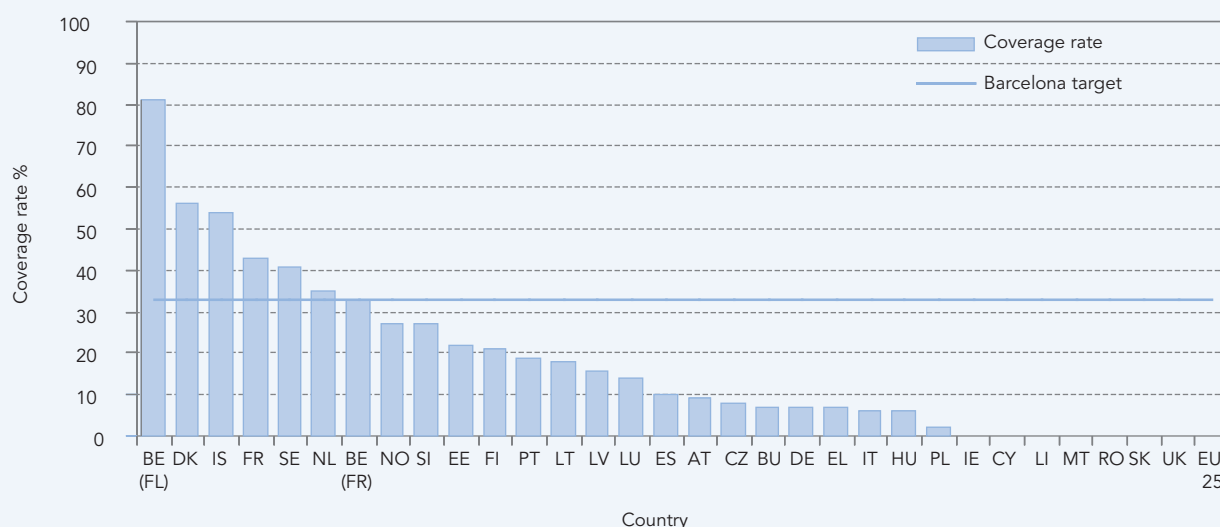
33% childcare for children under three. Especially in the Flemish part of Belgium and Denmark the coverage of the childcare sector is rather high, as is the case in Iceland. France and Sweden also score rather favourably, whereas the Netherlands and the French region of Belgium score just above the target. In several countries the availability of childcare is below 10%, this is especially the case for Spain, Austria, the Czech Republic, Bulgaria, Germany, Greece, Lithuania, Italy, Hungary and Poland. Figures for seven countries are missing, though. Finally, it should be noted that the figures refer mainly to childcare facilities. In a few countries it includes pre-school. In most Member States the admission age to pre-primary education is at least three. In six Member States, however, children may participate from age two or two-and-a-half (Belgium, Germany, Spain, France, Ireland and Italy), whereas in Latvia and Lithuania the admission age to pre-school is set at one. In fact, especially in the New Member States, the differences between childcare services and pre-school arrangements are not always clear.

22. The second age group for which the childcare coverage rate is recalculated are the children aged three to the mandatory school age. The Barcelona target states that the actual coverage should be at least 90%. Again, the national scores have been recalculated, using national

sources, and taking into account the different national arrangements. In particular, pre-school arrangements have been included given that it is impossible to differentiate between care within and outside of the education system. Graph 9 shows that ten countries meet the Barcelona target or score rather close: Belgium (both the French and Flemish regions), France, the Netherlands, Spain, Iceland, Denmark, Italy, Sweden, Norway and Germany. From a comparative perspective, Greece, Lithuania, Poland and Slovenia score fairly low. When interpreting this graph, it has to be taken into account that the coverage rate is, to a large extent, influenced by the (high) coverage rate of pre-school arrangements. In most countries, however, pre-school is only part-time, therefore working parents still need additional childcare facilities, which are much less available.

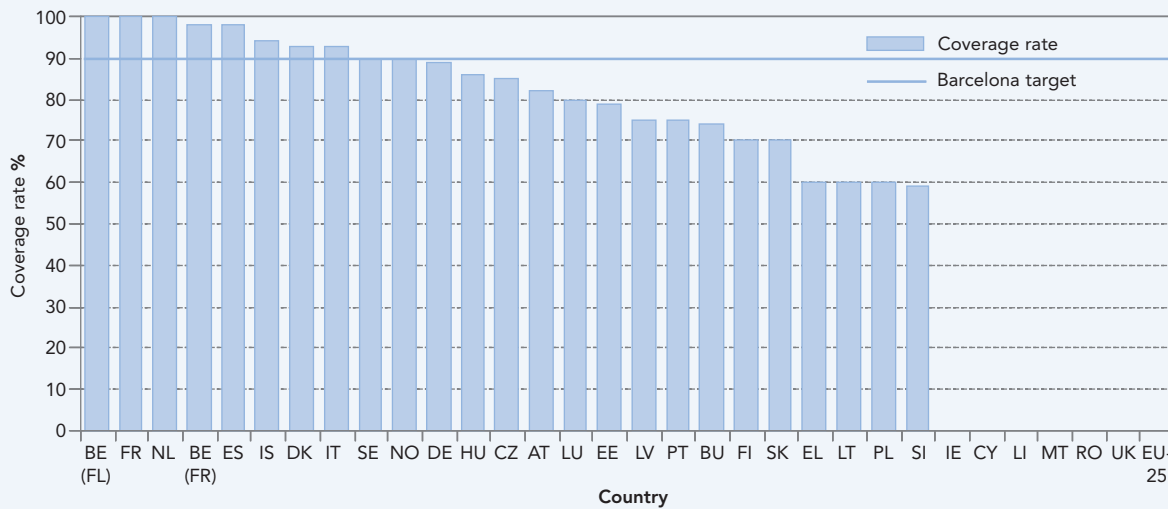
23. The availability of childcare facilities does not answer the question of whether demand is fully met. The actual demand for childcare is influenced by the participation rate of parents (mothers), levels of unemployment, the length of parental leave, the opening hours of school and the availability of alternatives like grandparents and/or other informal arrangements. In Finland, for example, the coverage rate for the youngest age category is, according to Graph 8, 21%, which is well below the Barcelona target of 33%. Yet, childcare facilities are not in short

**Graph 8. Estimated childcare statistics: Childcare coverage rate (0-3 years): recalculated and harmonised**



\* Czech Republic figure only for pre-school  
 Source: European Childcare Strategies, Statistical Annex

**Graph 9. Estimated childcare statistics: Childcare coverage rate (3-compulsory school age): recalculated and harmonised**



Source: European Childcare Strategies, Statistical Annex

supply. In fact, since 1990, Finnish children under the age of three are guaranteed a municipal childcare place, irrespective of the labour market status of the parents. The relatively low coverage rate indicates therefore not shortages but alternative ways of looking after young children, such as parental leave facilities. In the Finnish case, each family is entitled to 26 weeks of parental leave to be taken after maternity leave. In addition, each family is entitled to a (paid) home care leave until the youngest child is 3 years old or enters public childcare. Parents of children from 0 to second grade in primary school are also entitled to work reduced hours (either 6 hour days or 30 hours per week) (see Chapter 4 for more details).

24. As in Finland, childcare is also framed as a social right in Denmark, Sweden and Iceland; when the child reaches a certain age, parents have a guarantee of a childcare place. In Norway, unlike the other Scandinavian countries, childcare services are not a social right. Yet, since the late 1980s 'full coverage' has been the common political goal for care services. In other countries, the supply of (high quality and affordable) childcare facilities may be insufficient. In particular, formal childcare facilities for the youngest children seem to be in short supply. For children age 3 till mandatory school age, supply is higher, but the opening hours of the facilities may

not always match working hours. See Box 1 for more details in this respect.

25. Regional disparities are also an important issue when it comes to the availability and accessibility of childcare facilities. In most countries there is a clear difference between more urbanised and the more rural areas. In addition, there may be large differences among regions. In Italy for example, public childcare services cover over 20% of children in some areas of the North (in some municipalities of Emilia Romagna), but only 1-2% in some southern areas. The situation seems even more extreme in Germany. In West Germany, the coverage rates for children aged 0-3 differ from 13% in the Hamburg region to 0 in a number of local communities. On the other hand, in the Eastern part of Germany, Sachsen-Anhalt indicated a coverage rate of 57%, whereas Mecklenburg-Vorpommern scores 38%. And in the Czech Republic, despite the generally dense network of kindergartens, there is a lack of kindergartens in rural areas in locations where there are very few children. This problem is partially addressed by joining kindergartens and elementary schools within one building and under joint direction.
26. Finally it has to be taken into account that there is no uniform trend with regard to childcare facilities. Some countries (the Netherlands,

### Box 1. Availability of childcare facilities

BE	Approximately 30% of the 0 to 3-year-olds are covered by public childcare provisions, and almost all 3 to 6-year-olds are enrolled in education-based care. The main problem for working parents – especially of children older than 2.5 years of age, are the opening hours of facilities.
CZ	After November 1989, the number of facilities for small children dropped sharply, partly due to an extension of the period of parental leave. At present less than 1% of children aged 6 months to 3 years are enrolled in childcare facilities.
DK	Full coverage. From July 2005 all municipalities have to offer a guarantee of childcare from the age of 9 months until the school age of 6 years. If the municipality fails, parents are entitled to economic compensation corresponding to private care with a maximum of the costs of day care facilities for children in the age group.
DE	There are still strong differences in coverage rates between West and East Germany. In West Germany the enrolment rate for young children is only 3%, compared to 37% in East Germany. Yet, since 1996 it is stated by federal law that each child over 3 has the right to be in a publicly provided, financed or subsidised childcare facility. Most of the places are, however, on a part-time basis, with opening hours in the morning and offering no meals.
EE	Childcare facilities for children under 3 years old are rare and in urban settings there is a lack of free places for every age. Local governments must guarantee places in nurseries for children who are at least 3 years old.
EL	Little coverage for children under 3 years; more extensive coverage for those aged from 3 years to mandatory school age. Due to a decentralisation of the provision of public childcare there is, however, a severe lack of reliable data.
ES	Limited coverage for young children; full coverage for children aged 4-5.
FR	Full coverage for children from 3 years old. For younger children the system is less developed and demand is not met. Approximately 20% of the children under 3 years are looked after by nursing facilities; another 20% by an (registered) individual childminder. The others are looked after by their parents (who may be on parental leave) or by an informal arrangement.
IE	Childcare services are largely provided through paid and unpaid relatives, carers and crèches/nurseries on the private marketplace; public funding for childcare is extremely limited. Of all women working full-time, 50% use a paid child minder, 8% rely on paid relatives and 14% use formal nurseries.
IT	Highly differentiated arrangements by age of children, geographical area and by household type. Grandparents are the main caretakers when children are small; coverage by nurseries is small and by far insufficient to meet the demand of working parents. Grandparents still provide substantial informal support when children move to maternal and primary school.
CY	Provision of childcare is limited. Grandmothers play an active role in the care of their grandchildren. In addition, there is an influx of domestic workers from countries like Sri Lanka and Philippines who are affordable for medium- to high-income households.
LV	Limited public coverage for young children; fuller coverage for the age group 3-6.
LT	For children up to 3 years of age, the enrolment rate in pre-school establishments is 18%; for children aged 3-6 the enrolment rate is over 60%.
LU	Approximately 10% of children under 3 years are covered by formal arrangements; childcare costs are high and opening hours may not be compatible with working hours.
HU	Little coverage (below 10%) for children below the age of 3; extensive coverage (90%) of kindergartens for the age group 3-6. When interviewed, 30% of non-working mothers referred to a lack of places in crèches; 25% answered that the cost of childcare was a reason for not going to work.
MT	Serious lack of childcare facilities.



**Box 1. Availability of childcare facilities (cont.)**

NL	A large increase in the supply of childcare, in combination with increased costs has brought the market more or less into equilibrium. The enrolment rate for younger children is approximately 22%; there is also an extensive use of informal services. For children in the age category 4-12 years both supply and demand is rather limited.
AT	Almost universal childcare for children in the last two years before mandatory school age, but very limited childcare for children under 3 years of age. Among working women with a child under 3 years of age roughly 60% rely on informal childcare. The enrolment rate of children aged between 6 and 14 years in afternoon care facilities is also rather low.
PL	Since 1989 many childcare facilities have been closed or privatised. The coverage rate dropped from 4.2% in 1990 to 2% in 2001 for children up to 3 years of age. Pre-school attendance has, on the other hand, increased to approximately 50% in 2004.
PT	Target set to cover 20% of children under 3 and 90% of the 5-year-olds. Most parents use a combination of formal private services and informal care, mostly provided by relatives' or friends' networks or domestic helpers.
SI	Growing inclusion of young children in kindergartens; in 2002/3 more than 40% of the 1 to 3-year-olds were enrolled in (public) kindergartens. Of the children aged 4-6 the enrolment rate is 65%. There are, however, large differences between urban and rural areas.
SK	Limited provision of (and demand for) childcare facilities for children aged 0 to 3-year-olds. Enrolment rates in kindergarten range from 40% of the 3-year-olds to 70% of the 5-year-olds. Nearly all demand for kindergarten is met, although not always in the preferred location.
FI	Since 1990 all children under the age of 3 are guaranteed a municipal childcare place irrespective of the labour market status of the parents. In 1996, this right to day care was extended to cover all children under school age (7 years).
SE	Public childcare is available all over Sweden. All children between 1 and 12 years have the right to childcare, pre-school children (1-5 years) on a full-time or part-time basis and school children (6-12 years of age) are entitled to care after school-hours e.g. in leisure time centres. There is an increase in the number of children attending pre-school because of a new right for children of unemployed parents and parents on parental leave to attend pre-school.
UK	Traditionally, there is a heavy use of informal arrangements. Since 1997, the national childcare strategy and a number of government initiatives have sought to increase the accessibility, affordability and quality of childcare and early education services. Yet, most of the places created are part-time and targeted at 3 and 4-year-olds. In addition, out-of-school provision for school age children remains very limited.
IS	Extensive coverage of 0 to 2-year-olds based on social right: 38% are enrolled in pre-primary education and another 16% are cared for in private homes registered by the municipalities. Of the children aged 3-5 years, 94% attend pre-primary schools.
LI	Small expansion of childcare facilities, but waiting lists indicate that demand is not met. A popular alternative is the use of family day care.
NO	Since 1980, full coverage for care services has been the political goal, implying the provision of places to all parents who want a place for their children. The last estimate of full coverage is 80% (children aged 1-5) in 2005. However, the demand for places already exceeded 80% in 2002.
BG	Number of crèches and number of children in crèches declined, due to a decreasing fertility rate, high unemployment rates and low living standards. The enrolment rate of young children aged 1-3 is approximately 10%; the relative share of those using kindergartens is about 95% of all children aged 4-6. Grandmothers play an active role in the care of young children (up to the age of 3).
RO	Very low coverage. In addition, the quality of the childcare services, mainly because of the inadequate qualifications of the staff, causes problems.

Source: National reports

the United Kingdom) are clearly moving towards a fuller coverage. Others are more or less at a standstill (Malta, Greece, Spain, Italy), whereas in some of the former eastern European countries there is a clear downward tendency with regard to childcare facilities. For example in the Czech Republic, after November 1989, the number of facilities intended for the care of very small children fell sharply. This decline was connected with the extension of the period of parental leave to three years and the prolonging of the period of parental benefit payments, which was set at four years. Currently less than 1% of children aged 6 months to 3 years are enrolled in 60 nurseries. In Hungary, the number of places available per 100 children aged 0-3 dropped from 13.7 in 1990 to 8.3% in 2003. This downward tendency is partly due to the decrease of state support and partly due to the ideological change about women's and children's 'proper' place in society. In Lithuania during 1990-1995 the total number of pre-school establishments in rural areas decreased 3.6 times, the number of available places more than 4 times.

## Affordability

27. In most countries childcare services are subsidised by one means or another. There are large differences, however, in the actual financing program. Subsidies may be paid through direct payments to parents or providers, through tax concessions, reductions in social contributions, or issuing a voucher for the purchase of services (Cleveland & Krashinsky 2004). The actual national program might be quite complex, combining different elements. For example, in 2004, the Dutch system combined an unpaid statutory leave with publicly provided playgroups and supply subsidies to childcare services, together with tax deductions for employers who engage in offering childcare services to their employees, tax subsidies for parents and demand subsidies for lone mothers (OECD 2002). Programs are also likely to change due to increased insight into the functioning of public provisions and/or private markets. In 2005, for example, the Dutch system of supply subsidies disappeared. Instead, parents who make use of formal childcare services receive demand subsidies, paid by the tax authorities.

28. As most childcare services are partly subsidised, parents do not pay full costs. The available information about the consumer price of childcare facilities is summarised in Box 2. It seems that in most states childcare services are not freely accessible. Most of the time, parents pay an income-related fee of on average 25-35% of the childcare bill. In several countries, such as France, Ireland, the Netherlands, the United Kingdom, Norway (before the price reform of 2005), Bulgaria and to some extent Italy, parents assess childcare services as expensive. The Irish and the United Kingdom experts explicitly state that the cost of childcare provides a significant barrier to the uptake of further education or work for low-income families, particularly single parents, and also at higher income levels, particularly for families with more than one child requiring childcare. A real insight into the affordability of childcare services demands harmonised figures on the costs per household type (single/dual parent), per income level and by the number of children (viz. OECD 2002: 101).

## Acceptability

29. Quite apart from the affordability, cultural norms about motherhood and about the proper way to care for (young) children may also limit the use of crèches. Box 3 summarises the available evidence in this respect. It appears that the attitudes vary from strong public disapproval, heated debates and disputes (suggesting a change in attitudes), towards quite positive attitudes. Quite often attitudes differ according to the age of the children. For young children in particular childcare facilities are not rated very positively. Instead, the preferred arrangement is often leave facilities or informal arrangements with a family member (especially grandparents).

## Flexibility

30. Flexibility in opening hours refers to opening hours during the day, week and year and varies between different forms of childcare. Flexible use refers to flexibility over the week or over the year. Childcare centres seem most flexible in terms of the number of hours they offer. Generally, they are open for 9-11 hours a day; the opening and closing hours are fixed. For



### Box 2. Childcare costs for parents, by childcare arrangement

	Price of childcare facility	Affordability
BE (Fr)	Parents pay an income-related fee, (between 1.87 and 18.66 euro per day (10 hours)) which can be deducted for tax purposes.	
BE (Fl)*	Reduction of taxable income of 100% of the actual costs to maximum of 11.2 euro per day per child under 3 (amounts to 25-30% of costs)	
CZ	Parents pay an income-related fee, which covers part of the institutional (non-investment) costs and the costs of meals and refreshments. At public nurseries, the institutional fee should not exceed 50% of the real average costs.	
DK	Parents' fees are income-related and are free for parents on low income. A maximum is set at 30% of the costs (33% from July 2005). The costs vary among municipalities.	
DE	Parents pay an income-related fee, which differs between communities and regions. Research estimated that the average costs are approximately 110 euro per month, whereas the costs for private organised child are around 690 euro per month. The prices of public childcare therefore are massively subsidised by tax payments; around 23% of the costs are taken by parents' fees.	Due to lack of transparency, general assessment is difficult.
EE	Parents pay the catering expenses. In addition, other costs (administration, staff, social taxes and teaching aid costs) are partially covered by parents. The share covered by parents may not exceed 20% of the minimum wage.	
EL	Parents pay an income-related fee, which differs between communities and regions. Monthly fees in public crèches and nurseries do not exceed 300 euro, while in private ones they range between 250 and 420 euro.	Due to lack of transparency, general assessment is difficult.
ES	Parents pay an income-related fee; childcare is subsidised for low-income families only.	
FR	Parents pay an income-related fee, with the actual prices depending on the use of a crèche, or own-home childcarer (financed by AGED) or a childminder (financed by AFEAMA). The general trend is towards individual forms of childcare.	Costs of childcare provision is a major obstacle for (female) labour market participation, despite existing financial help.

**Box 2. Childcare costs for parents, by childcare arrangement (cont.)**

	<b>Price of childcare facility</b>	<b>Affordability</b>
IE	There is very little public funding of childcare, as a result of which costs of formal childcare facilities are high.	Costs are high – research reveals that Irish people are paying almost twice as much as the EU average for childcare. The costs of childcare are a particular issue for disadvantaged (single-parent) families and higher-income families with more than one child requiring childcare.
IT	Parents pay an income-related fee, which differs between municipalities and regions. The maximum amount of fees set by the municipalities is roughly equivalent to what is charged by some private nursery schools and amounts to 400-600 euro per month.	Public childcare services are inexpensive compared to the private sector alternatives, but expensive compared to female average earnings.
CY	As public funding is limited, most parents are obliged to pay full costs of private day care facilities.	
LV	Parents pay for food; the average price is 1,3 euro per day. In private (not subsidised) childcare centres the price is higher; around 4-5 euro a day.	Prices are high for low-income families (households with one or two long term unemployed and several children). In most cases, however, low-income families may apply for municipal support to cover the cost of (public) facilities.
LT	Prices are set by providers of services. Families with 3 or more children, single parent families, students and parents in active military services pay 50% of charge.	
LU		
HU	Free access; parents only pay for the meal.	Despite the advantageous childcare facilities, some social groups, particularly Roma families, cannot afford the costs.
MT		
NL	Fees are income-related and vary from a very low percentage for lower income groups to 66% of the childcare bill for the higher income groups (the remaining part to be paid by the employer). On average the fee amounts to 30-35% of total childcare costs.	Childcare facilities are perceived as quite expensive, especially by households with medium and high incomes.
AT	Parents pay an income-related fee which varies by region. The actual average parental fee is 5% of average earnings.	

**Box 2. Childcare costs for parents, by childcare arrangement (cont.)**

	<b>Price of childcare facility</b>	<b>Affordability</b>
PL	Childcare costs range from about 200 PLN (equivalent to 50 euro) in public facilities to 700 PLN (equivalent to 175 euro) in private ones.	The estimated cost of childcare to an earner of a minimum wage ranges from 23% to 82% and for an earner of an average monthly from 8.5% to 30%. Childcare is therefore less affordable to single and/or minimum wage income families and/or for families with more than one child requiring childcare.
PT	Public services are free, but their schedule is not compatible with the needs of working parents. A registered (or non registered) child minder is the common form of provision used by low-class and middle-class families with costs of approximately 100 euro per month. Child-minding activities are tax free, but no social security benefits are offered.	Childcare is relatively affordable, partly because of a large (semi) informal sector.
SI	Parents pay an income-related fee, the actual amount of which is defined by the municipality. On average the parental contribution amounts to 25-30% of the costs.	
SK	Parents pay an income-related fee, which differs between municipalities.	
FI*	Funded by taxes; parents' fees amounts to 15% of costs.	
SE	Parents pay an income-related fee, which may differ by municipality. The maximum fee is set at 3% of income for one child with a maximum of 140 euro per month; at 2% of income for the second child with a maximum of 93 euro per month and 1% of income for the third child with a maximum of 47 euro per month.	
UK	Because public funding is limited, parents are the main contributors to the costs of early childcare provisions, paying 75-93% of the costs. The Government pays most of the rest, plus a small contribution from employers. On average, childcare costs absorb around a quarter of a woman's earnings, regardless of whether she works full-time or part-time.	Costs of a full-time nursery place are prohibitive and rising for low and middle-income families. Childcare Tax Credit (CCTC) support offers some respite for the childcare costs for low-income families, but only covers part of the costs.
IS	In Reykjavik, in 2006, every child 0-5 years will have the right to attend pre-primary school for 2 hours each day free of charge. In general, parents pay a fee that differs between municipalities. In 2002, parental fees amount to 25% of the running costs.	Childcare facilities are relatively expensive for low-income parents. Recent developments, however, try to provide some hours each day free of charge.
LI	Parents pay an income-related fee.	

Box 2. Childcare costs for parents, by childcare arrangement (cont.)		
	Price of childcare facility	Affordability
NO	Maximum payment for a full-time place is approximately 330 euro; plans to lower the payment by 1 August 2005 may be delayed. About one in three institutions have income-graded payments.	Childcare facilities may be expensive for lower income families. Practices regarding income-graded rates vary extensively by local level.
BG	Parents pay a fee that varies on the number of children.	Private childcare institutions charge high prices that only parents with above average incomes can afford to pay.
RO		

Sources: National reports, except for \*: Eurostat 2004 (Annex tables)

example, in the United Kingdom most nurseries are open Monday to Friday between 8.00 a.m. and 6.00 p.m., in Denmark typical opening hours are 6.30 a.m. to 5.00 p.m., whereas in Slovenia they are usually from 5.30/6.00 a.m. to 4.00/4.30 p.m. However, in some countries, such as Germany, childcare is only available part-time which does not match (most) working hours. In other countries, for example Ireland, there is a lack of part-time places, since most crèches only offer full-time places. In the Netherlands, where most women work part-time, part-time childcare is very common and parents may use different time-schedules during the week (for example, two, three or four days). There is evidence that public childcare centres offer less hours of care than private centres.

31. In addition, the (pre-) school-system offers care, but the opening hours are often rather limited. In the Netherlands, for example, school usually finishes at 15.00. In addition, most Dutch schools have a lunch break of approximately 1.15 hour which is still based on the assumption that children have their lunch at home. An exception is France, which is known for the long school hours. A typical day is from 8.30 a.m. to 4.30 p.m., generally with leisure centres attached for the period between 4.30 and 6.00 p.m. Another common complaint is that schools and some (especially public) childcare centres may close for holidays (Summer, Christmas, Easter), which is a problem for workers that have only a limited number of free days. Only a few countries are rated rather positively

with regard to flexibility. In Sweden, opening hours are generous (10-12 hours per day), parents may choose full-time care or part-time care and there is sufficient pre- and after-school care. In Latvia, most public childcare centres are open between 7.00 a.m. and 7.00 p.m., though municipalities may adjust the opening hours. Kindergartens may close down for the summer, but in that case municipalities try to offer a place in a kindergarten nearby.

## Employer involvement

32. The overall availability of childcare provides little information on the division of responsibility between the central government, the employer and/or employee. A high level of childcare services may point in the direction of a Scandinavian model with extensively available universalistic services, publicly funded for both children and elderly, whereas a low level of services might point in the direction of a more liberal model in which neither the state nor the employer is very active in taking over individual (care) responsibilities. The most ambiguous cases are therefore countries with a medium score; in these cases the role of employers may vary from almost absent to rather extensive (viz Den Dulk, 2001). In fact, Box 4 indicates that in most European countries the role of employers is fairly limited or even non-existent.
33. The few exceptions refer to large companies, especially banks and hospitals but also large industrial undertakings. In Greece, France, Luxembourg, Slovenia, and the United Kingdom

### Box 3. Attitudes towards institutionalised childcare

CZ	There is some reluctance to use childcare facilities, related to the fact that during the socialist period the use of nurseries was usually accompanied by the frequent illness of the child. Enrolment rates are very low.
DK	Childcare facilities are well integrated into the Danish welfare state.
DE	Large differences between West and East Germany, with more positive attitudes in East Germany.
EL	Public opinion disapproves of parents who take their child to a crèche before the first year of age. The most common care arrangement for babies and infants of working parents is still at-home care by family members, usually grandparents.
ES	Attitudes differ by the age of the child. The most preferred option for children under two is the help of grandmothers followed by paid help at home.
CY	Rather strong public disapproval, especially in the case of young children. The hierarchy of approved options is: taking care of the baby yourself, maternal grandmother, paternal grandmother, other family member, Cypriot nanny at the child's home, taking the child to a nanny's home with other children, day care if available and foreign live-in domestic worker/nanny.
HU	Most women stay at home until the child is 3 years of age. There is a heated public dispute about the usefulness of crèches.
NL	Attitudes differ by the age of the child. According to recent research, 90% of all respondents agree with the proposition that employment is acceptable for women with children in the age category 4-12 years; this percentage drops to 65% if there are young children involved. In addition, public opinion disapproves of the use of a crèche for five days a week. The average use of childcare facilities for children in the age category 0-4 is 2,5 day a week.
PL	Attitudes differ by the age of the child. Only around 11% of respondents of a 1998 representative survey think that it is acceptable for mothers to return to work right after maternity leave, 36% believe that a child should be under the care of the mother until the age of 3, and a further 22% until mandatory school age. Thus, attitudes suggest a preference for informal childcare arrangements provided at home, especially for younger children.
PT	Rather positive attitude; mothers should have a job in order to be good educator, well informed about the facts of life. Full employment of mother with children until 2 years of age, however, is not regarded positively for the well-being of children.
SE	Childcare facilities are well integrated into the Swedish welfare state
UK	Although there is widespread support for the expansion of childcare subsidies and other work-family reconciliation measures in Britain, the cultural norm that a good mother does not put her pre-school children into formal childcare is still strong. Many families prefer informal childcare arrangements with family members and local networks of friends.
IS	Positive attitude; strong emphasis on the positive pedagogical and educational effects of pre-primary childcare arrangements.
LI	There are strong traditional family values. Yet, surveys indicate a growing acceptability of working mothers and extra-familial childcare.
NO	Positive attitude especially due to the strong increase in demand during the last decade.
BG	It is preferred to raise babies and children up to the age of 3 years at home.

Source: National reports

### Box 4. Employers' involvement in childcare facilities

BE (Fl)	
BE (Fr)	
CZ	Little company involvement. The so-called 'workplace kindergartens' operate only exceptionally in some large enterprises (for instance, Škoda Mladá Boleslav automobile manufacturing plant).
DK	Limited company involvement.
DE	Little company involvement; less than 0.5% of all places are provided by employers for their employees.
EE	Limited company involvement.
EL	Undertakings and services of the private and public sector that employ at least 300 workers are obliged to provide adequate space for a crèche/nursery for the children of their personnel when they build new premises. This provision has faced resistance from employers and their organisations, however. At this moment, only the Public Power Company, the Commercial Bank of Greece and the Ministry of Culture run their own nurseries. In contrast, some social security schemes or big private firms make deals with private nurseries and provide to the persons insured access to childcare services free of charge. This is the case for all social security schemes in the banking sector and big employers such as the Greek Telecom Company (OTE), KERANIS (tobacco industry), Greek Petroleum (ELPE), FOENIX (insurance company) and INTRACOM (ICT group).
ES	Very limited company involvement.
FR	Major companies offer (or participate in providing) childcare services, examples included banks, (university) hospitals, Michelin, and the Post Office. In total, 224 company crèches provide 15 000 of the 200 000 crèche-places in France (7.5%). Since 2003, state support for company crèches has been introduced in the form of tax credit corresponding to 60% of the operating costs of new structures.
IE	Only a few companies, mostly in the public sector, provide childcare services.
IT	No company involvement.
CY	No company involvement.
LV	Very few companies provide kindergartens.
LT	No information available.
LU	Some major companies (banks, hospitals) offer childcare services. The Ministry of Family, Social Solidarity and Youth uses part of its budget to promote the creation of day care centres by private individuals or companies.
HU	Since the transition, employers usually do not have their own childcare institution anymore, but in some cases they subsidise public kindergartens in order to support their own employees.
MT	No company involvement.
NL	The provision of (formal) childcare is seen as a combined responsibility of the government, the employers and the employee. Since the introduction of the Childcare Act on 1 January 2005, employers are supposed, but not obliged, to pay 1/3 of the childcare bill (each employer 1/6).
AT	Childcare facilities at company level hardly play a role in Austria. According to the <i>Mikrozensus</i> survey of 2002, only 0.6% of all children cared for out of family attended a company kindergarten.

#### Box 4. Employers' involvement in childcare facilities (cont.)

PL	Very little company involvement, an estimate of less than 1% of private firms run childcare centres for children of their employees. In case of public companies financial donation to childcare facilities is sometimes practised, depending on the economic performance of the donating establishment.
PT	No information available.
SI	Very little company involvement. Two big pharmaceutical companies have kindergartens within/near the company premises.
SK	Very little company involvement.
FI	No company involvement.
SE	No company involvement.
UK	8% of employers provide some form of childcare or related support facilities – covering around a quarter of all employees in workplaces with five or more employees. Large firms (>250 employees) are more likely to make this provision than small firms, and the public sector was almost four times more likely to make this provision than private sector workplaces.
IS	No company involvement.
LI	Hardly any company involvement. One of the few exceptions is the country's public administration: the Liechtenstein government has established a day nursery for the children of its employees.
NO	No company involvement.
BG	The employers do not play an important role in the provision of childcare services. The childcare institutions that existed under the state enterprises before the reform were closed at the beginning of transition due to financial reasons, enterprise restructuring or liquidation.
RO	No company involvement.

large companies may offer (or participate in providing) childcare services. In France, for example, 224 company crèches provide 7.5% of the overall crèche places in France. Also the public sector is more likely to make this provision than private sector workplaces. Evidence in this respect is reported from Ireland, the United Kingdom and Liechtenstein. In some of the former Eastern European countries (Hungary, Bulgaria) the transition has had a major impact on company involvement: child institutions that existed before the reform were closed during the transition period as a result of financial reasons, enterprise restructuring and liquidation.

34. In the Netherlands, the role of employers in financing and organising formal childcare services seem to be most pronounced. Already

from a very early stage, the provision of (formal) childcare has been defined as a combined responsibility of the government, the employer and the employee. By institutional pressure and tax deductions, employers were stimulated to arrange childcare places for their employees. Since 1 January 2005 the Childcare Act has come into force. With this new act, financial support will be redirected from the providers of childcare (municipalities) to the parents with the aim to increase parental choice. The financing is (again) on a tripartite basis; at a macro-level the employers, the employees and the state pay approximately one third of the childcare costs. The contribution by employers, however, is not mandatory; employers are supposed to pay 1/3 of the actual childcare bill, but are not obliged. In 2004 it was estimated that approximately 70% of all employees



receive some contribution from their employer; this percentage is supposed to grow to 90% by 2009.

## Summary

35. Empirical evidence on the effect of childcare subsidies indicates that more generous childcare subsidies are accompanied by higher female participation (Jaumotte 2004). No doubt this is an important argument for the targets set at Barcelona. Throughout Europe, however, the availability and affordability of childcare differs extensively. In a few countries, childcare is seen as a social right and offered at highly subsidised prices. In other countries, public subsidies are limited and childcare services are only supplied through the private mar-

ket at high prices. In a few cases, the limited availability of affordable childcare places is acknowledged as a real barrier for labour market participation especially for low-income families. In still other countries preferences for institutionalised childcare services are limited: public opinion disapproves of parents who take young children to the crèche. In these instances, parental leave facilities, or informal arrangements (like grandparents) are the preferred alternatives. Large and public sector employers supplement public provisions to a greater degree than other types of employers. However, overall the role of employers seems rather limited. Only in the Netherlands is the provision of childcare seen as a shared responsibility of the state, the employer and the employee.

## 3. Leave facilities

36. Besides childcare, leave facilities are an important element of reconciliation policy. Especially when children are young, time-related provisions such as leave arrangements, career breaks and the reductions of working time are extremely important for combining work and private life. Entitlement to time-related provisions are usually granted to parents though in some instances also grandparents can make use of them. Details of the entitlements and the substances of the provisions have been widely and variously compiled (OECD 2001, Bruning & Plantenga 1999; Moss & Deven 1999; Fagan & Hebson 2004). Yet it remains difficult to make strict comparisons, given the differences in institutional details and lack of harmonised data about persons on leave, duration of leaves, etc. In order to organise the available information in a convenient way, this Chapter will concentrate on the provision of maternity, paternity and parental leave. Chapter 5 will focus on flexible working-time arrangements in general.

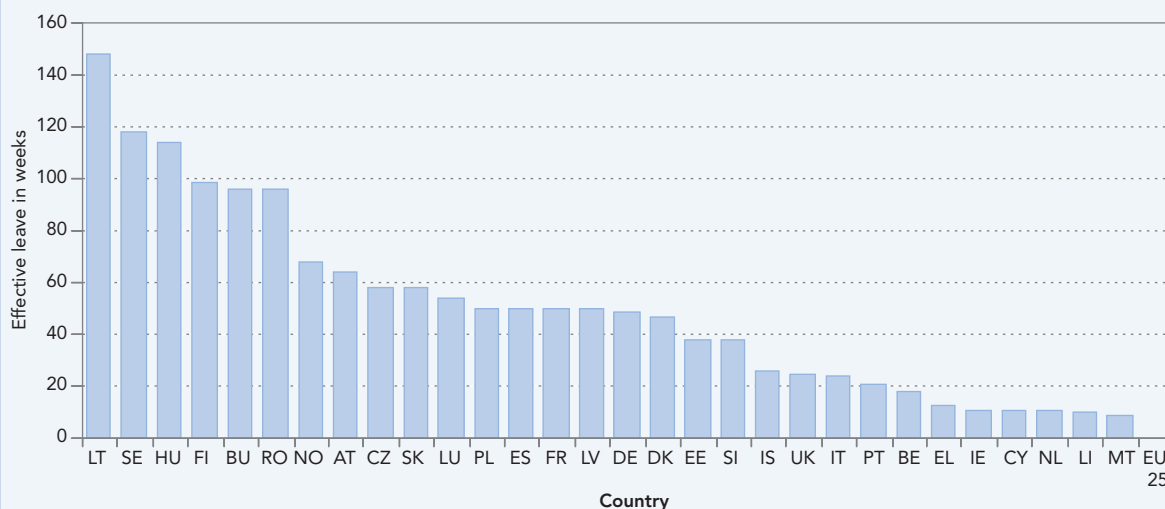
### The provision of effective parental leave

37. Since June 1996, national policy in the field of leave arrangements has been underpinned by

a directive of the European Council which obliges Member States to introduce legislation on parental leave that will enable parents to care full-time for their child over a period of three months. In principle this refers to an individual, non-transferable entitlement. This directive ensures that a certain minimum standard is guaranteed within the Member States. Over and above this, however, there is a broad range of national regulation with countries differing as to payments, duration, and entitlement. See Table 6 of the Statistical Annex for a detailed overview in this respect.

38. It appears that the duration of parental leave differs substantially, ranging from the period until the child's third birthday in the Czech Republic, Germany, Spain, France, Latvia, Lithuania, Poland and Slovakia to only 3 months in Liechtenstein. In some countries parental leave is unpaid (Greece, Spain, Ireland, Malta, the Netherlands, Portugal, United Kingdom and Liechtenstein) while in other countries leave-takers are compensated more or less for their loss of earnings. Payments vary from fixed flat-rate amounts in Belgium, Germany, Latvia, Austria and Slovakia, to wage-related payment in Denmark (although to a certain maximum), Estonia, Italy, Lithuania,

Graph 10. Effective parental leave in weeks (weighted by level of payment)



Source: Plantenga & Siegel 2004, Fagan & Hebson, 2004

Finland, Sweden, Iceland, Norway and Romania. In addition, parental leave can be organised along family or individual lines. If the former is used as the basis, parents are in a position to decide who will make use of the parental leave allocated to the family. In contrast, if both parents have an individual, non-transferable entitlement to parental leave, then both can claim a period of leave. If one parent does not take advantage of this entitlement then the right expires. Especially in the 10 New Member States the parental leave is often framed as a family right.

39. In order to assess the impact and importance of the leave facilities in the national context, it is not possible to rank the countries simply on the length of the consecutive weeks of maternity and parental leave. Country differences may be overestimated, as formal regulations say little about the actual impact. This calls for information on the take-up rate, that is, the actual use of leave facilities. As this information is scarce, we have used the payment level instead, arguing that the take-up will presumably increase with the payment level. By weighting the duration of the parental leave by the level of payment, we have computed the so-called 'effective' parental leave. As Graph 10 indicates, this effective leave varies from 148 weeks in Lithuania and 118 weeks in Sweden to 9 weeks for Malta, 10 weeks for Liechtenstein and 11 weeks in Ireland, Cyprus and the Netherlands.
40. The length of the effective leave already indicates the importance of leave facilities in actual working-time behaviour. In general, the take-up of leave varies extensively with low rates reported in, for example, Ireland, Italy, and the United Kingdom, to almost universal take-up in the Czech Republic, Germany and Estonia (see Box 5). Medium levels are reported in Spain, France and the Netherlands. Take-up rates indicate which percentage of those entitled to parental leave actually make use of that entitlement. Ideally, information on take-up rates should be combined with information on the length of leave, in order to make a proper comparison between countries and/ or between men and women (Bruning & Plantenga 1999). Unfortunately, detailed figures in this respect are not available.

## Factors determining take-up rates

41. There is some research available about the factors determining the take-up of parental leave. *Level of payment*, for example, is positively correlated with take-up rates. The payment level also effects *which* of the parents will take up parental leave. For the parent with the better-paid job the costs of parental leave are highest. Especially when the level of payment during leave is low, it is most likely that the parent with the lowest income will stay at home to care for the child. This partly explains the considerable differences in take-up rates between men and women: because of the wage gap women on average contribute less to the family budget and are more likely to look after their children and exit the labour market (temporarily) (national reports of Belgium, the Netherlands, Bulgaria).
42. Another important factor is *organisational culture*. In many countries women are still expected to care for small children, irrespective of their income. This social role model often underlies organisational cultures. In Iceland about 26% of employers had a negative attitude towards men taking parental leave. Moreover, penalties of leave in terms of career progression seem to be larger for men than for women. Yet, evidence of discrimination against pregnant women is available in a number of countries, including Bulgaria, Slovenia and the United Kingdom. So both genders suffer from unsupportive organisational cultures when it comes to the take-up of parental leave.
43. Thirdly *flexibility* has to be mentioned. Flexibility in the take-up of leave may facilitate a parallel strategy in the sense that parents care for their children and stay in the labour market simultaneously. In some countries parents are not obliged to take up their parental leave on a full-time basis. For instance, Belgian parents are permitted to take up leave on half-time basis or at 1/5 rate. In Norway, leave can be taken on a part-time basis (50-60-70-80-90%) until the child is 2 years old. In the Netherlands the statutory right to take up parental leave is even phrased as a part-time right; only if the employers agree can parental leave be taken up full-time. Aside from the possibility to take up part-time parental leave, countries such as Bulgaria, Italy and Iceland offer parents the opportunity to take up leave in periods instead of taking up their leave

### Box 5. Take-up of leave

BE	Since the introduction of parental leave in Belgium, the number of users has increased. In 2004 still only about 6.7% of parents take up their right to parental leave. 43% of women in Flanders interrupt their career to have more time available for their children, opposed to 17% of Flemish men. The one-fifth time-reduction is most popular amongst both men and women. Because the parental leave system is not applied in the whole public sector, in 2003, 80% of the 16 720 women taking parental leave were private sector employees.
CZ	More than 99% of those who take parental leave in the Czech Republic are women. The majority of women stay at home with their children until the child is 2 or 3 years old (this is also related to the possibility of finding a vacancy in a pre-school facility). On average women take parental leave for two years, while for men the average duration of parental leave is less than one year. Slightly fewer than one thousand men take parental leave annually.
DK	It is too early to give proper statistics, as both the mother and the father can postpone part of the leave according to the new act on maternity/paternity and parental leave from 2002. Although it can be said that the number of persons on maternity/paternity and parental leave has been growing from 2002 to 2004, and on average the duration of take-up has increased (especially among mothers). Women still take the predominant part of the leave (94.2% during the second part of 2004). Only 6% of fathers of children born in 1995 used the former parental leave and there seems to be no evidence that the new leave scheme has changed this take-up rate.
DE	85% of all eligible households in Germany take up their parental leave. The vast majority of mothers take parental leave as full-time out of employment for substantial periods of time (29% of women who return to employment take between 25 and 36 months). Most women stay at home during the first year of the child's life and return to part-time employment afterwards. Only 5% of all eligible fathers take (any form of) parental leave.
EE	The majority of women take parental leave as full-time out of employment. The take-up rate of men is very small.
EL	Very low take-up rates by both men and women. Take-up rates vary according to the size of the firm and the unions' presence in it. The right to a continuous career break taken after maternity leave (available since 1999 to working parents in the public sector) have become very popular in recent years among working mothers.
ES	The total number of maternity leaves per year is usually only one third of the total number of children born in the same year in Spain. The percentage of fathers taking part of the maternity leave is low and growing very slowly (from 0.9% in 2000 to 1.5% in 2003). In 2003 only 3.6% of the leave periods were taken by men. There is no information on the length of leave taken up.
FR	One out of two or three eligible women actually takes up leave (APE) in contrast to one out of a hundred eligible men. However, the take-up rate of paternity leave is 65%.
IE	Less than 7% of the labour force was eligible for parental leave in 2001. The take-up rate of parental leave in Ireland is low (5% of eligible men, 14% of eligible women). 38% of the eligible women take maternity leave. 15% of the eligible men take paternity leave.
IT	Three out of four mothers take up parental leave. About half of them have taken parental leave within the first three years of the child. Only 7% of fathers have taken up parental leave within the first two years of the child. Longer and unpaid leave remains a female option. In contrast to public organisations large private companies show extremely low take-up rates.
CY	Informal data suggests that the provision for unpaid leave is rarely used. Female employees will take, at most, what is considered to be the maximum paid leave provided by law.
LV	Data on the take-up rate of parental leave is not available.
LT	Women account for an absolute majority of recipients of parental leave in Lithuania. In 2002, 99% of all parents who had taken parental leave were female.

### Box 5. Take-up of leave (cont.)

LU	The total number of beneficiaries of parental leave has increased in a constant way over the period 2000-2004. Although the proportion of men has increased to 17% in 2004, parental leave is still most frequently taken up by women. Women more often take a full-time leave, while men take a part-time leave. In 2004, 96.2% of the beneficiaries of the first parental leave were women, while men are three times more numerous as women in taking the second leave. In Luxembourg it is easier to take parental leave within large organisations and feminised sectors.
HU	The absolute take-up for women seems to be higher than that for men. Highly skilled professional women take a significantly shorter leave than those working in routine administrative jobs or blue-collar occupations (3-9 months versus 36 months).
MT	Informal data suggests that, in contrast to parental leave, maternity leave is always fully utilised. Parental leave is usually taken up by the female parent. The length of leave depends on the entitlements allowed by the company.
NL	The average take-up rate in the Netherlands is 27%. In 2003 take-up among women amounted to 42% in contrast to 16% among men. Men on average take up 8 hours of leave per week and spread the number of leave hours over 10 months. However, women take up 12 hours of leave per week, which they spread over 8 months. In the non-profit sector the take-up of parental leave is higher than other sectors, especially (again relatively speaking) among men.
AT	In 2003, 27 854 women and men received parental leave benefits in addition to childcare benefits. In 2004 this number had fallen to 2 145.
PL	Between 1993 and 2000 the number of persons taking childcare leave declined from 366 100 to 138 800. This decline is partly caused by the decreasing number of births. In addition, the difficult labour market situation and the low allowance while on leave play a role. Only about 2% of fathers in Poland take parental leave.
PT	In 2003, women took more than 15 times the amount of leave taken up by men. The take-up rate for mothers in Portugal is higher and women tend to take longer leaves than men. A trend in men taking more leave has become visible, but only for those fathers that have the exclusive right to the leave. If women can take the same leave, men tend not to take it.
SI	Because of the obligatory character of the maternity leave in Slovenia, the take-up rate for women is extremely high. Parental leave has been used by women in major part. In 2003 only 1.9% of the eligible fathers took parental leave. However, 90% used their right to paid paternity leave (on average 8 days).
SK	15 000 Slovakian mothers were on maternity leave in 2002 and 49 800 men and women were taking additional parental leave that same year.
FI	On average, men's total family leave amounts to only around one tenth of that of women. Differences per market sector are visible. From 2002 to 2003 the number of fathers taking full-time parental leave more than doubled. Two thirds of these men also availed of the 'bonus days' scheme that was introduced in 2003. Mothers still have the major responsibility for childcare; 95.7% of all parental leave days is taken by women. In 2003, 34 770 men took the standard paternity leave of 18 days.
SE	The proportion of fathers of those who were paid parental allowance has been increasing to reach 42% in 2002. However, fathers took only 15.5% of the total days of parental allowance taken up. A man on leave in 2002 on average took 28 days. There are hardly any differentials in take-up of leave between employees in the private and public sector. In Sweden, regional differences are significant.
UK	Take-up rates are high for the paid part of the maternity leave, but the take-up of the additional unpaid period of maternity leave is low. In 2002, the take-up rate of paid paternity leave was almost universal. When the amount of parental leave taken by all eligible parents is compared, it is likely that usage by fathers will be lower than that by mothers, with overall take-up remaining low.

### Box 5. Take-up of leave (cont.)

IS	Since 2001, around 80% of fathers have used their right to paternal leave. However, in 2003 only around 67% of them completed the full three months of paternal leave. Only 14% of fathers used their right to more than 3 months leave, while this ratio was 95% for women.
LI	Data on the take-up rate of parental leave is not available.
NO	About 75% of women are entitled to parental leave. The proportion of those women taking up the longest leave alternative (52 weeks/80% compensation) has been increasing from 58% in 1993 to 79% in 2000. About 85% of all eligible fathers take up the father quota and the proportion of men taking days off additional to the quota has been increasing slowly. If the father works within health and care services (public sector) it has a positive influence on his take-up of leave.
BG	Since 1991 the number of paid working days due to pregnancy and maternity has been declining. This trend is caused by a fall in the number of births and the overall reduction in maternity leaves.
RO	In Romania most of parental leave is taken by women and very few are taken by men.

Source: National reports

all at once. The Bulgarian parental leave of six months, for example, may be taken in several parts of at least 5 days. In Iceland parents can take up their total leave of nine months in periods until the child is 18 months, provided that they come to an arrangement with their employers. Finally, take-up rates are also determined by job guarantees for employees taking up parental leave.

44. Fourthly the *labour market* sector seems to play a significant role. In Spain, most of the few men taking up leave are civil servants or are employed in the public sector. This positive relation between public sector employment and take-up rates for men is also visible in France, Norway and Italy. Problems with career advancement within private enterprises may restrain fathers from taking their leave. More generally, the public sector often seems to give parents more security, more flexibility and a higher payment level during parental leave than private labour market sectors. In private sectors parental leave is looked at as a costly affair for the employer. Especially the time and costs associated with finding replacements are considered to be (too) high.
45. Fifthly, the take-up rate of parental leave for men seems to be positively related to the *educational level* of the parent. Findings in countries like the Netherlands, Finland and Sweden support this idea. In Sweden, a higher educational level of both the father or the mother leads to a high-

er take-up of leave by the father. According to the German national report the take-up rate for women is negatively related to their own educational level, while it is positively related to the educational level of the child's father. Interestingly, in Denmark, fathers with a shorter vocational training than their spouses were over-represented among the leave-takers.

### Parental leave and equal opportunities

46. The available information in Box 5 makes clear that in practically all countries there are major differences in the take-up between men and women. Only in Luxembourg, the Netherlands, Sweden, Iceland, and Norway the take-up of men is above 10%. However, also in these cases, the duration of the leave taken by men is most of the time shorter, as a result of which the labour-market (and care) impact of the take-up is less pronounced. For example in Sweden, 42% of all fathers took up parental leave, which is, relatively speaking, quite impressive. Yet, given the relative short average duration of men's parental leave, in 2002 only 16% of all available leave days were taken by men. The same conclusion applies from calculations based on a broader time period. For example, a mother of a 4-year old born in 1999 has on average taken 338 days of leave while the father of the same child has on average taken 43 days. Corresponding figures for parents of a child born in 1993 were 350 and



38 days respectively. The male proportion has certainly increased, from 9.7% to 11.3%, but it is far from equal sharing.

47. In addition to the above-mentioned more general circumstances, the involvement of men in the care of small children may be promoted by specific arrangements, for example paternity leave, or specific regulations with regard to fathers' take-up of parental leave. Box 6 presents the available evidence in this respect. It appears that most countries have limited provisions of paternity rights, ranging from 2 days to approximately 2 weeks. The most liberal approach is found in Slovenia where fathers have a statutory paternity right of 90 days. At least 15 days must be taken up during the maternity leave, whereas the remaining 75 days can be used until the child is 8 year old. Analysis suggests that 90% of the eligible fathers took on average 8 days leave while only 1.9% took parental leave. Only a few countries combine paternity leave with specific regulations with regard to fathers' take-up of leave. Most well known in this respect are the Norwegian 'daddy days'. Other countries with father-friendly special provisions are Italy, Austria and Sweden and to a somewhat lesser extent Portugal and Finland. Other countries rely on the fact that parental leave rights are individualised and non-transferable and/or on the fact that parental leave is paid. Although strict comparisons are not possible, it seems likely that the fathers use of parental leave is particularly low if parental leave is organised along family lines and not well-paid (see also Fagan & Hebson, 2004, 47-49).
48. A final point to be taken into account when it comes to parental leave and equal opportunities is the return rate of leave-takers. The available information is rather scarce, however. Sweden, Norway, the United Kingdom, Austria, Lithuania and the Czech Republic report high return rates. For example, Austria reports a return rate of 75%. In the United Kingdom the return rate after maternity leave of a cohort of women who became pregnant in 2001 was 77% among first-time mothers and 81% among other employed mothers. In Germany, where the duration of the parental leave is rather long, the return rate is rather low: 50%. In Hungary the return rate is even lower at 45%, partly because employers

resist the re-employment of leave-takers. In several countries, such as Belgium, the United Kingdom, Austria and the Netherlands, a common return strategy is to work part-time. In general, the available evidence suggests that the return rate is higher for higher educated women and women in higher occupations. An important reason to exit the labour market is lack of reconciliation facilities. For example, in the United Kingdom mothers are more likely to return to employment if their employer offers flexible and family-oriented employment practices. In addition, high costs of childcare are a pressure to stop working, especially for mothers with a low-income. Also, the preferences of women to spend more time with their child play a role. This is, for example, an important reason for the part-time return strategy of many Dutch mothers.

### Employers' involvement

49. National regulation can be extended by companies, both with regard to the length of the provisions as well as to the level of payment. However, as Box 7 indicates, in nineteen countries the involvement of employers is limited or not known (suggesting at least a rather low profile of company measures). In Germany, Greece, Spain, Italy, Malta, Slovenia and Norway some employers extend or complement the prevailing regulations, although on a rather limited scale. In Germany, for example, paternity leave is offered by most companies; in Italy an increasing number of collective agreements supplement the payment level of maternity leave to full wage and in Norway leave-takers in the public sector receive additional payment. It is only in the Netherlands, the United Kingdom and to some extent Denmark, that the employer seems to be an important player in the provision of leave. In the Netherlands there is heavy and rather general emphasis on creating flexibility and allowing for tailor-made solutions. This also implies that collective agreements may on some dimensions deviate from national regulation. In the United Kingdom, within the context of the Work – Life Balance Campaign, there seems to be a stronger emphasis on employers to complement national reconciliation policies. In practice this means that certain types of companies extend maternity, paternity and parental leave, in terms of duration, or the level of pay, or the flexibility in how the leave can be taken.



**Box 6. Fathers' rights after the birth of a child**

	<b>Paternity leave</b>	<b>Specific regulations with regard to fathers' take-up of parental leave</b>
BE	10 days paternity leave partly paid depending on public or private sector	Individual (non transferable) entitlement
CZ	No statutory paternity leave	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.
DK	A father is entitled to 2 weeks paternity leave with unemployment benefit during the first 14 weeks after the birth of a child – normally just after.	Individual (non transferable) entitlement
DE	No statutory paternity leave	
EE	14 days during maternity leave or within 2 months following the birth	
EL	In the private sector fathers are entitled to two days leave upon the birth of a child. In the public sector fathers are entitled to 5 days special family leave, after the administration's approval and according to service needs.	Individual (non transferable) entitlement
ES	Statutory right of 2 days paid 100%	
FR	Fathers are entitled to paternity leave for 11 working days, to be taken within four months following the birth.	
IE	No statutory paternity leave	Individual (non transferable) entitlement
IT	No statutory paternity leave	If father takes more than 3 months then his maximum entitlement increases to 7 months and the maximum total time per child increases from 10 to 11 months.
CY	No statutory paternity leave	Individual (non transferable) entitlement
LV	10 days to two months. Since January 1, 2005 10 days of father leave have to be paid.	
LT	No statutory paternity leave	
LU	Two days after the birth, paid 100%	Individual (non transferable) entitlement
HU	Since 2003 fathers are entitled to 5 days of paid leave when a child is born.	Individual (non transferable) entitlement

### Box 6. Fathers' rights after the birth of a child (cont.)

	Paternity leave	Specific regulations with regard to fathers' take-up of parental leave
MT	No statutory paternity leave	Individual (non transferable) entitlement
NL	Employees are entitled to paid paternity leave of two days, unless otherwise specified by collective agreement.	Individual (non transferable) entitlement
AT	No statutory paternity leave	Leave is a family entitlement, but an additional 6 months of leave is paid if the father takes some leave.
PL	Since 2004 the mother must take at least 14 weeks maternity leave, but the remaining part can be transferred to the father.	In principle both parents have equal rights to the childcare leave and child-raising leave, however there are no incentives for men to opt for such leaves.
PT	Statutory paternity leave of 5 days, fully paid, to be taken up, consecutive or not, during the first month after childbirth.	The father can benefit from an allowance during 15 days of parental leave, provided that the days immediately follow the paternity or maternity leave.
SI	Statutory paternity right of 90 days. At least 15 days must be taken up during the maternity leave, whereas the remaining 75 days can be used until the child is 8 year old.	
SK	No statutory paternity leave	
FI	Fathers are entitled to a total of 18 weekdays of leave, to be taken up during maternity leave or the mother's parental allowance period.	Since 2003, it has been possible to extend the paternity 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.
SE	Statutory paternity leave of 10 days, to be taken up before the baby has reached the age of 3 month.	90 days, out of a total of 480, are non transferable by the father, implying that if the father does not take up the leave, the family will lose two months of parental leave.
UK	Two weeks for most fathers, paid at 100 pound per week	Individual (non transferable) entitlement
IS	Part of the three months overall leave entitlement	Three months of the parental leave are reserved for the father (paternal leave).
LI	No statutory paternity leave	
NO	Two weeks unpaid leave, in addition to the 4 weeks father quota in the parental leave. The father quota was extended to five weeks from 1 July 2005.	The father has the right to take up the father quota of four weeks if: 1) the mother worked 50% or more prior to birth, 2) the father had an income (with pension credits) at least 6 of the 10 months before the leave starts, and 3)

**Box 6. Fathers' rights after the birth of a child (cont.)**

	<b>Paternity leave</b>	<b>Specific regulations with regard to fathers' take-up of parental leave</b>
		the annual income was above a certain (low) minimum. The father is compensated according to the mother's proportion, if the mother worked between 50 and 75% prior to the birth.
BG	Not mentioned	Since 2004 the parental leave is transferable to the father if he is fully insured.
RO	Not mentioned	

Source: National reports; Fagan & Hebson 2004

**Box 7. Employers' involvement in leave facilities**

BE (Fl)	No additional regulation at sector or company level
BE (Fr)	No additional regulation at sector or company level
CZ	No additional regulation at sector or company level
DK	In the public sector the payment level is supplemented to full pay for maternity and paternity leave and 10 weeks of the parental leave. From July 2005, through the collective maternity/childbirth fund, up to 80% of all parents in the labour force will have their benefit supplemented to full pay up to 24 weeks after the birth of a child. In addition, some employers offer to supplement full pay for all weeks.
DE	Supplementary provision of parental leave can be found in a limited number of collective agreements, referring to length of leave and/or payment level. Fairly widespread are collectively agreed provisions on paid paternity leave for fathers at the birth of a child (one or two days).
EE	No additional regulation at sector or company level
EL	National regulations are often improved by collective bargaining in sector and firms with strong trade unions and high participation of women (banks, insurance companies, public power company, national telecom company). Supplements refer to length of (different forms of) leave and payment level.
ES	Limited supplement at company level. An extension of the length of parental and maternity leave (without payment) is quite common in big enterprises.
FR	
IE	Very little company involvement. Teachers' unions have successfully claimed paid paternity leave for three days.
IT	With regard to maternity leave, an increasing number of collective agreements supplement the payment level to cover the workers entire wage. With regard to parental leave, the majority of collective bargaining does no more than refer to the law in force without making significant changes to the statutory provisions.
CY	No additional regulation at sector or company level
LV	No additional regulation at sector or company level

Box 7. Employers' involvement in leave facilities (cont.)	
LT	
LU	
HU	No additional regulation at sector or company level
MT	National regulations may be supplemented by collective agreements (mostly in the financial sector and big manufacturing companies).
NL	The employer is an important player in Dutch leave policy. In order to create some flexibility and to allow for tailor-made solutions, the leave legislation is of a so-called three-quarter mandatory legal nature. This means that deviation from the standard legal provision is allowed by way of collective agreement or by a decision of the employee's council. In case of parental leave, deviant agreements are for example possible with regard to the splitting up of the leave and/or the spreading of the leave over the year. Also the age stipulation may be changed. In practice, approximately 25% of all collective agreements contain mandatory or deviant regulations with regard to leave facilities.
AT	
PL	There are a few examples of company level involvement, mostly targeted at a gradual return to work.
PT	In general, collective agreements do not include issues related to the reconciliation of work and private life, despite some efforts by trade unions to change this situation.
SI	Additional regulation at sector or company level is limited and mostly of an informal nature. Most of the time this refers to larger companies.
SK	
FI	
SE	
UK	As part of the 'Work-Life Balance Campaign' there is a strong emphasis on stimulating employers, in conjunction with trade unions and other relevant workplace actors to develop voluntary initiatives of firm-level time policies. In practise, some types of companies extend maternity, paternity and parental leave, in terms of the duration, or the level of pay, or the flexibility in how the leave could be taken. Large firms and public sector organisations are more likely to offer some form of enhancement. In addition, a balanced gender composition of the workforce seems to have a positive impact.
IS	Little or no additional regulation at sector or company level
LI	Little or no additional regulation at sector or company level
NO	Public sector employees receive full wage compensation if they earn more than the ceiling; some private sector agreements may give a similar right.
BG	The national regulation is rather strict and does not allow supplementary provisions of parental leave by employers.
RO	

Source: National reports

## Summary

50. Parental leave is an important instrument to reconcile work and private life. Particularly when children are young, leave facilities provide a major support for parents whose position on the labour market can be difficult. At the same time, the equal opportunities of parental leave regulations must not be overestimated. The fact that leave regulations imply by definition distance from the labour market and instead facilitate (care) time, makes these

regulations sensitive to the risk of reinforcing traditional options relating to care and work. Lengthy periods of parental leave may therefore reduce female participation and damage future career paths and earnings. The role of employers in providing leave is, again, rather limited, although in some countries employers complement public leave facilities, both by extending the length of leave and supplementing the level of payment. In most countries these extensions are most likely in public and/or large firms.



## 4. Flexible working-time arrangements

51. In addition to leave facilities, most European employers provide at least one of the following working-time arrangements: part-time working, teleworking, flexitime, jobsharing, saving hours/personal accounts and term-time working. Of these arrangements by far the most common is part-time work. The share of part-time employment varies significantly throughout Europe (see Table 7 of the Statistical Annex). The Netherlands scores highest with nearly 36% of total employment working part-time, followed by the United Kingdom and Germany with nearly 23% and 20%. In the New Member States and in southern European countries the part-time rate is below 10%. Notwithstanding the differences in popularity and regulation of part-time employment in a country, most employees working on a part-time basis are female.

### National provisions

52. In most European countries flexible working-time arrangements are settled at the level of the firm. A few countries, however, have national legislation in this respect. Two forms may be distinguished: legislation that applies to all employees and legislation that focuses specifically on working parents. Germany, Denmark, Lithuania, the Netherlands and Poland have national legislation to reduce the number of working hours that applies to all employees. 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. Every employee in a firm with at least 15 employees and an employment duration of 6 months has the right to request a part-time job. The employer has the right to reject only if the firm has no possibilities to reorganise the work. The part-timer has no right to return to full-time work. Denmark introduced in 2002 a right for an employer and an employee to enter into an agreement on part-time work. The main reason for this change is to increase the possibilities

for promoting a more family-friendly and inclusive labour market and to promote equal opportunities. In the Netherlands, *The Working hours (adjustment) Act (WAA)* gives employees the right to adapt their working hours. An employee can only submit the request once in two years and has to work with the company for a minimum of one year when the request is submitted. An employer has to comply with a request and can only reject a request in case of serious business interest. The WAA is not applicable with companies of less than 10 employees. In Lithuania, by the Article 146 of the Labour Code, part-time work may be established by agreement 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. In 2004, Poland has made it easier for employees to work part-time by guaranteeing them protection in terms of freedom to choose part-time working hours, equal treatment with full-time employees in terms of salary and work, and obliging the employer to take into consideration employees' requests to change the work-time status.

53. Seven other EU Member States (Austria, the Czech Republic, Greece, Finland, Portugal, Slovenia and the United Kingdom) and Norway have national legislation that gives working parents a right to reduce their working hours to reconcile work and family more easily (see Box 8 for more details). The target group and the period vary across the countries. In Slovenia, the target group is working parents with children up to the age of 3, whereas in Portugal, 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. In the Czech Republic, part-time employment is limited to working mothers with



children under 15, whereas in Greece the age limit is 2 to 4 years. In Finland, the legislation applies to all parents with children in the second school year or younger. This reduction is financially compensated when the child is under 3 or, from August 2004 onwards, when the child is in the first and second year of school, provided that the parents reduce their working hours to the maximum of 30 hours per week. The conditions that apply to the entitlements also vary and may be very strict and result in the exclusion of a considerable group of parents. This is clearly illustrated in the national report of Austria: 'As this right [to part-time work] is only available to claimants who have been employed with the same employer for at least three years and is also limited to companies employing more than 20 staff, this means that, in view of Austria's enterprise structure with a pronounced predominance of SMEs and ever shorter employment relations, about 50% of the Austrian employees will not be able to enjoy this right'. In the United Kingdom, the conditions are less strict, as employees have to have been employed for at least 26 weeks with the current employer. In Norway the Work Environment Act entitles employees with 'weighty welfare reasons' the right to reduced working hours, if it can be arranged without any 'particular inconveniences' for the company. Parents with children under 10 years old who want to spend more time with their children are considered as having a 'weighty welfare reason'. Thus the right is conditional, but if the employer rejects the request, the refusal has to be well-founded.

54. In addition, some countries have developed or are developing new, innovative working-time arrangements that (may) support the reconciliation of work and private life. A well-known example in this respect is the career-break scheme in Belgium. Career breaks were introduced by the federal government in 1985. Originally, the basic principle of the measure was that every employee can stop working or can reduce his or her working time for a certain period of time. The employee needs the consent of his or her employer. He or she receives a compensatory allowance from the government on condition that (s)he is replaced by a fully unemployed person. This measure had a double aim: in a period of high unemployment,

the obligation to replace a worker during a career break was meant to create a redistributive labour effect. Moreover the career break aimed to improve the balance between work, family and personal life. At first it was only available in the private sector and a small part of the public sector. Later, it became applicable to the whole public sector. In addition, the obligation to replace the worker taking a career break was cancelled. Currently, the ordinary career break system in the private sector gives employees the following possibilities:

- A complete suspension or a half-time reduction with a duration of one year over the whole career. An extension is possible by a collective labour agreement (on sector- or company-level) but with a maximum of 5 years. This is valid for all employees irrespective of their age.
- A 1/5<sup>th</sup> working-time career reduction with a duration of 5 years over the whole career. This is valid for all full-time employees irrespective of their age.
- A half-time or 1/5<sup>th</sup> reduction without maximum duration (available up to retirement age) for employees aged 50 and over who have been employed for 20 years or more.

In the public sector there are similar rights in most services, with the same modalities but with a longer duration than the private sector: 6 years of complete suspension and 6 years of work time reduction. Contrary to the private sector there is no threshold with respect to the amount of persons taking career breaks at the same time. The statutes can however provide certain limitations to avoid organisational problems (see the national report of Belgium).

55. Other examples of innovative policies are found in France, Luxembourg and the Netherlands. The French authorities are occupied with the introduction of policies of city times. The aim of the policies is to harmonise different kinds of time within a geographical area on the basis of so-called time offices. Within the area services will be offered which are better adapted to users' needs without increasing flexibility imposed on employees in these services. In Luxembourg the Prime Minister has proposed

### Box 8. National legislation with respect to flexible working hours

#### Legislation on flexible working hours focussing on all employees

DE	Germany changed the act on part-time employment in 2001, and strengthened the individual employees' position in the bargaining process over part-time and full-time. Every employee in a firm with at least 15 employees and an employment duration of 6 months has the right to demand a part-time job. The employer has the right to reject the demand if the firm has no possibilities to change the work organisation. The part-timer has no right to return to full-time.
DK	In 2002, a right was introduced for an employer and an employee to enter into an agreement on part-time work. This right applies irrespective of any provisions to the contrary laid down in collective agreements, custom or practice. If the collective agreement includes a clause to the effect that the employee is not allowed to work for 15 hours or less per week, such a restriction may, however, be upheld. The employee is protected against dismissal due to a refusal to enter into an agreement to work part-time or for making a request to work part-time. In cases concerning dismissal in these situations, the burden of proof is shared. This means that the actual circumstances on which the employer bases his right must be established.
LT	By the Article 146 of the Labour Code, part-time work may be established by agreement 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.
NL	The <i>Equal Treatment of Full- and Part-timers (WOA)</i> was introduced on the first of November 1996 and guarantees an equal treatment of part-timers and full-timers in the conditions of employment. The aim of the law is a full acceptance of working part-time. Conditions of employment refer to wages, reimbursement of expenses, bonuses and training. The Equal Treatment Commission (Commissie Gelijke Behandeling, CGB) monitors the compliance to the Act. The <i>Working hours (adjustment) Act (WAA)</i> gives employees the right to adapt their working hours. An employee can only submit a request once in two years and has to work with the company for a minimum of one year when a request is submitted. An employer has to comply with a request and is not allowed to fire an employee after his or her request to work more or less hours. The employer can only reject a request in case of serious business interest. The WAA is not applicable for companies of less than 10 employees.
PL	Changes to the Labour Code in force since January 2004 introduce a shortened work week and the system of weekend work and make it easier for employees to work part-time by guaranteeing them protection in terms of freedom to work part-time, equal treatment with full-time employees in terms of salary and work, and obliging the employer to take into consideration employees' request to change their work-time status.

#### Legislation on flexible working hours focussing on working parents

CZ	The possibility of part-time employment for women with children under 15 and for pregnant women (par. 156/2 Labour Code). The requirement by law to take the needs of women caring for children into account when scheduling shift work (par. 156/1 LC).
AT	Parents of children born after 1 July 2004 have a right to part-time work until the child's seventh birthday and after that, the right to return to full-time. The right to part-time work is limited to companies employing more than 20 staff, however, 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. In both cases, protection against dismissal ends 4 weeks after the child's fourth birthday.
EL	Childcare leave in both the public and private sector takes the form of either reduced working hours or continuous absence from work for a certain period of time. It is fully compensated and is considered as employment time for labour and social security benefits. In the private sector this kind of leave

### Box 8. National legislation with respect to flexible working hours (cont.)

	is parental, though mothers have priority of access, while in the civil service it is maternal i.e. only mothers are entitled. Childcare leave is provided as follows: i) in the private sector for a period of 30 months after the expiration of the maternity leave, a working mother (or a working father, if she does not make use) is entitled to work one hour less per day. <i>Upon agreement with the employer (s)he</i> may work two hours less per day for the first year after maternity leave and one hour less per day for the next six months or, alternatively, (s)he can take a continuous leave of equivalent time duration to the reduced hours entitled (which makes almost 4 months); ii) in the public sector a mother who is a civil servant is entitled to work 2 hours less per day until the child becomes 2 years old and one hour less when the child is aged from 2 to 4 years. Alternatively she may choose to take 9 months continuous leave.
PT	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.
SI	One of the parents who minds and cares for a child until the child is 3 years old or a parent who cares for a child whose medical condition calls for more intensive care has the right to part-time work.
FI	According to Finnish legislation, parents in full-time jobs have the right to reduce their working hours and work part-time. This opportunity concerns, at the moment, all parents with children in the second school year or younger. This reduction is financially compensated when the child is under three or, from August 2004 onwards, when the child is in the first and second year of school, provided that the parents reduce their working hours to the maximum of 30 hours per week. Specific arrangements are subject to agreement between the employer and employee. The parent taking part-time childcare leave is required to have worked outside the home for at least one year before taking the leave. The amount of partial care allowance is 70 euro per month.
UK	In April 2003 a new right to request flexible work was introduced for parents with young children. Parents with a child under six years of age (or 18, if disabled), who have at least 26 weeks service with their current employer, can request flexible work. Flexible work is defined to include a change in working hours, days or place of work.  Employers must consider the request for flexible work seriously, but can refuse for a number of 'business reasons' such as burden of additional costs.  The Government has recently announced in its ten year strategy for childcare that the right to request flexible working will be extended to parents of older children and those employees who care for elderly or dependent adults/relatives.
NO	According to the Work Environment Act employees with 'weighty welfare reasons' have the right to reduced working hours, if it can be arranged without any 'particular inconveniences' for the company. Parents with children under 10 years old who want to spend more time with their children are considered as having a 'weighty welfare reason'. Thus the right is conditional, but if the employer rejects the request, the refusal has to be well-founded.

Source: National reports

to introduce 'saving hours' (comptes épargne-temps). These personal accounts should allow employees more individualised working schemes enabling them to take, for example, longer leaves. The Dutch proposal is a life course scheme: a system of saving hours designed to help people combine various activities (such as work, education or care) more effectively in different phases of their lives. In the current proposal employees are granted a statutory right to participate in the

life course arrangement; participation is therefore not dependent on the employer offering such an arrangement. A maximum of 12% of the annual wage can be saved, for a maximum of 2,1 years of leave, which amount to 3 years of leave on 70% of the last earned income. The deferred tax principle is applicable, meaning that no taxes are paid on the saving accounts, but solely on withdrawals (national reports of France, Luxembourg and the Netherlands).

## Employer involvement

56. In several countries employers offer the opportunity to work part-time (see Box 9 for examples in the Flemish part of Belgium, Denmark, Germany, Spain, Austria, the United Kingdom and Norway). In addition, most other flexible working-time patterns like teleworking, are settled at the level of the firm. Teleworking is less common, though, than part-time employment and national legislation on teleworking is generally absent in European countries. While in Hungary, Latvia, Lithuania and Norway teleworking is scarcely applied, the level of teleworking is higher in Germany, the United Kingdom, Luxembourg and the Czech Republic. In European countries the majority of teleworkers seem to be men, with the only exception of Luxembourg where 9.4% all female employees are teleworkers and 8.2% of all male workers. According to the national expert of the United Kingdom provision of telework is higher in larger workplaces, but in the Czech Republic working from home is most widely used in firms with a small number of employees. The differences in availability of telework are more pronounced between industries. Generally, the majority of teleworkers are employed in the public sector, non-profit sector and commercial services. Telework is less common in manufacturing industries. In contrast to part-time work, the incidence of telework increases with educational level. In Norway working from home is more prevalent among managers and academics. Besides, Norwegian employees working from home work longer hours than other employees.
57. Flexible working-time arrangements may, to some extent, serve as a substitute for part-time work. Flexible working-time arrangements may consist of contractually agreed annual working time, a flexitime system, individual contractual working-time agreements and self-determined working time. Apart from flexitime systems, flexible working-time arrangements do not seem to play a major role in European countries. Flexitime systems are based on the idea that employees work on average a standard number of hours per week, but they may vary the time worked on any particular day or week as long as the core number of hours is completed. As a result, for example, the employee may better be able to drop off and collect their school-going children. Flexitime systems are available in countries such as Austria, Spain and Sweden. In Portugal, Iceland and Ireland primarily men make use of a flexitime system, but in the remaining countries this difference is less clear. Flexitime is particularly common in the public and administrative sector and in higher qualified occupations. In addition, it is more available to higher educated workers. It should be noted, though, that flexitime arrangements only to a limited extent address the problem of long full-time working hours. This is especially relevant for the United Kingdom where the culture of long full-time working hours put a real strain on the reconciliation of work and private life.
58. There is little information in the national reports on jobsharing, saving hours/personal accounts and term-time working. These arrangements seem to play a significantly smaller role in the search for more flexibility for working parents. In the United Kingdom 14% of workplaces with at least five employees offers jobsharing, but only 1% of all employees actually shares jobs. There are a growing number of examples of jobshares at professional and managerial levels, but more typically they involve clerical and administrative roles. Jobshare options are more prevalent in the public sector and in unionised workplaces. Most employees that share jobs are women; this result is also found in Ireland. In Spain, 9.5% of large enterprises allow for two part-time employees to share a full-time job, however, only 0.7% have made this arrangement available for all their employees. Term-time working seems also mainly a female matter. This policy allows employees to take up unpaid leave for 4 to 12 weeks during the summer months, when school-going children are on holiday. In the United Kingdom term-time working is particularly common in the education and retail sector (see the national reports of Spain, Ireland and the United Kingdom).

### Box 9. Employers' involvement in flexible working-time arrangements

BE (Fl)	Part-time work is widespread. Overall telework seems to be quite widespread in Flanders. 1 out of 5 organisations offers this possibility to at least part of its workforce. Telework is most likely to be possible in the public and non-profit sectors.
BE (Fr)	
CZ	Employers offer very few opportunities for part-time employment, and the opportunities are not very attractive for employees. Flexible working hours are most widely used in the administrative professions and in small organisations with up to 50 employees. Teleworking is beginning to be applied in some fields. Working from home is widely used in firms with a small number of employees (under 10 employees). Jobsharing and saving hours/personal accounts are not common.
DK	The idea of making it possible to take part-time parental leave is a growing success, especially for mothers – it makes it possible to start children gradually in a care facility as well as a gradual return to work. Some employers (as for instance IKEA) accept part-time work (with lower pay) 6 months after the parent has returned to work as well as fixed working-time (on the 'eight to four' scheme) for parents.
DE	Most employers accept the wishes of employees to reduce working-time. Teleworking: a study found that 23% of all employees could work partially at home.
EE	Part-time work and flexible working hours are rare.
EL	Flexible working-time arrangements are a marginal phenomenon in Greece.
ES	About 60% of especially large and medium Spanish firms allow part-time work (though the share of part-time workers is below EU average). However, only 9% allows this for all employees. 59% of firms declared using flexitime in 2002, but only in 17% this is available to all employees. Few Spanish firms use jobsharing in practice. 9.5% of large enterprises allow for two part-time employees to share a full-time job, however, only 0.7% make this arrangement available to all their employees. 21% of the medium/large enterprises declare they allow to their employees to work from home, only 4% have made this arrangement available for all their employees. A very small percentage of enterprises have a time banking account for their employees allowing them to exchange additional vacation periods against pay reductions. Alternatively, this arrangement allows also for exchanging a reduction of holidays against paid hours.
FR	In general there is now a 35-hour week, but negotiations on the reduction of working time have led to an increase in atypical working hours, variable working time (modulation) and flexible hours. This process, which was gradually introduced in the 1980s, seems to be spreading more widely with the introduction of the reduction of working-time.
IE	The share of companies with part-time working policies vary per survey (37-75%). About half of the policies seem informal. About 5% of companies seem to offer jobsharing (most women) and about 4% of workers are teleworkers.  The IBEC study identifies 13% of companies offering flexitime work, with 63% with a formal policy in place and the remaining 37% an informal policy relating to flexitime.
IT	The availability of part-time work is limited. Progression towards a more flexible working hours system started later in Italy than in other countries and has been much slower.
CY	The only type of flexible work arrangement that currently exists in Cyprus is part-time work and this is also seen as the most popular.
LV	Part-time work is not a widespread employment pattern (only 10.5% of employees, mainly women). There are a limited number of jobs (mainly in the service sector) that accept part-time workers. There is no data on other flexible working arrangements.

**Box 9. Employers' involvement in flexible working-time arrangements (cont.)**

LT	Part-time work may be by 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. About 9% of workers work part-time, women a little more than men.
LU	The strict regulation of part-time contracts in Luxembourg discourages employers to take on part-time employees. The rate of part-time workers is quite below the European average. Jobsharing is restricted to certain circumstances and has to be authorised by the Ministry of Labour. The portion of the active persons who work from home is higher for women than for men (9.4% and 8.2% respectively).
HU	Part-time work, flexible working-times and teleworking are not common. Jobsharing does not exist. No information available on saving accounts/personal accounts.
MT	Flexible working-time is mainly seen in the patterns of shift workers and not as part of company policy. Jobsharing and teleworking are not common practice in Malta.
NL	Despite the high (female) part-time rate, employers are still reluctant to accept requests for part-time working hours especially in the private sector and in higher occupational levels. Most employers regard combining management posts with part-time working hours as a problem: four out of ten believe that a management function cannot be combined with having the main responsibilities for a family.
AT	Flexible practices are generally more common as an entitlement in large, rather than small firms – of which there are many in Austria. Small firms are more likely to provide reconciliation measures on an informal basis. A survey of 1998 showed that 23% of firms offer working hour reduction or 8% teleworking because of care commitments.
PL	The supply of part-time work in Poland does not meet the demand; there are numerous calls to increase the provision of part-time working arrangements. Because of a relatively high tax wedge (around 40%) employers find it more expensive to employ several part-time workers instead of one full-time. Telework is still relatively underdeveloped, but it is developing fastest in information services, consulting, accounting and translation. Estimates of teleworking used by firms range between 2 and 11%.
PT	The possibility of working part-time or with flexible working hours has a limited impact on the Portuguese labour market. Flexibility is higher in the more qualified occupations, namely intellectual and scientific and managerial occupations. There is no information on jobsharing or teleworkers in Portugal, but the share seems low. What is recurrent in some Portuguese enterprises is a rather informal and random treatment that permits workers to take some time off (with or without time compensation) for personal matters.
SI	A survey shows that 36% of organisations has unwritten flexible working practices and 20% has written policies. The share of part-time work is low (6%).
SK	No information in the national report
FI	Part-time work is not common (despite Finnish legislation that determines that all parents with children in the second school year or younger working in full-time jobs have the right to reduce their working hours and work part-time). Specific arrangements are subject to agreement between the employer and employee.
SE	Part-time work has decreased since 1980. This is related to the fact that there are many firms/organisations that offer the opportunity of flexible working-time during the day-time to all of their employees. There are other working-time arrangements as well but these are not as widespread. Women with higher education and higher incomes tend to return to full-time work more often while women with lower education and low incomes return to part-time work.



<b>Box 9. Employers' involvement in flexible working-time arrangements (cont.)</b>	
UK	<p>Several organisations have enhanced the statutory right to request flexible working, for example by extending it to all carers or all employees. Around 80% of employers provide at least one of the following seven flexible working-time arrangements: part-time working, jobsharing, flexitime, annualised hours, term-time working, compressed working weeks and reduced hours working. Of these by far the most common is part-time work – offered by 74% of employers. Aside from the provision for part-time work, flexible working-time arrangements is not widespread, with less than a quarter of employers providing any one of the other six arrangements. Just over two fifths of workplaces (44%) made available two or more arrangements (Woodland et al. 2003: 21).</p> <p>Flexible working arrangements are more prevalent in workplaces which are in the public and not-for-profit sectors, or have recognised unions and good human resource policies.</p>
IS	<p>Part-time work is common among pupils and students as well as mothers with young children. Flexibility as concerns working-time arrangements is first and foremost in hours of work. A survey shows that 63% of those employed and living in and around Reykjavik aged 25-64 in 2003 stated that they had worked flexible hours and 50% answered that they had worked from home in the last 12 months. Working from home and flexible working hours were more common among managers, employers and professionals than other occupational groups.</p>
LI	<p>The only available figures refer to part-time work. In 2000, almost half of the women in gainful employment were working part-time. There is no additional information, neither is there any information available on flexible working hours for parents, jobsharing, teleworking or personal working-time accounts.</p>
NO	<p>The opportunities for part-time work are favourable in the Norwegian labour market. The large majority of employees have limited time flexibility. More men than women have flexible time schedules; and time flexibility increases with increasing educational level. At the local level there is more flexibility than reflected in central agreements.</p> <p>Regulated flexible working-time arrangements are usually based on individual time accounts, in which time can be saved and withdrawn according to specific rules. About 1 in 4 employees report to have regulated 'flexitime'.</p>
BG	Very limited involvement in flexible working-time arrangements
RO	No information in the national report

Source: National reports

## Summary

59. Flexible working hours may be an important condition for men and women to reconcile work with private life. Part-time work has become one of the most well known options, but individualised flexible working hours may act as an important substitute. A few countries have granted employees a statutory right to flexible working hours, while in other countries

legislation on flexible working hours focusses on working parents. The involvement of employers in this particular dimension is presumably large – though difficult to summarise, exactly because most flexible working-time arrangements may be settled at the level of the firm. In general it seems that the incidence of flexible working-time arrangements is lower in the southern European countries and in the new Member States.



## 5. Financial allowances

60. As a fourth dimension of reconciliation policy monetary benefits can be distinguished, like family allowances or financial payments at the birth of a child. Most of the time, the policies will be mixed. In paid parental leave for example, money and time are combined and money and services are combined in the case of fiscal subsidies aimed at reducing the cost of childcare services. It is rather uncommon to find financial provisions as such that specifically target the reconciliation of work and family. In some countries, however, monetary benefits are provided to families who combine work and private life. Cash benefits may also become more popular, both as a way to increase the efficiency with which care is delivered and as a means of accommodating specific preferences.
61. Child-related tax allowances and family allowances exist in practically every country, yet there is a good deal of variation in the relative level, depending on income level, type of family and ages of the children (Bettio & Prechal 1996). The presence of a dependent spouse or dependent children may lead to a reduction of the taxes to be paid by the respective household, for example, by increasing the ceiling of non-taxable income, or by the introducing tax deductions per child. In addition, child allowances may be paid as a universal cash benefit, for each dependent child, regardless of family income. Family-based tax concessions and family allowances are not part of reconciliation policy per se. More often they are introduced from an income policy point of view, trying to reduce income inequality between families. In fact, they are often based on (and may reinforce the notion of) a traditional breadwinner model by reducing the incentive to work for both spouses.
62. Recently, as part of broader policy reforms to make work pay, several countries have introduced or reformed the system of tax credits to increase the financial work incentive for low paid families. See Box 10 for examples on Hungary, Ireland, and the United Kingdom. In Hungary and Ireland the tax credits are targeted on low-income households with children. They are, however, not targeted on dual-earner households. In the United Kingdom the Working Tax Credit is not based on a dual-earner household either: the credit is only available to couples if at least one person works over 30 hours; couples with combined hours reaching this threshold are not eligible. In addition, it has to be noted that the credit includes sole earner couples without children. The CCTC (the childcare element in the WTC) does imply a dual-earner household: couples can only claim the CCTC if both parents are working for 16 or more hours a week. Yet the help with childcare costs for low-income families remains limited in relation to the actual costs of childcare facilities (for a fuller assessment of making work pay policies in Europe see Fagan & Hebson 2004).
63. Aside from low-income families, financial work incentives may also be targeted towards lone parent families in order to create a more employment-friendly environment. In Ireland for example, the One-Parent Family Payment (OPFP) was introduced in 1997 (replacing the Unmarried Mothers Allowance) and represented a further step towards more employment-friendly support for one-parent families. The new payment changed the way income from employment was assessed – those on the OPFP are now entitled to a significant earnings disregard before a loss of benefit occurs. In Austria, single parents and single earners (up to a certain additional-earnings threshold for the spouse) can deduct 364 from their annual tax bill. If their income tax is so low that this tax credit is not (or not fully) effective, or if no income tax is due at all, the amount or the difference is paid out to the single parent or the single earner as a ‘negative tax’.
64. One of the few examples of financial allowances targeted directly at employees trying to combine work and private life is the combination tax allowance, which exists in the Netherlands. The combination tax allowance is a supplementary tax credit to be paid to parents:

### Box 10. The system of tax credits in Hungary, Ireland and the United Kingdom

HU	<p>In Hungary in the late 1990's an in-work tax credit system was introduced in order to ease the financial burdens of low-income working families. The tax credit is calculated on the basis of the number of children. 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. Unfortunately there is no research on the effects of the tax credit in terms of female labour market participation.</p>
IE	<p>In Ireland the Family Income Supplement (FIS) was introduced to increase the reward from work by providing low-paid households with additional income. FIS is only available to low-income households with children. To qualify for a payment, the family must have a minimum of 19 hours paid employment a week – the hours of two partners can be added together to make up the required hours. The FIS received is 60% of the difference between net family income and the income limit, which applies to the family. There was a 7 euro per week increase in the minimum FIS payment in 2004, from 13 to 20 euro (the intention being to make the scheme more attractive to people at the lowest Family Income Supplement payment levels) and an increase by 28 euro in FIS weekly income thresholds, bringing the limits for a family with one child to 407 euro and 433 euro for a family with two children.</p>
UK	<p>In the United Kingdom the Working Tax Credit (WTC) was introduced in April 2003. It provides a targeted top-up to wages for those in low-paid jobs via the personal tax system. 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 WTC includes a specific childcare element for those with children in receipt of this credit (CCTC). 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 directly to the main carer, alongside the Child Tax Credit (Child Tax Credit is an income-related payment available for all parents). The CCTC 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 an income threshold (currently at 5 060 pound), but is 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 decreases proportionately as a family's income increases.</p>

- When they earn an income from activities outside the private household of at least 4 306 euro;
- When a child is a member of the household for at least six months;
- When the child lives at the same address as the tax payer;
- When the child is younger than 12 years of age.

The combination allowance is 224 euro for persons below the age of 65. Both parents – if they combine work and care responsibilities – can claim the combination allowance. This implies that the combination allowance is also paid to the male breadwinner. In order to do justice to

the importance of dual earner families, the member of the couple with the lowest income is entitled to a so-called additional combination tax allowance. The additional combination allowance is 290 euro for persons below the age of 65.

65. Finally, Box 11 summarises the available information on employers' involvement in financial benefits. The examples presented seem to suggest that in some countries employers complement the child and/or family allowance. The focus of employers (and trade unions) in this respect is on the costs of children and the effects children have on available income. There is little evidence that in the financial schemes reconciliation of work and private life is taken into account.

### Box 11. Employers' involvement in financial benefits

DE	In the German public sector all employees who are married and/or have children receive an additional payment to their monthly salary up to the 18 <sup>th</sup> birthday of the child. This child or marriage-related payment is a maximum 100 euro/monthly. A WSI study found that around 33% of all employees said that they are entitled to receive financial support by the firm, including special bonus when a child is born or monthly payments like in the public sector. The amount of payments is not clear.
EL	In Greece the employer usually pays child benefits to employees with dependent children. Both parents are entitled to the child benefit. Civil servants are universally entitled to lump sum benefits depending on the number of children. The amounts are 18 euro per month for each child until the second, 47 euro for the third child and so on. Workers under private law contracts are entitled to child benefits that are set by the national general collective agreement at 5% of basic wages/salaries for each child. More favourable provisions have been achieved by strong unions.
PL	Family benefits are financed from the state budget, but firms with 5 employees and over were also paying out family benefits. The current arrangement will be phased out because of the low protection levels of the beneficiaries who were employed by financially volatile companies and because of limited control mechanisms of the whole system. As of September 2006 local governments will be in charge. Additionally, Labour Code regulations and tax laws stipulate that companies employing over 20 employees (in full-time equivalents) are required to set up social funds, to be spent on employees and their families in the form of payments such as need based benefits, loans, Christmas vouchers, or in kind such as summer holidays for children and/or subsidies to childcare facilities.
PT	In Portugal, besides transfers in kind (such as access to non-expensive or cost-free health or canteen services for both workers and their family members, providing after school hours or holiday activities for children, and so on) some firms established monetary benefits that are given on special occasions (the childbirth benefit is the more common) or on a regular basis (as a child education benefit, or old age benefit, for instance).

Source: National reports

## Summary

66. In summary it seems fair to say that monetary allowances are not a major policy tool in the reconciliation of work and private life. Most financial benefits are part of income policy, and

aim to promote equity between different family types and reduce child poverty. Only in a few cases financial benefits are targeted towards dual-income families to promote a more equal sharing of paid work.



## 6. Reasons for and effects of employer involvement.

67. The foregoing chapters have produced information on employer involvement in different dimensions of work-family policies. The employers' role appeared to be rather different. In some countries employers play a significant role in supporting employees to combine work and family life, whereas in other countries there is hardly any involvement of firms. Cross-national research on employer provisions is limited. According to Den Dulk (2001, 13) employers are important actors in the field of family policy in countries where the role of the market is emphasised. However, substantial public provisions and the recognition of work-family issues may also encourage organisations to introduce facilities. In this chapter we will have

a closer look at the reasons behind employers' involvement and the possible effects.

68. In principle, organisations can contribute to the reconciliation of work and private life in two different ways (Den Dulk 2001); through the development of facilities which ease the burden of caring tasks or by giving employees the flexibility to adjust their work to private (caring) responsibilities. Based on these approaches, four types of work-family arrangements can be distinguished: flexible work arrangements, leave from work for family reasons, childcare arrangements and the provisions of training and information (Den Dulk 2001, 8/9; OECD 2001, 147). See Table 1 for an overview.

**Table 1. Types of work-family arrangements provided by firms**

Flexible working arrangements <ul style="list-style-type: none"> <li>- Part-time work</li> <li>- Flexitime arrangements</li> <li>- Jobsharing</li> <li>- Teleworking/working at home</li> <li>- Term-time work</li> <li>- Saving hours</li> </ul>	Leaves <ul style="list-style-type: none"> <li>- (Extra statutory) maternity leave</li> <li>- Parental leave</li> <li>- Paternity leave</li> <li>- Leave for family reasons (incl. elderly)</li> <li>- Adoption leave</li> <li>- Career break scheme</li> </ul>
Childcare arrangements <ul style="list-style-type: none"> <li>- Workplace nursery</li> <li>- Contracted childcare places</li> <li>- Childminding</li> <li>- Childcare resource and referral</li> <li>- Financial assistance</li> <li>- Holiday play schemes/summer camps</li> </ul>	Supportive arrangements <ul style="list-style-type: none"> <li>- Work-family management training</li> <li>- Employees counselling/assistance</li> <li>- Work-family co-ordinator</li> <li>- Research on employees needs</li> <li>- Financial contributions</li> </ul>

Source: based on Den Dulk 2001, 8

69. The work-family arrangements differ in their consequences for both employers and employees (Den Dulk 2001, 7). Childcare arrangements usually mean that children are cared for during the time parents are at work. As such, these arrangements increase the supply of labour. The financial costs may be considerable though, and arrangements will often require collaboration with external parties. Childcare facilities, however, rarely affect the work itself or the organisation of work. Leave arrangements may decrease labour supply in the short run and influ-

ence the organisation of work. Yet the retention rate may improve by strengthening the attachment to the firm. Flexible working patterns may even have a larger impact on the organisation of work and working hours but might enable employers to better match the staffing of labour to the actual workload. Yet the co-ordination costs of flexible work arrangements might be considerable.

70. As illustrated in the foregoing chapters, the occurrence of work-family policies in firms

varies per country (see for an overview also OECD 2001). At a theoretical level the main argument to explain these differences refers to institutional pressure (see for example Dex & Scheibl, 1999; Den Dulk, 2001). Relevant in this respect are public provisions, the cultural ideology and collective agreements. Countries may differ in the extent to which they provide work-family arrangements; employers adapt in different degrees to this institutional environment by supplementing the public arrangements. The second factor of cultural ideology relates to the norms with respect to gender equality and combining work and family life. When there is a general norm that everyone should be able to combine work and family, there is more pressure on firms to support employees in this respect. Thirdly, industrial relations and collective agreements may influence company policies. Industrial relations differ across countries; in some countries trade unions have an important impact on working conditions. When trade unions put the issue of work-family on the agenda of negotiations, the result might be that work-family policies are included in collective agreements.

### National differences

71. The institutional perspective explains why in countries like Sweden and Denmark, in an environment of generous public childcare facilities, employer involvement is practically non-existent. In the absence of public provisions, however, firms seem responsive to requests from employees. For example, in a study on employers' involvement in work-family arrangements in the

Netherlands, Sweden the United Kingdom and Italy, Den Dulk found that employers mentioned request of employees relatively often when asked for reasons why they developed childcare arrangements (Den Dulk 2001, 125). For Dutch and United Kingdom employers' recruitment and retention of personnel are important reasons, sixteen out of 79 Dutch employers in the study mentioned collective bargaining as a reason for providing childcare. Although it can be argued that childcare has a beneficial effect on absenteeism and productivity, very few employers mentioned this as a reason. For some of the Dutch employers social policy and /or equal opportunities policy had been a reason to introduce childcare (category 'other').

72. The research of Den Dulk (2001) also provides some information on the question of why employers implement leave facilities. Again, as Table 3 shows, the request from employees is an important factor. 'In addition, collective bargaining is an important factor for Dutch and Italian organisations, but relatively less important in Sweden and the United Kingdom. Business case arguments such as decreasing absenteeism, reducing turnover, enhancing recruitment, and the image of the organisation are mentioned in particular by the United Kingdom organisations. In the other three countries, these arguments seem to be less relevant, except for the image of the organisation, which is a reason for 12 Swedish employers to supplement statutory leave arrangements. (...) Dutch employers frequently mentioned social argument, such as following national societal developments and government policy (9 cases),

**Table 2. Reasons to develop childcare mentioned by Dutch, Italian and British employers in percentages and absolute numbers (more than one reason possible)**

	Netherlands (N = 79)	Italy (N = 10)	United Kingdom (N = 18)
Request by employees	46% (36)	60% (6)	44% (8)
Decrease absenteeism	-	10% (1)	17% (3)
Decrease turnover	42% (33)	-	78% (14)
Recruitment	17% (13)	-	72% (13)
Increase productivity	1% (1)	-	6% (1)
Image of organisation	11% (9)	20% (2)	39% (7)
Collective bargaining	20% (16)	-	11% (2)
Other'	28% (22)	60% (6)	28% (5)

Source: Den Dulk 2001, 128

**Table 3. Reasons to adopt leave arrangements by Dutch, Italian, British and Swedish employers in percentages and absolute numbers (more than one reason possible)**

	Netherlands (N = 86)	Italy (N = 94)	United Kingdom (N = 65)	Sweden (N = 73)
Request by employees	30% (26)	31% (29)	48% (31)	36% (26)
Decrease absenteeism	2% (2)	1% (1)	40% (26)	6% (4)
Decrease turnover	4% (3)	-	45% (29)	6% (4)
Recruitment	2% (2)	1% (1)	45% (29)	4% (3)
Increase productivity	2% (2)	8% (8)	14% (9)	3% (2)
Image of organisation	6% (5)	5% (5)	37% (24)	16% (12)
Collective bargaining	49% (42)	83% (78)	20% (13)	12% (9)
Other	38% (33)	6% (6)	46% (30)	69% (50)

Source: Den Dulk 2001, 144

creating a good relationship with the staff (i.e. keeping employees satisfied) (7 cases), and social behaviour of the organisation (6 cases). For a few organisations, leave arrangements were part of an equal opportunities policy or were the result of ad hoc solutions in individual cases' (Den Dulk 2001, 144).

and non-profit sector companies. This is because they do not always have the capacity to offer the same levels of pay as the private sector, and because some parts of the public sector face among the most severe recruitment difficulties in the economy, for example in nursing and teaching.

73 The national reports of the Netherlands and the United Kingdom provide additional illustrations of the importance of employee requests. In the Netherlands, for example, research on 871 employers shows that work and family policies are to a large extent seen as inescapable by employers; they realise quite clearly that the profile of the employees has changed and that the new, modern employee is an employee with care responsibilities. When asked why they are involved in work-family-policies employers frequently refer to 'satisfaction of employees' and 'request of employees'. A detailed cost-benefit analysis is not made. As a large bank states: 'work-family arrangements of course cost money. But we do not have a fixed budget. We do not calculate the exact costs either'. And a technical company: 'to our mind, these policies do not contain many disadvantages. In general the costs are about the same as the benefits. But we have never made exact calculations'. A recent survey of companies in the United Kingdom found that recruitment and retention, and more generally responding to the preferences and needs of employees was a very important factor which motivated companies to introduce flexible working, including implementing the new statutory employee right for parents to request flexible hours. The study suggests that this motivation is particularly relevant for public

74 The results of Den Dulk (2001) suggest that employers tend to develop those work-family arrangements that supplement existing legislation. However, this study is based on only four countries. Evans (2002), using a larger sample of 15 EU countries and Canada, shows that this is only partly the case. Evans addresses the question whether national legislation 'crowd out' efforts by firms or encourages firms to introduce their own, supplementary measures. He explores the relationship between extra-statutory maternity leave provided by firms and national legislation for the EU Member States (15) and Canada. In countries with the highest national provisions, there seems to be hardly any firm involvement. But when national provision is comparatively low, again there is hardly any firm involvement. Involvement seems to be highest in countries where national provision is at the median level. So, as Evans concludes, public policy crowds out efforts by firms only at very high levels of public provision (2002: S205). Evans (2002) explains this u-shaped curve by referring to cultural factors. In the Nordic countries where work-family issues are seen as a responsibility of the government, there are high levels of provisions, which need not be supplemented by firms. In other countries where the family is an important institution, such as Austria, Germany and the Netherlands, both the state (but at a lower level than in Nordic countries) and firms



provide support. In Ireland and the United Kingdom, however, there is traditionally less economic support for the family and work-family provisions by firms and the government are rather low. In fact, as Den Dulk (2001) also argues, the specific balance between public and employer provisioning will be the result of a complex of interrelating factors. Apart from cultural factors, economic factors, such as the general economic situation of a country, but also more specific labour market characteristics such as the employment rate of women, will also be important.

### Differences between firms

75 The argument of institutional pressure is important to understand national differences between work-family policies. Yet, even when the institutional context is taken into account, there are differences between employers in the extent to which they provide these policies. Studies show that, irrespective of country, two organisational characteristics are related to the presence of policies: sector and size. Firstly, it is found that public organisations more often have work-family policies than the private sector. Most European governments emphasise the importance of gender equality and reconciliation policies. According to the institutional perspective, public organisations are under higher pressure to take these norms into account and provide such policies than private companies. Another factor that plays a role is the high proportion of women employed in this sector as a result of which the demand for facilities increases. Moreover, market pressures are less in the public sector, leaving more room for (extra) work-family facilities (OECD 2001). A second characteristic is size. Work-family arrangements are more common in large firms. Large firms are more visible and may therefore be more responsive to institutional pressure. Moreover, larger firms have the advantage of economies of scale. When informal policies are taken into account, however, differences between larger and smaller firms seem less important (OECD 2001).

76 The importance of sector and size correspond with the information provided by the national reports on the presence of work-family measures. For example, the national reports of the

United Kingdom, Ireland and the Netherlands mention that work-family policies are more often found in public organisations and in larger firms. In addition, within countries, associations between work-family policies with other organisational characteristics may be found. For example, according to the OECD (2001), in several countries work-family arrangements are more common in firms with higher proportions of professional and technical workers. This seems also the case in Slovenia. According to the national report for this country family-friendly programs are more common in organisations with a greater proportion of highly qualified employees. The national report of the United Kingdom describes that these policies are also more common in financial services, and in firms with 'progressive' human resource management policies.

77 Another important argument behind interfirm differences refers to economic reasoning. According to this argument firms implement work-family arrangements when the benefits outweigh the costs. There may be a large variety of costs and benefits. Dex & Scheibl (1999: 23) and Den Dulk (2001) summarise the following potential benefits: savings from reduced recruitment, absenteeism, sickness, savings from increased retention, morale and productivity, increased returns on investment in training if employees stay longer, improved corporate image as a company that takes care of its staff, improved quality of applicants and preventing loss of knowledge workers to competitors. Potential costs relate to yearly costs of the policy (multiply the number of workers benefiting per year) by disruption costs of filling absent colleagues' positions temporarily, temporary reduction in productivity from disruption, as employees not benefiting directly from provisions can have lower morale. The specific cost-benefit analysis will vary with organisational characteristics. For example, for firms with a high share of employees with young children, the analyses will be different than for firms with a low share. As a result, the presence of reconciliation policies will vary across firms.

78 Empirical research on the actual impact of family-friendly policies in terms of costs and benefits is rather limited, often focussing only on one organisation and/or one arrangement. For example, the national report of the United

Kingdom describes that through offering family-friendly arrangements, HSBC bank has trebled the number of women returning to work after maternity leave, saving the bank millions of pounds in recruitment costs. Another example is Diabetes United Kingdom, a charitable organisation that, in 2001, had few women returning to work after their maternity leave. The loss to the organisation was not just the costs of replacing these individuals, but also the less visible costs of severed client contacts and loss of skilled organisational knowledge. The organisation therefore set about implementing maternity and family-friendly policies. Since the introduction of these policies, 90% of pregnant employees have returned to the organisation after their maternity leave. The final example refers to small and medium-sized companies that have also been able to identify several business benefits from implementing family-friendly policies, such as flexible working, especially around the occasional needs of employees' dependants for unexpected care.

79 Most large-scale research is done in the USA and suggests positive effects on productivity, turnover, quit rates and work performance measures (see for an overview Dex & Scheibl, 1999). Dex et al. (2001) provide one of the few large-scale European (British) studies on the relation between performance and presence of work-family policies. It proved to be too complex and difficult to include actual performance by using financial measures such as profit,

return on capital and dividend per share. Therefore performance is measured on the basis of a (subjective) assessment of managers of financial performance, labour productivity, quality of product or service, and the value of sales over the last 12 months. In addition, two human resource performance variables were analysed: absence days and labour turnover. A total of eight work-family provisions were analysed, as was the total number of provisions in the firm. There appeared to be small significant associations between some of these provisions and 5 of the 6 performance measures. The only performance measure that has no association was 'absence', perhaps due to conceptual difficulties in measuring this variable. The results are summarised in Table 4.

80 The table indicates that facilities related to childcare seem to have little impact on organisational performance. Only 'help with childcare' is related to an improvement in quality performance and reduced labour turnover. The presence of a workplace or other nursery has no association with the performance measures. With respect to the leave facilities, parental leave is associated with above average financial performance and above average labour productivity, and paternity leave with above average labour productivity. The flexible working arrangements show quite some variation. Job share and 'the ability to change from full-time to part-time hours' both are associated with 3 performance measures. Job share is associated

**Table 4. Associations between family-friendly policies and performance in the United Kingdom**

	Above average financial performance	Above average labour productivity	Improvement in quality performance	Rising sales value	Reduced labour turnover
Parental leave	X	X			
Paternity leave		X			
Job share	X			X	X
Term time			X		
Ability to change FT-PT hours		X	X	X	
Flexitime					X
Nursery					
Help with childcare			X		X
Emergence leave					
Home work					
Number of policies		X	X	X	

Source: Dex et al. 2001, 17

with above average financial performance, rising sales value and reduced labour turnover. Firms that offer the ability to change from full-time to part-time hours show above average labour productivity, improvement in quality performance and rising sales value. Term-time work is associated with improvement in the quality of performance and flexitime with reduced labour turnover. Finally, the number of policies seems to matter as a positive relation is found with above average labour productivity, improvement in quality performance and rising sales value. However, negative associations were also found. Flexitime was associated with a reduction in financial performance, emergency leave was associated with increases in labour turnover and term-time work and flexitime were associated with increase in absence.

- 81 When analysing the impact of work-family policies, it should be taken into account that causality is often problematic. The problem with cross-sectional data is that there is no information when the family-friendly policies are introduced and whether performance has changed in response to policies (Gray, 2002). An alternative explanation is that workplaces with better performance are more likely to introduce family-friendly policies as they can afford to do so. In addition, the negative associations between some work-family policies and firm performance might be related to the way the policies are analysed. Dex et al. (2002) analyse these policies separately. However, as elaborated above, there is a variety in work-family arrangements and they differ in their consequences. One could argue that separate (individual) policies will have less visible impact on organisational performance than combined policies.
- 82 Research by Gray (2002), using the same data as Dex et al., indicates that it seems more plausible to analyse the policies in a co-ordinated way. According to Gray (2002) there seems to be a distinction between policies that reduce the visibility of employees with family responsibilities (such as shorter working hours or employment away from the establishment) and policies that enable employees to maintain a (almost) full-time presence in the workplace (such as access to a workplace nursery). Firms that offer the 'reduced-visibility' policies seem

to experience lower levels of performance than firms that offer the 'greater-visibility' policies. Moreover, firms that do not offer family-friendly policies seem to have better performance levels than firms that offer the 'reduced-visibility' policies. However, as Gray points out, this may be related to the fact that employees using the opportunities offered by reduced-visibility policies are often treated different than 'regular' full-time employees. For example, they are excluded from meetings and training.

- 83 The different studies suggest that with respect to implementing work-family policies, both the arguments of institutional pressure and of economic reasoning apply. The findings of Den Dulk (2001) seem to suggest that the national social policy context affects the focus of initiatives taken by employers. Employers tend to develop those work-family arrangements that supplement existing legislation. In addition, efforts made by employers seem to be sensitive to economic developments. These findings, in combination with the emphasis on employees preferences, leads Den Dulk to conclude that a set of normative beliefs is emerging that employers should play a role in helping employees to combine work and family life. However, the findings also suggest that employers adopt work-family arguments because they think it will benefit the organisation. Den Dulk: 'when organisations are questioned about their reasons for adopting work-family arrangements, they do mention business case arguments such as decreasing turnover or the recruitment of new personnel. In addition to reasons such as request from personnel or wishing to respond to developments in society'(Den Dulk 2001, 196).

### Who bears the costs?

- 84 The available evidence suggests that some employers offer work-family arrangements and directly benefit from these arrangements in terms of improved company performance. Employers might also benefit indirectly from work-family policies. Ruhm & Teague (1995), for example, analyse the relationship between mandated leave policies in Europe and North America and macro-economic outcomes such as employment-to-population ratio, labour force participation rates and unemployment

rate. Their results suggest that leave entitlements of moderate duration (especially when paid) result in higher employment levels and higher participation rates. In addition, the actual cost of work-family arrangements may not be born by the employers, but may be passed on to the employee. Gruber (1994) concludes that in the United States costs of (mandatory) maternity leave were shifted to the wages of the users. Ruhm (1996) shows that extended paid parental leave results in substantial wage reductions among female employees.

- 86 The extent to which wages may be reduced depends on the wage-flexibility. In practice, wage reductions seem rather uncommon, though the national report of Norway suggests that some employers exclude persons on parental leave from local wage negotiations and performance-related benefits (bonuses, etc.). A more likely option is that in wage negotiations part of the margin for wage increases is used for work-family policies. If employees agree on this, i.e. when this fits their preferences, work-family policies may be implemented. However, employers who offer reconciliation facilities may face adverse selection by employees. When some employers offer facilities, while others do not, employees who prefer these facilities will choose to work for companies providing them. As a result, the costs will rise, which puts a further pressure on the wage level. An interesting example in this respect is described in the Spanish national report. A telecommunications company in Spain systematically extended legal regulations on leave (maternity leave from 16 to 18 weeks; unpaid long leaves from 3 to 4 years, with social security contributions paid by the firm all the period; the breastfeeding permission from 1 hour during 9 months to 2 hours during 12 months and financial help for crèches). The result was a notable increase of children born to the workforce (one child every 18.5 employees).
- 86 Another way to avoid costs is to adjust the volume of employment. This might be a general adjustment, but it seems more likely that the employer will only hire employees who have a lower probability to use these facilities, i.e. men. As a result, the labour market position of women will deteriorate. Several national reports give illustrations of adverse selection, even in cases where the costs of the facilities are paid

by the public purse. According to the national report of Sweden 'it is hard to calculate the loss of job opportunities for women due to employers' risk aversion toward female labour. What is known however is that the economic recession during the 1990s in Sweden did also, in some organisations, involve a less positive attitude towards fertile women and those already on leave.' In the Czech report it is described that 'although the Czech legal system is founded on the principles of equal opportunities and equal treatment of men and women, current practices and the current form of social policy lead many firms to show an unambiguous preference for male employees.' Finally, the German report summarises a study that found evidence that parental leave combined with the right to return may fuel discrimination against young women as 20% of all firms stated that parental leave is a disincentive to employ young women. This risk of costs being passed on to the employees is likely to increase if the role of the employer is more pronounced. This calls for a delicate division of responsibilities between the state and the employer (social partners).

- 87 Summarising the results so far, it can be stated that national differences in employers' involvement can to some extent be due to differences in institutional pressures. Countries differ in the extent of public provisions, the cultural climate and industrial relations. Firms respond to that environment either by refraining from any involvement, for example in the case of generous public facilities, or by responding to requests of employees in the absence of public provisions. Differences between firms by sector or by size may also be explained partly by the argument of institutional pressure. Another important argument behind interfirm differences refers to economic reasoning; employers implement work-family arrangements when they perceive the benefits outweigh the costs. The extent to which employers pass on the costs of reconciliation policies to the employees, i.e. the users, will depend on the type of policy and the take-up rate. For example, short-term unpaid leave will have lower costs for the employer than extended, paid leave. It is also likely that the negative impact on employees will be minimalised if the role of employers in reconciliation policy is not too pronounced and that most costs are paid collectively.



## 7. Concluding remarks

- 88 Within Europe, the level and nature of work-family policies differ considerably with every country having its own unique constellation of childcare services, leave facilities, flexible working-time arrangements and financial allowances. The extent of the differences make an overall assessment difficult, yet it is clear that some countries (like Belgium, Denmark, Iceland) rely rather heavily on childcare services, while others (Lithuania, Hungary, Finland, Bulgaria, Romania, Austria, the Czech Republic) rely more heavily on leave facilities. Only a small group of countries scores rather favourable on both indicators (Sweden and to some extent France) whereas the southern European Member States score low on both childcare and leave facilities (Portugal, Italy, Greece). Countries are even more difficult to rank on the basis of flexible working-time arrangements. On the basis of the part-time rate and a more qualitative assessment of the flexibility offered, it seems that especially countries in north-west Europe (the United Kingdom, the Netherlands, Germany and Austria) score rather high in this respect; the incidence of flexible working-time arrangements is lower in southern European countries and in the new Member States.
- 89 Although it is generally acknowledged that the availability of childcare services is an important determinant of female labour market participation, only six countries (5 EU Member States) have reached the Barcelona target of 33% childcare for children under three. Especially in the Flemish part of Belgium and Denmark the coverage of the childcare sector is rather high, as is the case in Iceland. France and Sweden also score rather favourably, whereas the Netherlands and the French region of Belgium score just above the target. In several countries the score is below 10%; this is especially the case for Spain, Austria, the Czech Republic, Bulgaria, Germany, Greece, Lithuania, Italy, Hungary and Poland. In order to assess the availability of childcare services and/or whether or not the demand is fully met, it is necessary to take the full care system into account, because the actual demand for childcare will be influenced by the participation rates of parents, the levels of unemployment, the length of the parental leave, the opening hours of school and the availability of alternatives like grandparents and/or other informal arrangements. This influences the method for effective monitoring of national policies. If the focus is strictly on childcare services, the available evidence suggest that especially formal childcare services for the youngest children is in short supply. Yet, if the full care system is taken into account and the figures for childcare services are recalculated on the basis of the availability of parental leave, the situation improves considerably (see Plantenga & Siegel 2004). This would imply a shift in focus from childcare services as such, towards the most optimal division between leave facilities and childcare services. In the search for this optimal division, key factors are equal opportunities, the importance of raising the female participation rate, the healthy and sound development of a child and the importance of parental choice.
- 90 For the age category 3 years to compulsory school age, it is difficult to assess the availability of childcare services because of the interaction with pre-school facilities. Some countries need childcare services in addition to pre-school arrangements in order to cover the full working day. In other countries, pre-school arrangements serve more or less as an alternative for childcare services. Especially for this age category, the time dimension is important. A complete picture of childcare facilities should contain information about the hours covered during the day, the number of days during the week and the number of weeks during the year. In addition, the times during the day, week and year when care is available should be taken into account.
- 91 The availability of childcare is not enough. Childcare should also be affordable to give parents more incentive to use it and improve parental choice. There is only limited information available on the amount of money spent on childcare services and on the most optimal division of childcare costs between the government, the



employers and the individual parents. Evidence seems to suggest that in most countries childcare services are not freely accessible. Parents pay an income-related fee which, on average, amounts to 25-35% of childcare costs and in several countries parents assess childcare services as expensive and as a barrier to the uptake of further education and/or work. Pre-school facilities on the other hand, are in most countries freely accessible as part of the educational system. A real insight into the affordability of childcare services and on the differences between countries in this respect, demands harmonised figures on the costs per household type, per income level and by number of children.

- 92 Although parental leave regulations differ by eligibility, length, payment level and flexibility, there seems to be one common element in all EU Member States: parental leave still refers mainly to mothers; the role of father is disappointing. There is also evidence that long parental leaves can lead to an actual or perceived deterioration in labour market skills and have negative effects on future career path and earnings. Both factors mean that special attention should be given to the actual design of the leave arrangements. This refers to both the duration of the leave, the level of payment and the flexibility in take-up.
- 93 Flexible working-time arrangements are important for men and women to reconcile work and private life, yet it is not clear whether flexible working arrangements favour gender equality or undermine it. The costs of part-time work, both in term of income and career perspective, are well known. Also with regard to other flexible work arrangements, it has to be taken into account that provisions are not always intended to benefit employees with young children. Some arrangements are designed to meet operational requirements and business needs in ways that make work-family reconciliation even more difficult. Varying work schedules for example, are often difficult to combine with the fixed opening hours of childcare facilities. In this respect it is extremely important to avoid the risk of segmented labour markets, by providing full coverage of social security, training and promotion for part-time and/or flexible jobs (Jaumotte 2003).
- 94 In theory, employers are important actors regarding the provision of work-family arrangements; they may either supplement or substitute public provisions. In practice the role of the employer in most countries is rather limited with regard to the provision of child services and leave arrangements. The few exceptions refer to large companies and companies in the public domain. Only in a few countries, notably the Netherlands and the United Kingdom, is the role of the employer more pronounced. It is likely that the involvement of companies is larger with regard to the flexible working-time arrangements, because most flexible working-time arrangements may be settled at the level of the firm. A stronger role for the employer with regard to gender equality seems important, yet the optimal division of responsibilities between the state, the employee (parent/carer) and the employer is rather delicate as the actual costs of work-family arrangements may be passed on to employees, in terms of wage reductions and/or lower employment opportunities. The employer should therefore be seen more as a supplement than as a substitute of collective arrangements.
- 95 Finally, taking into account the need to raise participation levels and to stimulate population growth, an important issue for the coming years seems to be the streamlining of work and family policies into one integrated system of care, education and leisure services. Diversity, variety and parental choice are important issues when it comes to reconciling work and family. Fragmentation, and non-corresponding time schedules and difficulties in transitions from one service to another should be considered inefficiencies, which hinder the optimal use of services and the growth of female labor force participation. Using the perspective of a child's life course and linking childcare, education, and leisure activities, while at the same time enhancing flexibility and diversity may be important objectives for the future.



# Appendices

**Table A.1. Employment rates by gender in headcount and full-time equivalents in 30 European countries 2003**

Country	Headcount				Full-time equivalents			
	Total	Men	Women	Gap	Total	Men	Women	Gap
Belgium	59.6	67.3	51.8	15.5	54.7	66.7	42.9	23.8
Czech Republic	64.7	73.1	56.3	16.8	64.1	73.2	55.1	18.1
Denmark	75.1	79.6	70.5	9.1	68.4	75.4	61.8	13.6
Germany	65.1	71	59.1	11.9	57.5	68.9	46.2	22.7
Estonia	62.9	67.2	59	8.2	61.3	66	57	9
Greece	57.9	72.4	43.8	28.6	57.4	72.8	42.6	30.2
Spain	59.7	73.2	46	27.2	57.2	72.5	41.8	30.7
France	63.2	69.4	57.2	12.2	59	67.8	50.8	17
Ireland	65.4	75	55.8	19.2	58.7	73	44.7	28.3
Italy	56.1	69.6	42.7	26.9	54.3	69	39.9	29.1
Cyprus	69.2	78.8	60.4	18.4	67.8	79.3	57.2	22.1
Latvia	61.8	66.1	57.9	8.2	61.1	66.3	56.6	9.7
Lithuania	61.1	64	58.4	5.6	62	65.8	58.4	7.4
Luxembourg	62.7	73.3	52	21.3	58.8	72.9	44.7	28.2
Hungary	57	63.5	50.9	12.6	56.9	64	50	14
Malta	54.2	74.5	33.6	40.9	53	75.3	30.6	44.7
Netherlands	73.5	80.9	65.8	15.1	57.1	73.1	41.6	31.5
Austria	69	76.4	61.7	13	63.1	74.9	51.7	23.2
Poland	51.2	56.5	46	10.5	50.3	56.1	44.7	11.4
Portugal	68.1	75	61.4	13.5	65.7	74.7	57.1	17.6
Slovenia	62.6	67.4	57.8	9.8	60.9	66.1	55.5	10.6
Slovakia	57.7	63.3	52.2	11.1	57.4	63.6	51.3	12.3
Finland	67.7	69.7	65.7	4	65.2	68.4	62	6.4
Sweden	72.9	74.2	71.5	2.7	67.6	72.3	63	9.3
United Kingdom	71.8	78.1	65.3	12.8	62	74	50.7	23.3
EU-25	63	70.8	55.1	15.7	58.1	69.2	47.3	21.9
Iceland *	82.9	86.7	79	7.7				
Liechtenstein								
Norway	75.5	78.3	72.6	5.7				
Bulgaria	52.5	56	49	7	52.2	56.3	48.8	7.5
Romania	57.6	63.8	51.5	12.3	58.5	65.2	51.8	13.4

\* Total employment rate and employment rates by gender for 2004

Sources: JER 2004/2005 (Annex 2)

For Bulgaria and Romania: Employment in Europe 2004

For Iceland and Norway: Eurostat 2005

For full-time equivalents: JER 2003/2004, Statistical Annex

**Table A.2. Employment impact of parenthood in 30 European countries 2003**

Country	Men	Women
Belgium	-9.9	6.6
Czech Republic	-8.6	38.9
Denmark	-7.9	2.9
Germany	-8.1	19.7
Estonia	-16.4	28.8
Greece	-14.8	5.6
Spain	-12.7	8.5
France	-10	9.9
Ireland		
Italy	-13.9	5.1
Cyprus	-8.4	8
Latvia	-12.5	19.1
Lithuania	-9.1	4
Luxembourg	-13.4	8.4
Hungary	-8.5	37.1
Malta	-5.1	22.6
Netherlands	-4.7	11.3
Austria	-7.7	6.2
Poland	-14	12
Portugal	-11.6	-2.1
Slovenia	-13.3	-7.9
Slovakia	-7.5	30.2
Finland	-14.5	12.9
Sweden		
United Kingdom	-5.8	23.9
EU-25	-10	13.6
Iceland		
Liechtenstein		
Norway		
Bulgaria		
Romania		

Source: JER 2004/2005 (Annex 2)

**Table A.3. Total fertility rates in 30 European countries 2002**

Country	Total Fertility Rate
Belgium	1.62
Czech Republic	1.17
Denmark	1.72
Germany	1.31
Estonia	1.37
Greece	1.25
Spain	1.25
France	1.89
Ireland	1.97
Italy	1.26
Cyprus	1.49
Latvia	1.24
Lithuania	1.24
Luxembourg	1.63
Hungary	1.30
Malta	1.46
Netherlands	1.73
Austria	1.40
Poland	1.24
Portugal	1.47
Slovenia	1.21
Slovakia	1.19
Finland	1.72
Sweden	1.65
United Kingdom	1.64
EU-25	1.46
Iceland *	1.99
Liechtenstein	1.50
Norway *	1.80
Bulgaria	1.21
Romania *	1.30

\* Total fertility rate for 2003

Sources: Eurostat Population Statistics 2004 and national reports Iceland, Norway, Bulgaria, Romania, Liechtenstein

**Table A.4. Mother's age at birth of first child in 30 European countries in 1980 and 2000**

Country	1980	2000
Belgium	24.71	
Czech Republic	22.36	25.00
Denmark	24.59	27.70
Germany	24.97	28.20
Estonia	23.20	24.00
Greece	24.12	
Spain	25.04	29.10
France	25.02	27.90
Ireland	25.47	27.60
Italy	25.04	
Cyprus	23.80	26.20
Latvia	22.90	24.40
Lithuania	23.80	23.90
Luxembourg		28.40
Hungary	22.45	25.10
Malta		
Netherlands	25.72	28.60
Austria		26.40
Poland	23.42	24.50
Portugal	24.04	26.50
Slovenia	22.83	26.50
Slovakia	22.69	24.20
Finland	25.64	27.40
Sweden	25.28	27.90
United Kingdom	25.10	29.10
EU-25		
Iceland	21.90	25.50
Liechtenstein		
Norway		26.90
Bulgaria	21.93	23.50
Romania	22.43	23.60

Source: Eurostat 2005

**Table A.5. Provision of childcare in 30 European countries 2003**

Country	Childcare coverage rate 0-3 years school age	Childcare coverage rate 3-compulsory	Public expenditures on formal day care as a percentage of GDP
Belgium (Flanders)	81%	100%	
Belgium (French)	33%	98%	0.1%
Czech Republic	8%	85%	0.0%
Denmark	56%	93%	1.7%
Germany	7%	89%	0.4%
Estonia	22%	79%	
Greece	7%	60%	0.4%
Spain	10%	98%	0.1%
France	43%	100%	0.7%
Ireland			0.2%
Italy	6%	93%	
Cyprus			
Latvia	16%	75%	
Lithuania *	18%	60%	
Luxembourg	14%	80%	
Hungary	6%	86%	
Malta			
Netherlands	35%	100%	0.2%
Austria	9%	82%	0.4%
Poland	2%	60%	
Portugal	19%	75%	0.2%
Slovenia *	27%	59%	
Slovakia		70%	0.1%
Finland	21%	70%	1.2%
Sweden	41%	90%	1.3%
United Kingdom			
EU-25			
Iceland *	54%	94%	
Liechtenstein			
Norway **	27%	90%	
Bulgaria *	7%	74%	
Romania			

\* Based on national report

\*\* Estimate

Sources: For coverage rates: Eurostat 2004; Plantenga & Siegel, 2004

For public expenditures on formal day care: OECD Education database; OECD social expenditures database, Eurostat

Table A.6. Maternity leave, parental leave and effective parental leave in EU Member States

Country	Leave regulations						Effective parental leave (weighted by level of payment)
	Maternity leave	Payment	Parental leave (right)	Total parental leave	Payment		
Belgium	15 weeks	30 days: 82% remaining: 75%	3 months (i)	6 months (26 weeks)	Flat rate: +/- 550 euro per month	18 weeks	
Czech Republic	28 weeks	69% of income	156 weeks (f)	156 weeks	113 euro per month	58 weeks	
Denmark	18 weeks	100% of wage with max. 419 euro per week	32 weeks (i)	64 weeks	90% of wage, limited to 32 weeks	47 weeks	
Germany	14 weeks	100%	36 months (including maternity leave)	36 months	300 euro/month for the first 6 months; 7-24 months 300 euro/month but means tested; 25-36 no payment	49 weeks	
Estonia	126 days normal (18 weeks)	100% of salary	239 days (f)	239 days (34 weeks)	100% with min. and max.	38 weeks	
Greece	17 weeks	100% with max. of 38.25 euro per day (no dependents) or 53.55 euro per day (4 dependents)	3.5 months (i)	7 months	Unpaid	13 weeks	
Spain	16 weeks	100%	36 months (f) (including maternity leave)	36 months	Unpaid	50 weeks	
France	16 weeks	100% with max. 61.11 euro per day	36 months (f) (including maternity leave)	36 months	Unpaid (485 euro/month for second or later child)	50 weeks	
Ireland	18 weeks	14 weeks paid 70% with max of 232.40 euro per week and 4 weeks unpaid	14 weeks (i)	28 weeks	Unpaid	11 weeks	
Italy	5 month	Min 80%	10 months until child is 8 (f)	11 months (when father takes 3 months)	30%	24 weeks	

**Table A.6. Maternity leave, parental leave and effective parental leave in EU Member States (cont.)**

Leave regulations						
Country	Maternity leave	Payment	Parental leave (right)	Total parental leave	Payment	Effective parental leave (weighted by level of payment)
Cyprus	16 weeks	75% of earnings	13 weeks (i)	26 weeks	Unpaid	11 weeks
Latvia	16 weeks	100%	36 months (f) (including maternity leave)	36 months	Flat rate payment, 15 LVL/month	50 weeks
Lithuania	18 weeks	100%	36 months (f) (including maternity leave)	36 months	70% of wages	148 weeks
Luxembourg	16 weeks	100%	26 weeks (i)	52 weeks	Minimum wage level (1 692.66 euro/month)	54 weeks
Hungary	24 weeks	100% of income for insured women	Track 2: Childcare fee: 2 years (f)	Track 2: Childcare fee: 2 years	Track 2: Childcare fee: 70% of wage with a maximum	114 weeks
Malta	14 weeks	13 weeks 100% of earning and 14 <sup>th</sup> week unpaid	3 months (i)	6 months (f)	Unpaid	9 weeks
Netherlands	16 weeks	100% with max of 165 euro per day	13 weeks (i)	26 weeks	Unpaid	11 weeks
Austria	16 weeks	100%	24 months (f) (maternity leave included)	24 months	436 euro per month for 18 months. If the fathers take part of the leave, payment can be extended to 24 months.	64 weeks
Poland	16 weeks for first birth and 18 for each subsequent birth	100% of earnings	36 months (f)	36 months	60% min wage for low income families, unpaid for others	50 weeks
Portugal	17 weeks	100%	6 months (i)	12 months	Unpaid	21 weeks

Table A.6. Maternity leave, parental leave and effective parental leave in EU Member States (cont.)

Country	Leave regulations						Effective parental leave (weighted by level of payment)
	Maternity leave	Payment	Parental leave (right)	Total parental leave	Payment		
Slovenia	105 days	100% normal min 55% max 250%	260 days (f)	260 days	100%		38 weeks
Slovakia	28 weeks	55% or earnings with max.	36 months (maternity leave included)	36 months	SK 3790 (≈95 euro) per month		58 weeks
Finland	17,5 weeks	43%-82% of earnings (66% average)	26 weeks (f)	145 weeks (f) (including home care leave)	26 weeks: 66% average 119 weeks: about 350 euro per month		99 weeks
Sweden	12 weeks	80%	480 days (i)	960 days	390 days: 80% 90 days: 6.50 per day		118 weeks
United Kingdom	26 weeks for all women and 26 weeks if employed for 26 weeks with same employer	6 weeks: 90%; 20 weeks: flat rate 102.80 pound per week; 26 weeks unpaid maternity leave who work at least 1 year at the same employer	13 weeks (i)	13 weeks (i)	Unpaid		25 weeks
Iceland	(part of the parental leave system)		9 months in total (3 months for the mother, 3 months for the father and 3 months can be shared)	6 months	80% of wages		26 weeks
Liechtenstein	20 weeks	80% of previous wages	3 months (f)	3 months	Unpaid		10 weeks
Norway	9 weeks	80% (up to a ceiling)	29 weeks / 100%; 39 weeks / 80%; 4 weeks reserved for father (5 weeks from 1 July 2005). In addition, both mother and fathers have an individual right as employees to one year of unpaid leave	39 + 35 weeks	80% of previous earnings for the first 39 weeks; rest of leave unpaid		68 weeks



**Table A.6. Maternity leave, parental leave and effective parental leave in EU Member States (cont.)**

Country	Leave regulations					
	Maternity leave	Payment	Parental leave (right)	Total parental leave	Payment	Effective parental leave (weighted by level of payment)
Bulgaria	135 days (19.3 weeks)	90% of former income	24 months (f) including maternity leave	24 months	Minimum wage level	96 weeks
Romania	126 days (18 weeks)	85% of average income	24 months (maternity leave included)	24 months	85% of gross average salary	96 weeks

\* Under EU law women must receive 14 weeks of maternity leave and parents are entitled to 3 months unpaid parental leave. (Parental Leave Directive 96/34, and Pregnant Workers Directive 92/85)

Sources: Plantenga & Siegel, 2004; Fagan & Hebson, 2004

### Effective leave calculated by:

*Effective leave = maternity leave + total parental leave*

*Maternity leave = (maternity leave in weeks – 14 weeks) \* % payment benefit*

*Total parental leave = total parental leave in weeks \* % payment benefit*

*Payment Benefit calculated by (with correction for payment benefit):*

*If benefit is between 0-33% of minimum wage, then payment benefit is 33%.*

*If benefit is between 34-66% of minimum wage, then payment benefit is 66%.*

*If benefit is between 67-100% of minimum wage, then payment benefit is 100%.*

*i=individual right, f=family right*

**Table A.7. Part-time employment in 30 European countries**

Country	Total	Part-time rate		Share of women **
		Men	Women	
Belgium	19.1	5.1	36.7	80.6
Czech Republic	2.8	1.1	4.8	72.9
Denmark	18.9	10	28.5	64.5
Germany	20.1	4.5	38	82.8
Estonia	6.8	4.1	9.4	
Greece	1.9	0.7	3.6	68.6
Spain	3.8	0.8	8.1	81.0
France	13.7	3.6	24.8	80.6
Ireland	13.7	3.4	25.3	78.8
Italy	6.4	1.6	13.2	76.1
Cyprus	3.6	1.8	5.5	
Latvia	5.2	2.7	7.8	
Lithuania	6.1	3.6	8.4	
Luxembourg	12.9	1	29.6	93.0
Hungary	3.3	2	4.6	67.7
Malta	7.4	3.1	16.6	
Netherlands	35.7	14.8	60.9	76.0
Austria	18	3.4	35	86.9
Poland	3.9	2.5	5.5	65.7
Portugal	3	0.7	5.5	67.0
Slovenia	2	1.4	2.8	
Slovakia	1.8	1	2.8	73.0
Finland	8.4	4.8	11.9	63.5
Sweden	15.6	5.5	25.5	69.5
United Kingdom	22.7	7.5	39.6	77.8
EU25	14.2	4.2	25.9	
Iceland *	20.1	10.2	31.2	
Liechtenstein				
Norway **	21.1	10.3	33.2	74.1
Bulgaria	2.3	1.9	2.6	
Romania	11.5	10.9	12.2	

\* Data for 2003

\*\* Data for 2004

Sources: Background document for the Joint Employment Report 2004/2005

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