Gender inequality and unpaid work

A review of recent literature
May 2019
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1. Introduction

The Ministry for Women is undertaking work to understand the contribution and value of women’s unpaid work in New Zealand society. We know that women spend a greater proportion of their time on unpaid and/or caring work than men. Although unpaid work plays a pivotal role in society and to individuals and communities and makes a significant and important contribution to the economy, it is not visible, widely understood, recognised or acknowledged as ‘real’ work.

New Zealand’s success as a country depends on unlocking the contribution of all our people, including women and men, across all aspects of society. We want to ensure that the value generated to society by women in unpaid work is given appropriate recognition in policy and investment decisions.

To count and value unpaid work, especially work that is traditionally undertaken by women, may help to appropriately value women-dominated work and address pay equity. The historical and contemporary undervaluation of paid work that has mostly been done by women, especially domestic and care and support work, is intrinsically linked to the marginalisation and undervaluation of women’s unpaid work. As several writers note:

   In order to achieve equality in paid work, women also need to achieve equality in unpaid work. (Elson, 2017, p.54)

As part of its work, the Ministry has commissioned a brief scan of recent literature on aspects of women’s contribution to unpaid work. The scan focuses on work published since 2010 and covers the following topics:

- the proportion of unpaid work undertaken by women
- the impact of unpaid work on women’s workforce participation
- the relationship between paid parental leave and access to affordable childcare
- availability and uptake of separate paid parental leave for fathers.
- unpaid work and the gender pay gap
- assessing the value of unpaid work
- understanding the policy implications of unpaid work.

It includes three Annexes:

- childcare policies for selected countries
- paid leave for fathers in the same selection of countries
- gender budgeting in selected developed countries.

What we mean by unpaid work

- Looking after younger children, looking after sick children, caring for older family members, looking after disabled family members, picking up children from school, managing after school and school holiday activities, taking children to sports, dealing with school/early childhood centres, attending health visits and clinics, organising playmates/dates,
- Housework - cooking, cleaning, washing, shopping, providing or arranging transport
• Working in a family business, shift work, do-it-yourself jobs and voluntary community work, working for your marae, maintenance work, helping out at your school.

2. The situation

2.1 Women undertake a disproportionate amount of unpaid work

Women’s greater share of unpaid care work partially explains the slow and uneven progress toward gender equality and women’s economic empowerment.\(^1\)

Based on analysis of Organisation for Economic Co-operation and Development (OECD) data, the McKinsey Global Institute (2015, p.12) concluded that some 61 percent of unpaid care work is routine household work such as cooking, cleaning, collecting water and firewood, home maintenance and gardening. Other types of work intrinsic to the family unit are caring for children and ageing relatives.

Internationally, researchers agree that, while proportions may differ from country to country, in every case, women make up the majority of those in caring roles. McKinsey Global Institute (2015) concluded that, overall, 75 percent of global unpaid care is undertaken by women, while an OECD report (Ferrant, Pesando, & Nowacka, 2014) found that women typically spend between two to 10 times more time on care work than men.

Findings in Canada (Horne, Johnson, Galambos, & Krahn, 2017), Australia (PWC Economics and Policy, 2017) and New Zealand are in line with these results. The last time use survey undertaken in New Zealand in 2009/10 found that women spent approximately four hours twenty minutes a day on unpaid work, while men spent two hours and thirty-two minutes a day.

In New Zealand, men and women spent around the same time in paid work (seven hours a day or 49 hours a week). While around 60 percent of men’s work is paid, nearly 70 percent of women’s work is unpaid.\(^2\) More recently, the 2013 Census confirmed that women were more likely than men to take part in unpaid activities, representing 66.5 percent of people who provided care for a child who did not live in their household and 65.8 percent of care for a non-resident sick or disabled person. The 2013 Census also found that unpaid family workers\(^3\) are more likely to be women (56.4 percent) versus men (43.6 percent), and a quarter of these workers were aged 65 and over (Statistics NZ, 2013).

Hegewisch and Gornick (2011) made the point that most research on the impact of Work-family policies is focused on the consequences of parenthood but this may change given the needs of an ageing population.

Less research as yet is available on the effects of leave policies, care facilities, and workplace flexibility for the labour market attachment of workers with elderly or

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1 Unpaid care work refers to all unpaid services provided within a household for its members, including care of persons, housework and voluntary community work. These activities are considered work because theoretically one could pay a third person to perform them (Ferrant et al., 2014, p. 3).


3 Stats NZ Time Use Survey 2009/10.

4 Unpaid family workers are defined as those who worked without pay for a business owned by a relative.
disabled relatives in need of care, although in view of demographic changes and aging populations and below average labour force participation rates particularly among older women, this area is receiving more interest from policy makers. (Hegewisch & Gornick, 2011, p.121)

Young women also are playing an increasing role in the care of family and whānau members. This caring role during childhood and adolescence can negatively impact on their participation in society, mental wellbeing, and academic achievement and enjoyment of school⁵.

McKinsey and Co’s Women Matter 2016 survey of 2,200 employees confirmed the view that household responsibilities are not equally shared, partly because of traditional perceptions of gender roles:

Interestingly, 15% of our women respondents claim they do all the housework while only 1% of the men believe their partner does all the work. When asked why they did more housework than men, 21% of the women answered because they are better than men at household chores and childcare. Women are also twice as likely as men to say their partner believes housework is a woman's responsibility (13% of women, 7% of men) – and to view the man’s job as more demanding than their own (12% vs. 6%). In answer to the same question, men are much more likely than women to say they do more housework because they choose to do so (45% of men choose vs. 20% of women). (McKinsey and Co, 2016, p.22)

Discriminatory social norms can explain gender inequalities in unpaid care work. Research has found that this unequal distribution of caring responsibilities is deeply embedded in social norms that view unpaid care work as ‘a female prerogative’.⁶

Some of these gender disparities in time use can be explained by socio-demographic and economic factors, such as levels of education and wealth. However, half to two-thirds of the difference remains unexplained and is considered as discrimination (Berniell & Sánchez-Páramo, 2011). Even among the wealthier and more educated households, inequalities in caring responsibilities persist: women contribute more than 60 percent of the time devoted to housework and care, irrespective of their employment status, income or education levels (Rizavi & Sofer, 2010, cited in Ferrant et al., 2014).

Ferrant et al. (2014) argue that the unequal distribution of caring responsibilities is linked to discriminatory social institutions, stereotypes on gender roles and gender inequalities in the workforce. The New Zealand labour market reflects this view. It is still highly gender segregated, with most women working in women-dominated jobs and most men working in men-dominated jobs. Men also dominate management and leadership roles in the labour force, especially in higher-paid professions. However, there is scope for change. Evidence from the Christchurch longitudinal study found men wanted to parent more and be actively involved in unpaid caring work for their children. Gibb, Fergusson, Horwood, and Boden (2014) asked parents directly about their time use satisfaction, and found that men were less

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⁵ This issue is being considered as part of the proposed New Zealand Carers’ Strategy Action Plan (2019 to 2023).

satisfied than women with both their work-life balance and work-parenting balance and reported that they would like to be more involved in childcare.

2.2 Unpaid work impacts on women’s workforce participation

The amount of time spent on unpaid care work is negatively linked to women’s participation in the labour force. Ferrant et al. (2014) found that, in countries where women spend an average of five hours on unpaid care activities, 50 percent of women in the working-age population are employed or looking for a job. Whereas, in countries where women spend three hours on unpaid care work, 60 percent of women are active in the labour force. This suggests that a decrease in women’s unpaid care work is related to a 10 percent increase in women’s labour force participation rate.

The share of women engaged in unpaid work relative to men has a high correlation with female labour force participation rates and a moderate correlation with their chances of finding leadership positions and participating in professional and technical jobs. Unpaid work by women also shows strong to moderate correlation with education levels, financial and digital inclusion and legal protection. Women who enjoy parity in education are more likely to share unpaid work with men more equitably, to work in professional and technical occupations and to assume leadership roles (McKinsey Global Institute, 2015).

In New Zealand, women across all income groups are less likely to be employed after becoming parents. Women with higher educational qualifications and with higher earnings before becoming parents are more likely to return to work. Men show no tendency to decrease their employment regardless of prior earnings (Sin, Dasgupta, & Pacheco, 2018).

Kalb (2018) noted that, while over the past few decades, female labour force participation has increased, countries with high rates of unpaid care work performed by women compared to men also have high rates of women in part-time work and vulnerable jobs. Unpaid care activities constitute a time- and energy-consuming occupation that can limit women’s access to the labour market, relegating them to low-income and insecure employment.

Hegewisch and Gornick (2011) agreed, commenting that the struggle for women to reconcile care responsibilities with paid employment can lead to ‘occupational downgrading’, where women choose employment below their skills level and accept poorer conditions.

In addition, part-time employment and the informal sector are another alternative for women, although this has negative long-term implications in terms of reduced superannuation contributions and retirement incomes. In their research, Hegewisch and Gornick (2011, pp. 122–123) identified a number of employment behaviours relating to leave:

- The majority of mothers with access to job-protected maternity or parental leave will make use of that leave and return to work at the end of the leave, or at least have higher rates of return than mothers not entitled to leave, whether leave entitlements are for a few months or, as in Germany, a few years’ duration.
- Women with lower levels of education have lower rates of return to work after giving birth, both because lower-skilled jobs are less likely to provide paid leave benefits

and because they pay less, provide fewer financial incentives to return to work and leave women with too few financial resources to pay for the childcare services they would need.

- Take-up of parental leave has generally been low where leave is unpaid or only provides low levels of wage replacement.
- Other factors, particularly the cost and availability of childcare, as well as the availability of part-time work, tax and benefit (dis)incentives, particularly for married women, and cultural factors encouraging or restricting mothers’ paid work all affect labour participation decisions.

In New Zealand, one in three employed women work part-time, and of those part-time working women, one in five is under-employed, that is, they would like more paid work hours or work at a higher skill level. They accumulate less work experience than men and this can count against them when seeking more responsible or senior positions.

Hegewisch and Gornick (2011) summarised the situation as follows:

*The growing availability of part-time work allowed women to combine family care and employment, but at the cost of having to shift to lower quality employment. While leave policies encourage employment tenure, the need for reduced hours frequently forces women to change employers (and thus lose seniority and firm-specific human capital).* (p.126)

They suggested that an individual approach to access to quality part-time work and flexible jobs is successful for medium-level jobs, but is less successful in challenging a long hours’ culture in managerial and technical jobs, or in improving access to alternative working hours in low-skilled sectors.

There is further impact when gender and other factors such as ethnicity are considered together. Māori and Pacific women aged between 15 and 24 years are more likely than other women to not be in employment, education or training, start child bearing early, and receive a benefit. They are more likely to be both under-employed and over-employed (e.g. multiple jobs) than other women. Sin, Dasgupta and Pacheco (2018) found that Pakeha mothers who tend to delay their first child birth, had a 59 percent employment rate after 10 years, compared to Pacific mothers (41 percent) and Māori mothers (45 percent). Women with disabilities are also significantly under-employed compared with men with disabilities.

### 2.3 Employers’ recognition of unpaid work

Kalb (2018) pointed out that, although availability of family-friendly policies is very important and is the first step in helping parents to combine family and work, acceptance of these policies by managers and co-workers is equally important. Employers need to take active steps to ensure that:

- time out of the workforce by women for unpaid and/or caring work does not result in workplace disadvantage
- the skills and experience gained through unpaid and/or caring work are used and rewarded
• work is allocated in a way that positively recognises different patterns of workforce participation. For example, studies have shown that mothers who do paid work remotely are among the most productive employees in professional workplaces, and other women with unpaid work responsibilities are better able to perform at their paid jobs when their unpaid work is accounted for.

2.4 Unpaid work and the gender pay gap

The New Zealand Government’s official website recognise that many female workers in New Zealand work in occupations that are more than 80 percent female and these female-dominated occupations tend to be lower paid. Women are under-represented in higher-level jobs.

The gender pay gap is a high-level indicator of the difference between women’s and men’s earnings. Factors that contribute to the gender pay gap are:

• the jobs women do: while there are some notable exceptions in New Zealand today, women are more likely to be clustered in a narrow range of occupations and at the bottom or middle of an organisation
• the value put on women’s jobs: the skills and knowledge that women contribute in female-dominated occupations may not be recognised or valued appropriately in comparison to other jobs
• work arrangements and caring responsibilities: more women combine primary caregiving with part-time work, which tends to be more readily available in lower-paid occupations and positions. This limits women’s access to better-paying occupations and positions.

Gender inequality in unpaid care work is the missing link in the analysis of gender gaps in labour outcomes, in particular, gender gaps in labour force participation rates; quality of employment; and wages (Ferrant et al., 2014, p.1). Salin, Ylikännö, and Hakovirta (2018) suggest that the focus of policies could usefully change to actively encourage men to do more unpaid work:

In many countries, the male breadwinner ideal continues to provide the normative reference point in parental leave policies; however, in other countries, equality and sharing of paid work are emphasised more than equality and sharing of unpaid care. Hence, equality of unpaid care responsibility is not perceived as a primary objective in many parental leave systems. Gender equality policies have primarily attempted to make women equal to men whereas the attempt to make men equal to women has been less important. (p.15)

Lomazzi, Israel, and Crespi (2019, p.13) argued that the wider the gender pay gap, the less sense it makes for a household that is determining division of family responsibilities to conclude that the woman should remain in the labour market while the man takes care

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9 https://flexijobs.com
leave. Therefore, the gender pay gap strongly reproduces existing gender role divisions, and tends to reinforce traditional gender ideologies.

Ministry for Women research showed that, while mothers in paid work suffer a ‘motherhood gap’ which increases the longer they stay out of the work force, mothers who were in low-paid or no-paid work before becoming parents face an ‘employment gap’. Women who were not in education, employment or training (NEET) before becoming mothers, or those in low-paid jobs, were less likely to enter the work force after having children. This is likely due to the unpaid domestic and care work that having young children involves and the inability to afford outsourced unpaid care activities (Sin et al., 2018).

In summary, in countries where women shoulder most of the responsibility for unpaid care work, they are less likely to be engaged in paid employment, and those who are active in the labour market are more likely to be limited to part-time or informal employment, and earn less than their male peers. The gender inequalities in unpaid care work translate into higher gender gaps in labour outcomes. This has a significant impact on women’s lifetime earnings, financial security and their capacity for retirement savings, which are substantially reduced in comparison to men (Sin et al., 2018).

2.5 Access to affordable childcare

Another key policy area is the relationship between paid parental leave and access to childcare. Internationally, there is increased interest in the relationship between parental leave, however defined, and access to early childhood education and care (ECEC). Of particular concern is the extent to which they are co-ordinated in the sense that an entitlement to parental leave leads immediately into, or coincides with, an entitlement to ECEC.

In a review of leave policies in 43 countries, Blum, Koslowski, Macht, and Moss (2018) found great variations between countries in both leave policies and ECEC. In most countries, including New Zealand, entitlements to ECEC are only from three years of age or later. Entitlement for under-three-year-olds is often limited to a part-time place. Only seven11 of 43 countries reviewed had a clear entitlement before three years, with full-time places available in all but Finland. In another four countries, Estonia, Germany, Hungary and Russia, there is a legal entitlement for the earlier age group, but it is reported that a shortage of places means the entitlement is not fully operational until around three years of age.

In Uruguay, The Care Act 2015 has changed the concept of care, making it a collective and societal issue, taking it out of the private and family sphere and positioning it as a human rights issue. Under the new law, all children, persons with disabilities and elderly persons have the right to get care. The state not only provides care services, but also guarantees their quality by providing training and regulations (UN Women, 2017).

The maximum period of post-natal leave available in New Zealand is 12 months but some of this is unpaid. Leave is paid at an earnings-related rate for 22 weeks. There is an entitlement to ECEC from three years of age for a maximum of six hours attendance a day and 20 hours a week. This means that there is a two-year gap between the end of parental leave and an

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11 Belgium, Denmark, Finland, Malta, Norway, Slovenia and Sweden.
ECE entitlement, and a gap of over two and a half years between the end of paid parental leave and an ECE entitlement (reducing to two and a half years from 1 July 2020 when paid parental leave is increased to 26 weeks) (McDonald & Morrissey, 2018).

In a new development, the European Commission has drafted a directive that aims to ensure that all families have access to affordable childcare services and entitlement to adequate parental leave arrangements (e.g., by reserving part of the leave entitlement to fathers so it cannot be transferred to mothers). The ultimate objective of the directive is to prevent discrimination against parents and carers in the workplace, and enhance women’s participation in the labour market (European Social Network, 2018). In an earlier paper on childcare arrangements in the European Union (EU), Janta (2014) concluded that:

In order to meet the needs of the majority of parents, it is important that governments support a range of different childcare options, and provide opportunities for women to enter and remain in the labour market should they wish to do so. It is the responsibility of public policy to make sure that choice is really available for parents and that they, in particular mothers, are not excluded from the labour market or involuntarily work part-time due to the lack of formal childcare provision.

It is also crucial that equal working conditions and opportunities for professional development and career progression are provided for both parents across sectors and occupations. This would ensure that those who are temporarily out of the labour market (for instance on childcare leave) or working part-time (voluntarily or involuntarily) are not disadvantaged compared to full-time workers without childcare responsibilities. (p.21)

In their review of leave policies internationally, Blum et al. (2018, p.37) found that it is only in the countries with operational entitlement for children under three that policies are designed to ensure no gap between the end of well-paid leave and the start of an ECEC entitlement. Elsewhere, the gap is from 12 to 53 months, which, if combined with countries that have no ECEC entitlement, emphasises the extensive lack of co-ordination between these two policy areas. Other researchers agree:

Both institutional and workplace arrangements supporting the dual-earner/dual-caregiver family model are associated with more egalitarian gender-role attitudes. This is particularly true concerning availability of formal childcare for 0- to 3-year-olds among institutional factors, as well as work-schedule flexibility among workplace factors. (Lomazzi et al., 2019, p.37)

See Annex 1 for details of children care provisions in selected countries.

2.6 Fathers’ uptake of paternity and parental leave is low

If women are under such pressure, researchers often ask whether men can and should do more unpaid care and domestic work. Studies suggest that paternity and parental leave policies can have a positive impact on child development, the reconciliation of work and family life and the reduction of gender inequality in the labour market. In a review of policies in the EU, Janta, Iakovidou, and Butkute (2018) concluded that:

Despite some legislative and policy actions at the EU level and the efforts of the Member States to promote parental and paternity leave, there are still some significant barriers to
the uptake of parental and paternity leave by fathers across European countries. These obstacles relate to perceptions of the social and cultural norms about gender roles in supporting a child’s development, and the lack of employment support and flexibility for fathers wishing to receive leave. (p.20)

This has led to men’s and fathers’ increased time spent in childcare and housework being less than the increased time women and mothers spend in paid work (Salin et al., 2018).

All OECD countries\(^\text{12}\), except the United States, provide nationwide paid maternity leave. Over half also offer paternity leave to fathers right after childbirth.

Paid parental leave—for use by both parents as a sharable family entitlement—is now available in 23 OECD countries. Each family has the right to a certain number of weeks of parental leave payments, which parents can divide among themselves as they choose.

In most cases this lasts for between 15 and 20 weeks—with the OECD average length of paid maternity leave 17.7 weeks—but in some countries (e.g. Greece and the United Kingdom) mothers are entitled to take paid maternity leave for 9 months or more. The United States is the only OECD country without national legislation on paid maternity leave. Some individual U.S. states do though provide mothers with income support during maternity leave through temporary or short-term disability insurance programmes\(^\text{13}\).

About two-thirds of OECD countries also offer paid paternity leave, usually for use immediately around or in the first few months after the arrival of the baby. In about half of OECD countries paternity leave lasts one or two weeks.

An increasingly common approach is to reserve at least some part of the parental leave period as a non-transferable right for one or both parents on a “use it or lose it” basis. Non-transferable parent-specific entitlements can take several forms. Most common are “mummy and daddy quotas”, or specific portions of the overall parental leave period that are reserved exclusively for mothers or fathers. These quotas are most often associated with the Nordic countries, Iceland, Norway and Sweden. Finland reserves six weeks for the father only. Other countries offer “bonus periods”, where a couple may qualify for some extra weeks of paid leave if both parents use a certain period of sharable leave. Germany, for example, provides two months of additional parental leave payments if both parents claim the parental leave allowance for at least two months, effectively reserving two months for each parent.

Some countries provide both parents with their own individual right to paid parental leave with no sharable period of paid leave at all. Belgium, for instance, has long provided paid parental leave on an individual basis, with each parent currently entitled to four months of non-transferable paid parental leave. More recently, both Japan and Korea provide each parent with their own individual entitlement for up to one year of paid parental leave.

Uptake by fathers is low. Fathers are more likely to take paid parental leave if encouraged by “daddy quotas” or bonus months. By enabling fathers to take on a greater share of the childcare burden, parental leave can support women’s careers.


\(^{13}\) [https://www.oecd.org/els/family/Backgrounder-fathers-use-of-leave.pdf]
Parental leave entitlements in New Zealand are complex. As in other countries, fathers’ uptake of paternity and parental leave is low. An article on Stuff claimed that just 324 men took parental leave in 2017 versus more than 30,000 women. “In fact, it is thought that only about 4 per cent of Kiwi dads take up the two weeks of paid parental leave for fathers, let alone take on full childcare duties.”

A study for the European Commission (Eurofound, 2019) provided some useful insights into why men’s take-up rates are low, pointing out that, with such a complex issue, singling out specific factors will not do it justice. They suggest that the issue needs to be looked at on three levels – contextual factors, household factors and individual and job-specific factors.

**Contextual factors**

Societal attitudes towards the role of fathers in relation to childcare may already exert an impact on what kind of family leave arrangements are in place, how they have been designed and made available to fathers, and how rigorously father’s uptake is supported within business and by fathers, thereby generating sufficient critical mass for new fathers to participate in childcare.

Partners’ gender ideologies are a key factor for the intra-household division of tasks. In a recent study, Salin et al. (2018, p. 10) found that out of 22 Western countries, none favoured either the female breadwinner nor the modified female breadwinner model as the best way to share paid work and unpaid care responsibilities and only four countries thought the equal earner role was seen as better than the male-dominated earner model (see also, Folbre, 2018, p. 16).

Japan is a good example of the persistent impact of cultural values. According to Miyajima and Yamaguchi (2017), only about 2 percent to 3 percent of eligible Japanese fathers take their allotted paid parental leave of up to one year. Many men still believe they could suffer from negative evaluations in the workplace if they took paternity or parental leave.

In late 2016, the New Zealand Public Service Association asked their members about their experiences as partners of someone who had had a child. Of the 179 respondents, most had taken some form of leave around the birth, adoption or fostering of their child with paid annual leave being the most common leave type (39 percent) and unpaid parental leave being the least common leave type (7 percent). After their return to work, partners continued to use leave, and make changes to their working arrangements for childcare purposes. They valued this time with their newborns/families highly. Some were well supported by their employer to make changes and others were not. Many were dissatisfied with the amount and kind of leave and other arrangements available to them and would like to see more support from government and employers for partners (Windelov and PSA Policy Team, 2017, as reported in McDonald & Morrissey, 2018).

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An earlier paper by Fursman and Callister (2009) suggested that supporting women’s labour force participation may influence men’s participation in unpaid work:

However, the proportion of economically autonomous women must be sufficiently high to not only change men’s beliefs about what a partner would expect in the domestic sphere, but also their willingness to act on those beliefs. (p, 79)

The design and features of paternity or parental leave can also be critical: for example, the level of compensation rates, and the extent to which leave can be taken on a flexible basis. Flexibility can take a number of forms, including:

- the possibility to take leave on a full-time or part-time basis (i.e., so parents can combine part-time employment with part-time leave)
- the possibility of taking leave in one continuous block or several shorter blocks
- the option to take longer periods of leave with lower benefits or shorter periods with higher benefits
- the possibility to transfer leave entitlements to carers who are not parents
- the possibility to use all or part of leave when parents choose until their child reaches a certain age
- additional leave in the case of multiple births or, in a few cases, other circumstances
- the possibility for both parents to take all or some leave at the same time (Blum et al., 2018).

In summary, it is essential to create workplace environments that support and encourage men’s participation in unpaid and/or caring work areas (Ferrant et al., 2014).

Household factors

The joint income of both partners and the opportunity costs in terms of lost wage increases and career advancements are probably two of the most important decision-points about sharing unpaid care tasks. Yet, in the context of persistent gender pay gaps and the influence of stereotypical gender roles, the household choice still tends to reinforce the status quo of the traditional model of male chief earner–female care provider.

Payment of any kind is important for the use of leave by fathers. Low payment may help to explain why so few men take leave despite generally favourable attitudes towards fathers’ use of parental leave.

Many OECD countries provide fathers with non-transferable entitlements to unpaid parental leave, but take up has almost always been very low. However, fathers’ use of parental leave tends to be highest not just when leaves are paid, but also when leave is well paid. The four OECD countries with the most gender-equal distributions of parental leave users (Iceland, Norway, Portugal and Sweden) offer leave benefits that replace over 50 percent of previous earnings for an average earner for at least part of the parental leave.

Many of those countries with the lowest male share of users (e.g. Australia, the Czech Republic, France, Italy, and Korea), in contrast, provide benefits that replace less than 50 percent of previous earnings for an average earner. In France, available payments replace less than 15 percent of average earnings.
Individual and job-specific factors

These include age, education, the sector or occupation and company size; the place where people live and work, job prospects in the area and the type and accessibility of childcare facilities.

Ferrant et al. (2014, p.2) found that, despite decreasing the gender gap in education, countries where women have high responsibility for unpaid care work have not been able to maximise the returns from this investment and have persistent gender gaps in employment outcomes. However, countries with family-friendly policies that promote better work-family life balance for both parents see a higher female economic activity rate.

Job security, as reflected in the type of employment held by fathers, as well as the actual or perceived level of support from employers, can strongly influence the decision to take leave, as can peer pressure (Eurofound, 2019, pp.18-19).

Collecting data on men’s take-up of paternity and parental leave has always been a challenge. In Sweden, the policy debate has progressed beyond the counting of the number of fathers on parental leave. It now focuses more on increasing the number of couples who share their family entitlements equally. ‘Equal sharing’ in this context means that couples share the total amount of family leave days (between 40 and 60). For babies born in 2013, Swedish statistics show that only 14 percent of families have ‘shared equally’. Sharing equally is most common in families where either parent works in a job that ‘requires special theoretical competence’ (in that case, 28 percent of families share equally), or when the woman has a managerial position (23 percent). In contrast, families where the father works in a managerial position tend to ‘share equally’ in only 10 percent of the cases (Eurofound, 2019, p.18).

Various measures have been introduced to encourage fathers to use parental leave. For example, Sweden has a ‘gender equality bonus’ that provides an economic incentive for families to divide parental leave more equally; Germany extends paid leave by two months if fathers take at least two months of leave; Japan has a rather similar system, in which an extra two months of leave may be taken if both parents use some of their leave entitlement (Blum et al., 2018).

In New Zealand, Reilly and Morrissey (2016) have made a case for introducing an independent entitlement to a separate period of paid parental leave for fathers/partners. They suggest it should be a priority, arguing that such a measure would further equality between men and women, and would bring New Zealand law into line with corresponding policies in other developed economies and with the International Labour Organization (ILO). They recommend leave should be well paid, ring fenced and of at least two weeks duration (as cited in McDonald & Morrissey, 2018).

See Annex 2 for details on leave arrangements for fathers in selected countries.

3. The role of government

Governments play an important role in establishing or modifying cultural and social norms in relation to unpaid care work. They can also provide, regulate and fund domestic and care
formal services to reduce the burden for communities, families and especially women. Lomazzi, Israel, and Crespi (2019) argue that:

Taking an institutional perspective on gender attitudes is relevant not only because policies create the conditions for people’s opportunities, but also because they transmit a specific idea of family models and gendered roles through the norms and practices which they encourage. They contribute in setting a ‘cultural frame’ and influencing beliefs about what is possible, desirable, and normal. (p.3)

Elson (2017) proposed a useful framework for addressing the issue of unpaid work, particularly care work, by recognising, reducing and redistributing it. Specifically, this requires governments to:

- recognise the care by measuring it
- reduce the burden by investing in physical and social infrastructure that eases individual care and domestic work
- redistribute the work through policies, such as shared parental leave, that encourage men to take on care work at the same rate as women.

3.1 Recognising care and domestic work by measuring unpaid work

The first step for governments is to make unpaid work visible. At present, the economic value of women’s unpaid work is not included in gross domestic product (GDP) or national income accounting indicators, making the analysis of unpaid work difficult and largely economically invisible. A number of countries are exploring ways to better recognise and value unpaid work, which is typically one of the largest ‘sectors’ in the economy.

The United Kingdom (UK) Government statistician noted in 2016 that unpaid work is the equivalent of all retail and manufacturing in the UK. A report by PWC in Australia (PWC Economics and Policy, 2017) found that if the total economy includes a conservative estimate of the value of unpaid childcare work then, in 2011 terms, it is a $345 billion sector, making it almost three times bigger than the financial and insurance sector.

Statistics Canada reported that women do two-thirds of the 2.5 billion hours of unpaid work performed in Canada annually, and, depending on how it is measured, that work is worth between $235 billion and $374 billion annually.¹⁶

Conservative estimates in New Zealand in 1999, assuming payment at the median wage, valued unpaid labour at $40 billion annually, equivalent to 39 percent of contemporary GDP. Unpaid work done by women in 1999 accounted for $25 billion, making it the largest productive sector (Berentson-Shaw, 2019).

Time use surveys

Time use surveys are widely used to find out how much time people spend on various activities, then putting a price on the output produced or a wage on the time spent (Elson, 2017, p.54). A time use survey evaluates how much time is spent providing different services, such as time spent in the workforce versus time spent on unpaid domestic work.

¹⁶ http://www.gov.pe.ca/photos/original/acsw_paid_full.pdf
Results of these surveys have shown that unpaid work, particularly caring and domestic work, is often disproportionately undertaken by women, who typically spend proportionately less time in paid work than men.

Time use surveys are not without their limitations. Folbre (2018), for example, noted that:

*Time use surveys offer valuable quantitative data, but seldom allow assessment of the causes or the consequences of the patterns that emerge...Detailed community studies, meanwhile, zoom in on aspects of the local environment—such as economic infrastructure, household composition, and policy experiments.* (p.30)

She supported a mixed-method approach, supplementing time use surveys with community-based research:

*The qualitative results, analyzed by field-based researchers who immersed themselves in local communities, call attention to the importance of social norms and subjective experiences. Even where findings are not conclusive, they point to the need to improve survey design to include more attention to supervisory responsibilities, household economies of scale, intra-family income flows, and community-level infrastructure. National statistical agencies should take heed: most conventional household and time-use surveys (including those conducted by affluent countries) fail to provide the information necessary to assess true living standards.* (Folbre, 2018, p.30)

Definitions are also an issue. In her review, Folbre found that the time use surveys defined direct care rather narrowly, making household work (defined as indirect care) loom much larger as a percentage of the work day. In practice, both household work and household-based employment are often combined with supervisory or on-call childcare. Berentson-Shaw (2019) makes a similar point in relation to possible research in New Zealand:

*Data analysis [from time use surveys] would report distributional differences across gender, ethnicities and sectors of work. Such surveys would also capture simultaneous work – situations where, for instance, a parent carries out childcare at the same time as doing paid work. Research shows that men and women work quite differently when doing unpaid labour: when men care for children they typically spend more time playing and reading, while women will simultaneously carry out other domestic tasks. This reinforces the need for research to accurately reflect women’s experiences as a starting point.* (p.47)

Measuring time use could also reveal how the working poor use their time. This could capture the lives of those who work part-time on call as labourers, in precarious jobs, seasonally or on contracts – or how this changes over time. To measure this movement inter-generationally requires time-use data17.

Collecting data is not the same as using it. Elson (2017) believed that:

*Even when statistics on the extent and monetary value of unpaid care and domestic work are produced, they are not used in the design of economic policies... Research*

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in a number of countries suggests that cuts to public expenditures have increased women’s unpaid work, especially for low-income women, as these women produce caregiving services formerly provided by the public sector, particularly for the elderly and disabled. (p.55)

StatsNZ has twice collected detailed information about time spent on unpaid work and the type of activity undertaken, including childcare. The last time use survey was undertaken in New Zealand in 2009/10 and found women spent approximately four hours 20 minutes a day on unpaid work, while men undertook two hours and 32 minutes.

Since the last survey, women’s (paid) labour force participation has increased and older people are staying in the labour force longer. More parents are using formal childcare over informal childcare and women are having children a little later, or not at all. There has been increased attention to workplace inequality, particularly the gender pay gap, and social attitudes on the role of women may have shifted as a result. As a result, time use data about domestic unpaid activity is out of date.

Valuing unpaid work

The most commonly used approach has been to measure market replacement cost by calculating what the value of unpaid care would be in the paid care sector if a person was employed to perform such work. This is a conservative estimate compared to an opportunity cost approach, which values unpaid work according to what the person doing it could be earning if they were seeking paid employment for those hours.

*The difference between the two is essentially if a trained lawyer is taking time away from paid employment to do unpaid childcare, the market replacement approach would value those hours at the cost of a childcare worker, whilst the opportunity cost approach would value them at the costs of a lawyer.* (PWC Economics and Policy, 2017, p.5)

Some efforts have been made to develop macroeconomic estimates compatible with national income accounting principles – so-called 'satellite accounts'. However, less attention has been paid to valuation at the household level. For instance, the value of unpaid care is seldom factored into estimates of household income or consumption, or taken into account in poverty measurement. Almost all discussions of women’s labour supply define labour entirely in terms of market work, ignoring the opportunity cost of reduced time for family care. This definition underlies many widely publicised estimates of the potential contribution of increased female employment to economic growth, including those publicised by the International Monetary Fund (Folbre, 2017).

Other measures of unpaid work

The *Living Standards Framework* (LSF) has been developed by the New Zealand Treasury to consider the collective impact of policies on wellbeing.

Morrissey (2018a) noted that, from an LSF perspective, there is a question of equity if some human capital outcomes are formally recognised as contributing to the wellbeing of the country, and some, like unpaid household work, are not.

She further notes that commonly used wellbeing indicators for unpaid work and gender generally come under one of three dimensions: work-life balance; jobs; and income. None
specifically encompasses unpaid care work for children, older people or people with disabilities, or unpaid household work.

Common wellbeing indicators for the work–life balance dimension are:

- time devoted to leisure and personal care
- employees working very long hours
- volunteering.

Common wellbeing indicators for the jobs dimension are:

- job security
- long-term unemployment rate
- personal earnings
- employment rate.

Additional indicators may be required to obtain a more complete picture with respect to women’s employment, such as:

- underutilisation
- occupational segregation.

Common wellbeing indicators for the income dimension are:

- household financial wealth
- household net adjusted disposable income.

None of these indicators directly addresses the extent or value of unpaid care and housework.

Cost-benefit analysis

Berentson-Shaw (2019) suggests that cost-benefit analyses could also be amended to incorporate unpaid work. The usefulness of such an approach can be seen in the health sector, where the costs/harms and benefits of unpaid labour are, in some cases, already included. She cites a number of examples and proposes that government agencies’ Budget bids could incorporate the costs and benefits of unpaid labour, improving the robustness of policy making.

Gender analysis and gender budgeting

Morrissey (2018a) described gender analysis as a technique that can be applied at different stages of the policy and budget process to analyse either proposals, or decisions. As the aim of gender budgeting is to improve gender equality, where analysis is taken of decisions that have already been made, the challenge is to use that analysis to inform debate and future decision making. She noted that:

Such population-based policy analysis has come in and out of favour over the years. However, gender equality remains a stated aim of many organisations, and gender budgeting or gender analysis is recognised as having a role to play in achieving that aim. Reflecting that understanding, there has been a growing involvement of civil
society in gender budgeting work, as well as a growing number of governments incorporating gender analysis into their Budget documentation. (p.2)

Gender analysis appears to be more widely accepted and used in the development community, where donor countries insist on such analysis before making grants or supporting programmes. It is less common among developed countries.

Morrissey also referred to an earlier paper by the Office of the Special Adviser on Gender Issues and Advancement of Women at the United Nations which outlined how gender analysis should be undertaken (United Nations, 2002, pp.3-4):

- ask questions about the responsibilities, activities, interests and priorities of women and men, and how their experience of problems may differ
- question assumptions about ‘families’, ‘households’ or ‘people’ that may be implicit in the way a problem is posed or a policy is formulated
- obtain the data or information to allow the experiences and situation of both women and men to be analysed
- seek the inputs and views of women as well as men about decisions that affect the way they live
- ensure that activities where women are numerically dominant (including domestic work) receive attention
- avoid assuming that all women or all men share the same needs and perspectives
- analyse the problem or issue and proposed policy options for implications from a gender perspective and seek to identify means of formulating directions that support an equitable distribution of benefits and opportunities.

Downes, von Trapp, and Nicol (2017, p.1) found that, traditionally, most OECD countries did not design public policies with gender equality as a primary consideration. Today, many disparities and inequalities between the sexes appear to have become embedded, to a greater or lesser extent, in the baseline of public policies and the allocation of public resources. The 2015 OECD Recommendation on Gender Equality in Public Life (OECD, 2016) sets out a multi-dimensional approach for advancing gender equality as a core principle of modern public governance, including the promotion of gender-responsive policies, the role of gender budgeting and closing the gender gap in public leadership and public employment.

The Council of Europe defines gender budgeting as a “gender-based assessment of budgets incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality” (European Institute for Gender Equality (EIGE), 2017, p.4).

EIGE noted that the purpose of gender budgeting is threefold:

- to promote accountability and transparency in fiscal planning
- to increase gender responsive participation in the budget process; for example, by undertaking steps to involve women and men equally in budget preparation
- to advance gender equality and women’s rights.

EIGE (2017, p.4) sets out four reasons for considering gender budgeting as an option:
• Integrating a gender budgeting methodology into the ordinary budgetary processes allows governments to better understand how revenue and spending, and the policies guiding the budget, can have different impacts on women and men.
• Since gender perspectives are normally not taken into account in budgeting, budgets are often perceived as being gender neutral. However, research shows that lack of attention to gender issues actually leads to gender-blind budgets and thus to suboptimal decision making.
• Gender budgeting is grounded in gender analysis, which assesses how well a budget addresses gender gaps and reviews the actual distribution of resources between women and men, and girls and boys. Such an analysis also allows for the inclusion of key issues that are frequently overlooked in budgets and policy analyses, such as the economic effect of uneven distribution of unpaid work and its net economic effect on women, as well as the uneven distribution of resources within families. Sound gender analysis leads to good planning and budgeting for gender equality and economic growth.
• Importantly, gender budgeting is about restructuring the budget to ensure that the government is using public resources in a way that can increase gender equality and thereby increase the efficiency and effectiveness of budgets and policies. Gender budgeting is a term that encapsulates a range of activities but they all have the common purpose to improve gender equality.

According to Morrissey (2018b, p.3), gender budgeting activities can include the following:
• identification of initiatives that support gender equality (advocacy)
• examination of proposed expenditure to determine gender impact (gender analysis)
• analysis of agreed expenditure (gender responsive budget documentation).

However, like gender analysis, gender budgeting tends to come and go. Miranda Stewart, writing in The Conversation in Australia in 2016, noted that:

*Australia was a pioneer in gender budget analysis. From 1983 to 2013, the federal government produced a Women’s Budget Statement, while state and territory governments were also among the first in the world to scrutinise annual budgets for their impact on women and girls. But in recent years we have fallen behind. In a 2014 OECD study, the Australian Government compared poorly on gender analysis. The study found that, apart from the occasional specific programs, Australia had no systematic process to assess the impact on women and men of taxing, spending or government programs, either before or after the government enacts legislation, appropriates funds or initiates policy. (Stewart, 2016)*

See Annex 3 for more detail on selected counties using gender budgeting.

A wellbeing approach

Berenton-Shaw (2019) believes that attempts to improve children’s wellbeing and reduce child poverty would also benefit from properly recognising unpaid work:

*While there has been cross-party agreement on new child poverty reduction legislation, there has been little discussion of formally valuing unpaid labour as a poverty reduction strategy. Current poverty alleviation and welfare policies focus on*
encouraging parents into paid work, yet this may increase total productive work beyond their capacity (especially for sole parents), thus exacerbating their mental distress while not boosting overall well-being. (p.47)

More recently, official statistics have been generated on time spent volunteering and unpaid work outside the household. Volunteering is a subset of unpaid work. Data on time spent volunteering, donations to organisations and barriers to volunteering were collected as a module to the General Social Survey (GSS) in 2016. In 2018, a hybrid volunteering module ran within the Household Labour Force Survey which included questions on unpaid work for family members outside the household.

3.2 Reducing the burden of unpaid care work

Researchers agree that governments can increase women’s participation in the workforce by reinforcing social infrastructures and addressing mindsets. The undervaluing and poor measurement of unpaid care, on the other hand, has contributed to significant gender bias in public policies and a failure to invest in publicly provided services that can address families’ basic needs.

New initiatives could include infrastructures for childcare and elder care that reduce women’s part-time and unpaid work; tax incentives that encourage women to work outside the home; public education that discredits gender stereotypes; technology to assist in care work; supports to reduce drudgery and stress (e.g., by reducing the hours of caregiving carried out by any one person); and improving the accessibility of basic services (e.g., better public transport) including for those looking after people with disabilities. This lack of such investment ignores the economic opportunity cost of what women might otherwise be contributing to household incomes and macroeconomic growth (Berentson-Shaw, 2019; Folbre, 2018; McKinsey and Co, 2016, p.32).

Publicly funded or heavily subsidised childcare has attracted particular attention as a way to achieve significant positive effects on mothers’ employment, particularly among those with lower family income and less education (Del Boca, 2015). Investments in childcare provision can also promote local economic development from the demand side through employment of childcare workers (Folbre, 2018, p. 12; Warner, 2006; Warner & Liu, 2006).

Elson (2017) argued that gender equality requires that we redistribute the unpaid domestic and care work that remains after comprehensive investment in household-related infrastructure and public services, so that men and boys share this equally with women and girls. Elson refers to work being done by some men’s organisations, particularly in the United States and South America. One report, Men Care (2016), called for paid parental leave as well as for workplace policies that value what parents do as caregivers as much as they value their professional achievements. Such policies should include, in addition to parental leave, flexible work hours, sick leave, a living wage and creation of workplace cultures that respect the caregiving responsibilities of all genders. Elson (2017) concluded:

The gender wage gap will never be closed by measures that aim to make women’s working lives more like men’s. Now we need more radical measures, those that will transform men’s working lives to make them more like those of women, such as equalizing ‘normal’ hours of paid work at about thirty hours a week for both men and
women, raising wages where necessary to ensure this brings in a living income. (p. 58)

In summary, it has to be recognised that some unpaid care work may be done willingly and contribute to personal and family wellbeing, but as the McKinsey Global Institute (2015) points out:

Some of it could be reduced or eliminated through improved infrastructure and automation, shared more equitably by male and female members of the household, or converted into paid jobs, including through state-funded or market-driven care services. It should be noted that some of these interventions would result in higher GDP to the extent that time saved by women is used for paid work. Beyond GDP, there could be other positive effects. For instance, more women could be financially independent, and there may be intergenerational benefits for the children of earning mothers. (p.12)

4. Policy implications of unpaid work

The impact of women’s unpaid work such as domestic work and cleaning in the home, and childcare and caring for other family and whanau members, has not usually been considered in the development of government policy and/or investment decisions. Projections suggest that the amount of unpaid care needed could more than double in the next 30 years as the population ages. If unpaid work is not measured and valued, it has the potential to be overlooked when governments make laws, set policies, and make investment decisions for New Zealand. This has a direct impact on women’s ability to participate in the workforce. At the same time, increases in men’s levels of unpaid care work internationally correspond with decreases in women’s unpaid care work and increases in female labour-force participation18.

…. neglecting unpaid care work leads to incorrect inferences about levels and changes in individuals’ well-being and the value of time, which in turn limit policy effectiveness across a range of socio-economic areas, notably gender inequalities in employment and other empowerment areas (Ferrant, Pesando, and Nowacka 2014:1)

Based on this literature review we have identified the following areas for on-going policy discussion:

- The need for a ‘regular, fully funded and highly rigorous time use series’19 to measure the contribution of women’s unpaid work
- Improving and normalising family-friendly working conditions through increased flexible and part-time working arrangements; increased paid parental leave (for mother and fathers).
- Access to affordable childcare and care for older family members.
- Undertaking gender analysis in all policy development

18 Doing better for families, OECD, 2011
Recognising the link between unpaid/paid work, and reward skills and experience gained through unpaid/paid work.
Bibliography


Annex 1  International approaches to childcare

1. Introduction

This Annex summarises international approaches to childcare policies, regulation and legislation. It draws heavily on:

- the 14th International Review on Leave Policies and Related Research 2018\(^\text{20}\) (Blum, Koslowski, Macht, & Moss, 2018). The review covers 43 countries and focuses on recent changes and their implications.
- Changes in Child and Family Policies in the EU28 in 2017\(^\text{21}\) (Janta, Iakovidou & Butkute, 2018). The review covers the 28 EU countries.
- Parental and Paternity Leave – Uptake by Fathers (Eurofound, 2019). This review focuses on the EU Member States.

Readers with an interest in a particular country are urged to consult these documents, in particular the review by Blum et al. (2018) for more details of entitlements, take up and related issues.

2. Childcare and early childhood education and care (ECEC) policies

The provision of affordable, accessible and high-quality ECEC services is important for parents’ participation in the labour market, but there is often a gap between the end of paid parental leave and access to affordable care, particularly for children aged under three.

Another issue is the availability of childcare leave. Childcare leave can usually be taken immediately after parental leave, creating a continuous longer period of leave, even if the conditions (such as benefit paid) may not be the same. It is, however, much less common than parental leave, being available in only 10 of the 43 countries, including New Zealand, reviewed by Blum et al. (2018). In most cases, childcare leave is unpaid or low paid.

The need for more and better care services has been recognised by the EU since 2002 when the European Council set childcare provision targets. EU Member States agreed to increase the formal childcare provision to ensure that by 2010 at least 33 percent of children under three years of age, and at least 90 percent of children between three and the mandatory school starting age, have access to formal childcare services. On average, 33 percent of under-three-year-olds were enrolled in childcare in the EU in 2016, but with large variations between states, ranging from 10 percent in some countries to 50 percent in others. For children aged three years or above, around 84 percent have access to childcare.

\(^{20}\) Available at http://www.leavenetwork.org/lp_and_r_reports/

\(^{21}\) Available at https://www.ec.europa.eu/social/BlobServlet?docId=19982&langId=en
services. Overall, 12 Member States had reached the Barcelona targets in 2016. However, access to childcare for this age group is still less than 65 percent in Croatia, Greece, Romania and Poland.

Member States have taken four types of initiatives to improve provision:

- increasing the available budget to create more childcare places in order to reduce inequalities among children at an early age and allow single mothers to return to work
- providing guaranteed childcare places to improve equal opportunities among children
- initiatives to promote greater inclusion of children requiring additional support, including migrant and refugee children
- improving the quality of childcare (Janta et al., 2018).

Blum et al. (2018) found that 27 out of the 43 countries they reviewed have an entitlement to an ECEC service. For 19 countries, this entitlement is from three years of age or above. Entitlement for under-three-year-olds is often limited to a part-time place. Only seven countries have a clear entitlement before three years: at two and half years in Belgium, and at 12 months or younger or at the end of parental leave in six countries, with full-time places available in all cases except Finland, where this entitlement is not necessarily full-time. It is only in the countries with operational entitlement for the younger age group that policies are designed to ensure no gap between the end of well-paid leave and the start of an ECEC entitlement. Elsewhere, the gap is from 12 to 53 months, which, if combined with countries that have no ECEC entitlement, emphasises the extensive lack of co-ordination between these two policy areas.

Table 1 below summarises key features of childcare policies and childcare leave in selected countries. Considerably more detail is available in Blum et al. (2018).
### Table 1  Features of childcare and ECEC policies and leave in selected countries

<table>
<thead>
<tr>
<th>Country</th>
<th>Relationship between leave policy and early childhood education and care policy</th>
<th>Childcare leave provision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>The maximum period of post-natal leave available for mothers and fathers/partners combined in Australia is 24 months, including up to 20 weeks paid by the government at a flat rate based on the national minimum wage. (This is made up of the 18 weeks’ paid parental leave entitlement and the two weeks’ Dad and Partner Pay entitlement.) There is no entitlement to ECEC. Improving access to 15 hours of quality nursery education for children in the year before compulsory schooling (i.e., from around age five years) has been a government priority over recent years, through the National Partnerships Agreements. Levels of attendance at formal services for children under three are around the average for OECD countries, but well below average for children over three years. In July 2018, a new Childcare Subsidy (CCS) came into effect, simplifying the existing subsidy system that comprises two different payments. Eligibility to CCS depends on family income, the activity level of both parents and the type of service used. With some exceptions, both parents (or a single parent) will be required to meet an activity threshold of at least eight hours per fortnight in order to be eligible for CCS. The number of hours of activity beyond this threshold will determine the level of subsidy. For example, a total of eight to 16 hours of approved activity per fortnight will be associated with a maximum of 36 hours of subsidised care per child per fortnight. If the approved activity total is more than 48 hours per fortnight, up to 100 hours of subsided activities will be allowable.</td>
<td>No statutory entitlement.</td>
</tr>
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</table>
Approved alternatives to paid work include working unpaid in a family business, being self-employed, looking for work, volunteering or studying. Some families will be exempt from the activity requirements, and, in particular, as part of the Childcare Safety Net, low-income families will be able to access 24 hours of subsidised care per child per fortnight without having to meet the activity test. CCS will be calculated as a percentage of childcare fees, up to a maximum rate cap established for each service type, with the percentage varying by family income category. Higher percentages will apply for lower-income families, and families whose joint income exceeds AUD$351,248 will not be eligible for CCS.

| Belgium | The maximum period of paid post-natal leave available in Belgium is 51 months (including full use of the basic entitlement to Time Credit), but most of this is low paid; leave paid at a high rate ends after Maternity and Paternity leave at around four months after birth. There is an entitlement to ECEC from 2.5 years of age: from this age, children can attend nursery school for 31.5 hours per week during term time. So there is no gap between the end of Parental leave/Time Credit and an ECEC entitlement, but a substantial gap of more than two years between the end of well-paid leave and an ECEC entitlement. Levels of attendance at formal services are above EU and OECD averages, with universal coverage for children over three years of age. | There is a Time Credit system, which applies to employees in the private sector; a rather similar scheme – 'career breaks' – applies in the public sector. All eligible workers have a basic right over their working lives to one paid year of this type of leave, taken full-time, or 24 months taken half time or 60 months taken at one-fifth time. Leave taken under the Time Credit/career break system can only be taken to care for a child younger than eight years (or for a disabled child up to 21 years), to provide palliative care and/or to care for a severely ill relative. Payment varies according to age, civil status and years of employment (e.g., it is higher for those employed for five years or more). Employees need two years of previous |
employment with the same employer to be granted payment. There is a guarantee in principle to return to the workplace following a career break or Time Credit period.

<table>
<thead>
<tr>
<th>Country</th>
<th>Description</th>
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</table>
| Canada    | The normal maximum period of post-natal leave benefits available in Canada (Maternity and Parental leave benefits combined) has been 50 weeks (or in Québec, 11 months). There is no entitlement to ECEC at any age. Levels of attendance at formal (regulated) ECEC services for children over three years are below the average for OECD countries. In recent years, public awareness has grown about the lack of access to affordable, quality childcare, and especially the high cost of infant care. A recent OECD report found childcare costs in Canada to be among the highest among 35 OECD countries. In Canada, the ratio is as high as 22.2% of net income compared to the OECD average two-income family spend of 15% of net income on childcare. The costs are lower in Québec, where the State contributes largely. Even those who can afford the high fees or who qualify for a provincial fee subsidy face long waiting lists for the limited spaces available in licensed childcare centres and regulated family home daycare. For these reasons, federal and provincial governments are being pressed to invest in early learning and childcare services. Some parent groups have also called for an extension of parental leave duration.  

In 2017, the federal government announced a policy framework, the Multilateral Early Learning and Childcare Framework, to invest a total of CAD$7.5 billion over a decade to increase the supply of early learning and childcare programmes, using the parameters of quality, accessibility, affordability, flexibility and inclusivity. Bilateral agreements have been negotiated with each province, as service provision falls under provincial jurisdiction. These funds exclude Québec, which provides its own provincial childcare programme. |

| None at national or provincial levels. | None at national or provincial levels. |
Across the country, outside Québec, all other jurisdictions have provincially/territorially/municipally funded, municipally delivered, childcare subsidy programmes. These programmes subsidise childcare for young children, from birth until five years old, as well as older children, before and after school. Under this programme, only families who can provide continual proof that both parents (or a lone parent) are working or studying qualify, and childcare must be provided by a licensed early childhood programme or regulated childcare provider. Eligibility criteria are income-based and social, and there are minimal fees and surcharges in some provinces. While the vast majority of parents do not qualify for municipal childcare subsidies, the subsidies are a crucial resource for lower-income parents, including parents who are students, enabling them to complete qualifications and/or work at lower-paying jobs. Notably, these parents are the ones less likely to qualify for parental leave entitlement and benefits. Levels of funding (and therefore access and wait list times) vary by municipality and province, and change over time; often, there are long waiting lists for a subsidy.

| Denmark | The maximum period of paid post-natal leave available in Denmark is 14 months, if parents take the option of a part-time parental leave period with a lower benefit payment; leave at 100 percent of earnings subject to a ceiling lasts for 11 months. There is an entitlement to ECEC from when the child is six months, so there is no gap between leave and ECEC entitlements. Levels of attendance at formal services for children under and over three years are well above the average for OECD countries in general. As of August 2018, a policy change has been negotiated making ECEC attendance mandatory for children aged one year in geographical areas considered vulnerable (i.e., areas with a high proportion of migrants who are not active in the labour market). The change in law is expected to be enacted July 2019. Attendance is 25 hours a week for the child, with a focus on cultural and linguistic learning and integration. Should the parents decide not to enrol the child in ECEC, they will not receive the | No statutory entitlement. |
child benefit. The parents are also expected to participate in a learning programme of a minimum of six hours weekly over three weeks, focused on how best to support the child.

| Finland | The maximum period of paid post-natal leave available in Finland is 36 months (including low-paid ‘Home care leave’). The maximum period of high-paid leave is 11.5 months after birth. As there is an entitlement to ECEC from the end of the Parental leave, there is no gap between leave and ECEC entitlements. However, from August 2016, the ECEC entitlement is restricted to 20 hours a week unless both parents work or study full-time. Levels of attendance at formal services for children under three years are about the average for OECD countries; but below average for children over three years. |
| Childcare leave, referred to as ‘Home care leave’, can be taken from the end of parental leave until a child’s third birthday. This leave can be taken in two parts, the minimum length being one month. While taking leave, a parent can receive a Home Care Allowance (HCA) consisting of a basic payment, with an additional payment for every other child plus a means-tested supplement. The HCA can be paid to any parent – whether or not they are on ‘Home care leave’ from their job – as long as their child is not in a childcare service provided or funded by the local authority. HCA is used almost entirely by mothers and is financed from municipal taxation with a state subsidy of 25 percent of the costs. If a child under school age is taken care of in a private daycare centre or by a private nanny or other person employed by the family and accepted by the local authority, the family is entitled to a |
private daycare allowance. The local authorities usually impose specific conditions on paying the supplement, most frequently that the private daycare is for over five hours per day.

<table>
<thead>
<tr>
<th>Country</th>
<th>Maximum period of parental leave</th>
<th>ECEC entitlement details</th>
<th>Status of cash-for-care benefit</th>
</tr>
</thead>
<tbody>
<tr>
<td>France</td>
<td>The maximum period of parental leave available in France is three years, but most of this is low-paid; leave paid at a high rate (Maternity leave) lasts for less than four months. Since 1989, there is an entitlement to ECEC from three years of age (and obligatory from September 2018): the French Education code states that “every child upon reaching the age of three has the right to attend a nursery school located as close as possible to his or her residence if her or his family claims a place”. So there is no gap between the end of Parental leave and an ECEC entitlement, but a substantial gap of more than two-and-a-half years between the end of well-paid leave and an ECEC entitlement. Levels of attendance at formal services for children under and over three years are above the average for OECD countries.</td>
<td>No statutory entitlement.</td>
<td></td>
</tr>
<tr>
<td>Germany</td>
<td>The maximum period of post-natal leave available in Germany is three years, but most of this is unpaid; leave paid at a high rate runs for 12 months, plus two more months if at least two months leave is taken by each parent. From August 2013, there has been a legal entitlement to ECEC for all children from the age of one year. Thus, there is no gap between the end of well-paid leave and an ECEC entitlement. The entitlement, however, does not specify hours per day or per week; many services in Western Germany still do not offer opening hours that allow for full-time employment (of both parents), while full-time opening has remained the norm in Eastern Germany. Levels of attendance at formal services for children under three years are at about the average for OECD countries; but well above the average for children over three years.</td>
<td>Until July 2015, a cash-for-care benefit of €150 per month was paid to parents who care for their one- and two-year-old children at home and/or do not make use of public childcare facilities. In 2015, the German Constitutional Court declared the legislation was incompatible with federal law. However, in two federal states, Bavaria and Saxony, cash-for-care allowances are still granted, available from the 13th</td>
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<td>Country</td>
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<tr>
<td>Iceland</td>
<td>The maximum period of post-natal leave available in Iceland is 17 months – nine months of paid leave and two periods of four months of unpaid leave. There is no legal entitlement to ECEC. However, most municipalities offer ECEC for children, but, due to some gap still existing between the end of parental leave and admission to preschools, many parents opt for private child minders or similar solutions to bridge this gap; private child minders are few and in most cases the parents need to bridge the gap without public support. Levels of attendance at formal services for children under and over three years are well above the average for OECD countries. Each parent may take four months of non-transferable unpaid leave until the child is eight years old.</td>
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<tr>
<td>Ireland</td>
<td>The maximum period of post-natal leave available in Ireland is 18 months, but most of this is unpaid; leave paid at a standard flat rate lasts for only six months. Children are entitled to start ECEC from three years of age. However, there remains a substantial gap between the end of leave and an ECEC entitlement, and there is no well-paid leave. Levels of attendance at formal services for children under three years are about the average for OECD countries; but are well below the average for children over three years (mainly because of an early start in school). The Single Affordable Childcare Scheme was implemented in September 2017, providing means-tested subsidies for children aged between six months and three years and a reduction in the age of children eligible to access the Early Childhood Care and Education Scheme, from 39 to 36 months.</td>
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<td></td>
<td>No statutory entitlement.</td>
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<tr>
<td>Country</td>
<td>Maximum period of post-natal leave available</td>
<td>Well-paid leave entitlement</td>
<td>ECEC entitlement</td>
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<tr>
<td>Italy</td>
<td>The maximum period of post-natal leave available in Italy is 14 to 15 months (depending on bonus months if the father takes parental leave), and there is only around four months of well-paid leave entitlement. There is no entitlement to ECEC, though nearly all children attend ECEC from three years of age. Despite being recognised as a social right for children and working mothers, provision of ECEC for children under three years is much lower and very variable between different regions. Levels of attendance at formal services for children under three years are below the average for OECD countries, but above average for children over three years.</td>
<td>No statutory entitlement.</td>
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<tr>
<td>Netherlands</td>
<td>The maximum period of post-natal leave available in the Netherlands per family is nearly 15 months, but most of this is unpaid. Leave paid at a high rate runs for only 12 weeks maximum. There is an entitlement to ECEC from four years of age, though only for part-time schooling (22 hours a week during school time). So, there is a gap of nearly three years between the end of leave and an ECEC entitlement, and a gap of three and three-quarter years between the end of well-paid leave and an ECEC entitlement. Levels of attendance at formal services for children under three years are well above the average for OECD countries (though this includes many two-year-olds attending part-time playgroups), and are also above the average for children over three years.</td>
<td>No statutory entitlement.</td>
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<tr>
<td>Norway</td>
<td>The maximum period of post-natal leave available in Norway is just over three years. About two years of this is unpaid (except for recipients of ‘cash-for-care’, but they may not use publicly funded ECEC services or only part-time). Leave paid at a high earnings-related rate runs for 13 months (59 weeks at 80 percent wage). There is an entitlement to ECEC from one year of age, supposed to be available on a full-time basis at kindergartens. So there is no gap between the end of leave and an ECEC</td>
<td>Each parent has the right to one year of unpaid leave after the parental money period. Parents with a child between one and two years old are entitled to receive a</td>
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A child must be born before 1 September to be guaranteed a place in the autumn (start of the school year). Levels of attendance at formal services for children under and over three years are above the average for OECD countries. Cash benefit (‘cash-for-care’ scheme) on condition they do not use a publicly funded ECEC service. Children who use ECEC on a part-time basis receive a reduced benefit (e.g., if parents do not use a place, they receive 100 percent of the benefit; if they use a place for up to 20 hours a week they receive 50 percent of the full benefit). The main criterion for eligibility, therefore, is not parental employment status, but parents not using a particular service.

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<th>Country</th>
<th>Description</th>
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<tr>
<td><strong>Sweden</strong></td>
<td>The maximum period of paid post-natal leave available in Sweden is around 16 months, with 13 months paid at a high rate. There is an entitlement to ECEC from one year of age, available on a full-time basis in centres or at licensed family daycarers to employed parents (or part-time if parents are not employed). Consequently, there is no gap between the end of leave and an ECEC entitlement. Levels of attendance at formal services for children under and over three years are above the average for OECD countries.</td>
<td>No specific statutory entitlement.</td>
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<tr>
<td><strong>United Kingdom</strong></td>
<td>The maximum period of paid post-natal leave available in the UK is 20 months but most of this is unpaid or low-paid; leave paid at a high rate is only available for six weeks of maternity leave. Leave provision is the same across the UK but ECEC policy is devolved to England, Scotland, Wales and Northern Ireland and so is more heterogeneous. In September 2017, for England and parts of Wales, access to universal free childcare was expanded to 30 hours (1,140 hours per year) for 3–4-year-olds.</td>
<td>No statutory entitlement.</td>
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<td>year-olds from a previous level of 15 hours (10 hours a week during term-time in Wales). A similar expansion will occur in Scotland by 2020, which currently has 600 hours per year. Policy discussions are underway but have stalled for Northern Ireland, which has the lowest UK ECEC levels of two and a half hours of free childcare every day during term-time. Two-year-olds whose parents pass a means test or qualify through their benefit or legal status have a similar entitlement. So, there is a gap of between four and 16 months between the end of leave and a universal ECEC entitlement, and a gap of nearly three years between the end of well-paid leave and the same entitlement. Levels of attendance at formal services for children under three are average and over three years are above the average for OECD countries.</td>
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Annex 2  Approaches to paid leave for fathers

Paternity and parental leave for fathers

Blum et al. (2018) noted that two approaches to leave policy are emerging. The most widespread is the traditional concept of a ‘maternity leave’ intended only for women, linked to pregnancy, childbirth and the first months of motherhood and treated as a health and welfare measure; the obligatory nature of at least part of maternity leave in many countries reflects this orientation. Other leave available to women, mainly parental leave, is additional and available equally to women and men; under this approach, women are entitled to more leave overall than men.

Emerging more recently is a move away from the idea of ‘maternity leave’, either towards a birth-related leave for women, which can be transferred, at least in part, to fathers under normal circumstances; or towards dropping ‘maternity leave’ altogether in favour of a generic ‘parental leave’, usually with periods designated for ‘mothers only’ and ‘fathers only’. For instance, Iceland offers nine months’ parental leave, three months each for the mother and father and a further three months for the parents to divide as they choose; the only recognition of childbirth is the obligation for women to take two weeks leave after birth, with the possibility of an extended leave if a woman has suffered complications at or after giving birth. In Portugal, the maternity leave designation was replaced by parental leave for both parents to share as they wish, although the six weeks immediately after birth are obligatory for mothers.

Just as ‘maternity leave’ is gender-specific, so too is the usual definition of paternity leave, being an entitlement for fathers only that enables them to take a short period of leave immediately following the birth of a child. It is often associated with providing help and support to the mother. Increasingly, also same-sex partners of birth mothers are included in this entitlement. However, as parental leave in several countries includes a period that only fathers can take (sometimes referred to as a ‘father’s quota’), the distinction between paternity leave and father-only parental leave can be unclear and confusing (Blum et al., 2018, p. 12).

In the Blum et al. (2018) review, paternity leave is narrowly defined as a short period immediately after the birth that is only available to fathers (or in some countries also to same-sex partners) and is in addition to parental leave (e.g., there is a type of temporary leave in connection with a child’s birth or adoption of 10 days for men in Sweden, that differs from the 90 days’ ‘fathers’ quota’). On this basis, 29 out of 43 countries have a statutory and designated paternity leave, plus the province of Québec in Canada.

Parental leave varies on four main dimensions: length; whether it is an individual or family entitlement; payment; and flexibility. Parental leave is a family entitlement in 10 countries, to be divided between parents as they choose; an individual entitlement in 19 countries; a mixed entitlement (part family, part individual) in six countries, including New Zealand; while in Malta it is a family entitlement for workers in the public sector and an individual entitlement for private sector workers. In most cases, individual entitlements are non-transferable, but in a few cases, again including New Zealand, some amount of unused entitlements can be
transferred to a partner. A majority of countries (29) provide some element of payment; but payment policy varies considerably and can include a ceiling on benefit payments.

The Eurofound (2019) report found that all EU Member States now have in place a paid entitlement for fathers to spend time with their children, either in the months around the time of the child’s birth and/or after this time. Between 2016 and 2018, the Czech Republic, Ireland and Cyprus were the last Member States to introduce such an entitlement for fathers. The report also found that the number of fathers taking advantage of their paternity leave and parental leave entitlements has been on the rise in most countries over the past decade. The report looked at two indicators of fathers’ participation in paternity and parental leave – the share of fathers taking leave in relation to births, and the share of fathers taking parental leave. The figures showed an increase in fathers’ participation or in maintaining higher levels in 10 countries; at least six other countries, mostly in Eastern Europe, had very low levels of fathers’ participation in family leave (Eurofound, 2019, p. 14).

Various measures have been introduced to encourage fathers to use parental leave. Mostly these are wholly or partly individualised entitlements, so that fathers not using their ‘quota’ lose it, as unused leave cannot be transferred to a partner. However, experience has shown that such ‘fathers’ quotas’ need to be well paid if they are to be widely used. Another approach is to offer some form of bonus (e.g., additional leave) if both parents take some parental leave. Ten out of 43 countries reviewed by Blum et al. (2018) offer such a bonus.

Previous analysis has shown a relationship between fathers’ use of leave entitlements and the availability of well-paid ‘father-only’ leave. The more such leave there is, the more leave fathers take. The potential duration of such leave varies considerably, ranging from less than a week to three years. For the most important indicator – length of leave paid at two-thirds of earnings – only six countries offer more than two months (the Nordic states, plus Japan and Luxembourg).

The Eurofound (2019, p. 23) report came to a similar conclusion, noting that, while paternity leave around the time of the child’s birth is typically well paid – in the majority of cases without major loss of earnings – the leave periods are usually very short. The uptake of such leave is relatively high among eligible fathers in most Member States for which data were available. The same cannot be said for parental leave which is typically less well compensated. In a number of Member States the right to parental leave remains a family right rather than an individual right. Moreover, some legal frameworks maintain the principle that the mother is the main beneficiary of leave policies rather than the mother and father together, effectively excluding a number of fathers from such leave.

Janta et al. (2018) identified four developments in parental and paternity leave provision across Member States of the EU:

- introduction of new leave entitlements for fathers
- extension of leave entitlements for parents
- measures promoting sharing of leave entitlements
- specific measures focused on the provision of financial support.

Overall, the authors (Janta et al., 2018) note that recent changes in parental and paternity leave provisions introduced across European Member States have the common aim of greater gender equality and equal sharing of work and family responsibilities between
parents. The most recent changes have focused on greater flexibility in the use of leave provision, the extension of the duration of leave, provision of greater financial support during leave and more encouragement to fathers to take up allocated leave entitlements. Despite these advances, the authors conclude that there are still opportunities across Europe to design and implement further policies that promote the wellbeing of both parents and support them in achieving greater reconciliation between work and family life.

The Eurofound (2019) report summarised the situation as follows:

Research conducted over the past five years or so has not shown any original or surprising findings. Maintaining an adequate level of household income remains a key concern of families and strongly influences the decision as to whether and to what extent men take leave or cut back on working time. In cases where mothers have well-paid jobs, fathers start off from relatively secure job positions, the compensation ratios for foregone pay are high, the parents are well educated, the administrative hurdles to obtain benefits are low and the companies and social environment are regarded as supportive, the likelihood that fathers participate to a greater extent in family-related leave and care has been found to be higher.

The role that companies and the social environment can play is also highlighted by recent research, with findings in several countries pointing to the perceived lack of employers’ support as a hindrance in fathers’ decisions to take more leave, while research in other countries shows how such support – notably with managers acting as role models – can also greatly promote uptake. Whether men sharing family leave more equally with their partners becomes ‘cool’ and ‘the new norm’ in response to the lead taken by others, or whether men feel embarrassed if they have to engage in childcare work through necessity, are societal issues that cannot be solved solely by putting entitlements in place. What is needed is to arrive at a shared understanding of those involved at various levels – governments and social partners, employers and employed parents, fathers and mothers – in order to promote a more equal sharing among women and men. (pp. 23–24)

Table 2 below summarises key features of paternity and parental leave for fathers or partners in selected countries. Considerably more detail is available in Blum et al. (2018).
In Australia, *parental leave* is an overarching gender-neutral term for unpaid leave entitlements in association with the birth or adoption of a child, rather than a separate entitlement in addition to maternity and paternity leave.

An entitlement to ‘Dad and Partner Pay’ was introduced in 2013. For births or adoptions after 1 January 2013, a father (or the mother’s partner) may be entitled to up to two weeks’ Dad and Partner Pay paid at a rate based on the national minimum wage: currently AUD$18.29 per hour or AUD$694.90 per 38-hour week (before tax). This payment must be taken while on unpaid leave (such as the unpaid parental leave available under the Fair Work Act 2009) or while not working, and is non-transferable.

Employer-paid paternity leave may also be available to some fathers and partners through company policies, industrial instruments or legislation covering public sector employees in Australia’s various jurisdictions.

With *parental leave*, 12 months unpaid leave (with the possibility of extension to 24 months) is available under the Fair Work Act 2009 as elaborated below. Eighteen weeks of parental leave pay is available under the Paid Parental Leave Act 2010, but this is a payment only and does not extend leave duration. Government-funded parental leave pay is restricted to those individuals earning less than AUD$150,000 per year or around 2.05 times the average full-time, adult, ordinary-time female earnings in November 2017.

A National Employment Standard in the Fair Work Act 2009 provides each working parent who meets the eligibility requirements with an entitlement to 12 months’ unpaid job protected parental leave. This is an individual entitlement and is available to a parent taking the ‘primary carer’ role for a child. If both parents are entitled to this leave they could each take 12 months sequentially, with a maximum of 24 months available for a working couple per birth. However, both parents cannot access this leave at the same time. If one parent takes less than their entitlement, the other parent can extend their leave by an equivalent amount, up to 12 months if their partner takes no leave. Such an extension is

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<th>Country</th>
<th>Features of paternity and parental leave for fathers in selected countries</th>
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<tr>
<td><strong>Australia</strong></td>
<td>In Australia, <em>parental leave</em> is an overarching gender-neutral term for unpaid leave entitlements in association with the birth or adoption of a child, rather than a separate entitlement in addition to maternity and paternity leave. An entitlement to ‘Dad and Partner Pay’ was introduced in 2013. For births or adoptions after 1 January 2013, a father (or the mother’s partner) may be entitled to up to two weeks’ Dad and Partner Pay paid at a rate based on the national minimum wage: currently AUD$18.29 per hour or AUD$694.90 per 38-hour week (before tax). This payment must be taken while on unpaid leave (such as the unpaid parental leave available under the Fair Work Act 2009) or while not working, and is non-transferable. Employer-paid paternity leave may also be available to some fathers and partners through company policies, industrial instruments or legislation covering public sector employees in Australia’s various jurisdictions. With <em>parental leave</em>, 12 months unpaid leave (with the possibility of extension to 24 months) is available under the Fair Work Act 2009 as elaborated below. Eighteen weeks of parental leave pay is available under the Paid Parental Leave Act 2010, but this is a payment only and does not extend leave duration. Government-funded parental leave pay is restricted to those individuals earning less than AUD$150,000 per year or around 2.05 times the average full-time, adult, ordinary-time female earnings in November 2017. A National Employment Standard in the Fair Work Act 2009 provides each working parent who meets the eligibility requirements with an entitlement to 12 months’ unpaid job protected parental leave. This is an individual entitlement and is available to a parent taking the ‘primary carer’ role for a child. If both parents are entitled to this leave they could each take 12 months sequentially, with a maximum of 24 months available for a working couple per birth. However, both parents cannot access this leave at the same time. If one parent takes less than their entitlement, the other parent can extend their leave by an equivalent amount, up to 12 months if their partner takes no leave. Such an extension is</td>
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only possible if the employer agrees – an employer has the right to refuse if the additional leave does not fit with the operational requirements of the business. The maximum time available for parental leave per family is still two years.

Parental leave pay can also be transferred from one parent to the other where the primary carer for the child (i.e., the parent on leave) also changes and the recipient meets the eligibility criteria. This includes, in the case of separated parents, being able to transfer an unused portion of the parental leave pay to the child’s other legal parent or the partner of that other parent, should they also meet the eligibility criteria.

Employees in permanent positions and on fixed-term contracts (full- or part-time) are eligible for the unpaid statutory leave provisions under the Fair Work Act 2009, provided they have 12 months’ continuous service with the same employer immediately before the date or expected date of birth, or the date of placement in the case of adoption. However, workers on fixed-term contracts are not entitled to return to the same job if their contract ends while they are on leave. Casual (hourly paid) employees are also eligible for the above entitlements provided that they have been engaged on a regular and systematic basis for at least 12 months and have a reasonable expectation of continuing regular employment. Self-employed workers (not classified as employees) and the unemployed are not covered by the provisions of the Fair Work Act 2009 and therefore do not receive unpaid parental leave under the Act. Self-employed workers, however, do have access to government-funded Parental Leave Pay.

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<th>Belgium</th>
<th>Paternity leave</th>
<th>Parental leave</th>
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<tr>
<td>Length – 10 working days.</td>
<td>Length (before and after birth) – Four months per parent. Leave is an individual entitlement.</td>
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<tr>
<td>Payment and funding – 100 percent of earnings for the first three days paid by the employer; 82 percent of earnings for the remaining period paid by Health Insurance up to a ceiling of €110 per day.</td>
<td>Payment and funding – €721 per month net of taxes (€802 before taxes).</td>
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<tr>
<td>Flexibility in use – Leave may be taken full-time, half-time (50 percent) over eight months or one day a week (20 percent) over 20 months. For half-time leave, the total duration of eight months can be split into blocks of time, with a minimum of two months. For one-fifth of the leave, the total duration of 20 months can also be split into blocks, with a minimum of five months. Leave can also be combined as follows: one month at full-time + two months at half-time + five months at one-fifth. Leave</td>
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### Canada

#### Paternity leave

**Length** – No statutory leave, except in Québec which offers up to five weeks after the birth.

In Québec, paternity leave may be taken for three weeks at 75 percent of average weekly earnings or for five weeks at 70 percent up to an earnings ceiling of CAD$74,000 per year.

**Eligibility** – Fathers in Québec (including self-employed workers) are eligible if they have earned at least CAD$2,000 in the 52 preceding weeks.

#### Parental leave

**Length** – 35–37 weeks in most jurisdictions for one parent or shared between two parents but not exceeding a combined maximum of 35 weeks in jurisdictions. In all jurisdictions except the Yukon, parents can take leave at the same time.

Following the introduction of an option for an extended parental benefit period of 61 weeks, Alberta, Ontario and the Federal jurisdiction amended their legislation to allow 62–63 weeks of parental leave. In Alberta, the leave entitlement is per family, not per employee.

**Payment and funding** – The Employment Insurance (EI) system provides two options. The standard option provides up to 35 weeks of income replacement per family at 55 percent of average insured earnings up to an earnings ceiling of CAD $547 per week. Alternatively, one or both parents can opt to share extended parental leave benefits for up to 61 weeks, by spreading the same benefit amount over a longer period of time (i.e., 61 weeks at 33 percent of earnings up to the maximum or a benefit payment ceiling of CAD$328 per week). Low-income families
| For parents of same sex, in the case of men, the partner of the biological father is entitled to the adoption benefits if he was part of the adoption process. In the case of two female parents, the partner of the mother is entitled to paternity and parental leave benefits if her name is on the birth certificate. | are eligible for a family supplement under the EI programme, up to a maximum of 80 percent of average insurable earnings.  
Flexibility in use – Benefit payments can be claimed by either parent or shared if both parents qualify for up to a total of 35 weeks of benefits on the standard plan, in which case leave benefits are limited to use within 52 weeks after the birth. Parents who opt for the extended plan are limited to use within 78 weeks after a birth or adoption. Parental leave benefits can be combined with EI-covered sickness or compassionate care benefits or family caregiver benefits while a parent is on leave.  
In Québec, the regime was changed slightly in 2018. Parents can now spread the parental leave over two years, if their employer agrees. Also, parents will have a bank of 10 days within the parental leave days which they can use within the next three years for family reasons, without needing to obtain authorisation from their employer. No days are added, but the parents have to keep 10 days for this.  
Eligibility requirements vary for each of the 14 jurisdictions. |
### Denmark

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<th>Paternity leave</th>
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<td><strong>Length</strong> – Two weeks.</td>
<td><strong>Length</strong> – Each parent has a right to 32 weeks of parental leave. The right to leave is an individual entitlement. However, although each parent can take 32 weeks of leave, each family can only claim in total 32 weeks of leave cash benefit.</td>
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<td><strong>Payment and funding</strong> – All employees and self-employed persons are entitled to a daily cash benefit based on former earnings up to a ceiling of DKK4,300 per week before taxes for full-time employees and self-employed. The cash benefit scheme is funded by the state from general taxation, except for the first eight weeks when municipalities bear half of the cost. According to the work contract, full earnings may be paid during leave.</td>
<td><strong>Flexibility in use</strong> – Between eight and 13 weeks can be taken later. Both parents can be on leave at the same time. Each parent can prolong their 32 weeks leave to 40 weeks (for all) or 46 weeks (only employed persons and self-employed people). In this case, the benefit level is reduced over the extended leave period, so that the total benefit paid equals 32 weeks at the full rate of benefit (though this extended benefit can only be claimed by one parent, as benefit is per family and not per parent). It is possible to return to work on a part-time basis, with a reduced benefit payment spread over this extended period of leave (e.g., a parent may work half-time and thus prolong the leave period from 32 to 64 weeks.) This is subject to agreement with the employer.</td>
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<td><strong>Eligibility</strong> – Employed fathers can take up paternity leave during the first 14 weeks after birth. Fathers who are unemployed or students need to use the leave the first two weeks after the birth.</td>
<td>In 2007, the industrial sector introduced a paid father’s quota in parental leave of up to nine weeks. Three weeks of this parental leave with pay for the father, three weeks for the mother and three weeks for the parents to share – the weeks for the mother and the father respectively were quotas and therefore lost if not used. Later agreements have prolonged the period to 5+5+3 weeks (in 2017).</td>
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<tr>
<td><strong>Flexibility in use</strong> – Employed fathers can take up paternity leave during the first 14 weeks after birth. Fathers who are unemployed or students need to use the leave the first two weeks after the birth.</td>
<td>In spring 2008, a similar parental leave model was introduced for employees working in the public sector. If both parents work in the state sector they were entitled to leave with full payment for 6+6+6 weeks parental leave – in all, 14 weeks of maternity leave and 18 weeks of parental leave, all with full payment, a total of 32 weeks. Six weeks was earmarked for the mother, six weeks for the father and six weeks could be shared. As a part of the labour market negotiations in spring 2015, fathers employed in the public sector got a further one week earmarked with full payment, making a total of seven weeks.</td>
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recognised partnership, including same-sex partnerships. Unemployed fathers receive unemployment benefit and people on sickness benefits receive a sickness benefit in the two weeks of paternity leave.

Fathers who are studying receive a total of six months extra study grant that must also cover the two weeks paternity leave.

Instead of initiatives at the policy level to increase fathers’ take-up of parental leave, in 2017 the Minister for Gender Equality and the Minister of Industry, Business and Financial Affairs initiated a publicly funded campaign “Operation Dad’s Leave” (2017–2020). It seeks to inspire a cultural change, encourage more men to take (more) leave and incite companies to support them.

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<th>Finland</th>
<th>Paternity leave</th>
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<td>Length – 54 working days (nine weeks), of which the father can take one to 18 days while the mother is on maternity or parental leave.</td>
<td>Length – 158 working days, to be taken after the end of maternity leave. This is a family entitlement, and parents can share the leave between themselves as they choose.</td>
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<td>Payment – Earnings-related benefit. Benefit is paid at 70 percent of annual earnings between €10,563 and €37,167, with a lower percentage for</td>
<td>Payment and funding – Earnings-related benefit. Benefit is paid at 70 percent of annual earnings between €10,563 and €37,167, with a lower percentage for earnings above this level. Those whose annual earnings are less than €10,562 before the birth get the minimum flat-rate allowance.</td>
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<td>mothers and fathers are permitted to work while on parental leave but receive only the minimum flat-rate allowance for the days they work. Working on Sundays does not affect the benefit.</td>
<td>Mothers and fathers are permitted to work while on parental leave but receive only the minimum flat-rate allowance for the days they work. Working on Sundays does not affect the benefit.</td>
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Earnings-related benefits are funded by the sickness insurance scheme, financed by contributions from employers (approximately 68 percent of the total cost) and employees (approximately 27 percent) while the remaining 5 percent is funded by the state.

Flexibility in use – One to 18 days can be taken in up to four blocks of time while the mother is on maternity or parental leave. Subsequently, all days or the remaining 36 days can be

Earnings above this level (40 percent until €57,183 and 25 percent above this). Those whose annual earnings are less than €10,562 before the birth get the minimum flat rate allowance. In 2016, 3 percent of fathers received the minimum allowance. Fathers are not permitted to work while on paternity leave. Working on Sundays is permitted as the benefit is paid only for weekdays and Saturdays.

Eligibility – The father is entitled to parental leave even if the mother does not fulfil the residence criteria.

Flexibility in use – Each parent can take leave in two parts, of at least 12 days duration. Leave can be taken part-time, at 40 percent to 60 percent of full-time hours and at least for two months at a time, but only if both parents take part-time leave and take care of the child themselves. Benefit payment is half of the benefit for full-time leave. To get the partial benefit, the mother and father have to make an agreement with their employer on part-time work. Parents cannot be on leave at the same time.
taken at most in two blocks after parental leave. All 54 days can be taken until the child turns two years of age; and the child can be in daycare between parental leave/homecare leave and paternity leave (if taken up later).

Paternity leave is child-specific, so that the birth of the next child before the leave period has elapsed for the previous child does not cancel the father's unused leave entitlement; he can take 24 leave days based on the previous child during the maternity or parental leave period for the next child, but only in one segment.

The father is entitled to a paternity benefit even if the parents do not live together, provided that the father is responsible for childcare. A single mother cannot use the paternity leave herself.
<table>
<thead>
<tr>
<th>Country</th>
<th>Paternity leave</th>
<th>Parental leave</th>
</tr>
</thead>
</table>
| France  | **Length** – 11 working days.  
**Payment and funding** – 100 percent of earnings, up to a ceiling of €3,311 a month. In the public sector, the leave is fully paid (i.e., there is no ceiling). In the private sector, some employers (particularly larger companies) pay in full, others do not. Funded from health insurance, financed by contributions from both employees and employers.  
**Flexibility in use** – Leave must be taken within the four months following the birth.  
**Eligibility** – All employees and self-employed workers. | **Length** – Until the child reaches three years. Leave is an individual entitlement (i.e., both mother and father can take leave until the child is three years old, but only to a maximum period of 24 months to any parent).  
**Payment and funding** – A childcare allowance or childrearing benefit is paid to all parents and is income-related and dependent on whether the recipient works and, if so, for how long. The basic benefit is €391 per month if not working; €253 per month if working less than half of full-time hours; and €146 per month if working 50 percent to 80 percent of full-time hours; a supplementary means-tested allowance is paid to lower-income parents, increasing the benefit to €576, €438 or €331 respectively.  
For parents with a single child, the childrearing benefit is paid for six months maximum per parent after the end of the maternity leave (i.e., to a maximum period of 12 months if both parents claim the benefit, which can only be received if the parent receiving the benefit stops employment or reduces working hours).  
**Flexibility in use** – Parents taking leave may work between 16 and 32 hours per week. Parents can take part-time parental leave simultaneously and receive the benefit at the same time, but the total amount of payment cannot exceed €392 Euros.  
**Eligibility** – All employees are eligible for parental leave if they have worked at least one year for their employer before the birth of a child. Eligibility for the benefit becomes more restrictive the fewer children a parent has: for example, with three children the eligibility condition is to have worked for two out of the five years preceding birth, but with only one child it is necessary to have worked without break for two years preceding birth. |
<p>| Germany | Paternity leave | Parental leave |</p>
<table>
<thead>
<tr>
<th>Iceland</th>
<th>Paternity leave</th>
<th>Parental leave</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Length – Three months to be taken within a 24-month time span.</td>
<td>Length – Three months after birth. These are in addition to the earmarked months (three for each parent) and can be divided between the parents as they like.</td>
</tr>
</tbody>
</table>

No statutory entitlement.

Length – Up to three years after childbirth for each parent, of which 24 months can be taken up to the child’s eighth birthday. This is an individual entitlement and non-transferable. It provides parents with employment protection rights during this period.

Payment and funding – An income-related benefit is paid if a parent takes full-time or part-time leave. Parents can choose between (or successively combine) two types of leave benefit payments:

A. Replaces a proportion of former income, if parents take leave to care for their child/ren. It is paid for a period of 12 (+2) months after the child is born. Two bonus months are paid if both parents take at least two months of leave. Parents can choose to work part-time (up to 30 hours).

B. Replaces a proportion of the loss in income, if parents reduce their working hours to care for their child/ren. It is paid for a period of 24 (+4) months and may be used in the first two years after childbirth. Four bonus months are paid if both parents work in at least four subsequent months part-time with 25 to 30 hours a week. The income replacement rate is paid at a level of 65 percent of last year’s net earnings for lost earnings due to part-time.

Parental leave entitlements are individual entitlements and both parents can receive their parental leave benefits at the same time. Parents who are not working before birth are eligible to receive the minimum rate of €300 per month. Parents who are long-term unemployed are not eligible for additional payments.
Payment and funding – 80 percent of average total earnings for a 12-month period ending six months before birth, up to a ceiling of ISK520,000 per month.

Funded by the Maternity/Paternity Leave Fund, which is financed from an insurance levy of 5.40 percent of wages paid by employers; 0.65 percent of the revenue goes to this fund.

Flexibility in use – A father can choose to take leave on a full-time or part-time basis. It is also possible to take leave in one continuous period or as several blocks of time (i.e., leave can be ‘uninterrupted’ or ‘interrupted’). This has to be negotiated with the employer. Parents can be on leave together, partly or for the whole period.

Payment and funding – 80 percent of average total earnings for a 12-month period ending six months before birth, up to a ceiling of ISK520,000 per month.

All biological or adoptive parents have individual non-transferable rights to three months’ paid parental leave, regardless of sexuality or marital status. Parents who do not hold sole or shared custody of the child at birth need to have worked out the visiting rights with the custodial parent in order to be able to take paid parental leave.

The total of nine months leave (covering maternity, paternity and joint rights) can be used until 24 months after the birth.
<table>
<thead>
<tr>
<th>Ireland</th>
<th>Paternity leave</th>
<th>Parental leave</th>
</tr>
</thead>
<tbody>
<tr>
<td>Length – Two weeks, which must be taken consecutively.</td>
<td>Length – 18 weeks per parent per child.</td>
<td></td>
</tr>
<tr>
<td>Payment and funding – A weekly paternity benefit payment of €240, funded from the Social Insurance Fund.</td>
<td>Leave is an individual entitlement that cannot be transferred. The one exception is when parents are employed by the same employer, in which case they can transfer a maximum of 14 weeks of their parental leave entitlement to the other parent, subject to the employer’s agreement. Both parents can take the leave at the same time.</td>
<td></td>
</tr>
<tr>
<td>Flexibility in use – Paternity leave may be taken at any time within the first 26 weeks following the birth or adoption of a child.</td>
<td>Payment and funding – None.</td>
<td></td>
</tr>
<tr>
<td>Eligibility – The entitlement to paternity leave extends to all employees (including casual workers), regardless of how long they have been working for the organisation or the number of hours worked per week.</td>
<td>Flexibility in use – Leave may be taken up to the child’s eighth birthday, and up to 16 years in the case of children with disabilities and serious illness.</td>
<td></td>
</tr>
<tr>
<td>The paternity benefit is paid by the Department of Social Protection to people who have a certain number of paid PRSI contributions on their social insurance record. It is paid to an</td>
<td>Leave may be taken in separate blocks of a minimum of six continuous weeks or more favourable terms subject to employer’s agreement. Parents can be on leave together, partly or the whole period.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Eligibility – All employees who have completed one year’s continuous employment with their current employer.</td>
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</tbody>
</table>
employee or self-employed person who is a relevant parent, which includes: the father of the child; the spouse, civil partner or cohabitant of the mother of the child; the parent of a donor-conceived child. In the case of an adopted child, the relevant parent may include the nominated parent in the case of a married same-sex couple or the spouse, civil partner or cohabitant of the adopting mother or sole male adopter.

<table>
<thead>
<tr>
<th><strong>Italy</strong></th>
<th><strong>Paternity leave</strong></th>
<th><strong>Parental leave</strong></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Length – Four days, which are obligatory. A further one day of ‘optional’ leave is available if the mother transfers part of her maternity leave. Neither type of leave is permanent yet. Each is linked to budgetary approval (e.g., the optional part of the leave was not funded in 2017).</td>
<td>Length (before and after child’s birth) – Six months per parent. Leave is an individual entitlement and non-transferable. The maximum total length of leave per family is 10 months unless the father takes at least three months of leave; in which case the total length of leave can be extended to 11 months and the father can extend his leave to seven months. Payment and funding – 30 percent of earnings when leave is taken for a child under six years; unpaid if taken when a child is six to 12 years. Flexibility in use – Leave can be taken at any time until a child is 12 years old, as a single leave period up to a maximum of six months; or as shorter periods amounting to a maximum of six months. Leave can be taken on an hourly basis, up to half of the daily</td>
</tr>
</tbody>
</table>
### Netherlands

**Paternity leave**
- **Length** – Two working days immediately around the birth of a child and three days out of parental leave (since 1 January 2015).
- **Payment and funding** – Paid by the employer at 100 percent of earnings, with no ceiling on payments. Since 1 January 2019, all five days are paid leave.
- **Flexibility** – Leave can be taken within four weeks after the birth of the child.

**Parental leave**
- **Length** – 26 times the number of working hours per week per parent per child. For example, a full-time job of 38 hours a week gives a leave entitlement of 988 hours (i.e., 26 weeks). Leave is an individual, non-transferable entitlement.
- **Payment and funding** – None.
- **Flexibility in use** – Leave can be taken until a child is eight years old. Parents can take leave at the same time, if they choose. Parents are granted full flexibility in use unless take-up conflicts with serious business needs.
- **Eligibility** – All employed parents are entitled to parental leave, including same-sex couples, parents of foster children, stepchildren, adopted children (as long as they live in the same household) and employees with temporary contracts. Self-employed parents are not entitled.
<table>
<thead>
<tr>
<th>Norway</th>
<th>Paternity leave</th>
<th>Parental leave</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Eligibility – Male and female employees who are the partner of a woman giving birth or who acknowledge the child.</td>
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<tr>
<td></td>
<td>Norway Paternity leave</td>
<td>Norway Parental leave</td>
</tr>
<tr>
<td></td>
<td>Length – Two weeks after birth – 'daddy days'.</td>
<td>Length – 46 or 56 weeks depending on payment level plus a further three weeks before birth (i.e., a total of 49/59 weeks).</td>
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<tr>
<td></td>
<td>Payment – ‘Daddy days' are unpaid by government; payment depends on individual or collective agreements and most employed fathers are covered by such agreements.</td>
<td>Of the post-natal period, 10 weeks are for mothers and 10 weeks are for fathers. The remaining 26 or 36 weeks is a family entitlement and may be taken by either mother or father.</td>
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<td></td>
<td>Flexibility in use – Paternity leave can be used by someone else who will assist the mother (i.e., grandparents) if the parents do not live together. The law does not specify when the leave must be taken other than “in connection with the birth”. This is normally interpreted as two weeks before or two weeks after. There is, however, an opportunity to move the leave if the situation requires it. The</td>
<td>Payment and funding – Parental money may either be taken for 49 weeks at 100 percent of earnings or for 59 weeks at 80 percent of earnings, up to a ceiling of six times the basic national insurance benefit payment. When employees are included in collective agreements, the employers pay the difference between wages and the cap.</td>
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<tr>
<td></td>
<td></td>
<td>Flexibility in use – For the family entitlement part of leave, it is possible to choose a longer period of leave (36 weeks) paid at 80 percent of earnings, or a shorter (26 weeks) paid at 100 percent.</td>
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<tr>
<td></td>
<td></td>
<td>After the first six weeks, it is possible to postpone parts of the parental money period, as long as it is taken during the first three years after birth and the parent receiving the money is employed full-time during the postponement period.</td>
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<tr>
<td></td>
<td></td>
<td>It is also possible for one or both parents to combine all or part of the parental money period with part-time work. If parents take less than the full benefit payment, this will prolong the period of parental money. Both parents may choose to combine parental money with part-time work (e.g., each working half-time) at the same time. A written</td>
</tr>
</tbody>
</table>
leave may be split up. The father may, for instance, use a day or two to be present at the birth, go back to work and then take the rest when mother and child come home. It can also be used by foster or adoptive parents.

Eligibility – All employed fathers have the right to leave, but payment is negotiated and paid by the employer.

agreement from the employer is required in both cases. There is also a requirement that non-eligible mothers have returned to employment or study for the father to take the family entitlement part of leave.

Father’s quota: This period of leave (10 weeks) is not transferable to the mother, except in certain circumstances: if the father is ill or otherwise unable to care for the child or if the mother and father do not live together. Father’s quota may not be taken in the first six weeks of the parental money period, except for multiple births or adoption. Otherwise, fathers are free to choose at what time during the three-year period to use it. They can also choose whether to take the quota as part-time leave, also whether to split it or use it in one block. This flexible use requires agreement with the employer. The family entitlement part may also be taken as one block of time, as part-time or split into shorter blocks of time. During the period of the father’s quota, there is no requirement for what mothers can do (i.e., both parents may be on leave together). Taking leave at the same time shortens the period of paid leave.

Eligibility – The main eligibility rules are the same for fathers and mothers. They must be employed for six of the last 10 months prior to birth and earn at least half the basic national insurance benefit payment over the previous year.

The eligibility rules for the family entitlement and father’s quota are somewhat different. The father can use the 26/36 weeks of paid leave (the family entitlement) even if the mother is not eligible; but the mother is required to take up work or study (at least 75 percent of full-time hours).

For the father’s quota, the mother must also have been eligible, but there is no requirement that eligible mothers (employed for six of the last 10 months prior to birth) go back to work. Self-employed workers are eligible for the same leave benefits as employees.
<table>
<thead>
<tr>
<th><strong>Sweden</strong></th>
<th><strong>Paternity or temporary leave</strong></th>
<th><strong>Parental leave</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Length – Ten days. Designed to be used for other parent (or carer) to attend delivery, care for older siblings while the mother is in the hospital, stay over in the hospital in a family room after childbirth and/or to participate in childcare when the mother comes home. Most often this is used by the father of the child and was earlier called ‘daddy days’.</td>
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<tr>
<td>Payment and funding – 77.6 percent of earnings up to an earnings ceiling of SEK341,184 per year. Payments come from the Swedish Social Insurance Agency. Funding for all forms of parental leave is obtained from statutory contributions from employers and the self-employed.</td>
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<tr>
<td>Flexibility in use – Leave can be used at any time during the first 60 days after childbirth.</td>
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<tr>
<td>Length – Each parent is entitled to take unpaid full-time leave from work until their child is 18 months old, regardless of whether they are using paid benefits. Each parent is also eligible for 240 days of parental leave benefit, which can be used during the 18 months but also afterwards. This paid leave can be taken until a child is eight or 12 years old.</td>
<td></td>
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</tr>
<tr>
<td>Ninety of the parental leave benefit days are reserved and cannot be transferred to the other parent. The remaining days for each parent can be transferred to the other by signing a consent form.</td>
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<tr>
<td>Payment and funding – For parents eligible for earnings-related benefit, 195 days of leave are paid at 77.6 percent of earnings, up to an earnings ceiling of SEK455,004; the remaining 45 days are paid at a flat-rate payment of SEK180 a day. Parents who are not eligible for earnings-related leave receive a flat rate of SEK250 a day for 240 days.</td>
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<tr>
<td>There is an extra pension supplement for the parent who earns the least income during the child’s first four years. This supplement is aimed to compensate the parent who takes the largest responsibility for childcare and therefore has to reduce work, or who temporarily exits the labour market.</td>
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<tr>
<td>Flexibility in use – The length of leave is counted in calendar days (rather than weeks or months) to enhance flexibility of use. It is thus possible to use the benefit during weekends. To get 77.6 percent of earnings, seven days of benefit per week are needed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parents can take paid leave days full-time, half-time, quarter-time or one-eighth time with the length of leave extended accordingly. Paid and unpaid leave can be combined to enable parents to stay at home longer. Parents can take leave in one continuous period or in several blocks of time.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Eligibility – The benefit requirements are both residence-based and employment-based. All parents living in Sweden are entitled to paid parental leave. Paid leave at 77.6 percent</td>
<td></td>
<td></td>
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</tbody>
</table>
Eligibility – All employees are eligible, regardless of time spent in employment, but a person is required to have a sickness benefit qualifying income). The benefit is gender neutral and attributed to the second parent or another close person if the second parent is unknown.

Payment and funding – Two weeks’ voluntary paternity leave. Paid by the employer but 92 percent can be recouped from HM Revenue and Customs.

Flexibility in use – Leave cannot start until the baby is born and must finish within 56 days of the baby’s birth or within eight

### Parental leave

Length – 18 weeks per parent per child, where each parent can take 18 weeks parental leave, for each child, but not more than four weeks per child in any one calendar year.

Leave is an individual, non-transferable entitlement.

Only four weeks of leave may be taken in any one calendar year for each child, unless an employer agrees otherwise (i.e., the 18 weeks cannot be taken in one continuous period of time).

Payment – None.

Flexibility in use – Leave may be taken in blocks or in multiples of one week, up to and for no more than four weeks per year unless the employer agrees otherwise. Leave may be taken up to the child’s 18th birthday.

Eligibility – All employees who have completed one year’s continuous employment with their present employer and who have, or expect to have, parental responsibility for a child.
weeks of the due date, if the baby is born prematurely. The leave must be taken in one block. Eligibility – Men must have an ‘employee’ employment status, not a ‘worker’, ‘self-employed’ or ‘contractor’ employment status. Family rights to leave are contingent on employment status.

Employees must meet three conditions: they are the biological father of the child or also the child’s adopter or the mother’s husband, partner or civil partner; they expect to have responsibility for the child’s upbringing; they have worked continuously for their employer for at least 26 weeks by the end of the ‘qualifying week’ (the 15th week before the baby is due) and remain employed at the time of the child’s birth. Men must be earning at least GBP116 a week (before tax) – the earnings threshold.

Since 2015, employed mothers can transfer all their maternity leave, except for two weeks of mandatory leave, to the father. The shared parental leave (ShPP) is paid at the rate of GBP145.18 a week or 90 percent of average weekly earnings, whichever is lower. It is paid at the same level throughout for 39 weeks.
Annex 3  Countries with gender budgeting

As discussed above, gender budgeting is the application of gender mainstreaming in the budgetary process. Given that the budget process is the gateway for resource allocation, as well as a key determinant of the standards and qualities of public policy formulation, it is natural that the budget be considered for its likely impact on gender-responsive public governance. An established definition of gender budgeting refers to “a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality” (Council of Europe, 2009, p. 5).

The IMF Gender budgeting is an approach to budgeting that uses fiscal policy and administration to promote gender equality, and girls and women’s development. The fiscal authorities at any level of government can assess the needs of men and women; identify key outcomes or goals; plan, allocate and distribute public funds; and monitor and evaluate achievements. Countries have taken many routes to gender budgeting efforts to promote gender equality and girls’ and women’s development and each approach reflects not only the country’s goals but also the particular budget process and administrative capabilities.

https://www.imf.org/external/datamapper/datasets/GD

How to do gender budgeting

Legal requirements matter. Providing gender budgeting with legal status helps ensure its continuity when political actors change.

- The leadership of the ministry of finance is crucial. Our analysis and experience show that gender budgeting is more likely to be sustained if the ministry of finance leads.
- Civil society, gender and other ministries, parliaments and academia are also key players. The United Kingdom’s Women’s Budget Group started in the 1980s and conducts a thorough annual, gender-sensitive analysis of the budget.
- Align goals with national gender equality plans or the Sustainable Development Goals.
- Taxes should not be overlooked. Most countries have focused on spending, but tax policies are not always gender neutral. Austria has identified a gender equality objective and some governments – including Finland, Ireland and Spain – have committed to undertake studies looking at the gender aspects of revenue policy.

All levels of government have a role to play.


What can countries do to improve their gender budgeting efforts?

- Aim to improve reporting and transparency. Gender budgeting statements can help ensure transparency.
- Monitor and evaluate gender budgeting efforts or collect gender disaggregated data.
• Build skills. UN Women and national aid agencies have provided technical assistance and training over the years, but technical-level staff in many countries would benefit from additional training.
• Collaborate.

https://www.weforum.org/agenda/2019/03/do-the-math-include-women-in-government-budgets

Downes, von Trapp, and Nicol (2017, p. 9) point out that the vast majority of those countries that have not formally introduced gender budgeting still implement some form of gender responsiveness into the policy making process which may in turn impact on spending. Definitional challenges surrounding gender budgeting mean that it is sometimes difficult to identify specifically when a country moves from undertaking gender responsive policy making to gender budgeting.

Table 3 below describes what selected countries do to promote gender budgeting. Some initiatives occur outside a formal gender budgeting process.

Table 3  Gender budgeting initiatives in selected countries

<table>
<thead>
<tr>
<th>Country</th>
<th>Initiative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>No formal gender budgeting but 'A Women’s Budget Statement’ was published annually between 1983 and 2013 providing an informative discussion of government policies significant for women and gender equality more broadly. There have been calls for it to be reintroduced.²²</td>
</tr>
<tr>
<td>Austria</td>
<td>The introduction of gender budgeting was a by-product of the introduction of performance budgeting. A special performance objective relating to gender, and the information given in the budget documents, is used as a lever to foster gender equality as a general principle in the administration in line with the broader equality agenda. Each chapter within the Annual Budget Statement has to have outcome objectives, with at least one objective directly addressing gender equality. Sample objectives include higher female participation in the labour market and reduction of the gender pay gap. The government is required to undertake an ex ante assessment of the impact on gender equality for any regulation. The new impact assessment process, introduced in 2013 for all laws and ordinances, contains an explicit set of rules for assessing impacts on gender equality, and is combined with a new handbook and training for the users and a mandatory ex post evaluation. The budget authority provides guidelines for implementation. It also asks stakeholders for their perception of the impact of gender-related policies. A 2015 evaluation shows that budget personnel, while expressing commitment to the goal of gender equality, largely lacked capacity for meaningful gender analysis.</td>
</tr>
<tr>
<td>Belgium</td>
<td>Belgium’s gender budgeting initiative is underpinned by law, which was introduced to give effect to the country’s commitment to gender mainstreaming. The law mandates: i) specific methodologies and processes to accommodate gender equality’s integration into all budgetary processes; ii) the collection and management of gender relevant data; iii) the specification of gender equality objectives in line with the Beijing Platform for Action (BPfA); and iv) the application of gender budgeting to government</td>
</tr>
</tbody>
</table>

procurement. A strength of Belgium’s initiative is the alignment of its gender equality objectives with the BPfA, a framework that is comprehensive of all aspects of gender equality relevant to government policy. Implementation of Belgium’s multi-faceted and institutional robust gender budgeting programme has been hampered somewhat by political discontinuities during the past decade (Quinn, 2016).

<table>
<thead>
<tr>
<th>Country</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada</td>
<td>Gender budgeting is a foundational element of the Government’s strategy to improve equality; introduced a Gender Statement into its Budget documentation in 2017; The <strong>Canadian Gender Budgeting Act</strong> (December 2018) enshrined its commitment to consider gender budgeting. The <strong>Gender Results Framework</strong> (GRF) was introduced in Budget 2018 as a whole-of-government tool to help guide future policy decisions and to track developments in gender equality and diversity across a number of identified policy priorities. These priorities, which range from addressing the gender wage gap to promoting more equal parenting roles. On March 19, 2019, to complement the tabling of Budget 2019, the <strong>Department for Women and Gender Equality</strong> launched the <a href="#">Gender Results Framework Portal</a>, an up-to-date source of data and research relevant to the indicators included in the Framework.</td>
</tr>
<tr>
<td>Denmark</td>
<td>No formal gender budgeting but the government’s strategy on gender equality includes a strengthened assessment of citizen-oriented services, including how local authorities can use gender equality assessment to strengthen specific areas such as unemployment services, healthcare and care for the elderly.</td>
</tr>
<tr>
<td>Finland</td>
<td>Gender budgeting is not underpinned by any legal provisions. Instead, it is underpinned by administrative practice. Gender budgeting at the sub-national level is also taken forward on an administrative rather than mandatory basis. The budget authority provides guidelines for implementation. The language of Finland’s Gender Equality Action Plan, 2012–2015 extends the concept of gender budgeting to an incorporation of the gender perspective in the country’s economic policy, presenting the goals of gender equality and economic growth and sustainability as complementary. The action plan is organised around the three strategic objectives of the Program for Government: the reduction of poverty, inequality and social exclusion; consolidation of public finances; and the strengthening of sustainable economic growth, employment and competitiveness. In addition to the ongoing work of gender budgeting, each ministry is mandated to work toward the sustained integration of a gender perspective into at least one of its major policy areas that is clearly linked to the Program for Government.</td>
</tr>
<tr>
<td>Country</td>
<td>Details</td>
</tr>
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</tr>
<tr>
<td>Germany</td>
<td>No formal gender budgeting. The Federal Government decided not to introduce gender budgeting, maintaining the position that the government departments themselves are responsible for taking gender equality objectives and gender-related impacts into account when they design policies.</td>
</tr>
</tbody>
</table>
| Iceland   | In Iceland, provisions within budget law require all ministries to undertake gender analysis of budget proposals, as well as legislative proposals. The budget bill submitted to parliament should also outline the impact of changes in revenue and expenditure policies on gender equality targets. The budget authority provides guidelines for implementation. The Ministry of Finance and the Ministry of Equality work together to prepare a gender budgeting programme as part of the gender budgeting requirements. They also ask stakeholders for their perception of the impact of gender-related policies. Gender budgeting at the sub-national level is taken forward on an administrative rather than mandatory basis. In late 2015, the government approved a new five-year plan on gender budgeting with the overall objective of making the methodologies associated with gender budgeting more integral to the decision making process within government. The new plan has three broad emphases:  
  - a focus on measuring short-term outcomes and amending plans to ensure that targets are reached  
  - gender impact analysis of all new budget proposals  
  - analysis of all new legislative proposals to include a cost-benefit analysis from a gender perspective. While the new plan does not make specific mention of tax policy, this dimension is covered by the gender analysis of new legislative proposals. |
| Italy     | In Italy, where gender budgeting was introduced in 2017, the general accounting and finance law was amended to introduce a gender budget on an experimental basis which assesses the impact of fiscal policy by gender. |
| Netherlands | An independent institute on gender equality (Atria) produces a yearly monitor on the effects on gender equality of the policies presented in the national and departmental budgets. The National Court of Audit also does some preliminary gender audits and the government undertakes structured dialogue with civil society to assess the impact of gender budgeting. It also asks stakeholders for their perception of the impact of gender-related policies. Gender budgeting has been seen to bring changes to how funding is allocated. For example, an agreement was made between the Dutch universities, research institutes and the Minister of Education in 2015 on the conditions for receiving subsidies. To receive full |
payment, the number of women professors, associate professors and women in the governing boards of research institutes and universities had to be at least 30 percent before 2020.

<table>
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<th>Country</th>
<th>Description</th>
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<tr>
<td>Norway</td>
<td>In Norway, different sectors of government have the responsibility for gender equality policies within their areas of authority (in line with the general principle in Norway that individual sector-based ministries are fully responsible for their services and policies). A key strategy in the government’s gender-equality approach is to incorporate the gender perspective into all policy making, whether at the central, regional or local level. The budget authority provides guidelines for implementation.</td>
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<td>Spain</td>
<td>The legal framework requires that each ministerial department sends the Secretary of State for Budget and Expenditure a report analysing the gender impact of its spending programmes. These reports constitute the basis for the Secretary of State for Budget and Expenditure to formulate an overall Gender Impact Report accompanying the General State Budget White Paper.</td>
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<td>Sweden</td>
<td>In Sweden, gender budgeting is underpinned by high-level political commitment/convention. Sweden was one of the pioneers of gender budgeting in Europe. A joint project was launched in 2004 with Finland, Iceland, Norway, Denmark and Sweden all undertaking pilot projects over the course of a two-year period. Following this, each country has charted its own course. In Sweden, the newly elected and self-proclaimed feminist government has reinvigorated its longstanding commitment to gender budgeting. Sweden has been to the fore in the area of gender mainstreaming, in particular in the area of capacity building for government officials, the development of methodologies and tools and the production and management of sex-disaggregated data. Other countries, both within and beyond Europe, have adopted a number of the analytic and process tools developed in Sweden. From 2016, the annual budget circular will include instructions on the application of gender budgeting throughout the budget process. Among the requirements set out in the circular is that gender impact analysis be carried out at the early stage of new budget proposals. In addition, sex-disaggregated data are to be used and new gender equality indicators devised to reflect current status. This new government initiative is seen as strengthening gender mainstreaming in the budgetary process by improving the mechanisms for internal management and control, an improved methodology</td>
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(JamKas) and better use of sex-disaggregated data. The initiative should also result in a more advanced gender equality impact analysis.

| United Kingdom | No formal gender budgeting but when UK government officials are completing an impact assessment for government policy, they are advised to document any relevant equalities impact and attach any specific equalities impact analysis. |