

Table Annex 6.A3: Specific Policies to Support Sole-parent families

	Name	Eligibility	Work testing / conditioned	Income or asset test	Maximum rate of payment	Reduced amounts
Australia	Parenting Payment for sole parents.	Residency for 2 years, sole-parenthood began in Australia. When work tested this can include looking for or engaging in employment, or undertaking training.	For Parenting Payment after age 6 until 8 (when transferred to New Start Allowance, which is also work tested) for recent recipients.	For 2008/09 Parenting Payment is only paid if assets are below a given threshold. The limits are AUD 171 750 for a single home owner and AUD 296 250 for a non-homeowner. Earned income reduces the level of payment above a given threshold based on family size.	AUD 546.80 per fortnight, plus a pharmaceutical Allowance of 5.80 AUD.	The first AUD 162.60 or earned income per fortnight not applicable plus AUD 24.60 for each additional child. Following this the PP is reduced by 40 cents for every dollar earned. Sole parents earning less than AUD 1 519.50 a fortnight are entitled to a part payment. Parenting Payment is taxed although a tax offset applies for lowest income earners in receipt. Maintenance payments may be counted as applicable income.
Austria	Sole parents' non-wasteable tax credit.	None.	None.	No.	EUR 364 base, with increases of EUR 130 for the first child, EUR 175 for the second and EUR 220 for third and every additional child.	Not reduced
	Parental leave benefit	Residency and means tested.	None.	Yes, earnings have to be below EUR 5 200.	EUR 6.06 daily.	No.
	Maintenance payments	Children under 18 with and unpaid enforceable decision on maintenance lasting over 6 months.	None.	No.	Dependent on the executory title.	Not reduced.
Belgium	One -off child care complement payments associated with taking up work after long-term unemployment.	Leaving unemployment for work.	Paid on condition of finding work.	No.	Additional childcare complement of EUR 743.68 (long term unemployed).	Not reduced.
	Wasteable tax credit.	Having taxable earned income.	See eligibility.	No.	Increase to the annual wasteable tax credit of EUR 1 310.	Not reduced.
	Supplement to Social Assistance (AFG).	Caring for a child under 18 or under 25 in education.	None.	Paid if trimester net income is below EUR 3 753.38 (the amount is increased by 20% for the second child and each subsequent child).	Monthly supplement for families with 3 plus children is equal to EUR 16.60 (Sept. 2008).	Not reduced.
	Supplement to Family Benefit.	Caring for a child under 18 or under 25 in education. Parent should not be receiving social association (Allocation Familiale Garantie - AFG).	None.	Income tested, and paid only to sole parents earning less than EUR 1810.35 per month (May 2008)	Monthly supplement of EUR 20.81 (May 2008).	Not reduced.
Canada	Childcare supplement (Ontario).	Residents with children under 7 and in receipt of Child Tax Credit.	Family earned income must be CAD 5000 a month.	Tested on net family income.	For sole parents this is CAD 1310, or CAD 210 more per annum than couple parents. The maximum payable is based on earned income levels above CAD 5000 and number of children.	Total childcare payments are reduced based on earnings (exceeding CAD 20 000 per month at an 8% reduction rate) or benefit receipt (Ontario Child Benefit).
	Tax credits - Eligible dependent credit and the goods and services tax credit (eligible dependent).	Having taxable earned income.	See eligibility.	No.	Additional CAD 1 440 for a child in eligible dependent credit and CAD 237 for a child (treated at adult rates) in the goods and services tax credit.	Eligible dependent credit is reduced by 15 cents for each dollar of dependents income.
Chile	None.					

Czech Republic	Social Allowance supplement	Care of a child less than 26 years of age.	None.	Paid if family income is less than two times the families living minimum (calculated based on the size of family).	The coefficient used to calculate the benefit amount is inflated by 17% for sole parents.	Reductions are calculated on the basis of income and family size.
Denmark	Supplement in the Family Allowance.	Caring for a child aged 0-17.	None.	No.	DKK 4 363 per year.	Not reduced.
	Supplement in family allowance for children aged 0-17	Caring for a child aged 0-17.	None.	No.	DKK 4 556 per child per year.	Not reduced.
	Advance on maintenance	Caring for a child aged 0-17.	None.	No.	A minimum of DKK 13 128 per child per year up to three times the minimum.	Not reduced.
Estonia	Supplement in Family Allowance.	Cares for a child aged 0-16 or to 19 if in education.	None.	No.	300 EEK per month	Not reduced
	Maintenance Allowance.	Resident of Estonia and caring for a child aged 0-16 or to 19 if in education.	None.	No.	4500 EEK in total	payable for 90 days only
	Increased tax allowance on the basic exemption.	Cares for a child aged 0-16 and has earned income.	See eligibility.	No.	Equal to the basic exemption of EEK 27 000 per child (changes to as of the second child as of 2009).	Child's income is deducted from additional exemption.
Finland	Supplement in Family Allowance.	Cares for a child less than 17 years.	None.	No.	EUR 46.60 per child per month.	Not reduced.
	Advance on maintenance	Cares for a child less than 17 years.	None.	No.	EUR 129.91 per child per month.	Not reduced.
France	Sole parents benefit (API) - long and short.	Pregnant single women, and sole parents raising at least one child under 3 (long- to a maximum of three years) and people separated less than one year (short - for one year).	None.	Yes, reduced by taxable income.	EUR 755.72 per month for one child, increasing by EUR 188.93 for each additional child.	The guaranteed benefit amount is reduced by the household net taxable income.
	Family benefit for young children (PAJE): higher income disregard.	Cares for a child less than 3 years.	None.	Income tested for all families but the ceiling of net earnings is higher for sole parents (42722 Eur) than for couple families (38794 EUR).	173.63 EUR per month for families with children under 3 years of age.	Not reduced.
	Different family quotient	Taxable sole parents.	None.	No.	Not applicable.	Taxable income reduced by a larger amount for sole parents than for couple families with children.
	Refundable tax credit (Prime pour l'Emploi)	Working adults.	Yes.	Earnings lower than 17451 EUR for sole parents with 2 children.	Supplement received for the presence of children in higher (108 EUR) than for couple families (72 EUR).	Decreasing benefit with income up to an income equal to 17451 EUR. The benefit received is equal to 19.3% of the difference between this ceiling and the actual income.
	Social Assistance (RMI)	Adults of 25 years of age and older or younger adult with children.	Conditional to being committed in activation programs.	Earning tested.	Benefit increases with the number of children for all families, but sole parents a higher supplement due to the presence of children.	Decreasing amount with earnings.
Germany	Basic jobseekers allowance - additional needs allowance.	Residents able to work aged 15-64.	None.	Yes, reduced by taxable income.	Amount is dependent on the age and number of children in the sole parent household. The higher of 36% of personal eligibility for those with at least one child under 7 or 2 under 16, or 12% for every child under 20 to a maximum of 60% of eligibility.	Total benefit is reduced by net income.
	Tax relief for sole parents.	Having taxable earned income.	See eligibility.	No.	EUR 1 308.	Not reduced.
	Tax relief for children.	Having taxable earned income.	See eligibility.	No.	Doubled for sole parents not receiving alimony from absent parent.	Not reduced.

	Advance on maintenance.	Cares for a child less than 13 years, and have unpaid or irregular alimony from absent parent.	None.	No.	In the old Länder EUR 125 per month until age 6 and EUR 168 after. In the new Länder EUR 109 per month until 6 and EUR 149 afterwards.	Not reduced, but paid for a maximum of 72 months and deductible from Social Assistance and Unemployment Benefit.
Greece	Supplement in Family Allowance.	For widowed parents of children aged 18 or 22 if in education and who are Greek or EU residents.	None.	No.	Benefit is increased by a flat rate of EUR 44.04 per year.	Not reduced.
Hungary	Supplement in the Family Allowance.	For all resident in Hungary with children under 18 or to 23 in non-advanced education.	None.	No.	Depends on the number of children. For one and two child families the supplement is equal to HUF 1 500 per month per child, and for 3 or more children the supplement is equal to HUF 1 000 per child per month.	Not reduced.
Iceland	Supplement in the Family Allowance.	To have a child under the age of 18.	None.	Yes - see reduced amounts.	The supplement for the first child is ISK 95 918 and for additional children ISK 74 682.	Total benefit is reduced after sole parent income passes ISK 1 440 000. The reduction rate for 1 child is 2%, for 2 children is 5% and for 3 or more children is 7%.
	Child care expenses and subsidies (Reykjavík).	Child attending childcare.	None.	No.	Both costs are less (ranging from around 50 to 60 % of couples costs) and subsidies are higher (at 1.55 times the couples subsidy), and vary by the number of hours in childcare.	Not reduced.
	Mother/ Fatherhood allowance.	Living alone with at least 2 dependent children under age 18.	None.	No.	The annual flat rate amounts are ISK 66 000 for 2 children and ISK 171 600 for 3 children.	Not reduced.
Ireland	One-parent family benefit.	Caring for a dependent child, aged 18 or 22 if in education.	None.	Yes - but benefit income is disregarded, as are earnings up to EUR 146.50 per week and half of the earnings up to EUR 425 a week.	EUR 197.80 plus EUR 24 for each dependent child.	The benefit is taxed but not subject to social contributions. Benefit is reduced by EUR 2.50 for each EUR 2.50 of weekly regarded income.
	Sole-Parent Family Relief: wasteable tax credit. Different income tax schedule.	Having taxable earned income. Having taxable earned income.	See eligibility. See eligibility.	No. No.	EUR 1 830 per year. One-parent families can earn EUR 39 400 in the lower income tax bracket (20%), this is EUR 4 000 higher than single earners and EUR 5 000 lower than married couples with one earner.	Not reduced. Not reduced.
Israel	Tax allowance (wasteable tax credit).	Having taxable earned income.	See eligibility.	No.	NIS 2 268 (or one allowance point) extension to the taxable income threshold.	Not reduced.
	Social Assistance increase.	Parent should be over 20 and Israeli resident who meet employment and income tests.	Must be registered with employment service. Refusal to take offered work results in a suspension of benefits for two months.	Income tested.	Increased percentage of the basic allowance (NIS 7 352) by family size. For sole parents under 55, 33.5% for one child and 39% for 2 or more children. There is an increase for sole parents over 55.	Benefit is withdrawn for income above the payment level at rates between 60 and 70%.
	Housing Benefit (applicable earnings limit).	Sole parents with dependent children.	None.	Income tested.	Sole parents can earn as much as couple parents with two children (NIS 6 003) before rent assistance is stopped. This has increased for 2009 above the couple family with 2 children threshold (to NIS 6 643).	Not applicable.
Italy	Supplement in the Child Allowance.	Large families with 3 or more dependent children (under 18,	None.	Income tested.	EUR 1 000 for recipients with less than EUR 14 500 annual income (3	Three child family benefit is reduced by EUR 8.60 for every EUR 100 above this threshold. For larger

	Wasteable tax credit.	under 21 in education, or under 26 in families with four or more children). Having taxable earned income.	See eligibility.	No.	children). The maximum is the same for 4 child families, but increased to EUR 1 550 for families with 5 children earning less than EUR 21 300. A sole parent receives an actual tax credit for the first child equal to the maximum of the spouse tax credit and the child tax credit.	families tapers are reduced (starting at EUR 1.50 per EUR 100 for four children and EUR 1.60 for 5 child families). Not reduced.
Japan	Social Assistance supplement.	Caring for children under 15 or under 20 receiving supplementary Disability Assistance.	None.	Tested on income.	JPY 7 750 per month for one child, JPY 8 360 per month for two children and JPY 310 for each subsequent child.	Benefit below the living standard is reduced by total gross earned income.
	Sole parent benefit.	Female sole parent with a child under 18.	None.	Tested on income.	JPY 41 720 for 1 child, JPY 46 720 for 2 children, and JPY 3 000 for each additional child.	Full benefits are tapered according to income. Payments are reduced using income thresholds based on the number of dependents and the actual income of the beneficiary. The benefit was amended in August 2010 to include payments to fathers.
	Child day care centre access.	Caring for children eligible for day care.	See eligibility.	No.	Children of sole parents or families in need of special assistance are given priority access to day-care centres.	Not applicable.
Korea	Child Raising support.	Caring for children under 10. Not in receipt of the National Basic Livelihood Security Benefits.	None.	Tested on income and property. Amounts vary as per family size (around KRW 1 million for a household with 1 child, and KRW 2.2 million for 5 children).	KRW 50 000 per month.	Not reduced.
	Education support.	Caring for children under 18 with income less than 130% of basic livelihood costs. Not in receipt of the National Basic Livelihood Security Benefits.	None.	As above.	High school fees are paid.	Not reduced.
	Long-term low rental housing service.	As above.	None.	As above.	Low rental housing services.	Not reduced.
	Childcare support.	Caring for children eligible for day care.	See eligibility.	No.	Children of low income sole parents are given priority access to day-care centres as well as full amount of government childcare support.	Not applicable.
Luxembourg	Tax allowance (wasteable tax credit).	Having taxable earned income.	See eligibility.	No.	EUR 1 920.	Not reduced.
	Different income tax schedule.	Having taxable earned income.	See eligibility.	No.	...	Not reduced.
Mexico	None.					
Netherlands	Social Assistance supplement.	Registered with employment agency and looking for work, accept available work and training opportunity. Caring for dependent children.	Sole parents must look for work after the child reaches 5 years of age.	Tested on income and savings over a threshold. Family benefits are disregarded.	Benefits are paid at a specific minimum basic rate.	Not reduced.
	Tax allowance (wasteable tax credit) – sole parent credit and additional sole parent credit.	Having taxable earned income.	See eligibility.	No.	Sole parent credit of EUR 1 459; and additional sole parent credit of 4.3% of earned income to a maximum of EUR 1 459.	Not reduced.

New Zealand	Domestic Purposes benefits.	Child under 18 or aged 18 and still in secondary school.	None.	Tested on income.	NZD 320.02 Gross rate. Passports Social Assistance benefits.	The benefit is taxable. The net rate of Domestic Purposes Benefit is abated by 30 cents for each dollar of weekly earnings between NZD 80 and NZD 180. Earnings above NZD 180 per week abate the benefit by 70 cents for each dollar earned.
Norway	Transitional Benefit.	Entitlement limited to 3 years after the birth of the youngest child. If undertaking training this is extended by 2 years, or if living with more than one child or being under 18 it is extended by three years.	None.	Income (earnings plus UI).	NOK 138 404. Recipients are also taxed according to a 'tax liability limitation schedule'.	Reduced by 40 per cent of wage and unemployment insurance exceeding NOK 35 128.
	Childcare benefit.	Undertaking education or professional activities and on transitional benefit.	See eligibility.	See transitional benefit income or assets test.	Maximum child care benefit for sole parents with one child is NOK 37 020; two children NOK 48 300; and at least three children NOK 54 744.	The benefit is paid at 64% of documented expenses up to the maximum.
	Family benefit.	Caring for a child under 18.	None.	No.	NOK 11 640. Sole parents are paid one child more than the actual number.	Not reduced.
	Family benefit supplement.	At least one child must be younger than 3 years old and receiving family benefit and transitional benefit.	None.	See transitional benefit income or assets test.	NOK 7 920.	Not reduced.
	Advance on maintenance payments	Caring for a child under 18, resident in Norway and living with one parent when absent parent is not paying, or not paying at the level of the advance. Advance payments are made whenever the non-custodial cannot pay for financial reasons, paternity is not established, and adopted parent is single, one parent has died and no other related benefit (pension) is paid.	None.	Income tested.	NOK 158 000.	Advance payments are made with 100, 75 or 50 per cent of the full amount assessed on income. No payment is made when income exceeds NOK 422 400.
Poland	Wasteable tax credit: higher rate for sole parent.	With dependent children who have no income.	Having taxable earned income.	No.	PLN 574.	Not reduced.
	Unemployment insurance childcare payments.	Sole parents returning to work, meeting conditions for unemployment insurance, with children aged 7 or less attending childcare.	Working for 6 months for 3 months cover, returning to work for 12 months to get 6 months cover.	No.	All costs covered for 3 or 6 months depending on employment contract.	Not reduced.
	Supplement to Family Allowances	Caring for a child under 18 or under 21 in education, and not in receipt of unemployment benefit.	None.	Means-tested - households should have less than PLN 504 per person per month in the previous financial year.	PLN 170 per child per month for two children at most.	Not reduced.
	Parental Leave benefits extension	Recipient must be eligible for the family allowance, and in employment. The benefit is universal but means tested.	None.	Families must have a monthly income per person less than 25% of the average wage for the previous year.	36 months of leave instead of 24 paid at the flat rate of PLN 400 (EUR 119) per month.	Not reduced.
	Advance on maintenance payments	Caring for a child under 18 or under 24 in education and not in receipt of supplementary family allowance.	None.	Family net income per capita does not exceed PLN 725.	Families with 2 children receive PLN 170 per child for those with 3 children the amount is PLN 120 per child. The amounts are increased by PLN 130 per	Not reduced.

					child if family net income per capita is less than half of the income criteria for the family benefit.	
Portugal	Supplement to the Family Allowance.	Pregnant single women or pregnant sole mothers. Children living with one adult (either parent or grandparent). Children are less than 16 years old or less than 24 if in education or professional training.	None.	The Family Allowance is benefit income (Unemployment Insurance and Social Assistance), capital income, and earned income tested. The Social Support Index denotes the income threshold level.	Increase in benefit amount by 20%.	Not reduced.
	Tax allowance (wasteable tax credit).	Having taxable earned income.	See eligibility.	No.	EUR 106.50.	Not reduced.
Slovak Republic	Advance on maintenance payments.	Slovak citizens without payment from absent parent for 3 months with a dependent child, and living below an income threshold.	None.	Income less than 2.2 the subsistence minimum.	1.2 times the subsistence minimum for each dependent child (SKK 2 460).	Not reduced.
	Extension to Maternity benefit.	Social insurance contributions	None.	The assessment base is daily earnings calculated on the basis of the previous year, with a monthly ceiling of 1.5 times of national average monthly wage.	Extended from 28 weeks to 37 weeks paid at 55% of assessment base	Not reduced.
	Protective allowance in Social Assistance.	Caring for children under 31 weeks.	None.	Social Assistance income rules.	SKK 1 900 (EUR 63.07) per month.	Difference between Minimum Living Standards and total income.
Slovenia	Supplement to the Child Benefit.	Caring for a child under 18 or under 26 and still in education.	None.	Higher income earners are paid at lower rates; all families with children receive the benefit.	Child benefit is increased by 10%	Not reduced.
	Social Assistance increase.	Caring for a dependent child under 18.	None.	Income tested, recipient should not have total monthly income above the Basic Minimum Income (EUR 221.70 for the adult and 30% of this per child under 18) No.	Social assistance Basic Minimum Income (BMI) is increased by 30%. Payment is difference between monthly income and BMI.	See minimum rate of pay.
	Advance on maintenance payments.	Caring for a child to age 15 or 18 if not in employment.	None.		Maximum payments are EUR 68.42 for a child under 6 years, to EUR 75.26 for a child of 6 to 14 years and to EUR 88.94 for a child of more than 14 years. All payments are increased by 10% if a child lives in a sole-parent household.	Amounts may be lower based on court order.
Spain	One-off birth grant.	Sole mothers who have given birth.	None.	Income should be below EUR 11 000 for the first child, a threshold increase by 15% for each child to the third, and by EUR 2 681.56 for subsequent children.	EUR 1 000.	Not reduced.
Sweden	Advance on maintenance payments.	Sole parent with a child aged 16 or under 20 if in education.	None.	No.	SEK 1 273 per child per month.	Not reduced.
Switzerland	Advances on maintenance payments.	Delivered at the cantonal level.
Turkey	None.					
United Kingdom	Sole-parent element in working tax credit.	Paid to sole parents working more than 16 hours per week.	See eligibility.	All gross earned and benefit income is tested (see reductions).	GBP 1 770 is added to other credits before deductions (this is the same as the additional adult element).	Total working tax credits are reduced at a rate of 39% based on gross income above GBP 6 420.

Income Support.	Sole parent with a child under 7 years of age.	Sole parents with children over 7 are considered as available for work.	Means-tested.	Provides eligibility for the benefit.	Not applicable.
Child support.	Child support agency is receiving monies paid by the absent parent; resident parent is in receipt of means-tested social assistance benefits.	None.	No.	Disregards of GBP 20 on benefit income.	Not reduced.
United States	None.				

Source: OECD Benefits and Wages country chapters 2008, and OECD dynamic Tax and Benefit Models (Doing Better for Families, 2011, online Annex 2.2).

Note: Information for Chile and Mexico refers to early year's policies only. There is no time limit to receipt of the benefits unless stated. Information on maintenance allowances and advances do not record the obligation of the absent parent to repay the balance. For non-wasteable tax credits it is assumed that registration with tax authorities is an eligibility criterion. Several countries are still paying discontinued benefits on the basis of eligibility that precedes a policy change – these are not recorded. Examples include sole-parents' income support supplement in the United Kingdom and Polish sole-parent supplements in the family benefits.

Country specific notes: Child maintenance is not considered applicable income in Australia with the exception of family tax part A. Austria reduces its income threshold for receipt of housing benefits by 20% for sole parents, and childcare fees are tax deductible. In Austria low income couples also receive a daily supplement in parental leave paid at the same rate. Child maintenance benefits are taxable in Canada and are considered applicable income in receipt of social assistance benefits. In the Czech Republic Maintenance payments are also considered as applicable income in the receipt of social security benefits. Finland has a special additional income disregard in the housing benefit for sole parents with one child of EUR 90. The Hungarian social assistance policy adds additional weight to the first adult in the consumption unit if they are a sole parent - the coefficient is inflated by 20%. The Irish sole-parent tax schedule at 20% is lower than for married couples with children. In Spain sole parents tax allowances are treated as single head of household and cannot be disentangled from couple non-married households. Deductions for childcare purposes are equal to those given to working mothers. In the United States sole parents tax allowances are treated as non-married tax allowances (single head of household) and cannot be disentangled from couple non-married households; child credits are the same. TANF (Temporary Assistance for Needy Families) in the US is not specifically a sole parent benefit though receiving households are generally headed by unmarried mothers; TANF has a 60 month limit. The benefit is not included in the table.