

CHAPTER 3 ONLINE ANNEX 1

NOTES FOR THE SOCIAL EXPENDITURE AGE-SPENDING PROFILES

This note explains the treatment of the public social expenditure data in the development of the age-spending profiles for each country in *Doing Better for Children*. It introduces the rules and common assumptions in the modelling process and explains how the age-related aspects of benefits are used to allocate spending in each country. Distributions of public spending by age are also used to create the spending figures by stage of childhood (early 0-5 years, middle 6-11 years, and late 12-17 years) presented in Chapter three.

IMPORTANT NOTE: This version of annex 1 was uploaded in January 2010. Recent adjustments to the country profiles may not be included here.

Comments are welcome – please contact Dominic.Richardson@OECD.org.

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Introduction

Each country's age-spending profile maps public social and education expenditure by year of age for the first 28 years of life and the pre-natal period of nine months. Expenditure is allocated by benefit rules, population data by age, and reported receipt by age, where this data is available. The social and education expenditure, benefit rules, child population and educational enrolment figures are for 2003.

Each profile is made up of four types of public spending: cash benefits and tax breaks for social purposes, services in-kind, childcare, and education spending.

Social expenditure figures are taken from OECD Social Expenditure Database (SOCX), education spending and enrolment figures are taken from OECD Education Database. OECD tax and benefit model country chapters for 2003, Social Security Programs Throughout the World (SSPTW), Social Expenditure Database country notes, and MISSOC provide the information on the age-related benefit rules. Child population figures are taken from the OECD dot.stat, as are figures for purchasing power parities (PPPs). Recipient figures, which in most cases are only available for childcare, are taken from the OECD Family Database, national statistical agencies, or academic publications.

Because all figures are for 2003, the profiles represent a cross-section of child spending by age, and not a life cycle of payments. Moreover, averaging payments by population, recipient or enrolment figures means that investment on children may seem slightly higher or slightly lower depending on the variations of the population numbers involved. In all countries there are fewer younger children than older children, as fertility rates decline, meaning that spending per person in the early years is slightly inflated in comparison to spending in the later years.

In theory all government expenditure should be in the Social Expenditure Database; however it is easier to collect federal spending than regional spending because regional governments do not always report to national governments how money is spent. In practise this may mean social expenditure data may not fully represent all spending in federal countries. Federal systems in Switzerland and the United States, where parental and maternity leave benefits can be provided by states or cantons, are examples of where spending can be missed. Issues to do with capturing all expenditure are not restricted to federal countries. For instance block grant expenditure can often hide additional spending on children. In the Netherlands for example, municipalities can provide childcare support, and they may finance this out of the general block-grant to municipalities. Municipalities in the Netherlands may also use the central funding streams to support labour market integration for income support recipients, which may require additional childcare support for social assistance clients.

Finally figures do not include private spending, whether promoted through mandatory systems, paid by families, or paid by local voluntary or professional services. A number of countries will be affected by these caveats, including Japan and Korea as examples of countries with higher-than-average private education spending. Nonetheless a focus on central government spending on public services is justified in most cases in light of the specific role of public spending in ensuring children's rights and well-being for all children outlined in the United Nations Convention on the Rights of the Child (United Nations, 1989).

Both direct and indirect taxes are accounted for in the profiles. Purchasing power parities are used to standardise National Currency Units. In each case PPPs account for indirect taxes on all spending. Direct taxes on cash benefits are removed as a proportion of gross spending on cash benefits prior to inclusion in the age-spending profiles. Figures for direct taxes are taken from the OECD Social Expenditure Database.

The following sections outline the treatment of the public social expenditure figures for each country. In particular, how the age-related benefits rules are used to allocate reported spending is explained. But

before that is done, the benefits making up each country's family and child policy package are briefly outlined, and the age-spending profiling rules are explained.

Benefits in Family and Child Policy Packages

The spending amounts that contribute to the profiles are from the OECD Social Expenditure database, and the broad benefit payments under which they fall, are outlined below. The spending amounts in the Social Expenditure database are reported in National Currency Units, along with the levels at which direct taxes are abated on cash benefits. Further social spending given over to providing tax breaks to families with children is taken from the Social Expenditure Interpretative Guide (2007a). The OECD education database provides figures for pre-primary, primary, secondary and tertiary spending, as well as the number of children enrolled at each level.

Cash benefits and tax breaks

Family allowance

Family allowances are typically allocated to dependent children on the basis of age, income, family size and structure. Where benefit payment amounts vary by the age of the child, social expenditure on this benefit is allocated accordingly. Due to a lack of data variation in family size by age cannot be accounted for here. Furthermore, though older children may experience higher levels of lone parenthood, a lack of data there means variation in lone parenthood by age cannot be controlled for either.

Parental leave

Parental leave is generally allocated in months, and not always paid. The allocation of parental leave cannot always be divided into whole years, and so spending is allocated proportionally by months to different age groups. Parental leave is contributory in some cases, and in others the payments rely on parents meeting work conditions. In some countries parental leave can also be taken in split sessions over an extended period of time (such as is the case for Sweden where leave can be split as long as it is taken before the child's eighth birthday). Where details of receipt by age of child are not available it is assumed that leave is taken in one continuous period.

Maternity and paternity leave

Maternity and paternity leave are most often allocated in weeks, and not always paid. The social expenditure is allocated either side of birth dependent on the number of weeks of leave available before and after birth. Where minimum and maximum period of paid leave are set pre- or post-birth, the average of the maximum and minimum weeks leave is used to allocate the social expenditure on this benefit by age. The maternity package received by mothers can also include medical checks and care, hospital care during confinement, paediatric care and preventative examinations during the first year of childhood. These services are not included in the models. Moreover, extensions in leave based on birth order, for complications during pregnancy, and multiple births are also not modelled.

Birth grants

The majority of OECD countries now pay universal or conditional transfers in case of birth or adoption. These payments are most often paid in one lump sum at the time of birth, but they can also be paid in instalments before and after birth. Any government spending on birth grants is allocated entirely to year '0' or between years '-1' and '0' depending on whether pre-birth payments are made.

Other cash benefits

Other cash benefits include “benefits paid independently of family allowances to support households and help them meet specific costs, such as costs arising from the specific needs of lone parent families or families with handicapped children. These benefits may be paid periodically or as a lump-sum.” (Eurostat *ESSPROS manual*, 2008: 55). Using country notes available as part of the Social Expenditure Database payments categorised as “other cash benefits” can sometimes be identified. When this is the case the payments are allocated by the appropriate age-related rules. When it is not clear, expenditure on these benefits is allocated equally on children aged 0-17 inclusive. The lack of data on disability and lone parenting by age of children means equal variation in eligibility by age is assumed.

Tax breaks

Spending figures for the total costs of Tax Breaks for Social Purposes (TBSPs) are taken from the OECD Social Expenditure (SOCX) Interpretative Guide (2007a). For some countries the SOCX guide does not provide details on total tax break expenditure. In these cases, rules taken from the OECD *Benefits and Wages* country chapters are reported, but not modelled. Where spending data is available, benefit rules can be used to allocate these amounts by age. Where rules are not available, tax breaks for dependent children are allocated using the rules for the main child benefit in each country.

Direct and indirect tax rates

Prior to allocating the spending by age, direct and indirect taxes are deducted from gross social expenditure. Direct taxes refer to tax payments drawn directly from cash benefits; and figures are taken from the Social Expenditure database. Indirect taxes, such as value added tax, are accounted for when purchasing power parities (PPPs) are applied for purposes of comparisons in Chapter 3. For more information see the OECD’s Social Expenditure Interpretative Guide (2007a).

Childcare benefits

Child care

Child care can be allocated based upon reported enrolment. In the case of countries where individual figures are not available by year of age, estimates have been produced using the OECD Family database figures. Family database childcare enrolment figures are reported as average enrolments for under 3s. To generate estimates this mean figure is used to represent enrolment in year 1. The figure for enrolment in year 2 is the average of year 1 and year 3 figures (from 3 to 5 enrolment rates are reported by year in the Family Database). The difference between year 1 and the year 2 estimates is then used to calculate a year 0 estimate. On occasion childcare enrolment data is not from 2003. In those cases the closest available data is used. Childcare take-up assumes equal numbers of hours in care by age, and does not account for age-related variations in services such as staffing ratios.

Other Benefits in-kind

Other benefits (including home help and accommodation)

Other benefits in kind are “miscellaneous goods and services provided to families, young people or children (holiday and leisure centres), including reductions in prices, tariffs, fares and so on for children or large families, where expressly granted for social protection” (Eurostat *ESSPROS Manual*, 2008: 55). This category also includes family planning services, home help and accommodations payments to families with children. Accommodation is described as “shelter and board provided to children and families on a permanent basis (such as in nursing homes and foster families)” and home help is described as “goods and services provided at home to children and/or to those who care for them” (ibid). Because

these payments are either miscellaneous or refer to general payments made to homes with children (foster or otherwise), no variation in receipt of payments by children's age is assumed. Payments are equally allocated to children under the age of 18 (0-17 years inclusive) unless age dependency (based on receipt of child benefit) goes beyond the age of 18.

Youth measures

A number of countries have Active Labour Market Policies (ALMP) for young people. Across the OECD these policies are available from as early as 14 year of age to well into the 20s. The majority of social expenditure paid in the form of ALMPs are made in wage subsidies or training packages. Social Expenditure database spending figures for ALMPs for young people include the costs of administration. Eligibility rules are available to allocate these amounts by age, and population figures can be adjusted to take account of youth in secondary or tertiary education depending on the ALMP starting age. Where recipient rates are available these are also applied to allocate spending. Where clear age brackets are not defined spending is allocated to ages 16 to 25 as standard. The overall contribution of these payments to the age-spending profiles is small, and is included in the in-kind spending figures.

Education

Education spending

The OECD Education Database provides spending amounts by International Standard Classification of Education (ISCED) levels of education and enrolment figures by year of age. Together these data allow for education spending to be allocated relatively precisely by age in 2003. An adjustment is made for tertiary education where the proportion allocated to people aged over 27 years-of-age has been removed before the per capita spending for those under 27 is allocated.

Pre-primary spending has been allocated based upon education database enrolment and spending figures. The figures are also reported in the Social Expenditure database. Adjustments have been made for double counting where relevant.

Common Assumptions

For the purposes of modelling, and in case of insufficient data, three common assumptions are applied:

Family size, family type, family income and disability

A number of family benefits include increments based on family size, family type, family income and/or whether a household member has a disability; furthermore these factors may have implications for eligibility of certain benefits. Due to a lack of data it is not possible to identify whether these socio-demographic differences vary by age across childhood. Because it is not possible to identify such variation by age, it is assumed – for all countries – that there is no variation in these socio-demographic determinants of benefit receipt by child age cohorts.

Recipient and enrolment figures

The take-up of benefits is a concern for the age-spending profiles. If some benefits are not fully taken up, reported social expenditure figures will be lower than they might otherwise be if the benefit was fully taken up. This has the result of not fully representing each country's spending commitments to children. Rates of take-up may vary from country to country. Furthermore benefits may be taken up by varying rates among groups within countries (socio-demographic variations including age of children in the

household) – which are likely to have implications for modelling by age. Where recipient or enrolment data is not available it is assumed that there is no variation in take-up of benefits by age.

Allocated by population in age cohorts from zero to 17 inclusive

On a number of occasions, due to aggregation of reported social spending, it is not clear which benefits or services make up which part of the reported spending. In these cases spending has been allocated by age-cohort populations up until the age of 18 (0-17 years inclusive), unless age dependency (based on receipt of child benefit) goes beyond the age of 18 for in-kind benefits (other cash benefits are benefits paid independently of family allowances, see above). This solution is most often used for benefits in kind associated with accommodation, home help, and the broad category of other benefits in kind. For Active Labour Market Policies where clear age brackets are not defined, spending is allocated to ages 16 to 25 inclusive.

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Australia

Family Tax Benefit

The Family Tax Benefit in Australia is organised in two parts (A and B).

Part A is paid to families with dependent children under the age of 24. Children under 16 are not dependent if they are not in full-time study and have a taxable income above a threshold (in 2007 this figure was 11 929 AUD). Under 24s are not dependent if they have an income above the same threshold, receive an ABSTUDY payment, or are not in full time education.

Part B is paid families with one main income earner for children under 16, and children 16 to 18 studying full time. Extra assistance is given to families with children under 5.

The Family Tax Benefit spending is split between part A (60%) and part B (40%) rules based upon the proportion of total spending on child recipients for each part of the benefit in 2003 (AIHW, 2005: 77).

Part A is allocated by population figures up to age 20 and by tertiary enrolment to age 24. Part A is split into two parts to account for base rates and maximum rates. 20% of spending is allocated using maximum rates age rules (double the child income poverty figure), 80% is equally shared until 24 by the eligible population (from 21 to 24 this means children enrolled in education) to account for base rates. Part B is allocated to under 16s by population and 16 to 18 by enrolment in education, then weighted by the fortnightly rate by age (under 5s \$112 AUD, 5 to 18 \$78.12 AUD).

Common eligibility by age assumptions apply.

More help for families—one-off payments

This payment is paid through part A of the Family Tax Benefit and so allocated as part A of Family Tax Benefit.

Common eligibility by age assumptions apply.

Maternity allowances

Australian maternity allowance was paid in 2003 to families who qualified for part A of FTB (if they qualified within 13 weeks of the child's birth). Adopting couples, bereaved parents, and carers of young children can also receive the allowance. All expenditure on this benefit is allocated to year 0.

Child care for eligible parents undergoing training

Eligible families have low-incomes and are parents who are undertaking activities to re-enter the workforce (training, education, job seekers). This is a supplement to childcare benefit and is allocated to children on the basis of childcare benefit rules.

Common eligibility by age assumptions apply.

Support for child care

Treated as childcare benefit and child care for eligible parents undergoing training. The benefit is allocated in the same manner as the childcare benefit. Common eligibility by age assumptions apply.

Support for child care: specific purpose payment Child care benefit

As Support for childcare above

Child care benefit is paid directly to service providers for families with children in approved care or with a registered care provider (in the case of the latter the provider needs to be registered with the family assistance office)¹. Spending is allocated by the proportions of children using childcare (see below) up to age 12.

Percentage of children using of childcare in 2005 (both formal and informal).

Age	0	1	2	3	4	5	6-8	9-12
Children who didn't use child care	65.7	39.4	29.4	29.4	37.2	53.8	56.5	68.7
Children who used child care	34.3	60.6	70.6	70.6	62.8	46.2	43.5	31.3

Source ABS (2005) *Childcare Australia*, June 2005.

The *Childcare Australia* report provides the average weekly hours of after school and long day care (2005: 17). Assuming that the majority of long day care is taken up by pre-schoolers and the majority of after-school care by school attendees, the overall amount of childcare benefit can be split by these groups (75% to 25%) before allocating childcare spending by age.

Child care (pre-primary education)

Allocated proportionally by enrolment in pre primary education by age.

¹ See Centrelink website for 2007 [http://www.centrelink.gov.au/internet/internet.nsf/payments/qual_how_ccb.htm].

Child abuse prevention; Grants to family relationship support organisations; Indigenous parenting and family well-being; Services for families with children; Stronger families and communities strategy; families initiative; Services for families with children: specific purpose payment; Family and child welfare - State and Territory; State/territory expenditure.

These community support programs have qualifying conditions that are based on need and focus of service. Children benefiting from these services are assumed to be those living as dependents and under the age of 18.

The Stronger Families and Community Strategy (SFCS) invests specifically in early childhood (\$70M in 4 years, choice and flexibility in childcare [125m AUD in four years], and communities for children [\$142M AUD in four years – focussing particularly on 0-5 year-olds]), as well as the Local Answers scheme which covers a greater range of ages into adulthood (community wide this amounts to \$137M AUD over 5 years). In the age-spending profile three-quarters of the SFCS is allocated to the under 6s.

The money spent on Family and Child Welfare - State and Territory is allocated equally to children under the age of 18.

New apprenticeship access programme

This benefit is paid to young people aged 15 to 25 who have been referred to Centrelink. Allocated assuming equal proportions of take-up of the service by age.

Education

The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under 27 enrolment rate) before spending is allocated.

Austria

<i>Child benefit (tax system), Child benefit (Öffentliche Hand), and Child benefit (Sozialleistungen der Länder)</i>	<p>Paid to children under the age of 18 or in full time education up until 26. Payments are allocated in the same manner as Family allowance below.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Alimony supplements (Familienlastenausgleichsfo</i> <i>nds)</i>	<p>Paid to children with an absent parent under the age of 18. The payment has been allocated evenly from age 0 to 17 years inclusive.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Family support (egalitarian benefits)</i>	<p>Family support payments are allocated by population figures up to age 18, and to 26 based upon secondary and tertiary education enrolment figures. Adjustments to the share of spending allocated by age are made in line with the Austrian Family Support policy as child ages increases (amounts increase at ages 3, 10, and 19).</p> <p>Common eligibility by age assumptions apply.</p>
<i>Family allowance (Länder) (non means-tested)</i>	<p>All payments are allocated by population figures up to age 18, and to 26 based upon secondary and tertiary education enrolment figures. Family allowances vary by family size in Austria.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Maternity/parental leave benefits (all types)</i>	<p>Payable to mothers 8 weeks pre-natal and 8 weeks post-natal. Spending has been equally divided between the pre-natal and post-natal years.</p>
<i>Parental leave benefit (all types)</i>	<p>Parental leave benefit can be taken up until the age of 8 (if the employer agrees) but the majority will be taken in the 18 months after maternity payments.</p> <p>Spending is divided as follows. 60% for the first year (up to 12 months of leave) 30% for year two (6 months) and the remaining 10% is shared to age 8 to account for families who postpone their leave.</p>
<i>Aid at child birth (summary of three birth grants)</i>	<p>Allocated entirely to the first year following birth.</p>
<i>Other cash benefits and lump sum payments to pupils and students</i>	<p>Allocated by ages from zero to 18 inclusive. See other cash benefits in kind above.</p>
<i>Child day care (Kindergarten / Kindergarten Sozialleistungen der Länder)</i>	<p><i>Kindergarten Sozialleistungen der Länder</i> in Austria is a kindergarten payment paid made by the Länder. The payments are made for childcare services in order to help low income parents into work.</p> <p>All childcare payments have been allocated on the basis of enrolment in childcare in Austria by age reported in the OECD Family Database.</p>
<i>Assistance for pupils and students</i>	<p>This benefit has been allocated by enrolment figures to children in any form of education from the beginning of secondary school (stage 10) through to at age 27.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Child day care</i>	<p>As child day care above.</p>
<i>Family accommodation benefits</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>
<i>Home help (non-means tested and means tested)</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>
<i>Family support and other benefits in kind</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>
<i>Youth Measures: Support of apprenticeship and related forms of general youth training</i>	<p>Young people who have not found apprenticeships (as part of the Youth Training Consolidation Act (JASG)) are eligible for this support. Modelling assumes even rates of enrolment in apprenticeship schemes by age, spending is allocated from 19 to 24 years inclusive.</p> <p>Funds for unemployed and disadvantaged youth measures are included in this payment.</p>
<i>Education</i>	<p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under 27 enrolment rate) before spending is allocated.</p>

Belgium**Family Allowance (AFG)**

Payments are based upon work requirements and social security contributions of one of the parents, but in practise virtually all children qualify, there is also a residual system for children who do not qualify (Bradshaw & Finch: Belgian country questionnaire, 2002: 17).

Spending is allocated by age as an average of the amounts paid by birth order (see below). The separate amounts by age group are then allocated by population up to 18 and by enrolment in tertiary education 18-24 inclusive.

Amount of AFG per child (EUR per month)**Amount applicable as of 1/6/2003**

	<i>Under 6</i>	<i>6-11 years</i>	<i>12-18 years</i>	<i>18-25 years</i>
First child	111.76	137.49	151.07	161.75
Second child	160.40	186.13	199.71	210.39
3 children or more	208.70	234.43	248.01	258.69

Source : OECD *Benefits and Wages* country chapter for 2003

Maintenance Income in the event of child birth (Employed persons)

Common eligibility by age assumptions apply.

Social spending on maternity leave is divided between pre-natal year and year of birth. One week of the benefit (of a total 15 weeks) must be taken before the birth of the child and maximum of 14 after. Additional time is given to parents of multiple births.

Maternity pay is a contributory-based payment. For employed persons the first 30 days 82% of earnings are replaced, remaining leave is paid at 75% of earnings subject to a ceiling.

7 weeks of payment are allocated to the pre-natal period, 8 are allocated post-natal.

Birth Grant

Paid to mothers with newborns. In Belgium mothers may receive the birth grant two months in advance of the probable date of birth (MISSOC, 2003: 446).

Child day care: all residents

Spending is evenly split between the pre-natal year and the first post-natal year.

OECD family database gives an enrolment figure of 38.5% at age two. Children aged 3 and 4 are already enrolled in free pre-school (*Starting Strong*, Belgium notes, 2006).

The figure of 38.5% enrolment at two is downsized to 28.5% at 1 and 18.5% at age 0 and the ratios are used to allocate child day care spending. The justification for high early enrolment rates is based upon the length of parental leave.

Parental leave: employees of local government enterprises

In Belgium 3 months of parental leave is available to each parent (if work conditions are met). Parental leave must be taken in one consecutive go, but can be taken part-time. Parental leave must be taken before the child is four (or eight if the child is adopted or disabled). Self employed people can also take leave under a different scheme.

Take up of parental leave data is available at www.fgov.be.

Parental leave is allocated over four years with 75% taken in the first year, 15% on the second year, 7.5% in the third year and 2.5% in the fourth year.

Accommodation payments, Home help and other benefits in kind including assistance to welfare centers.

Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.

**Active labour market policies for young people
Tax Credits for children**

Allocated to people aged 18 to 25 years inclusive who are not in full-time education.

The spending on tax credit for children has been treated in the same way as the negative income from the family allowance. For rules and assumptions see Family Allowance (AFG) above.

Allowance ALE

ALE tax credit is for jobseekers. Allocated by population in ages from zero to 17 years inclusive.

Allowance childcare expenses

The childcare tax credit is allocated to out of school hours care and day care (so from 0 to 12 years inclusive) Out of School Hours Care is available from 2.5 years (30 months, when pre-school becomes available for free) to 12 years of age. Spending on the childcare tax credit is allocated by estimates of declining childcare enrolments from age two to 12.

Education

The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years has been removed (total amount * total enrolment / under 27 enrolment rate) before spending is allocated.

Czech Republic

Family Allowances Each child under 15 or under 26 (if in full-time education, vocational training or disabled) is eligible for the Czech Family Allowance. The allowance is income tested by Czech Minimum Living Standards, based on the family income in the last year, and varies by the age of the child. Three levels are paid and are age contingent.

Family allowance spending is allocated by year of age until 15 using population figures, and to 26 by enrolment in education figures (assuming no variation in training or disability by age group 15-25). The amounts allocated to each year of age are adjusted using the average Minimum Living Standards ratios for each age bracket and by total amount across the rates (increased, basic and reduced).

Common eligibility by age assumptions apply.

Parental Allowance Expenditure of parental allowance is shared by child ages, based on enrolment in pre-primary education and care. Numbers of children requiring long term incapacity based care are not modelled.

Parental allowance is paid to parents who have full-time care of a small child and no income or a reduced capacity to earn because of care. Parents qualify if children is aged up to 4 or up to 7 if the child has a long-term incapacity, and income is below or equal to 1.5 of the Minimum Living Standard (MLS) for the personal needs of the parent concerned. The amount paid is 110% of the MLS needs of the parent. Other conditions are to be met including use of kindergarten and crèche for less than 5 days per month.

Common eligibility by age assumptions apply.

Child birth payment This payment is made to mothers with newborns, and depends on the numbers of children born at one time.

This is a one-off payment and so all monies are allocated to year '0'.

Maternity and parental leave Income maintenance (including employed and self employed) Maternity Benefit (Dávky v mateřství) is paid during maternity leave, which begins six to eight weeks before expected birth and lasts a total of 28 weeks in normal cases (extended by 9 weeks for single-parents and multiple birth cases). One quarter of the payment is allocated to the pre-natal year and the remainder to the post-natal year.

To qualify parents need 270 days of insurance contributions in the two years prior to birth. The amount paid is 69% of the assessment base, to a maximum of 419CZK a day in 2003. The assessment base is 100% of 480 CZK per month and 60% of earnings between 480 and 690CZK. Earnings over 690 CZK are not included.

Seven weeks of social spending (one quarter) is allocated to the pre-natal year. The remainder is allocated to the post-natal year.

Other Cash Benefits: Social Allowance Social Allowance is paid to low income families with at least one dependent child, and is income tested. The amount of social allowance for one child varies by age and the Minimum Living Standard in each family.

Social Allowance is allocated in the same way as the children's allowance. Increments for disabled or sick children and single parents by age cohort have not been modelled.

Common eligibility by age assumptions apply.

Other Cash Benefits: State Social Benefits and other cash benefits Allocated by population in ages from zero to 17 years inclusive. See notes on other cash benefits above.

Day care / Home-help services: childcare (regional and municipalities) Children attending publically funded kindergartens benefit from social expenditure on day-care in the Czech Republic. The ECCE country profile prepared for the *Education for All* global monitoring report for UNECSO in 2006 provides some figures for enrolment by year of age below. In the Czech Republic some children aged 6 who would otherwise be in primary education can remain in kindergartens if their compulsory schooling is deferred. Children under three attend crèches or nurseries governed by the Ministry of Health.

Under 3	Aged 3	Aged 4	Aged 5	Aged 6
26.2	76.4	92.8	94.8	22.5

Source: UNESCO Czech Republic country notes on Early childhood Care and Education (2006: 3).

Day care social expenditure is allocated to age groups based on enrolment figures. For the under threes

the money is allocated to ages 1 and 2 only.

Accommodation and other benefits in kind.

Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.

Tax Breaks for Social Purposes Deduction for dependent family other than spouses: Dependent child tax break (includes dependent disabled child tax break also)

Tax paying families are eligible for tax breaks in the Czech Republic when living with a dependent child under the age of 18 or under the age of 26 if in full-time education. Payments do not vary by the age of the dependent child, though the tax break is payable for each child.

Spending is allocated equally by age until 18, and then on by enrolment in education until 26 years. Additional tax breaks for gainfully employed adults with disabled children have not been modelled.

Common eligibility by age assumptions apply.

Education

The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

Denmark

Family allowances, cash benefits: Child family benefit (includes child allowances and Extra and Extraordinary child allowances).

Social expenditure on family allowances is paid to families with children under 18. The benefit is universal, not insurance based, and not taxed. Payments vary by the age of the child, and are paid quarterly.

Annual payments of family allowance by age brackets (inclusive) in Denmark, 2003.

0-2 years of age (inclusive)	3-6 years of age	7 to 17 years of age
12900 DKK	11700 DKK	179200 DKK

Source: MISSOC, 2003: 434

Social expenditure on family allowances is allocated to all age groups under 18, adjusted to account for variation in age-related amounts.

Special child allowances have also been included in the figure used in the spending profile. Special allowances are available to children who have a pensioner parent, have lost a parent or where paternity is disputed (Social Expenditure Database note for Denmark, 2003).

General supplements apply per child if alimony is not received, an extraordinary supplement is paid to single parents, a special supplement is paid for orphans and half orphans, children of pensioners, multiple births (until 6) and the adoption of a foreign child is also paid (for which a one-off grant is paid) (SSPTW 2002, 2004, and *Benefits and Wages* country chapter for Denmark, 2003).

For the supplements common eligibility by age assumptions apply.

Child maintenance paid in advance

Advances on maintenance are paid when children have absent parents or parent up to when they are aged 24. The receiving parent must have custody and pay for the upkeep of the child. The benefit is mean-tested and paid at 4992 DKK per 6 months (MISSOC, 2003:454).

Expenditure is allocated equally until age 18, then by enrolment in education until age 24 (on the assumption that some children from age 18 become self-sufficient). Common eligibility by age assumptions apply for children in shared custody, children with special health or education needs.

Maternity Allowance - Income maintenance benefit in the event of childbirth and parental leave (following initial 18 weeks of maternity).

Mothers in Denmark have a right to 4 weeks of leave before the birth of their child and 14 weeks after. Fathers can take 2 weeks during the fourteen weeks also. Income maintenance in the event of childbirth (Maternity leave) is split 4/18 and 14/18 between the year before and the first post-natal year.

After the 18 weeks of maternity leave, parents can share an additional 32 weeks of paid leave, or 40 to 46 weeks if employed or self-employed, of which only 32 are paid. Between 8 and 13 weeks of leave can be postponed and used in one period before the child's ninth birthday. In agreement with employer 32 weeks can be postponed and taken at different points until child reaches nine years of age. Parental leave is allocated in the majority to the first year (80%) and the remaining 20% tapering until age nine (starting at 5% for the second year).

Residency and employment and activity (education and unemployment) conditions apply. An additional 3 months of leave is granted if child suffers from a disease contracted at birth (SSPTW, 2004). Maternity and parental leave allowances are directly taxed.

Day care / Home-help services: Institutions and Family care

Day care expenditure in Denmark is provided for children in of out-of-school care in as well as to children in pre-school classes (up to 20 hours per week).

Day care expenditure has been allocated to children enrolled in pre-school and children enrolled in out-of-school care by reported enrolment figures (numbers in the population in 2004 by age from the Statistics Denmark website (21/01/2008)). For the year groups 10-13 the figures have been adjusted to 40%, 30%, 20% and 10% by year descending as age increases. The figures for 14 plus are allocated to children aged 14 only.

Day care / Home-help services: Child day care

As above.

Day care / Home-help services: Home help for families

Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.

Other benefits in Kind in SOCX

The Social Expenditure Database note describes this payment as including advisory services, practical education support in homes, family treatment, residential care for parents and children, financial support for placing children outside of their homes.

Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.

Education

The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

Finland

<i>Family Allowances: Child Allowance</i>	<p>The Finnish family allowance is paid to children under 17 and is not taxed or means-tested. Payments vary on the basis of family size, but not by the age of the child. Lone parents receive an additional 33.60 EUR per child per month.</p> <p>Social expenditure on family allowances has been allocated by population to all children under 17 equally.</p>														
<i>Maternity grant (maternity benefit)</i>	<p>Common eligibility by age assumptions apply.</p> <p>Pregnant women in Finland are entitled to a maternity grant if they have a health check before the fourth month of pregnancy. The grant can be received either as a lump sum cash payment (140 EUR) or a maternity pack containing childcare items (Forssen, Laukkanen, and Ritakallio, 2003: 10).</p>														
<i>Maternity and parent's allowance (SII)</i>	<p>The social expenditure on the maternity grant is allocated entirely to the birth year.</p> <p>Maternity allowance is payable for 105 working days (21 weeks) with 50 to 30 days being available pre-natal. Parents allowance is an additional 170 working days payable to either parent. Father's can receive an additional father's allowance. The social expenditure for this benefit is allocated over 55 weeks in total, 8 of which are pre-natal the remainder post-natal means $(8/55) * 100 = 14.5\%$ of the spending goes to the pre-natal year.</p>														
<i>Parental leave benefit (Child home care allowance) and Parental leave benefit (Municipal supplements to child day care subsidies)</i>	<p>Special maternity payments are made to mothers exposed to risks throughout pregnancy. The Parental Allowance increase by 60 days for multiple births and from 100 to 234 days in case of adoption (SSPTW, 2004). These differences are not modelled.</p> <p>Parental leave, with employment security, can be taken by parents, though not at the same time, until the child reaches the age of 3. The home care allowance can be combined with maternity or parental leave. Partial parental leave is also available for parents who agree with their employers to work part-time hours (less than 30). This can also be paid during the first two years of school (Forssen et al, 2003: 22, and <i>Babies and Bosses IV</i>, 2005: 238).</p> <p>Parents are eligible for parental leave benefit if they have children under 3 and are working full-time or part-time workers with children in school during the first two years. The benefit is taxed at 21.5%. Additional children in the household are paid a supplement rate. In 2004 the basic payment is 252 EUR per month, 84 EUR for additional child under 3 and 50 EUR for additional child under 7. Partial home care allowance is worth 70 EUR per month.</p> <p>Municipal supplements are also paid (<i>Babies and Bosses IV</i>, 2005: 238-9). It is assumed the take up of partial care for 7-8 year olds is half that of children of younger ages. An income tested supplement is also available, but not modelled.</p>														
<i>Maintenance support (health care and social services)</i>	<p>Spending is allocated to children aged one and two, and then up until the child's ninth birthday based on the partial payment and additional child supplement. Children aged 1 and 2 are weighted at a 336 EUR payment, between ages 3 and 6 at a 50 EUR payment, and for ages 7-8 at a 35 EUR payment.</p> <p>This benefit provides support for children where the non-resident parent is not paying child support or in cases where paternity is questioned. Children under the age of 18 receive an allowance of 118 EUR per month when maintenance is not paid by the absent parent. Where maintenance is paid by the absent parent, but is below 118 EUR per month, the child has the right to claim the difference in maintenance from the government.</p>														
<i>Institutional care of children and youth (Child day care (Services provided by municipalities) (non means-tested and means tested, Municipal supplements to child day care subsidies, and Services provided by municipalities (health care and social services))</i>	<p>Social expenditure is allocated evenly by population to under 18s. No assessment can be made regarding the variation of parents not paying or unable to pay the full amount by the age of child.</p> <p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p> <p>Child care spending is allocated by the numbers of children enrolled as a proportion of the population minus school and pre school enrolment until age 7 (see the table below). Day care provided in schools is not factored into the equation (OECD <i>Babies and Bosses IV</i>: 101), this is three hours a school day for children aged 7 and 8.</p> <table border="1" data-bbox="470 1814 1165 1899"> <thead> <tr> <th>Age 0</th> <th>Age 1</th> <th>Age 2</th> <th>Age 3</th> <th>Age 4</th> <th>Age 5</th> <th>Age 6</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>28</td> <td>44</td> <td>61</td> <td>68</td> <td>72</td> <td>94</td> </tr> </tbody> </table>	Age 0	Age 1	Age 2	Age 3	Age 4	Age 5	Age 6	1	28	44	61	68	72	94
Age 0	Age 1	Age 2	Age 3	Age 4	Age 5	Age 6									
1	28	44	61	68	72	94									
<i>Help at home</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>														

<i>Other benefits in kind (health care and social services, The Slot Machine Association)</i>	The Slot Machine Association is part of the central government scheme, it is compulsory and universal. Spending from this programme includes a long list of family focused spending. Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.
<i>ESF: apprenticeship (basic and retaining) Education</i>	European Social Fund apprenticeships are paid to those under 25. Expenditure on this policy is allocated to children not in education from age 16 to 24 inclusive. The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education, spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

France

Child allowances: CNAF (not means tested)

Eligible families have two or more children under the age of 20, there is no means test. The benefit is not taxed but subject to a direct CDRS of 0.5 percent.²

The family allowances payment (Allocation Familiales - AF) varies by the age of the child and the size of the family. An additional amount is paid for young children (Allocations Pour Jeune Enfant - APJE). Additional sums are paid for the third child at age 11 (31.14 EUR) and 16 (55.63 EUR). The Complément Familial (CF) is a supplementary payment to families with a third child (see below).

	Amount reported in MISSOC, Gross	Amount paid net of CDRS / month
2 children	111.3	110.7
Additional child	142.6	141.8
Supplement for third child 11-16	31.3	31.1
Supplement for third child over 16	55.63*	55.4
Complément Familial	144.8	144.1
Allocation Pour Jeune Enfant	159.8	159.0

Source: *Benefits and Wages* country chapter 2003.

*except the first child in families with three children.

The APJE is paid to families looking after young children, who have stopped work or are taking reduced hours. It is paid in two forms: the first is 'short' after the third month of pregnancy for the first two months following birth (*Benefits and Wages* country chapter, 2003). The long payment comes after and is paid up until 3 years of age. Complément Familial is paid to families with 3 or more children aged over age 3 up to age 20. Both benefits are paid subject to an income test.

Spending is allocated up to age 20, and accounts for small overall differences in the base payment of AF by age (increased at 11 and 16), and the difference between the APJE until age 3 (long payment only – the short payment is treated as the birth grant below) and Complément Familial from age 3 until age 20.

Common eligibility by age assumptions, with specific reference to the income tested CF and APJE, apply.

Birth grant: CNAF (means-tested) and Birth grant: Non agricultural self-employed workers (CANAM)

The APJE short payment is a monthly grant of 159.76 EUR paid with a means test from the fourth month of pregnancy as part of CANF. The full APJE allowance is paid up until the third birthday (see above).

These two birth grants are allocated 5/7 pre-natal and 2/7 post-natal, based upon the short APJE payment of eight months in 2003.

Common eligibility by age assumptions apply.

Employees and other insured persons: CNAMTS, general scheme (social security) Income maintenance in the event of birth

The maternity benefit is paid only to employees interrupting work for 16 weeks (6 before and 10 after confinement), and 26 weeks, 8 before confinement for the third and subsequent children.

Social expenditure for each income maintenance benefit is allocated at 6/16 before confinement (pre-natal year) and 10/16 for the post-natal year.

Parental leave

The child raising allowance is the Parental Education Allowance (APE), (see MISSOC, 2003: 443). The Parental Education Allowance (APE) compensates a parent who stops working or reduces hours in order to bring up children when a child is born or adopted into the family (making at least two children). It is payable for three years maximum.

For families to be eligible they must have two children and one must be under three. The parent must be working less than 80% legal working time. Proof of previous activity in the labour market is required. The benefit is only paid until the youngest child is aged 3.

Because one child must be aged 0 to 3 years of age, and the other child needs only to be a dependent, half of the entire expenditure is allocated to the 0-3 age group and the remainder is shared accordingly to CNAF eligibility rules.

² http://www.cleiss.fr/docs/regimes/regime_france/an_3.html

Other cash lump sum benefits: State employees (means-tested) and Other cash lump sum benefits: Local Government employees (means-tested)

Common eligibility by age assumptions apply.

There are a number of benefits outlined in both SSPTW, 2002 and 2004, and the Social Expenditure Database note, including: an allowance for the beginning of the school year (ARS) paid to those receiving CNAF already with children aged 6 – 19 which is a lump sum of 254.57 EUR with a means test (Social Expenditure Database note and MISSOC, 2003: 459). As well as secondary school grants which are paid to government employees, there is a fixed and means tested component (dependent on the number of children and gross salary) and it is tax liable.

Eligibility and qualifying conditions are the same as CNAF for ARS.

Other cash benefits for local and central government workers are treated as the new school year allowance and the secondary school grants on the basis that they are both lump sum means tested benefits.

Spending is allocated to children aged 6 to 19 years by school enrolment figures.

Child care: CNAF, CRPEN, State employee, Local Government employee, Civil Servants (all means tested)

Common eligibility by age assumptions apply.

French childcare payments made to families to employ carers for their children (AGED the At-home child care allowance and AFEAMA) are included in these expenditure figures.

Both policies pay twice the amount for children under the age of three than for children aged 4 to 6 (see OECD *Benefits and Wages* country chapter: France, 2003).

In the age-spending profile two-thirds of the payments are allocated to the 0 to 2 years bracket, and the remainder is allocated to the 3 to 5 year bracket to account for double early payments.

Common eligibility by age assumptions apply.

Home help

Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.

Includes various schemes: *CNAF, Caisse nationale militaire de sécurité sociale (CNMSS), Local Government Employees, Notaries Clerks, Chambre of Commerce of Paris employees (CCIP) (All means tested)*

Other benefits in kind

All of these benefits are under the other benefits in kind category, and only differentiated by scheme. Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.

Includes various schemes: *CNAF (means-tested), Caisse nationale militaire de sécurité sociale (CNMSS) (means-tested), Local government employees (CNRACL), ARRCO, State employees (non means-tested), Local government employees (non means-tested), Local government employees (means-tested), Miners (CANSSM) (non means-tested), Miners (CANSSM) (means-tested), Notaries' clerks (CRPCEN), Civil servants (non means-tested), State employees (means-tested), Miscellaneous central government agencies (ODAC), Local governments, Social security employees, Public hospital employees, Civil servants (means-tested).*

Youth Measures: Bonuses for hiring apprentices: Special Support for apprenticeships

The purpose of this benefit is to encourage the recruitment of young people to apprenticeships. Eligible youth are aged 16 to 25 with few or no qualifications.

Allocated to 16 to 25 age cohorts equally based on not in education populations. Adjustments are not made for the proportion of this group already in work or training (likely to be older cohorts).

Tax Breaks for Social Purposes

Family quotient on income tax (Impôt sur le revenu: quotient familial): Allocated by children entitled to family allowance, although no age premium is granted.

Allowance for the family charge on housing tax (Taxe d'habitation: abattement pour charge de famille): As above.

The effect of the family quotient on partial tax reduction: housing tax (Taxe d'habitation: effet du quotient familial sur les dégrèvements partiels): As above.

Income tax: Pension allowance for mature students with children (Impôt sur le revenu : déduction des pensions pour enfants majeurs étudiants) : As above.

Income tax: tax reduction for school children (Impôt sur le revenu : réduction d'impôt pour enfants scolarisés) : Allocated to families with children in primary and secondary school.

Income tax: tax reduction for children attending childcare less than 7 years of age (Impôt sur le revenu: réduction d'impôt pour frais de garde d'enfants de moins de 7 ans): Allocated to children under the age of 7 by population (not childcare enrolment due to the home-care allowances of AGED and AFEAMA).

Education

The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

Other benefits not modelled

Benefits include: Family income Support (ASF) is for single parents and widow(er)s with children, Accommodation allowance, Single parent allowance, Adoption allowance, and Special allowance and Parent child care allowance.

Germany

<p><i>Family Allowance (Statutory Pension Insurance); Family allowances (Child benefit, and other (war victims etc)); and Public Transfers to Support Families with Children (Includes TBSP Child Tax Credit)</i></p>	<p>Family allowance benefit spending is allocated by population to age 18 and by enrolment in tertiary education until age 27. Investment going on trainees is assumed to be proportionally similar by age to that of full time students. Dependents with disabilities over 27 and those in military service or civic service are not modelled.</p> <p>Common eligibility by age assumptions apply.</p>
<p><i>Maternity and Parental Leave (Income Maintenance benefit in the event of childbirth (health insurance))</i></p>	<p>Paid to insured mothers 6 weeks pre-natal and 8 weeks post-natal. Split 43% / 57% between pre-natal and the first post-natal year (year 0). In the case of premature or multiple births this post-natal leave is extended to 12 weeks; this is not modelled.</p>
<p><i>Maternity and Parental Leave (Parental leave benefits (Child raising allowance))</i></p>	<p>Available to parents with newborns up to 24 months. Mainly mothers, custodial fathers can receive the payment if mothers agree.</p>
<p><i>Maternity and Parental Leave (Birth Grant (Health Insurance))</i></p>	<p>Spending is evenly allocated between 0 and 1 year.</p> <p>Treated as the fixed grant paid to mothers not entitled to maternity pay. Split between pre-natal and post-natal (year 0).</p>
<p><i>Other Cash Benefits (Pension Insurance for Independent Professions and Family Supplements on Wages for Civil Servants)</i></p>	<p>Allocated by population of dependent children by age (see Family allowances above).</p>
<p><i>Day Care / Home Help Services (Child Day Care (Youth Assistance))</i></p>	<p>Family Database data on child care enrolment is used to allocate spending to children aged 0 to 5. Estimates for 0 to 2 year olds are based on the average under 3 enrolments of 10%. <i>Starting Strong 2</i> has this 0-3 years figure at 8.6% for 2002 (OECD, 2006: 336). For 6 to 14 years olds, average enrolment in out of school care of 13% (Plantenga and Siegel, 2004) is used to create estimates of enrolment for children aged 6 to 14 (decreasing).</p>
<p><i>Pre-primary education Other benefits in Kind (Youth Assistance)</i></p>	<p>The overall payment is adjusted 75% pre-school to 25% school to account for both a reduction in hours and in enrolment.</p> <p>Allocated to children by enrolment rates in pre primary education by age.</p> <p>Youth Assistance is provided to German Children through the Children and Youth Services Act (1990) – this Act provides a broad range of services focussing on child welfare and care.</p>
<p><i>Youth Measures (Measures for Disadvantaged Youth)</i></p>	<p>Spending has been allocated by proportions of dependent children in the youth population.</p> <p>This money is allocated to youth who have completed compulsory schooling, that are not enrolled n education and up to the age of 25 on the basis of prevocational training preparatory measures (Berufsvorbereitende Bildungsmassnahmen) intended to lead to apprentice training or work.</p>
<p><i>Child component in conjunction with sec.10 e EStG (sec. 34 f EStG), Household Allowance (relief for lone parents), and Family benefits (child tax credit)</i></p>	<p>Assumes equal enrolment to this course by year of age from 16 to 25.</p> <p>Child component in conjunction with sec.10 e EStG is treated as a childcare tax break (allocated as day care home help services above).</p> <p>Household Allowance is allocated to children age 18 (Common eligibility by age assumptions apply).</p> <p>The Family benefits (child tax credit) policy is allocated in the same way as family allowances above.</p>
<p><i>Education</i></p>	<p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.</p>

Greece

<i>Family allowances: civil servants social security, benefits for employees, other general schemes (means tested)</i>	<p>Family allowances are paid to families with children under the age of 18 or under 22 and still in education are eligible for the family allowance. The payments are permanent in the case of disabled children.</p> <p>The third child supplement is paid for children until the age of 6. Increments are paid as the family size increases, and a family size supplement is paid to families with more than four children. Parents need 50 days of work in the period prior to application, though the benefit is not contributory. The basic family allowance payment is not taxed (however the 3rd child under 6 and four children family supplements are taxed).</p> <p>The family allowance expenditure is allocated to children under 18 by population and under 22 by population still in education. Supplements based on family size are not modelled.</p>
<i>Income maintenance benefit in the event of childbirth: social security funds and benefits to employees</i>	<p>Parents with newborns are eligible for the income maintenance benefit. The minimum payment is made 56 days before birth and 63 following birth.</p> <p>The expenditure on this benefit is allocated 56/119 for the pre-natal year and the remainder in the post-natal year.</p>
<i>Birth grant: civil servants social security and benefits to employees</i>	<p>Allocated to the age 0 cohort.</p>
<i>Lump sum cash benefits: Social Security funds, benefits to employees, other general government scheme</i>	<p>Allocated by population in ages from zero to 17 years inclusive.</p>
<i>Other cash periodic benefit, benefits to employees, other general government schemes</i>	<p>Other cash periodic benefits in Greece include: Allowance for single parents, special allowance for handicapped children, accommodation allowance and removal grant, benefits for mothers who are not working or who are married to a soldier or a prisoner, benefits for returning emigrants, and a monthly special benefit for large families.</p> <p>Expenditure on other cash periodic benefits has been allocated to under 18s by population figures. The payments for returning migrants and allowance for single parents have not been removed as it is unclear what proportion of the expenditure on these benefits goes to families with children.</p>
<i>Child day care: other general government schemes (non means-tested), benefits to employees, social security funds (non means-tested)</i>	<p>Allocated by enrolment in childcare as reported in the OECD Family Database (2007). For calculation of enrolment estimates by age see notes above.</p>
<i>Other benefits in kind: social security funds, benefits to employees, other general government schemes (non means-tested), other general government schemes (means-tested)</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<p>Tax Breaks for Social Purposes in Greece are not recorded in the Social Expenditure Database. The Tax benefit chapter for 2003 records a tax break and a region-specific tax credit. These are described here, but not included in the profiles because overall spending on these programmes is not available.</p> <p>The tax break for one child is a 10% increase on the basic income bracket of 10,000 EUR, for two children this increase by 20%. For the third child the basic income bracket doubles to 20,000 EUR, and for the fourth and subsequent children the bracket is increased by 1,000 EUR per child (21,000 EUR for four children, 22,000 EUR for five and so on).</p>
<i>Education</i>	<p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.</p>

Hungary

<i>Family allowance – means and non-means tested</i>	<p>Family allowances are paid through means-tested benefits that are provided to raise family income to a minimum level.</p> <p>Families are eligible for this benefit if they have dependent children aged under 16 (all), or under 23 (as of September 2003 – though this has increased to under 24s in September 2004) and in primary or secondary education. Single parents receive a higher amount, as do large families. Payments do not vary by the age of the child, but over 18s receive the payment directly.</p> <p>Family allowance expenditure is allocated by population to 16 and then by attendance in primary or secondary school up to and including age 21.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Birth grant – non means tested</i>	<p>Paid to the mother on condition that she has attended at least 4 pre-natal checks.</p> <p>The entire social expenditure is allocated to year 0.</p>
<i>Income maintenance in the event of childbirth (non-means-tested)</i>	<p>The income maintenance payment is available to insured employed and self employed mothers with 180 days work in the last two years. The amount of benefit paid at 70% of average daily net earnings in previous calendar year. The benefit is paid for 24 weeks, 4 pre-natal and 20 post-natal.</p> <p>Spending is allocated to pre-natal (4/24 weeks) and post-natal years (20/24 weeks).</p>
<i>Parental leave benefit (non means-tested)</i>	<p>The non-means tested parental leave is the childcare allowance payable to parents looking after children in the home until age 3 (or ten if the child is permanently ill or disabled). When children reach 18 months parents may return to work for a maximum of four hours a day.</p> <p>Spending is allocated evenly from the first year following birth until age 3</p>
<i>Other cash payments: periodic and lump sum payments (means and non means-tested)</i>	<p>The periodic payment and the lump sum payment are treated separately here.</p> <p>The periodic payment is treated as the child rearing payment which is given to families with three or more dependent children as long as the youngest is between 3 and 8 years of age – this means under 3's do not receive a payment.</p> <p>The lump sum payment is treated as the irregular child protection benefit. Spending is allocated as family allowance above.</p>
<i>Child day care non-means tested</i>	<p>Social expenditure on child care is allocated to age groups by enrolment reported in the Family database (2007).</p>
<i>Accommodation benefits (non-means tested)</i>	<p>Monies paid to children and families for shelter and board on a permanent basis. It is assumed that a child meeting the legally dependent status of being under 16 or in non-advanced education would receive this service.</p> <p>This spending has been allocated to children under the age of 16 and under 23 if in primary of secondary education as legal dependents.</p>
<i>Other benefits in kind (means tested and non means-tested)</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<p>Tax Breaks for Social Purposes are recorded in the <i>Benefits and Wages</i> country chapter for Hungary (2003) but spending is not separately estimated in the Social Expenditure Database. A tax break for children can be given to one parent, or split between parents, and reduced by the family allowance amounts (with the same age conditions and family size variations).</p> <p>This tax break is not modelled.</p>
<i>Education</i>	<p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.</p>

Iceland

<p><i>Family allowances</i></p>	<p>Family allowance is a mean tested benefit paid to persons with children under 16 years. An increased amount is paid to families with children under the age of 7. The under 7 supplement is not means tested.</p> <p>Payments are made to parents with children under 16 years with taxable income under a threshold. The maximum amount of family allowance paid per child is dependent on income limits assigned on the basis of family size.</p> <p>The spending is allocated to children under 16 with increases for children aged 0 to 6 years to account for the supplements paid to under 7s.</p> <p>Common eligibility by age assumptions apply.</p>
<p><i>Income maintenance in the event of childbirth</i></p> <p><i>Maternity/Paternity Leave Fund</i></p>	<p>This sum has been treated as maternity/paternity leave fund.</p> <p>The benefit in Iceland is payable at 80% wage replacement for mothers and fathers with three months non-exchangeable leave, and three months shared leave to be taken before the child's 18th month of age. The possibility of the mother taking leave up to one month before confinement is not modelled.</p> <p>Mothers must take the first two weeks after birth as leave – leave must be taken in minimum periods of 1 week after this. Twenty-six weeks of unpaid leave are available for both parents (13 each) until the child reaches the age of 8 (Eydal and Ollufson, 2003).</p> <p>Sixty-five percent of women take their leave in one go and so the payment runs out before the first year ends (Eydal and Ollufson, 2003, 28) and data for 2002 show that 4 out of 5 men took more than one leave of absence.</p> <p>Maternity and paternity leave fund social expenditure is allocated to the first two years of life. Seventy-five percent of the money is allocated to year 0 and 25% to year 1.</p>
<p><i>Other cash periodic benefits: Communal Alimony Collection Centre</i></p>	<p>A parent with an official decree of an award for of the maintenance costs of their children are entitled to the maximum rate of a child pension. The municipal alimony collection centre collects from the absent parent to reimburse the state social security institute for the payments (MISSOC, 2003: 455).</p> <p>Families with children under 18 or under 20 if a student, and with an absent parent are eligible (Eydal and Ollufson, 2003).</p> <p>The total amount of social expenditure in other cash periodic benefits is allocated as with the maintenance allowance, and shared across age groups to age 18 by population and to age 20 by population in education.</p>
<p><i>Municipal child day-care services</i></p>	<p>There is no universal right to day care services in Iceland but children from the age of 2 are more likely to be attending than not (compulsory school starts at age 6).</p>
<p><i>Municipal home-help services Social assistance, children welfare, institutions for addicts: accommodation, Municipal youth services: other benefits in kind</i></p>	<p>Expenditure on municipal day care services is allocated by year of age based upon figure for 2003 taken from the Iceland statistics portal http://www.statice.is/ (January, 2008).</p> <p>Home services are provided to people with severe disabilities through the municipalities (SOCX note, 2003), because this is recorded as home help, the ESSPROS definition of the payment as going to children or families who care for children in the home. This money is allocated to children under the age of 18.</p> <p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>
<p><i>Education</i></p>	<p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.</p>

Ireland

<p><i>Family allowances: All residents: standard child benefit, Children's allowance for civil servants: teachers, army, Family allowance (non-contributory) Family allowance (social insurance fund), All residents: family income supplement</i></p>	<p>The child benefit in Ireland is payable to children under 16 years, or under 19 years and in full-time education or long term sick or disabled (serious infirmity). The benefit is paid monthly to the mother or step-mother – it may be paid to the father where support is provided by the father.</p> <p>Social expenditure on this benefit has been allocated by population until 16 years, and then using then school enrolment until 19.</p> <p>Common eligibility by age assumptions apply.</p>
<p><i>Family allowances: All residents: family income supplement</i></p>	<p>Parents of a child under 18 or 22 if in full-time education are eligible for Family allowances income supplement in Ireland. The benefit is income-tested and work conditional.</p> <p>The social expenditure for the family income supplement is allocated by population until 18 and school enrolment until age 22.</p> <p>Common eligibility by age assumptions apply.</p>
<p><i>Employees: maternity benefits (social security) (3)</i></p>	<p>Maternity benefits are payable for 18 weeks, with at least four weeks to be taken before birth (and up to ten) and at least 4 afterwards (MISSOC, 2003).</p> <p>Maternity benefit social expenditure is allocated as 7 weeks taken in the pre-natal period (between minimum and maximum pre-natal time) and 11 weeks for the pre-natal year following birth.</p>
<p><i>Income maintenance (Health benefits)</i></p>	<p>This refers to payments made to working pregnant women, and women with newborns who are breastfeeding. If the mother is involved in night work the benefit is paid for 14 weeks following childbirth and for 26 weeks if mother is breastfeeding.</p> <p>16 weeks pre-natal could be paid, and 14 and 26 weeks following birth (average of 20). Spending is divided between the Pre-natal year (16/36), and post-natal year (20/36).</p>
<p><i>Cash benefits by Health services</i></p>	<p>Treated as the health benefits above.</p>
<p><i>Other cash benefits: employees</i></p>	<p>Other cash benefits are paid independently of family allowances to support households and help them meet specific costs. This may include adoption payments and school clothing grants paid between June and September.</p> <p>Other cash benefit expenditures are allocated to children on the basis of the family income supplement as children are required to be in school.</p>
<p><i>Accommodation, home help and Family allowances through national health services</i></p>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>
<p><i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i></p>	<p>Tax breaks in Ireland include: additional bereavement allowance to widowed parent, additional personal allowance to one-parent family (<i>Single-Parent Family Relief</i>), and additional allowance for incapacitated child.</p> <p>The tax breaks expenditure is allocated to children based upon family allowance dependency definition. Assumes no variation by age of child on the variables: single parents, widowed mothers, or children with incapacities.</p>
<p><i>Education</i></p>	<p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.</p>

Italy

<p><i>Family or child allowances (non means-tested)</i> <i>Allowance for households with at least three children</i></p>	<p>Non-means tested family allowances are payable to families with at least three children dependent children under the age of 18. The spending is allocated by population size from 0 to 17 years inclusive.</p> <p>Common eligibility by age assumptions apply.</p>
<p><i>Family or child allowances (means-tested)</i></p>	<p>Payable to dependent children under the age of 18 (no age limit if disabled) / orphaned brothers, sisters nieces and nephews under 18 and not eligible for survivors pensions. Allocated to children aged 0 to 17 years inclusive. Figures to be interpreted with caution as low income couples with no children can be eligible for this benefit.</p> <p>Common eligibility by age assumptions apply.</p>
<p><i>Income in the event of childbirth (non means-tested and mean tested)</i></p>	<p>Paid to mothers either side of birth (leave for employed is 1 or 2 months pre- and three or four months post-birth; for the self-employed: 2 pre- and 3 post-birth). Supplementary parental leave is also available to parents (mother or father) with a child below the age of 3. An additional 6 months is available before age 8.</p> <p>The spend is allocated to age up to age 8 by adjusting amounts to account for replacement rates by year (80% in the early compulsory period, and 30% in the supplementary period until three, reduced to 10% [to account for a reduction in eligibility for the additional 6 months]).</p>
<p><i>Other periodic cash benefits (means-tested and non-means tested)</i></p>	<p>These benefits are mainly workers' benefits. The cash means tested benefits again focus on services delivered to a range of people and so only three quarters of that share will be given over to the investment model. This category is for spending on families, young people and children, it is assumed that where categories are read as individuals (drug addicts for instance) that families are involved in the investment. The 25% removed is to cover elderly families that may not care for children.</p> <p>75% of the investment is used and given over to children aged 18 and below by shared population size (the family allowance dependency limit).</p> <p>Common eligibility by age assumptions apply.</p>
<p><i>Child day care</i></p>	<p>Child day care services are mainly taken up by families with children aged 0-3 because from age three maternal schools provide almost free and universal service which can run for 8 to 10 hours per day (Scoula Materna) (<i>Benefits and Wages</i> country chapter for Italy, 2003: 11). It is still possible for some older children (4 to 5 years of age) to receive care for reduced hours.</p> <p>The expenditure is divided between children aged 0-2, and increased to account for higher enrolment in by the older children. Seventeen percent of spending is allocated to newborns, 33% to 1 year olds and 50% to 2 year olds.</p>
<p><i>Other benefits in kind for families (means and non-means tested)</i></p>	<p>Allocated by population in ages from zero to 17 years inclusive. See other cash benefits above.</p>
<p><i>Accommodation for Families</i></p>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>
<p><i>Education</i></p>	<p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.</p>

Japan

<i>Family allowances - Children's allowances (Jido Teate)</i>	Income tested benefit payable to families with children under the age of 6. Common eligibility by age assumptions apply.
<i>Rearing Allowances for Handicapped Children (Tokubetu-Jiod-Fuyo-Teate)</i>	Payable to families with mentally or physically disabled children under the age of 20. Assume equal proportions of family sizes and disablement severity across cohort. Equally allocated to all under age 20. Common eligibility by age assumptions apply.
<i>Allowances for children in lone parents' family</i>	Payable to single-parent families (mothers) with children under the age of 18. Allocated equally up until and including age 17. Common eligibility by age assumptions apply.
<i>Maternity allowances (with the exception of unemployment insurance (childcare leave))</i>	Payable to female workers having enrolled in workplace insurance schemes. Half of maternity spending is allocated to the first 14 weeks prior to birth, and the other half is allocated to the 14 weeks after.
<i>Childcare leave benefits</i>	Payable to workers who have children under the age of 1. All allocated to the new born year (aged 0).
<i>Children's Allowances (plus children's allowances other – lump sum benefit).</i>	Treated as children's allowances above.
<i>Social welfare (subsidies for children's protection (and other))</i>	These benefits refer to the general government subsidies for day-care service for children including child welfare facility running cost, as well as general government subsidies for day-care service of children with special needs, fatherless family facility, and aid for single mother jobseekers etc.
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above. Workers who have dependent children (official legal definition) are entitled to the dependent family tax break. Evenly allocated to children aged 0 to 27 but adjusted for differences in the tax break amounts for children aged 16-23. The tax break amount reported by the Social Expenditure Database is reduced as this covers some older (elderly) dependents. 50% of the total spending is removed before calculations. ³
<i>Education</i>	The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

³ This is a high number, but it is assumed that there are high numbers of elderly dependent individuals in Japan on average receiving more tax breaks per person than children.

Korea

<i>Single parent families: Family allowance</i>	<p>Child raising support is provided for school fees, subsidies loan interest and long-term low rental housing agreements (<i>Benefits and Wages</i> country chapter for Korea, 2003: 6) Payable to low income single parent families with dependent children.</p> <p>School and high school children are receiving proportionally more than all children due to the nature of the school fees payments. Housing and loan subsidies are assumed to impact equally on single families with children under the age of dependency. To account for this 50% is allocated to school ages and 50% on all children.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Patriots and veteran pension, etc. Family allowance</i>	<p>As part of the veteran's pension there is a survivor's pension for children under 18. However numbers in receipt are very small in 2004. Most recipients of the survivor pension are widows. Patriot's pension includes an educational care subsidy for children in middle school and high school. Recipient numbers in 2006 were 6,717 and 8,523 respectively.</p> <p>The money is allocated using the patriot spending rules for educational care subsidy – half going to middle school age group and half to high school age group (12-14 years for middle and 15 -17 years for higher).</p>
<i>Pre-natal and post-natal leave allowances (Employment Insurance) Maternity and parental leave</i>	<p>Payable to families with pregnant women and mothers, based on earnings before leave. Spending is split 50/50 between the pre- and post-natal years.</p>
<i>Maternity leave allowances (Employment Insurance) Maternity and parental leave</i>	<p>Payable to an employee who works for a company continuously for 1 year and has a baby under 1 year old. Spending is allocated entirely to the birth year.</p> <p>Common eligibility assumptions apply.</p>
<i>Special child support for orphans(cash and in-kind spending)</i>	<p>Payable to high school students or those having left care institution in the past three years. Ages are 15-17 years for high school student and 18-20 years for those leaving in last three years. Allocated in the same manner as the Special child support for orphans in kind benefit below.</p> <p>Allocated by population from 15 to 20 inclusive.</p>
<i>Child care</i>	<p>Payable to all children though mainly pre-schoolers (varies by age of child). Allocated in the same manner as subsidies to workplace childcare centres (below).</p>
<i>Welfare centres</i>	<p>Three types of welfare centre have been identified, two of which are accessible to all dependent children and one which is available mainly to high school children (aged 15 -17) – which affects the allocation of the funds. Educational centres are for children in low income families (aged 15-17). Group homes are for all children in need of protection (and cannot live with parents or guardians). Regional welfare centres are for low income children of all ages under 18.</p> <p>One third of the payment is allocated between the ages of 15 and 17 only. The remainder is shared equally by population size to under 18s.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Children facilities</i>	<p>Payable to orphans or children without the protection of a family and under the age of 18. Allocated by child population figures up until 18.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Youth Measures Technicians fostering training (including special courses, multi-skilled technicians)</i>	<p>Provided to children over 18 who are leaving child welfare facilities (usually orphans). Allocated by population figures between the ages of 18 to 27.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Youth Measures Entrusted training in the authorized training institutions and Youth Measures Support of apprenticeship and forms of general youth training</i>	<p>Allocated by population figures from leaving high school age (18) to 25. Complete information on these services was not available.</p>
<i>Childcare leave bounty Subsidised employment: Subsidies to workplace childcare centre</i>	<p>Allocated as maternity allowance.</p> <p>Payable to workplaces with more than 300 female workers, or more than 500 workers. Allocated to children up until they enter school (up to and including age 5 – UNESCO 2006). Adjusted using the subsidy figures (enrolment data is not factored in).</p>
<i>Tax break for dependent aged less than 20</i>	<p>Common eligibility by age assumptions apply.</p> <p>As part of the basic allowance (deduction) from gross income for tax purposes, Korean citizens receive allowance for dependents as well as themselves.</p>

The basic income deduction in 2003 of Korean wages was 4,384,003 KPW (SOCX interpretive guide, OECD, 2007a: 69).

Three forms of deductions are classified as:

- (a) A resident taxpayer
- (b) A spouse with annual income of less than 1 million won
- (c) Dependents with annual income less than 1 million won living in the same household with the taxpayer

Tax deduction for children belongs to (c) dependants. Official statistics for the breakdown of basic deduction into categories (a), (b) and (c), are not available at present. According to unpublished data, (c) would not be the majority of the total basic deduction amount (equivalent to (a) and 1.7 times bigger than (b) in amount).

The calculation for dependency is $1.7 / (1.7 + 1.7 + 1) = 1.7 / 4.4 = 40\%$. - 40% of 4,384,003 KPW is 1,753,601.

Of this amount, elder dependent figures need to be deducted. These are estimated at 40% of the entire dependent deduction share as it is likely there are less aged dependents due to reduced amount of time they are likely to be reliant on the household earner. The final figure is $0.6 / 1,753,601 = 1,052,161$.

This figure is allocated equally to children aged less than 20.

Education

The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

Luxembourg

Family allowance

The Luxembourg Family allowance is a universal benefit. There is no variation in payments with family income. Eligible parents are those with one or more children aged up to 18, or up to 17 if in full-time education. There is no age limit for children with serious infirmities.

The payment of this benefit varies by child age. Children aged six or more receive an additional 15.02 EUR and children aged 12 or more receive an additional 45.06 EUR.

Allocation is adjusted based on age increments in child payments as a percentage of the average across all ages.

Common eligibility by age assumptions apply.

Income maintenance in the event of childbirth

The Luxembourg maternity scheme covers 16 weeks paid leave, 8 weeks before and 8 weeks after confinement (extended to 12 weeks if there are complications). The replacement rate is 100% of earnings. For people who have no loss of income whilst on maternity a lump sum allowance for 16 weeks is provided.

The social expenditure is equally allocated before and after the birth of the child.

Parental leave benefit

The child raising allowance in Luxembourg is designed to financially support the cost of upbringing and is paid to the carer (parent or guardian).

The benefit is paid to parents looking after a child under the age of two and who either does not have a regular income or household income is less than set thresholds. A second parental leave payment is also available during a 6 months working break when a person leaves work to educate a child under the age of 5.

Expenditure is allocated to children under the age of 5 by population based on the leave being taken at any time by parents with children under 5 years of age.

Common eligibility by age assumptions apply.

Birth grant

This is paid to women resident in Luxembourg conditional on medical examinations for both mother and child, in a single payment.

The entire birth grant spending is allocated to year 0.

Other periodic benefits / Other periodic benefits (means-tested) / Other lump sum benefits

A number of other benefits paid periodically are available to families in Luxembourg under given circumstances.

Supplementary allowance of 172.36 EUR for children under the age of 18 with a deficiency or permanent reduction of ability of 50% compared to children of the same age.

Maintenance, without an age limit, if the child is unable to care for themselves without benefit receipt. Any alimony due to a partner is paid on request by the National Solidarity Fund and under conditions. The Fund also recovers the payments from the absent parent.

New year school allowance is available for children over 6 years. There are two payment brackets, 6-11 years and 12 or more years. This is a one yearly grant (lump sum payment). For 1 child aged 6-11 the payment is 105.07 EUR, or over age 12 it is 150.13 EUR. Payments increase per child with the number of children in the household.

The social expenditure for the lump sum grants payments are allocated to age 6-11 and over 11 and attending primary or secondary school. The cash periodic benefits are allocated to children under the age of 18 by population. Eligibility by age assumptions apply.

Child day care

Expenditure on child day care is allocated by enrolment rates in pre-school (see below). Two days a week are not spent in school by primary school children and so 40% of the child care money is allocated to this 4-12 age-group. The enrolment is tapered from the 97% of children enrolled at 5 down to an estimate of 20% at 11 (the high estimate for this later age group accounts for the reduced number of primary school hours available).

Enrolment data

Under 3	3 years	4 years	5 years
14	37.9	83.5	96.9

Source: European childcare strategies (Plantenga and Seigel, 2003).

<i>Accommodation</i>	Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.
<i>Other benefits in kind</i>	Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.
<i>Support of apprenticeship and related forms of general youth training</i>	Social Expenditure on Support of apprenticeship and related forms of general youth training is allocated from 16 to 25. See annex notes.
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	Tax Breaks for Social Purposes in Luxembourg are not recorded in the Social Expenditure Database. The Tax benefit chapter for 2003 records tax breaks for childcare and lone parents, as well as child tax credits. These are not included in the profiles.
<i>Education</i>	The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

Mexico

<i>Education, health and feeding national program: PROGRESA/Oportunidades (SEDESOL)</i>	<p>Families with children in school up to the age of 22 (between the third grade of primary up to the third grade in secondary school) are eligible for this payment. Payments are made to the mother. Nutritional support is provided for newborns, children with malnutrition between the ages of 2 and 4, and pregnant and breast-feeding mothers.</p> <p>Receipt of the benefit is conditional on school attendance and visits to health clinics (for all family members). The benefit amounts increase as children progress to higher grades and, beginning at the secondary level, are slightly higher for girls than for boys. The amounts of the monthly grants range from about \$10.50 (105 pesos) in the third grade of primary to about \$58 (580 pesos) for boys and \$66 (660 pesos) for girls in the third year of high school.</p> <p>The allocation of the benefit accounts for health and nutrition provided to gestating and breastfeeding mothers, and to infants. Under 6's are allocated 33% of the money by population, children between the ages of 5 and 22 receive the remainder allocated by population until age 18 and then by enrolment in secondary education. Increments for females cannot be modelled.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Home-help services to children (DIF)</i>	<p>Provides support for children from birth to age 18. Housing food and clothing support for infants (to age 5) and for up to 18.</p> <p>Allocated to children by population from 0 to 17 years inclusive.</p>
<i>Child day care institutions (ISSSTE)</i>	<p>Daycare services include provision of food, care health education and recreation while mothers are at work. The service is provided for children aged between 60 days and 6 years of age. Fathers may also receive this service if they are widowers, divorced fathers with custody, guardians or affiliated with a social security or government workers scheme.</p> <p>Family database enrolment rates for 2004 are used to allocate the spending this money.</p>
<i>Food to families program (DIF)</i>	<p>Common eligibility by age assumptions apply.</p> <p>Food support to very poor families - 5kg of corn and 1 kg of beans.</p>
<i>Food programme school breakfast (DIF)</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p> <p>Health and education support including food for school children, (milk and biscuits).</p>
<i>Social milk programme (SEDESOL)</i>	<p>Spending is allocated to under 18s in education.</p> <p>Milk is provided for children under the age of 12 in families with few resources.</p> <p>Spending is allocated to under 12s.</p>
<i>Tortilla subsidy program (SEDESOL)</i>	<p>Common eligibility by age assumptions apply.</p> <p>Food support for poor families: 1 kg of tortillas per day.</p>
<i>Sports promotion (ISSSTE)</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p> <p>Allocated by school population to 17.</p>
<i>Tax breaks: Fiscal Subsidy</i>	<p>Allocated by population in ages from zero to 17 years inclusive.</p>
<i>Tax breaks: Social Provision services Education</i>	<p>Allocated by population in ages from zero to 17 years inclusive.</p> <p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.</p>

The Netherlands

All residents: child allowance

The Dutch family allowance is universal and payable to children up to the age of 17, (children aged 16 and 17 have to meet educational attendance requirements). No benefit is paid to families where the children are working more than 19 hours per week, or if they receive unemployment benefit, student grant or loan.

Payments vary by age (see below) and family size.

Basic monthly amounts by age of children.

To age 5	To age 11	To age 17
58.11	70.57	82.02

Spending is allocated on the basis of variation with children's age (increases as children reach the age of 6 and the age of 12).

Other periodic cash benefits includes Employees: maternity benefits (ZW) (social security)

Eligibility by age assumptions apply.

Maternity leave provides for 16 weeks paid absence from work, with 4-6 of these weeks pre confinement being compulsory. When a baby is born early 16 weeks are provided regardless (pre-natal moves into post-natal entitlement). When a baby is late (and so pre-confinement is extended) this does not affect post confinement entitlement. Contributions to the sickness fund are required.

The amount of benefit replaces earnings at 100% of daily wage up to a ceiling of 165 EUR. For self employed persons 100% replacement is provided to a ceiling of 100% of the minimum wage.

Other benefits in kind: Family help and care, home help financed through AWBZ (general law or specific health costs)

The social expenditure is allocated 5/16 parts pre-natal and 11/16 parts post-confinement.

AWBZ is Algemene Wet Bijzondere Ziektekosten; and refers to the Exceptional Medical Expenses Act. This benefit is provided for family home help and care. ESSPROS describes day care / home help services as shelter and board provided to pre-school children during the day, or assistance to pay for nurses to care for children in the home. Home help refers to goods and services provided to children and families in the home (ESSPROS, 1995: 64).

Support of apprentices

Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.

Social expenditure on support of apprentices is allocated to children aged 16 to 23 by the population of children not enrolled in school or university.

Tax Breaks for Social Purposes Deduction for dependent family other than spouses

The Netherlands has six child-related Tax Breaks for Social Purposes. These are: Child credits; Combinations credits (combination of work and care for children); Single parent credits; Deduction for medical, disability, chronically ill or handicapped expenses, child adoption; Deduction for support expenses for children; and Deduction for childcare contributions.

- **Child credit:** A single person with children under 18 years of age whose income does not exceed 58 241 EUR receives a credit. For couples joint income should not exceed the same threshold.
- **Supplementary child credit:** Paid to those receiving child credits if their income is below a threshold (two thresholds are set).
- **Combination credit:** Paid to a tax payer with children under the age of 12 years if their income from work exceeds a threshold.
- **Single parent credit:** A single parent (based on conditions) can receive a single parent credit.
- **Supplementary single parent credit:** A person entitled to single parent credit can get an additional credit of 4.3 per cent of their work income, to a maximum of 1 348 EUR.
- **Deduction for medical, disability, chronically ill or handicapped expenses, child adoption** - allocated to children on the basis of dependency in family benefits.
- **Deduction for support expenses for children** - allocated to children on the basis of dependency in family benefits.
- **Deduction for childcare contributions** – allocated based on enrolment in childcare.

Child credit and the supplementary child credit are allocated evenly to children below 18 by population. Combination credit is allocated evenly by population up until age 12. Single parent credits and supplements are allocated based upon family allowance dependency ages (under 16 and 16-17 in education) as are deductions for medical expenses and support expenses. Deductions for childcare

contributions are allocated as per enrolment in childcare reported in the Family Database (see daycare section above).

Education

The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

New Zealand

<i>Family Allowance (Family Support Tax Credit)</i>	Family allowances are paid to low income families with children who work or are in receipt of benefits. Dependent children are aged 17 or under and 18 or under if a student. Spending is allocated by population size (to 17) and enrolment (18) across the age groups. Common eligibility by age assumptions apply.
<i>Family Allowance (Family Tax Credit and Child tax credit)</i>	As above, for working families. Spending is allocated by population size (to 17) and enrolment (18) across the age groups. Common eligibility by age assumptions apply.
<i>Family Allowance (Parental Tax Credit)</i>	Paid to families with newborns or recently adopted children. All spending is allocated in the first year (new born).
<i>Maternity and parental leave (Maternity and parental leave)</i>	All investment allocated between the pre-natal year and age 1. Pre-natal receives one third of all spending. Spending is evenly allocated to the pre-natal year, age 0 and age 1.
<i>Day care / Home help services (Childcare Assistance)</i>	Includes the Childcare Rebate (TBSP) which is paid at 33% of child care expenses per annum up to a maximum threshold. Also paid to Families with children receiving pre-school childcare or out of school childcare (OSCAR). Allocated to child ages adjusted by the rules for the childcare subsidy and OSCAR. Provided to families with children aged 5-14 and in Out of school care.
<i>Day care / Home help services (Out of school care - OSCAR)</i>	Allocated to children aged 5 to 14 inclusive. Adjusted on the basis of enrolment by age in Early Childhood Education, and assumes that similar subsidies are shared out at similar rates across the age groups.
<i>Day care / Home help services (Early Childhood Education Subsidies and Early Childcare grants (see other))</i>	
<i>Other benefits in kind</i>	Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above. Includes: <i>Commissioner for children, Education and prevention services, Family wellbeing service, counselling and rehabilitation service, youth suicide and prevention information.</i>
<i>Employment service and administration (Student (trainee) job search, and Tertiary Education Commission - Targeted Training Programmes)</i>	Treated as youth action training (below).
<i>Youth measures (Conservation corps)</i>	Aged 16 to 25, and enrolled as a work and income client in SOLO. Individuals aged 15 with evidence of early release from school can be accepted on the course. Spending is allocated by population minus enrolment for ages 16 to 25.
<i>Youth measures (Youth service corps)</i>	Aged 16 to 20, and enrolled as a work and income client in SOLO. Individuals aged 15 with evidence of early release from school can be accepted on the course. Spending is allocated by population minus enrolment for ages 16 to 20.
<i>Youth measures (Skill enhancement)</i>	Skill Enhancement - offers vocational training to young Maori and Pacific people aged 16-21. Spending is allocated by population minus school enrolment for ages 16 to 21.
<i>Youth measures (Youth (action) training)</i>	Individuals are eligible from one of the following categories: aged under 18 years with low qualifications and have left or been exempted from school; aged 18 or over and have left school within the last six months with low qualifications; aged under 18 years and enrolled with and refereed by Work bridge; under 18 and a refugee; aged under 18 and referred by Work and Income as a Youth client, or registered unemployed for 13 weeks or more, and with no tertiary qualifications; aged under 18 years of age, have left or been exempted from school, and lack literacy and numeracy skills. Spending is allocated to children not in full time education between ages 15 and 18.
<i>TBSP: Child rebate</i>	Common eligibility by age assumptions apply. This is paid to children under 15 or under 18 in education at 15% of their earnings. Allocated by population figures until 14 and by enrolment figures until 18.

Education

The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

Norway

<i>Family allowances for children</i>	<p>Payments are made to families with children aged 18 or under. Additional payments are made to lone parents, parents with children under 3 (until August 1st 2003) and parents on low incomes with children under 3. The scheme is universal, but for the under 3 premium to be paid the child should not be attending a child care centre.</p> <p>Supplements were paid per child aged under 3 until 01/08/03 at 7 884 NOK. Single parents receive an additional child amount (regardless of family size). Single parents with income below half the basic amount receive an additional 7884 NKR if they have a child under 3 (one payment per family). Additional supplements are paid for children living in the north of the country (316 NOK per child – Finnmarkstillegg).</p> <p>The spending is allocated evenly to under 19 and account for the supplement provided for children under 3 years.</p>
<i>Maternity and parental leave benefits</i>	<p>Common eligibility by age assumptions apply.</p> <p>Parental leave is for 29 weeks, to be shared between parents at 100% replacement. Alternatively it can be taken for 52 weeks at 80% replacement. The benefit can also be taken in an arrangement with employers called a 'time account' (avtale om tidskonto) with combinations of work and reduced benefit over two years.</p> <p>75% of the spending is allocated to the first year and 25% of the payment is allocated to the second year following birth to account for the reduced rate of payment if the 52 week option is taken.</p>
<i>Income maintenance in the event of childbirth</i>	<p>Mothers have a right to three weeks leave before the birth (Skevik, 2003). Following birth 6 weeks are reserved for the mother and 4 weeks for the father.</p>
<i>Birth grant</i>	<p>The social expenditure is allocated 3/13 prenatally and 10/13 post-natally. Corresponding arrangements are paid for adoptions of children under 15 years. This is not modelled.</p> <p>The maternity or adoption (see other cash benefits below) grant is paid to the mother for each new born or new family member. An additional payment is made in case of a home birth.</p>
<i>Lone parent cash benefit</i>	<p>All spending is allocated to the first year.</p> <p>This benefit is modelled as single parent's transitional payment.</p>
<i>Cash periodic benefits (non means-tested)</i>	<p>Paid as family allowances above, without the under 3 supplement. Common eligibility by age assumptions apply.</p> <p>Social Expenditure on cash periodic lump sums is allocated on the basis of dependency using family allowance age groups (under 19) without the under 3 supplement.</p>
<i>Child day care institutions</i>	<p>Periodic cash benefits in Norway not modelled, but included in this amount are: Child benefit for families with small children for the second half of 2003, and advances on maintenance payments.</p> <p>Children start school around the age of 6 in Norway (Grade 1 is between ages 5-6) and until 4th grade (aged 10) children participate in after school supervised care. Around 50% of children take-up the service (Skevik, 2003).</p> <p>Under 6 enrolments are reported for 2003 in the OECD Family Database – under 3 average - 43.7%, 3 years of age 79.4%, 4 years of age 86.9%, and five years of age 89.0%. In 2000 63% of grade one students (5-6) were in out-of-school care, 59% of grade 2, 48 of grade 3, and 26 % of grade 4 students (aged 9-10) (Skevik, 2003: 15).</p>
<i>Other benefits in kind includes Accommodation and home help</i>	<p>Spending is allocated on the basis of FDB enrolment and enrolment in out-of-school care reported by Skevik for 2000. Estimates for 0 and year 2 are derived from the under 3 average of 43.7 (respectively 23.7 and 63.7).</p> <p>These include: Other benefits, emergency help, consultation, Child welfare and work, and Services for young persons</p> <p>Emergency help and consultation cover central and regional government support for emergency centres, centres for victims of abuse and incest, and family consultation services. Child welfare and work provides funding for child welfare work in Norway. Services for Young people covers government (local and central) contributions to playgrounds, clubs and activities, holidays, children's camps and upbringing support. Accommodation refers to shelter and board provided to children and families on a permanent basis. Home help refers to goods and services provided to children at home and those who care for them (ESSPROS, 2005:64).</p>

<i>Wage subsidies (measures for unemployed and disadvantaged youth)</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p> <p>Wage subsidy benefits are paid to employers to employ those who have difficulties finding work. The payments last six months and can account for 50% and 75% of the wage. A further six months can be available at a 40% wage subsidy. Employees are expected to have equal tasks as other employees and they are also expected to have all employment rights during this period.</p>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<p>Allocated by the proportion of population not in tertiary or secondary education aged 16 to 24 inclusive. See annex notes above.</p> <p>Children under 12 can receive the childcare allowance this is allocated according to proportions used for child day care. Lone parent additional tax allowance is allocated to under 19s evenly (variation in lone parent families by age cannot be assumed).</p>
<i>Education</i>	<p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.</p>

Poland

Family allowances for children In 2003 family allowances in Poland were means-tested and based on residency. All children under 16 or under 20 and in full time education (both advanced and non-advanced) are eligible. Payments for disabled children do not have an age limited.

Social expenditure on family allowance for Poland in 2003 is allocated by child population up to and including 15 and by enrolment in education up to and including age 19.

In 2004 the age of children eligible for family allowance also increased to 17, and 23 if in full-time education.

Common eligibility by age assumptions apply.

Parental leave (child raising allowance)

Parental leave in Poland is 24 months (36 to 72 in special cases). When parents are taking this leave they are, under certain circumstances, entitled to a child care benefit. This benefit is paid to parents raising one or more children under the age of six. Subject to social contributions. Single parents receive a premium.

Spending is allocated by population from ages 0 to 2 following maternity payments of 14 weeks. So the first year is allocated 38/104 weeks of payment, age 1 is allocated 52/104 weeks and age 2 is allocated 14/104 weeks of the payment.

Common eligibility by age assumptions apply.

Birth grant (employees and agriculture)

The Polish birth grant in 2003 is payable to all mothers based on their own or their partner's contributions and is provided at a level of 12% of the average wage of the previous quarter.

All spending is allocated to the first post-natal year.

Income maintenance in the event of childbirth – non means tested cash benefit. (Ustawa o świadczeniach pieniężnych z ubezpieczenia społecznego w razie choroby i macierzyństwa) of 25 June 1999.

Maternity benefits in Poland are provided to those currently insured under the sickness insurance scheme at 100% of earnings. This benefit is followed by parental leave.

Two weeks of the maternity money is allocated before birth and the remainder is allocated to the post-natal year.

Variations by number of children exist. The second child born in to the family extends leave by 2 weeks to 18. Multiple births are allocated 26 weeks of leave. These are not modelled.

Other cash periodic benefits (non means-tested, and means tested)

As family allowances above.

Other cash lump sum benefits

The commencement of a school year supplement is paid in the form of an annual lump sum. Paid to the parents of a child (mother or father, or guardian) who is studying, and paid in September.

The entire cash lump sum benefit is treated as the commencement of the school year supplement and allocated by children aged 6 to 20 and in full-time compulsory education.

Child care

Child day care is shelter and board provided to pre-school children during the day or part of the day. Financial assistance towards the payment of a nurse to look after children during the day is also included here (ESSPROS, 1995: 65). The expenditure is allocated according to enrolment figures for Family Database in 2001 adjusted downwards by age for under 3s.

Pre-school enrolment of children by age

Under 3	Aged 3	Aged 4	Aged 5
2.0	26.1	35.7	46.2

Source: OECD Family Database (2007). Figures are for 2001.

Special measures for school-leavers

The spending for this policy has been allocated to people aged 16 to 25, and not in school. See annex notes.

Support of apprenticeship and related forms of general youth training

The spending for this policy has been allocated to people aged 16 to 25, and not in school. See annex notes.

Educational expenditure

The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

Portugal

Benefits managed by the central administration and by the local administration

Family allowances in Portugal are paid to under 16s or under 24s if they are in further education or vocational training. Children with severe disabilities may be granted a further 3 years.

The benefit is allocated to by population to children aged under 16, and to those aged under 24 by reported numbers of enrolment in education. On average, over family size and income brackets, older children (over 12 months) receive just under a third of that paid to young children. Payments to children over of one year of age have been adjusted downwards to account for this difference. The schooling compliment for children aged 6 to 16 is not modelled (13th month). The extension paid to disabled children is not modelled.

The yearly amount (EUR) per child in 2003 (before 1st of October)

		Age ≤ 12 months		Age > 12 months	
		1 st or 2 nd children	3 rd or more children	1 st or 2 nd children	3 rd or more children
First	Between 1 and 1.5 min. wages	1068,48	1603,8	321,12	481,8
Second	1.5 and 4	932,88	1352,88	250,32	366,96
Third	4 and 8	797,88	1072,68	214,32	290,52
Fourth	8 times or more	493,92	642,84	188,64	245,40

The following benefits recorded under family allowance cash benefits in the Social Expenditure Database are allocated using the same method in the age spending profiles:

- Cash benefits: Child allowance (CGA) (non means-tested)
- Cash benefits: Social Security Subsystem for family protection
- Cash benefits: Social Security Subsystem for solidarity (means-tested and non-means tested)
- Cash benefits: Assistance for sickness to military and paramilitary occupations (civil servants)
- Cash benefits: Ministry of Finance (employees social security scheme) and Social services (public sector) (non means-tested)
- Cash benefits: General retirement fund (civil servants, pensioners)

Common eligibility by age assumptions apply.

Benefits are paid during maternity leave, which can be taken for 120 days (at least 90 after confinement – six weeks of which are to be taken by the mother).

Employment and contribution conditions apply.

The spending is allocated to the prenatal year (25%) and year 0 (75%) to account for 30 days before confinement and 90 days after.

The special education allowance is payable to children up to age 24 if they are in special education, or receiving special educational assistance. A monthly living allowance is also payable to this group (Social Expenditure Database country notes, 2003).

These benefits are treated as the special education allowance and given to children in education by enrolment from age 6 to 24 and in primary or secondary education.

The following benefits are recorded under the other cash benefits section in the Social Expenditure Database and have been allocated by population in ages from zero to 17 years inclusive. See other cash benefits note above.

- Cash benefits: Social Security Subsystem for family protection
- Cash benefits: Social Security Subsystem for solidarity (non means-tested and means-tested)
- Cash benefits: Ministry of Finance (employees social security scheme)
- Cash benefits: Benefits managed by the local administration: other cash periodic benefits and other cash lump sum benefits
- Cash benefits: CGA: other cash periodic benefits
- Cash benefits: Assistance for sickness to military and paramilitary occupations (civil servants): other cash periodic benefits
- Cash benefits: Social services (public sector): other cash periodic benefits (non means-tested)

Maternity benefits: Benefits managed by the central administration and Cash benefits: Maternity benefits: Social Security Subsystem: income maintenance and Cash benefits: Maternity benefits: Social Security Subsystem for solidarity: income maintenance Benefits managed by the central administration: other cash periodic benefits and other cash lump sum benefits

Other Cash benefits

	<p>and means-tested)</p> <ul style="list-style-type: none"> • Cash benefits: Social services (public sector): other cash lump sum benefits • Cash benefits: General retirement fund (civil servants, pensioners): other cash periodic benefits
<i>Day care and home help benefits and other in-kind benefits</i>	<p>The following benefits have been allocated by population in ages from zero to 17 years inclusive. See other benefits in kind notes above.</p> <ul style="list-style-type: none"> • Benefits in kind: Social services (public sector) (non means-tested and means-tested) • Benefits in kind: Social Security Subsystem for family protection (non means-tested) • Benefits in kind: Social Security Subsystem for solidarity (means-tested) • Benefits in kind: Social services (public sector) (non means-tested and means-tested)
<i>Support for apprenticeships</i>	<p>Individuals are eligible if they are 14-24 years of age and have completed compulsory schooling.</p> <p>The spending has been allocated by age for children in the population minus those still in compulsory school or tertiary education for ages 14 to 24 inclusive.</p> <p>Other support for apprenticeships include Training/employment (IEFP) and Courses for professional insertion (IEFP)</p>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<p>In Portugal in 2003 two levels of child tax credits are payable. The first and higher amount is paid to single parents and paid per dependent child at a rate of 285.28 EUR per month. For two-parent families the credit is payable at the reduced rate of 142.60. Parents are eligible if they have dependent children (defined on the basis of the Family Protection Subsystem).</p> <p>The expenditure on tax breaks is allocated on the basis of dependent child using the Family Protection Subsystem rules. There are no variations by the age of the child or by the number if children.</p>
<i>Education</i>	<p>Common eligibility by age rules apply.</p> <p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.</p>

Slovakia

<i>Family allowance and means tested supplement</i>	<p>Family allowance is paid to families with a child under 17 who is dependent on the basis of being in basic compulsory education, or a student or disabled child up to the age of 25. The basic element of the family allowance is universal. Additional supplements to the child allowance are income tested and not modelled here.</p> <p>The spending is allocated according to variation in age-related amounts, and by population up until 17, and by enrolment in education until age 25.</p>
<i>Birth Grant</i>	<p>Common eligibility by age assumptions apply.</p> <p>The birth grant is a lump sum paid on the birth of a child. In case of a multiple birth of three or more the grant is increased by half for each surviving child (after 28 days) (not modelled).</p> <p>Spending is allocated to year 0.</p>
<i>Financial assistance in Maternity – non-means tested (2004 rules are used here)</i>	<p>This maternity benefit is provided to insured mothers through a compulsory social insurance scheme. Both maternity and the equalisation benefit during pregnancy are included here.</p> <p>Maternity leave is available from 6-8 weeks before confinement and for a total duration of 28 weeks, unless extended to 37 weeks for single mothers and multiple births.</p> <p>The social expenditure is allocated to pre-natal 8/28 and post-natal years 20/28.</p>
<i>Parental leave, non mean tested</i>	<p>Parental leave is available for a parent taking daily care of a child under the age of 4 or under the age of 7 if the child has special health needs (SSPTW, 2004: 205). Parents are eligible if the child does not attend kindergarten are not in receipt of maternity benefit.</p> <p>Expenditure of parental leave is allocated from 0 to 3, with the first year '0' receiving half the annual amount to account for maternity pay. Enrolment in kindergarten by age cohort is used to adjust the allocation.</p>
<i>Other cash periodic benefits</i>	<p>Other cash periodic benefits are treated as maintenance payments, which are given to families in need when payments are defaulted (the payer has to refund the state at 125% of the payment). Other periodic cash benefits may include partial refunds of fares to school or work and boarding costs for work or those undergoing vocational training (MISSOC, 2004).</p> <p>Expenditure has been allocated evenly to children by population until the age of 18.</p>
<i>Other cash benefits, lump sum (sickness) (non-means tested)</i>	<p>This benefit is assumed to be the foster care allowance lump sum with varies based on child's age. This is paid in a lump sum and is non-means tested and requires time taken off work.</p> <p>Spending reflecting foster care allowance lump sums allocates half of the money between the ages 0 to 16, and the remainder to year 17 to account for a second foster lump sum payment when the child reaches 18.</p>
<i>Children's homes (non means-tested)</i>	<p>Expenditure has been allocated evenly to children by population until the age of 18. See Annex notes.</p>
<i>Youth measures</i>	<p>Graduate Practice, introduced in 2002, is one such Active Labour Market Policy. All jobseekers under 25 can access this programme regardless of educational attainment and professional experience for a maximum of six-months in a part-time internship.</p> <p>Youth measures spending is allocated to ages 16 to 24 inclusive and based on the numbers of children not enrolled in schools.</p>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<p>A tax bonus of 400 SKK per child is available if parent's annual income is 6 times the minimum monthly wage. A tax allowance in Slovakia is given for each dependent child at an amount of 16 800 SKK per head off taxable income.</p> <p>The expenditure associated with giving these tax breaks is allocated on the basis of dependency as measured using the family allowance. No variation in family income earned by child age can be assumed.</p>
<i>Education</i>	<p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.</p>

Spain

<i>Family allowance: employees and self-employed (social security) (non means-tested and means tested, civil servants, military personnel and local government employees, and other social protection schemes (non means-tested and means-tested))</i>	<p>Family allowance in Spain and is means tested. Children aged 18 and over do not receive child benefit in Spain unless they are disabled.</p> <p>Spending is allocated based on population figures up to and including age 17. The additional payment to disabled children over the age of 17 has not been modelled.</p> <p>Common eligibility by age assumptions apply.</p>								
<i>Income maintenance for employees and self-employed (social security), and for civil servants, military personnel and local government.</i>	<p>This maternity benefit is paid to mothers and fathers with new born children. Mothers qualify if they give birth or adopt a child under 6 years, or over 6 with a disability, and meet the insurance contributions.</p> <p>The entire expenditure on this benefit is allocated to the first year.</p>								
<i>Birth grant for employees and self-employed (social security), and for social security means tested and non-means-tested</i>	<p>The birth grant in Spain is paid to mothers who give birth to a third child and every subsequent child (SSPTW, 2004). This payment is contingent on the family not exceeding their family allowance threshold. Multiple birth payments are made.</p> <p>All spending has been allocated to year of birth.</p>								
<i>Other periodic cash benefits (including means tested):</i>	<p>Spending has been allocated by population in ages from zero to 17 years inclusive. See other cash benefit notes above.</p>								
<i>Day care: other social protection schemes (means-tested)</i>	<p>Eligible children are enrolled in Nursery, pre-school or out of compulsory school during part of the day.</p> <p>The money is allocated up until age 6 based on the Family database enrolment figures. Estimates are calculated for under 3 enrolments (see annex notes).</p> <p>Enrolment in childcare by age, 2004</p> <table border="1"> <thead> <tr> <th>Under 3</th> <th>3 years</th> <th>4 years</th> <th>5 years</th> </tr> </thead> <tbody> <tr> <td>20.7</td> <td>95.9</td> <td>100.0</td> <td>100.0</td> </tr> </tbody> </table> <p>Source: OECD Family Database, 2007.</p>	Under 3	3 years	4 years	5 years	20.7	95.9	100.0	100.0
Under 3	3 years	4 years	5 years						
20.7	95.9	100.0	100.0						
<i>Accommodation: other social protection schemes (means-tested)</i>	<p>Accommodation schemes refer to shelter and board provided to children and families on a permanent basis, such as: nursing or foster homes.</p> <p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>								
<i>Home-help: other social protection schemes (means-tested)</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>								
<i>Other benefits in kind - social protection schemes (means-tested and non-means-tested)</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>								
<i>Schools-workshops and craft house (Escuelas-Taller et Casas de Oficios)</i>	<p>To be eligible for this benefit youth should be aged between 16 and 24 and registered with the unemployment office.</p> <p>Evenly allocated by population between 16 and 24 inclusive.</p>								
<i>Autonomous communities and municipalities</i>	<p>Allocated as <i>Schools-workshops and craft house</i> above.</p>								
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses: Child Care Benefit Exemption</i>	<p>This child care benefit exemption is allocated in the same way as child day care payments based upon reported enrolment in childcare.</p>								
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses: Child Tax Credit</i>	<p>Tax relief is available to families in Spain with children under the age of 25. For the 1st child 1,400 EUR; 1,500 EUR for the second, 2,220 EUR for the third and 2,300 EUR for the fourth.</p> <p>Spending is allocated by child population up until age 25. Common eligibility by age assumptions</p>								

apply.

Education

The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

Sweden

<i>Family or child allowance</i>	Spending is allocated to children aged 0 to 16 years by year age population figures, and for 16 to 19 years if still in education. Not modelled are payments to 23 years if child has learning difficulties (SSPTW, 2002).
<i>Child supplement (other general central government benefits) (means-tested)</i>	Common eligibility by age assumptions apply. The child supplement is allocated to children of different ages in the same way as the family allowance above.
<i>Income support during parental leave (operated through "parental insurance" since 1999)</i>	Common eligibility by age assumptions apply. This payment has been shared proportionally from the pre-natal year to age 1 at rates of 15%, 70% and 15% of total spending (based on total days leave taken in one continuous block prenatal to age one), in the same manner as the majority of parental insurance. No adjustment has been made for the pregnancy (cash) benefit available to Swedish mothers unable to work pre-natal (for a maximum of 50 days during the last 60 of confinement) is included here.
<i>Income maintenance (parental insurance)</i>	This parental insurance payment can be received up to age 8, though the majority of receipt is in the first years. It was payable for 480 days in total in 2003. Eighty percent of this payment has been shared proportionally from the prenatal year to age 1 at rates of 15%, 70% and 15% to account for the majority of leave taken in the first year post-natally. The remaining 20% of spending is split evenly from 2 to 7 to account for possible postponement of parental leave benefit by either parent until the child reaches eight years of age.
<i>Adoption allowance</i>	Treated in the same way as parental insurance except that no pre-natal payment is made to adopting couples. Years 0 and 1 are allocated the spending split by 75% to 25% respectively.
<i>Other cash benefits</i>	Allocated in the same way as the family allowance above. See other cash benefits notes above.
<i>Child care</i>	Common eligibility by age assumptions apply. Allocated by enrolment in childcare (from the OECD Family Database) for children under the age of 6. Enrolment in 7-12 age groups is taken from the European childcare strategies paper (Plantenga and Siegel, Rijksuniversiteit Groningen, 2004 data). Childcare payments have been divided before allocation to preschool and school children to account for the longer time in care spent by non-school children - this is 75% to 25% split.
<i>Child care (pre-primary education)</i>	Allocated by enrolment in pre-primary schooling by age.
<i>Accommodation (local governments, and other general national benefits)</i>	Allocated by population in ages from zero to 18 years inclusive (child dependency based on family allowance rules). See annex notes above.
<i>Home help</i>	Allocated by population in ages from zero to 18 years inclusive (child dependency based on family allowance rules). See other benefits in kind above.
<i>Child day care (social services bought by local government)</i>	As childcare above.
<i>Accommodation (social services bought by local government)</i>	Allocated by population in ages from zero to 18 years inclusive. See other benefits in kind above.
<i>Other benefits in kind (local governments, county councils and social services bought by local government)</i>	Allocated by population in ages from zero to 18 years inclusive. See other benefits in kind above.
<i>Work experience</i>	Work experience in Sweden is provided for people aged over 20 and unemployed however only a small proportions of people receiving support are aged under 25 (EUROSTAT 2003: 94). Total spending on work experience has been adjusted to account for low numbers of under 25s receiving the benefit, and spending is allocated by the population of 20 to 25 year olds not in education.
<i>Education</i>	The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

Switzerland

<i>Family Allowances (All – agricultural sector (means and non-means tested), Cantonal level [AF])</i>	<p>To qualify for Family allowances families must be gainfully employed with children under 16 years, or under 20 and not able to work (but not receiving disability payments) or under 25 if a student. Family size increments are paid.</p> <p>No social insurance contributions are required (except in Valais 0.35 of salary). Agricultural employers pay 2 % of payroll for the federal program with the remainder made up by government (federal 2/3 and Cantonal 1/3).</p> <p>Family allowance payments allocated by population figures up to age 16, up to 20 using unemployed figures (assuming equal number of non employable not receiving disability by age (using not in education, employment or training figures for Switzerland in 2003) and by enrolment in tertiary education until and including age 24.</p> <p>The primary responsibility for the payment of family allowances lies with the 26 cantons. For this reason, the amounts and eligibility rules vary across Switzerland.</p> <ul style="list-style-type: none"> • 26 cantons pay family allowances to salaried employees. • Ten cantons award family allowances to the self-employed, • Five cantons pay allowances to unemployed individuals.
<i>Child care youth protection,</i>	Allocated by population in age cohorts from zero to 17 inclusive. See other benefits in kind above.
<i>Accommodation Youth protection</i>	Allocated by population in age cohorts from zero to 17 inclusive. See other benefits in kind above.
<i>Youth Measures Semesters for motivating</i>	<p>Semesters for Motivating (SEMOs) are available to young people aged 15 to 24 (though explicitly targeted up to age 20). To qualify young people have to have left school or apprenticeships and do not have work.</p> <p>Participation in SEMO generally lasts for six months. Expenditure on SEMO is allocated in the majority to younger age groups. To account for targeting until age 20 80% equally allocated to those aged 15-20, and the remaining 20% is allocated equally up to age 24.</p>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<p>The <i>Benefits and Wages</i> country chapter for Switzerland in 2003 records a monthly tax break for children under the age of 18, as well as for older children (under 25) in apprenticeships or in full time education. However the spending on the Tax Break for Social Purposes in Switzerland is not recorded in the Social Expenditure Database and so not included in the profile.</p> <p>Cantons may also have separate Tax Breaks for Social Purposes, for instance income tax in Zurich has child deduction also (700 CHF whether single or two-parent family). Again these have not been modelled in the Swiss profile.</p>
<i>Education</i>	The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

United Kingdom

<i>Child benefit (Family allowance)</i>	<p>The universal child benefit in the United Kingdom is paid to all children under 16 and to children under 19 if they are still in non-advanced education.</p> <p>The spending on this benefit is allocated by child population figures until 16, and by enrolment in non-tertiary secondary education until 19. The premium rate payable to the oldest child is not modelled.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Maternity and parental leave (Statutory Maternity pay)</i>	<p>Spending on Statutory Maternity Pay (SMP) is allocated by child population figures equally between pre-natal and newborns. 26 weeks in total are paid, with up to 15 weeks available before birth.</p> <p>In April 2007 SMP was extended to 39 weeks.</p> <p>Spending for both Statutory Maternity Pay and Maternity Allowance are considered, reductions in the amount of benefit following the first six weeks of leave are not modelled.</p>
<i>Working Family Tax Credits (cash part and TBSP)</i>	<p>The spending on Working Families Tax Credits is distributed by population figures until 16, and enrolment in non-tertiary secondary education until 19 years.</p>
<i>Child Tax Credits (cash part and TBSP)</i>	<p>The baby element payment in Child Tax Credit is the only part of this benefit which is age related. This payment amounts to twice the basic family element which makes up the majority of the overall spending.</p> <p>Child tax credits are allocated to children using the working tax credit rules, the baby element payment is accounted for in year 0.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Day care / Home-help services (Child day care: local authority personal social services)</i>	<p>Child day care spending is allocated to children under the age of 5 (until entry into compulsory education).</p>
<i>Day care / Home-help services (Home help: local authority personal social services)</i>	<p>Allocated by population in age cohorts from zero to 17 inclusive. See other benefits in kind above.</p>
<i>Day care / Home-help services (Child care component of FC/WFTC/WTC)</i>	<p>This payment is made to children in after school clubs until 14 years, and up to 16 years if the child has special education needs (this is not modelled).</p> <p>Allocated by child population up until age 14. Common eligibility by age assumptions apply. Enrolment by age has not been modelled.</p>
<i>Other benefits in kind (All residents: free school milk and/or meals (non means-tested and means-tested))</i>	<p>Free school meals are provided to low income families with children enrolled in school. Spending is allocated by equal shares by child ages by enrolment up until the end of compulsory schooling at 16 years.</p>
<i>Other benefits in kind (All residents: Central Government personal social services; welfare foods provision; and Local Authority personal social services)</i>	<p>Allocated by population in age cohorts from zero to 17 inclusive. See other benefits in kind above.</p>
<i>Employment service and administration (New Deal 18-24 Gateway and follow-through)</i>	<p>Allocated by population to ages 18-24 inclusive.</p>
<i>Connexions Service</i>	<p>The Connexions service provides for children 13 to 19, and up to 25 for those with learning difficulties or disabilities. Due to broad estimates of the number of people with mild or severe learning disabilities these additional years have not been modelled.</p> <p>Allocated evenly from 13-19 inclusive by population.</p>
<i>Youth Measures (Youth enterprise initiative (YEI))</i>	<p>Payable to young people age 18-30. To model, the proportion spent on those over 27 has been removed and the remainder has been allocated by child population.</p>
<i>Youth Measures (Work based training for young)</i>	<p>A scheme for 16-24 year olds not in full-time education.</p>

	Allocated by age from 16 to 24.
<i>Tax Credits (Negative tax on working and child tax credit)</i>	See child tax credit above (without adjustments for the baby element of Child Tax Credits).
<i>Education</i>	The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.

United States

<i>Temporary Assistance for Needy Families (TANF)</i>	This benefit is paid to households with one child or a pregnant mother. Spending is allocated proportionally from -1 (weighted at 0.5) through to 18 and 19 if in secondary education.
	Common eligibility by age assumptions apply.
<i>Old age children (pension), Survivors insurance children (Pension) and Disability children (Disability payment to children)</i>	The spending on this benefit is allocated to ages 0-18, with spending at 18 adjusted downwards to account only for those if full-time non-advanced education.
	Common eligibility by age assumptions apply.
<i>Child welfare: IV-B programmes (7)</i>	Allocated evenly by age until 21.
<i>Child welfare: IV-E (Foster care programmes) (Federal) (7)</i>	Children are eligible if the family they are removed from would have been eligible for Aid to Families with Dependent Children program (AFDC). Rules are similar to those for TANF.
	Spending is allocated as TANF without pre-natal share. Common eligibility by age assumptions apply. In 2001 the social service block grant included the following child related services: Adoption service, case management, day care children education and training, family planning services, foster care (children) pregnancy and parenting, prevention and intervention, protective child services, youth at risk (see HCWM Green Book, 2004: table 10-9). Based on these data, 49.4% of the Social Service Block grant will be treated as child-focussed.
<i>Social Service Block Grant (SSBG) (8)</i>	Spending is then allocated as TANF spending 0.5 pre-natal and the remainder to 19 with 18 adjusted down to account for the in school population.
<i>Child Care Development Block grant (CCDBG) (6)</i>	Child care development services are usually provided for under 13s in needy families (defined as leaving, starting or in receipt of TANF) and can be paid until age 19 if child has special needs. Federal law provides a state discretion on boundaries.
	Spending is allocated by receipt by age in 2001, up to 19 (see proportions in receipt of Child Care Development Fund Services in 2001 [HCWM Green Book, 2004: table 9-18]).
<i>Child Support Enforcement (CSE) (9)</i>	Children who benefit from child support enforcement have a non-resident parent, and are in need of financial assistance (regardless of whether they are in receipt of social welfare benefits). Allocated on the basis of TANF without a pre-natal payment.
	Common eligibility by age assumptions apply.
<i>Special Supplemental Nutrition Program for Women, Infants and Children (WIC) (10)</i>	This service is available to low income pregnant women and low income infants to age 5 years, who are below a poverty line threshold and at nutritional risk. Spending was shared between women (pre-natal), infants (until one year) and children until 5 at rates of 24%, 25% and 51% respectively (HCWM Green book, 2004: table 15-114)
<i>Child nutrition and special milk programmes (10)</i>	Nutritional programmes are provided for children in school and up to age 19. Spending has been allocated through to age 18 by non-advanced education enrolment (meals for children in residential child care institutions can be provided until 18).
<i>Commodity donations (CSFP and others) (10)</i>	Allocated to on the basis of the dependent child in the TANF policy.
<i>Youth Measures Job Corps Youth Measures Youth activities</i>	Allocated evenly by non-school attendance rates from ages 16 to 24. Table 15-30 in HCWM Green Book (2004: 121) provides by age enrolment in Youth Activities for 2001. This is used to allocate the 997 million USD spent on youth activities in the Work Investment Act.
<i>Youth Measures Youth opportunities grants Youth Measures Credit for child and dependent care expenses and exclusion for employer provided childcare</i>	Allocated evenly assuming grant recipients are between the age thresholds for application (14 to 21).
<i>Education</i>	Allocated in the same way as the child care development block grant.
	The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. For tertiary education spending on those aged over 27 years-of-age has been removed (total amount * total enrolment / under age 27 enrolment rate) before spending is allocated.