

ANNEX 2.A3 NOTES FOR THE SOCIAL EXPENDITURE AGE-SPENDING PROFILES, 2007

This note explains the treatment of the public social expenditure data in the development of the age-spending profiles for each country in chapter 2 of *Doing Better for Families*. 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 in 2007. 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 2.

TABLE OF CONTENTS

CHAPTER 2 ANNEX.....	1
NOTES FOR THE SOCIAL EXPENDITURE AGE-SPENDING PROFILES, 2007	1
TABLE OF CONTENTS	2
Introduction	3
Benefits in Family and Child Policy Packages	4
Cash benefits and tax breaks	4
Childcare benefits	5
Other Benefits in-kind.....	5
Education	6
Common Assumptions	6
References	8
Australia	9
Austria	11
Belgium	12
Chile	13
Czech Republic.....	14
Denmark	15
Estonia	16
Finland.....	17
France	19
Germany	21
Greece.....	22
Hungary	23
Iceland	24
Ireland.....	25
Israel	26
Italy.....	27
Japan	28
Korea	29
Luxembourg	31
Mexico.....	32
The Netherlands.....	33
New Zealand.....	34
Norway	36
Poland	37
Portugal.....	38
Slovak Republic.....	40
Slovenia	41
Spain.....	42
Sweden	43
Switzerland.....	44
United Kingdom	45
United States.....	47

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 2007.

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 2007, 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.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 2007, 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. Restrictions to capturing all public expenditure are not only seen 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 all 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 OECD Social Expenditure Interpretative Guide (2011). 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 allowances

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 children's age cannot be accounted for here. Furthermore, though older children may experience higher levels of sole parenthood, a lack of data there means variation in sole parenthood by age cannot be controlled for either.

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 cash transfer 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.

Maternity and paternity leaves

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 periods based on birth order, complications during pregnancy, or multiple births are also not modelled.

Parental leaves

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.

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 sole 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 (2011). 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 family allowance 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 2. For more information see the OECD’s Social Expenditure Interpretative Guide (2011).

Childcare benefits

Childcare

Childcare 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 2007. 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 accommodation 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 2007. 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, and 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 (see Figure 2.5 in Chapter 2). 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.

References

- Australian Bureau of Statistics (ABS) (2008) *Childhood education and care Australia*, June 2008. ABS, Canberra.
- AIHW (2005), *Australia's Welfare 2005*. Australian Institute of Health and Welfare
<http://www.aihw.gov.au/publications/aus/aw05/aw05.pdf>, downloaded January 2009.
- Bradshaw, J. and N. Finch (2002), *A Comparison of Child Benefit Packages in 22 Countries*, Department for Work and Pensions Research Report No. 174, Corporate Document Services, Leeds.
- EUROSTAT (2008), *ESSPROS Manual, The European System of Integrated Social Protection Systems (ESSPROS)*. <http://ec.europa.eu/eurostat/ramon/statmanuals/files/KS-RA-07-027-EN.pdf>
- Eydal, G. B and Ollufson, S., (2003), *Social and Family Policy: The case of Iceland. Third Report for the Project Welfare Policy and Employment in the Context of Family Change*.
<http://www.york.ac.uk/inst/spru/research/nordic/icelandpoli.pdf>, August, 2008.
- House Committee on Ways and Means (US) (2007), *2004 Green Book: Background Material and Data on Programs within the Jurisdiction of the House Committee on Ways and Means*.
<http://www.gpoaccess.gov/wmprints/green/index.html>, Accessed July 2007.
- MISSOC (2010), *Social Protection in the Member States of the European Union of the European Economic Area and Switzerland*. Situation on July 1st, 2007. European Commission, Brussels.
- OECD (2011), *The Social Expenditure database: An Interpretive Guide SOCX 1980-2003*, downloaded at
[http://stats.oecd.org/OECDStatDownloadFiles/OECDSOCX2007 InterpretativeGuide_En.pdf](http://stats.oecd.org/OECDStatDownloadFiles/OECDSOCX2007%20InterpretativeGuide_En.pdf).
- OECD (2010), *OECD Education Database*, OECD Paris.
- OECD (2010), *Benefits and Wages Country Chapters*. Downloaded at http://www.oecd.org/document/0/0,3343,en_2649_34637_34053248_1_1_1_1,00.html, May, 2010.
- OECD (2010), *OECD Population figures*, OECD, Paris.
- OECD (2010), *OECD Family Database*, OECD, Paris.
- Plantenga, J. and M. Siegel (2004), *Position Paper: Childcare in a changing world*. Part I: European childcare Strategies, Rijksuniversiteit Groningen.
- Social Security Programmes throughout the World 2010, *Europe in 2008, Policies for Asia and the Pacific in 2008; Policies for the Americas in 2007*. www.ssa.gov/policy/docs/progdesc/ssptw/
- United Nations (1989), *United Nations Convention for the Rights of Children*,
<http://www.unhchr.ch/html/menu3/b/k2crc.htm>.
- UNESCO (2006), *Strong Foundations: Early Childhood Care and Education - Country profiles for Education for All Global Monitoring Report 2007*, UNESCO, Geneva.

Australia

<i>Family Tax Benefit</i>	<p>The Family Tax Benefit in Australia is organised in two parts (A and B).</p> <p>Part A is paid to families with a dependent child aged under 21 or a qualifying dependent full-time student aged 21 to 24 years. 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.</p> <p>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.</p> <p>The Family Tax Benefit spending is split between part A (60%) and part B (40%) based upon the proportion of total spending on child recipients for each part of the benefit in 2003 (AIHW, 2005: 77).</p> <p>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 AUD 120, 5 to 18, AUD 84).</p> <p>Common eligibility by age assumptions apply.</p>																													
<i>Parenting payment (single and partnered)</i>	This payment has been allocated by population figures up to age 8.																													
<i>Maternity immunisation allowance</i>	Australia pays a maternity immunisation allowance to parents with children under 24 months that have received all recommended immunisations for a child aged 18 months of age (are with a valid exemption). The benefit is paid in a lump sum of 222.30 AUD. All expenditure on this benefit is allocated to year 1.																													
<i>Maternity allowances</i>	Australian maternity allowance was paid 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.																													
<i>Child care for eligible parents undergoing training</i>	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.																													
<i>Support for child care</i>	<p>Common eligibility by age assumptions apply.</p> <p>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.</p>																													
<i>Support for child care: specific purpose payment</i>	As Support for childcare above																													
<i>Child care benefit</i>	<p>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.</p> <p>Percentage of children using of childcare in June 2008 (both formal and informal).</p> <table border="1"> <thead> <tr> <th rowspan="2">Age</th> <th colspan="9">Under</th> </tr> <tr> <th><1</th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6-8</th> <th>9-12</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>% Children with usual child care arrangements</td> <td>29</td> <td>57</td> <td>65</td> <td>66</td> <td>58</td> <td>40</td> <td>39</td> <td>33</td> <td>43</td> </tr> </tbody> </table> <p>Source ABS (2008) <i>Childhood education and care Australia</i>, June 2008.</p> <p>The <i>Childcare Australia</i> report provides the average weekly hours of after school and long day care (2008: 18). 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.</p>	Age	Under									<1	1	2	3	4	5	6-8	9-12	Total	% Children with usual child care arrangements	29	57	65	66	58	40	39	33	43
Age	Under																													
	<1	1	2	3	4	5	6-8	9-12	Total																					
% Children with usual child care arrangements	29	57	65	66	58	40	39	33	43																					
<i>Child care (pre-primary education)</i>	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 care tax rebate

The CCTR is a payment made to families after determination of their Child Care Benefit entitlement, effectively bringing this assistance forward by 12 months. In addition, because the CCTR is no longer linked to tax liability, all eligible families, even those with low or no tax liability, can now receive it. Parents receiving CCB for approved care for work related purposes can claim the CCTR.

Spending is allocated in the same way as for *Child Care benefit* above.

Child abuse prevention; Grants to family relationship support organisations; Parenting; 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.

Australian apprenticeship access programme and State/Territory programme Education

These benefits are 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.

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),</i>	All families (taxpayers or not) receive a negative tax per child which amounts to a payment of 50.90 EUR per month. Paid to children under the age of 18 or in full time education up until 26. Payments are allocated by age cohort populations.
<i>Alimony supplements (Familienlastenausgleichsfo nds)</i>	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. Common eligibility by age assumptions apply.
<i>Family support (egalitarian benefits) Child benefit (Öffentliche Hand), and Child benefit (Sozialleistungen der Länder)</i>	Family support payments are allocated by population figures up to age 18, and to 26/27 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) Family size supplements are added in each age group and an average of payments is used to weight the allocation of spending (increases to the large family [3+ children] based on taxable income is not modelled). Family allowances are increased for families with disabled children. This variation is not modelled and equal variability by age is assumed. Common eligibility by age assumptions apply.
<i>Family allowance (Länder) (non means-tested)</i>	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. Common eligibility by age assumptions apply.
<i>Maternity/parental leave benefits (all types)</i>	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.
<i>Parental leave benefit (all types)</i>	The parental leave benefit in Austria is a universal means tested payment for families with newborns or adopted children. The benefit is allotted for 2007 data using the MISSOC 2007 figure of € 14.53 daily until the youngest child has reached the age of 30 months. Spending is divided on the assumption that leave is taken following postnatal maternity (8 weeks) as follows: 130 weeks of payment (2 and a half years or 30 months) is allocated as 44 weeks in the first year (to make up 12 months of leave) 52 weeks in year two and the remaining 34 weeks of leave are allocated to year three.
<i>Aid at child birth (summary of three birth grants)</i>	Allocated entirely to the first year following birth.
<i>Other cash benefits and lump sum payments to pupils and students</i>	Allocated by ages from zero to 18 inclusive. See other cash benefits in kind above.
<i>Child day care (Kindergarten / Kindergarten Sozialleistungen der Länder)</i>	<i>Kindergarten Sozialleistungen der Länder</i> in Austria is a kindergarten payment made by the Länder. The payments are made for childcare services in order to help low income parents into work. All childcare payments have been allocated on the basis of enrolment in childcare in Austria by age reported in the OECD Family Database (2006 data).
<i>Child day care</i>	As child day care above.
<i>Family accommodation benefits</i>	Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.
<i>Home help (non-means tested and means tested)</i>	Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.
<i>Family support and other benefits in kind</i>	Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.
<i>Youth Measures: Support of apprenticeship and related forms of general youth training</i>	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. Funds for unemployed and disadvantaged youth measures are included in this payment.
<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 27 enrolment rate) before spending is allocated. The same rate as 2003 has been applied to 2007 (0.8).

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)

Applicable as of 1/10/2006

	Under 6	6-11 years	12-18 years	18-25 years
First child	118,59	145,89	160,31	171,64
Second child	170,23	197,53	211,95	223,28
3 Children or more	221,48	248,78	263,20	274,53

Source : OECD *Benefits and Wages* country chapter for 2007

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.

Six weeks of payment are allocated to the pre-natal period (in law at least one must be taken), 9 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.

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 41.7% at age two. Children aged 3 and 4 are already enrolled in free pre-school. The figure of 41.7% enrolment at two is downsized to 31.7% at 1 and 21.7% 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 (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.

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 centres.

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

Tax Credits for children

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.

Chile

<i>Family allowances: Family allocations</i>	Family allowances in Chile are income-tested and paid to families with children under 18 or under age 24 if they are studying (for disabled children, there is no age limit). The benefit is also payable from the fifth month of pregnancy (not modelled). Family allowance supplements can be paid dependents of the insured (including adults and grandchildren).
<i>Family allowances: Extraordinary Bonds</i>	See <i>Family allowances: Family allocations</i> .
<i>Family allowances: Life Insurance</i>	See <i>Family allowances: Family allocations</i> .
<i>Family allowances: Family subsidies</i>	See <i>Family allowances: Family allocations</i> .
<i>Maternity and parental leave: Maternal Subsidies</i>	Social spending on maternity leave is divided between pre-natal year and year of birth (18 weeks). 6 weeks of payment are allocated to the pre-natal period, 12 are allocated post-natal.
<i>Day care / Home-help services: Pre-primary education</i>	Allocated proportionally by enrolment in pre primary education by age.
<i>Youth measures: Youth Training Grants (Especial jóvenes)</i>	Allocated assuming equal proportions of take-up of the service by age to young people aged 16 to 25 who are not enrolled in education.
<i>Youth measures: Training for armed forces and at risk youth</i>	See <i>Youth measures: Youth Training Grants</i> .
<i>Youth measures: Youth opportunities grants (Jóvenes Bicentenario exChile Joven)</i>	See <i>Youth measures: Youth Training Grants</i> .
<i>Youth measures: Apprenticeship Programme (Aprendices) Education</i>	See <i>Youth measures: Youth Training Grants</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.

Czech Republic

<i>Family Allowances</i>	<p>Each child under 15, or each child 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.</p> <p>Family allowance spending is allocated by year of age up to 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).</p> <p>Common eligibility by age assumptions apply.</p>
<i>Parental Allowance</i>	<p>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.</p> <p>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 are 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.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Child birth payment</i>	<p>This payment is made to mothers with newborns, and depends on the numbers of children born at one time.</p> <p>This is a one-off payment and so all monies are allocated to year '0'.</p>
<i>Maternity and parental leave Income maintenance (including employed and self employed)</i>	<p>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 (average of 6 to 8 weeks) is allocated to the pre-natal year and the remainder to the post-natal year.</p> <p>To qualify parents need 270 days of insurance contributions in the two years prior to birth.</p> <p>The benefit payment is 69% of the Daily Assessment Base (Denní vymerovací základ) which is calculated using gross monthly earnings. For earnings up to CZK 550 (23 EUR) daily assessment base is 100%, for CZK 550 (23 EUR) to CZK 790 (33 EUR) it is 60%. Earnings over CZK 790 (33 EUR) are not taken into account (from early years policies 2008).</p>
<i>Other Cash Benefits: Social Allowance</i>	<p>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.</p> <p>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.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Other Cash Benefits: State Social Benefits and other cash benefits</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See notes on other cash benefits above.</p>
<i>Child care (pre-primary)</i>	<p>Allocated by pre-primary enrolment figures for 2007.</p>
<i>Accommodation, home help 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>Tax Breaks for Social Purposes Deduction for dependent family other than spouses: Dependent child tax break (includes dependent disabled child tax break also)</i>	<p>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 or their income, though the tax break is payable for each child.</p> <p>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.</p> <p>Common eligibility by age assumptions apply.</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>

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, 2007.

0-2 years (inc)	3-6 years	7-17 years
13 884 DKK	12 552 DKK	9 876 DKK

Source: *Benefits and Wages* country chapter Denmark, 2007: 8

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

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) (and *Benefits and Wages* country chapter for Denmark, 2007).

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 6 378 DKK per 6 months (MISSOC,2007).

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 2007 by age from the Statistics Denmark website (March 2010)). The figures for 14 plus are allocated to children aged 14 only.

Day care / Home-help services: Child day care

Allocated to age on the basis of pre-primary enrolment.

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.

Education

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

Estonia

<i>Family allowance (non means tested) (Social Insurance Board)</i>	Social expenditure on family allowances is paid to families with a dependent child under 16 years old or when continuing studies, under 19 years old. Family allowance spending is allocated by year of age up to 15 using population figures, and to 19 by enrolment in education figures.
<i>Income maintenance (Health Insurance Fund)</i>	The benefits is paid for 140 calendar days (an additional two weeks are provided for multiple birth or birth complications) if leave begins 30 days before confinement. Days not used before confinement (if less than 30) are lost. Income maintenance in the event of childbirth (Maternity leave) is split 30/140 and 110/140 between the year before and the first post-natal year.
<i>Income maintenance (Social Insurance Board)</i>	Income maintenance in the event of childbirth (Maternity leave) is split 30/140 and 110/140 between the year before and the first post-natal year.
<i>Parental leave (Social Insurance Board)</i>	Parental Benefit and child care allowances are universal benefits paid to one of the parents or guardians of a child in Estonia. Age and caring conditions of the child must be met. No other qualifying conditions. Parental Benefit is paid at a rate of 100% of the reference wage for the period of 575 days (including the Maternity Benefit leave – for the reference wage see maternity benefit) to a minimum of 3 600 EEK (230 EUR) and a maximum of 25 209 EEK (1 611 EUR). Parental leave is allocated over three years with 5% taken before birth, 45% on the first year and 50% in the second year.
<i>Birth grant (Social Insurance Board)</i>	This is a one-off payment and so all monies are allocated to year '0'.
<i>Other cash periodic benefits (non means tested) (Social Insurance Board)</i>	Child Care Allowance rate is 1 200 EEK per month (77 EUR). This is paid at half rate for each child under 3 and a quarter rate for each child aged 3 to 8. The supplementary payment is paid to those caring for children under 1 at a rate of 100 EEK per month (6.39 EUR). Spending has been allocated by population in age from zero to 8, accounting for the differing rates for each child under 3 and for each child aged 3 to 8.
<i>Other cash periodic benefits (non means tested) (State)</i>	See above.
<i>Other cash lump sum benefits (Social Insurance Board)</i>	See above.
<i>Accommodation (non means tested) (Ministry of Social Affairs)</i>	Allocated by population in ages from zero to 17 years inclusive.
<i>Child care (pre-primary education)</i>	Allocated to age on the basis of pre-primary enrolment.
<i>Other benefits in kind (non means-tested) (Social Insurance Board)</i>	Allocated by population in ages from zero to 17 years inclusive.
<i>Other benefits in kind (non means-tested) (Ministry of Social Affairs)</i>	Allocated by population in ages from zero to 17 years inclusive.
<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.

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. Sole parents receive an additional 36.60 EUR per child per month.</p>
	<p>Social expenditure on family allowances has been allocated by population to all children under 17 equally.</p>
	<p>Common eligibility by age assumptions apply.</p>
<i>Maternity grant (maternity benefit)</i>	<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>
	<p>The social expenditure on the maternity grant is allocated entirely to the birth year.</p>
<i>Income Maintenance (Sickness insurance)</i>	<p>Maternity allowance is payable for 105 calendar days except Sundays with 50 to 30 days being available pre-natal. The social expenditure for this benefit is allocated over 105 days in total, 40 of which are pre-natal the remainder post-natal means $(40/105) * 100 = 38.5\%$ of the spending goes to the pre-natal year. The first 56 days are paid at 90% of earnings to a cap, and the remaining 49 days are paid at 70% - this is accounted for in the allocation of funds.</p>
	<p>Special maternity payments are made to mothers exposed to risks throughout pregnancy. These are not modelled.</p>
<i>Parental leave benefit (Child home care allowance) and Parental leave benefit (Municipal supplements to child day care subsidies)</i>	<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).</p>
	<p>In addition parents are eligible for home care allowance if they have children under 3 who do not use public day care. The benefit is taxed at 19.7% for 2007. Additional children in the household are paid a supplement rate. In 2007 the basic payment is 294 EUR per month, 94 EUR for additional child under 3 and 60 EUR for additional child under 7. Partial home care allowance is worth 70 EUR per month.</p>
	<p>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>
	<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 388 EUR payment, between ages 3 and 6 at a 60 EUR payment, and for ages 7-8 at a 35 EUR payment.</p>
<i>Maintenance support (health care and social services)</i>	<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 130 EUR per month when maintenance is not paid by the absent parent. Where maintenance is paid by the absent parent, but is below 130 EUR per month, the child has the right to claim the difference in maintenance from the government.</p>
	<p>Social expenditure is allocated evenly by population to under 18s. No assessment can be made regarding the variation in parental payment levels by the age of child.</p>
<i>Institutional care of children and youth</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>
<i>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>Child day care payments have been allocated on the basis of enrolment in childcare in Finland by age reported in the OECD Family Database.</p>
<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 (Institutional care of children and youth, health care and social services, The Slot Machine Association)</i>	<p>Spending from these programmes 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.</p>

*Apprenticeships for the
unemployed
Education*

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 (33.5 EUR) and 16 (59.5 EUR). The Complement Familial (CF) is a supplementary payment to families with a third child (see below).

Amounts paid in Allocation Familiale in 2007

	EUR monthly
2 children	119.13
Additional children	152.63
plus 11 years	33.51
plus 16 years*	59.57

Source: *Benefits and Wages* country chapter 2007.

*except the two eldest children.

The PAJE (prestation d'accueil du jeune enfant) is paid to families receiving *allocation familiales* with children under 3 years of age from the 7th month of pregnancy. A means-test applies (base amount is 855.25 EUR). *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.

PAJE and *Complément Familial* (CF) are means tested, and not modelled here. PAJE is means tested and allocated in the birth grant, CF not modelled elsewhere, but covered in TAX BEN.

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 PAJE until age 3. *Complément Familial* is paid to large families only from age 3 until age 20, this benefit is not modelled (although it would be evenly allocated between 3 and 20 years, assuming equal proportions of large families by age, it is not clear how much of the total cost of the benefit is paid out in CF).

Common eligibility by age assumptions apply.

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

The Birth Grant of the Infant Welcome Benefit (Prime à la naissance de la Prestation d'accueil du jeune enfant, PAJE) is paid in France to gestating women. The payment is made based on a means-test. The grant is paid at the start of the 7th month of pregnancy for each child at a rate of 868.13 EUR.

The entire amount is allotted to the prenatal year.

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

The maternity benefit is paid to employees interrupting work for 16 weeks (6 before and 10 after confinement).

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

Parental leave

Parental leave benefits in France are provided through the infant welcome benefits. The complement for child education choice (complément de libre choix d'activité) supplements parental income when looking after a child under the age of 3.

The benefits are paid from the first month of the child's life. The basic allowance is paid until the child reaches age three at 173.63 per month. The reduced work supplement is paid for 6 months for the first child, and up until the child is aged 3 for the second and following children. The benefit amount varies depending on the amount of leave taken. For full-time leave 538.72 EUR is paid, for part-time leave of up to 50% work time, 409.64 EUR is paid, if more than 50% of time is spent working up to a maximum of 80% time 309.77 is paid. In the case in which the basic allowance is also paid, benefits are reduced to: €374.17 for full-time leave, 241.88 for part-time leave up to 50% work time and €139.53 for part-time leave with work-time between 50% and 80%.

Parents with three children choosing to receive the optional supplement are paid at a higher rate of 770.38 EUR per month for 12 months only (large family variations cannot be modelled). Spending is allocated to under 3's by population.

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

	Common eligibility by age assumptions apply.
<i>Other cash lump sum benefits: agricultural employees. Other cash lump sum benefits: State (means-tested). Other cash lump sum benefits: Local government (APUL) (means-tested)</i>	Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above. Common eligibility by age assumptions apply.
<i>Child care: CNAF, CRPEN, State employee, Local Government employee, Civil Servants (all means tested)</i>	<p>French childcare payments made to families to employ carers for their children (complément de libre choix de mode de garde). Pays twice the amount for children under the age of three than for children aged 3 to 6 (see OECD <i>Benefits and Wages</i> country chapter: France, 2007). The payments are means-tested.</p> <p>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.</p>
<i>Home help</i>	<p>Common eligibility by age assumptions apply.</p> <p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p> <p>Includes various schemes: <i>CNAF, Caisse nationale militaire de sécurité sociale (CNMSS), Local Government Employees, Notaries Clerks (All means tested)</i></p>
<i>Other benefits in kind</i>	<p>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.</p> <p>Includes various schemes: <i>CNAF (means-tested), Caisse nationale militaire de sécurité sociale (CNMSS) (means-tested), Local government employees (CNRACL), ARRCO, State (non means-tested), Local government (APUL) (non means-tested), Local government (APUL) (means-tested), Miners (CANSSM) (means-tested), Notaries' clerks (CRPCEN), Civil servants (non means-tested), State employees (means-tested), Miscellaneous central government employees (ODAC), Local governments employees, Social security employees, Public hospital employees, State (means-tested).</i></p> <p>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.</p>
<i>Youth Measures: Exemptions and subsidies for recruitment of apprentices</i>	<p>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).</p>
<i>Tax Breaks for Social Purposes</i>	<p>Family quotient on income tax (Impôt sur le revenu: quotient familial): Allocated by children entitled to family allowance, although no age premium is granted.</p> <p>Allowance for the family charge on housing tax (Taxe d'habitation: abattement pour charge de famille): As above.</p> <p>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.</p> <p>Income tax: Pension allowance for mature students with children (Impôt sur le revenu : déduction des pensions pour enfants majeurs étudiants) : As above.</p> <p>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.</p> <p>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).</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.
<i>Other benefits not modelled</i>	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 25. Investment going on trainees is assumed to be proportionally similar by age to that of full time students. Dependents with disabilities over 25 and those in military service or civic service are not modelled.</p> <p>Payments vary on the basis of family size. Common eligibility by age assumptions apply.</p>
<p><i>Maternity and Parental Leave benefits (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 ((Child raising allowance))</i></p>	<p>Child raising allowance The parental allowance can be shared between parents. One parent can take a maximum of 12 months of parental allowance – 2 months are reserved for the other parent. Split 86% / 14% between the first post-natal year (year 0) and year 1.</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>Child day care payments have been allocated on the basis of enrolment in childcare in Germany by age reported in the OECD Family Database.</p>
<p><i>Pre-primary education</i></p>	<p>Allocated to children by enrolment rates in pre primary education by age.</p>
<p><i>Other benefits in Kind (Youth Assistance)</i></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. This money is allocated to youth who have completed compulsory schooling, that are not enrolled in 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>Household Allowance (relief for lone parents), Childcare expenses (Kinderbetreuungskosten) and Family benefits (child tax credit)</i></p>	<p>Assumes equal enrolment to this course by year of age from 16 to 25. Household Allowance and Childcare expenses (Kinderbetreuungskosten) are allocated to children age up to ages 18 and 15 (the second allowance is allotted in declining amounts with age to account for lower take up of childcare by age). Common eligibility by age assumptions apply.</p>
<p><i>Education</i></p>	<p>The Family benefits (child tax credit) policy is allocated in the same way as family allowances above.</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</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</i>	<p>Paid to mothers on the birth of their third child. Allocated to the age 0 cohort.</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 (2009). 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 2007 records an increase to the tax allowance on earned income by the number of children in the household. . These are described here, but not included in the profiles because overall spending on these programmes is not available.</p> <p>The tax allowance on earned income increased for families with one child by 1000 EUR, for 2 children by 2000 EUR and for 3 children by 10 000 EUR (for each additional child this is further increased by 1000 EUR).</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. As 2007 data were not available, estimations have been made using 2005 data corrected by inflation. Pre primary spending has been estimated according to the same ratio as 2003.</p>

Hungary

<i>Family allowance – means and non-means tested</i>	<p>Family allowances are paid through a universal system to all Hungarian families with children up to age 23.</p> <p>Families are eligible for this benefit for their children from birth until the end of compulsory school (usually up to 18); benefits continue to be paid for children in secondary school or in vocational training until 23. Single parents receive a higher amount, as do large families. Payments do not vary by the age of the child</p> <p>Family allowance expenditure is allocated by population to 18 and then by attendance in primary or secondary school up to and including age 22 (this was reduced in 2010 to age 20).</p> <p>Common eligibility by age assumptions apply (see annex notes above).</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>
<i>Income maintenance in the event of childbirth (non-means-tested)</i>	<p>The entire social expenditure is allocated to year 0.</p> <p>The income maintenance payment is available to insured employed and self employed mothers with 180 days work in the last two years (extended to 365 days in 2010). The amount of benefit paid at 70% of average daily net earnings in previous calendar year. The benefit is paid for 24 weeks, 4 can be taken pre-natal and 20 post-natal.</p>
<i>Parental leave benefit (non means-tested)</i>	<p>Spending is allocated to pre-natal (4/24 weeks) and post-natal years (20/24 weeks).</p> <p>The non-means tested parental leave is the home care 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 12 months parents may return to work when reduced payments are available for part-time workers (see MISSOC, 2010).</p> <p>Since 2010, a second insurance-based, non-means tested, parental leave benefit is paid following maternity until the child's second birthday. The payment is made at 70% of earnings to a maximum of 140% of the minimum wage.</p>
<i>Other cash payments: periodic and lump sum payments (means and non means-tested)</i>	<p>Spending is allocated evenly from the first year following birth until age 3.</p> <p>Two periodic payments and two lump sum payments reported in the SOCX database are treated separately here.</p> <p>The larger reported 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. The smaller reported periodic payment (reported as GYV-GYJO) is allocated as family benefits payments.</p>
<i>Child day care non-means tested</i>	<p>Both cash lump sum payments are treated as the irregular child protection benefit. Spending is allocated as family allowance above.</p>
<i>Accommodation benefits (non-means tested)</i>	<p>Social expenditure on child care is allocated to age groups by enrolment reported in the Family database (2010).</p>
<i>Other benefits in kind (means tested and non means-tested)</i>	<p>The definition of accommodation benefits are monies paid to children and families for shelter and board on a permanent basis. Because spending is not broken down by specific benefits in SOCX, it is assumed here 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 as family benefits above.</p>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind in the annex notes above.</p>
<i>Education</i>	<p>Tax Breaks for Social Purposes are recorded in the Hungarian <i>Benefits and Wages</i> country chapter for large families (3 plus children) in Hungary (2007) but spending is not separately estimated in the Social Expenditure Database.</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>The Icelandic family allowance is a mean-tested benefit paid to persons with children under 18 years. An increased amount is paid to families with children under the age of 7. The under 7 supplement is not means-tested. The maximum amount of family allowance paid per child is dependent on income limits assigned on the basis of family size. A single parent supplement is also paid.</p> <p>The spending is allocated to children under 18 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>Maternity/Paternity Leave Fund</i></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>Maternity and paternity 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 his or her children is entitled to the maximum rate of a child pension.</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>National basic pension (other cash benefits)</i></p>	<p>Allocated by population in ages from zero to 17 years inclusive.</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 2007 taken from the Iceland statistics portal http://www.statice.is/ (January, 2010).</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)</i></p>	<p>The child benefit in Ireland in 2007 was payable to children under 16 years, or under 19 years and in full-time education or long term sick or disabled (serious infirmity). Large family increments are available.</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 26 weeks, with at least 2 weeks to be taken before birth (and up to ten) and at least 4 afterwards.</p> <p>Maternity benefit social expenditure is allocated as 12 weeks taken in the pre-natal period (between minimum and maximum pre-natal time) and 14 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 16 weeks following childbirth and for 26 weeks if mother is breastfeeding.</p> <p>12 weeks pre-natal could be paid, and 16 or 26 weeks following birth (average of 21). Spending is divided between the Pre-natal year (12/33), and post-natal year (21/33).</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>Child care (pre-primary)</i></p>	<p>Allocated on the basis of enrolment in pre-primary education.</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>

Israel

<i>Family allowances: Child allowance (NII)</i>	<p>Paid to children under 18 years of age. Payments increase as family size increases.</p> <p>Allocated by age cohort population to children under 18 years of age. Equal family sizes by age assumptions apply.</p>												
<i>Family allowances: Study grant (NII)</i>	<p>This benefit is paid to families (means-tested) with school-age children at the beginning of each school year to buy school equipment. Allocated to children on the basis of enrolment in primary or secondary education.</p>												
<i>Family allowances: Alimony (NII)</i>	<p>This benefit is paid to women with a judgement for alimony for her or her children.</p> <p>Allocated by age cohort population to children under 18 years of age. Equal eligibility by age assumptions apply.</p>												
<i>Maternity and parental leave: Maternity allowance and vacation pay (NII)</i>	<p>Maternity benefits in Israel are paid through a social insurance scheme and in 2007 were paid for a total of 14 weeks, 7 of which can be taken before the birth of the child.</p>												
<i>Other cash benefits: Cash benefits for needy families</i>	<p>Spending is allocated 50/50 to the prenatal and birth year.</p> <p>Allocated by age cohort population to children under 18 years of age. Equal eligibility by age assumptions apply.</p>												
<i>Other cash benefits: Birth grant (NII)</i>	<p>Birth grants are paid to mothers with newborns. Rates are higher for first children, and fall for subsequent children.</p>												
<i>Day care / Home-help services: Local authorities day care programmes</i>	<p>Total spending is allocated to year 0.</p> <p>Numbers of children enrolled in municipal and public kindergartens in Israel in 2006 and 2007 has been reported in the background documentation (Israeli country chapter) to <i>Benefits and Wages</i>. Enrolment by age in the public system has been used to allocate spending both here and below.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2">Enrolment by age in 2006/07</th> </tr> <tr> <th>Child's age</th> <th>Municipal and public Kinder- gardens</th> </tr> </thead> <tbody> <tr> <td>2 years</td> <td>37 338</td> </tr> <tr> <td>3 years</td> <td>104 075</td> </tr> <tr> <td>4 years</td> <td>118 117</td> </tr> <tr> <td>5 years</td> <td>130 818</td> </tr> </tbody> </table> <p>Source: <i>Benefits and Wages</i>: Israeli country chapter, 2008.</p>	Enrolment by age in 2006/07		Child's age	Municipal and public Kinder- gardens	2 years	37 338	3 years	104 075	4 years	118 117	5 years	130 818
Enrolment by age in 2006/07													
Child's age	Municipal and public Kinder- gardens												
2 years	37 338												
3 years	104 075												
4 years	118 117												
5 years	130 818												
<i>Day care / Home-help services: Child care programmes (NPIs)</i>	<p>As above.</p>												
<i>Day care / Home-help services: Pre-primary educational institutions</i>	<p>Spending is allocated by enrolment in pre-primary institutions as reported in the OECD Education Database for 2007.</p>												
<i>Other benefits in kind: Child and family welfare services</i>	<p>Allocated by age cohort population to children under 18 years of age. Equal eligibility by age assumptions apply.</p>												
<i>Other benefits in kind: Rehabilitation programs for youth</i>	<p>The SOCX Database note states that rehabilitation programs for youth include government and public NPIs operated programmes for educational system drop-outs and children from needy families as well as juvenile delinquents.</p>												
<i>Education</i>	<p>Allocated by age cohort population to children 16-25 out of education. Equal eligibility by age assumptions 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>												

Italy

<i>Family or child allowances</i>	<p>Family allowances are payable to families with 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>
<i>Family or child allowances (means-tested) and Allowance for households with at least three children</i>	<p>Payable to dependent children under the age of 18 (no age limit if disabled). Allocated to children aged 0 to 17 years inclusive. Figures for the means-tested family allowance are to be interpreted with caution as low income couples with no children can be eligible for this benefit.</p> <p>Benefit for families with 3 or more children are paid to families where at least 3 children are 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>
<i>Income in the event of childbirth (non means-tested and mean tested)</i>	<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). Parental leave of six months is also available to parents (mother or father) with a child below the age of 3. An additional 4 months (so 10 months leave in total) can be taken before age 8.</p> <p>The social spending is allocated up to age 8 by splitting the amount into month shares by year of age. With 1.5 months in the prenatal years, 3.5 months in year 0. Six months between years 0 and 2, and 4 months between 3 and 8. The latter two amounts are tapered assuming that most families take leave earlier. Amounts are also adjusted for replacement rates in the compulsory (80%) and non compulsory (30%) period. Common eligibility by age assumptions apply.</p>
<i>Other periodic cash benefits (means-tested and non-means tested)</i>	<p>These benefits are mainly workers' benefits. The cash means-tested benefits focus on services delivered to a range of people and so only three quarters of that share will be given over to the spending profile. 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>
<i>Child day care (pre-primary education)</i>	<p>Spending is allocated by enrolment in pre-primary institutions as reported in the OECD Education Database for 2007.</p>
<i>Child day care</i>	<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). 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, 17% of spending is allocated to newborns, 33% to 1 year olds and 50% to 2 year olds.</p>
<i>Other benefits in kind for families (means and non-means tested)</i>	<p>Allocated by population in ages from zero to 17 years inclusive. Common eligibility by age assumptions apply.</p>
<i>Accommodation for Families</i>	<p>Allocated by population in ages from zero to 17 years inclusive. Common eligibility by age assumptions apply.</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>

Japan

<i>Family allowances - Children's allowances (Jido Teate)</i>	Income tested benefit payable to families with children under the age of 13. From 1 April 2007, JPY10 000(per month) under the age of three, and JPY 5 000(per month) for the first and second child from the age of three until the first march after the age of twelve and JPY 10 000(per month) for the third and subsequence children from the age of three until the first March after the age of twelve. Full rate has been applied to spending under the age of three and half rate from the age of three to twelve. Common eligibility by age assumptions based on family size 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>	Government managed health insurance schemes are 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. For the other Maternity allowance, the split is 6 weeks before and 8 weeks after birth, with the exception of unemployment insurance which is allocated entirely to year 0 (see childcare leave below).
<i>Local public employees' mutual aid association</i>	Allocated by population in ages from zero to 17 years inclusive. See other cash benefits above.
<i>Childcare leave benefits</i>	Payable to insured workers who have children under the age of 1 (with the possibility of a 6 month extension – which is not modelled). All allocated to the new born year (aged 0).
<i>Children's Allowances (plus children's allowances – 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. Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	Workers who have dependent children (official legal definition) are entitled to the dependent family tax break. Spending is evenly allocated to children aged 0 to 27 but adjusted for the increase in the tax break 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 (it is assumed that there are high numbers of elderly dependent individuals in Japan on average receiving more tax breaks per person than children).
<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. As enrolment rate by age for tertiary education was not available in the OECD Education database, estimations have been made based the rate for 2003.

Korea

<i>Patriots and veteran pension, etc.</i> <i>Family allowance</i>	<p>As part of the veteran's pension there is a survivor's pension for children under 18. 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>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>Pre-school education only</i>	<p>Calculation based on the participation rate in formal and pre-school by age.</p>
<i>Child care (pre-primary education) Welfare centres</i>	<p>Spending is allocated by enrolment in pre-primary institutions as reported in the OECD Education Database for 2007.</p> <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 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</i>	<p>Allocated as maternity allowance.</p>
<i>Subsidized employment: Subsidies to workplace childcare centre</i>	<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> <p>Common eligibility by age assumptions apply.</p>
<i>Tax break for dependent aged less than 20</i>	<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> <p>The basic income deduction in 2007 of Korean wages was 6 738 500 KPW (SOCX interpretive guide, OECD, 2007a: 69).</p> <p>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).</p> <p>The calculation for dependency is $1.7 / (1.7 + 1.7 + 1) = 1.7 / 4.4 = 40\%$. - 40% of 6738 500 KPW is. 2 695 400</p> <p>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</p>

they are likely to be reliant on the household earner. The final figure is $0.6/2 \cdot 695\,400 = 1\,617\,240$ KPW.

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

<i>Family allowance</i>	<p>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 27 if in full-time education. There is no age limit for children with serious infirmities.</p> <p>The payment of this benefit varies by child age. Children aged six or more receive an additional 16.17 EUR and children aged 12 or more receive an additional 48.52 EUR.</p> <p>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.</p>
<i>Income maintenance in the event of childbirth</i>	<p>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.</p>
<i>Parental leave benefit</i>	<p>The child raising allowance in Luxembourg is designed to financially support the cost of upbringing and is paid to the carer (parent or guardian).</p> <p>The benefit is paid to a parent looking after a child under the age of two and who either does not have a regular income or has a household income which 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.</p> <p>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.</p>
<i>Birth grant</i>	<p>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.</p>
<i>Other periodic benefits / Other periodic benefits (means-tested) / Other lump sum benefits</i>	<p>A number of other benefits paid periodically are available to families in Luxembourg under given circumstances.</p> <p>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.</p> <p>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.</p> <p>A 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.</p> <p>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.</p>
<i>Child day care</i>	<p>Child daycare payments have been allocated on the basis of enrolment in childcare in Luxembourg by age reported in the OECD Family Database. 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. Same rates as 2003 has been used for the age 6 to 11.</p>
<i>Accommodation</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</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.</p>
<i>Support of apprenticeship and related forms of general youth training</i>	<p>Social Expenditure on Support of apprenticeship and related forms of general youth training is allocated from 16 to 25. See annex notes.</p>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<p>Tax Breaks for Social Purposes in Luxembourg are not recorded in the Social Expenditure Database. The <i>Benefits and Wages</i> country chapter for 2007 records tax breaks for childcare and sole parents, as well as child tax credits. These are not included in the profiles.</p>
<i>Education</i>	<p>The OECD Education Database provides spending amounts by ISCED level of education and enrolment figures by year of age. Tertiary education spending by age is not modelled here as this figure was not available from the OECD Education Database.</p>

Mexico

<p><i>Education, health and feeding national program: PROGRESA/Oportunidades (SEDESOL)</i></p>	<p>Families with children in school up to the age of 22 (between the third grade of primary and 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>
<p><i>Home-help services to children (DIF)</i> <i>Child day care institutions (ISSSTE)(IMSS)</i> <i>(SEDESOL)</i></p>	<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. Allocated to children by population from 0 to 17 years inclusive.</p> <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 43 days and 4 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><i>Child care (pre-primary education)</i> <i>Food to families program (DIF)</i></p>	<p>Family database enrolment rates for 2006 are used to allocate the spending this money. Common eligibility by age assumptions apply.</p> <p>Spending is allocated by enrolment in pre-primary institutions as reported in the OECD Education Database for 2007.</p> <p>Food support to very poor families - 5kg of corn and 1 kg of beans.</p>
<p><i>Food programme school breakfast (DIF)</i></p>	<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>
<p><i>Social milk programme (SEDESOL)</i></p>	<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><i>Sports promotion (ISSSTE)</i></p>	<p>Spending is allocated to under 12s. Common eligibility by age assumptions apply.</p> <p>Allocated by school population to 17.</p>
<p><i>Rural Supply Program (SEDESOL-DICONSA)</i></p>	<p>Allocated by school population to 17.</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>

The Netherlands

All residents: child allowance

The Dutch family allowance is universal and payable to children up to the age of 17. Payments vary by age (see below) and the number of children aged 12 to 18.

Basic monthly amounts by age of children.

0-6 years	6-12 years	12-18 years
63.39	76.98	90.56 for 1 (102.97 average to 4 is used)

Benefits and Wages, the Netherlands country chapter, 2007.

Spending is allocated on the basis of age with the older bracket (12-18) inflated to account for possible large family increments (the average of the first three steps are used under the assumption that there a few families with 5 or 6 12 to 18 year olds at home).

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

Eligibility by age assumptions apply.

Maternity leave is for 16 weeks, 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 177 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).

Child care (pre-primary education)

Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above. Spending is allocated by enrolment in pre-primary institutions as reported in the OECD Education Database for 2007.

Child day care

Spending is allocated on the basis of OECD Family database enrolment.

Support of apprentices: [Component] WVA - Act on reduction of employers tax and social security contributions - VO (apprentices)

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.

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 Tax Credit)</i>	<p>Family allowances are means-tested and paid to families with children under 18. Amounts are based on child ages and family size.</p> <p>Gross Family Tax Credit rates as at 1 April 2007</p> <table border="1"> <thead> <tr> <th>Family Type</th> <th>NZD per four weeks</th> </tr> </thead> <tbody> <tr> <td>First or only child aged 0-15 years</td> <td>328</td> </tr> <tr> <td>First or only child aged 16-18 years</td> <td>380</td> </tr> <tr> <td>Second or subsequent child aged 0-12 years</td> <td>228</td> </tr> <tr> <td>Second or subsequent child aged 13-15 years</td> <td>260</td> </tr> <tr> <td>Second or subsequent child aged 16-18 years</td> <td>340</td> </tr> </tbody> </table> <p>New Zealand Country Chapter, <i>Benefits and Wages</i>, 2007.</p> <p>Spending has been allocated based on age and averages for family size.</p> <p>Common eligibility by age assumptions apply.</p>	Family Type	NZD per four weeks	First or only child aged 0-15 years	328	First or only child aged 16-18 years	380	Second or subsequent child aged 0-12 years	228	Second or subsequent child aged 13-15 years	260	Second or subsequent child aged 16-18 years	340
Family Type	NZD per four weeks												
First or only child aged 0-15 years	328												
First or only child aged 16-18 years	380												
Second or subsequent child aged 0-12 years	228												
Second or subsequent child aged 13-15 years	260												
Second or subsequent child aged 16-18 years	340												
<i>Family Allowance (In work Tax Credit and Child tax credit)</i>	In work tax credit replaces the child tax credit as of April 2006. Both benefits (two amounts are reported due to migration from one benefit to another) are treatable as Family Tax Credit above.												
<i>Family Allowance (Parental Tax Credit)</i>	Parental tax credit pays a tax credit for the first 8 weeks following birth of a child to families not receiving paid parental leave. Spending is allocated to the first year following birth.												
<i>Maternity and parental leave (Maternity and parental leave)</i>	Maternity leave in new Zealand is available for 27 weeks, up to 14 before birth and 13 after. Parental leave payments are also available for 14 weeks, 6 of which can be taken before birth. All investment allocated between the pre-natal year and age 0. Pre-natal receives 20 weeks of spending, year 0 receives 21.												
<i>Day care / Home help services (Childcare Assistance)</i>	Spending is evenly allocated to the pre-natal year (20/41), and age 0 (21/41). Allocated to children 0-5 based on enrolment rates reported in the Family Database for 2008 data. Assumes equal eligibility by age regarding incomes and family size (the benefit is means-tested).												
<i>Day care / Home help services (Out of school care - OSCAR)</i>	Provided to families with children aged 5-14 and in out-of-school-care.												
<i>Day care / Home help services (Early Childhood Education Subsidies and Early Childcare grants (see other))</i>	Spending is allocated to children aged 5 to 14 inclusive.												
<i>Child care (pre-primary education: 5 years old)</i>	Spending is allocated on the basis of enrolment by age in pre-primary education, and assumes that similar subsidies are shared out at similar rates across the age groups.												
<i>Other benefits in kind</i>	Spending is allocated by enrolment in pre-primary institutions as reported in the OECD Education Database for 2007.												
<i>Employment service and administration (Student (trainee) job search, and Tertiary Education Commission - Targeted Training Programmes)</i>	Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above.												
<i>Youth measures (Skill enhancement, Services for young people and youth transitions service)</i>	Includes: <i>Commissioner for children, Education and prevention services, Family wellbeing service, counselling and rehabilitation service, youth suicide and prevention information.</i> Student trainee job search is allocated evenly by enrolment in tertiary education.												
<i>Youth measures (Youth (action) training)</i>	For others see youth action training (below).												
	Skill Enhancement - offers vocational training to young Maori and Pacific people aged 16-21.												
	Services for young people and youth transitions service are allocated by age to 16 to 25 year olds and cover a range of services including support finding work and help with treatment of drug problems for school leavers.												
	Spending is allocated by population minus school enrolment for ages 16 to 21.												
	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.
	Common eligibility by age assumptions apply.
<i>TBSP: Childcare</i>	For single parents or parents with one working whose children are under 18 (or disabled) and in childcare.
	The spending is allocated up to 18 and age weighted on the basis of total spending on childcare assistance and OSCAR. Within these groups common eligibility by age assumptions apply.
<i>TBSP: Child rebate</i>	This is paid to children under 15 or under 18 in education at 13.75% of their earnings to a maximum. Allocated by population figures from 12 to 14 (assuming children under 12 do not have taxable earnings) and by enrolment figures until 18.
<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.

Norway

<i>Family allowances for children</i>	<p>Payments are made to families with children aged under 18. Additional payments are made to lone parents (amounting to an additional child in the household), and lone parents with children under 3. The scheme is universal.</p> <p>Supplements were paid per child aged under 3 in 2007 at 7 920 NOK. Single parents receive an additional child amount (regardless of family size). Single parents with income below half the basic amount receive an additional 7 920 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 (3840 NOK per child – <i>Finnmarkstillegg</i>).</p> <p>The spending is allocated evenly to under 18 and account for the supplement provided for children under 3 years. Common eligibility by age assumptions apply.</p>
<i>Maternity and parental leave benefits, and income maintenance in the event of childbirth</i>	<p>Parental leave is for 44 weeks, to be shared between parents at 100% replacement. Alternatively it can be taken for 54 weeks at 80% replacement. The benefit can also be taken over a longer period with combinations of work and reduced benefit over three years.</p> <p>12 weeks of the spending is allocated to the year before birth and the remainder to the first year (32 weeks).</p>
<i>Birth grant</i>	<p>The maternity or adoption (see other cash benefits below) grant is paid to the mother for each new born or new family member not receiving maternity allowance. 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. This benefit is modelled as single parent's transitional payment. This payment is payable until the youngest child is aged 3.</p> <p>50% of the monies are allocated children under 3 and the remainder shared up to 18 (assuming households with children aged under 3 are evenly spread throughout the child population). Common eligibility by age assumptions apply.</p>
<i>Child day care institutions</i>	<p>Spending is allocated on the basis of FDB enrolment in 2006, and enrolment in out-of-school care.</p>
<i>Other benefits in kind includes Accommodation and home help</i>	<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>Start your own business</i>	<p>Allocated by population in ages from zero to 17 years inclusive. See other benefits in kind above. Allocated by the proportion of population not in tertiary or secondary education aged 16 to 24 inclusive. See annex notes above.</p>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<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 18s 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

<i>Family allowances for children</i>	<p>To claim family allowances in Poland the claimant must have a dependent child aged under 18, or under 21 if still in education, or 24 if disabled and still in education. The family allowance amount paid is dependent on child age: PLN 48 monthly for a child until the child will reach 5 years of age, PLN 64 monthly for a child in the age of 5 up to 18 years, PLN 68 monthly for a child in the age of 18 up to 24 years (Benefits and Wages, 2007).</p> <p>Spending is allocated on the basis of variation with children's age (increases as children reach the age of 5 and the age of 18).</p> <p>Common eligibility by age assumptions apply.</p>
<i>Parental leave (child raising allowance)</i>	<p>Parental leave in Poland is 24 months (36 to 72 in special cases). Parents must be eligible for family allowance and in work. A means-test on previous year's earnings applies.</p> <p>Spending is allocated by population from ages 0 to 2 following maternity payments of 16 weeks. So the first year is allocated 36/104 weeks of payment, age 1 is allocated 52/104 weeks and age 2 is allocated 16/104 weeks of the payment.</p> <p>Common eligibility by age assumptions apply.</p>
<i>Birth grant (employees and agriculture)</i>	<p>In 2007 the universal Polish birth grant was a one-off payment payable to all mothers and amounts to 1 000 PLN.</p> <p>All spending is allocated to the first post-natal year.</p>
<i>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.</i>	<p>Maternity benefits in Poland are provided to those currently insured under the sickness insurance scheme at 100% of earnings for 18 weeks. This benefit is followed by parental leave.</p> <p>Two weeks of the maternity money is allocated before birth and the remainder is allocated to the post-natal year.</p> <p>Variations by number of children exist. The second child born in to the family extends leave by 2 weeks to 20. Multiple births are allocated 26 weeks of leave. These are not modelled.</p>
<i>Other cash periodic benefits (non means-tested, and means tested)</i>	<p>As family allowances above.</p>
<i>Child care (pre-primary education)</i>	<p>Spending is allocated by enrolment in pre-primary institutions as reported in the OECD Education Database for 2007.</p>
<i>JUNIOR - vocational activation programme for disabled school-leavers</i>	<p>The spending for this policy has been allocated to people aged 16 to 25, and not in school. See annex notes.</p>
<i>Apprenticeship</i>	<p>The spending for this policy has been allocated to people aged 16 to 25, and not in school. See annex notes.</p>
<i>Educational expenditure</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>

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 enrolment in education. On average, over family size and income brackets, older children (over 12 months) receive about a quarter 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 (Euros) per child in 2007 were:

Income level	Ag ≤ 12 months	Age > 12 month
First	1567.44	391.80
Second	1306.20	326.64
Third	104.96	300.48
Fourth	645.48	258.24
Fifth	387.36	129.12

(*Benefits and Wages*, Portugal Country note 2007)

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.

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 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.

Benefits managed by the central administration: other cash periodic benefits and other cash lump sum benefits

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.

Other Cash benefits

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 and means-tested)
- Cash benefits: Social services (public sector): other cash lump sum benefits

	<ul style="list-style-type: none"> • 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>Apprenticeship training for young people</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>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<p>In Portugal, in 2007, two types of tax credits for children were payable. The first and higher amount is paid to single parents and paid per dependent child at a rate of 332.40 EUR per month. For two-parent families the credit is payable at the reduced rate of 161.20. Parents are eligible if they have dependent children</p> <p>The expenditure on tax breaks is allocated on the basis of having a 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> <p>Common eligibility by age rules apply.</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>

Slovak Republic

<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. From September the 1st 2007 the child allowance is paid at a set rate per child.</p> <p>The spending is allocated by population up until 17, and by enrolment in education until age 25. Common eligibility by age assumptions apply.</p>
<i>Birth Grant</i>	<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</i>	<p>The Slovak 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 3. The benefit is not means tested or work conditioned, but the child should be cared for at home. Expenditure of parental leave is allocated from 0 to 2.</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).</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>Expenditure has been allocated evenly to children by population until the age of 18. See Annex notes.</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>Child care (pre-primary education)</i>	<p>Allocated by enrolment in pre-primary schooling by age.</p>
<i>Tax Breaks for Social Purposes Deduction for dependent family other than spouses</i>	<p>A tax bonus of 540 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>From July 2007, the monthly tax credit has been indexed by MLS (new amount) – the credit is non-wastable. In order to receive this credit, the parent must earn six times the minimum monthly wage annually, SKK 7 600 in 2007. The credit can shared between partners over the year.</p> <p>The expenditure associated with giving these tax breaks is allocated on the basis of dependency as measured using the family allowance (although this will be indexed to family size through MLS equal eligibility by family by age is assumed). 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>

Slovenia

<i>Family allowances: Other rights from Family Income Act</i>	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.
<i>Maternity and parental leave: Maternity leave compensation</i>	Maternity leave is available to insured mothers for 105 calendar days, of which 28 days are to be taken before the confinement. The social expenditure is allocated to pre-natal 28/105 and post-natal years 77/105
<i>Maternity and parental leave: Parental leave: Maternity leave compensation</i>	Paid at 100% of the insured person's earnings in the last year before the maternity leave period. The benefit is paid for 260 calendar days. The social expenditure is allocated to pre-natal 28/260 and post-natal years 232/260
<i>Maternity and parental leave: Parental leave: Other rights from Family Income Act</i>	The social expenditure is allocated to pre-natal 28/260 and post-natal years 232/260
<i>Other cash benefits: Other cash periodic benefits: Other rights from Family Income Act</i>	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.
<i>Other cash benefits: Other cash lump sum benefits: Other rights from Family Income Act</i>	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.
<i>Day care / Home-help services: Accommodation: Social welfare</i>	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.
<i>Day care / Home-help services: Child day-care: Pre-school education</i>	Spending is allocated on the basis of OECD Family database childcare enrolment figures in 2006, and enrolment in out-of-school care.
<i>Other benefits in kind: Other rights from Family Income Act</i>	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.
<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.

Spain

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))

Family allowance in Spain is means tested based on family size. Children aged 18 and over do not receive child benefit in Spain unless they are disabled.

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.

Common eligibility by age assumptions apply.

Income maintenance for employees and self-employed (social security), and for civil servants, military personnel and local government.

This maternity benefit is paid to mothers and fathers with new born children. Parents qualify if they give birth or adopt a child under 6 years, or over 6 and under 18 with a disability, and meet the insurance contributions. Maternity benefit is paid for 16 weeks (extended by 2 weeks in the case of multiple births, adoption or foster care placement and disabled child; extension possible in cases of premature birth or hospitalised child). If both parents work, 10 weeks may be granted to the father. Maternity benefit is paid at the rate 100% of the calculation basis. New mothers must take six weeks immediately after childbirth. They may take the remaining 10 weeks before or after giving birth.

So, assuming the 10 weeks of non-compulsory leave is shared equally pre- and post-natal, the social expenditure is allocated to pre-natal 5/16 and post-natal weeks 11/16.

Birth grant for employees and self-employed (social security), means tested and non-means-tested

In early 2007 the birth grant in Spain is paid to parents in case of birth or adoption in cases of large families, single parent families or disabled mothers. This payment is contingent on the family not exceeding their family allowance threshold. Multiple birth payments are made. From July 2007 the birth grant was paid at a rate of 2500 EUR for each child born or adopted on Spanish Territory (this has been suppressed since 01.01.2011). All spending has been allocated to year of birth.

Other periodic cash benefits (including means tested):

Spending has been allocated by population in ages from zero to 17 years inclusive. See other cash benefit notes above.

Day care: other social protection schemes (means-tested)

Eligible children are enrolled in Nursery, pre-school or out of compulsory school during part of the day. 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).

Enrolment in childcare by age, 2006

Under 3	3 years	4 years	5 years
33.9	96.2	97.1	99.8

Source: OECD Family Database, 2010.

Child care (pre-primary education)

Allocated by enrolment in pre-primary schooling by age.

Accommodation: other social protection schemes (means-tested)

Accommodation schemes refer to shelter and board provided to children and families on a permanent basis, such as: nursing or foster homes.

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

Home-help: other social protection schemes (means-tested)

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

Other benefits in kind - social protection schemes

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

Schools-workshops and craft house (Escuelas-Taller et Casas de Oficinas)

To be eligible for this benefit youth should be aged between 16 and 24 and registered with the unemployment office.

Evenly allocated by population between 16 and 24 inclusive.

Tax Breaks for dependent family other than spouses: Childcare Benefit Exemption

This child care benefit exemption is allocated in the same way as child day care payments based upon reported enrolment in childcare.

Tax Breaks for Social Purposes Deduction for dependent family other than spouses: Child Tax Credit

Tax relief is available to families in Spain with children under the age of 25. For the 1st child 1 800 EUR, 2 000 EUR for the second, 3 600 EUR for the third and 4 100 EUR for the fourth. Spending is allocated by child population up until age 25. Common eligibility by age assumptions apply.

Personal allowance for one-parent families

This tax credit for one parent families is allocated on the same basis as family allowances 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.

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.
<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 before birth (for a maximum of 50 days during the last 60 of confinement).
<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 2007. 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 post-natal year. 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>Childcare</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>Childcare (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>Municipal work program and youth guarantee</i>	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>Family allowance payments allocated by population figures up to age 16, and by enrolment in tertiary education until and including age 24. Populations between 16 and 20 have been inflated to account for unemployed persons using NEET (not in education, employment or training) figures for Switzerland in 2006)</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 family 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>Child care (pre-primary education)</i>	Allocated by enrolment in pre-primary schooling by age.
<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% of spending is 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 2007 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.</p> <p>Allocated by population in age cohorts from zero to 18 as well as for older children (under 25) in full time education.</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) and income maintenance</i>	<p>Spending on Statutory Maternity Pay (SMP) and income maintenance allocated by child population figures with a ratio of 0.3 and 0.7 between pre-natal and newborns. 39 weeks in total are paid, assuming 11 weeks available before birth.</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.</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 (Childcare)</i>	<p>Childcare spending is reported in the Social Expenditure database by age. Spending on 3 and 4 year olds is allocated by population.</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>Child care (pre-primary education)</i>	<p>Allocated by enrolment in pre-primary schooling by age.</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> <p>Allocated by age from 16 to 24.</p>
<i>Tax Credits (Negative tax on working and child tax</i>	<p>See child tax credit above (without adjustments for the baby element of Child Tax Credits).</p>

credit

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.

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.
Child care (pre-primary education)	Common eligibility by age assumptions apply. Allocated by enrolment in pre-primary schooling by age.
<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.
<i>Social Service Block Grant (SSBG) (8)</i>	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. The same ratio has been considered for 2007.
<i>Child Care Development Block grant (CCDBG) (6)</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. 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]). The same proportions have been considered for 2007.
<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). The same rates have been considered for 2007.
<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</i>	Allocated evenly by non-school attendance rates from ages 16 to 24.
<i>Youth Measures Youth activities</i>	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. The same enrolment rate has been considered for 2007.
<i>Youth Measures Youth Build</i>	Allocated evenly assuming grant recipients are between the age thresholds for application (14 to 21).
<i>Youth Measures Credit for child and dependent care expenses and exclusion for employer provided childcare</i>	Allocated in the same way as the child care development block grant.
<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.