



Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

Annexes

Written by ICF International
January 2017

*Justice and
Consumers*

EUROPEAN COMMISSION

Directorate-General for Justice and Consumers

Directorate D — Equality

Unit D.1 — Equality legislation

Contact: Sarah-Jane King

E-mail: JUST-WORKING-CARERS@ec.europa.eu

European Commission

B-1049 Brussels

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

Annexes

**Europe Direct is a service to help you find answers
to your questions about the European Union.**

Freephone number (*):

00 800 6 7 8 9 10 11

(*) The information given is free, as are most calls (though some operators, phone boxes or hotels may charge you).

LEGAL NOTICE

This document has been prepared for the European Commission however it reflects the views only of the authors, and the Commission cannot be held responsible for any use which may be made of the information contained therein.

More information on the European Union is available on the Internet (<http://www.europa.eu>).

Luxembourg: Publications Office of the European Union, **2016**

ISBN **ABC 12345678**

DOI **987654321**

© European Union, **2016**

Reproduction is authorised provided the source is acknowledged.

Printed in **[Country]**

PRINTED ON ELEMENTAL CHLORINE-FREE BLEACHED PAPER (ECF)

PRINTED ON TOTALLY CHLORINE-FREE BLEACHED PAPER (TCF)

PRINTED ON RECYCLED PAPER

PRINTED ON PROCESS CHLORINE-FREE RECYCLED PAPER (PCF)

Table of Contents

Annex 1 Overview tables of provisions	1
Annex 2 Legal gap analysis	136
Annex 3 Methodological assumptions	168
Summary of assumptions	168
Assumptions for underlying data	170
Assumptions underpinning CBA/socio-economic impact assessment	171
1.2 Policy options	174
Annex 4 Methodological approach	208
Annex 5 Approach for the E3ME macro-economic modelling	219
Annex 6 Social benefits of work-life balance measures	220
Maternity leave	220
Paternity leave	223
Parental leave	227
Carers' leave	231
Flexible working arrangements	234
Annex 7 Results of Flexible Working Arrangements Analysis	238
Annex 8 Results by Member State	241
Maternity leave – policy option 1	241
Maternity leave – policy option 2	244
Paternity leave	247
Policy option 1	247
Policy option 2	252
Policy option 3	257
Parental leave	262
Policy option 1	262
Policy option 2	267
Policy option 3	272
Carers' leave	277
Policy option 1	277
Policy option 2	282
Policy option 3	287
Flexible Working Arrangements	292
Policy option 1	292
Combined options	297
Combination 1	297
Combination 2	303
Childcare	308
Childcare guarantee places for children 6 months up to eligibility age	308
Childcare guarantee places for children 12 months up to eligibility age	324
Childcare guarantee places for children 18 months up to eligibility age	340
Childcare guarantee places for children 1 year old (not in formal care) up to eligibility age	356
Annex 9 Results per individual	372
Maternity leave – policy option 1	372
Maternity leave – policy option 2	374
Paternity leave – policy option 1	376

Paternity leave – policy option 2	378
Paternity leave – policy option 3	380
Parental leave – policy option 1	382
Parental leave – policy option 2	384
Parental leave – policy option 3	386
Carers’ leave – policy option 1	389
Carers’ leave – policy option 2	391
Carers’ leave – policy option 3	393
Flexible Working Arrangements – policy option 1	395
Combined option 1	397
Combined option 2	399
Annex 10 Sensitivity analysis.....	402
Parental leave - fertility	403
Combined - fertility	404
Parental leave - productivity.....	405
Combined - productivity	407
Parental leave – discount rate	408
Combined – discount rate	409
Annex 11 List of conditions assessed for hospital discharges analysis.....	410
Maternity leave.....	410
Paternity leave	410
Parental leave	410
Carers’ leave	410
Flexible working arrangements	410
Annex 12 Bibliography	411
Annex 13 Approach to clustering of Member States.....	425
1.3 Maternity leave	425
1.4 Paternity leave.....	428
1.5 Parental leave.....	430
1.6 Carers leave	434
1.7 Flexible working arrangements.....	437
1.8 Combined options.....	438

Annex 1 Overview tables of provisions

Table 1. Maternity leave provisions

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
AT	16	8 weeks before and 8 weeks after birth ¹	No (except for federal and contractual public servants) No possibility for part-time take up of leave during compulsory period (see also provisions on flexible working)	100% of average earnings if earning more than the mandatory social security threshold (2016: EUR 416 per month) for at least 3 months prior to the maternity leave, without ceiling. Self-employed receive 'operational support' or flat rate payment of €52 per day (funded partly from employer contributions – 4.5% of salary bill), tax and health insurance contributions). For voluntary insured persons with earnings below the threshold for compulsory insurance and persons having a free service contract (<i>freie Dienstnehmer</i>), the support amounts to €8.91 per day.	Are eligible: all employed women, unemployed women receiving benefits from unemployment insurance (<i>Arbeitslosenversicherung</i>) and women participating in vocational rehabilitation. Self-employed only eligible if voluntary contributions to health insurance are paid.
BE	15	1 week before and 9 weeks after birth	No (only if mother dies during birth)	82% for the first 30 days (approx. 4 weeks), 75% (daily maximum EUR 99.94 as of April	All women employees or women benefiting from unemployment benefits

¹ Can be longer before in case of certified medical conditions posing risk to mother or baby or longer after in case of Caesarean section or multiple births.

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
			No possibility for part-time take up of leave during compulsory period (see also provisions on flexible working)	2015) remainder (private sector and contractual civil servants) Statutory civil servants receive full salary. Self-employed mothers receive €440.50 per week. (Funded from general health insurance contributions which employers and employees contribute to and general taxation).	are entitled to leave with earnings-related benefit (registration as holder, 120 working days or equivalent, payment of contribution). Self-employed workers can take Maternity leave but have a separate system, which is less advantageous compared with employees (e.g. 8 weeks of paid leave). Attempts have been made to compensate for this to some extent; for example, self-employed mothers can request 105 service vouchers to pay for household help (equivalent to about €900).
BG	58.6 ²	6.5 weeks before birth	Fathers can replace mothers with their consent after 6 months	410 days (58.5 weeks) are paid at 90 % of the average income, no ceiling	12 months of insured employment

² 410 days

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
			No possibility for part-time take up of leave during compulsory period (see also provisions on flexible working)	(funded from social insurance – contributions of employers and employees)	
CY	18	Fully compulsory, starting no later than 2 weeks prior to delivery	No No possibility for part-time take up of leave during compulsory period	72% of the weekly average of the basic insurable earnings in the previous contribution year. Weekly supplementary benefits amount to 72% of the weekly average of the claimant's basic insurable earnings. Maximum insurable earnings EUR 4,533. (funded from social insurance – contributions of employers and employees)	To receive maternity allowance, women must have been insured for 26 weeks
CZ	28	8 weeks after minimum	Yes, from the day of childbirth, either parent may use the leave, i.e. the mother may alternate with the father of the child, with no restriction on the frequency of alternation. If the father uses the leave, he must do so for at least seven days.	70% of average income of the last 12 months, with a ceiling of EUR 1,178 (funded by employer sickness insurance contributions – 2.3% of earnings)	To be eligible for maternity benefit, an employee must have contributed to sickness insurance for at least 270 days during the last 2 years. A self-employed worker must meet the same condition as an employee, and in addition have contributed to

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
			No possibility for part-time take up of leave during compulsory period (see also provisions on flexible working)		sickness insurance for at least 180 days during the last year.
DE	14 ³	6 weeks before and 8 weeks after birth ⁴	Yes Right to reduced hours with exceptions. Many collective agreements provide access to flexible working	100% of last average income of the last 13 weeks or 3 months, no ceiling (funded from mother's health insurance - €13 per day and employer who makes up difference between insurance payment and full salary)	All female employees, including those employed part-time and those working below the statutory social insurance threshold (i.e. earning below 450 EUR per months).
DK	18	2 weeks after birth	No	Benefit for 18 weeks. Mothers are only entitled to wages during absences related to pregnancy and childbirth if such a right follows from a collective agreement or an individual employment contract. If the mother is only entitled to benefit and not to wages she will get 90 % of the wages, max EUR 544 per week. According to	Workers with temporary contracts are excluded only if they are not eligible for unemployment benefit. Eligibility for the cash benefit for self-employed workers is based on professional activity on a certain scale (at least 18½ hours average weekly) for at least 6 months within the

³ Up to 18 weeks in cases of premature or multiple births.

⁴ 12 weeks after birth in case of premature or multiple births. During 6 weeks before employee is allowed to work voluntarily, but cannot be required to work.

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
				many collective agreements: 100% of salary. (First 8 weeks funded by municipalities, the rest from general taxation)	last 12 month period, of which 1 month immediately precedes the paid leave.
EE	20 ⁵	None ⁶	No No possibility for part-time take up of leave during compulsory period (see also provisions on flexible working)	100% of average earnings of the insured person in the preceding calendar year, no ceiling (funded from health insurance contributions – 13% of payroll)	All employed women; self-employed women qualify for the same maternity benefit (even if leave is not taken)
EL	22 weeks (public sector) 17 weeks (private sector)	9 week before and 13 weeks after (public sector) 8 weeks before and 9 weeks after (private sector)	Yes, if both parents are employees, with a joint declaration submitted to their respective employers, the parents indicate which of them will make use of parental childcare leave (or reduced working hours), unless they specify intervals during which each of them will make use of the leave,	Public Sector: 100%, paid by employer. Private Sector: 100% half to one month paid by employer; a social security allowance for the remaining period, which covers the wages for the majority of women, but is subject to 200 working days during the two years preceding maternity leave, while sickness allowance is subject to 100	To ensure full compensation, 200 working days during the previous 2 years are needed. Self-employed women, who are directly insured in the Social Security Fund for the self-employed (OAEE) and the United Fund for the Self-Employed (ETAA) and who

⁵ 140 calendar days

⁶ But maternity benefit decreases if maternity starts less than 30 days prior to expected date of birth.

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
			within the time limits of validity of this right. No (only after maternity leave)	working days in the year preceding sickness (social insurance funding – tripartite contributions: 25.5% paid by employer, 15.5% by employee and rest by state)	are fully covered for medical and pharmaceutical care at the time of the child’s birth, are entitled to get a monthly payment for 4 months due to pregnancy and maternity. In the first case the benefit is EUR 150 per month while in the second case it is EUR 200 per month. No other leave rights are available for self-employed parents.
ES	16 weeks	6 weeks after birth	Yes (10 weeks are transferable to father) Only if stipulated in collective agreements	100% of regulatory base, which is equal to the temporary incapacity regulatory base (contribution based of the previous month) dependent on minimum period of working time, de facto ceiling of EUR 3,642.00 in 2016. A flat-rate benefit (EUR 532.51 per month or EUR 17.75 per day) is paid for 42 days to all employed women who do not meet eligibility requirements (unchanged since 2010)	All employed women are entitled to maternity leave, but conditions must be met to qualify for the earnings-related benefit (non-eligible employees receive a flat rate payment for 42 days after birth): the mother needs to be making social security contributions at the beginning of the leave; or be receiving unemployment contributory benefit and have contributed to social

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
				(Social insurance funding – employer contribution 23.6% and employees 4.7%)	security at least 180 days in the previous 7 years, or 360 days during working life. Women under 21 years do not need any previous period of social security contribution, and women between 21 and 26 only 90 days, in the last previous seven years, or 180 days during working life.
FI	16.5 ⁷	2 weeks before and 2 weeks after birth	Leave can only be delegated to the father in cases of serious illness of the mother Procedural right to request	Payment is dependent on previous earnings: 90% for the first 56 working days after birth up to EUR 56 443, and for salaries higher than this, 32.5% of salary. For the rest of the maternity leave (49 days) the allowance is 70% up to earned income of €36,686, 40% between €36,687 and €56,443 and 25% of earned income exceeding this latter level. Or a flat-rate benefit if there are no previous earnings. Many	All mothers who have been resident in Finland for at least 180 days before due date.

⁷ 105 calendar days. For all types of leave, one calendar week consists of six working days

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
				collective agreements guarantee 100% of salary for the first 3 months of leave. (flat rate allowance is funded from general taxation and earnings related benefit from social insurance – 72% employer and 28% employee)	
FR	16	2 weeks before and 6 weeks after birth	No Not during compulsory leave period	100 % of average earnings from the last 3 months, with a ceiling of EUR 3,129. Some collective agreements provide the worker with full pay. In public sector full period of leave is fully paid. (Funded from health insurance – employer contributes 13.1% and employee 2.35%)	All employed and self-employed women
HR	14 weeks	6 weeks before and 10 weeks after birth	Time from 71 st day since birth and until child is 6 months is transferable to the father Yes: After the compulsory Maternity leave, can be used on a part-time basis, in which case the duration is doubled with compensation at half the level of full-time leave. The	100% of average earnings, calculated on the average earnings on which health insurance contributions were paid during the 6 months prior to the leave, with no ceiling on payments. If no prior length of service is satisfied (12 months uninterrupted length of service / 18 months interrupted length of	All employed and self-employed women

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
			period of part-time leave taken after a child is 6 months cannot exceed the period of part-time leave taken before the child reaches this age; the maximum period of part-time leave is until 9 months after birth	service): 50% of budgetary calculation base (EUR 222). (funded from general taxation)	
HU	24	2 weeks after birth	No No	70 % of the average daily salary – no ceilings on payments	
IE	42 ⁸	2 weeks after birth	No (only if mother dies) Not during period of maternity leave	First 26 weeks are paid at a level of EUR 230 gross per week, following 16 weeks are unpaid. The employer can choose to 'top-up' the payment. (Social insurance funding – 10.75% employer contribution and 4% employee contribution)	To be eligible for maternity benefit, an employee or self-employed woman has to meet certain conditions relating to payment of Pay Related Social Insurance (PRSI), for example to have been employed for 39 weeks during which PRSI was paid in the 12-month period before birth of the child

⁸ 26 weeks paid and 16 weeks unpaid.

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
IT	22 ⁹	Fully compulsory (either 1 or 2 months before and 3 or 4 months after)	2 of the 3 days of paternity leave can be an alternative to the mother's leave Not during compulsory period	80% of average daily remuneration paid throughout the entire maternity leave period, no ceiling (social insurance funding – employer and employee contributions vary based on sector (around 0.5% for employers and 0.3% for employees))	All employees and self-employed women with social security membership, including workers enrolled in Gestione separata and who meet certain conditions relating to payment of Pay Related Social Insurance (PRSI), for example to have been employed for 39 weeks during which PRSI was paid in the 12-month period before birth of the child.
LU	16 ¹⁰	8 weeks prior and 8 weeks after birth	No Not during maternity leave	100% of earnings up to a ceiling (currently EUR 9,605 per month) equal to 5 times the minimum social wage in Luxembourg (funded via National Health Fund, with funding shared between employers (30%), employees (30%) and the State)	All insured persons, including self-employed, who have belonged to a social security scheme for at least 6 months preceding the start of leave

⁹ Five months

¹⁰ Can be extended if birth takes place after expected delivery date

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
				(40%). Maternity leave payments are funded from contributions made specifically to cover benefits for sick leave. In 2014, the state contributed 40% of the cost of these benefits; the non-state contributions (amounting to 60% of the cost) were 0.5% of earnings, equally divided between employers and employees (i.e. 0.25% of earnings each).	
LT	18	None	No No	If the woman has been insured for 12 months preceding birth, 100 % of reimbursed remuneration, subject to ceilings that are linked to national average insured income: EUR 430. Upper limit is 3.2 times the average national insured income (EUR 1,379), and the minimum benefit is 0.33 times the average national insured (EUR 129) (social insurance contributions funded by employers and employees)	All employed mothers who have paid at least 12 months of social insurance contributions during the last 24 months are eligible for leave. Self-employed if voluntarily insured.

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
LV	16 ¹¹	None but employer not allowed to employ a women 2 weeks before and 2 weeks after birth	No (only if mother dies) No	80% of gross salary for entire maternity leave period, no ceiling (social insurance contributions funded by employers and employees)	All employed mothers. Self-employed if voluntarily insured.
MT	18	4 weeks before and 6 weeks after birth	No No	The Maternity benefit for the first 14 weeks is made in two instalments (if claimed before birth) or in one instalment if claimed after birth. The rate payable is: EUR 89.10 per week. Self-occupied women are paid 14 weeks of maternity benefit at the weekly rate of EUR 168.01. The Maternity Leave Benefit (<i>Beneficċju dwar Liv tal-Maternitá</i>) is paid to employed or self-employed/self-occupied persons alike. It may be issued after the 14th week of Maternity Leave and up to end of 18th week. Payment for a maximum of 4 weeks is made in one instalment. The rate	All employed and self-employed women

¹¹ 18 weeks if if woman has visited a doctor and registered her condition before 12th week of pregnancy

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
				payable is: EUR 168.01 per week. (Funded by employers (public or private), except for the final 4 weeks paid at minimum wage level, which is funded from general taxation)	
NL	16	Between 4-6 weeks before birth and 6 weeks after birth	No There is a right to take part of the leave during 30 weeks, unless serious business reasons provide this.	100% of salary, up to maximum daily wage of EUR 202.17 (Funded from the unemployment fund, which is financed by employers contributing 4.15% of employees' earnings)	All employed women; self-employed women are entitled to a 16 weeks payment up to a maximum of 100% of the statutory minimum wage (€1485.60 gross per month)
PL	20 ¹²	14 weeks after birth	Non-obligatory weeks can be taken by the father with mother's consent Yes: Right to reduced hours. The non-obligatory part of Maternity leave can be combined with part-time working (maximum half of full-time hours), with payment proportional to working time	100% of average earnings of the reference wage per month. The reference wage is calculated on the basis of gross earnings during the 12 months preceding the start of the maternity leave (<i>Urlop macierzyński</i>) for which contributions were paid. No ceiling.	All insured employed or self-employed women

¹² 31 to 37 weeks in cases of multiple births. 6 weeks of 'additional maternity leave' can also be taken.

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
				(Funded from the Social Insurance Fund, financed by contributions by employees (2.45% of earnings) and self-employed workers (PLN55 [€132] per month), with some additional finance from general taxation. There is no contribution from employers	
PT	17 or 21 weeks (depending on payment level) ¹³	6 weeks after birth	Post-obligatory period can be shared between mother and father (from 2015, if taking 150 days of leave, 30 days can be taken at the same time) Not during compulsory period	100% of the average salary of the worker if 120 days (17 weeks) are taken or 80% if 150 days (21 weeks) are taken. No ceiling. (Funded by the Social Security system, financed by contributions to social security from employers and employees. The total amount of this contribution is 34.75% of the employee's gross monthly salary. Employers contribute 23.75% and employees 11%. Additionally funded from general taxation for cash benefits where there is no	All female employees with a record of 6 months (continuous or intermittent; the latter is only possible if the period without contributions is below 6 months) of insurance contributions. Mothers who have no record of contributions or insufficient contributions are entitled to a monthly benefit (social parental benefit), but only if their family income is below 80% of the Index of Social Support (€419.22 in 2014). The amount and

¹³ 120 to 150 calendar days

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
				record of contributions or insufficient contributions).	duration of this benefit is €335 for 120 consecutive days and €268 for 150 consecutive days if parents do not share leave; if parents decide to share leave, benefit is paid at €335 for 150 consecutive days and €276 for 180 consecutive days.
RO	18 ¹⁴	6 weeks after birth	No No	85% of average monthly income of the last 6 months, not more than 12 minimum salaries (state health insurance)	1 month of insurance (payment of contributions) in the last 12 months. Self-employed if voluntarily insured.
SE	14	2 weeks before or after birth	No No	Maternity benefits are paid at sick-leave level (80 % of the income up to an income-level of 10 'basic amounts' (EUR 49,000) per year). If not income based, benefits are paid at the basic level of EUR 20 per day (social insurance)	To receive parent's cash benefit (föräldrapenning) above €24 per day, the parent must have been insured for sickness cash benefit for at least 240 consecutive days before confinement. This requirement applies for the first 180 days of

¹⁴ 126 days

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
					receiving the benefit but not for the remaining days. Self-employed if voluntarily insured.
SI	15 ¹⁵	2 weeks before or after birth or both	No (only if mother dies or abandons child) No	100% of the average salary of the last 12 months immediately prior to the date on which benefits were claimed; no ceiling (Funded partly from Parental leave insurance that forms part of social security insurance; contributions to Parental leave insurance are 0.1% of gross earnings for employees and the same for employers. In 2008, Parental leave insurance covered 11% of leave costs (estimated); the remaining funds came from general taxation)	Must have been covered by parental leave insurance just prior to the first day of the leave. Self-employed if voluntarily insured.
SK	34 (37 for single mothers)	6-8 weeks before and 6 weeks after birth	Yes (but leave cannot be taken at the same time) Not during compulsory period	Maternity benefit for 34 weeks amounting to 70% of the assessment base (daily earnings calculated on the basis of the previous year, monthly ceiling	To be eligible for maternity benefit, an employee must have contributed to sickness insurance for at least 270

¹⁵ 105 calendar days

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
				<p>1.5-times of national average monthly wage). Additional payment to the maternity benefit up to the amount of the Parental Allowance (<i>Rodičovský příspěvek</i>) if the amount of the maternity benefit is less than the parental allowance.</p> <p>(funded from sickness insurance contributions by employers and employees, each of whom pay 1.4% of earnings; self-employed workers pay 4.4% of declared income)</p>	days during the 2 years before the birth. Self-employed if voluntarily insured.
UK	52	2 weeks after birth	<p>Yes, between 2 and 26 weeks can be transferred to the father</p> <p>Not during compulsory period, afterwards, right to request</p>	<p>39 weeks of maternity pay; 90% of salary in the first 6, and a fixed rate of EUR 140 per week during the remaining 33 weeks</p> <p>(This payment is administered by employers. Medium and large employers can claim back 92% from the state and small employers can claim back 103%. This is done through reductions to the amount of National Insurance</p>	All women employees are eligible for 26 weeks 'Ordinary Maternity Leave' plus a further 26 weeks of 'Additional Maternity Leave' (AML). Women employees who have worked for their employer continuously for 26 weeks, up to the 15 week before the week the baby is due, and who meet a minimum earnings test, are eligible for 'Statutory

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
				Contributions paid by employers to the state)	Maternity Pay' (SMP) consisting of 6 weeks' payment at 90% of average gross weekly earnings, with no ceiling, plus 33 weeks of flat-rate payment at €194 a week or 90% of average gross weekly earnings, whichever is the lesser. Self-employed if voluntarily insured.
CH	16 weeks	8 weeks (to be taken one day after delivery)	n/a	Only 14 weeks are paid; the 2 additional weeks are unpaid. 80% of earnings for 98 days (14 weeks), up to a ceiling of CHF196 [€1902] per day which is equivalent to a monthly income of CHF 7,350 [€7,116] for employees or an annual income ceiling for self-employed workers of CHF 88,200 [€85,395]. The leave is funded by the Loss of Earnings Compensation fund, which also provides benefits for people carrying out military service, civil defence or civilian service.	All employees; self-employed workers; women working in their husbands' or partners' businesses or that of a family member and who are paid a salary; women benefiting from unemployment, sickness, accident or invalidity allowances. Women must have a record of 9 months of contribution to the Old Age and Survivors Insurance; and must have worked for a minimum of

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
				It is financed by equal contributions from employees and employers, each paying 0.5% of earnings.	5 months during the 9 months preceding birth
IS	3 months after birth	2 weeks after birth	No Yes: After the 2 weeks of obligatory leave, the mother can choose to take leave on a full time or part-time basis. It is also possible to take leave in one continuous period or as several blocks of time (i.e. leave can be 'uninterrupted' or 'interrupted'). This has to be negotiated with the employer. Parents can be on leave together, partly or the whole period.	80 % of average total wages of the last 12 months which ended 6 months before birth. Maximum amount per month in 2014 for a parent working full time is EUR 2 392. Maximum amount for a parent working a part-time 50-100 % job is EUR 876. Maximum amount for parent working a part-time 25-49 % job is EUR 633. Maximum amount for a parent in a 25 % or less job is EUR 382 per month. Maximum grant amount for parent working/ studying 75-100 % is EUR 876 per month. (Funded by the Maternity/Paternity Leave Fund, which is financed from an insurance levy of 6.04% of wages paid by employers; 0.65% of the revenue goes to this Fund).	Employed women, self-employed if paying relevant social security contributions

Country	Duration (weeks)	Obligatory period	Possibility to share with father Possibility of part-time take up	Payment (and source of funding)	Eligibility criteria
LI	20 weeks	8 weeks after birth	No No	80 % of salary for full 20 weeks. No explicit ceiling; the payment is based on the maximum income for the obligatory insurance for illness and old age, which varies according to the general development of salaries.	All employed and self-employed women resident in LIE
NO	13 weeks ¹⁶	3 weeks before and 6 weeks after birth	No Procedural right to request after the compulsory 6 week period following birth (all parental leave which includes maternity leave can be taken part-time)	100 % of average salary for 46 weeks, or 80 % of average salary for 56 weeks (following birth ¹⁷). The 100 % is limited to 6 'G' (1 G is the base calculation amount as provided by the National Insurance Act, and is annually regulated). From 1 May 2014 1 G amounts to EUR 10. The maximum parental leave salary amounts to EUR 64 752. Non-employed women receive a flat-rate payment of NOK 44,190 [€5,133].	All women employed for 6 of the last 10 months prior to delivery are eligible for leave and who have earned at least half the basic national insurance benefit payment over the previous year Those who are not employed receive a flat-rate payment.

¹⁶ Termed 'mother's quota, and can be followed up by family leave which can be taken by the mother or the father

¹⁷ Plus 3 weeks before the birth

Table 2. Maternity leave: protection against dismissal

Country	Protection during pregnancy and maternity leave	Protection from preparatory measures for dismissal during maternity leave	Protection beyond leave period in law
AT	Yes. Employers have to apply for prior consent for dismissal in writing to the Labour and Social Law Courts who have to issue a written verdict.	No	Prohibition of dismissal until 4 months after the end of maternity leave
BE	Yes, on request	Yes	Prohibition of dismissal until 1 month after end of maternity leave
BG	Yes	No	There is specific dismissal protection for females with children under the age of 3
CY	Yes	Yes	Prohibition of dismissal until 3 months after the end of maternity leave
CZ	Yes	Yes	There is specific dismissal protection for females with children under the age of 3
DE	Yes	Yes. This principle is not enshrined in the legislation but has been recognised national case-law on the basis of CJEU case-law ¹⁸ .	Prohibition of dismissal until 4 months after the end of maternity leave
DK	Yes	Yes ¹⁹	Equal treatment legislation prohibits to dismiss a person who has claimed or used rights related to maternity or parental leave rights - no specific indication with regard to the time limit of protection

¹⁸ The courts interpret Section 9 of the Act in the light of the CJEU case law (e.g. Paquay) to prohibit preparatory measures for dismissals until the end of maternity leave (e.g. Administrative Court of Darmstadt, judgment of 26 March 2012, 5 K 1830/11.DA).

¹⁹ Due to section 9 in the Act on Equal Treatment of Men and Women as regards Access to Employment etc, an employer may not dismiss an employee because the employee has insisted on exercising the right to maternity leave or has been on maternity/parental leave under the Maternity Act §§ 6-14.

Country	Protection during pregnancy and maternity leave	Protection from preparatory measures for dismissal during maternity leave	Protection beyond leave period in law
EE	Yes	Yes	There is specific dismissal protection for females with children under the age of 3
EL	Yes	No	Prohibition of dismissal 18 months after end of maternity leave and pro-longed absence due to related illness - possible to dismiss only on serious grounds
ES	Yes	No. Spanish legislation does not specifically prohibit the preparatory measures for dismissals until the end of maternity leave. However ²⁰ the law mentions that a dismissal that is notified during the maternity leave to taking effect after the end of the maternity leave, is null and void.	Prohibition of dismissal up to 9 months after birth - but continues during breastfeeding
FI	Yes	No	No
FR	Yes	Yes. This principle is not enshrined in the legislation but has been recognised national case-law on the basis of CJEU case-law ²¹ .	Prohibition of dismissal until 4 months after the end of maternity leave
HR	Yes	No	In principle dismissal protection during all types of maternity/parental or part-time work for purpose to take care of a child - and 15 days after the specific rights have ended

²⁰ Article 108 (2)(a) of the Act Regulating Social Jurisdiction, Law 36/2011 of 10 October 2011 states the following: *It will also be null the dismissal of workers during the period of suspension of the employment contract due to maternity ... or the notified by a date such that the period of notice given is completed within that period.*

²¹ Case Law of the French Supreme Court (Cour de Cassation): Cass. Soc. 15 September 2010, n°08-43299 (following the decision of the CJEU, C-460/06)

Country	Protection during pregnancy and maternity leave	Protection from preparatory measures for dismissal during maternity leave	Protection beyond leave period in law
HU	Yes	No	Prohibition of dismissal until return from leave (extends to parental leave taken immediately after maternity leave) however no specific protection for a period once returned to work
IE	Yes, if requested by the employee	Yes ²²	No
IT	No	Yes	Prohibition of dismissal until 12 months following the return from maternity leave
LU	Yes	No	Prohibition of dismissal until 3 months after delivery. Maternity leave is 8 weeks before and 8 weeks after delivery.
LT	Yes	Yes	Prohibition of dismissal until 1 month after following the return from maternity leave
LV	Yes (but does not cover board members)	Yes. This is not explicitly mentioned in the law it but can be interpreted from Article 109(1) of the Labour Law	Prohibition of dismissal until 12 months following the return from maternity leave or until end of breastfeeding
MT	Yes	No	No. The protection only applies during 5 weeks following the end of maternity leave or the period if the woman is unable to work due to a pathological condition arising out of confinement ²³ .

²² Any purported termination of an employee's employment during 'protective leave', i.e. maternity leave (26 weeks), additional maternity leave (unpaid and non-obligatory) (16 weeks) and during a period of absence from work for breastfeeding (i.e. 26 weeks after the birth of the child) is void. Notice of such termination is also void. (Section 23 of the Maternity Protection Act 1994 (as amended)). However, if for example the employee decides not to take additional maternity (for example) or if the employee takes no time off for breastfeeding then an employee can be dismissed. For example, it is not uncommon for an employee's position to be made redundant on their return from leave.

²³ Article 36(17) of the Employment and Industrial Relations Act, Chapter 452 of the Laws of Malta,[EIRA]

Country	Protection during pregnancy and maternity leave	Protection from preparatory measures for dismissal during maternity leave	Protection beyond leave period in law
NL	Yes	No	Prohibition of dismissal until 1,5 months (6 weeks) following the return from maternity leave
PL	Yes	No	Protection for 12 months following return from leave
PT	Yes	Yes. This is not explicitly mentioned in the in the law but it can be interpreted from the general Portuguese legislation.	No
RO	Yes	No	Prohibition of dismissal up to 6 months upon return from leave (maternity and/or parental)
SE	No	No	No
SI	Yes	Yes ²⁴	Prohibition of dismissal until 1 months after return from leave - protection extends in case of breastfeeding
SK	According to Article 61 of the Labour Code, the employer may only give notice to an employee for reasons expressly stipulated in the Labour Code and the notice must be given in writing and delivered to the employee, or otherwise it shall be invalid. According to Article 72 of the Labour Code, the employer may terminate the employment within the probationary period of a	No	Prohibition of dismissal up to 9 months after birth

²⁴ Article 115/2 of the ERA

Country	Protection during pregnancy and maternity leave	Protection from preparatory measures for dismissal during maternity leave	Protection beyond leave period in law
	pregnant woman, a mother who has given birth within the last nine months or a breastfeeding woman only in writing, in exceptional cases not relating to her pregnancy or maternal function, giving appropriate reasons in writing, otherwise the termination shall be invalid.		
UK	Yes	No	Prohibition of dismissal until 2 weeks from return of maternity leave
CH	Yes	n/a	n/a
IS	Yes	n/a	No
LIE	Yes	n/a	No
NO	Yes	n/a	Yes, no time limit provided

Table 3. Provisions relating to breastfeeding

Country	Entitlement to breaks related to breastfeeding	Provision of suitable facilities for breastfeeding
AT	Yes, 90 minutes per day	Yes
BE	Yes, 60 minutes per day	Yes
BG	Yes, 120 minutes per day	Yes
CY	Yes, 60 minutes per day	No
CZ	Yes, 60 minutes per day	No
DE	Yes, 60 minutes per day	No
DK	No	No
EE	Yes, 60 minutes per day	No
EL	Yes	Yes (enterprises with more than 300 employees)
ES	Yes, 60 minutes per day than can be taken in two parts during the day. However, this period of time is not expressly reserved for breastfeeding and these hours can be accumulated. Maximum total length is: 15 days.	No
FI	No	No
FR	Yes, 60 minutes per day	Yes
HR	Yes, 120 minutes (can be twice a day at 60 minutes each)	No
HU	Yes, two 60 minute breaks a day until child is 6 months old, then 1 60 minute break until the child is 9 months old	No
IE	Yes, 60 minutes per day	Yes

Country	Entitlement to breaks related to breastfeeding	Provision of suitable facilities for breastfeeding
IT	Yes, length not specified	No
LU	Yes, 90 minutes per day	No
LT	Yes, 60 minutes per day	No
LV	Yes, 60 minutes per day	Yes
MT	No	No
NL	Yes, max. 25% of working hours	Yes
PL	Yes	No
PT	Parents are entitled to 2 hours 'nursing' leave per day during the first year after birth. These 2 hours of nursing leave can be a family entitlement if mothers do not breastfeed their child. In this case, leave may be taken by one parent, either the mother or the father, usually in 2 different periods: 1 hour in the morning and 1 hour in the afternoon (unless negotiated otherwise with the employer). Parents may also share the nursing leave by taking 1 hour each per day. In cases of multiple births, leave is increased by 30 minutes for every child. Where mothers are actually breastfeeding, the 2 hours reduction can last for as long as the child is breastfed.	No
RO	Yes, 120 minutes	Yes
SE	Yes, length no specified	No
SI	Breastfeeding mothers who work full time have the right to a break during working	Yes

Country	Entitlement to breaks related to breastfeeding	Provision of suitable facilities for breastfeeding
	time lasting not less than 1 hour a day, until their child is 18 months. Payment amounting to a proportion of the minimum wage is made until the child is 9 months old; during the remaining period, only social security contributions are paid, based on the proportional part of the minimum wage	
SK	Yes, 60 minutes per day	Yes
UK	No ²⁵	Yes
CH	Yes, for a work day of up to 4 hours, 30 minutes minimum; for a work day over 4 hours, 60 minutes minimum; for a work day over 7 hours, 90 minutes minimum	Yes
IS	Yes, no length specified, until child is 6 months old	No
LI	n/a	No
NO	Yes, 60 minutes per day (unpaid)	No

²⁵ The law requires an employer to provide somewhere for a breastfeeding employee to rest and this includes being able to lie down (Workplace (Health, Safety and Welfare) Regulations 1992). It is a legal obligation for employers to regularly review general workplace risks, there is no legal requirement to conduct a specific, separate risk assessment for an employee returning from maternity leave who has notified her intention to breastfeed. The law does not require an employer to grant paid breaks from a job in order to breastfeed or to express milk for storage and later use. Neither does it require an employer to provide facilities to breastfeed or express milk. There is ACAS guidance on what is good practice in this area, even where there are no statutory rights.

Table 4. Paternity leave provisions

Country	Duration (days)	Period during which leave can be taken	Payment (and source of funding)	Eligibility criteria
AT	No statutory entitlement to paternity leave ²⁶ . Private sector employees covered by collective agreements: 2 days. Federal level public sector employees are entitled to a month's leave until the child is 1 month old (i.e. 20 workdays maximum).	n/a	Private sector employees covered by collective agreements: 100% (Paid by employer) Max. 20 days unpaid for federal public sector employees.	See other columns

²⁶ From 1 March 2017, a system of 'bonus' payments for fathers taking paternity leave.

Country	Duration (days)	Period during which leave can be taken	Payment (and source of funding)	Eligibility criteria
BE	10 working days (days can be taken at one go or spread out); (three days are mandatory plus seven voluntary working days). agreement	Four months	100% for 3 days, then 82 % (this is equal to 100% net as no contributions are deducted from social security benefits). (3 obligatory days paid by employer, remainder paid by social insurance)	In the absence of filiation with the father, the male or female life partner of the mother (co-parent) has the right to the same leave (now called "birth leave" instead of "paternity leave").
BG	15	The leave can be taken from the day the child is discharged from hospital	90% earnings based on average earnings over the 18 calendar months preceding the leave (social insurance contributions)	12 months of employment services; married to mother of the child and living in same household
CY ²⁷	-	-	-	-
CZ	n/a	n/a	n/a	n/a
DE ²⁸	n/a	n/a	n/a	n/a

²⁷ No statutory entitlement

²⁸ No statutory entitlement, but generous provisions for (paid) parental leave which in some cases can be taken close to the birth of the child, also including measures supporting its take-up by fathers.

Country	Duration (days)	Period during which leave can be taken	Payment (and source of funding)	Eligibility criteria
DK	10 ²⁹	First 14 weeks after birth	Daily cash benefit of max EUR 550 per week. According to many collective agreements: 100% of salary. (daily cash benefit funded by state from general taxation; rest by employer)	Workers with temporary contracts are excluded only if they are not eligible for unemployment benefit. Employees and self-employed workers in a recognised partnership, including same-sex partnerships. Eligibility to full compensation for an employee based on a period of work of at least 120 hours in 13 weeks preceding the paid leave.
EE	10	2 months	100% of earnings, calculated by the employer, with a ceiling of three times average concerning earnings the next to last quarter before the quarter in which the holiday is used. (funded from general taxation)	All employed fathers.
EL	2	At the time of the child's birth	100% (paid by employer)	All employed fathers
ES	13 ³⁰	6 weeks after birth	100% of earnings (employer and social security fund)	All employed fathers or partners fulfilling contributory requirements (i.e. at least 180 days in the previous seven years, or 360 days during working life) are entitled to Paternity leave.

²⁹ 14 consecutive days (10 working days).

³⁰ Uninterrupted days. 2 days are compulsory.

Country	Duration (days)	Period during which leave can be taken	Payment (and source of funding)	Eligibility criteria
FI	54	One to 18 days can be taken in up to four blocks of time while the mother is on Maternity or Parental leave. Subsequently, all days or the remaining 36 days can be taken at most in two blocks. All 54 days can be taken until the child turns two years of age.	<p>Earnings-related benefit. During the first 30 days 75% of annual earnings (capped). Fathers not employed and those whose annual earnings are less than €9,610 receive the minimum flat-rate allowance. For the remaining period, and for the one to 18 days taken while the mother is on Maternity or Parental leave, payment is made at 70 per cent of annual earnings between €10,297 and €36,420, with a lower percentage for earnings above this level. Those whose annual earnings are less than €10,297 get the minimum flat-rate benefit. As a result of collective agreements, 60% per cent of all fathers with an employment contract in the private sector, as well as all fathers in the public sector receive full pay during the five or six first days of the Paternity leave</p> <p>(flat rate allowance is funded from general taxation and earnings related benefit from social insurance – 72% employer and 28% employee)</p>	All fathers who have been resident in Finland for at least 180 days before due date.
FR	11	4 months	<p>100% of earnings, up to a ceiling of €3,170 a month. In the public sector, the leave is fully paid (i.e. there is no ceiling). In the private sector, some employers (particularly larger companies) pay in full.</p> <p>(Funded from health insurance, financed by contributions from both employees and employers. The total amount of this contribution is 15.45% of gross pay, including all social contributions, with employees contributing 2.35% and employers 13.10%.)</p>	All employed and self-employed fathers

Country	Duration (days)	Period during which leave can be taken	Payment (and source of funding)	Eligibility criteria
HR	n/a ³¹	n/a	n/a	n/a
HU	5	2 months	100% of average salary – no ceiling (Funded by the NHIF (National Health Insurance Fund), which is financed through contributions from employers, employees and general taxation; employers and employees both pay six per cent of gross earnings.	All employed fathers
IE	14 ³²	26 weeks after birth	Weekly allowance of 230 Euros. Funded from the Social Insurance Fund, which is financed by contributions from employers and employees. Pay Related Social Insurance (PRSI) rates vary across different types of employment. However, the majority of employees pay 4% of earnings and employers 10.75%	Any employee who is a relevant parent in relation to a child is eligible for the leave. To be eligible for paternity benefit, an employee or self-employed person has to meet certain conditions relating to payment of Pay Related Social Insurance (PRSI), for example to have been employed for 39 weeks during which PRSI was paid in the 12-month period before birth of the child
IT	1 ³³	5 months	100% of earnings (social insurance)	All employees and self-employed fathers with social security membership, including workers enrolled in Gestione separata

³¹ Unless the mother wishes to transfer 7 working days from maternity leave to the father.

³² 2 weeks

³³ Can be increased to 3 days if the mother agrees to make 2 days of her maternity leave available to the father.

Country	Duration (days)	Period during which leave can be taken	Payment (and source of funding)	Eligibility criteria
LU	2 ³⁴		100% of earnings up to a ceiling (currently EUR 9,605 per month) equal to 5 times the minimum social wage in Luxembourg (funded via National Health Fund, with funding shared between employers (30%), employees (30%) and the State (40%). Maternity leave payments are funded from contributions made specifically to cover benefits for sick leave. In 2014, the state contributed 40% of the cost of these benefits; the non-state contributions (amounting to 60% of the cost) were 0.5% of earnings, equally divided between employers and employees (i.e. 0.25% of earnings each).	All insured persons, including self-employed, who have belonged to a social security scheme for at least 6 months preceding the start of leave
LT	Until child is 1 month	One month	One hundred per cent of previous net earnings, up to a ceiling of 3.2 times average insured monthly income, currently €1,380. It has not increased since 2013.	All employed fathers who have paid at least 12 months of social insurance contributions during the last 24 months are eligible for leave
LV	10 ³⁵	2 months	80 % of previous salary To encourage the involvement of fathers in care for their new-born children the paternity benefit was raised to 100% of the average social insurance wage from 1 January 2009. (social insurance – not paid by employer)	All employed fathers
MT	2 (private sector)	15 days (public sector)	100% no ceiling (funded by employer)	All employed fathers

³⁴ According to the Leave Network this is not a statutory entitlement but part of the *cong  extraordinaire* (p. 206)

³⁵ Calendar days

Country	Duration (days)	Period during which leave can be taken	Payment (and source of funding)	Eligibility criteria
	2 (public sector)	After birth (private sector)		
NL	5 (2 days paid, 3 days unpaid)		100% of salary (Funded from the unemployment fund, which is financed by employers contributing 4.15% of employees' earnings)	All employed fathers
PL	10 ³⁶	24 months	100% of average earnings, no ceiling (Funded from the Social Insurance Fund, financed by contributions by employees (2.45% of earnings) and self-employed workers (PLN55 [€132] per month), with some additional finance from general taxation. There is no contribution from employers)	All employed and insured fathers
PT	10 days compulsory 10 days optional	10 days must be taken during the first month after birth	100% of the average salary of the worker. No ceiling. (Funded by the Social Security system, financed by contributions to social security from employers and employees).	All fathers with a record of 6 months (continuous or intermittent; the latter is only possible if the period without contributions is below 6 months) of insurance contributions.
RO	5 (15 days if father has completed course on infant care)	Not specified	100% of salary, no ceiling (funded by employer)	Fathers in employment and contributing to social security.

³⁶ 2 weeks

Country	Duration (days)	Period during which leave can be taken	Payment (and source of funding)	Eligibility criteria
SE	10 ³⁷	Not specified	80% capped (social insurance)	All insured employed
SI	30	First 15 days must be taken as full-time or part-time leave during the child's first six months; the remaining 75 days may be taken as a full-time leave up to the child's third birthday	100% capped for 2 weeks then flat rate (Funded partly from Parental leave insurance that forms part of social security insurance; contributions to Parental leave insurance are 0.1 per cent of gross earnings for employees and the same for employers. The remaining funds came from general taxation.	Must have been covered by parental leave insurance just prior to the first day of the leave.
SK	n/a	n/a	n/a	n/a
UK	10 ³⁸	Must finish within 56 days of the baby's birth or within eight weeks of the due date if the baby is born prematurely	Flat-rate payment of €195 a week, or 90% of average weekly earnings if that is less. (This payment is administered by employers. Medium and large employers can claim back 92% from the state and small employers can claim back 103 per cent. This is done through reductions to the amount of National Insurance Contributions paid by employers to the state.	All biological fathers, mother's husbands or civil partners are eligible if they have worked continuously for their employer for 26 weeks ending with the fifteenth week before the baby is due and remain employed at the time of the child's birth. Only applicable to employees.
CH	No statutory entitlement			

³⁷ 2 weeks

³⁸ 2 weeks (14 calendar days or 10 working days)

Country	Duration (days)	Period during which leave can be taken	Payment (and source of funding)	Eligibility criteria
	(Article 329 of the Code of Obligations mentions that the employer "must allow the employee the customary hours and days off work", in addition to vacation leave. Length, and payment depends on parties involved.			
IS	3 months (91 days)	Not specified	80% capped (Funded by the Maternity/Paternity Leave Fund, which is financed from an insurance levy of 6.04% of wages paid by employers; 0.65% of the revenue goes to this Fund).	Employed fathers, self-employed if paying relevant social security contributions
LI	n/a	n/a	n/a	n/a

Country	Duration (days)	Period during which leave can be taken	Payment (and source of funding)	Eligibility criteria
NO	10 days ³⁹	Not specified	Unpaid but in public sector and parts of private sector covered by the employer.	All employed fathers

³⁹ 2 weeks, plus further 10 weeks if the child was born or adopted after 1 July 2014. (then up to further 36 weeks of family leave can be taken by the mother or father)

Table 5. Parental leave provisions

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
AT	Until child is 3	From the end of maternity leave (normally eight weeks after childbirth) until one day before the child's second birthday	Individual right, but within the legal provisions parents have the right to divide the duration of parental leave between them; an agreement on how to do this must be reached ⁴⁰ .	Parental leave may be taken in up to three parts with a two-month duration for one of those parts. Parents can voluntarily shorten the leave period and save up to three months of the legal duration for later use (until the	A childcare benefit is available to all families who meet the eligibility conditions, whether or not parents take parental leave. Parents can choose between five payment options: four flat-rate and one income-related: [1] €436 a month for 30 months or for 36 months if both parents apply for the payment (30+6	All employees are entitled to take Parental leave. There is no entitlement to take Parental leave for self-employed workers; however, they can claim Childcare benefit under the same conditions as applied to employees.

⁴⁰ Both parents have the same right to parental leave; there is no provision for a proper transferability. Within the legal provisions parents have the right to divide the duration of parental leave between them; an agreement on how to do this must be reached. Only one parent can take the leave at a time, except for one month where one parent takes over from another.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				child has reached school age or until he or she is seven years of age).	bonus months' option); [2] €624 a month for 20 months or 24 months (20+4 bonus months' option)c [3] €800 a month for 15 months or 18 months (15+3 bonus months' option) [4] €1,000 a month for 12 months or 14 months for those earning less than €1,000 income a month (12+2 bonus months' option); [5] 80 per cent of the last net income for 12 months or 14 months for those	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					<p>earning between €1,000 and €2,000 a month (12+2 bonus months' income-related option).</p> <p>On any of the four flat-rate Childcare benefit options, a parent may additionally earn 60 per cent of the income they earned in the calendar year prior to the child's birth or at least €16,200 a year. For the earnings-related option, additional earnings may not exceed €6,400 a year.</p> <p>Childcare benefit is funded from the FLAF. Total</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					expenditure on this benefit in 2014 was €1.099 million.	
BE	4 months per parent	Up to the child's 12 th birthday or 21 if the child is disabled	Individual right, non-transferable	Leave may be taken full time, part-time over eight months, or one day a week over 20 months. For part-time leave, the total duration of eight months can be split into blocks of time, with a minimum of two months. For one-fifth leave, the total duration of 20 months can	€707.08 per month net of taxes (€786.78 before taxes). Funded from Federal Health Insurance, financed by employer and employee contributions and general taxation.	All employees who have completed one year's employment with their present employer (during the last 15 months), and who have, or expect to have, parental responsibility for a child. Otherwise, the employer can grant this benefit by agreement with the employee. All employees in the public sector are eligible, regardless of the length of service. Self-employed workers are not eligible.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				also be split into blocks, with a minimum of five months. Leave can also be combined as follows: one month at full time + two months at half-time + five months at one-fifth.		
BG	2 different types: a) paid leave to look after a	a) Up to the child's second birthday ⁴¹	a) Transferable - can be taken by father from the baby's 6 month birthday onwards (until the child turns 2)	The unpaid leave for raising a child up to the age of eight years	a) the employee receives indemnity payments from the National Social Security Fund. The	a) 12 months of insurance payments are required for the parents to be entitled to the benefit b) All employed

⁴¹ In case of adoption, the leave is 365 days and can be use when the child is between 2 and 5 years of age (Art.164b of the Labour code).

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
	child after the end of the maternity leave – up until 2 years 2) unpaid parental leave of 6 months per parent	b)Up to the child’s eighth birthday ⁴²	b) In part transferable (1 month of the 6 month leave available to each parent is non-transferable) ⁴³	can be used in different blocks, the minimum being five days. The law does not require a regular sequence in using the leave, i.e. each parent decides when to use the right to parental leave.	amount is determined annually under the Social Security Budget Act. For 2010, the amount of the indemnity payment is BGN240 per month. ⁴⁴ b) unpaid	

⁴² Unpaid leave for raising a child until he/she reaches eight years of age was introduced in 2004 and is regulated in Article 167a LC. After the end of the regular parental leave, any of the parents, if they work under a labour contract, and if the child has not been placed in an institution with full public support, upon request, shall have the right to make use of unpaid leave of up to six months to take care of a child until he/she reaches eight years of age.

⁴³ The law introduced the principle of individual right of each parent to use the unpaid parental leave of six months (see above reference). However, after the amendment of the LCC by SG No. 7/2012, each of the parents can now use up to five months of the leave of the other parent upon their consent. See http://ec.europa.eu/justice/gender-equality/files/your_rights/parental_leave_report_final_en.pdf

⁴⁴ <https://www.hg.org/article.asp?id=21136>

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				<p>The person who would like to benefit from the leave has to notify the employer 10 days in advance of the planned leave. The leave is regulated as a right of the respective parent and has to be granted by the employer upon receiving notice thereof.)</p>		
CY	6 months per parent	Children under eight years of age	Individual and non-transferable right. However, in cases where one parent has taken parental	Parental leave is taken with a minimum	90% of previous salary	The law applies to all employees, who have completed six months with

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
			leave of a minimum of two weeks, he/she is allowed to transfer to the other parent two weeks of the rest of the total duration of his/her leave.	duration of one week and maximum duration of five weeks per calendar year.		the same employer, irrespective of contract type.
CZ	Until child is 3	Up to child's third birthday ⁴⁵	Individual right. It can be taken simultaneously ⁴⁶ .	Parental leave is in general meant as full-time leave. The parent may carry out an occupational activity without losing his/her entitlement to parental	A Parental benefit is available to all families who meet the eligibility condition of at least one parent in a family being a member of sickness insurance, whether or not they take Parental leave. It can be considered as	There are no special requirements for leave; however, each parent has to ask for formal approval of the employer. Parents can choose the period and amount of Parental benefit on condition that at least one parent in a family is a person participating in sickness insurance. Payment of Parental benefit

⁴⁵ Parental leave is granted, within the scope as applied for, to the mother of the child at the end of her maternity leave (the general duration of maternity leave is 28 weeks; the period can be extended up to 37 weeks in the case of multiple births) and to the father of the child from the day that the child is born.

⁴⁶ Both parents can take parental leave at the same time, but only one of them is entitled to parental benefit. The fact that leave can be taken simultaneously is considered to negate the need for transferability.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				allowance, subject to the condition that during the period of this occupational activity the parent ensures that the child is in the care of another adult.	<p>a home-care benefit for at-home parents, as well as – partly – a benefit to subsidise care costs, since parents can work full-time or part-time while receiving parental benefit (but access to publicly-funded childcare is then limited, see below).</p> <p>The monthly amount is calculated based on the daily assessment base for the determination of maternity benefit or sickness benefit. The period and amount of Parental benefit can be chosen from a number of options;</p>	is conditional, where there is a child under two years, on parents not using a publicly-funded ECEC service for more than 45 hours a month. There is no limitation on service use for older children.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					<p>the longest option is until the child is 48 months old and the shortest option is until the child is 24 months old. The maximum amount of compensation if taking the 24 month option is 70 per cent of previous monthly earnings, with a ceiling of CZK 11,500 (€422) per month; while taking benefit until a child is three years has a ceiling of €258. The maximum amount payable for the whole period is CZK 220,000 (€8,075).</p> <p>The choice of the amount of Parental</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					<p>Allowance can be changed every 3 months. If the daily assessment base cannot be set for any parent, Parental Allowance is paid at fixed monthly amount of CZK 7,600 (€279) until the child reaches 10 months and afterwards at the amount of CZK 3,800 (€139) until the child is 48 months old.</p>	
					<p>While Parental leave can only be taken up to the child's third birthday, the Parental benefit is paid until the child's fourth birthday.</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					Parental benefit is funded from general taxation.	
DE	Until child is 3 (12 months paid/14 months if father takes leave)	Up to the child's third birthday, of which 24 months can be taken up to the child's eighth birthday.	Individual right, non-transferable. Both parents are entitled to take leave at the same time and both can take up to two leave intervals.	Instead of 12 (+2) months the parental benefit may be spread over 24 (+4) months. ⁴⁷ The monthly benefit level is halved, while the overall	Financed through federal funds. 67% of a parent's average net earnings during the 12 months preceding childbirth. There is a ceiling of €1,800 per month. Parents with low	Parental leave: all parents gainfully employed at date of birth. Parental benefit: all parents not employed more than 30 hours a week. Since 2011, the long-term unemployed are no longer eligible for parental

⁴⁷ The details listed below refer to the so-called "Elterngeld" – the payment received during parental leave. "Elterngeld Plus" was introduced in July 2015 for parents who wish to work part-time. "Elterngeld Plus" is calculated like "Elterngeld", with a maximum of half of the "Elterngeld" payment. Payments are made during double the time period (one "Elterngeld month" = two "ElterngeldPlus" months). If both parents work simultaneously 25-30 hours per week over a period of four months they are entitled to four additional "ElterngeldPlus" months per parent. Single parents working part-time (25-30 hours per week) during four months are also entitled to four additional "ElterngeldPlus" payments. See: <http://www.bmfsfj.de/RedaktionBMFSFJ/Broschuerenstelle/Pdf-Anlagen/ElterngeldPlus-mit-Partnerschaftsbonus-englisch,property=pdf,bereich=bmfsfj,sprache=de,rwb=true.pdf>

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				<p>payment remains the same. Recipients of parental benefit may work up to 30 hours a week. Then, however, they only receive parental benefit for the lost income. Both parents are entitled to take leave at the same time and both can take up to two intervals..</p>	<p>average earnings of less than €1,000 per month receive an increased benefit: for every €2 their monthly earnings are below €1,000, their parental benefit increases by 0.1%. For parents with monthly incomes above €1,200, on the other hand, the income replacement rate is reduced: for every €2 their monthly earnings exceed this sum, their parental benefit decreases by 0.1% to a minimum rate of 65%.</p>	<p>benefit, as it is now credited against social assistance payments. Many collective and individual company agreements allow parents to utilise their Parental leave entitlement within 12 years or, in the public sector, within 18 years after childbirth. Grandparents are entitled to unpaid Parental leave if their child, i.e. the parent of their grandchild, is younger than 18 years or if the parent is still in education or vocational training.</p>

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
DK	32 weeks (7.5 months)	9 years	Individual right, however, the right to benefits is shared meaning that each family can only claim in total 32 weeks of leave cash benefit.	Parental leave can take the form of full-time or part-time leave. Between eight and 13 weeks can be taken later. Both parents can be on leave simultaneously. Each parent can prolong their 32 weeks leave to 40 weeks (for all) or 46 weeks (only employed persons and self-employed people). In this case, the benefit level is	All employees and self-employed persons are entitled to a daily cash benefit based on 100 per cent of former earnings up to a ceiling of DKK4,180 (€561.2) per week before taxes for full-time employees and self-employed. The cash benefit scheme is funded by the state from general taxation, except for first eight weeks when municipalities bear half of the cost. According to the work contract full earnings may be paid during leave	Eligibility to full compensation for an employee is based on a period of work of at least 120 hours in 13 weeks preceding the paid leave, i.e. regardless of partner's labour market situation. Workers with temporary contracts are excluded only if they are not eligible for unemployment benefit.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					<p>reduced over the extended leave period, so that the total benefit paid equals 32 weeks at the full rate of benefit (though this extended benefit can only be claimed by one parent, as benefit is per family and not per parent). It is possible to return to work on a part-time basis, with a reduced benefit payment</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				spread over this extended period of leave (e.g. a parent may work half-time and thus prolong the leave period from 32 to 64 weeks.) This is subject to agreement with the employer.		
EE	3 years minus 70 days	Up to the child's third birthday	Family entitlement. Entire period of leave is transferable, but cannot be used by both parents at the same time.	Parental leave cannot be taken in the form of part-time work, except for self-employed	100 % paid for 435 days, then unpaid Financed by taxation	All working parents are eligible for Parental leave. All families are eligible for parental and childcare benefits. Fathers are eligible for parental benefit when their child has reached 70 days of age.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				persons. ⁴⁸ However it can be taken in one or several blocks.		
EL	3.5 months (private sector) 2 years (public sector ⁴⁹)	Up to the child's sixth birthday	Individual right. Non-transferable.	Leave may be taken in one or several blocks of time subject to agreement with employer	None, except in the public sector employees may receive a paid leave of three months if they have three or more children	All employees who have completed one year's continuous or non-continuous employment with their present employer
ES	Until child is 3 years old	Up to the child's third birthday.	Individual right. Non-transferable.	There are no limits to the number of periods of leave.	Unpaid	All employees. Unemployed and self-employed workers are not eligible. However, if two or more employees of the same company would like to use this right for the

⁴⁸ Leave network states that parental leave may be used in one part or in several parts at any time until a child is three years of age.

⁴⁹ Up to 5 years in the public sector, per parent.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
						same case, the employer may limit the simultaneous exercise for operational reasons.
FI	26 weeks	Until child is three	Family entitlement (but elements of leave are lost if the father does not take it ⁵⁰).	Each parent can take leave in two parts of at least 12 days duration. Leave can be taken part-time, at 40-60% of full-time hours, but only if both parents take part-time leave and only with the	Earnings-related benefit. During the first 30 days of leave, the payment is equal to 75% of annual earnings between EUR 9,610 and EUR 56,032, with a lower percentage for higher earnings. Parents not employed and those whose annual earnings are less than	As for Maternity and Paternity leave. The father is entitled to Parental leave even if the mother does not fulfil the residence criteria; in this case the father's Parental leave period starts 75 days after the child's day of birth. The parental benefit is paid provided the mother has had a check-up by a doctor or a qualified nurse employed in the public health care within 5-12 weeks after the birth.

⁵⁰ This relates to 36 days of so called 'paternity leave'.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				employer's agreement. Benefit payment is half of the benefit for full-time leave.	<p>€9,610 receive the minimum flat-rate allowance. After this initial period of leave, the payment is 70 per cent of earnings between €10,297 and €36,420, with a lower percentage for earnings above this level. Those whose annual earnings are less than €10,297 get the minimum flat-rate benefit. Mothers and fathers are permitted to work while on</p> <p>Parental leave but receive only the minimum flat-rate allowance for the</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					days they work. Working on Sundays does not affect the benefit. Funded by sickness insurance scheme.	
FR	1 year	Up to the child's third birthday	Individual right	Parents taking leave may work between 16 and 32 hours per week. The fixed amount benefit can be received at full rate if the parent stops work completely, or at a partial rate if the recipient decides to	Childcare allowances or childrearing benefits - Complément de libre choix d'activité" (CLCA) and Complément optionnel de libre choix d'activité (COLCA) - were previously available to all families who met the eligibility condition, whether or not parents take Parental leave. Since 1 January 2015, the	All employees are eligible if they have worked at least one year for their employer before the birth of the child.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				work part time; so if parents work part time, the CLCA/PrePaRe payment is reduced. If both parents work part time, they can each receive CLCA/PreParE but the total cannot exceed one full CLCA/PrePaRe payment. For the higher allowance paid for large families (COLCA and PreParE), one parent must	CLCA/COLCA have been revised and replaced by 'PreParE' ('Prestation partagée d'éducation de l'enfant', childrearing shared benefit). CLCA and COLCA continue to be paid to families with a child born before 1 January 2015. The benefit amount is income-related (approximately €391 per month for PreParE) and dependent on working time (for CLCA/COLCA and PreParE) For parents with two or more children (under 20 years of age), CLCA	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				<p>stop work completely. Parents can take part-time Parental leave simultaneously . If they take it on a full-time basis, parents can be provided with CLCA/PreParE successively (i.e. one parent receives the benefit at any one time).</p>	<p>and PreParE can be paid until a child is three years old. However, in the case of PreParE the payment can be made for a maximum period of 24 months to any one parent, which means that the remaining 12 months can only be received by the other parent, who must stop employment or reduce working hours. For parents with only one child, CLCA is paid until six months after the end of the Maternity leave. However, in the case of PreParE</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					<p>the payment is extended for a maximum period of 12 months, but only for six months to any one parent, which means that the remaining six months can only be received by the other parent, who must stop employment or reduce working hours. COLCA is available to large families (with at least three children): a flat-rate payment of approximately €800 is made on condition that one parent stops working completely. However the duration is only</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					<p>for one year. Large families can choose between COLCA and CLCA. CLCA, COLCA and PreParE are paid by the local CAFs (Caisse des allocations familiales), the Family Allowance funds that are part of the social security system and provide a wide range of benefits for families with children. CAFs are financed by contributions from employers only, amounting to 5.4 per cent of gross wages, and not by employees unlike the Maternity and Paternity leaves that</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					<p>are funded from the health insurance scheme. Unemployed parents (including those taking leave) receive pension credits for childrearing: 'Assurance vieillesse du parent au foyer' (Avpf). Avpf is paid by the local CAFs (Caisse des allocations familiales) to guarantee retirement rights to people who stop or reduce their professional activity to take care of one or several children or a handicapped person. This</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
HR	6-8 months	Up to the child's eighth birthday	Individual right. Two months can be transferred from one parent to the other.	Leave is a personal right of both parents but one parent can transfer two months of their entitlement to the other, if they are both employed and agree and with written consent. Parents can use their entitlement at the same time or consecutively.	allowance is means-tested. 100 per cent of average earnings for the first six months, with a ceiling of 80 per cent of the budgetary base rate or eight months if both parents use Parental leave; 50 per cent of the budgetary base rate after the first six (or eight) months or if parents do not fulfil the condition of at least 12 months of continual insurance period or 18 months of insurance with interruptions in the last 2 years	All employed and self-employed

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				<p>(Although this possibility was deleted in the new legislation, legal opinion holds that parents can still use leave that way as long as not explicitly forbidden by law). Leave can be taken in the following ways: a) fully (in one period); b) partially (no more than two times per year, each time for no less than 30 days); c) part-</p>		

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
HU	Until child is 3 years old	Up to the child's third birthday	Individual right, however, only one parent is entitled to social security payments and only mothers are entitled to job protection, if both parents were to take parental leave.	The modalities of application are not expressly regulated by the Labour Code, although fulltime leave is assumed by	The employer does not pay for maternity and parental leave, but one of the parents is entitled to social security allowances. For parental leave, two types of parental benefits are provided: childcare	Not with regard to labour law, partly yes with regard to social security law. In order to be eligible for the childcare fee, at least 365 service days must be collected during the preceding two years. No insurance time is required for being eligible for childcare benefits. In the

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				the regulations. It is also possible to shift back and forth between parental leave and work.	benefits and the childcare fee. Both are family entitlements, except for the childcare fee until the child reaches the age of one, which is provided only for (insured) mothers. The childcare benefits are a flat-rate amount, equal to the amount of the minimum old-age pension, and are paid until the child reaches the age of three. The childcare fee is paid to insured parents only, from the end of the maternity leave until the child reaches the age of two. Its	case of successive fixed-term contracts with the same employer, the sum of these contracts is taken into account for the purpose of calculating the qualifying period, unless it is simplified employment. Executive employees and people employed under the status of 'simplified employment' are not entitled to parental leave.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					amount is equal to 70 % of average daily earnings, with a ceiling of twice 70% of the minimum daily wage.	
IE	18 weeks per parent	Up to the child's eighth birthday	Individual right. Up to 14 weeks of the leave can be transferred to the other parent where both are employed by the same employer, if the employer consents.	Leave may be taken in separate blocks of a minimum of six continuous weeks. Both parents can be on parental leave together, partly or the whole period.	None	All employees which have completed one year's continuous employment with their current employer.
IT	Max. length of 40 weeks	Up to the child's twelfth birthday	Individual right. Two months of leave can be transferred from one parent to the other.	Parental leave can be taken for one	30% of earnings when leave is taken for a child under six	All employed parents, except domestic workers and home helps. Self-

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
	(10 months) per family ⁵¹ ; 24 weeks per parent (six months)			continuous period or various periods. Leave can be taken on an hourly basis, up to half of the daily hours worked during the month immediately preceding the start of parental leave.	years; unpaid if taken when a child is six to twelve years according to the implementing decree of the Jobs Act (March 2015).	employed workers are generally entitled to three months, which can be taken only during the first year after child's birth.

⁵¹ The maximum total length of leave per family is ten months unless the father takes at least three months of leave; in which case the total length of leave can be extended to 11 months and the father can extend his leave to seven months. During this period, parents receive pension credits so they do not suffer a reduced pension because of taking leave.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
LU	24 weeks (six months)	Up to the child's fifth birthday	Individual right. Non-transferable.	Parents may take 12 months leave on a half-time basis, subject to prior agreement with the employer, in which case half of the benefit entitlements are paid. Both parents cannot take leave at the same time. The person who takes the leave first must take it following the end of	A flat-rate payment of EUR 1778 per month. Funded from general taxation.	All employees are eligible if they have worked at least one year with the same employer for at least 20 hours per week.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				maternity leave or adoption leave.		
LT	Until child is 3 years old	Up to the child's third birthday	Family entitlement; no limits apply to transferability, but social benefits cannot be transferred.	None	Parents can choose between two options: 100% of net earnings until the child is 12 months or 70% of net earnings until the child is 12 months and 40% of net earnings until the child is 24 months. The remaining period until the child's third birthday is unpaid. Funded from the social insurance fund.	Parents are eligible for parental benefit if they have paid social insurance taxes at least for 12 months during the last 24 months.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
LV	18 months per parent	Up the child's eighth birthday	Individual right. Non-transferable.	Leave may only be taken full-time but can be taken in different blocks until the child reaches 8.	Statutory social insurance is provided to all employed persons. The amount of the allowance is dependent on the salary of a worker and consequent level of the mandatory social insurance contributions. The amount of parental allowance constitutes 60% of the gross salary (social insurance contribution salary) for parents who stop working until the child is 12 months old. Alternatively, if a	All employed

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					<p>parent would like to receive parental allowance until the child is 18 months old, the amount of allowance will be 43.75% of the gross salary. Parents who decide to stay in full-time or part-time employment during the period when parents are entitled to parental allowance, will be entitled to 30% of the parental allowance (30% of the full allowance; 60% until the child is 12 months old, or 42.75% until the child is 18 months old). One of the</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					parents is entitled to another type of allowance: a flat-rate state social allowance, which is a childcare allowance until the child is 18 months old, in the amount of EUR 171 per month.	
MT	4 months per parent (private sector) 12 months public sector	Until child is 8 years old	Public sector employees may share leave between them. In the private sector leave is an individual entitlement which is non-transferable.	In the public sector leave may be taken in one continuous period of twelve months or in continuous periods of four, six or nine months. Parents	None in the public and private sector	An employee must have at least 12 months continuous service with his/her employer in the public sector/public sector to be eligible to apply for parental leave.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				cannot be on leave together. Four months may be broken down in periods of one month at a time and taken until the child is eight years old, and may be granted on a full-time or a part-time basis. In the private sector leave may be taken in blocks of one month, up to the child's eighth birthday.		

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				Parents cannot be on leave together.		
NL	26 weeks (6 months) per parent	Up to the child's eighth birthday	Individual right. Non-transferable.	Leave has to be taken part-time, full-time is only possible upon the approval of the employer. Parents can take leave at the same time.	None	All employees who have completed a year of continuous employment with the same employer.
PL	6 months	Until the end of the calendar year during which the child reaches the age of 6	a) Family entitlement b) One month is non-transferrable	a) The parents have to decide during the three weeks after birth if they want to	a) Payment depends on the payment option chosen by the mother taking maternity leave. If during maternity	Insured workers, including all employees and self-employed men and women covered by social security insurance at the start of the leave.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				use the childcare leave directly after the maternity leave. 32 weeks period can be taken as one continuous period of leave or as several periods (but no more than four), each not shorter than eight weeks and each period immediately after another. However, up to 16 weeks of parental	leave she opts to be paid at 100% of earnings(20 weeks at 100% of average earnings for 12 months before the birth), any childcare leave taken will be paid at 60%; if she chooses the 80% option (20 weeks at 80% of average earnings for 12 months before the birth), the childcare leave will be paid at 80%. b) In principle, unpaid.	a) Can be taken only if the 20 weeks of maternity leave have been taken. b) 6 months employment

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				<p>leave can be used in the time which is not immediately after the previous part of the leave. Parental leave can be combined with part-time working (max half of full time hours), with payment proportional to the working time. In case of parents working part-time during leave, the leave will be</p>		

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				<p>proportionally extended for up to 64 weeks.</p> <p>b) in order to take the whole 36 months, the parental leave will have to be taken in at least 2 parts because 1 month is reserved for the second parent. In total, parental leave can be taken in no more than 5 parts. Parental leave can be</p>		

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				<p>combined with work (provided that it does not hamper the possibility to take care personally of the child).</p> <p>a and b) Both parents can take leave at the same time.</p>		
PT	120/150 or 180 days (with impact on payment level and depending on length of sharing)	Up to the child's sixth birthday	Leave can be shared. Six weeks have to be taken by the mother following the birth.	Leave can be taken flexibly.	<p>The leave can be taken in the following ways with an impact on level of payment:</p> <p>1) the mother (or the father, after the mother's obligatory period) may take all</p>	Six month of continuous or intermittent employment. The latter is only possible if period without contributions is below six months.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
	of leave between parents)				120 days at 100 per cent of earnings or all 150 days at 80 per cent of earnings, i.e. there is no sharing of leave; 2) parents may divide between themselves 150 days at 100 per cent of earnings on condition the father takes at least 30 consecutive days or two periods of 15 consecutive days of leave alone, without the mother, or <i>vice versa</i>); 3) parents may divide between themselves 180 days at 83 per cent of earnings on	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					<p>condition the father takes at least 30 consecutive days or two periods of 15 consecutive days of leave alone (without the mother, or <i>vice versa</i>);</p> <p>4) during the fifth month, parents can share a maximum of 30 days in order to stay at home together but each parent can only stay at home with the other parent for a maximum of 15 days. Therefore, this option of staying at home together will imply a shortening of the total amount of leave time, from</p>	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					five to four and a half months, or from six to five and a half months (the latter is for cases where parents meet the gender criteria for sharing, which allows for the bonus).	
RO	Parents can choose between a length of one or two years.	Up to the child's first or second birthday depending on the duration chosen.	Individual right, Transferable with the exception of one month with is non-transferable.	No flexibility. Only full-time parental leave is available.	a) 85% of the average income of the employee up to EUR 764 until the child is one year up to EUR 270 until	A person must have contributed to the social insurance fund for at least twelve months prior to the birth. The period may be composed of periods from successive fixed-term contracts with the same employer or different employers.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					the child is two. b) Financed by the State.	
SE	16 months with 2 months reserved for each parent	Up until the child's eighth birthday ⁵²	Individual right. Parents are eligible to 240 days each, and days may be transferred between them (except the days reserved for each parent – 60 days). For children born in 2016 or later 90 of these days are reserved for each parent and cannot be transferred to the other parent.	Parents can take paid leave days full-time, half-time, quarter-time or one-eighth time, with the length of leave extended accordingly (e.g. one day of full-time leave becomes two days of half-time leave)	For parents eligible for wage-related benefit, 195 days of leave are paid at 77.6 per cent of earnings, up to an earnings ceiling of SEK445,000 [€47,501] per year; the remaining 60 days are paid at a flat-rate payment of SEK180 a day [€19]. Parents not eligible to wage-related	All parents are entitled to paid Parental leave. Paid leave at 77.6 per cent of earnings requires parents to have had an income of over SEK250 [€24] a day for 240 days before the expected date of delivery or adoption. A parent remains qualified to receive the same compensation for Parental leave if an additional child is born or adopted within 30 months

⁵² Starting with children born from 1 January 2014, either form of paid leave can be used up until the child turns 12 years old (although only 96 days can be used after the child turns four years old).

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				and four days of quarter-time rate of SEK250 leave). Parents cannot work while on paid or unpaid leave, unless they are taking the leave part-time. Parents can take leave in one continuous period or in several blocks of time. An employee taking Parental leave has the right to stay away from work for a maximum of three periods	leave receive a flat rate of SEK250 [€27] a day for 480 days.	of the birth or adoption of an earlier child.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				<p>each year. Many employers allow for more periods.</p> <p>Both parents can take up to 30 days of paid leave at the same time, until the child reaches one year of age. These days have been labelled 'double days'. Parents cannot use any of the mother's quota or father's quota when using double days. Parents</p>		

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				must use the remaining 105 wage-based days that each are entitled to, if they want to stay home at the same time.		
SI	260 days (37 weeks)	3 years	Individual entitlement. In part transferable. Father can transfer all days. Mother can transfer all but 30 days.	The mother is allowed to transfer 100 days of her entitlement to the father (30 days are non-transferable), while the father is allowed to transfer all 130 days of his parental leave to the	90 per cent of average earnings based on earnings on which parental leave contributions were paid during the 12 months prior to the leave, if those earnings exceeded the actual minimum wage (EUR 790.73 in 2016), and up to a ceiling of two times the average	The person has to be covered by parental protection insurance (which is part of the social security) just prior to the first day of leave.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				mother. At least 185 days have to be taken on a continuous full-time or part-time basis. Up to 75 days may be taken at any time until the child completes the first grade of elementary school, full-time or part-time, but no more than twice a year, with each section lasting at least 15 days. If taken part-time, the	wage in Slovenia (approx. EUR 2863) per month	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				length of the leave is equal to 70% of the eligible calendar days. Parents can combine parental leave (20 hours per week for the mother, 20 hours per week for the father) and take it at the same time.		
SK	Until child is 3 years old	Up to the child's third birthday	Individual entitlement. Non-transferable.	None	A parental allowance of EUR 203.20 per month is available to all families who meet the eligibility condition whether or not they take	Regular care for at least one child up to the age of three.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
					parental leave. Parents can work full-time or part-time while receiving parental benefit. Only one parent is entitled to parental allowance. Funded from general taxation	
UK	a) parental leave: 18 weeks b) statutory shared parental leave: 52 weeks (with 2 weeks reserved)	a) Up to the child's 18 th birthday	a) Individual right. Non-transferable. b) can be shared between parents with exception of 2 weeks mandatory leave for mother following birth	a) Only four weeks of leave may be taken in any one calendar year unless employer agrees otherwise. b) can be taken in up to 3 blocks	a) Unpaid b) Flat rate or 90% of previous earnings, whichever is lower	a) All employees who have completed one year's continuous employment with their present employer and who have, or expect to have, parental responsibility for a child. b) have worked for an employer continuously for at least 26 weeks by the end of the 15th week before the due date .

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
						for the mother)
CH	No statutory entitlement					
IS	4 months per parent	Up to the child's eighth birthday	Individual right. Non-transferable	Parental leave can be taken part-time. It can also be taken in one continuous period or can be divided into number of periods. This has to be negotiated with the employer.	There are no payments in parental leave unless a special contract has been entered into between the employee and employer on the basis of the principle of freedom of contract.	The employee must have been employed for six consecutive months with the same employer.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
LI	Four months per parent	Up the age of 3 (5 years old for an adopted child)	Individual right. Non-transferable.	Parental leave can be taken on a full-time, part-time or hourly basis, taking into account the justified interests of the employer and the employee.	None	Employee has to be employed for longer than a year.
NO	Maximum family leave time is 46 or 56 weeks, depending on payment level chosen (100% vs. 80%) +	Up to the age of 3	Individual/family entitlement: 46 or 56 weeks depending on payment level plus further three weeks before birth, i.e. a total of 49/59 weeks. Of the post-natal period, 10 weeks are for mothers and 10 weeks are for fathers ('father's quota'). The remaining 26 or 36 weeks is a family entitlement and may be taken by either mother or father.	For the family entitlement part of leave, it is possible to choose a longer period of leave (36 weeks) paid at 80 per cent of earnings, or a shorter (26	The parental benefit basis is normally calculated on the basis of the income at the start of the leave. Parental benefit is paid in accordance with a daily rate. One parental benefit week is equivalent to five	An employee who has been gainfully employed for at least six months of the last 10 months prior to the birth of a child and who earns at least half the basic national insurance benefit payment over the previous year. Applies to both mothers and fathers.

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
	further 3 weeks before birth. This includes 10 weeks of individual entitlement for both mother ('maternity leave') and father (+ 3 weeks before birth)			weeks) paid at 100 per cent. After the first six weeks, it is possible to postpone parts of the parental money period, as long as it is taken during the first three years after birth. Hospitalisation and vacation may also qualify for postponement. The family entitlement part (6 weeks after birth) may be taken as one block of	benefit days. The total benefit period for parental benefit in the case of a birth, is 49 weeks at 100 percent coverage, and 59 weeks at 80 percent coverage, up to a ceiling of six times the basic national insurance benefit payment (i.e. NOK 555,456 [€60,016] a year). Non-employed women receive a flat-rate payment of NOK 44,190 [€5,133]. The parents must choose the same degree of coverage.	

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				<p>time, as part-time or split into shorter blocks of time.</p> <p>Both parents may take leave at the same time, except during the period of obligatory leave for the mother (i.e. three weeks before birth and six weeks after). During the period of the father's quota, there is no requirement for what mothers can do (i.e. both</p>		

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				<p>parents may be on leave together). Taking leave at the same time shortens the period of paid leave.</p> <p>Father's quota - this period of leave (ten weeks) is not transferable to the mother, except in certain circumstances: if the father is ill or otherwise unable to care for the child or if the mother and father do not live</p>		

Country	Duration	Age of child for which leave can be taken	Transferability between parents (Specified as individual right or as a common period to be shared between parents; length of the period of parental leave that cannot be transferred as it is reserved for the mother or the father)	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
				together. Father's quota may not be taken in the first six weeks of the parental money period, except for multiple births or adoption. Otherwise, fathers are free to choose at what time during the three-year period to use it		

Table 6. Carers' leave provisions

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
AT	(1) 5 days for dependent family 10 days for children (2) 6 months for family hospice leave	1 st and 2 nd line relatives in cases of illness Once per year (2) To accompany terminally ill family member	Yes, leave can be taken part-time or full-time (2) Can be taken part-time	100 % of earnings, paid by employer (2) Employee receives a care leave benefit basically equally to the rate of unemployment benefit. Part-time take up leads to reduction in salary in line with part-time hours.	All employed eligible, self-employed only eligible if voluntary contributions to health insurance are paid. (2) All employed eligible
BE	(1) Up to 12 months (24 when taken part-time) (2) Up to 2 months	(1) and (2) 1 st and 2 nd line relatives and other household members being seriously ill Once per person being cared for	Yes, leave can be taken in blocks of one to three months (the leave totals 24 months if taken part-time) (2) Not specified	(1) and (2) Flat rate of €786.78 /month paid by state through national security system	All employees

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
BG	(1) 10 days (no restriction on the length of the leave; 10 days refer to the number of days when benefits paid)	To care for sick spouse or adult relative Once per year	No, cannot be taken part-time	70% of pay for first 3 days (paid by employer) then 80% funded from social insurance	6 months of social insurance contributions
	(2) Up to 60 calendar days	To care for sick family member Once per year	No specified	Compensated at rate of sick pay	6 months of social insurance contributions
CY	7 days force majeure leave	1 st and 2 nd line relatives in cases of illness or injury Once per year	Yes, can be taken part-time	Unpaid, but in practice often compensated by employers	All employed
CZ	9 days (leave can be indefinite, but only 9 days are	1 st , 2 nd , 3 rd line relatives and close persons living in the same household in cases of illness or injury	Depends on length	60 % of average earnings (ceiling of €32.70/day set higher than compensation rate); paid through national security system	Only insured employees

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
	compensated)	Per case of illness			
DE	<p>[1] Short term caring leave: 10 working days</p> <p>[2] Caring Leave: Up to 6 months</p> <p>[3] Family care leave: provides the possibility to reduce the working hours to down to 15 hours weekly</p> <p>Total possible</p>	<p>[1] 1st and 2nd line relatives in cases of care emergencies and illnesses (or cases where arrangements for long-term care are required)</p> <p>In principle once per person to be cared for, but 'acute' need for care can also occur more than once</p> <p>[2] 1st and 2nd line relatives in cases of particularly severe illness or terminal illness</p> <p>Once per person to be cared for</p>	<p>[1] No</p> <p>[2] Yes – written agreement with employer (not longer than 6 months)</p> <p>[3] Yes – written agreement with employer (can only be taken part-time)</p>	<p>[1] Typically 90% of salary⁵³</p> <p>[2] Unpaid (but the carer can transfer the caring allowance (Pflegegeld) to the caregiver)⁵⁴</p> <p>[3] Paid for number of hours worked. In addition, caregiver may apply for an interest free loan.</p>	<p>All insured employees for [1]; for [2] all insured employees in companies with more than 15 employees; for [3] insured employees in all companies with more than 25 employees</p> <p>Individuals on leave are protected from unfair dismissal</p>

⁵³ Defined according to the rules of children's sickness payments

⁵⁴ In 2012, the allowance for level 1 (lowest level of care required) was EUR 240 per month, for level II (significant level of care required), EUR 445 per month and for level III (this is essentially for people who need round the clock care) EUR 700 per month. From 2012, these payments will be increased by EUR 15 per month (additional at each level).

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
	time off: 24 months	[3] 1 st and 2 nd line relatives in cases of particularly severe illness or terminal illness Once per person to be cared for Paid by insurance/health insurance			
DK	(1) No limit (but in practice 2 to 6 months) (2) 132 days (seriously ill/disabled ; possibility of 66 day extension)	(1) Terminally ill closely related persons (2) Related or unrelated children, adults and elderly people suffering from lower physical or mental functional ability or from chronic or long-term diseases (excluding terminal phases)	(1) Not specified (2) Yes	(1) Equivalent to 1½ times of sick pay, but not exceeding previous revenue. Persons who are not entitled to sick pay receive a basic amount of care allowance per month (2) Flat rate of €2,200 /month (approx. 49% of monthly average earnings) ⁵⁵ 100 % of earnings (public sector employees); paid by state through general taxation	(1) All employees (2) Workers with temporary contracts are excluded only if they are not eligible for unemployment benefit. Eligibility for the cash benefit for self-employed workers is based on professional activity on a certain scale (at least 18½ hours average weekly) for at least 6 months within the last 12

⁵⁵ The carer is formally 'hired' by the municipality on a flat rate of EUR 2,220 a month (equivalent of 49 % of monthly average gross earnings). Payment is financed via general taxation. The carer can return to his/her normal job at the end of the care period.

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
		Once per year			month period, of which 1 month immediately precedes the paid leave.
EE	No fixed duration (care leave), compensated up to 60 calendar days	Any family member in case of illness Per case of illness	Not stated	80% of earnings for 60 days, then unpaid	Insured employees
	Leaves of various lengths possible to be compensated with care benefit			80% of earnings for 60 days, then unpaid	Insured employees
EL	6 days ⁵⁶	1 st line relatives in cases of disability or impairment	No	Unpaid (unless employer chooses to pay)	All employees

⁵⁶ 22 days for sick child

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
		Once per year	No (only after maternity leave)		
ES	(1) 2 days	1 st and 2 nd line relatives in cases of serious medical conditions as defined by the regulations	No	100% of earnings paid by the employer	All employees.
	(2) up to 2 years	1 st and 2 nd line relatives in cases of serious medical conditions as defined by the regulations	No	Unpaid	All employees.
	(3) until child is recovered or 18	Possibility to reduce working hours		Pay received for reduced hours	All employees
FI	(1) 100-360 calendar days	Not specified	No	70-80% unemployment benefit	All employees with more than 20 years of service
	(2) 4 working days	In case of illness of child under 10	No	Unpaid (can be paid as a result of collective agreement)	All employees

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
FR	(1) 64.5 days (3 months) which can be renewed up to 3 times in a lifetime. (2) Up to 310 days	(1) Leave restricted to 1 st , 2 nd , 3 rd and 4 th line relatives in cases of serious handicap (with high rate of incapacity) or loss of autonomy. Per person being cared for (2) Limit of 3 years	(1) Yes (2) Not specified	(1) Unpaid (but the carer can hire the caregiver and transfer the Personal Autonomy Allowance (APA) or the Provision of Disability Compensation (PCH) to the caregiver ⁵⁷) (2) A parental presence allowance can be granted : lump sum of 42,97 € a day for a couple, or 51,05 € for a single parent	(1) and (2) All employed
HR	20 days (for child) (15 days for spouse)	Illness of first line relative Per case of illness	No	70% of average earnings paid by state through national health insurance system	All employed
HU	520 days (2 years)	1 st line relatives Once per relative	Yes	€95 and 170 /month ⁵⁸ (approx. 12% of average earnings); paid by state ⁵⁹ .	All employed

⁵⁷ Data on the average amounts of allowance paid per month were not available to the researchers.

⁵⁸ Depending upon the condition of the cared-for person.

⁵⁹ Leave is funded by local councils (25 %) and the central government (75 %).

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
IE	(1) 3 days	Related or unrelated children, adults and elderly people in cases of disability, illness, or No old age ⁶⁰ Per person cared for		100% earnings	No employment requirements for taking leave; .
	(2) At least 13 weeks (up to max 104 weeks)	To provide care for person requiring full time care.		May be eligible for carer benefit.	
IT	(1) 5 days per parent for a child aged 3 to 8. No limit for a child under 3	Children up to 8 years old Care for disabled child	Not specified	Unpaid	All employees
	(2) up to 2 years		Not specified	100% of earnings up to a ceiling	

⁶⁰ The person cared for must be deemed to be in need of full-time care and attention by a deciding officer of the Department of Social Protection.

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
LU	2 days	Sick child under 15 years old. 2 days per year per child	Yes – half days can be taken	100% of earnings	All employees entitled
LT	2 weeks ⁶¹	Sick children up to 14 years old	Yes, leave days can be broken up or taken all at once	Unpaid	Not specified
LV	14 days if the child is cared for at home 21 days if the child is cared for at hospital	Sick children up to 14 years old	nnot specified	80% of average earnings	Not specified
MT	None	n/a	n/a	n/a	n/a
NL	[1] 10 days [30 days]	[1] 1 st line relatives in cases of illness Once per year [2] 1 st line, 2 nd and 3 rd line relatives as well as those with a close	Yes, based on agreement between employer and employee	[1] 70% of average earnings (cannot be lower than minimum wage) paid by the employer [2] Unpaid	All employees

⁶¹ A worker is entitled to a maximum of 7 calendar days of leave per year to provide care for a sick adult family member (above the age of 18 years). Leave can be taken in a flexible way, in non-consecutive days, therefore an employee can be absent from work for a maximum of seven working days.

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
		social relationship who are sick or infirm Once per year			
PL	60 days	Cohabiting 1 st and 2 nd line relatives in cases of illness Once per year	No: however it may be taken in parts up to 14/60 days in a calendar	80% of average earnings , paid by state through national social security system	Employees covered by compulsory sickness insurance
PT	15 days (possible 15 day extension)	1 st and 2 nd line relatives in cases of illness, injury or disability; the extension of 15 days applies only to spouses or partners) Once per year	Yes, can be taken part-time	Unpaid in private sector; 65% of reference salary in public sector	Minimum of 6 months (consecutive or not) of social contributions
RO	Up to 45 calendar days Can be extended to 90 days in exceptional medical circumstances	Sick children (up to 7yrs) Disabled children (up to 18 yrs)	not specified	85% of the average of the monthly incomes over the last 6 months of the 12 months that form a contribution period (ceiling of 12x gross minimum wage)	Not specified

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
SE	up to 100 days	leave to care for sick relative	Leave can be taken full-time or part-time	Paid at sick pay level	Not specified
SI	7 days (possible 7 day extension)	Immediate co-habiting family member in cases of illness Per case of illness	No	80% of average earnings over the preceding 12 months (compensation cannot be lower than the minimum wage); paid by state through national health insurance fund	All employed
SK	10 calendar days ⁶²	1 st line relatives in cases of illness Per person cared for	No	55% (ceiling set at approx. €814/month; ⁶³ this is higher than compensation rate); paid by state through national social security system	All employed
UK	None	Right take a reasonable amount of time off during the employee's working hours to deal with a dependant. Dependant means: a spouse or civil partner, child, a parent, a person who	Right to request flexible working time (rising from this universal right existing in the UK)	Unpaid	All employed

⁶² The entitlement is 10 calendar days, but the leave can only be taken in the case of illness i.e, leave must be taken in consecutive calendar days. Therefore the employee can be absent from the workplace for a maximum of 8 working days.

⁶³ The compensation rate is subject to a daily ceiling of EUR 20.2. The monthly amount was calculated on the basis of 22 working days per month.

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
		lives in the same household as the employee, otherwise than by reason of being his employee, tenant, lodger or boarder and any person who reasonably relies on the employee for assistance on an occasion when the person falls ill or is injured or assaulted, or to make arrangements for the provision of care whether this is in the event of illness or injury or not.			
CH	3 days per illness episode	Illness of a child	When two persons share parental responsibilities, only one benefits from this provision (parents should decide who benefits from the leave for sick children	Salary payment is suggested by the Code of Obligations as parents have a legal obligation to care for their dependent children; although payment seems to be a common practice, it is not mandatory.	n/a

Country	Duration	Circumstances under which leave can be taken and frequency of take up	Entitlement to flexible take up	Payment (and source of funding)	Eligibility criteria
IS	No statutory entitlement Only as determined by collective agreement	n/a	n/a	n/a	n/a
LI	3 days	In case of illness or accident of family members (not further specified) who live in the same household as the employee. Once per case of illness	Not specified	100% of salary	All employed
NO	[1] 60 days [2] 10 days	[1] Care for terminally ill relatives [2] Care for parent, spouse or registered partner	[1] can be shared between persons and can be taken part-time [2] can be taken in different blocks of time	[1] 100% (capped) and unded from social insurance [2] Unpaid	All employees

Table 7. Overview of current legislation on flexible working options

Country	Flexibility in working schedule Conditions, types of right, implications etc.	Flexibility in place of work Conditions, types of right, implications etc.	Reduced working hours Conditions, types of right, implications etc.
AT	<p>Yes – absolute right; linked to parenthood</p> <p>Parents with children under 7 years if they work in a company with more than 20 employees and have been continuously employed in such a company for at least three years.</p> <p>Under this arrangement, parents are protected against dismissals until the child’s fourth birthday.</p>	<p>No – unless specified in collective agreements</p>	<p>Yes – absolute right, with right to return to full-time hours; linked to parenthood</p> <p>Reduced working hours – as in part-time work – for parents with children under 7 years if they work in a company with more than 20 employees and have been continuously employed in such a company for at least three years. This same right also give parents flexibility in their working schedule – the possibility to alter their working hours. Financial compensation is guaranteed.</p> <p>Under this arrangement, parents are protected against dismissals until the child’s fourth birthday.</p> <p>Reduced working hours “free time option”: employees in certain sectors may choose between a wage increase and working time reduction. As a result, workers can reduce working hours to better reconcile work and family responsibilities without losing their existing income. This only exists in two collective agreement⁶⁴.</p>
BE	<p>Yes – procedural right, linked to return from parental leave</p> <p>Change in working schedule can be granted by employer for parents with child under 12 years (21 if the child is disabled). Request must be submitted in writing at least 3 months before the end of leave and employer has to respond at least 1 week prior to return. Flexible arrangement is for 6 months after which employee returns to original hours.</p>	<p>No – unless specified in collective agreements</p>	<p>Yes – procedural right, linked to return from parental leave</p> <p>Reduced working hours can be granted by employer for parents with child under 12 years (21 if the child is disabled). Request must be submitted in writing at least 3 months before the end of leave and employer has to respond at least 1 week prior to return. Flexible arrangement is for 6 months after which employee returns to original hours.</p> <p>Compensation is granted.</p>

⁶⁴ <http://www.eurofound.europa.eu/observatories/eurwork/articles/working-conditions-industrial-relations/policies-to-improve-work-life-balance>

Country	Flexibility in working schedule Conditions, types of right, implications etc.	Flexibility in place of work Conditions, types of right, implications etc.	Reduced working hours Conditions, types of right, implications etc.
BG	Yes – procedural right	Yes – conditional, linked to parenthood (mothers only) Mothers with children under the age of 6 may request to work from home.	Yes – conditional, open for all employers to agree working conditions with employers
CY	Yes – conditional, linked to return from parental leave No compensation	No – unless specified in collective agreement	Yes – conditional, linked to return from parental leave No compensation
CZ	Yes – conditional; linked to parenthood Available for workers with children up to 15 years of age. Further rights can be agreed with employers. Employer may refuse for serious operational or business reasons. No compensation. Employees who take care of a child younger than one year may not be required by the employer to work overtime.	No – unless specified in collective agreement Act No 262/2006 Coll., Labour Code, as amended, section 317 enables the use of other forms of work organisation by employees not working in the employer's workplaces, but there are no special rights for parents or carers.	Yes- conditional; linked to parenthood Entitlement to request flexible working hours for pregnant women or parents with children up to the age of 15 years. Employer may refuse for serious operational or business reasons. No statutory compensation for reduced working hours. Employees who take care of a child younger than one year may not be required by the employer to work overtime.
DE	No – unless specified in collective agreement or works agreement Working patterns and the location of the working time during the week are subject to collective or work council agreements as are working hours (start and end times of work, breaks, location and distribution, changes in weekly working time, holidays and flexible work)	No – unless specified in collective agreement or works agreement	Yes – conditional. The right is not associated with parental leave and is open to all employees. An employee may request a reduction in working time when returning to work under Section 8 of the Part-time and Fixed-term Employment Act. However, reductions in working time after parental leave are not covered by law. Request for reduced working hours can be made by any worker in companies of more than 15 employees and that the employee(s) have worked for more than six months. In addition, it has to be ensured that reductions in working time are not

Country	Flexibility in working schedule Conditions, types of right, implications etc.	Flexibility in place of work Conditions, types of right, implications etc.	Reduced working hours Conditions, types of right, implications etc.
			<p>causing a considerable impairment to the company. Change is permanent. No right to return to previous hours. No compensation for reduced working hours. Discrimination prohibited.</p> <p>Parental leave can be used flexibly (reduced hours) with an automatic right to return.</p> <p>Employees can reduce their hours for up to three years after the birth of a child while retaining the legal right to return to full-time work afterwards.</p> <p>No financial compensation.</p>
DK	<p>Yes – procedural; linked to return from parental leave</p> <p>No financial compensation. Flexitime arrangements – employees can fix their own schedule with number of worked hours during the working week remaining unchanged.</p>	No	<p>Yes – procedural; linked to return from parental leave</p> <p>No financial compensation.</p>
EE	<p>Yes – procedural; linked to parenthood</p> <p>No financial compensation</p>	No	<p>Yes – procedural; linked to parenthood</p> <p>No financial compensation</p>
EL	No	No	<p>Yes</p> <p>Entitlement to work 1 hour less per working day for 30 months after maternity leave; reduced working time as parental leave; no general specific mention of flexible workplace solutions; more research needed for right to request flexible work hours.</p> <p>Employers have to grant the working time reduction after maternity leave - a right for mothers and fathers.</p> <p>This leave is considered part of working time and paid and funded by the employer with no ceiling on payment (funded by the employer).</p>

Country	Flexibility in working schedule Conditions, types of right, implications etc.	Flexibility in place of work Conditions, types of right, implications etc.	Reduced working hours Conditions, types of right, implications etc.
			<p>Part-time work more widespread as a result of the ongoing crisis.</p> <p>No universal statutory rules – difference of treatment between public and private sector workers.</p>
ES	No – unless specified in collective agreements / limited to professional sectors	No – only certain large companies / professional sectors. The law ⁶⁵ requires a written agreement for an employee to work from home but does not provide the procedure to follow. It also ensures the same rights to employees working from home or any other place of their choice.	<p>Yes – conditional; linked to parenthood</p> <p>Reduced working hours for parents only: During the first nine months after the child's birth (12 months in the public sector), employed mothers or fathers are entitled to one hour of absence during the working day without loss of earnings, which is paid by employers.</p> <p>Collective or individual agreements to reduce working time and the opportunity for parents to adapt their working day.</p>
FI	No – only in collective or workplace agreements	No – unless specified in collective agreement	<p>Yes – Conditional; linked to return from parental leave</p> <p>Reduced working hours for parents only (from the end of parental leave until the end of the child's second year at school – 18 if the child is disabled). The employee should negotiate the reduction in hours with the employer, and the employer can refuse only if the reduced working hours would lead to serious disadvantages for the organisation. No compensation but a flexible care allowance is provided. Right to return to same hours.</p>
FR	No But many collective agreements provide access to flexible working schedules.	No	<p>Yes – procedural; not linked to parenthood</p> <p>Not just restricted to parents. Right to request reduced hours. Employers may not grant such requests.</p>

⁶⁵ Article 13 of the Workers' Act (*Ley del Estatuto de los Trabajadores*)

Country	Flexibility in working schedule Conditions, types of right, implications etc.	Flexibility in place of work Conditions, types of right, implications etc.	Reduced working hours Conditions, types of right, implications etc.
			<p>Any reduction of working hours is considered a permanent contractual change, thus there is no automatic right to return to previous working hours.</p> <p>Employees are entitled to submit a request to switch from full-time to part-time work, but the employer may deny such requests on economic or technical grounds.</p> <p>No financial compensation</p>
HR	No	No	<p>Yes – absolute, but only if child requires additional care - linked to parenthood</p> <p>Until child turns 3 years of age.</p>
HU	<p>No</p> <p>Working schedules are determined between employer and employee at workplace level.</p>	<p>Yes</p> <p>General right to request flexible work hours and teleworking not specific to parents - negotiated individually with the employer. Employer may refuse.</p>	<p>Yes – conditional; linked to parenthood</p> <p>Some conditions apply:</p> <ul style="list-style-type: none"> - Parents whose child is less than 3 years old. - Employment must have been continuous before and after parental leave - The volume of the daily part-time work requested must be half of the normal full-time working hours (which is 4 hours). The employer is not obliged to accommodate the parent’s request for part-time work if the volume of the daily part-time work is not four hours, but shorter or longer. <p>The employee may propose a modification to his/her contract, to which the employer is obliged to respond within fifteen days in writing. The response of the employer falls within his/her prerogatives, although the general rules of law must be applied, including rules on equal treatment and prohibition of misuse of law.</p>
IE	No – only by agreement between employer and employee	No – unless specified in collective agreement	Yes – procedural; linked to return from parental leave

Country	Flexibility in working schedule Conditions, types of right, implications etc.	Flexibility in place of work Conditions, types of right, implications etc.	Reduced working hours Conditions, types of right, implications etc.
IT	<p>Yes – procedural</p> <p>New legislation introducing flexible start and end of working time, and flexibility for shift working to support reconciliation of work and private life.</p> <p>Because the initiative remains at the discretion of the employer, the actual implications of the law seem, however, limited, particularly in the private sector.</p>	<p>Yes</p> <p>New legislation introducing regulated by special agreements and provisions of national collective bargaining agreements. The reform aims to incentivise the use of telework by employers, and plans to exclude teleworkers from the quota of employees used as reference for the application of some laws that imply greater restrictions on larger companies (for example, regulations on individual and collective dismissals).</p>	<p>As least six weeks prior to a return from parental leave, an employee may request a change in their working hours or pattern. Employers must consider such a request but are not required to grant it. No compensation.</p> <p>No – collective agreement only</p> <p>There is a right to reduce hours (usually 1 hour) for breastfeeding mothers, but this is not considered the same as right to request flexible working.</p>
LT	<p>No</p>	<p>No</p>	<p>Yes – procedural; linked to parenthood</p> <p>In accordance with Section 146 of the Labour Code, a reduction to part-time work is possible without the consent of the employer, inter alia, at the request of:</p> <ul style="list-style-type: none"> a) a pregnant woman, b) a woman who has recently given birth. c) a breastfeeding woman; d) an employee raising a child under three years of age; e) an employee who is alone and is raising a child under 14 years of age or a disabled child under eighteen years of age. <p>There are no eligibility criteria or time limits set by law to request part-time work. The obligation is available to all employees. However, there is no right to return from part-time employment to full-time employment. No compensation.</p>

Country	Flexibility in working schedule Conditions, types of right, implications etc.	Flexibility in place of work Conditions, types of right, implications etc.	Reduced working hours Conditions, types of right, implications etc.
LV	No	No	Yes - procedural; linked to parenthood No compensation
LU	No – but available in many collective agreements	No	Yes – procedural right; linked to return from parental leave No compensation.
MT	Yes – limited to the public sector; procedural; linked to return from parental leave Right to request change in work patterns after return from leave/ employees in the public sector can apply for flexible work hours or reduced hours if they have children under 16 years. No compensation.	No	Yes – limited to the public sector; procedural; linked to return from parental leave Right to request change in work patterns after return from leave/ employees in the public sector can apply for flexible work hours or reduced hours if they have children under 16 years. No compensation.
NL	Yes – conditional; not linked to parenthood From 2016 request must be made at least 2 months in advance of desired start date (previously 4 months) and employee must have been working with the employer for 6 months (previously 12). Employee must wait one year until making a new request (previously 2 years).	Yes – conditional; not linked to parenthood From 2016 request must be made at least 2 months in advance of desired start date (previously 4 months) and employee must have been working with the employer for 6 months (previously 12). Employee must wait one year until making a new request (previously 2 years).	Yes – conditional; not linked to parenthood From 2016 request must be made at least 2 months in advance of desired start date (previously 4 months) and employee must have been working with the employer for 6 months (previously 12). Employee must wait one year until making a new request (previously 2 years).
PL	Yes – conditional, linked to parenthood A recent amendment to the Labour Code states that [1] An employee taking care of a child, until the child reaches the age of 4, may not be employed, without his or her consent, to work overtime or at night, or under the interrupted working time, or to be delegated outside of his or her permanent workplace. [2] In some	Yes – right to request Legislation of 2007 inserted into the Labour Code. Telework is voluntary for the worker and employer. No employment contract can be terminated based on an employee's refusal to do telework. As a result, an employment relation in the form of telework can only	Yes – procedural; linked to return from parental leave Employees entitled to childcare leave may also request shortening their working time to no less than half time as an alternative to parental leave and the employer is obliged to consider this request.

Country	Flexibility in working schedule	Flexibility in place of work	Reduced working hours
	Conditions, types of right, implications etc.	Conditions, types of right, implications etc.	Conditions, types of right, implications etc.
	systems and schedules of working time (balanced working time, work in continuous activities, shortened working week system, system of weekend work), the working time of employees raising a child under the age of 4, may not exceed 8 hours without their consent. An employee retains the right to remuneration for the time not worked in connection with the reducing of the length of his working time for that reason. N.B. If both parents are employed, only one of them can make use of rights mentioned in [1] and [2].	be established on the mutual consent of both parties ⁶⁶ .	
PT	Yes – conditional; linked to parenthood Flexible schedules can be requested by workers with children under 12.	Yes – conditional; linked to parenthood	Yes – conditional; linked to parenthood Employees are entitled to submit a request to switch from full-time to part-time work and vice-versa. Employers have to consider requests from employees but may deny them. No compensation provided.
RO	No	No	No – unless specified in a collective agreement.
SE	No	No statutory right, but collective agreement on telework based on the European Framework Agreement of 2002.	Yes – absolute; linked to parenthood Until a child reaches the age of eight years or completes the first grade of school parents have the right to reduce their normal working time by up to 25 per cent. No financial compensation provided.
SI	No	Yes- procedural; linked to parenthood	Yes – procedural; linked to parenthood Right to request available to parents of children under 3. No financial compensation.
SK	Yes – procedural right; linked to return from parental leave	No Only exists in a handful of large companies	Yes – procedural right; linked to return from parental leave

⁶⁶ <http://www.eurofound.europa.eu/observatories/eurwork/articles/telework-in-poland>

Country	Flexibility in working schedule Conditions, types of right, implications etc.	Flexibility in place of work Conditions, types of right, implications etc.	Reduced working hours Conditions, types of right, implications etc.
UK	<p>Yes – procedural; not linked to parenthood</p> <p>All employees have a legal right to apply to their employers to work flexibly (either to reduce their working hours or work flexitime). Employees need to have worked for their employer continuously for 26 weeks before applying. (Children and Families Act)⁶⁷</p>	<p>Right to request</p> <p>Employers have a legal duty to consider these requests and may refuse them only where there is a clear business ground for doing so.</p> <p>Flexibility agreements at workplace level.</p>	<p>No statutory compensation.</p> <p>Yes – procedural; not linked to parenthood</p> <p>No statutory compensation for reduced working hours.</p>
CH	<p>No statutory entitlement to reduced or flexible working hours for employed parents. Employment Law states that the employer should take into account the employee’s ‘family responsibilities’ when fixing work and rest hours. Family responsibilities are defined as the education of children up to 15 years old and the charge of other family members or close members in need of care.</p> <p>Some collective labour agreements specifically include the right to reduced working hours for parents.</p>		
IS	<p>Yes; procedural; not linked to parenthood</p>	<p>No – unless specified in collective agreements</p>	<p>Yes; procedural; not linked to parenthood</p> <p>Act on Equal Status and Equality of Women - implies that employers offer work solutions for</p>

⁶⁷ http://www.eurofound.europa.eu/sites/default/files/ef_comparative_analytical_report/field_ef_documents/ef1551en.pdf

Country	Flexibility in working schedule Conditions, types of right, implications etc.	Flexibility in place of work Conditions, types of right, implications etc.	Reduced working hours Conditions, types of right, implications etc.
LI	Yes – conditional; linked to return from parental leave	No	parents to allow for work life balance (pending further research) Yes – conditional; linked to return from parental leave No compensation
NO	Yes – conditional; linked to return from parental leave	No – unless specified in collective agreements	Yes – conditional; linked to return from parental leave No compensation

Table 8. Forthcoming provisions ⁶⁸

MS Planned changes	
Maternity leave ⁶⁹	
DE	<i>In May 2016, the German Federal Government put forward a Draft Act on amending the existing law on maternity protection (Entwurf eines Gesetzes zur Neuregelung des Mutterschutzrechts)⁷⁰ as laid down in the Act on Maternity Protection (Mutterschutzgesetz) of 1952⁷¹. The new Act will partly increase protection by, in particular, introducing a comprehensive catalogue of working conditions to be regarded as unlawful. This catalogue is intended to reflect the state of the art in scientific and medical knowledge and will apply to all female workers irrespective of their activity. The Draft Act also includes female workers that do not typically fit the definition of 'being in employment' as set out under the IV. Code of Social law Article 7.1 for instance, the Draft provides under Section 1.2 No. 7 that the act also applies to women that because of their economic dependency, must be deemed as being similar to employees (arbeitnehmerähnlich).</i>
FI	In May 2016, the Finnish government published its gender equality programme for 2016-2019. The only new policy measure introduced by the government in relation to maternity leave is a €2.500 lump sum compensation of leave expenses to be paid to employers of leave-taking mothers after the mother returns to her job to even out leave expenses between employers and thus improve women's position in the labour market.
IT	<i>The Legislative Decree of 15 June 2015, no. 80 'Measures for reconciliation of the needs of care, life and work' implements Article 1, paragraphs 8 and 9 of the Law of 10 December 2014 no. 183. For maternity leave, the Decree introduces two new provisions: a) in the case of premature birth, the maternity leave not taken before birth can be taken by the mother after the birth of the child; b) in the event of hospitalization of a new-born child, the mother has the right to request the suspension of maternity leave and to take the leave, in whole or in part, from the date of the child's discharge. To return to work during the period of the child's hospitalization working mothers must still produce a medical certificate declaring the compatibility of his state of health with the resumption of work. In addition, the Decree specifies that maternity allowance is payable to mothers in professional occupations (female employees already benefit) even in cases of adoption or fostering.</i>

⁶⁸ Measures in Italics were taken into account for the CBA. This focussed on legislative measures already approved by national governments.

⁶⁹ After: http://www.leavenetwork.org/lp_and_r_reports/country_reports/

⁷⁰ See link for the proposal: <http://www.bmfsfj.de/RedaktionBMFSFJ/Abteilung2/Pdf-Anlagen/gesetzentwurf-muschg,property=pdf,bereich=bmfsfj,sprache=de,rwb=true.pdf>

⁷¹ <https://www.gesetze-im-internet.de/muschg/>

MS Planned changes

Paternity leave⁷²

- AT A scheme for a voluntary paternity leave, so called 'family time', passed the National Assembly on 15 June 2016. The Act enters into force on 1 March 2017⁷³. The Act itself does not provide an entitlement to family time/paternity leave, but provides for a bonus payment in cases where the parent and his or her employer agree on an employee taking paternity leave. Social Security providers pay this bonus to the parent if the parent suspends his (or in same sex partnerships: her) employment contract for 28 to 31 days after the birth of the child.
- CZ The Social Democrat Minister of Labour and Social Affairs expressed an intention to enhance family leave provisions in line with the recommendation of an expert committee report which included a recommendation to introduce one-week paternity leave that can be taken within six weeks after the childbirth.
- IT *The Legislative Decree of 15 June 2015, no. 80 'Measures for reconciliation of the needs of care, life and work' implements Article 1, paragraphs 8 and 9 of the Law of 10 December 2014 no. 183 extends paternity leave from covering only employees, to include self-employed workers.*

Parental Leave⁷⁴

- CZ The Social Democrat Minister of Labour and Social Affairs aims to develop the Czech family policy in line with EU recommendations. The proposal of the expert committee includes a recommendation to increase flexibility in the use of parental benefit by enabling the take up of parental benefit for shorter period than up to the child's second birthday and to introduce a 'three-month' bonus to motivate fathers to take parental leave.
- IS The government had appointed a committee on family leave provisions in 2014 which reported in 2016. Its goal was to examine the possibility of restoring economic compensation during parental leave to the pre-2008 level and the eventual extension of the leave. The Committee proposed the successive restoration of economic compensation (e.g. a ceiling of ISK600,000 [€4,339]) and an extension to 12 months leave, with five for the mother, five for the father and two to be shared, to be fully implemented in 2022.
- IT *The Legislative Decree of 15 June 2015, no. 80 'Measures for reconciliation of the needs of care, life and work' enables parental leave to be taken on a part-time basis, for a few hours per day, up to a maximum of half the average daily hours worked in the year immediately preceding the start of parental leave. It also extends the period during which leave can be taken in the case of*

⁷² After: http://www.leavenetwork.org/lp_and_r_reports/country_reports/

⁷³ Act on Family Time Bonus Payments - Familienzeitbonusgesetz – FamZeitbG (334/BNR)

⁷⁴ After: http://www.leavenetwork.org/lp_and_r_reports/country_reports/

MS Planned changes

children with severe disabilities and in the case of adoption, from eight years after birth to 12 years. Payment at 30 per cent of former earnings can now be taken until a child is six years, up from the previous three years.

Budget law n.232/2016 art.1(354) adopted on 11 December 2017 provides for paternity leave to be extended to 4 days from 2018.

LT New social model (Labour relations and State social insurance legal administrative model) is under the discussion, involving an in-depth reform of all Lithuanian social protection systems. As part of the new social model, several new draft laws have been presented for public consultation, including the new Labour Code, a Law on Employment Protection, and a Law on Leave Policies. The proposed Law on leave policies decreases social insurance contributions from 12 to three months during the previous 24 months in order for a parent to be eligible for any type of leave benefits. Another proposed change is that workplace protection for a worker who has taken parental leave will be reduced from 12 to four months.

LU The governmental programme 2013-2018 announced that parental leave would be evaluated against its three objectives: the health of the new born child, reconciling work and family activities for men and women, and the labour market. Based on the results of the evaluation the government may reform the leave legislation to make it more flexible and to improve the reconciliation of family and professional life and to increase the proportion of fathers who use this benefit.

PT Proposals have been made to introduce 150 days of initial parental leave paid at 100% (currently paid at 80% or at 100% in case of gender sharing) or 180 days at 80% independently of gender sharing (currently paid at 80%, but only in case of gender sharing). Another proposal is to implement a gradual increase of initial parental leave in order to achieve a one year leave in 2021: 183 days paid at 100% in 2016 which will increase to 274 days paid at 80% as from 2019 and to 365 days paid at 60 per cent as from 2021. Leave could be shared or taken simultaneously by both, according to parents' decision. It also proposes an increase in 'father's only paternity leave' to 20 compulsory working days, ten of which immediately after birth, plus 15 optional days to take while the mother is on leave.

Carer's leave⁷⁵

CZ In December 2015 the Ministry of Labour and Social Affairs has introduced a proposal into public debate, mentioning its intention of establishing a legal right to paid carer's leave of 3-6 months.

DE The Act for a Better Reconciliation of Family, Care and Work (Gesetz zur besseren Vereinbarkeit von Familie, Pflege und Beruf) came into force on 1 January 2015. Its intention was to improve the legal framework conditions of the temporary absence, the care leave and the part-time care leave. An entitlement to end-of-life care leave was also introduced.

⁷⁵ ESPN Thematic Report on work-life balance measures for persons of working age with dependent relatives

MS Planned changes	
Flexible working arrangements	
No information was found on planned changes	
Childcare ⁷⁶	
AT	The government invested €390 million towards the expansion of childcare services from 2008 to 2017. In addition, the regional governments (Länder) spent an extra €250 million on the expansion of childcare. More than 47,000 places for children up to the age of six have already been created as a result of this measure. Opening hours were increased as well. 62% of children below the age of three and 42% of children between three and compulsory school age attending day care are cared for in institutions with opening hours of more than 45 hours per week and 47 weeks per year.
BG	In October 2015, the National Assembly adopted the entirely new Pre-school and School Education Act. One of the objectives is to promote inclusive education. The Act introduces the application of standards for early childhood development in crèche groups in kindergartens which is currently being implemented. State education standards are a set of mandatory requirements for the results in the pre-school and school education system, as well as for the conditions and processes of their attainment.
CY	To address insufficient childcare provision for young children, the Social Welfare Services launched an initiative including the expansion of childcare (and other care) services, which was co-financed by 50% by the European Social Fund. The initiative offered subsidised care for pre-school children where their mothers faced difficulties entering the labour market. A number of these initiatives are now being mainstreamed.
DE	Funding for childcare services is also being expanded ⁷⁷ .
FI	One of the austerity measures of the new government appointed in May 2015 was the restriction of the universal right to early childhood education and day care services to 20 hours a week. Ratios between children and adults have also been raised. The implementation of these measures falls to each individual municipality.
FR	In line with the multi-year Plan against Poverty and for Social Inclusion approved on January 21, 2013, the government has undertaken to create, from now until 2017, around 275,000 childcare solutions for young children under three years old.
IE	New budget measures agreed in 2016 extended the free pre-school year under the Early Childhood Care and Education programme to cater for children from the age of three until the beginning of primary school.

⁷⁶ After: http://europa.eu/epic/countries/lithuania/index_en.htm and http://www.leavenetwork.org/lp_and_r_reports/country_reports/

⁷⁷ After: http://www.leavenetwork.org/lp_and_r_reports/country_reports/

MS Planned changes

- LT The National Development Program for 2014-2020 commits itself to the wellbeing of the child and family, to strengthen and to preserve public health. Prevention of child poverty, social exclusion and equal opportunities are in the focus of this goal, as well as participation of the families raising children in the labour market. The following main measures are foreseen under this programme: investment in the accessibility of child care, development of social and health services for families, strengthening of the protection of children's rights as well as the development of services and assistance for children at risk (children with behavioural, emotional, mental disorders, having addictions or other special needs, children who experienced violence, children liable to crime, street children, children whose parents are in prison, children from families at social risk, children with single parents and etc.).
- UK The Childcare Bill recently passed by the UK Parliament will extend the free offer to working parents of three and four year olds by a further 15 hours per week. This gives families with parents in employment an entitlement to 30 hours of free childcare for their three- and four-year olds. The UK Government intends to roll-out the 30 hour entitlement in September 2017. The offer will be made available in September 2016 in some areas, in order to test the best way to make the additional hours available. From April 2016, the government increased support for childcare costs from 70% through the childcare element of working tax credits to 85% under Universal Credit. From early 2017, working parents will also be able to access support under Tax-Free Childcare (TFC), for children up to the age of 12, or 17 years old for disabled children.

Long-term care⁷⁸

- AT A dementia strategy is foreseen in the government's work programme for 2013-2018. The strategy will include recommendations for awareness raising, support and prevention measures, early diagnosis as well as training and support for relatives providing care.
- BE The Flemish Agency for Disabled Persons that subsidises services and institutions which provide care for disabled persons through day care or guidance, revised its financial system. Since April 2016 a personal budget 'Persoonsvolgende Financiering' (PVF) is provided to the person with a disability⁷⁹.
- BG Recently the government undertook a number of legislative changes in the field of social services. A draft Act amending and supplementing Social Services Act has been developed with aim to improve the planning, management, financing, quality and effectiveness of social services. The Act focuses on developing community social services with a preventive character and closing institutional care. Changes in the Health Act made in 2015 are aimed at improving the government of integrated health/social

⁷⁸ After: ESPN Thematic Report on work-life balance measures for persons of working age with dependent relatives; Social Protection Committee (2015) Review of recent social policy reforms

⁷⁹ See the Flemish Agency for Disabled Persons <http://www.vaph.be/vlafo/view/nl/9671459-Persoonsvolgende+financiering+%28PVF%29.html> after: ESPN Thematic Report on work-life balance measures for persons of working age with dependent relatives – Belgium (2016)

MS Planned changes	
	services. Another reform – National Healthcare Map – includes the transformation of hospital beds from acute to long-term care. Additionally the Law on Medical Establishments creates new type of medical establishment specialized in providing care to children with disabilities and chronic diseases. There is political will to improve the adequacy of LTC for disabled people and introduce major reforms in the assessment and recognition of disability.
CZ	The reform of social-health care, its financing and coordination is being prepared. A project of the Fund for Further Education is being implemented, which should produce a draft legislation targeted at a greater support to informal carers. The project should be completed in July 2015 and its results will be assessed subsequently. The issue of support to informal carers is also addressed by the above mentioned Action Plan for Ensuring the Quality and Safety of Health Care Services.
EE	Welfare Development Plan 2016-2023 stresses that finding solutions to the caring burden of family members, increasing their participation in the labour market, and the provision of social guarantees to them should be one of the priorities in the next few years. In the 2014-2020 period European Social Fund money will be extensively used to develop services for disabled people and their family members to support their participation in the labour market. Between 2015 and 2020 about EUR 37 million (of which EUR 32 million will come from the European Social Fund) will be used to finance support services for informal carers, childcare services, and transportation services for children with severe and profound disabilities.
FI	The government (nominated on 29th May 2014) wants to develop the informal care option since it is less expensive than various forms of institutional care.
DE	The First Act on Strengthening Long-term Care (Pflegerstärkungsgesetz I), which came into force in 2015, was primarily targeted at improving the conditions of home care. In December 2015q, the Federal Parliament passed the Act on Strengthening Long-term Care II (Pflegerstärkungsgesetz II), which will come into force at the beginning of 2017. The previous definition of three care levels, based on physiological deficits, will be replaced by five care grades, based on physical, mental und psychological disabilities (Nakielski 2015).
IS	The Minister of Social and Housing Affairs appointed a task force to formulate a new family policy. While the plan has not been put to parliament, it contains many ideas for improving conditions for families caring for a dependent member in need of care (Tillaga til þingsályktunar um fjölskyldustefnu til ársins 2020, see here).
IE	Health Service Executive in its national plan for 2016 announced its intention to support the development of a national implementation plan to promote positive ageing and the development and launch of a national communications campaign for dementia. It also announced that the implementation of the Carers' Strategy would be supported through the work of the multi-divisional group (HSE 2016).

MS Planned changes

- LV The development of the de-institutionalisation plan is underway. It is expected that starting from 2016, long-term social care and social rehabilitation service institutions will be available only for adults with severe mental disorders. As a consequence local authorities will be forced to develop the range of social services to accommodate not eligible persons.
- The "Growth and Employment" Operational Programme includes (section 9.2.2) the objective: "Increase quality alternatives to institutional care of social services at home and in a family environment closer to services for persons with disabilities and for children." This programme defines the use of available funding (EUR 47,209,260), the requirements for EU project applicants and cooperation partners, and the conditions for implementation until 2023.
-
- LU A report published in 2013 on the functioning and the financial viability of long-term care insurance indicated that under current conditions the financial viability is fragile (IGSS, 2013b). As a result, the government decided to reform long-term care insurance in order to improve the cost-effectiveness of the system (GOV-LU, 2015 and EC, 2015b). However, the planned reform has not yet been translated into legislation.
-
- MT The government is planning to ensure better quality of service delivery through the finalisation of the National Minimum Standards for Care Homes for Older Persons and further establishing the Standard Operating Procedures, Policies and Care Protocols to enable benchmarking of standards.
- In January 2016 a pilot project was launched under which elderly people who are waiting to be admitted to a state institution can apply for a subsidy to help with the wages of a private full-time carer, if they decide to employ one. Under this scheme, the government provides up to 50% of the national minimum wage for a full-time or part-time carer who is employed to help the elderly person remain at home.
-
- NL The current system was put into effect in 2015 and still needs to "settle". Professional long-term care (LTC) is divided between three domains: the municipal domain (Social Support Act (*Wet maatschappelijke ondersteuning – Wmo*) and Youth Act (*Jeugdwet*)), for which municipalities receive a state grant; the national domain (Long-term Care Act (*Wet langdurige zorg – Wlz*)), which has a similar construction as the Exceptional Medical Expenses Act (AWBZ); and the domain of the health insurers (Health Insurance Act (*Zorgverzekeringswet – Zvw*)), which is funded by health insurance premiums.
-
- PL The development of organised assistance for carers is planned within regional/local activities supported by the European Social Fund.
- The number of day care centres is growing, thanks to the Senior-Wigor government programme: 99 Senior-Wigor facilities providing day care had been created by the end of 2015. However, the sustainability of day care centres in the long run is uncertain, as their activity depends on the ability of local governments to cover their operational costs.

MS Planned changes

- | | |
|----|--|
| PT | In October 2015, the government's "memorandum for the future" announced the establishment of a Strategy for the Protection of the Elderly. In February 2016 the government announced its intention to prepare specific legislation for the protection of caregivers of elderly people. This would include e.g. flexible working schedules and tax benefits. Legislation would also include the creation of the status of 'informal carer', establishing rights and guarantees for those caring for an elderly dependent family member. |
| RO | The National Strategy for Active Ageing and Promoting Elderly's Rights 2015-2020 sets the basis of establishing a unified LTC system, by integrating all LTC benefits and services under LTC fund. It also sets the basis of developing supporting mechanisms for informal carers (family members), including professional training, preferential access to temporary subsidized care (e.g. 10 days/year treatment in special resorts) for informal carers and their cared elderly, together or separately. |
| SI | The reform of LTC and the health care reform is being planned aiming on establishing sustainable financing for long-term care and ensuring quality integrated services in the local environment as well as strengthening the role of the user. |
| SE | The government intends to implement initiative to increase staffing levels in elderly care aimed to improve security and the level of quality for the individual. |

Table 9. The overview of funding sources for the family-related leave⁸⁰

MS↓	Maternity leave	Paternity leave	Parental leave	Carer's leave
AT	SS (based on employer and employee contributions) and GOV	Employer	SS (the fund FLAF funded by employee contributions of 4.5% wages)	Employer
BE	SS (based on employer and employee contributions) and GOV	3 obligatory days paid by employer, remainder paid by SS (based on employer and employee contributions)	Federal Health Insurance, financed by employer and employee contributions and general taxation	SS (based on employer and employee contributions)
BG	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
CZ	SS (based on employer contributions)	n/a	GOV	SS (based on employer contributions)
CY	SS (based on employer and employee contributions)	n/a	Unpaid leave	Unpaid leave
DK	GOV	Daily cash benefit funded by GOV; rest by employer	Central gov (except for first eight weeks when municipalities bear half of the cost)	GOV
DE	SS (based on employer and employee contributions)	See parental leave	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
EE	SS (based on employer contributions)	GOV	GOV	SS (based on employer and employee contributions)
EL	SS (based on employer and employee contributions) and GOV	Employer	Unpaid leave (except in exceptional circumstances)	Unpaid leave

⁸⁰ Further detail on split of employer and employee contribution in SS funding (where available) is tables 1, 4, 5, and 6 of Annex 1

MS↓	Maternity leave	Paternity leave	Parental leave	Carer's leave
ES	SS (based on employer and employee contributions)	Employer and SS (based on employer and employee contributions)	Unpaid leave	Employer
FI	SS (based on employer and employee contributions) and GOV	GOV and SS ((based on employer and employee contributions)	Sickness insurance scheme (based on employer and employee contributions)	Unpaid leave
FR	SS (based on employer and employee contributions)	From health insurance, financed by employer and employee contributions	SS (based on employer, employee and social partner contributions)	Unpaid leave
HR	GOV	n/a	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
HU	SS (based on employer and employee contributions)	Funded by health insurance (financed through contributions from employers, employees and general taxation; employers and employees both pay six per cent of gross earnings)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
IE	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	Unpaid leave	Unpaid leave
IT	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	Employer
LT	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
LV	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
LU	SS (based on employer and employee contributions)	National Health Fund, with funding shared between	GOV	SS (based on employer and employee contributions)

MS↓	Maternity leave	Paternity leave	Parental leave	Carer's leave
		employers (30%), employees (30%) and the State (40%)		
MT	Employer and GOV	Employer	Unpaid leave	n/a
NL	SS (based on employer contributions)	Unemployment fund, financed by employers contributing 4.15% of employees' earnings	Unpaid leave	One leave paid by employer; the second type unpaid
PL	SS (based on employer and employee contributions)	SS (based on employer and employee contributions) AND GOV	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
PT	SS (based on employer and employee contributions) and GOV	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
RO	SS (based on employer and employee contributions)	Employer	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
SI	SS (based on employer and employee contributions)	Partly from parental leave insurance (that forms part of social security insurance; contributions to Parental leave insurance are 0.1 per cent of gross earnings for employees and the same for employers) and the remaining funds came from general taxation	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
SK	SS (based on employer and employee contributions)	n/a	GOV	SS (based on employer and employee contributions)
SE	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
UK	GOV	SS (based on employer and employee contributions)	Unpaid leave (parental leave)	Unpaid leave

MS↓	Maternity leave	Paternity leave	Parental leave	Carer's leave
			Flat rate payment (SS; statutory shared parental leave)	
IS	SS (based on employer and employee contributions)	Employer (insurance levy of 6.04% of wages paid by employers)	Unpaid leave	SS (based on employer and employee contributions)
LI	Sickness insurance scheme (based on employer and employee contributions)	n/a	Unpaid leave	GOV
NO	GOV	GOV	SS (based on employer and employee contributions)	SS (based on employer and employee contributions)
CH	SS ((based on employer and employee contributions)	n/a	n/a	n/a (only for children)

Abbreviations:

GOV = government (general taxation)

N/A = leave is not available in the country

SS = social security

Table 10. Perception of the quality of LTC services

Country	Mean	Assessment
IS	6.3	Medium
AT	7.1	High
BE	7.1	High
BG	3.8	Low
CY	5.9	Medium
CZ	6	Medium
DE	6.4	Medium
DK	6.7	High
EE	5.3	Medium
EL	4.4	Low
ES	6.2	Medium
FI	6.3	Medium
FR	6.5	High
HR	5.2	Low
HU	5.2	Low
IE	5.3	Medium
IT	5.2	Low
LT	5.5	Medium
LU	7.6	High
LV	5.2	Low

Country	Mean	Assessment
MT	7.3	High
NL	6.6	High
PL	4.9	Low
PT	5.4	Medium
RO	4.6	Low
SE	5.7	Medium
SI	6.1	Medium
SK	5.1	Low
UK	5.8	Medium
EU	5.8	

Source: ICF based on European Quality of Life Survey (2012), question: How would you rate the quality of long term care services in your country? Mean on a scale from 1- very poor quality to 10- very high quality

Table 11. Long-term care recipients as % of population aged 65 years old and over

	LTC recipients in institutions (other than hospitals) % of total, aged 65 years old and over	Year	Assessment	LTC recipients at home % of total, aged 65 years old and over	Year	Assessment
BE	8.8	2014	High	7.5	2004	Medium
BG	:	:	No data	:	:	No data
CZ	2.2	2009	Low	11	2009	Medium
DK	3.9	2014	Medium	11.6	2012	High
DE	4.1	2014	Medium	8.9	2014	Medium
EE	2.4	2014	Low	3.5	2014	Low
IE	3.5	2015	Medium	:	:	No data
EL	:	:	No data	:	:	No data
ES	1.8	2015	Low	6.7	2015	Medium
FR	4.3	2014	Medium	6.2	2014	Low
HR	:	:	No data	:	:	No data
IT	:	:	No data	5.3	2014	Low
CY	:	:	No data	:	:	No data
LV	:	:	No data	:	:	No data
LT	:	:	No data	:	:	No data
LU	5.5	2014	High	7.6	2014	Medium
HU	3	2014	Medium	10.7	2014	Medium
MT	:	:	No data	:	:	No data
NL	5.3	2014	High	13.1	2014	High

	LTC recipients in institutions (other than hospitals) % of total, aged 65 years old and over			LTC recipients at home % of total, aged 65 years old and over		
	Year	Assessment	Year	Assessment	Year	Assessment
AT	:	No data	:	No data	:	No data
PL	0.8	2014	Low	:	:	No data
PT	1.3	2015	Low	0.8	2015	Low
RO	:	No data	:	:	:	No data
SI	4.9	2013	Medium	6.6	2013	Medium
SK	3.6	2014	Medium	:	:	No data
FI	4.7	2014	Medium	6.8	2014	Medium
SE	4.5	2014	Medium	11.8	2014	High
UK	4.2	2004	Medium	6.9	2004	Medium
IS	6	2010	High	:	:	No data
LI	:	No data	:	:	:	No data
NO	4.8	2014	Medium	11.6	2014	High
CH	6	2014	High	14.2	2014	High

Source: ICF assessment based on OECD Dataset: Long-Term Care Resources and Utilisation

Annex 2 Legal gap analysis

A legal gap analysis has been completed for each option in the five policy areas to be assessed in this study (i.e. legal provisions regarding maternity leave, paternity leave, parental leave, carers' leave and different flexible working arrangements). This analysis was carried out on the basis on the national fiches completed by the core team based on existing literature, which mapped the regulatory landscape with regard to these provisions in 28 EU Member States⁸¹. This information from desk based sources was sent to Member States (usually Ministry of Labour or other relevant responsible ministries) for the purposes of verification⁸². The purpose of the legal gap analysis was to assess the extent to which Member State provisions in the baseline already meet the requirements of the different policy options to be assessed. This also takes into account any likely changes in the legislative framework already foreseen, but not yet enacted, which would affect any gap between existing statutory provisions in the baseline and the policy options being explored. The legal gap analysis plays an important role in informing the CBA and socio-economic impact analysis, as the assessments carried out here determine whether a) a country is considered to be affected by a particularly policy option (in terms of having to implement changes to transpose any new legislation which could give rise to costs or benefits – including administrative burden – when compared to the baseline) and b) the significance of this gap and therefore the likely cost/benefit impact. It should be noted that this gap analysis mainly takes account of existing or planned statutory provisions, but in countries where collective agreements play a significant role in regulating work-life balance measures – either because they are universally applicable or because they cover almost the entirety of the workforce – these have also been taken into account.

In order to allow for a quick assessment of the significance of the legal gap between the baseline and the legislative options being assessed, the following ratings have been used: in the tables below, a '0' represents a situation where existing provisions already meet the requirements of the proposed policy option and a '+' indicates that statutory provisions in the country already exceed what would be required by the proposed option. Where existing provisions at Member State level fall short of the requirements of a policy option a rating system of between one minus ('-') and three minuses ('---') has been applied. One minus indicates that existing provisions fall somewhat short of requirements, two minuses describe provisions which fall significantly short of the requirements of a policy option, whereas three minuses indicate a situation where a country does not currently have any provisions in this area and would therefore have to make significant changes to its legislation. In the CBA and socio-economic impact assessment methodology, these assessments are linked to different assumed scales of impact which affect the level of both costs and benefits arising from a policy option.

To provide greater transparency behind these assessments, where a Member State's current provisions are considered to fall short of the requirements of an option (ranging from between one and three minuses), further information is provided of the precise way in which existing provisions fall short of these requirements (e.g. how many fewer weeks of leave are provided; to what extent do current levels of pay differ from those specified by the option etc.).

⁸¹ Baseline information was also gathered for the EFTA countries, but is not reflected in this gap analysis, as no cost benefit assessment was to be prepared for these countries.

⁸² Verification information was received from 13 countries (BG, CZ, CY, DE, EE, EL, ES, FI, IE, NO, PL, SI and UK)

1.1.1 Maternity leave

The legal gap analysis on maternity leave provisions shows that the most significant gaps with regard to the various options vis a vis the baseline scenario exists in relation to payment levels. The table below summarises the number of countries which have (different levels of) gaps between existing provisions and the requirements of different options, and how many already meet or exceed the requirements. The subsequent tables provide more details of these gaps linked to the three different policy options considered for the reform of maternity leave provisions.

Table 12. Legal gap analysis (Maternity leave, option 1)

- No change to length (at least 14 weeks allocated before and/or after confinement in accordance with national legislation and/or practice) – not assessed as no change and all countries meet or exceed requirements
- First two weeks (compulsory period) to be fully paid and subsequent period as currently (at least at level of sick pay)
- An entitlement for breastfeeding mothers to breaks of at least 1 hour per full working day
- An obligation for employers to provide appropriate facilities for breastfeeding (a room with sufficient privacy)

Gap assessment (0= meets requirements; - = falls short of requirements; + = exceeds requirements)

MS	Pay	Break for breastfeeding	Facilities for breastfeeding	Overall assessment (presented separately regarding pay and breastfeeding measures)
AT	+	+	0	Pay + Breastfeeding measures 0
BE	-	0	0	Pay - Compulsory period not fully paid Breastfeeding measures 0
BG	-	+	0	Pay - compulsory period not fully paid Breastfeeding measures 0
CY	-	0	---	Pay - compulsory period not fully paid Breastfeeding measures -- No obligation to provide facilities for breastfeeding

MS	Pay	Break for breastfeeding	Facilities for breastfeeding	Overall assessment (presented separately regarding pay and breastfeeding measures)
CZ	-	0	---	<p>Pay</p> <p>- compulsory period not fully paid)</p> <p>Breastfeeding measures</p> <p>-- no provision for breastfeeding facilities</p>
DE	+	0	---	<p>Pay</p> <p>+</p> <p>Breastfeeding measures</p> <p>-- no obligation to provide suitable facilities for breastfeeding</p>
DK	-	---	---	<p>Pay</p> <p>- compulsory period not fully paid (although many collective agreements provide for 100% payment)</p> <p>Breastfeeding measures</p> <p>--- no obligation in relation to breastfeeding</p>
EE	+	0	---	<p>Pay</p> <p>+</p> <p>Breastfeeding measures</p> <p>-- no requirement to provide facilities for breastfeeding</p>
EL	-	0	-	<p>Pay</p> <p>- compulsory period not fully paid</p> <p>Breastfeeding measures</p> <p>- Only companies with more than 300 are obliged to provide facilities for breastfeeding</p>
ES	+	0	---	<p>Pay</p> <p>+</p> <p>Breastfeeding measures</p> <p>-- no requirement to provide facilities for breastfeeding</p>
FI	-	---	---	<p>Pay</p> <p>- compulsory period not fully paid</p> <p>Breastfeeding measures</p>

MS	Pay	Break for breastfeeding	Facilities for breastfeeding	Overall assessment (presented separately regarding pay and breastfeeding measures)
				-- no obligation to provide break and facilities for breastfeeding)
FR	+	0	0	Pay + Breastfeeding measures 0
HR	+	+	---	Pay + Breastfeeding measures -- no obligation to provide facilities for breastfeeding
HU	-	+	---	Pay – compulsory period not fully paid Breastfeeding measures -- no obligation to provide facilities for breastfeeding
IE	-	0	0	Pay – compulsory period not fully paid Breastfeeding measures 0
IT	-	+	---	Pay – compulsory period not fully paid Breastfeeding measures -- no obligation to provide facilities for breastfeeding
LT	+	0	---	Pay + Breastfeeding measures -- no obligation to provide facilities for breastfeeding
LU	+	+	---	Pay + Breastfeeding measures -- no obligation to provide facilities for breastfeeding
LV	-	0	0	Pay

MS	Pay	Break for breastfeeding	Facilities for breastfeeding	Overall assessment (presented separately regarding pay and breastfeeding measures)
				– compulsory period not fully paid) Breastfeeding measures 0
MT	+	---	---	Pay + Breastfeeding measures --- no obligation in relation to breastfeeding)
NL	+	+ ⁸³	0	Pay + Breastfeeding measures 0
PL	+	0	---	Pay + Breastfeeding measures -- no obligation to provide facilities for breastfeeding
PT	+	+	---	Pay + Breastfeeding measures -- no requirement of facilities for breastfeeding
RO	-	+	0	Pay - Compulsory period not fully paid Breastfeeding measures 0
SE	-	+	---	Pay – compulsory period not fully paid Breastfeeding measures -- no obligation to provide facilities for breastfeeding
SI	+	0	0	Pay +

⁸³ The law provides a breastfeeding break equivalent to 25% of working hours which calculated over a full working day exceeds the requirements from the option.

MS	Pay	Break for breastfeeding	Facilities for breastfeeding	Overall assessment (presented separately regarding pay and breastfeeding measures)
				Breastfeeding measures 0
SK	-	0	0	Pay - Compulsory period not fully paid Breastfeeding measures 0
UK	-	---	0	Pay - compulsory period not fully paid Breastfeeding measures -- no right to time off for breastfeeding

Table 13. Legal gap analysis (Maternity leave, option 2)

- No change in length or pay
- An entitlement for breastfeeding mothers to breaks of at least 1 hour per full working day
- An obligation for employers to provide appropriate facilities for breastfeeding (a room with sufficient privacy)

Gap assessment (0= meets requirements; - = falls short of requirements; + = exceeds requirements)

MS	Break for breastfeeding	Facilities for breastfeeding	Overall assessment (presented separately regarding pay and breastfeeding measures)
AT	+	0	Breastfeeding measures 0
BE	0	0	Breastfeeding measures 0
BG	+	0	Breastfeeding measures 0
CY	0	---	Breastfeeding measures -- No obligation to provide facilities for breastfeeding
CZ	0	---	Breastfeeding measures -- no provision for breastfeeding facilities
DE	0	---	Breastfeeding measures

MS	Break for breastfeeding	Facilities for breastfeeding	Overall assessment (presented separately regarding pay and breastfeeding measures)
			-- no obligation to provide suitable facilities for breastfeeding
DK	---	---	Breastfeeding measures --- no obligation in relation to breastfeeding
EE	0	---	Breastfeeding measures -- no requirement to provide facilities for breastfeeding
EL	0	-	Breastfeeding measures - Only companies with more than 300 are obliged to provide facilities for breastfeeding
ES	0	---	Breastfeeding measures -- no requirement to provide facilities for breastfeeding
FI	---	---	Breastfeeding measures -- no obligation to provide break and facilities for breastfeeding)
FR	0	0	Breastfeeding measures 0
HR	+	---	Breastfeeding measures -- no obligation to provide facilities for breastfeeding
HU	+	---	Breastfeeding measures -- no obligation to provide facilities for breastfeeding
IE	0	0	Breastfeeding measures 0
IT	+	---	Breastfeeding measures -- no obligation to provide facilities for breastfeeding
LT	0	---	Breastfeeding measures -- no obligation to provide facilities for breastfeeding
LU	+	---	Breastfeeding measures -- no obligation to provide facilities for breastfeeding
LV	0	0	Breastfeeding measures 0

MS	Break for breastfeeding	Facilities for breastfeeding	Overall assessment (presented separately regarding pay and breastfeeding measures)
MT	---	---	Breastfeeding measures --- no obligation in relation to breastfeeding)
NL	+ ⁸⁴	0	Breastfeeding measures 0
PL	0	---	Breastfeeding measures -- no obligation to provide facilities for breastfeeding
PT	+	---	Breastfeeding measures -- no requirement of facilities for breastfeeding
RO	+	0	Breastfeeding measures 0
SE	+	---	Breastfeeding measures -- no obligation to provide facilities for breastfeeding
SI	0	0	Breastfeeding measures 0
SK	0	0	Breastfeeding measures 0
UK	---	0	Breastfeeding measures -- no right to time off for breastfeeding

1.1.2 Paternity leave

The legal gap analysis on paternity leave shows that for Option 1 and 2 Member States are divided in two more or less equal groups: those who do not meet the requirements of the options and those that already provide for most of the measures foreseen (with the exception of the pay element in option 1 (no pay), which is exceeded by most Member States

Table 14. Legal gap analysis (paternity leave, option 1)

- One week (assumed as 5 working days) of paternity leave
- Unpaid

Gap assessment (0= meets requirements; --- = no current provisions; -- = falls significantly short of requirements; - = falls somewhat short of requirements; + = exceeds requirements)

⁸⁴ The law provides a breastfeeding break equivalent to 25% of working hours which calculated over a full working day exceeds the requirements from the option.

Country	Length	Pay ⁸⁵	Overall assessment
AT	--	+	- (2 days only by collective agreement, fully paid)
BE	+	+	+
BG	+	+	+
CY	---	---	--- Currently no provisions on paternity leave
CZ	---	---	--- Currently no provisions on paternity leave
DE	0	0	0 No leave officially entitled paternity leave, but generous parental leave can be taken around the birth of the child which serve same purpose
DK	+	+	+
EE	+	+	+
EL	--	+	- 2 days, fully paid
ES	+	+	+
FI	+	+	+
FR	+	+	+
HR	---	---	--- Currently no provisions on paternity leave
HU	0	+	0 compensated above sick pay level
IE	+	+	+
IT	-	+	- 1 day compensated above sick pay level (can be increased to 3 days)
LT	+	+	+
LU	--	+	- 2 days of leave at full pay

⁸⁵ Where payment period falls below the length of leave required by the option, this is ranked as minus, even if the level of payment for the period of leave provided is higher. Where this is the case, this is indicated by (+).

Country	Length	Pay ⁸⁵	Overall assessment
LV	+	+	+
MT	--	+	- 2 day compensated above sick pay level
NL	0	+	- 2 days fully paid and 3 days unpaid leave
PL	+	+	+
PT	+	+	+
RO	0	+	0 compensated above sick pay level
SE	+	+	+
SI	+	+	+
SK	---	---	--- Currently no provisions on paternity leave
UK	+	+	+

Table 15. Legal gap analysis (paternity leave, option 2)

- One week of paternity leave (5 working days)
- Compensated at least at sick pay level

Gap assessment (0= meets requirements; --- = no current provisions; -- = falls significantly short of requirements; - = falls somewhat short of requirements; + = exceeds requirements)

Country	Length	Pay ⁸⁶	Overall assessment
AT	--	+	- (2 days only by collective agreement, fully paid)
BE	+	+	+
BG	+	+	+
CY	---	---	--- Currently no provisions on paternity leave
CZ	---	---	- --Currently no provisions on paternity leave
DE	0	0	0 No leave officially entitled paternity leave, but generous parental leave can be taken around the birth of the child which serve same purpose
DK	+	+	+

⁸⁶ Where payment for days provided is higher, it is assumed that additional days will be paid at same rate

Country	Length	Pay ⁸⁶	Overall assessment
EE	+	+	+
EL	--	+	- (2 days, fully paid)
ES ⁸⁷	+	+	+
FI	+	0	0
FR	+	+	+
HR	---	---	--- Currently no provisions on paternity leave
HU	0	+	0
IE	+	0	0
IT	--	+	- 1 day compensated above the level of sick pay (can be increased to 3 days)
LT	+	+	+
LU	--	+	- 2 days of leave at full pay
LV	+	+	+
MT	--	++	- 2 days fully paid
NL	-	-	- 2 days fully paid and 3 days unpaid leave
PL	+	+	+
PT	+	+	+
RO	0	+	0
SE	+	+	+
SI	+	+	+
SK	---	---	--- (no provisions for paternity leave)
UK	+	+	+

Table 16. Legal gap analysis (paternity leave, option 3)

- Two weeks of paternity leave (10 working days)
- Compensated at least at sick pay level

Gap assessment (0= meets requirements; --- = no current provisions; -- = falls significantly short of requirements; - = falls somewhat short of requirements; + = exceeds requirements)

⁸⁷ Fathers are entitled to two compulsory days (birth leave) but this was not considered as part of the parental leave.

Country	Length	Pay ⁸⁸	Overall assessment
AT	--	+	-- (2 days only by collective agreement, fully paid)
BE	0	+	0
BG	+	0	0
CY	---	---	--- Currently no provisions on paternity leave
CZ	---	---	--- Currently no provisions on paternity leave
DE	0	0	0 No leave officially entitled paternity leave, but generous parental leave can be taken around the birth of the child which serve same purpose
DK	0	0	0
EE	0	+	0
EL	--	+	-- (2 days, fully paid)
ES	+	+	+
FI	+	0	0
FR	0	+	+
HR	---	---	--- Currently no provisions on paternity leave
HU	-	+	- 5 days compensated above the level of sick pay
IE	0	0	0
IT	--	+	-- 3 days compensated above the level of sick pay
LT	+	+	+
LU	--	+	-- 2 days of leave at full pay
LV	0	+	0
MT	--	+	-- 1 day at full pay
NL	-	--	-- 2 days fully paid and 3 days unpaid leave
PL	+	+	+
PT	+	+	+
RO	-	+	- (5 days compensated above the level of sick pay)
SE	0	+	0

⁸⁸ Where payment for days provided is higher, it is assumed that additional days will be paid at same rate

Country	Length	Pay ⁸⁸	Overall assessment
SI	+	+	+
SK	---	---	--- Currently no provisions on paternity leave
UK	0	+	0

1.1.3 Parental leave

The results of the legal gap analysis for parental leave show that many Member States do not comply with any of the options mainly due to the age of the child for which options are stipulated, as well as in relation to pay (and to some extent the more limited transferability of leave).

Table 17. Legal gap analysis (parental leave, option 1)

- Entitlement to flexible uptake (part-time, full-time, time-credit, one or more block)
- 8 years as maximum age of the child up to which parents can take parental leave
- No change to the length of parental leave (4 months per parent), nor to the non-transferable period between parents (1 month per parent)
- No pay required (as in the current Directive)

Gap assessment (0= meets requirements; --- = no provisions in this area; -- = falls significantly short of requirements; - = falls short of requirements; + = exceeds requirements)

Country	Flexible uptake	Child's maximum age	Overall assessment
AT	0	-- (3 years)	- (only available until child is 3)
BE	0	0	0
BG	0	0 ⁸⁹	0
CY	0	+	0
CZ	0	-- (3 years)	- (only available until child is 3)
DE	0	-- ⁹⁰ (3 years)	- (only available until child is 3)

⁸⁹ After expiry of maternity leave, an employee is entitled to paid parental leave until the child reaches two years of age. After expiry of the parental leave period, each of the parents is entitled to an additional unpaid parental leave of six months. This can be used at any time before the child reaches eight years of age. (See: <https://www.hg.org/article.asp?id=21136>)

⁹⁰ However, for children born up to 30 June 2015, a maximum of twelve months from the parental leave can also be transferred until when the child turns eight, provided the employer consents to this. For children born from 1 July 2015 onwards, up to 24 months of parental leave can be claimed between the ages of two and seven. This parental leave between the ages of two and seven for births from 1 July 2015 must be registered 13 weeks prior to commencement. (See <http://www.bamf.de/EN/Willkommen/KinderFamilie/Elterngeld/elterngeld-node.html>)

Country	Flexible uptake	Child's maximum age	Overall assessment
DK	0	+	0
EE	0	-- (3 years)	- (only available until child is 3)
EL	0	- (6 years)	- (only available until child is 6)
ES	0	-- (3 years)	- (only available until child is 3)
FI	0	-- (3 years)	- (only available until child is 3)
FR ⁹¹	0	-- (3 years)	- (only available until child is 3)
HR	0	0	0
HU ⁹²	0	-- (3 years)	- (only available until child is 3)
IE	0	0	0
IT	0	+	0
LT	0	-- (3 years)	-- (only available until child is 3)
LU	0	- (5 years)	- (only available until child is 5)
LV	0	0	0
MT ⁹³	0	0	0
NL	0	0	0
PL	0	- (6 years)	- (only available until child is 6)
PT	0	- (6 years)	- (only available until child is 6)
RO	---	-- (2 years)	-- (no option of flexible take up, only available until child is 2)
SE	0	0	0
SI	0	-- (3 years)	- (only available until child is 3)
SK	0	-- (3 years)	- (only available until child is 3)
UK	0	+	0

Table 18. Legal gap analysis (parental leave, option 2)

- Entitlement to flexible uptake (part-time, full-time, time-credit, one or more block)
- 8 years as the maximum age of the child up to which parents can take parental leave
- No change to the length of parental leave (4 months per parent), nor to the non-transferable period between parents (1 month per parent)

⁹¹ See <https://www.service-public.fr/particuliers/vosdroits/F2280>

⁹² There are two types of leave and benefit: (1) for non-insured parents, and (2) for insured parents. The latter is an entitlement only available to mother up to the child's first birthday.

⁹³ Length of parental leave in public sector: Twelve months per family. If both parents work in the public sector, they only receive 12 months shared between them.

- Non-transferable month between parents paid at least at sick pay level or unemployment benefit level

Gap assessment (0= meets requirements; --- = no provisions in this area; -- = falls significantly short of requirements; - = falls short of requirements; + = exceeds requirements)

Country	Flexible uptake	Child's maximum age	Pay	Overall assessment
AT	0	-- (3 years)	0	- (only available until child is 3)
BE	0	+	0	0
BG	0	0	0	0
CY	0	- 0	0	0
CZ	0	-- (3 years)	0	- (only available until child is 3)
DE	0	-- ⁹⁴ (3 years)	+ ⁹⁵	- (only available until child is 3)
DK	0	+	0	0
EE	0	-- (3 years)	+	- (only available until child is 3)
EL	0	- (6 years)	---	-- (only available until child is 6, unpaid)
ES	0	-- (3 years)	---	-- (only available until child is 3, unpaid)
FI	0	-- (3 years)	0	- (only available until child is 3)
FR	0	-- (3 years)	- (below sick pay)	-- (only available until child is 3, below sick pay)

⁹⁴ However, for children born up to 30 June 2015, a maximum of twelve months from the parental leave can also be transferred until when the child turns eight, provided the employer consents to this. For children born from 1 July 2015 onwards, up to 24 months of parental leave can be claimed between the ages of two and seven. This parental leave between the ages of two and seven for births from 1 July 2015 must be registered 13 weeks prior to commencement. (See <http://www.bamf.de/EN/Willkommen/KinderFamilie/Elterngeld/elterngeld-node.html>)

⁹⁵ Parents receive an income-related payment up to a ceiling of €1,800 per month. The replacement rate is 100 per cent for those with a previous mean monthly net income over the preceding 12 months of €340, and this replacement rate falls as previous net income increases, i.e. by 0.1 per cent for every additional €2, e.g. a previous income of €600 is replaced at 87 per cent; €800 at 77 per cent. (See http://www.leavenetwork.org/fileadmin/Leavenetwork/Country_notes/2016/Germany.pdf and <http://www.bamf.de/EN/Willkommen/KinderFamilie/Elterngeld/elterngeld-node.html>)

Country	Flexible uptake	Child's maximum age	Pay	Overall assessment
HR	0	0	+	0
HU	0	-- (3 years)	+	- (only available until child is 3)
IE	0	0	--- (unpaid)	-- (unpaid)
IT	0	0	0	0
LT	0	-- (3 years)	+	- (only available until child is 3)
LU	0	- (5 years)	0	- (only available until child is 5)
LV	0	0	0	0
MT	0	0	--- (unpaid)	-- (unpaid)
NL	0	0	--- (unpaid)	-- (unpaid)
PL	0	- (6 years)	0 ⁹⁶	- (only available until child is 6)
PT	0	- (6 years)	0	- (only available until child is 6)
RO	---	-- (2 years)	+	- (no option of flexible take up, only available until child is 2)
SE	0	0	+	0
SI	0	-- (3 years)	+	- (only available until child is 3)
SK	0	-- (3 years)	- (below sick pay)	-- (only available until child is 3, below sick pay)
UK	0	+	-	0

Table 19. Legal gap analysis (parental leave, option 3)

- Right to flexible take-up
- 8 years as the maximum age of the child up to which parents can take parental leave

⁹⁶ depends on maternity leave payment, can go up to 100%

- No change to the length of parental leave (4 months per parent), entire period non-transferable period between parents
- Entire period paid at sick pay level

Gap assessment (0= meets requirements; --- = no provisions in this area; -- = falls significantly short of requirements; - = falls short of requirements; + = exceeds requirements)

Country	Flexible uptake	Child's minimum age	Transferability	Pay	Overall assessment
AT	0	-- (3 years)	--	0	- (only available until child is 3, more of leave is transferable)
BE	0	+	0	0	0
BG	0	0	- (only one month is non-transferable)	0	- (only one month non-transferable)
CY	0	0	+	+	0
CZ	0	-- (3 years)	-- (leave is a family entitlement)	0	-- (only available until child is 3, more of leave is transferable)
DE	0	-- ⁹⁷ (3 years)	0	+ ⁹⁸	- (only available until child is 3)
DK	0	0	-- (leave is family entitlement)	0	- (more of leave is transferable)
EE	0	-- (3 years)	-- (leave is family entitlement)	+	-- (only available until child is 3; greater transferability)
EL	0	- (6 years)	0	---	-- (only available until child is 6, no pay)
ES	0	-- (3 years)	0	---	-- (only available until child is 3, no pay)

⁹⁷ However, for children born up to 30 June 2015, a maximum of twelve months from the parental leave can also be transferred until when the child turns eight, provided the employer consents to this. For children born from 1 July 2015 onwards, up to 24 months of parental leave can be claimed between the ages of two and seven. This parental leave between the ages of two and seven for births from 1 July 2015 must be registered 13 weeks prior to commencement. (See <http://www.bamf.de/EN/Willkommen/KinderFamilie/Elterngeld/elterngeld-node.html>)

⁹⁸ Parents receive an income-related payment up to a ceiling of €1,800 per month. The replacement rate is 100 per cent for those with a previous mean monthly net income over the preceding 12 months of €340, and this replacement rate falls as previous net income increases, i.e. by 0.1 per cent for every additional €2, e.g. a previous income of €600 is replaced at 87 per cent; €800 at 77 per cent. (See http://www.leavenetwork.org/fileadmin/Leavenetwork/Country_notes/2016/Germany.pdf and <http://www.bamf.de/EN/Willkommen/KinderFamilie/Elterngeld/elterngeld-node.html>)

Country	Flexible uptake	Child's minimum age	Transferability	Pay	Overall assessment
FI	0	-- (3 years)	- (leave is family entitlement but part of leave is lost if not taken)	0	-- (only available until child is 3; greater transferability)
FR	0	-- (3 years)	0	- (below sick pay)	-- (only available until child is 3, below sick pay)
HR	0	0	-	+	- (more of leave is transferable)
HU	0	-- (3 years)	0	+	- (only available until child is 3)
IE	0	0	0	---	-- (unpaid)
IT	0	0	0	0	0
LT	0	-- (3 years)	-- (family entitlement)	+	-- (only available until child is 3, greater transferability)
LU	0	- (5 years)	0	0	- (only available until child is 5)
LV	0	0	0	0	0
MT	0	- (8 years)	0	---	-- (unpaid)
NL	0	0	0	---	-- (unpaid)
PL	0	- (6 years)	- (currently only one month non-transferable)	0 ⁹⁹	- (only available until child is 6, greater transferability)
PT	0	- (6 years)	-	0	- (only available until child is 6, 6 weeks non-transferable from mother to father)
RO	---	-- (2 years)	- (currently only one month non-transferable)	+	-- (no option of flexible take up, only available until child is 2, only one month non-transferable)

⁹⁹ depends on maternity leave payment, can go up to 100%

Country	Flexible uptake	Child's minimum age	Transferability	Pay	Overall assessment
SE	0	0	- (some leave transferable after 60/90 days)	+	- (greater transferability)
SI	0	-- (3 years)	- (father can currently transfer all days)	+	-- (only available until child is 3, greater transferability)
SK	0	-- (3 years)	0	- (below sick pay)	-- (only available until child is 3, greater transferability below sick pay)
UK	0	+	--	0 ¹⁰⁰	—(greater transferability)

1.1.4 Carers' leave

A number of Member States would be required to introduce new measures in relation to the proposed options. This relates mainly to the payment of leave. Few Member States currently use the frequency option 'throughout the career', which makes the assessment regarding length provisions more challenging. In the tables below it is assumed that options providing annual entitlements meet this requirement.

Table 20. Legal gap analysis (carers leave, option 1)

- Entitlement to 12 weeks' leave per worker throughout the career
- Unpaid
- Entitlement to flexible uptake (part-time, full-time, time credit, one or more blocks)

Gap assessment (0= meets requirements; --- = no current provisions in place; -- = falls significantly short of requirements; - = falls somewhat short of requirements; + = exceeds requirements)

Country	Length	Pay	Flexible uptake	Overall assessment
AT ¹⁰¹	(+)	(+)	0	+ (currently only hospice leave available for 6 months)
BE ¹⁰²	+	+	0	0
BG	+	+	0	0

¹⁰⁰ This relates to statutory shared parental leave

¹⁰¹ Based on the leave for dependant family and children (not the hospice leave) (1)

¹⁰² Several types of carer's leaves exist in Belgium. This legal gap analysis was made based on 'medical care leave' (*congé pour assistance médicale*).

Country	Length	Pay	Flexible uptake	Overall assessment
CY	---	---	---	No relevant leave
CZ	_ ¹⁰³	+	---	-- (shorter length and no flexibility in take up)
DE ¹⁰⁴	+	0	0	0
DK ¹⁰⁵	+	+	0	0
EE	0	+	---	- (no flexibility in take up)
EL ¹⁰⁶	-	0	---	- (length ranked as '-' here as leave is short and unlikely to reach entitlement of 12 weeks over career, no flexibility in take-up)
ES	--	0	0	-- (shorter length and no flexibility in take up)
FI	+	0	0	0
FR ¹⁰⁷	+	0	0	0
HR ¹⁰⁸	-	0	---	-- (shorter length, per case of illness and no flexibility in take up)
HU	+	0	0	0
IE	+	+	---	- (no flexibility in take up)

¹⁰³ The length is of 7 working days per case which is considered as not enabling the person to take the time mentioned in this option.

¹⁰⁴ Several types of carer's leaves exist in Germany. This legal gap analysis was made based on 'caring time' (*Pflegezeit*).

¹⁰⁵ Based on the seriously ill/disabled persons (2)

¹⁰⁶ Carer's leave only exists in relation to the care of children

¹⁰⁷ Based on the leave for relatives in case of serious disability or loss of autonomy (1)

¹⁰⁸ Carer's leave only exists in relation to the care of children

Country	Length	Pay	Flexible uptake	Overall assessment
IT	+	0	0	0
LT	0	+	0	0 shorter length but could meet requirements over working lifetime
LU	--	+	0	-- (shorter length)
LV	0	+	---	-- (shorter length, but could meet requirements over career. No possibility of flexible take up)
MT	---	---	---	--- no leave entitlement
NL	+	0	0	0
PL	+	+	0	0
PT	+	0	0	0 (this leave relates to disabled or chronically ill children)
RO	+	+	0	+
SE	+	+	0	0
SI	-- ¹⁰⁹	+	---	-- (shorter length and no flexibility in take up)
SK	-- ¹¹⁰	+	---	-- (shorter length, no flexibility in take-up)
UK	0	0	0	0 (no precise length defined)

Table 21. Legal gap analysis (carers leave, option 2)

- Entitlement to 4 weeks' leave per worker throughout the career
- Pay at sick pay level

¹⁰⁹ Entitlements once per case of illness are not consider to meet the requirements.

¹¹⁰ Entitlements once per person cared for are not consider to meet the requirements.

- Entitlement to flexible uptake (part-time, full-time, time credit, one or more blocks)

Gap assessment (0= meets requirements; --- = no current provisions in place; -- = falls significantly short of requirements; - = falls somewhat short of requirements; + = exceeds requirements)

Country	Length	Pay	Flexible uptake	Overall assessment
AT ¹¹¹	(+)	(+)	0	+ (currently only hospice leave available for 6 months; and only shorter leave is paid at this level)
BE ¹¹²	+	0	0	0
BG	+	0	0	0
CY	---	---	---	No relevant leave
CZ	_113	0	---	-- (shorter length and no flexibility in take up)
DE	+	0	0	0
DK ¹¹⁴	+	+	0	0
EE	0	+	---	- (no flexibility in take up)
EL ¹¹⁵	0	--- (unpaid)	---	-- (shorter length no flexibility in take-up, unpaid)
ES	-	+	0	-- (shorter length , short leave is paid)
FI	+	0	0	0

¹¹¹ Based on the leave for dependant family and children (not the hospice leave) (1)

¹¹² Several types of carer's leaves exist in Belgium. This legal gap analysis was made based on 'medical care leave' (*congé pour assistance médicale*).

Provisions per case of illness are not seen to meet the requirements of the option.

¹¹⁴ Based on the seriously ill/disabled persons (2)

¹¹⁵ Carer's leave only exists in relation to the care of children

Country	Length	Pay	Flexible uptake	Overall assessment
FR ¹¹⁶	+	- (only small daily allowance)	0	- lower level of pay
HR ¹¹⁷	0	+	---	-- (shorter length and no flexibility in take up)
HU	+	-	0	- (below sick pay level)
IE	+	+	---	- (no flexibility in take up, shorter leave fully paid for longer leave only carer benefit received)
IT	+	+	0	0
LT	0	---	0	-- unpaid
LU	-	+	0	- - (shorter length)
LV	0	+	---	-- (no flexibility)
MT	---	---	---	--- no leave entitlement
NL	+	0	0	0
PL	+	+	0	0
PT	+	0	0	0 (this leave relates to disabled or chronically ill children)
RO	+	+	0	+
SE	0	+	0	0
SI	-- ¹¹⁸	+	---	-- (shorter length and no flexibility in take up)

¹¹⁶ Based on the leave for relatives in case of serious disability or loss of autonomy (1)

¹¹⁷ Carer's leave only exists in relation to the care of children

¹¹⁸ Entitlements once per case of illness are not consider to meet the requirements.

Country	Length	Pay	Flexible uptake	Overall assessment
SK	-- ¹¹⁹	+	---	-- (shorter length, no flexibility in take-up)
UK	0	---	0	-- (no precise length defined, unpaid)

Table 22. Legal gap analysis (carers leave, option 3)

- Right to a short-term leave of 5 days per year, per child or dependent relative (individual entitlement by worker, non-transferable to spouse or partner)
- Paid at level of sick pay

Gap assessment (0= meets requirements; --- = no current provisions in place; -- = falls significantly short of requirements; - = falls somewhat short of requirements; + = exceeds requirements)

Country	Length ¹²⁰	Pay	Overall assessment
AT ¹²¹	+	0	0
BE ¹²²	+	+	0
BG	+	+	0
CY	---	---	No relevant leave
CZ	+	0	+
DE ¹²³	+	0	0
DK ¹²⁴	+	+	0
EE	0	+	- (no flexibility in take up)
EL	0	---	-- unpaid
ES	+	0	-- (shorter length and no flexibility in take up)
FI	0	0	0
FR ¹²⁵	+	0	0

¹¹⁹ Entitlements once per person cared for are not considered to meet the requirements.

¹²⁰ Current entitlements which are per year are considered to meet the requirement of 4 weeks throughout the career.

¹²¹ Based on the leave for dependant family and children (not the hospice leave) (1)

¹²² Several types of carer's leaves exist in Belgium. This legal gap analysis was made based on 'medical care leave' (*congé pour assistance médicale*).

¹²³ Several types of carer's leaves exist in Germany. This legal gap analysis was made based on 'caring time' (*Pflegezeit*).

¹²⁴ Based on the seriously ill/disabled persons (2)

¹²⁵ Based on the leave for relatives in case of serious disability or loss of autonomy (1)

Country	Length¹²⁰	Pay	Overall assessment
HR	+	+	+
HU	+	0	0
IE	+	0	- shorter leave has higher level of pay
IT	+	+	- +
LT	+	---	-- unpaid
LU	--	+	- - - (shorter length)
LV	+	+	+
MT ¹²⁶	---	---	--- no leave entitlement
NL	+	0	0
PL	+	+	0
PT	+	0	0
RO	+	+	+
SE	+	0	0
SI	+	+	0
SK	+	0	0
UK ¹²⁷	0	---	-- unpaid

1.1.5 Flexible working arrangements

The legal gap analysis on flexible arrangements shows that almost all Member States do not meet the requirements of the different options. However, this does not mean that they do not provide any kind of legal provisions regarding flexible arrangements but these are very often conditioned to the return of the parent from parental leave and are applicable only for relatively young children. This condition prevents parents to be entitled to the right to flexible arrangements at the time that suit them best as this right only exists during the period following their return from parental leave.

The scope of provisions on flexible working arrangements would therefore need to be broadened to meet the requirements of the options. The main changes would occur in relation to the absolute character of the right which is presently limited to very few countries and is only available to parents returning from parental leave with children below a certain age.

¹²⁶ Carer's leave do not exist in Malta and unpaid time off can only be taken in case of force majeure

¹²⁷ The legislation provides for the right to a 'reasonable amount of time off' but does not precise any duration.

Table 23. Legal gap analysis (Flexible working arrangements, option 1)

- Right to request flexibility in working schedule and in place of work for a set period of time
 - for parents of children up to the age of 12
 - for carers in the situations that also give rise to carers' leave.
- Right to request reduced working hours
 - for parents of children up to the age of 12
 - for carers in the situations that also give rise to carers' leave

Gap assessment (0= meets requirements; --- = no right exists; -- = falls significantly short of requirements; - = falls somewhat short of requirements; + = exceeds requirements)

MS	Right to request flexibility in schedule		Right to request flexibility in place of work		Right to request reduced working hours			Employer obligation to consider the request and reply	Overall assessment
	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Automatic right to return to previous working hours		
AT	-	---	---	---	-	---	0	+ (for parents of younger children)	- (an absolute right to flexibility and reduced hours exists for parents with children up to 7)
BE	0	---	---	---	0	---	0	0	-- (no right for carers to flexibility in place of work; procedural right to reduced hours and flexible schedule linked to return from parental leave)

MS	Right to request flexibility in schedule		Right to request flexibility in place of work		Right to request reduced working hours			Employer obligation to consider the request and reply	Overall assessment
	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Automatic right to return to previous working hours		
BG	-	---	- (mothers of children under age 6)	---	-	---	0	0 (+ for flexible hours – only for younger children)	- (conditional right to request flexible hours for and place of work for parents of younger children – in case of place of work, mothers only; procedural right to flexible schedule for parents of younger children, no rights for carers)
CY	- (only up to age 8)	---	---	---	- (only up to age 8)	---	0	+ (for parents of younger children)	- (conditional right linked to return from parental leave only for parents of younger children)
CZ	0	---	---	---	0	---	0	+	- (conditional right to request flexible working, no right to flexibility in place of work)
DE	---	---	---	---	+	+	0	+ (only for request of reduced hours)	- conditional right to request flexible hours – not only linked to parenthood
DK	0	---	---	---	0	---	0	0	-- (a procedural right exists for flexibility in hours and schedule)
EE	0	---	---	---	0	---	0	0	- (a procedural right exists for flexibility in hours and schedule)

MS	Right to request flexibility in schedule		Right to request flexibility in place of work		Right to request reduced working hours			Employer obligation to consider the request and reply	Overall assessment
	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Automatic right to return to previous working hours		
EL	--	---	---	---	-	---	---	0	-- right to work 1 hour less per working day for 30 months after maternity leave)
ES	---	---	---	---	-	---	---	+ (for reduced hours only and parents of younger children)	- (conditional right to request flexible working hours for parents with younger children)
FI ¹²⁸	---	---	---	---	-	---	---	+ (for reduced hours only)	- (conditional right to request flexible hours linked to return from parental leave until child's second year at school)
FR	---	---	---	---	0	0	0	0	- (Procedural right to reduced hours not restricted to parents)
HR	---	---	---	---	-	-	---	+ (for reduced hours only and parents	- (absolute right to request flexible hours exists, but until age 3 and if child requires additional help)

¹²⁸ In Finland, a right to request reduced working hours exists for parents returning from parental leave but cannot be considered as meeting the requirements of these three options as this right cannot be claimed at any other moment and by parents who would choose not to take parental leave.

MS	Right to request flexibility in schedule		Right to request flexibility in place of work		Right to request reduced working hours			Employer obligation to consider the request and reply	Overall assessment
	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Automatic right to return to previous working hours		
								of disabled children)	
HU 129	---	---	0	0	-	-	---	+ (for reduced hours only and parents of younger children)	- (a conditional right to reduced hours exists for parents with children up to 3)
IE 130	---	---	---	---	-	---	---	0 (for reduced hours only)	- - (a procedural right exists for flexibility in hours for parents of younger children)
IT	-	---	0	0	---	---	---	0 (for younger children only)	- (a procedural right to request flexible schedule exists for parents with children up to 6)

¹²⁹ In Hungary, the employer is obliged to accept the employee's request to reduce his/her working hours if the volume of the daily part-time work is at least half of the normal full-time work.

¹³⁰ In Ireland, a right to request flexibility in schedule and reduced working hours exists for parents returning from parental leave but cannot be considered as meeting the requirements of these three options as this right cannot be claimed at any other moment and by parents who would choose not to take parental leave.

MS	Right to request flexibility in schedule		Right to request flexibility in place of work		Right to request reduced working hours			Employer obligation to consider the request and reply	Overall assessment
	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Automatic right to return to previous working hours		
LT	---	---	---	---	0	---	---	0 (reduced hours only)	-- (a procedural right to request reduced hours exists for parents with children up to 14)
LU ¹³¹	---	---	---	---	-	---	---	0 (reduced hours and younger children only)	-- (a procedural right to reduced working hours exists linked to return from parental leave, but not for children up to 12)
LV	---	---	---	---	-	---	---	0 (reduced hours and younger children only)	-- (a procedural right to reduced working hours exists linked to return from parental leave, but not for children up to 12)
MT ¹³²	--	---	---	---	--	---	---	-	--- (a procedural right to flexible schedule and reduced working hours)

¹³¹ In Luxembourg, a right to request flexibility in schedule and reduced working hours exists for parents returning from parental leave but cannot be considered as meeting the requirements of these three options as this right cannot be claimed at any other moment and by parents who would choose not to take parental leave.

¹³² In Malta, a right to request flexibility in schedule and reduced working hours exists for parents returning from parental leave but cannot be considered as meeting the requirements of these three options as this right cannot be claimed at any other moment and by parents who would choose not to take parental leave.

MS	Right to request flexibility in schedule		Right to request flexibility in place of work		Right to request reduced working hours			Employer obligation to consider the request and reply	Overall assessment
	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Automatic right to return to previous working hours		
									exists but is limited to public sector – age of child unclear)
NL	+	+	+	+	+	+	0	+	0 conditional right to request flexibility not linked to parenthood
PL	-	---	0	0	-	---	---	+ (0 for place of work and reduced hours – younger children only)	- (a conditional right to flexible schedule and a procedural right to reduced working hours exists linked to return from parental leave, but not for children up to 12)
PT	-	---	+	+	-	---	---	+ (younger children only)	- (a conditional right to flexible schedule and reduced working hours and place of work exists linked to return from parental leave, but not for children up to 12)
RO	---	---	---	---	---	---	---	---	---
SE	---	---	---	---	-	-	---	+ (flexible hours and younger	- (absolute right to request flexible hours but only for children under 8)

MS	Right to request flexibility in schedule		Right to request flexibility in place of work		Right to request reduced working hours			Employer obligation to consider the request and reply	Overall assessment
	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Parents with children up to 12	Carers	Automatic right to return to previous working hours		
								children only)	
SI	---	---	-	-	---	-	---	0 (younger children only)	- (a procedural right to flexible schedule and reduced working hours and place of work exists linked to return from parental leave, but not for children up to 12)
SK	-	---	---	---	-	---	---	0 (younger children only)	- (a procedural right to reduced working hours and schedule linked to return from parental leave, but not for children up to 12)
UK	0	0	0	0	0	0	0	0	0 (all employees have a procedural right to request flexible working arrangements)

Annex 3 Methodological assumptions

This annex provides information about the assumptions for the calculations used to assess the baseline situation.

Summary of assumptions

The calculations of the macro-economic and socio-economic impacts of the introduction of potential measures to promote work life balance are underpinned by series of assumptions and calculations presented in this section of the annex. A brief description of some of the key assumptions and methodological steps is provided here.

The calculations include an assessment of the legal gap between the existing legislation in a Member State and the proposed legislation. The larger the gap between the existing legislation and the proposed legislation the larger the impact. This legal gap multiplier takes a value between zero and one, where one indicates that there is no provision available in Member State.

The calculations for most socio-economic impacts are based on the estimated take up and duration of leave options / flexible working arrangements under each option. In the baseline scenario, the take-up, average duration and value of benefit payments for leave options has been collected from desk research for each Member State, and not from administrative data (which does not exist in some Member States). Therefore, the number of people taking leave and the value of benefit payments may differ from administrative data. It is assumed that the rate of take-up of leave and flexible working arrangements remains constant in the baseline (in the absence of any change in Member State legislation). In the policy options, where there is assumed to be a change in take-up or duration, this is assumed to increase in a linear trend for a ten to twenty year period (depending on the measure), at which point the take up and duration is assumed to reach its new sustainable level.

The macro-economic impacts have been estimated using the E3ME model. The inputs into the model are assumed changes to labour market participation, employment, productivity, hours worked, earnings and population. These inputs have been estimated using findings from the existing literature, an assessment of the legal gap between the existing legislation and the proposed legislation and the take up rate and duration of different leave options. The results from the E3ME model show the level of employment, the level of unemployment (which subsequently provide estimates for the value of unemployment benefit payments), tax receipts, GDP, real incomes and the level of competitiveness within the EU. It should be noted that even when the legislation does not change in a Member State, the macro-economic results for that Member State can change. This is due to changes in the employment, income and competitiveness of other Member States in the EU.

The estimates of the value of benefit payments (unemployment benefit payments and payments for parents/carers whilst they are on leave) are not taken from administrative data. The estimated value of these payments per individual have been estimated from desk research conducted for each Member State which has gathered data on the level of benefit paid (usually as a share of previous earnings), the value of average earnings in each year in each Member State and the estimated number of people receiving these benefits and duration they are paid for. These benefit payments are calculated in the same way in the baseline scenario and all subsequent policy options. Therefore the value of these benefit payments may differ from Member State administrative data.

In addition to assumptions around take-up some of the assumptions used, which most impact the macro-economic and socio-economic impact data are as follows:

- *Replacement of workers on leave* – replacement rates are conditioned by the length of leave taken and it is generally assumed that workers taking short leave (less than 3 weeks) are not replaced. This has led to assumptions around replacement rates which stand at 33% for women and 11% men, as women tend to take longer leaves. In the parental leave options, where the length of male take-up is assumed to increase, these rates have been modified to reflect the detail of the policy option and its likely impact on the length of take-up of leave by men.
- *Assumptions and sensitivity analysis around productivity impact and loss of production* – a range of assumptions was applied to loss of production to take account of the fact that – depending on the sector and the stage in the economy cycle, evidence shows that productive capacity is not always fully utilised. Assumptions of 100%, 80% and 50% of loss of production have therefore been calculated. Assumptions have also been made around increased productivity of more satisfied workers and the productivity of replacement workers – the former is higher with increased levels of satisfaction whereas replacement workers are assumed to be less productive than the worker on leave they are replacing.
- *Impact of stricter regulation on recruitment decisions* – Literature, including from the OECD, has provided some evidence of the impact of stricter employment protection legislation on employment and labour market dynamism. An assumption has therefore been made to reduce the likely positive impact of measures on labour market participation to take account of these potential disincentive effects.
- Assumptions on length of leave taken by women if men increase their take-up of leave (and length of leave taken) – assumptions around the length of leave taken by women have been shaped around the policy option being assessed. For example, in options which increase the non-transferability of parental leave, the length of take-up of women is assumed to reduce proportionate to the increase in the length of take-up by men. In other policy options, lower ratios are assumed.
- Impact of offering paternity leave on the take-up of parental leave – based on literature from countries offering relatively generous paternity leave, it is assumed that there will be some leverage effect from the take-up of paternity leave to the take-up of parental leave (and its associated impacts).

Further detail on the assumptions underpinning the modelling (and the literature which has informed these) is presented in this Annex.

It is important to be clear that the purpose of macro-economic and socio-economic modelling is not to provide precise figures on likely costs and benefits arising of a policy option, but to provide an indication of magnitude of impact, where relevant informed and modulated by a suitable sensitivity analysis.

The model has been able to estimate the macro-economic impacts of the policy options, and some socio-economic impacts and costs to businesses. However, it has not been able to comprehensively model all the potential impacts of the policy options. Where it has not been possible to quantify these impacts, a qualitative discussion has been provided. The impacts which have not been quantified are:

Business profitability and turnover. Some of the costs and benefits to businesses have been captured. However, some of the policy options have an impact on the number of people employed, earnings and therefore spending. This will affect business profitability and turnover. It has not been possible to capture these impacts.

Clear impacts on male and female labour market participation could also not be calculated, but it is indicated that many of the employment and associated benefits arise for women.

Some of the policy options will promote a more equal sharing of unpaid work (such as housework, childcare and caring for the elderly). However, due to a lack of reliable evidence and data, it has not been possible to model or monetise this impact.

The introduction of measures to promote work life balance also aim to improve the well-being of European citizens. However, due to a lack of reliable evidence or measures of well-being and the monetary value of improvement in well-being, it has not been possible to estimate the value of this impact.

Assumptions for underlying data

The data used for the population projections, fertility rates and number of live births per year in the baseline scenario have all been taken directly from projects available from Eurostat. No treatment of the data was required.

The level of population, fertility rates and number of live births are affected by some of the assumptions used to assess the impact of the different policy options. The assumptions which affect these projections are for fertility rates and infant mortality rates.

The data used for the projections of GDP, employment levels for males and females, unemployment rates for males and females, the dependency ratio and average earnings for males and females all come from projections from Cambridge Econometrics' E3ME model. Therefore, no additional assumptions were required. From these projections, the economic activity rate (employment plus unemployment) was calculated. For each policy option, the E3ME model was run using a different set of assumptions, which provide estimates for GDP, employment and unemployment and earnings for each policy option.

The labour cost data was collected from Eurostat. This data is available up until 2014. In order to project labour costs for future years, wage projection data has been used. This is because it is the largest contributor to labour costs. Therefore, the percentage change in wages in each country has been applied to the labour cost to project. The formula below summarises this:

$$Lab_{i,t} = \left(1 + \frac{(Earn_{i,t} - Earn_{i,t-1})}{Earn_{i,t-1}}\right) Lab_{i,t-1}$$

Where:

$Lab_{i,t}$: The average hourly labour cost in each country in each year;

$Earn_{i,t}$: The average earnings in each country in each year;

$Earn_{i,t-1}$: The average earnings in each country in the previous year; and

$Lab_{i,t-1}$: The average labour cost in each country in the previous year.

The value of benefit payments for different leave options was collected through primary desk research, and details of the benefit payments in each country are presented in sections 1.1.1 to 1.1.5.

The information for many of the benefit payments were presented as percentages of earnings. When the value of these benefits was extrapolated to future years the value of benefit payments increased in line with the increase in average earnings. However, in other countries benefit payments were expressed as a flat rate (a particular monetary value). Where the benefit payment is a flat rate, the value of future benefit

payments in future years has been estimated using the percentage change in earnings, as with the labour cost calculation above.

The formula below summarises this:

$$Ben_{i,t} = \left(1 + \frac{(Earn_{i,t} - Earn_{i,t-1})}{Earn_{i,t-1}}\right) Ben_{i,t-1}$$

Where:

$Ben_{x,i,t}$: The average benefit payment in each country in each year for each type of benefit payment;

$Earn_{i,t}$: The average earnings in each country in each year;

$Earn_{i,t-1}$: The average earnings in each country in the previous year; and

$Ben_{i,t-1}$: The average benefit payment in each country in the previous year for each type of benefit payment.

The assessment of the costs and benefits of the different policy options required two additional assumptions for the underlying data. These are:

- The number of live births has been used as a proxy measure for the number of mothers and fathers – the number of live births equals the number of mothers and the number of fathers in the analysis.
- Benefit payments are made to all eligible individuals at a standard rate. This does not take account of the fact that in some countries benefit payments differ for individuals with different income levels or employment histories.

Assumptions underpinning CBA/socio-economic impact assessment

This section describes the assumptions used in order to model the impacts of the policy options. The introduction of different policy options is expected to affect different social and economic factors in different ways. In order to understand how the policy options will have an impact a comprehensive literature review was undertaken. The aim of the literature review was to discover what socio-economic factors the policy change could affect, and to try to find evidence of the magnitude of these impacts. The tables below present the summary of findings from the review.

Although the assumptions presented below are based on the evidence collected from the literature, it is important to note that exact multipliers are not always presented in the literature. This is because the literature does not provide evidence on each individual policy option; it instead provides evidence of the impact of having any leave, or flexible working arrangements compared to having none, or the effect of duration or pay or other specific features of leave/flexible working provisions. Therefore the direction of travel has been taken from the literature for some impacts, and the multipliers adjusted for each policy option.

Additionally, as each Member State has different legislation currently in place, the multiplier for each Member State is different. Therefore, in the table of assumptions, the maximum impact is presented, this has been adjusted downwards based on the legal gap assessment for each policy option in each Member State. The level of the impact was also varied over time. It is likely that the impacts will increase over time as more people become aware of to the new legislation and begin to use its provisions.

There are two tables presented for each policy option. The first table for each option describes factors which the policy options could influence which were inputs into the Cambridge Econometrics E3ME model. The influence on these factors will then cause changes in other socio-economic indicators, such as economic output and the level of employment. Some of the inputs and assumptions described for the E3ME model are

also outcomes and impacts for the policy option. The inputs described for the E3ME are variables which are directly affected by the policy option (such as earnings due to changes in leave payments). However, these variables were not necessarily the same as the outputs for these impacts from the model, as they interact with other variables in the model.

The second table for each policy option describes other socio-economic factors that the policy option will have an impact on. The effect of the policy option on some of these indicators was derived from the E3ME model. Others were calculated using further assumptions, which are set out in the table. The evidence used to form the assumptions is presented in the final column of each table.

The impacts of the policy options can be split into four main categories, although some impacts will fall into multiple categories. These are:

- Impacts on businesses. These includes costs such as paying for leave benefits (where employers are wholly or partly responsible for paying for such benefits – see also table 9 in Annex 1), or a loss of production resulting from individuals taking leave; and benefits such as reductions in absence from work, and continuity of staff through the same staff returning after a period of leave (maintaining company knowledge). The overall impact of the leave arrangements on businesses is mixed; and an increase in the number of people taking leave (or an increased duration of leave) will increase the cost or benefits and the lost production. However, it will also reduce absence from work in the future and in the longer term employees will return to work after their leave period.
- Impacts on the state. These are the impacts of providing payments for benefits, administration costs, and a reduction in the payment of other benefits as a result of policy options. However, there are further potential benefits to the state through increased productivity (increasing tax receipts), and improved health and well-being (reducing payments for healthcare). The overall impact on the state will also be mixed, as increases in benefit payments and administration costs (due to increases in the number of people taking leave) will be offset by a reduction in other benefit payments (for example unemployment benefit for individuals who replace workers who take one of the leave options) and improved tax receipts from increased labour market participation, improved productivity and an improvement in health and well-being leading a reduction in healthcare expenditure.
- Impacts on the individual. The impact of the policy option on the individual are largely around health and well-being, although there are additional benefits from being employed and the sharing of unpaid caring responsibilities. The impact on the individual is expected to be positive overall.
- Impacts on the wider society. These impacts include changes to economic output, the level of employment and gender equality. The impact on the wider economy are expected to be positive. More individuals are likely to return to work after taking leave, meaning that productivity and output will increase (especially if individuals with a high skills level return to highly skilled roles).

The likely impacts, and whether they are expected to be positive or negative over the next forty years are presented in Table 24 below. These are only how the impacts are predicted to occur, and the results from the modelling may differ from this. However, it is expected that the overall economic performance will improve, particularly in later years.

Table 24. Impacts of policy options

	Assumed costs	Assumed benefits
Overall economic indicators	<ul style="list-style-type: none"> • Male earnings in some options • GDP in some early years 	<ul style="list-style-type: none"> • Overall GDP • Female labour market participation • Female employment • Female earnings • Altering of dependency ratio
Impacts on central governments / agencies	<ul style="list-style-type: none"> • Administrative burden • Higher benefit payments for leave options • Higher unemployment payments in earlier years under some options 	<ul style="list-style-type: none"> • Increased tax receipts in later years • Reduced unemployment benefit payments in later years • Reduction in hospital treatments • Reduction in social care costs
Impacts on businesses	<ul style="list-style-type: none"> • Higher leave benefit payments • Higher administrative burden • Reasonable adjustment costs (one off cost) • Higher recruitment costs as more workers take leave (replacement) 	<ul style="list-style-type: none"> • Lower recruitment as staff are more likely to remain in their role after leave period / FWA • Reduction in sickness absence • More productive workforce
Impact on individual		<ul style="list-style-type: none"> • Quality of life • Health • Sharing of unpaid work

The assumptions set out in the table below will only be applied to countries where the legislation will have to change as a result of the policy option being introduced. Where a country's current legislation already meets or exceeds the proposals in the policy option, no changes are expected compared to the baseline scenario.

The assumptions presented in the tables are the central assumptions for the analysis. A sensitivity analysis will be carried out where some of the key assumptions will be varied¹³³.

¹³³ A sensitivity analysis is an exercise where assumptions are varied to show how sensitive the results are to the assumptions made in order to present a range between which it can confidently be stated that the true value lies.

Prior to presenting the assumptions, we summarise the policy options being assessed.

1.2 Policy options

The potential legislative and non-legislative policy measures assessed by this study reflect the comprehensive approach to work-life balance measures adopted in the 2015 Roadmap.

With regard to maternity leave, it includes legislative options to enhance the existing legal acquis by variously:

- Providing entitlements to breastfeeding breaks and facilities;
- Increasing the level of pay during leave;
- Increasing the length of leave.
- It also includes legislative options to build on the rights enshrined in the Parental Leave Directive by providing:
 - The right for flexible take-up;
 - Increasing the age of the child in relation to which leave can be taken;
 - Increasing the length of the non-transferable part of leave;
 - Providing for payment of the leave (during the non-transferable part or the entire leave).

Other options foresee the introduction, at EU level of entitlements to paternity and carers' leave with sub-options focussing on varying lengths and levels of payment, as well as flexibility of take-up (in relation to carers' leave).

Different approaches and entitlements to flexible working (flexible working schedule, geographical flexibility and entitlement to reduce working hours) are also explored, providing either for absolute, conditional or procedural rights to such flexible arrangements in relation to different caring responsibilities.

The assessed non-legislative options focus on the possibility of introducing a childcare guarantee for parents of young children (either 6, 12 or 18 months) to be granted within a specific period following a request being made.

All legislative and non-legislative policy options being explored by this study are summarised in the Table below.

In addition, eight combinations of options were assessed¹³⁴. These combinations were stipulated by the European Commission and are presented in the tables below.

Table 25. Legislative and non-legislative options assessed

Maternity leave	
Option 1	No change in length The first 2 weeks (compulsory period) fully paid and any subsequent weeks as currently (at least at the rate of sick pay) An entitlement for breastfeeding mothers to breaks of at least 1 hour per full working day An obligation for employers to provide appropriate facilities for breastfeeding
Option 2	No change in length or pay

¹³⁴ Two of these combinations will be assessed after the delivery of the draft final report.

	<p>An entitlement for breastfeeding mothers to breaks of at least 1 hour per full working day</p> <p>An obligation for employers to provide appropriate facilities for breastfeeding</p>
Paternity leave	
Option 1	One week of paternity leave, unpaid
Option 2	One week of paternity leave, compensated at least at the level of sick pay
Option 3	Two weeks of paternity leave, compensated at least at the level of sick pay
Parental leave	
Option 1	<p>Entitlement to flexible uptake (part-time, full-time, time-credit, one or more blocks)</p> <p>8 years as the maximum age of the child up to which parents can take parental leave</p> <p>No change to the length of parental leave, nor the non-transferable period between parent; unpaid</p>
Option 2	<p>Entitlement to flexible uptake (part-time, full-time, time-credit, one or more blocks)</p> <p>8 years as the maximum age of the child up to which parents can take parental leave</p> <p>No change to the length of parental leave (4 months per parent), nor the non-transferable period between parents (1 month per parent)</p> <p>Non-transferable month between parents paid at least at sick pay level or unemployment benefit level</p>
Option 3	<p>Length remains 4 months per parent per child up to the age of 8</p> <p>Paid at least at sick pay level for the full four-month period</p> <p>100 % non-transferable</p> <p>Right to request flexible use of parental leave in agreement with employer</p>
Carers' leave	
Option 1	<p>Entitlement to 12 weeks' leave per worker throughout their career, unpaid</p> <p>Entitlement to flexible uptake (part-time, full-time, time-credit, one or more blocks)</p>
Option 2	<p>Entitlement to 4 weeks' leave per worker throughout their career</p> <p>Paid at least at the level of sick pay</p> <p>Entitlement to flexible uptake (part-time, full-time, time-credit, one or more blocks)</p>
Option 3	Right to a short-term leave of 5 days per year, per child or dependent relative paid at sick pay level
Flexible working	
Option 1	Right to request flexibility in working schedule and in place of work for a set period of time

For parents of children up to age 12
 For carers' in the situations that also give rise to carers' leave
 Right to request reduced working hours
 For parents of children up to age 12
 For carers' in the situations that also give rise to carers' leave
 With an automatic right to return to the previous working hours at the end of the period of reduced working hours
 Employer only has to consider a request and reply without obligation to grant the requested change

Non-legislative

Childcare

- Option 1 Childcare guarantee for parents of 6 month, 1 year, 18 months old children
 Ensured place within 1, 2, 3 months after parents request
 Childcare guarantee financed by EU funding
- Option 2 Non-binding recommendations to Member States to provide childcare services or on reduce fiscal disincentives to work for second earners which arise from tax and benefit systems and childcare-related costs

Long-term care

- Option 1 Non-binding recommendations to Member States to provide elderly care services

Dismissal protection

- Option 1 Improved protection against dismissal through:
 Requirement of substantiation of the grounds for dismissal in writing until the end of the leave and upon the employee's request for a period of 6 months after the end of leave
 Prohibition of preparatory measures for dismissals until the end of leave

A number of combined options made up of elements of the above were also assessed.

Table 26. Combinations of options for assessment

Combination 1

<p>Paternity leave (Option 2)</p>	<ul style="list-style-type: none"> • One week of paternity leave (10 working days) • Compensated at least at sick pay level
<p>Parental leave (Option 4)</p>	<ul style="list-style-type: none"> • Entitlement to flexible uptake (part-time, full-time, time-credit, one or more block) • 8 years as the maximum age of the child up to which parents can take parental leave • 100% non-transferable • Pay for the entire leave period of 4 months at least at sick pay level.
<p>Carers' leave (Option 6)</p>	<ul style="list-style-type: none"> • Entitlement to 5 days of leave per worker per year • Pay at sick pay level
<p>Flexible Working Arrangements (Option 1)</p>	<ul style="list-style-type: none"> • Entitlement to flexibility in working schedule and in place of work for parents of children up to the age of 16; for carers in the situations that also give rise to carers' leave. •

-

Combination 2

Maternity leave (Non-legislative option)	<i>Policy guidance for litigation, awareness raising, sharing best practices</i>
Paternity leave (Non-legislative)	<ul style="list-style-type: none"> • <i>Assessment of situation in MS in the framework of the European Semester</i> • <i>Awareness raising, sharing best practices</i>
Parental leave (Option 2)	<ul style="list-style-type: none"> • <i>Entitlement to flexible uptake (part-time, full-time, time-credit, one or more block)</i> • <i>12 years as the maximum age of the child up to which parents can take parental leave</i> <p><i>1 month non-transferable and paid at least at sick pay level</i></p>
Carers' leave (Non-legislative)	<ul style="list-style-type: none"> • <i>Assessment of situation in MS in the framework of the European Semester</i> <p><i>Exchange of good practice in MSs</i></p>
Flexible Working Arrangements (Option 1)	<ul style="list-style-type: none"> • <i>Entitlement to flexibility in working schedule and in place of work for parents of children up to the age of 16; for carers in the situations that also give rise to carers' leave.</i>

1.2.1 Maternity leave

Table 27. Assumptions for Cambridge Econometrics (CE) E3ME modelling

Factor to be altered	Option 1	Option 2	Summary of evidence
	No change length; No change to payment; breastfeeding entitlements	No change length; Change to pay; breastfeeding entitlements	
Change labour market participation of women	Increase in labour market participation of up to 1% of mothers	Increase in labour market participation of up to 4% of mothers	O. Thévenon and A. Solaz (2014) Bergemann and Riphahn (2011) These sources suggest that the provision of maternity leave increases labour market participation. The factors have been varied to account for the different strengths of the maternity leave options.
Vary average working hours females	No change	No change	O. Thévenon and A. Solaz (2014) The research suggests that changes in pay and duration of leave affect female working hours
Change in productivity of females	No change	No change	Cohen et al (2005) This research suggests that the provision of leave will reduce absence at work, which will lead to an increase in annual productivity
Change in earnings for females	No change	Increase in earnings due to change in maternity pay outlined in option	

Table 28. Approach and assumptions to assess impact of maternity leave options

Impact	Option 1	Option 2	Evidence
	No change length; No change to payment; breastfeeding entitlements	No change length; Change to pay; breastfeeding entitlements	
Duration of maternity leave taken	No change to duration of maternity leave	No change to duration of maternity leave due	A. Ziefle and M. Gangl This research showed that after a change in legislation in Germany to increase the duration of leave, the duration of leave taken increases in line with the legislative increase.
Employment rate of women	This will be calculated using E3ME model	This will be calculated using E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that female employment will increase in the long term
Gender pay gap	This will be calculated from the results of the E3ME model	This will be calculated from the results of the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that the gender pay gap will decrease in the long term
Dependency ratio	This will be calculated from the results of the E3ME model	This will be calculated from the results of the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that employment will increase and the dependency ratio decrease in the long term
Payment of other benefits	Multiply average unemployment payments by number of individuals unemployed, taken from CE modelling	Multiply average unemployment payments by number of individuals unemployed, taken from CE modelling	The payment of unemployment benefits is expected to decrease as a proportion of individuals taking maternity leave will be replaced by previously unemployed individuals Additionally, females who return to work when they would otherwise have remained unemployed or inactive will reduce benefit payments.
GDP	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that female employment will increase in the long term

Impact	Option 1	Option 2	Evidence
Tax receipts	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that employment will increase and the tax receipts will also increase in the long term
Labour market participation	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that labour market participation will increase in the long term
Health of children – hospital admissions	Change in hospital admissions for children assumed to be 35% of employed mothers who take up breastfeeding. No change assumed as no effect on breastfeeding	Change in hospital admissions for children assumed to be 35% of employed mothers who take up breastfeeding.	Good literature: U.S. Department of Health and Human Services (2007). Health benefits linked to changes in breastfeeding patterns Sinha et al (2015)
Health of mother – hospital admissions	Change in hospital admissions for 25% of mothers who are employed and take up breastfeeding No change assumed as no effect on breastfeeding	Change in hospital admissions for 25% of mothers who are employed and take up breastfeeding No change assumed as no effect on breastfeeding Number of admissions multiplied by average cost of admission	Department of Health and Human Services (2007). Health benefits linked to changes in breastfeeding patterns Sinha et al (2015) Aitken et al (2015)
Absence from work	No change	Change in average number of days absent from work for females who change	Cohen et al (2005) This research suggests that the provision of leave will reduce absence at work, which will lead to an increase in annual productivity

Impact	Option 1	Option 2	Evidence
		breastfeeding behaviour, assumed to be 1 day. Multiply by appropriate labour cost	
Level of poverty	This will be assessed using the results for employment, unemployment, GDP and earnings from the E3ME model	This will be assessed using the results for employment, unemployment, GDP and earnings from the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that the level of poverty will decrease in the long term if GDP, earnings, employment and labour market participation increase
Administrative burden	Number of females taking maternity leave, multiplied by the administrative cost of providing leave.	Number of females taking maternity leave, multiplied by the administrative cost of providing leave.	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave
Benefit payment cost	Number of females taking maternity leave, multiplied by the benefit payment and the average duration of leave.	Number of females taking maternity leave, multiplied by the benefit payment and the average duration of leave.	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave
Cost to employers of replacement	Number of female employees who are replaced multiplied by an average cost of recruitment (taken as 5 days of senior staff time, multiplied by an appropriate labour cost for each MS).	Number of female employees who are replaced multiplied by an average cost of recruitment (taken as 5 days of senior staff time, multiplied by an appropriate labour cost for each MS).	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave

Impact	Option 1	Option 2	Evidence
	Replacement rate assumed to be 33.33%	Replacement rate assumed to be 33.33%	
Cost to employers of lost productivity	Number of female employees who take maternity leave who are not replaced multiplied by average labour cost and average duration of leave.	<p>Number of female employees who take maternity leave who are not replaced multiplied by average labour cost and average duration of leave.</p> <p>Number of females with children under the age of two who are employed (taken from population projections and CE projections) multiplied by 248 (average number of working days per year) and the hourly labour cost.</p>	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave
Cost to employers of reasonable adjustment	No change	Assume 50% of businesses already provide space for breastfeeding. Assume space required is 2.5m ² . Multiply space by average rental value per m ² (opportunity cost – space cannot be used for any other purpose).	<p>European Commission (2014) Supplementary study to analyse and evaluate the health, social, economic and environmental impact of a possible EU initiative on the protection of workers’ health from risks related to exposure to Environmental Tobacco Smoke at the workplace.</p> <p>Where the legal match shows this provision is already met, the cost will be zero.</p>

Impact	Option 1	Option 2	Evidence
		Assume costs of transforming room are negligible.	

1.2.2 Paternity leave

Table 29. Assumptions for Cambridge Econometrics E3ME modelling

Factor to be altered	Option 1	Option 2	Option 3	Evidence
	One week unpaid paternity leave	One week paid paternity leave	Two weeks paid paternity leave	
Vary average working hours by males	Decrease by additional time taken away from work for paternity and parental leave (leverage effect)	Decrease by additional time taken away from work for paternity and parental leave (leverage effect)	Decrease by additional time taken away from work for paternity and parental leave (leverage effect)	Based on policy options
Change in earnings for males	Reduction in earnings for fathers who take unpaid leave of up to 2%	No change, leave is paid so fathers do not lose earnings	No change, leave is paid so fathers do not lose earnings	
Change in male employment	Assumed that up to 10% of additional fathers taking paternity leave will take parental leave (the leverage effect) and their jobs will be covered by additional staff while on parental leave. A proportion of these staff will be male (assumed to be 50%). Paternity leave	Assumed that up to 10% of additional fathers taking paternity leave will take parental leave (the leverage effect) and their jobs will be covered by additional staff while on parental leave. A proportion of these staff will be male (assumed to be 50%). Paternity leave take up rate increases by up to 40%.	Assumed that up to 10% of additional fathers taking paternity leave will take parental leave (the leverage effect) and their jobs will be covered by additional staff while on parental leave. A proportion of these staff will be male (assumed to be 50%). Paternity leave	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave

Factor to be altered	Option 1	Option 2	Option 3	Evidence
	take up rate increases by up to 5%.		take up rate increases by up to 40%.	
Change in female employment	Assumed that up to 10% of additional fathers taking paternity leave will take parental leave and their jobs will be covered by additional staff. A proportion of these replacement staff will be female (assumed to be 50%). Paternity leave take up rate increases by up to 5%.	Assumed that up to 10% of additional fathers taking paternity leave will take parental leave and their jobs will be covered by additional staff. A proportion of these replacement staff will be female (assumed to be 50%). Paternity leave take up rate increases by up to 40%.	Assumed that up to 10% of additional fathers taking paternity leave will take parental leave and their jobs will be covered by additional staff. A proportion of these replacement staff will be female (assumed to be 50%). Paternity leave take up rate increases by up to 40%.	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave

Table 30. Approach and assumptions to assess impact of paternity leave options

Impact	Option 1	Option 2	Option 3	Evidence
	One week unpaid paternity leave	One week paid paternity leave	Two weeks paid paternity leave	
Take-up rate of paternity leave	Assume paternity leave take up increases by 5p.p	Assume paternity leave take up increases by 40 p.p per year up to highest level for MS already providing this option	Assume paternity leave take up increases by 40 p.p per year up to highest level for MS already providing this option	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave
Duration of paternity	Increase by up to 2 days	Increase by up to 5 days	Increase by up to 10 days	European Commission (2011) Study on the costs and benefits of

				possible EU measures on paternity leave
Take up of parental leave	10% of additional fathers taking paternity leave are assumed to take parental leave	10% of additional fathers taking paternity leave are assumed to take parental leave	15% of additional fathers taking paternity leave are assumed to take parental leave	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave
Employment rate of men and women	This will be calculated by the E3ME model	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that female employment will increase in the long term
Gender pay gap	This will be assessed using the results of the E3ME model	This will be assessed using the results of the E3ME model	This will be assessed using the results of the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that the gender pay gap will decrease in the long term
Dependency ratio	This will be calculated from the results of the E3ME model	This will be calculated from the results of the E3ME model	This will be calculated from the results of the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that employment will increase and the dependency ratio decrease in the long term
Payment of other benefits	Multiply average unemployment payments by number of individuals	Multiply average unemployment payments by number of individuals	Multiply average unemployment payments by number of individuals	The payment of unemployment benefits is expected to

	unemployed, taken from CE modelling	unemployed, taken from CE modelling	unemployed, taken from CE modelling	decrease as a proportion of individuals taking paternity leave will lead to an increase in parental leave, where workers will need to be replaced by previously unemployed individuals.
GDP	This will be calculated by the E3ME model	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that GDP will increase in the long term
Tax receipts	This will be calculated by the E3ME model	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that employment will increase and the tax receipts will also increase in the long term
Labour market participation	This will be calculated by the E3ME model	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that labour market participation will increase in the long term

Quality of life	<p>Change in QoL for mothers increases by 2% when fathers take paternity leave.</p> <p>Multiply change in number of fathers taking leave by this factor and apply to female QoL measure</p>	<p>Change in QoL for mothers increases by 2% when fathers take paternity leave.</p> <p>Multiply change in number of fathers taking leave by this factor and apply to female QoL measure</p>	<p>Change in QoL for mothers increases by 4% when fathers take paternity leave.</p> <p>Multiply change in number of fathers taking leave by this factor and apply to female QoL measure</p>	<p>Redshaw and Henderson (2013)</p> <p>This evidence suggests that when fathers take leave mothers feel more supported and have a higher QoL. Multipliers have been varied based on the strength of provision</p>
Health of mother – hospital admissions	<p>Change in hospital admissions for mothers assumed to be 5% of admissions for mothers where paternity leave measures are extended</p> <p>Number of admissions multiplied by average cost of admission Number of admissions multiplied by average cost of admission</p>	<p>Change in hospital admissions for mothers assumed to be 5% of admissions for mothers where paternity leave measures are extended</p> <p>Number of admissions multiplied by average cost of admission Number of admissions multiplied by average cost of admission</p>	<p>Change in hospital admissions for mothers assumed to be 5% of admissions for mothers where paternity leave measures are extended</p> <p>Number of admissions multiplied by average cost of admission</p>	<p>Redshaw and Henderson (2013)</p>
Sharing of care responsibilities	<p>Additional fathers taking paternity leave are assumed to take parental leave, who will share caring responsibilities more evenly. Change in time father spend caring to increase by up to 5%</p>	<p>Additional fathers taking paternity leave are assumed to take parental leave, who will share caring responsibilities more evenly. Change in time father spend caring to increase by up to 5%</p>	<p>Additional fathers taking paternity leave are assumed to take parental leave, who will share caring responsibilities more evenly. Change in time father spend caring to increase by up to 10%</p>	<p>Based on Tanaka and Waldfogel (2005)</p> <p>This research suggests that when fathers take leave, they become more involved in</p>

				<p>caring for the child. The multipliers have been varied based on the strength of provision</p>
Administrative burden	Number of males taking paternity leave, multiplied by the administrative cost of providing leave.	Number of males taking paternity leave, multiplied by the administrative cost of providing leave.	Number of males taking paternity leave, multiplied by the administrative cost of providing leave.	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave
Benefit payment cost	Number of males taking paternity leave, multiplied by the benefit payment and the average duration of leave.	Number of males taking paternity leave, multiplied by the benefit payment and the average duration of leave.	Number of males taking paternity leave, multiplied by the benefit payment and the average duration of leave.	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave
Cost to employers of lost productivity	Number of male employees who take paternity leave multiplied by an average labour cost and the duration of leave will show the loss of production while males are on paternity leave,	Number of male employees who take paternity leave multiplied by an average labour cost and the duration of leave will show the loss of production while males are on paternity leave.	Number of male employees who take paternity leave multiplied by an average labour cost and the duration of leave will show the loss of production while males are on paternity	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave

1.2.3 Parental leave

Table 31. Assumptions for Cambridge Econometrics E3ME modelling

Factor to be altered	Option 1	Option 2	Option 3	Evidence
	Flexible uptake; up to age of 8; no change in duration; no change pay; no change transferability	Flexible uptake; up to age of 8; no change length; no change transferability; change to pay for non-transferable month	Flexible uptake; up to the age of 12; no change in length; change to non-transferable period; no change in pay	
Change labour market participation of women	Increase by up to 1.5% for mothers Labour market participation rate for males does not alter	Increase by up to 3% for mothers Labour market participation rate for males does not alter	Increase by up to 6% for mothers Labour market participation rate for males does not alter	O. Thévenon and A. Solaz (2014) This evidence shows that the provision of longer periods of leave leads to an increase in participation among women, the multipliers have been varied to represent the strength of the legislation
Change in fertility rate	Increase in fertility rate of up to 5%	Increase in fertility rate of up to 10%	Increase in fertility rate of up to 10%	Lalive and Zweimueller (2009) This evidence shows that the provision of longer periods of leave can increase the fertility rate. The multipliers have been varied based on the strength of the policy option.

Factor to be altered	Option 1	Option 2	Option 3	Evidence
Vary average working hours by males	Decrease by up to 0.4% for fathers (using births as a proxy measure for fathers). Further decrease from additional fathers taking parental leave and being absent from work	Decrease by 0.7% for fathers (using births as a proxy measure for fathers). Further decrease from additional fathers taking parental leave and being absent from work	Decrease by 1% for fathers (using births as a proxy measure for fathers). Further decrease from additional fathers taking parental leave and being absent from work	O. Thévenon and A. Solaz (2014) This evidence shows that the provision of longer periods of leave influences the average hours fathers spend working. Additionally, fathers who take parental leave will also reduce their working hours.
Change in earnings	No change for parents taking parental leave Decrease in pay for additional parents taking parental leave	Earnings for parents taking parental leave increases as pay increases in the option during the non-transferable period	Earnings for parents taking parental leave increases as pay increases in the option during the non-transferable period	These assumptions are based on the policy option description
Change in employment	Employment increase for males and females to cover the jobs of individuals who are replaced while on parental leave Replacement rate is 33% for females and 11% for males	Employment increase for males and females to cover the jobs of individuals who are replaced while on parental leave Replacement rate is 33% for females and 11% for males	Employment increase for males and females to cover the jobs of individuals who are replaced while on parental leave Replacement rate is 33% for females and 11% for males	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave

Factor to be altered	Option 1	Option 2	Option 3	Evidence
Change in productivity	No change	Productivity increases by up to 0.2% for individuals taking parental leave	Productivity increases up to 0.4% for individuals taking parental leave	Cohen et al (2005) This research suggests that the provision of leave will reduce absence at work, which will lead to an increase in annual productivity
Change in population	Change in Infant Mortality – decreases by up to 0.5%	Change in Infant Mortality – decreases by up to 1%	Change in Infant Mortality – decrease by up to 2%	Evidence suggests a decrease (LSE (2015) Challenges of worklife balance faced by working families), but no multipliers available. Used conservative estimates

Table 32. Approach and assumptions to assess impact of parental leave options

Impact	Option 1	Option 2	Option 3	Evidence
	Flexible uptake; up to age of 8; no change in duration; no change pay; no change transferability	Flexible uptake; up to age of 12; no change length; no change transferability; change to pay for non-transferable month	Flexible uptake; up to the age of 8; no change duration; increase in non-transferable period; no change in pay	
Take-up rate of parental leave	Assume parental leave take up increases by up to 2%	Assume parental leave take up increases by up to 10%	Assume parental leave take up increases by up to 20%	LSE (2015) Challenges of worklife balance faced by working families; Lapuerta 2010; O. Thévenon and A. Solaz (2014)

Impact	Option 1	Option 2	Option 3	Evidence
				The evidence suggests that increases in the pay and duration of leave increases the take up of leave options. The multipliers have been varied depending on the strength of leave option.
Duration of parental leave taken	No change	Duration increase by up to three weeks	Duration increases by up to nine weeks	Ziefle and M. Gangl This research showed that after a change in legislation in Germany to increase the duration of leave, the duration of leave taken increases in line with the legislative increase.
Employment rate of men and women	This will be assessed using the E3ME model	This will be assessed using the E3ME model	This will be assessed using the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that female employment will increase in the long term
Gender pay gap	This will be assessed using the results of the E3ME model	This will be assessed using the results of the E3ME model	This will be assessed using the results of the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that the gender pay gap will decrease in the long term
Dependency ratio	This will be calculated from the results of the E3ME model	This will be calculated from the results of the E3ME model	This will be calculated from the results of the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that employment will increase and the dependency ratio decrease in the long term
Payment of other benefits	Multiply average unemployment payments by number of individuals unemployed, taken from CE modelling	Multiply average unemployment payments by number of individuals unemployed, taken from CE modelling	Multiply average unemployment payments by number of individuals unemployed,	For example payment of unemployment benefits could decrease as unemployed individuals replace workers taking parental leave

Impact	Option 1	Option 2	Option 3	Evidence
			taken from CE modelling	
GDP	This will be calculated by the E3ME model	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that GDP will increase in the long term
Tax receipts	This will be calculated by the E3ME model	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that employment will increase and tax receipts will also increase in the long term
Labour market participation	This will be calculated by the E3ME model	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that labour market participation will increase in the long term
Retention	Staff turnover reduced as parents feel more protected by new measures and return to the same job. Turnover among parents reduced by 1.5%	Staff turnover reduced as parents feel more protected by new measures and return to the same job. Turnover among parents reduced by 3%	Staff turnover reduced as parents feel more protected by new measures and return to the same job. Turnover amongst parents decreased by 6%	Based on Equality and Human Rights Commission (2016) Pregnancy and Maternity Related Discrimination and Disadvantage
Quality of life	Change in QoL for mothers increases by 3% when fathers take parental leave. Multiply change in number of fathers taking leave by this factor and	Change in QoL for mothers increases by 6% when fathers take parental leave. Multiply change in number of fathers taking leave by this factor and	Change in QoL for mothers increases by 10% when fathers take parental leave. Multiply change in number of fathers taking leave by this	Redshaw and Henderson (2013); This evidence suggests that when fathers take leave mothers feel more supported and have a higher QoL. Multipliers have been varied based on the strength of provision

Impact	Option 1	Option 2	Option 3	Evidence
	apply to female QoL measure.	apply to female QoL measure	factor and apply to female QoL measure	Lots of literature on employment and QoL, for example Carlier et al (2013); Brereton et al (2008)
Fertility rate	Increase in fertility rate of up to 5%	Increase in fertility rate of up to 10%	Increase in fertility rate of up to 10%	Lalive and Zweimueller (2009) This evidence shows that the provision of longer periods of leave can increase the fertility rate. The multipliers have been varied based on the strength of the policy option.
Health of children – infant mortality	Change in Infant Mortality multiplied by value of a statistical life. Assume IM rate decreases by 0.5%	Change in Infant Mortality multiplied by value of a statistical life. Assume IM rate decreases by 1%	Change in Infant Mortality multiplied by value of a statistical life. Assume IM rate decreases by 2%	Evidence suggests a decrease (LSE (2015) Challenges of worklife balance faced by working families), but no multipliers available. Used conservative estimates
Health of children – hospital admissions	Change in hospital admissions for children assumed to be 0.5%. Number of admissions multiplied by average cost of admission	Change in hospital admissions for children assumed to be 1%. Number of admissions multiplied by average cost of admission	Change in hospital admissions for children assumed to be 2%. Number of admissions multiplied by average cost of admission	Good literature: U.S. Department of Health and Human Services (2007). Health benefits linked to changes in breastfeeding patterns Sinha et al (2015)
Health of mother – hospital admissions	Change in hospital admissions for mothers assumed to be 0.5%. Number of admissions multiplied by average cost of admission	Change in hospital admissions for mothers assumed to be 0.5%. Number of admissions multiplied by average cost of admission	Change in hospital admissions for mothers assumed to be 0.5%. Number of admissions multiplied by average cost of admission	Good literature: U.S. Department of Health and Human Services (2007). Health benefits linked to changes in breastfeeding patterns Sinha et al (2015) Aitken et al (2015)
Impact on absenteeism	No change	Decrease by 0.5 days per year	Decrease by 1 day per year	Cohen et al (2005)

Impact	Option 1	Option 2	Option 3	Evidence
				This research suggests that the provision of leave will reduce absence at work, which will lead to an increase in annual productivity
Sharing of care responsibilities	Increase in fathers participation in parental leave leads to up to a 5% increase in unpaid work time per father	Increase in fathers participation in parental leave leads to up to a 10% increase in unpaid work time per father	Increase in fathers participation in parental leave leads to up to a 20% increase in unpaid work time per father	Based on Tanaka and Waldfogel (2005) This research suggests that when fathers take parental leave, they become more involved in caring for the child. The multipliers have been varied based on the strength of provision
Administrative burden	Number of males taking parental leave, multiplied by the administrative cost of providing leave.	Number of males taking parental leave, multiplied by the administrative cost of providing leave.	Number of males taking parental leave, multiplied by the administrative cost of providing leave	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave
Benefit payment cost	Number of males taking parental leave, multiplied by the benefit payment and the average duration of leave.	Number of males taking parental leave, multiplied by the benefit payment and the average duration of leave.	Number of males taking parental leave, multiplied by the benefit payment and the average duration of leave.	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave
Cost to employers of replacement	Number of male employees who are replaced multiplied by an average cost of recruitment (taken as 5	Number of male employees who are replaced multiplied by an average cost of recruitment (taken as 5	Number of male employees who are replaced multiplied by an average cost of recruitment (taken as 5	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave

Impact	Option 1	Option 2	Option 3	Evidence
	days of senior staff time, multiplied by an appropriate labour cost for each MS) Replacement rate is 33% for females and 11% for males	days of senior staff time, multiplied by an appropriate labour cost for each MS) Replacement rate is 33% for females and 11% for males	days of senior staff time, multiplied by an appropriate labour cost for each MS) Replacement rate is 33% for females and 11% for males	
Cost to employers of lost productivity	Number of male employees who take parental leave who are not replaced multiplied by average labour cost and average duration of leave. Replacement rate is 33% for females and 11% for males	Number of male employees who take parental leave who are not replaced multiplied by average labour cost and average duration of leave. Replacement rate is 33% for females and 11% for males	Number of female employees Number of male employees who take parental leave who are not replaced multiplied by average labour cost and average duration of leave. Replacement rate is 33% for females and 11% for males	European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave

In addition to these policy options, additional options 2b, 2c, 2d and 3b have been assessed for parental leave. These options have been assessed using the assumptions described above, with the legal gap analysis being altered for each option. The assumptions that these options follow are:

- Policy option 2b follows the assumptions set out for option 1 above, as there is no change to pay, duration or non-transferability;
- Policy option 2c follows the assumptions set out for option 2 above, as there is a change to non-transferability;
- Policy option 2d follows the assumptions set out for option 2 above, as there is a change to pay and non-transferability; and
- Policy option 3b follows the assumptions set out for option 3 above, as there is a change to duration and non-transferability.

1.2.4 Carers leave

Table 33. Approach and assumptions to assess impact of carers leave options

Impact	Option 1	Option 2	Option 3	Evidence
	Unpaid; 12 weeks; flexible uptake	Paid; 4 weeks; flexible uptake	Paid; 1 week; flexible uptake	
Take-up rate of carers leave	Increase take up to level achieved in Member States which already meet the conditions of the option with similar payment level	Increase take up to level achieved in Member States which already meet the conditions of the option with similar payment level	Increase take up to level achieved in Member States which already meet the conditions of the option with similar payment level	This is based on the level of carers' leave in BE, which is the highest in the EU of Member States which comply with the policy options. Level assumed to be 0.6% for males and 1.5% for females.
Duration of carers leave	Increase take up to level achieved in Member States which already meet the conditions of the option.	Increase take up to level achieved in Member States which already meet the conditions of the option.	Increase duration to full five days	Increase in duration based on duration in BE (on average 10 days leave per year). Some MS have an average above this level – where this is the case the duration of leave for the additional people taking leave is assumed to be up to 10 days.
Employment rate of men and women	This will be calculated by the E3ME model	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that female employment will increase in the long term
Gender pay gap	This will be calculated from the results of the E3ME model	This will be calculated from the results of the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that the gender pay gap will decrease in the long term

Impact	Option 1	Option 2	Option 3	Evidence
Dependency ratio	This will be calculated from the results of the E3ME model	This will be calculated from the results of the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that employment will increase and the dependency ratio decrease in the long term
Payment of other benefits	Multiply average unemployment payments by number of individuals unemployed, taken from CE modelling	Multiply average unemployment payments by number of individuals unemployed, taken from CE modelling	Multiply average unemployment payments by number of individuals unemployed, taken from CE modelling	For example payment of unemployment benefits could decrease as unemployed individuals replace workers taking parental leave
GDP	This will be calculated by the E3ME model	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that GDP will increase in the long term
Tax receipts	Multiply tax rate by average earnings and employment rate, taken from CE modelling	Multiply tax rate by average earnings and employment rate, taken from CE modelling	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that employment will increase and tax receipts will also increase in the long term
Labour market participation	This will be calculated by the E3ME model	This will be calculated by the E3ME model	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that labour market participation will increase in the long term
Quality of life	Change in QoL based on employment / unemployment; employment rate of carers increases (taken from CE	Change in QoL based on employment / unemployment; employment rate of carers increases (taken from CE	Change in QoL based on employment / unemployment; employment rate of carers increases (taken from CE model), level of QoL increases by	Lots of literature on employment and QoL, for example Carlier et al (2013); Brereton et al (2008)

Impact	Option 1	Option 2	Option 3	Evidence
	model), level of QoL increases by 0.44 for each additionally employed person The aggregate level of QoL will differ based on the change in the number of people employed.	model), level of QoL increases by 0.44 for each additionally employed person The aggregate level of QoL will differ based on the change in the number of people employed.	0.44 for each additionally employed person The aggregate level of QoL will differ based on the change in the number of people employed	
Health of person being cared for – social care	Less institutional social care needed. Additional days provided by carers reduces provision of social care by the same number of days	Less institutional social care needed. Additional days provided by carers reduces provision of social care by the same number of days	Less institutional social care needed. Additional days provided by carers reduces provision of social care by the same number of days	The aggregate change in the number of days of carers' leave provided in each MS will equal the decrease in the number of days of social care required
Absenteeism	Reduced absenteeism by up to 0.25 days	Reduced absenteeism by up to 0.5 day	Reduced absenteeism by up to 0.25 days	Cohen et al (2005) The evidence shows that the provision of leave reduces absence from work. Multipliers have been varied based on the strength of provision
Retention	Decrease job vacancies by 10% of the number of people taking up leave	Decrease job vacancies by 20% of the number of people taking up leave	Decrease job vacancies by 10% of the number of people taking up leave	Based on Pavalko and Henderson (2006) This research shows that people are more likely to remain in their jobs if carers' leave is available. Therefore employers do not need to recruit additional

Impact	Option 1	Option 2	Option 3	Evidence
				workers. Multipliers have been varied based on strength of provision.
Sharing of care responsibilities	Where additional men take caring leave, sharing of care responsibilities increases by up to 10%	Where additional men take caring leave, sharing of care responsibilities increases by up to 15%	Where additional men take caring leave, sharing of care responsibilities increases by up to 15%	Based on Tanaka and Waldfogel (2005) This research suggests that when individuals take leave, they become more involved in caring. The multipliers have been varied based on the strength of provision
Administrative burden	Number of people taking carers leave, multiplied by the administrative cost of providing leave.	Number of people taking carers leave, multiplied by the administrative cost of providing leave.	Number of people taking carers leave, multiplied by the administrative cost of providing leave.	European Commission (2011) Study on the costs and benefits of possible EU measures on carers' leave
Benefit payment cost	Number of people taking carers leave, multiplied by the benefit payment and the average duration of leave.	Number of people taking carers leave, multiplied by the benefit payment and the average duration of leave.	Number of people taking carers leave, multiplied by the benefit payment and the average duration of leave.	European Commission (2011) Study on the costs and benefits of possible EU measures on carers' leave
Cost to employers of replacement	Number of employees who are replaced multiplied by an average cost of recruitment (taken as 5 days of senior staff time,	Number of employees who are replaced multiplied by an average cost of recruitment (taken as 5 days of senior staff time,	Number of employees who are replaced multiplied by an average cost of recruitment (taken as 5 days of senior staff time, multiplied by an	European Commission (2011) Study on the costs and benefits of possible EU measures on carers' leave

Impact	Option 1	Option 2	Option 3	Evidence
	multiplied by an appropriate labour cost for each MS) Replacement rate is 11% for males and 33% for females.	multiplied by an appropriate labour cost for each MS) Replacement rate is 11% for males and 33% for females.	appropriate labour cost for each MS) Replacement rate is 11% for males and 33% for females.	
Cost to employers of lost productivity	Number of male employees who take carers leave who are not replaced multiplied by average labour cost and average duration of leave.	Number of employees who take carers leave who are not replaced multiplied by average labour cost and average duration of leave.	Number of employees who take carers leave who are not replaced multiplied by average labour cost and average duration of leave.	European Commission (2011) Study on the costs and benefits of possible EU measures on carers' leave

1.2.5 Flexible working arrangements

Table 34. Assumptions for Cambridge Econometrics E3ME modelling

Factor to be altered	Option 1	Evidence
	Procedural right to request flexible working arrangements (including place of work); Right to request flexible working hours	
Change labour market participation parents and carers	Increase participation among parents and carers by 10%, which will influence the male and female participation rate.	Based on Pavalko and Henderson (2006) The access to flexible working arrangements is shown to have a beneficial effect on labour market participation. The multipliers have been varied based on the strength of the policy options
Change in fertility rate	Increase of up to 5%	Stated in LSE paper that there is an increase but no reference. Assumptions based on Lalive and Zweimueller 2009 The evidence shows that the provision of FWA has a positive effect on the fertility rate. The multipliers have been varied based on the strength of provision.
Vary average working hours for parents and carers	Decrease by 20% for individuals opting to reduce working hours. No change for individuals utilising other flexible working arrangements	Based on Pavalko and Henderson (2006) The evidence shows that access to FWA leads to a decrease in the number of hours worked. The multipliers have been varied based on the strength of provision.
Change in productivity	Productivity increases by up to 0.2%	Based on LSE (2015) worklife balance faced by working families

Factor to be altered	Option 1	Evidence
		The evidence shows that FWA helps to reduce the number of days taken as absence from work. The multipliers have been varied based on the strength of provisions.

Table 35. Approach and assumptions to assess impact of flexible working arrangements options

Impact	Option 1	Evidence
	Procedural right to request flexible working arrangements (including place of work); Right to request flexible working hours	
	Procedural right to request flexible working arrangements (including place of work); Right to request flexible working hours	
Take-up rate of flexible working arrangements	Use NL as a benchmark as right already exists Use SE as benchmark for flexible working arrangements (highest value in EU)	LSE (2015) Challenges of worklife balance faced by working families Takeup of: homework - 12% Reduced working hours - 11% Flexible schedule: 30%
Employment rate of men and women	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that female employment will increase in the long term

Impact	Option 1	Evidence
Gender pay gap	This will be calculated from the results of the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that the gender pay gap will decrease in the long term
Dependency ratio	This will be calculated from the results of the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that employment will increase and the dependency ratio decrease in the long term
Payment of other benefits	Multiply average unemployment payments by number of individuals unemployed, taken from CE modelling	For example payment of unemployment benefits could decrease as unemployed individuals replace workers taking parental leave
GDP	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that GDP will increase in the long term
Tax receipts	Multiply tax rate by average earnings and employment rate, taken from CE modelling	Based on the assumptions made for the E3ME model, it is anticipated that employment will increase and tax receipts will also increase in the long term
Labour market participation	This will be calculated by the E3ME model	Based on the assumptions made for the E3ME model, it is anticipated that labour market participation will increase in the long term
Quality of life	Assume increase in QoL of 3% for individuals taking FWA	Based on Redshaw and Henderson (2013) The evidence suggests that access to FWA has a positive impact on QoL. The multipliers have been varied based on strength of provision.
Health of employees– hospital admissions for diabetes	Change in hospital admissions for people using FWA assumed to be calculated using odds ratios for: Cardiovascular disease – odds ratio 1.3	Nyberg et al (2013)

Impact	Option 1	Evidence
	Number of admissions multiplied by average cost of admission	
Sharing of care responsibilities	Caring responsibilities for females decrease related to change in employment patterns, taken from CE model	
Absenteeism	Assume reduction of 0.5 day sickness absence per person taking FWA	Based on LSE (2015) worklife balance faced by working families The evidence suggests that having access to FWA reduces absence from work. Multipliers have been varied based on strength of provision.
Retention	Decrease vacancies by 5% of individuals using flexible working options	Based on LSE (2015) worklife balance faced by working families The multipliers have been varied based on the strength of each policy option.
Administrative burden	Number of people taking flexible working arrangements, multiplied by the administrative cost of providing leave. Cost only for employers, assumed to be 2 working days per employee taking FWA up until 2021; from 2021 onwards assumed to be 2 days for reduced working hours and 1 day for flexible hours and flexible location.	European Commission (2011) Study on the costs and benefits of possible EU measures on carers' leave

Impact	Option 1	Evidence
Cost to employers of lost productivity	Lost working hours multiplied by an appropriate labour cost	European Commission (2011) Study on the costs and benefits of possible EU measures on carers' leave
Cost of reasonable adjustment	Cost of purchasing equipment for a home office multiplied by the number of additional workers who take up flexible location arrangements.	

Annex 4 Methodological approach

This section discusses the method which has been used to calculate each of the impacts of the different policy options. The methodology used to calculate the impacts remains consistent across all different leave options, with the difference in the assumptions used (described in the tables above) driving the difference in values of the impacts.

The impact of the policy options on GDP, employment, labour market outcomes, earnings, population and tax receipts are calculated through the E3ME model, and the methodological approach to this is presented in Annex 4. The approach to measuring the impact of the remaining socio-economic impacts is presented below.

1.2.6 Number of individuals taking leave options

The number of individuals taking each type of leave has been estimated in a similar way for each type of leave. The assumptions consider that only employed individuals are eligible for each of the leave or flexible working arrangement options. This is summarised in the equation below.

$$TU_{c,g,t} = Birth_{c,t} * \left(\frac{Empl_{c,g,t}}{Pop_{c,g,t}} \right) * Eligible_{c,t} * TUR_{c,g,t}$$

For the carers and flexible working arrangement leave options, the equation is slightly different, as the equation applies to all individuals in the workforce, not just parents. The equation below summarises this:

$$TU_{c,g,t} = \left(\frac{Empl_{c,g,t}}{Pop_{c,g,t}} \right) * Eligible_{c,t} * TUR_{c,g,t}$$

Where:

$TU_{c,g,t}$: the number of individuals taking each type of leave or flexible working arrangement option in each country and time period, disaggregated by gender;

$Birth_{c,t}$: the number of live births in each country in each year;

$Empl_{c,g,t}$: the number of people employed in each country in each time period, disaggregated by gender (taken from the E3ME modelling);

$Pop_{i,g,t}$: the population aged 15 to 64 in each country in each time period, disaggregated by gender (taken from the E3ME modelling);

$Eligible_{c,t}$: the percentage of the workforce who are eligible for each type of leave or flexible working arrangement; and

$TUR_{c,g,t}$: The take up rate for each type of leave and flexible working arrangement in each country, disaggregated by gender.

The take up rate in each country varies between different policy options, and is the main driver behind the differences in take up rate between the different policy options. The take up rate for each policy option is calculated using the following formula:

$$TUR_{c,g,t} = TUR_{c,g,t,b} + (\Delta TUR_{g,po} * LGA_{c,g,t})$$

Where:

$TUR_{c,g,t}$: The take up rate for each type of leave and flexible working arrangement in each country, disaggregated by gender;

$TUR_{c,g,b,t}$: The take up rate for each type of leave and flexible working arrangement in each country in the baseline scenario, disaggregated by gender;

$\Delta TUR_{g,po}$: the change in take up rate assumed for each policy option, presented in Table 27 to Table 35, disaggregated by gender; and

$LGA_{c,g,t}$: A legal gap analysis multiplier for each country in each time period, disaggregated by gender. This multiplier takes a value between 0 and 1 based on the legal gap analysis, where 0 represents a country where the legislation already meets or exceeds the requirements of the policy option, and 1 represents a country where no measures are currently in place.

1.2.7 Leave duration

The average duration of leave arrangements (where appropriate) has been calculated in a similar way to the take up rate described above. It is based on the baseline duration of leave, the assumed change in leave duration and the legal gap analysis. This is summarised by the following equation:

$$LD_{c,g,t} = LD_{c,g,t,b} + (\Delta LD_{g,po} * LGA_{c,g,t})$$

$LD_{c,g,t}$: The average duration of leave for each type of leave in each country, disaggregated by gender;

$LD_{c,g,b,t}$: The average duration of leave in each country in the baseline scenario, disaggregated by gender;

$\Delta LD_{g,po}$: The change in duration assumed for each policy option, presented in Table 27 to Table 35, disaggregated by gender; and

$LGA_{c,g,t}$: A legal gap analysis multiplier for each country in each time period, disaggregated by gender. This multiplier takes a value between 0 and 1 based on the legal gap analysis, where 0 represents a country where the legislation already meets or exceeds the requirements of the policy option, and 1 represents a country where no measures are currently in place.

In parental leave options, where there is a change in the transferability of leave (making leave non-transferable) it has been assumed that an increase in males taking parental leave will lead to a decrease in the duration of female parental leave. Where Member States have a significant legal gap regarding transferability, it has been assumed that for every one day of additional male parental leave leads to one day decrease in female parental leave. Where there is only a small gap legal gap relating to transferability, it has been assumed that for every additional day of parental leave for males there is a decrease of 0.25 days for females. Where there is no legal gap in transferability, there is no decrease in the duration of female parental leave. Additionally, if the average duration of female parental leave is less than one month, it is assumed that the duration of female parental leave does not decrease.

This decrease in parental leave has been distributed across all females taking parental leave in a Member State, reducing the average duration of parental leave. However, as more females take parental leave than males, the average duration of leave for females does not decrease by the same number of days as the average increase in days for males.

1.2.8 Administrative burden

The average cost of the administrative burden is calculated using the number of individuals taking leave or a flexible working arrangement under each policy option and an estimated administrative burden unit cost per person. The administrative burden falls on three separate groups: Central Government; Social Security partner organisations and employers.

In order to calculate the administrative burden cost, the following assumptions have been used:

- For the assessment of administrative burden, the average hourly labour cost has been used to estimate the cost.
- Where benefits are paid by the national government, an administration cost is attributed to the national government – if the government does not make a payment for a benefit no administration cost is attributed to the government. The same is true for social security providers. An administration cost is attributed to employers whenever an individual takes leave or flexible working arrangements. For governments the administration cost is assumed to be six hours (of average labour cost); for social security providers two hours (at average labour cost); and for employers it is assumed to be four hours (at average labour cost)¹³⁵. These average costs in terms of hours are averages extrapolated from different impact assessments¹³⁶.

The following formula summarises the approach used to calculate the administrative burden for each group:

$$AB_{c,t,i} = Admin_i * Lab_{c,t} * \sum_{g=1}^2 TU_{c,g,t}$$

Where:

- $AB_{c,t,I}$: for total monetary value of administrative burden for each type of actor;
- i : the different types of actors that can bear the administrative cost (government, social security and employers);
- $Admin_i$:for number of hours spent on administrative tasks per person taking a leave option for different actors;
- $Lab_{c,t}$: the average labour cost per hour in each country in each year; and
- $TU_{c,g,t}$: The number of people taking each leave or flexible working arrangement option in each country each year (the total administrative burden uses the sum of male and female take up).

1.2.9 Benefit payments

The cost of the benefit payments made for each type of leave option was calculated using information on the take up of the different options, the average duration of leave and the average benefit payment made to individuals who take one of the leave options. As with the administrative burden, the benefit payments can fall on three separate groups: Central Government; Social Security partner organisations and employers.

$$BP_{c,t,i} = AC_{c,t,i} * LD_{c,p0,t} * \sum_{g=1}^2 TU_{c,g,t}$$

Where:

- $BP_{c,t,I}$: the total value of benefit payments for each type of actor in each country in each year;

¹³⁵ For flexible working arrangements, the administration cost for employers is assumed to be two days. For teleworking and flexible working hours this is assumed to reduce to one day from 2025 onwards. For reduced hours it is assumed to remain at two days throughout the analysis.

¹³⁶ ICF (2015); *Study measuring economic impacts of various possible changes to EU working time rules in the context of the review of Directive 2003/88/EC*, Annex 3 Methodological assessment of administrative burden studies (study carried out in behalf of the European Commission; unpublished).

- i : the different types of actors that can bear the benefit cost (government, social security and employers);
- $AC_{c,t,I}$: the average daily cost of monetary benefits paid by actor in each country in each time period;
- $LD_{c,t}$: the average duration of leave in days for each country in each policy option per year;
- $Birth$ for number of live births;
- $Eligible$ for percentage of mothers eligible for maternity leave (assumed as 100%); and

$TU_{c,g,t}$: The number of people taking each leave or flexible working arrangement option in each country each year (the total administrative burden uses the sum of male and female take up).

1.2.10 Lost production

The costs of lost production for each of the policy options is assumed to fall on employers. The assumptions for the estimation of the value of lost production are:

- Employees who are on leave are not contributing the output of the business, therefore they are not contributing to the businesses output. The duration of time an individual takes as leave multiplied by the level of output generated per worker in that period is estimated to be the level of lost production;
- Some employees are replaced by employers to cover for the worker who is taking leave. The replacement rate is assumed to be 33% for females and 11% for males for all types of leave where individuals are replaced (maternity, parental and carers' leave¹³⁷). The replacement rate for women is assumed to be higher as on average females take longer periods of leave, and are therefore more likely to be replaced temporarily;
- As the duration of take up and duration of parental leave among males increases in parental option two and three, it is assumed that the replacement rate for males increases, and for females the replacement rate reduces. The replacement rate for males is estimated to increase to 14% in parental option two (females reduce to 30%) and 18% in option three (females reduce to 26%). For the flexible working arrangements policy option, where a worker reduces their working hours, it is assumed that 20% of the workers are replaced by new workers.
- Where a worker is replaced, the level of lost production is assumed to be zero;
- Employers are assumed to make a saving for not paying the wages of individuals on leave that they do not replace. The saving is assumed to be wages. This has to be balanced against any commensurate loss in production.

The value of the lost production is calculated in three stages: the cost of the lost production is estimated, then the savings associated with not paying salaries is estimated. The cost of the lost production is estimated by subtracting the savings from not paying salaries from the cost of lost production. This is summarised in the equations below:

a) To calculate the costs to employers of absence from work:

$$TLP_{c,t} = \sum_{g=1}^2 (1 - RepR_g * 90\%) * LD_{c,g,t} * Lab_{c,t} * TU_{c,g,t}$$

¹³⁷ Due to the relatively short duration of paternity leave, it is assumed and workers will not be replaced.

b) To calculate savings associated with not paying salary:

$$SW_{c,t} = \sum_{g=1}^2 (1 - RepR_g) * LD_{c,g,t} * Earn_{c,t} * TU_{c,g,t}$$

c) To calculate the estimated net cost to businesses:

$$LP_{c,t} = TLP_{c,t} - SW_{c,t}$$

Where:

$TLP_{c,t}$: the total lost production through individuals taking leave in each country in each time period;

$RepR_g$: the level of replacement for individuals on leave, differentiated by gender. This has been multiplied by 90% as replacement workers are estimated to be 90% as productive as those workers they replace;

$LD_{c,g,t}$: the average leave duration for each country, in each time period, disaggregated by gender;

$Lab_{c,t}$: the average labour cost per hour in each country in each year;

$TU_{c,g,t}$: The number of people taking each leave option in each country each year, disaggregated by gender;

$SW_{c,t}$: The total savings through not having to pay salaries to workers on leave;

$Earn_{c,t}$: The average earnings in each country in each time period; and

$LP_{c,t}$: the net value of lost production to employers in each country in each time period.

The level of lost production has been varied, due to uncertainty around how productive workers are prior to going on leave. The value of the total lost production ($TLP_{c,t}$) has been multiplied by 80% and 50% to reflect this, and a range of values for lost production are presented.

1.2.11 Cost of recruiting replacement workers

Where employers replace staff who have taken leave, there is a cost to the recruitment process. The cost per person recruited to temporarily replace an individual on leave is estimated to be the equivalent of five days of output (35 hours). This is based on the time required to advertise, process applications and interview replacement workers. The costs are estimated to fall on businesses. The formula below summarises how the cost was estimated:

$$RRW_{c,t} = \sum_{g=1}^2 (1 - RepR_g) * TU_{c,g,t} * Lab_{c,t} * 35$$

Where:

$RRW_{c,t}$: the total cost for the recruitment of temporary replacement workers where employees are on leave in each country in each time period;

$RepR_g$: the level of replacement for individuals on leave, differentiated by gender;

$Lab_{c,t}$: the average labour cost per hour in each country in each year; and

$TU_{c,g,t}$: The number of people taking each leave option in each country each year, disaggregated by gender.

1.2.12 Retention of workers

The policy options encourage workers to remain in the same position when they complete their leave period. This is done either through legal protection or because employees feel that they can take leave therefore they are less likely to leave their job. This provides a monetary benefit to employers, as workers who remain with a business are estimated to be more productive than new recruits. The value of this benefit has been estimated using the formula below:

$$Ret_{c,t} = \sum_{g=1}^2 TU_{c,g,t} * \Delta Ret_{po} * 0.2 * Earn_{c,t}$$

Where:

$Ret_{c,t}$: the monetary value to businesses of individuals remaining in their role in each country and each time period;

$TU_{c,g,t}$: The number of individuals taking each type of leave or flexible working arrangements in each country in each time period, disaggregated by gender;

ΔRet_{po} : the change in the proportion of individuals who remain in their role as a result of each policy option (presented in in Table 27 to Table 35); and

$Earn_{c,t}$: the average earnings in each country and time period.

1.2.13 Absence from work

The policy options are predicted to have an impact on the number of days absent from work taken by workers who have access to leave options or flexible working arrangements. The assumed change in absence from work for each policy option is presented in Table 27 to Table 35. The cost of absence from work is assumed to be the value of the labour cost for the period a worker is absent (workers are assumed to work for seven hours per day). Therefore, the benefit of reducing absence from work is the additional time a worker spends at work due to having access to the leave options. The value of the change in absence from work is summarised in the formula below:

$$AFW_{c,t} = \sum_{g=1}^2 * TU_{c,g,t} * \Delta AFW_{po} * Lab_{c,t} * 7$$

Where:

$AFW_{c,t}$: the total benefit from the reduction in absence from work by country and time period;

ΔAFW_{po} : the change in the number of days absent for individuals taking leave or flexible working arrangements for each policy options;

$Lab_{c,t}$: the average labour cost per hour in each country in each year; and

$TU_{c,g,t}$: The number of people taking each leave option or flexible working arrangement in each country each year, disaggregated by gender.

1.2.14 Reasonable adjustment

Some reasonable adjustment costs have been calculated. These are where businesses are required to spend money to adjust their premises or purchase equipment for their employees in line with the new policy options. The reasonable adjustment costs are only for the maternity leave and flexible working arrangements (working from home) policy options.

For the maternity leave option, there were two ways in which a reasonable adjustment cost was calculated. The first was associated with the rental cost of space for a separate breastfeeding room, and the second was for the purchase of a fridge for the breastfeeding room. It has been assumed that 50% of businesses would already comply with the legislation in the policy options. The estimate of these two costs is summarised in the formulas below:

a) The costs per annum associated with the cost of space for the room

$$Space_{c,t} = Rent_{c,t} * Businesses_c * LGA_c * 0.5$$

Where:

- $Space_{c,t}$: the total annual cost for employers of providing a room for mothers to breast feed in each country in each time period;
- $Rent_{c,t}$: the rental price per annum for 2.5 square meters in each country in each year. The rental prices are based on studies on 2012/13 prices and are inflated to reflect 2015 prices. This is a proxy measure for the value of space for all employers;
- $Businesses_{c,t}$: the number of businesses in each country;
- LGA_c : A legal gap analysis multiplier for each country in each time period, disaggregated by gender. This multiplier takes a value between 0 and 1 based on the legal gap analysis, where 0 represents a country where the legislation already meets or exceeds the requirements of the policy option, and 1 represents a country where no measures are currently in place.

b) The costs associated with purchasing a fridge for the room

$$CF_c = Fridge_c * Businesses_c * LGA_c * 0.5$$

Where:

- CF_c : the total cost for employers of providing a fridge in each country;
- $Fridge_c$: the costs of a 'table model' fridge (i.e. no freezer, not built-in). The costs are based on a fridge from a Dutch consumer's organisation (the median cost of a list of well-performing fridges¹³⁸). Costs were then adjusted for each Member State using the Eurostat price level index for household appliances¹³⁹;
- $Businesses_c$: the number of businesses in each country;
- LGA_c : A legal gap analysis multiplier for each country in each time period, disaggregated by gender. This multiplier takes a value between 0 and 1 based on the legal gap analysis, where 0 represents a country where the legislation already meets or exceeds the requirements of the policy option, and 1 represents a country where no measures are currently in place.

For the flexible working arrangements policy options, introducing working from home leads to costs for employers. The employer has to provide equipment and the means for an employee to work from home. This has been assumed to be the cost of purchasing a laptop computer and office chair for each additional worker who works from home.

¹³⁸ Available from: <https://www.consumentenbond.nl/koelkast/beste/vrijstaande-koelkast-zonder-vriezer> (some content requires log in)

¹³⁹ Available from: http://ec.europa.eu/eurostat/statistics-explained/index.php/Comparative_price_levels_of_consumer_goods_and_services

The cost of this adjustment for employers is assumed to continue every year until 2040, when the increase in home working due to the policy option is expected to plateau. The formula below summarises the method to calculate the cost to employers

$$RA_{c,t} = (CC_{c,t} + COC_{c,t}) * \Delta WFH_{c,t}$$

Where:

- $RA_{c,t}$: the total cost for employers for providing a computer and chair for employers to work at home in each country in each time period;
- $CC_{c,t}$: the cost of purchasing a laptop computer in each country in each time period;
- $COC_{c,t}$: the cost of purchasing an office chair in each country in each time period;
- $\Delta WFH_{c,t}$: the change in the number of people working from home as a result of the legislation in each country in each time period.

1.2.15 Unemployment benefit payments

The number of people who are unemployed in each policy option has been estimated through the E3ME model. In order to estimate the value of unemployment benefits paid by each country, the estimated number of unemployed individuals has been multiplied by the average value of unemployment payments made in each country. The value of unemployment benefit payments is expressed as a percentage of earnings, and this percentage is assumed to remain constant over the entire period analysed. This is summarised by the formula below:

$$UBP_{c,t} = Unemp_{c,t} * BPR_c * Earn_{c,t}$$

Where:

$UBP_{c,t}$: the value of unemployment benefit payments in each country each year;

$Unemp_{c,t}$: The number of people unemployed in each country each year;

BPR_c : the benefit payment rate in each country, expressed as a percentage of earnings; and

$Earn_{c,t}$: The level of earnings in each country in each time period.

1.2.16 Hospital discharges

The provision of leave options and flexible working arrangements is expected to have an impact on the health and wellbeing of parents and children. One way to measure this impact is through the use of healthcare services. This is a proxy measure for overall health. However, in conjunction with information on the level of quality of life among individuals, it allows estimates to be made of how different policy options affect individuals' health.

Data on health service utilisation was taken from Eurostat for the number of hospital discharges (hospital inpatient admissions and hospital day cases). The baseline number of hospital discharges includes all health conditions which were found to have a relationship with the provision of leave options or flexible working arrangements. A full list of conditions is provided in Annex 11. The number of hospital discharges for these conditions was divided by the population, to estimate the rate of hospital discharges. The number of hospital discharges was extrapolated to 2055 using this rate and population projections.

The cost of hospital admissions for the conditions listed above was estimated using World Health Organisation (WHO) country specific unit costs of healthcare. This allowed an estimate to be made of the cost of an inpatient stay in each country, based on the average duration of an inpatient stay in that country and the cost per bed day from the WHO estimates. The cost of a day case is assumed to be 26% of the cost of an inpatient admission. The unit cost of hospital discharges have been estimated for future years using the same methodology as for labour costs and benefit payments, and can be summarised using the formula below:

$$UCI_{c,t} = \left(1 + \frac{(Earn_{c,t} - Earn_{c,t-1})}{Earn_{c,t-1}}\right) UCI_{c,t-1}$$

Where:

$UCI_{c,t}$: the unit cost of a hospital inpatient admission in each country in each time period;

$Earn_{c,t}$: The average earnings in each country in each year;

$Earn_{c,t-1}$: The average earnings in each country in the previous year; and

$UCI_{c,t-1}$: the unit cost of a hospital inpatient admission in each country in the previous year.

The change in the number of hospital discharges for each policy option is presented in Table 27 to Table 35. The number of hospital discharges in each policy option were calculated by multiplying the number of hospital discharges by the unit cost of a hospital discharge (calculated separately for inpatient admissions and day cases). This is summarised in the formula below:

$$HD_{c,t} = (\Delta Inpat_{c,t} * LGA_{c,po} * UCI_{c,t}) + (\Delta DC_{c,t} * LGA_{c,po} * UCDC_{c,t})$$

Where:

$HD_{c,t}$: the monetary value of hospital discharges in each country in each time period;

$UCI_{c,t}$: the unit cost of a hospital inpatient admission in each country in each time period;

$UCDC_{c,t}$: the unit cost of a hospital day case in each country in each time period;

$\Delta Inpat_{c,t}$: the change in the number of inpatient admissions in each country in each time period;

$\Delta DC_{c,t}$: the change in the number of day cases in each country in each time period;
and

$LGA_{c,po}$: A legal gap analysis multiplier for each country in each time period. This multiplier takes a value between 0 and 1 based on the legal gap analysis, where 0 represents a country where the legislation already meets or exceeds the requirements of the policy option, and 1 represents a country where no measures are currently in place.

1.2.17 Social care provision

The level of social care from the state or private providers is assumed to reduce as a result of carers' leave provision being extended. The decrease in social care requirements has been estimated as the number of additional days of carers leave taken in each country each year (compared to the baseline scenario).

1.2.18 Infant mortality

The provision of parental leave is estimated to have an impact on the level of infant mortality. To estimate the monetary value of a change in the infant mortality rate, the value of a statistical life has been used. The value (€4.9 million) is assumed to be the same in all countries.

Future infant mortality rates are expected to decline from the rates currently observed, up until the rate reaches 1.5 deaths per 1,000 live births. At this point the infant mortality rate is assumed to remain constant.

The value of changes in the infant mortality rate were calculated using the formula below:

$$IM_{c,t} = IMR_{c,b,t} * \Delta IMR_{po} * LGA_{c,po} * \frac{Births_{c,t}}{1,000} * VOSL$$

Where:

$IM_{c,t}$: The value of the change in infant mortality in each country and time period.

$IMR_{c,b,t}$: The infant mortality rate in the baseline scenario in each country and time period;

ΔIMR_{po} : The change in the infant mortality rate in each policy option, presented in **Error! Reference source not found.**;

$LGA_{c,po}$: A legal gap analysis multiplier for each country in each time period. This multiplier takes a value between 0 and 1 based on the legal gap analysis, where 0 represents a country where the legislation already meets or exceeds the requirements of the policy option, and 1 represents a country where no measures are currently in place;

$Births_{c,t}$: The number of live births in each country in each time period; and

$VOSL$: Value of a Statistical Life.

1.2.19 Sharing of unpaid care responsibilities

The model originally attempted to calculate the impact of the different policy options on the sharing of unpaid leave. The proposed methodology is presented below. However, due to a lack of reliable evidence of the impact of the policy instruments or reliable and recent data on the sharing of unpaid work this approach was not followed. The impact of the instruments on unpaid care have been assessed qualitatively.

The introduction of new leave and flexible working policy options is assumed to lead to a more equal distribution of unpaid work tasks between males and females. The average duration males and females spend on unpaid work each day has been taken from the OECD. Males who take up a leave option or flexible working arrangements are estimated to increase the average duration they spend on unpaid work each day. The assumptions for the change in the duration of unpaid work for males are presented in Table 27 to Table 35. The overall change in the duration of male unpaid work was calculated using the formula below:

$$UW_{c,t} = BUW_{c,t} * \Delta UW_{po} * \frac{\Delta TU_{c,g,t}}{WAPop_{c,g,t}}$$

Where:

$UW_{c,t}$: the duration of unpaid work for males per day in minutes in each country and each time period;

$BUW_{c,t}$: Baseline duration of unpaid work for males per day in each country and each time period;

ΔUW_{po} : the change in the duration of unpaid work for each policy option, presented in Table 27 to Table 35;

$\Delta TU_{c,g,t}$: Change in the number of males using leave and flexible working arrangement options in each country in each time period (compared to the baseline scenario); and

$WAPop_{c,g,t}$: the male working age population in each country and time period.

The increase in the duration of male unpaid work is assumed to be matched by an equal decrease in the duration of female unpaid work in each country.

1.2.20 Quality of life

The model originally attempted to calculate the impact of the different policy options on the quality of life of males and females. The proposed methodology is presented below. However, due to a lack of reliable evidence of the impact of the policy instruments or reliable and recent data on the quality of life this approach was not followed. The impact of the instruments on quality of life have been assessed qualitatively.

The quality of life among females is assumed to be altered by the introduction of policy options for leave and flexible working arrangements. The introduction of policy options can affect the quality of life of females in two separate ones. The first is that the introduction of policy options improves gender equality and leads to an increase in the quality of life of all females in a country. The second effect is that more females are employed as a result of the change in policy option, and employment improves the level of quality of life. These two impacts are summarised in the equation below:

$$QOL_{c,t} = BQOL_{c,t} * \Delta QOL_{po}$$

and

$$QOL_{c,t} = BQOL_{c,t} * \Delta QOL_{emp} * \frac{\Delta Empl_{c,g,t}}{WAPop_{c,g,t}}$$

Where:

$QOL_{c,t}$: the level of quality of life for females in each country and time period;

$BQOL_{c,t}$: Baseline level of quality of life among females in each country and time period;

ΔQOL_{po} : The change in QOL associated with the introduction of each policy option, presented in Table 27 to Table 35;

ΔQOL_{emp} : The change in QOL associated with a change in employment status (becoming employed where previously unemployed or inactive), presented in Table 27 to Table 35;

$\Delta Empl_{c,g,t}$: The change in employment among females in each country and each time period (compared to the baseline scenario); and

$WAPop_{c,g,t}$: the female working age population in each country and time period.

Annex 5 Approach for the E3ME macro-economic modelling

E3ME historical data

The main economic and labour market variables in E3ME (including GDP, value added by sector, population, labour force, employment, unemployment and wages) are constructed using historical data from Eurostat and the European Commission's AMECO database. In cases where data is missing, values have been interpolated and series have been extended backwards using growth rates in more aggregate sectors/regions. Data are collated at a regional and sectoral level and then aggregated within the model to form consistent Member State-level and EU-level variables.

E3ME baseline forecast

E3ME's baseline solution is calibrated to match the figures presented in DG Ecfm, 'The 2015 Ageing Report'. This set of projections is widely used in modelling studies across Europe. It is generally accepted as a moderate and plausible prediction of future activity in Member States' economic and energy systems. These projections provide the economic context for the baseline employment projections. Growth projections for GDP, value added by sector and household incomes are taken from the DG Ecfm report.

Labour force projections over the medium term are taken from CEDEFOP (2016) 'Future skills supply and demand in Europe' (not yet published). The CEDEFOP projections only provide projections to 2025. For the period to 2025 to 2055, labour supply and employment results from CEDEFOP are extrapolated. The long-term labour market projections reflect a continuation of the medium-term trends and are made to be consistent with the economic growth forecast from DG Ecfm and population projections from EUROPOP 2013.

Each variable is defined at the Member State level. The raw data presented in the interim report were processed using Cambridge Econometrics' custom software based on the Ox programming language.

The first stage was to convert the projections from five or ten-year snapshots into annual time series using simple linear interpolation techniques. The second stage created the detailed sectoral data required by the E3ME model. The raw data provide measures of economic activity and employment at the aggregate level, and for some broad sectors, but do not cover the service sectors in detail, for example. Projections of economic activity and employment in these sectors are estimated using E3ME's historical database combined with the more aggregate totals.

For some variables there are no published baseline projections to calibrate to. In these cases, alternative methods were used to formulate projections that were consistent with the economic outlook reflected in the E3ME baseline. Sectoral wage rates, for example, were assumed to grow at a slightly lower rate than nominal output and the gap between male and female wages was assumed to remain the same over the projection period.

Annex 6 Social benefits of work-life balance measures

Maternity leave

It is clear from the literature¹⁴⁰ that with regard to the impact of policy changes around maternity leave/maternity protection, there is a significant amount of research on the topic of approaches and policies towards breastfeeding and possible impacts of policy changes on female labour force participation and child health.

Labour market participation

Maternity leave is in general expected to have a positive impact on women's employment rate since women do not have to exit – with the risk of not being able to re-enter – the labour market after childbirth. However, depending on the duration of the leave, ambiguous effects can be detected. Research has shown that a very long maternity leave period seems to have a negative impact on the probability of women working, possibly increasing the costs of hiring women, as well as on work promotions and opportunities for training¹⁴¹.

In addition, countries that facilitate the return of mothers in the labour market in the first months of the child's life through amongst other provisions to support breastfeeding can maintain higher employment rates of mothers¹⁴². By putting in place provisions in the workplace such as private rooms, fridges and specialist equipment along with extended breaks, mothers can be incentivised to return to work earlier from maternity leave as this would allow them to express milk in private and provide for their young child while balancing work commitments¹⁴³. In addition, the duration of the breastfeeding period is likely to affect mothers' participation in the labour market. Those with a shorter duration of breastfeeding, which presumably is a possible consequence of a shorter maternity leave duration, can lead to higher rates of workplace absence from mothers as a result of the impact of breastfeeding on child health¹⁴⁴.

Impact on sharing of caring responsibilities (for children and adult relatives) between men and women

Breastfeeding provisions and policies in the workplace are likely to have a subsequent impact on the sharing of caring responsibilities of young children between men and women. The existing research suggests that having provisions and flexibility (in the form of breaks) in the work place can 'free-up' women from their caring responsibilities at home and thus increase the possibilities of men being at home to look after the child and take any required leave¹⁴⁵. This would mean that women could express milk in the workplace during relevant breaks and the baby could be bottle fed at home, which could be undertaken by the father. This means that the women does not need to be at home to feed the baby and this can therefore help provide parents with a real choice of who can look after the child.

¹⁴⁰ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 6-22

¹⁴¹ Del Boca, D. and Locatelli, M. (2006), The Determinants of Motherhood and Work Status: A Survey, IZA DP No. 2414

¹⁴² M. Baker and K. Milligan (2008), 'Maternal employment, breastfeeding, and health: Evidence from maternity leave mandates', J. Health Econ., vol. 27, no. 4, pp. 871–887; Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 9

¹⁴³ Maternity Action, (2013) 'Children and Family Bill: Statutory right to breastfeed on return to work'

¹⁴⁴ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 14

¹⁴⁵ Ibid. page 16

Improved social outcomes such as reduced poverty resulting from changes in employment and improved household income

Long career breaks due to motherhood have the potential to impact upon women's income in the short and long term, as well as contributing to gender gaps when it comes to pensions at later stages in life¹⁴⁶. While there is a large body of evidence demonstrating that motherhood has a negative impact on women's salaries there are some interesting examples of research that demonstrate that this effect does not necessarily take place straight away. For example, a study in France¹⁴⁷ evaluated the impact of short parental leave on mothers' employment status and their wages following a reform. The results demonstrated that full-time short paid parental leave had very little overall effect on labour market participation and the wages of new, first-time mothers. However, the researchers noticed that for those who chose to take the part-time paid leave option there was an increase in the employment rate but a decrease in the subsequent wages. The wages remained lower two years after child birth, particularly for those with higher education levels, who chose the part-time paid leave option. This suggests that while some forms of maternity leave may not be as financially punishing as one may assume others forms (such as part-time paid leave) can mean long-term negative consequences to the women's income levels and this may have implications for their overall wealth as a family unit.

Research does not specifically identify the impact of breastfeeding on salaries¹⁴⁸. However, evidence provided by some studies suggests that creating breaks during the working day for breastfeeding mothers would have a greater impact on those who are less skilled, likely to be lower paid roles and have less flexibility in their work schedule¹⁴⁹. This is likely to be because women who more highly skilled often are 'rewarded' with more flexibility from employers and have more control over their working schedule and often can afford to take longer maternity leave, thus reducing the issue of balancing breastfeeding and working life. Those who are less skilled and with low flexibility in their working schedule may not have the flexibility to take regular extended breaks to pump milk or have flexible hours to work around their childcare responsibilities. Indeed, studies suggest that breastfeeding has an impact on women's earning and career prospects. The findings from the National Longitudinal Survey of Youth in the U.S suggest that mothers who breastfeed for six months or longer have greater losses to their earnings in comparison to those who breastfeed for a shorter amount of time or choose alternative feeding methods¹⁵⁰. This could be due to breastfeeding mothers taking longer amounts of leave – either via maternity leave, other forms of leave or absences from the workplace. The potential impact of having breastfeeding policies in place can be outweighed, if provisions are not fully integrated into the workplace or have negative stigmas attached to them. A body of research suggests that there is a risk that breastfeeding provisions can be stigmatised and this may lead to women not using the provisions as they feel that co-workers and employers may not view them in

¹⁴⁶ Duvander, A.Z., Lappegård, T. and Andersson, G., 2010. Family policy and fertility: Fathers' and mothers' use of parental leave and continued childbearing in Norway and Sweden. *Journal of European Social Policy*, 20(1), pp.45-57.

¹⁴⁷ O. Joseph, A. Pailhe, I. Recotillet, and A. Solaz (2013), 'The economic impact of taking short parental leave: Evaluation of a French reform', *Labour Econ.*, vol. 25, pp. 63–75

¹⁴⁸ M. J. Budig and P. England (2001), 'The wage penalty for motherhood', *Am. Sociol. Rev.*, p.204–225 and M. Gangl and A. Ziefle (2009) 'Motherhood, labor force behavior, and women's careers: An empirical assessment of the wage penalty for motherhood in Britain, Germany, and the United States', *Demography*, vol. 46, no. 2, p. 341–369

¹⁴⁹ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 10

¹⁵⁰ Ibid. page 10

the best light and could therefore damage their career prospects going forward¹⁵¹. This is often compounded from an employers' perspective as employers may perceive that providing extended breaks for breastfeeding mothers may lead to decreased productivity¹⁵² and thus may mean a lower chance of career progression.

Impact on sex discrimination at work; impact on fertility

While there is very little reference to any impact on gender discrimination, nor the general impact of maternity leave policy in the workplace, it could be argued that the workforce 'ideals' are still rooted in masculinity and therefore any differentiation from this will be somewhat negatively perceived¹⁵³. This will be further enhanced in male-dominated workforces or environments. In all cases, where policies are introduced there may still be negative perceptions of those using any facilities, breaks or other such initiatives due to the perceived masculine qualities of the workforce. However, research¹⁵⁴ suggests that having policies and practices in place regarding breastfeeding can provide clear information on the rights, roles and obligations of employers and employees during such times thus lowering the risk of any legal disputes. In addition, there seems to be very little research on the impact of maternity leave on fertility rates.

Impact on health and safety of the mother and physical and mental wellbeing of the mother, child and family

Research suggests that breastfeeding has positive impacts on the health of a child in terms of reducing the risk of several diseases, illnesses and lifelong conditions¹⁵⁵. With regards to the mother, it is claimed that interventions in the work place may increase the rates of breastfeeding among working mothers and this is likely to have health benefits for the child and mother¹⁵⁶. Where the child is healthy, the mother is likely to take fewer absence days from work and therefore be more productive and mental wellbeing would also be improved as they do not need to worry about a sick child¹⁵⁷.

This may be because it creates an environment where it is possible for mothers to balance the demands of the work place and the demands of being a mother. In such cases this can reduce stress of trying to achieve this work-life balance. It is argued that this makes it more likely for women to make positive contributions to the work place and decrease the potential conflict between the world of work and home life¹⁵⁸.

Importantly, it is worth noting that breastfeeding provisions are likely to be more efficient when they are linked to other family friendly policies; there is a supportive and

¹⁵¹ L. Bailyn (1993), 'Breaking the Mold: Women, Men, and Time in the New Corporate World', Simon and Schuster; C. Thompson (2008), 'Barriers to the implementation and usage of work-life policies', Harmon. Work Fam. Pers. Life Policy Pract., p. 209–234; and J. Williams (2001), *Unbending Gender: Why Family and Work Conflict and What To Do About It*, Oxford University Press

¹⁵² Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 10

¹⁵³ Ibid.

¹⁵⁴ Maternity Action (2013) 'Children and Family Bill: Statutory right to breastfeed on return to work'

¹⁵⁵ Breastfeeding and Maternal and Infant Health Outcomes in Developed Countries: Evidence Report/Technology Assessment, No. 153 - brfout.pdf. [Online]. Available: <http://archive.ahrq.gov/downloads/pub/evidence/pdf/brfout/brfout.pdf>. [Accessed: 27-Nov-2015];

¹⁵⁶ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 11

¹⁵⁷ T M Ball and D M Bennett (2001) 'The Economic Impact of Breastfeeding, *Pediatr. Clin. North Am.* Vol 48, no 1 pg.353-262

¹⁵⁸ . A. Cardenas and D. A. Major (2005), 'Combining Employment and Breastfeeding: Utilizing a Work-Family Conflict Framework to Understand Obstacles and Solutions', *J. Bus.Psychol.*, vol. 20, no. 1, pp. 31–51

understanding culture at the place of work; and lastly, the mother receives support at the same time from different environments (e.g. home and work)¹⁵⁹.

On a wider level, a UK study has suggested that supporting breastfeeding women can have a much wider social impact. According to the report, supporting mothers who breastfeed until four months can reduce the incidence of some childhood infectious diseases (as described in further detail below) and this could save the health service at least £11 million each year. This cost saving could then lead to other positive developments in other areas of health care that would benefit wider society.

Paternity leave

Impact on take-up rates of leave/flexible working

The length remuneration of paternity leave differs across Europe and thus it is difficult for research to establish the direct benefits and impact on the take-up of paternity leave. However, some studies show that paternity leave and improved parental leave take-up among fathers has beneficial impacts on the health of the child and the parents and the well-being of the family as a whole. Studies have found that the presence of the father in the early days of a child's life can lead to lower infant mortality rates and improved child health outcomes when leave is well-compensated and jobs are protected¹⁶⁰. Other research has also found that men's health and well-being is positively impacted by the relationship between their different roles as a husband, parent and worker^{161 162}. Children whose fathers were more present in the early stages of their life have been shown to have had fewer developmental difficulties and better cognitive development, leading on to improved problem-solving skills, better qualifications, employment outcomes and other benefits¹⁶³. An important point is that longer and better compensated periods of paternity leave has greater effects on family well-being and welfare rather than the signalling or leverage effects (e.g. more equal sharing of unpaid work between women and men, high employment among mothers) resulting from paternity leave alone.

In some countries, paternity leave is very short in duration and in these cases fathers may combine this with other types of leave (such as parental leave or annual leave) to provide them with sufficient time to spend with their new born child¹⁶⁴. In addition, cultural attitudes towards paternity leave may contribute to determining whether or not a father takes this type of leave. It is worth noting that paternity leave is a relatively new concept (for example, it was only introduced in the UK in 2003) whereas maternity leave is embedded within western working culture. A study by the UK Government¹⁶⁵ found that employees did not always take the full period of paternity leave, or they would choose to use their annual leave in place of paternity leave as allows the individual to receive full pay for the duration of absence. Reasons for this behaviour include the

¹⁵⁹ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 18

¹⁶⁰ Ruhm, 2000; Tanaka, 2005

¹⁶¹ WHO, 2007

¹⁶² EHRC, 2009

¹⁶³ UK National Literacy Trust (Clark, 2009)

¹⁶⁴ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits, p. 37

¹⁶⁵ Maternity and paternity leave and flexible working arrangements: employer perceptions - Publications - GOV.UK', Mar-2014. [Online]. Available: <https://www.gov.uk/government/publications/maternity-and-paternity-leave-andflexible-working-arrangements-employer-perceptions>. [Accessed: 06-Nov-2015]

risk of losing earnings from taking leave (generally higher for fathers), concerns about career prospects and earnings profile, and gendered views on care¹⁶⁶

The impact of paternity leave and economic wealth is explored further below.

It is interesting to note that upon return to the workplace employers in the UK have observed that it is much less common for fathers to request flexible working in comparison to mothers¹⁶⁷. This is highly likely to be as a result of the mother taking the main responsibility for the care of the child, perceived social attitudes that suggest that women should do the majority of caring tasks and the difference in the income from men and women may also be a contributing factor.

Labour market participation

There is very little research conducted on the possible impact of paternity leave on labour market participation of women. There are two prevailing explanations as to why this is. Firstly, it is suggested that paternity leave is intended to provide fathers with the opportunity to take time with their new born child and mother, to support the mother in her recovery from childbirth and to take responsibility for their family¹⁶⁸. Secondly, it is argued that paternity leave as an intervention is too weak to have a tangible effect on hard outcomes such as labour market participation¹⁶⁹. In several Member States paternity leave is short and not well compensated (see also section 2.1.1).

In a recent peer review of the Commission's Mutual Learning Programme that focused on ways to support the employment of mothers, paternity leave was discussed as well. Participants qualitatively assessed the importance of providing incentives for fathers to take up paternity leave and thus support mothers in re-entering the labour market faster. The importance of incentives for fathers was demonstrated through examples from Member States:

- In Estonia, between 2009 and 2013 the benefits attached to paternity leaves were briefly abolished. In this time the rate of men taking up paternity leave fell significantly¹⁷⁰.
- In Slovakia there is no for fathers and no individual part of the parental leave reserved for the father. In this Member State only 1% of the fathers took some part of the parental leave in 2014¹⁷¹.

Impact on sharing of caring responsibilities (for children and adult relatives) between men and women

Research suggests that paternity leave has a positive impact on the sharing of caring responsibilities between men and women¹⁷². Men who take paternity leave are more

¹⁶⁶ European Commission (2015), Mutual learning programme: Key policy messages from the Peer Review on 'Making Work Pay for Mothers', DG Employment, Social Affairs and Inclusion

¹⁶⁷ Ibid.

¹⁶⁸ L. Addati, N. Cassirer, and K. Gilchrist (2014), Maternity and paternity at work: Law and practice across the world. Geneva: International Labour Organization

¹⁶⁹ P. Romero-Balsas (2015), 'Consequences Paternity Leave on Allocation of Childcare and Domestic Tasks', Rev. Espanola Investig. Sociol., no. 149, pg. 87-109

¹⁷⁰ Szelewa Dorota (2015), 'Maternity leave, paternity leave, parental leave and unpaid care work', Workshop for the FEMM Committee: A new strategy for gender equality post 2015 – report, pp. 71-108

¹⁷¹ See Szelewa (2015). Other Member States without statutory leave for fathers are: HR, CZ, DE and IE. The other Member States where a period of leave is not reserved specifically for the father are: BG, CZ, DK, EE, FI, HU, LV and LT.

¹⁷² A. Pailhe, A. Solaz, and M. To (2015), 'The Impact of Paternity Leave on Housework Division between Spouses'

likely to participate in undertaking changing nappies, taking the child to the doctor, waking or taking them to bed and waking up during the night to care for them. In particular, it has been noted that men who have a low level of education who take paternity leave are more likely to take an equal share in these responsibilities¹⁷³. This may be because they are allowed the time (that they may not otherwise have due to work commitments) and freedom from prevailing uber-masculine workplace perceptions to take care of their child. Overall, paternity leave is seen to have an overall positive effect on father-child bonding for those fathers who tend to be less involved with their children¹⁷⁴

Improved social outcomes such as reduced poverty resulting from changes in employment and improved household income

The financial offer in relation to taking paternity leave is a major factor in terms of its take up. A large body of research¹⁷⁵ has found that paternity leave is most likely to be taken when wage replacement rates are relatively high and when their individual entitlement may be lost in case it is not taken. It is therefore presumed that this would be most pertinent in low income households where a potential loss, or reduction, in income will have a greater impact.

However, the possible improved social outcomes of taking paternity leave are very few, if not at all, for some specific groups within society. For example, those who are self-employed may not benefit from wage replacement and indeed may not have an income at all if they take paternity leave (see also Section 2.1.3). This is very similar for those men who are working on temporary contracts as their contracts are unlikely to allow for long periods of absence and may not include provision of paternity leave (depending on the length of the contract). In addition, those with an immigrant background are also noted to be often excluded from paternity leave provisions¹⁷⁶. This may be due to employment that they may be in (for example, low skilled, short term and low paid); prevailing attitudes within their culture of origin and the family's financial situation.

Impact on health and safety of the mother and physical and mental wellbeing of the mother, child and family

The intended impact of paternity leave is to help the mother recover from childbirth and to assist with the family responsibilities. Therefore one would assume that paternity leave may have a positive impact on the health of the mother and child and this indeed is the case. It is argued that the positive effect of paternity leave on the child and mother increases in line with the duration of leave¹⁷⁷. This may be because having the father at home during the early weeks after giving birth may provide the mother with additional

¹⁷³ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 36

¹⁷⁴ Ibid.

¹⁷⁵ European Industrial Relations Observatory (EIRO) (2004), 'Family-related leave and industrial relations', [Online].

Available: <http://www.eurofound.europa.eu/eiro/2004/03/study/TN0403101S.htm>;

P. Moss (2015), 11th International Review of Leave Policies and Related Research 2015; M.

O'Brien (2009), 'Fathers, Parental Leave Policies, and Infant Quality of Life: International

Perspectives and Policy Impact', Ann. Am. Acad. Pol. Soc. Sci., vol. 624, pg. 190-213; and

Cabrita and F. Wohlgemuth (2015), 'Promoting uptake of parental and paternity leave among

fathers in the European Union', International Labour Organization

¹⁷⁶ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 40

¹⁷⁷ Ibid, page 28

emotional and hands-on support. A study in the UK¹⁷⁸ found that paternity leave was strongly associated with the wellbeing of the mother at three months. In the study the rate of mothers who were very or quite well whom had a partner that had taken up to 9 days of paternity leave was 64% higher than those whose partners had taken no leave. In addition, those whose partners took no leave were more likely to report depression at one month and three months than those whose partner took two weeks paternity leave. This suggests that paternity leave does have a large positive impact on the wellbeing of the mother in the first few months after childbirth.

¹⁷⁸ Redshaw and J. Henderson (2013), 'Fathers' engagement in pregnancy and childbirth: evidence from a national survey', *Bmc Pregnancy Childbirth*, vol. 13, p. 70

Parental leave

Impact on take-up rates of leave/flexible working

The take up rate of parental leave is related to the ability of the mother and father to withstand any potential loss of earnings in the short and long-term and therefore take up is largely affected by the level of compensation. In the case of unpaid leave, the take up is linked to the ability to afford it as those that cannot afford it tend to take up parental leave less than the better off¹⁷⁹. This has significant implications for lower income parents as they are unlikely to be able to take such absences of leave, but yet they are also likely to face greater challenges in terms of sourcing affordable childcare.

In cases where both parents are present in the household the choice of parent to take up the offer of (unpaid) parental leave is often decided by economics. Research suggests that fathers will use parental leave if the potential cost of the mothers' time is higher, or the same, as the cost of the father to take the leave¹⁸⁰. This means that while a significant gender pay gap remains, women continue to be more likely to have lengthy absences from the workplace (which are often poorly compensated, thus further increasing gender gaps). Furthermore, the level of job protection is also an important factor on the impact of take-up rates of parental leave particularly for fathers as fathers' use of parental leave is highest when there is a high income replacement combined with an extended duration of job protection¹⁸¹. Job protection is an important aspect as an individual needs to be certain that by undertaking leave that their position within a company will not be affected. This may particularly be a concern for fathers if they are the main 'breadwinner' in a house while the mother is taking maternity leave. This suggests that while there may be advantages of offering parental leave the economic conditions for families need to be favourable to ensure that it is affordable and realistic for the families to consider. In terms of gender equality, higher replacement rates during parental leave also make take-up among fathers more likely.

Policy measures have already been implemented in some European countries to encourage fathers' take up of parental leave. For example, in Sweden two 'daddy months' were introduced in 1995 and 2002. These reforms established that the cash benefit days could not be transferred from between each parent and the number of days increased – from 30 days in 1995 and to 60 days in 2002 (both non-transferable). The parental leave was also job protected. If the leave days were not used the individual entitlement was lost¹⁸². The reforms seem to have a positive impact on the take up of parental leave as the first reform in 1995 led to an increase in fathers' parental leave by almost eight days and the 2002 reform led to an average increase in fathers' parental leave by nine additional days.

In addition to the economic conditions, it has also been noted that prevailing attitudes of fathers and their peers also have an impact on the take-up of parental leave. Research has demonstrated that co-workers are more likely to take up the offer of parental leave if their peers took it¹⁸³. This peer-to-peer influence was noted to snowball over time which suggests that in word of mouth and behaviour of others is powerful in determining

¹⁷⁹ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 133

¹⁸⁰ E. Bratberg and G. Naz (2014) 'Does Paternity Leave Affect Mothers' Sickness Absence?', *Eur.Sociol. Rev.*, vol. 30, no. 4, pp. 500–511

¹⁸¹ M. O'Brien (2009) 'Fathers, Parental Leave Policies, and Infant Quality of Life: International Perspectives and Policy Impact', *Ann. Am. Acad. Pol. Soc. Sci.*, vol. 624, pp. 190–213

¹⁸² Johansson, E-A. (2010) 'The Effect of Own and Spousal Parental Leave on Earnings', *Institute for Labour Market Policy*, page 5

¹⁸³ G. B. Dahl, K. V. Loken, and M. Mogstad (2014) 'Peer Effects in Program Participation', *Am.Econ. Rev.*, vol. 104, no. 7, pp. 2049–2074

men's take up of parental leave. This may be due to the prevailing stereotypes of family caring and family time are associated with women. Indeed, research in Denmark has highlighted that one of the reasons behind Danish men having limited take-up of parental leave is explained by the fear of the leave being perceived as not 'appropriate' for men in working life¹⁸⁴. This therefore suggests that there is a large amount of work to be done in terms of societal perceptions and attitudes before parental leave is seen as an equal entitlement and even responsibility for mothers and fathers and it is only then that we may see a greater take up, particularly from men.

Labour market participation

There is a large body of research on the impact of parental leave on labour market participation, however this has largely focused women's labour market participation. This is likely to be because women are more likely to take this form of leave. The research tends to suggest that short, paid periods of parental leave have positive impacts while the benefits reduce in line with the duration of the period of leave. While the optimal amount of time of parental leave is not specified, research argues that the benefits reduce after either one year¹⁸⁵ or two years¹⁸⁶. In either case, a long period of parental leave is argued to lead to a deterioration of labour market skills, may limit their career chances¹⁸⁷ and it also decreases the likelihood of returning to the world of work in the long term¹⁸⁸.

Conversely, a study in Sweden¹⁸⁹ claims that fathers who are on parental leave could use the time to acquire childcare skills. This may make them more likely to undertake childcare in the future which may influence the mothers' labour market participation in the future as the mother may feel more supported to return to the labour market and it may affect if they take up a part-time or full-time position.

With regards to paid parental leave, the situation is similar to the wider picture in terms of women's return to work. It is argued that short, well-paid parental leave seems to increase the chances of a faster return to work for women in comparison to longer, less well paid periods of parental leave¹⁹⁰. In addition, there is argued to be correlation between the higher rates of benefit and the return to work as Dearing (2015) argues that the higher the benefit offered by the parental leave the longer the return to work is delayed. This may be because the financial reward is greater than the total sum of

¹⁸⁴ P. Moss (2015) 11th International Review of Leave Policies and Related Research 2015

¹⁸⁵ J. Ondrich, C. K. Spiess, and Q. Yang (1996), 'Barefoot and in a German kitchen: federal parental leave and benefit policy and the return to work after childbirth in Germany', *J. Popul. Econ.*, vol. 9, no. 3, pp. 247–266

¹⁸⁶ O. Thévenon and A. Solaz (2014), 'Parental Leave and Labour Market Outcomes: Lessons from 40 Years of Policies in OECD countries', Institut National d'Études Démographiques (INED), Working Paper 199

¹⁸⁷ C. J. Ruhm (1998) 'The economic consequences of parental leave mandates: Lessons from Europe', *Q. J. Econ.*, vol. 113, no. 1, pp. 285–317

¹⁸⁸ J. Ondrich, C. K. Spiess, and Q. Yang (1996), 'Barefoot and in a German kitchen: federal parental leave and benefit policy and the return to work after childbirth in Germany', *J. Popul. Econ.*, vol. 9, no. 3, pp. 247–266

¹⁸⁹ Johansson, E-A. (2010) 'The Effect of Own and Spousal Parental Leave on Earnings', Institute for Labour Market Policy, page 7

¹⁹⁰ A. Bergemann and R. T. Riphahn (2010), 'Female labour supply and parental leave benefits - the causal effect of paying higher transfers for a shorter period of time', *Appl. Econ. Lett.*, vol. 18, no. 1, pp. 17–20 and H. Dearing (2015), 'Does parental leave influence the gender division of labour? Recent empirical findings from Europe. Working Papers / Institut für Sozialpolitik, 01/2015. Institut für Sozialpolitik, WU Vienna University of Economics and Business, Vienna.'

their wages and any paid childcare, or the emotional 'cost' of being apart from their family.

It is worth noting that the women's level of education also has a significant effect on their return to work and their willingness to go back to work. A study of women's labour market participation after parental leave in Hungary and Poland found that highly educated women have a higher propensity for taking up work than lower educated women¹⁹¹. This may be as a result of having greater career prospects, greater ambitions and drive to succeed or the financial necessity to have to return to work in order to maintain their level of lifestyle.

Very little research has been undertaken on the impact of parental leave on women's absence from the work place or turn-over rates. However two studies have found that there is very little effect on turnover rate¹⁹² and a negligible effect on the level on absence between those companies that offer parental leave and those that do not¹⁹³.

Impact on sharing of caring responsibilities (for children and adult relatives) between men and women

The research around the impact of parental leave on caring responsibilities largely concentrates on the activities undertaken by the father. It is argued that when men are eligible for parental leave and take up this opportunity then they undertake more family work in terms of caring responsibilities for their children (but not to the same extent in relation to other work in the household). The increased involvement in childcare of young children is most noted for those fathers who take parental leave of two weeks or more¹⁹⁴. This may be because the father has more time to 'adjust' to the role of father and to the expected contribution to the household activities.

It is worth mentioning that literature suggests that children with fathers who are more highly involved in caring responsibilities tend to perform better in cognitive tests. However what really matters is the quality of father-child interactions, and not necessarily the quantity of them¹⁹⁵.

Improved social outcomes such as reduced poverty resulting from changes in employment and improved household income

Research suggests that parental leave has a negative effect on household income in the short term. It has been calculated that there is a substantial decrease of 18% for each year spent on parental leave¹⁹⁶ but it is thought that these effects are short lived and

¹⁹¹ A. Matysiak and I. Szalma (2014), 'Effects of Parental Leave Policies on Second Birth Risks and Women's Employment Entry', *Population*, vol. 69, no. 4, pp. 659–698

¹⁹² A.R. Cooklin, H. J. Rowe, and J. R. W. Fisher (2012), 'Paid parental leave supports breastfeeding and mother-infant relationship: a prospective investigation of maternal postpartum employment', *Aust. N. Z. J. Public Health*, vol. 36, no. 3, pp. 249–256

¹⁹³ H. Gray (2002), 'Family-friendly working: what a performance! An analysis of the relationship between the availability of family-friendly policies and establishment performance', London School of Economics and Political Science, 529

¹⁹⁴ M. del C. Huerta, W. Adema, J. Baxter, W.-J. Han, M. Lausten, R. Lee, and J. Waldfogel (2013), 'Fathers' Leave, Fathers' Involvement and Child Development', Organisation for Economic Co-operation and Development, Paris, OECD Social, Employment and Migration Working Papers

¹⁹⁵ . del C. Huerta, W. Adema, J. Baxter, W.-J. Han, M. Lausten, R. Lee, and J. Waldfogel (2013), 'Fathers' Leave, Fathers' Involvement and Child Development', Organisation for Economic Co-operation and Development, Paris, OECD Social, Employment and Migration Working Papers

¹⁹⁶ J. Ondrich, C. K. Spiess, Q. Yang, and G. G. Wagner (2003), 'The Liberalization of Maternity Leave Policy and the Return to Work after Childbirth in Germany', *Rev. Econ. Househ.*, vol. 1, no. 1–2, p. 77

that parental leave does not impact on wages in the long term¹⁹⁷. In addition, short periods of paid parental leave (of three months or less) are said to have little effect on wages however long periods of parental leave (nine months or over) are associated with a decrease in hourly earnings of around 3%¹⁹⁸. Similarly, a study in Sweden¹⁹⁹ suggests that for mothers, spousal parental leave is associated with a reduction in earnings of 4.5% for mothers and 7.5% for fathers and for each month that the father stays on parental leave it increases the maternal earnings by 6.7%. However for fathers, there is no effect of spousal parental leave on earnings.

It is worth noting that those women who take parental leave more likely to return to the job that they held before the birth of child. This offers significant benefits in terms of positive impact on wages, training and other conditions and any negative effects of taking leave are reduced or removed altogether when compared to those re-joining the labour market in a new position in a new company²⁰⁰. In addition, research in Sweden and Norway indicates that access to parental leave seems to reduce the length of any future career break²⁰¹.

Impact on gender discrimination at work

Existing literature does not detail the impact on gender discrimination at work in relation to parental leave however due to taking time out of the labour market it may take women and men longer to regain the human capital that depreciated while they were away from the work place. This would be more evident in those who take longer periods of leave as they will have more time for their skills to lower in value and may have less opportunity to refresh their skills during their leave. However, interestingly, there is some differences in the likelihood of promotions after parental leave between women and men. In the long term women are more likely to receive a promotion than men of a similar standing. This may be because parental responsibilities are more closely associated with women and their roles within society and thus men taking parental leave does not really fit with the gender roles that an organisation may have²⁰².

Impact on fertility

There is limited research on the relationship between parental leave and fertility. However, the existing findings do suggest that there is a positive correlation between the two. However due to short periods of parental leave and high fertility rates in some countries there is some ambiguity as to how reliable such findings are²⁰³.

A study in California looked at the number and timing of births before a paid parental leave programme was introduced. It observed that following the programme was introduced the distribution of births moved from the first six months to the second six months of the year immediately after the programme was introduced²⁰⁴. However while

¹⁹⁷ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 112

¹⁹⁸ C. J. Ruhm (1998) 'The economic consequences of parental leave mandates: Lessons from Europe', *Q. J. Econ.*, vol. 113, no. 1, pp. 285–317

¹⁹⁹ Johansson, E-A. (2010) 'The Effect of Own and Spousal Parental Leave on Earnings', Institute for Labour Market Policy, page 35

²⁰⁰ OECD (2007), *OECD Employment Outlook 2007*. Paris: Organisation for Economic Co-operation and Development

²⁰¹ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 116

²⁰² *Ibid.* page 120

²⁰³ *Ibid.* page 122

²⁰⁴ . Lichtman-Sadot (2014), 'The Value of Postponing Pregnancy: California's Paid Family Leave and the Timing of Pregnancies', *B E J. Econ. Anal. Policy*, vol. 14, no. 4

paid parental leave can affect the timing of births it does not necessarily affect the number of births²⁰⁵.

The relationship between mothers' and fathers' use of parental leave and fertility among couples was also examined in a study in Sweden and Norway²⁰⁶. Even though the level of provisions is similar between the two countries there are some contextual differences. On the one hand Norway has introduced an ambiguous family policy that gives incentives to gender equality and childrearing at home, On the other hand Sweden has a long standing gender equality policy which strongly encourages the involvement of fathers in the upbringing of children. This comparative study showed that fathers' parental leave use has a positive effect on fertility in both countries.

Impact on health and safety of the mother and physical and mental wellbeing of the mother, child and family

A body of research indicates that there is a positive link between paid parental leave and the child's wellbeing. Data from the Australian Longitudinal Study of Children demonstrates that paid parental leave reduces the chances of the child having multiple and ongoing health issues²⁰⁷. This impact is even greater for those who are from lower socio-economic backgrounds and the benefits do not seem to be tied to a set period of leave.

There is also a noted positive impact between parental leave and health outcomes for children. As a result of a Canadian reform regarding paid parental leave, there was a large, positive and significant effect on the duration of breastfeeding²⁰⁸. This may be because it enabled mothers to be more home-based. In addition, additional research has identified that parental leave reduces infant mortality and morbidity²⁰⁹. In addition, it has been noted that parental leave allows mothers to spend further time with their children and thus boosting the mental wellbeing of the mother by strengthening the maternal connection to the child²¹⁰.

Carers' leave

Impact on take-up rates of leave/flexible working

Caring for elderly relatives, disabled family members or those who are experiencing illness (including long-term, chronic illnesses) can be regular or irregular and unplanned depending on a case by case basis. While this is common practice across Europe in terms of informal and formal care there is not necessarily the same level of carers' leave provided in all European countries.

It is important for an individual to have some sort of flexible working arrangement to ensure that they can meet the needs of their loved ones. However, the flexibility provided by employers is generally seen as insufficient – either through access to part time or flexible working and practical support to help the individual balance care and

²⁰⁵ A. Matysiak and I. Szalma (2014), 'Effects of Parental Leave Policies on Second Birth Risks and Women's Employment Entry', *Population*, vol. 69, no. 4, pp. 659–698

²⁰⁶ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', pages 146-147.

²⁰⁷ B. Broadway and G. Kalb (2015), 'The Effect of Paid Parental Leave on Child Health in Australia', Melbourne Institute of Applied Economic and Social Research, The University of Melbourne, Melbourne Institute Working Paper Series wp2015n09 2015

²⁰⁸ M. Baker and K. Milligan (2008), 'Maternal employment, breastfeeding, and health: Evidence from maternity leave mandates', *J. Health Econ.*, vol. 27, no. 4, pp. 871–887

²⁰⁹ M. O'Brien (2009), 'Fathers, Parental Leave Policies, and Infant Quality of Life: International Perspectives and Policy Impact', *Ann. Am. Acad. Pol. Soc. Sci.*, vol. 624, pp. 190–213

²¹⁰ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 115

work responsibilities²¹¹. Indeed, when such arrangements are in place they do not necessary cover the full range of caring arrangements, for example only covering parents rather than those who are caring for dependent adults.

In cases where there is limited, or no, flexible working on offer then employees often take other types of leave, such as sick leave, to provide the necessary care to the dependent, which carries a high cost for the employer²¹² and suggest that an individual has a high level of absence. Therefore, carers' leave or the ability to work flexibly around carer responsibilities would reduce costs to the employer, help to retain staff and increase their productivity and demonstrate better people management.

Labour market participation

It is well noted that those with caring responsibilities often have interrupted periods, or prematurely ended, times within the labour market as they struggle to balance paid work with their responsibilities. It may mean that they reduce their paid working hours or they choose to concentrate completely on their care responsibilities. In cases where the carer remains in employment they may have a higher level of absenteeism as they are called away from the workplace unexpectedly but when they are present their productivity may be affected by lack of concentration, interruptions and so on²¹³. This is a direct result of carers trying to balance their commitments and this may contribute to a carer considering giving up paid work to concentrate solely on their caring responsibilities.

Within England, it is noted that a third of carers give up their paid work or reduce their working hours because formal care services are inadequate or too expensive²¹⁴. In cases where caring is of high intensity, the caring responsibilities and subsequent employment related actions may negatively affect the carers' career development, income and pension contributions²¹⁵. In such cases where a carer leaves the labour market for a long time to concentrate on their caring responsibilities, there may be a scarring effect of detachment from the labour market²¹⁶ and therefore they require additional support from an employer to adjust to the work place.

Employer support is really important to ensure that carers' leave is taken appropriately, in the right situations and by the right individuals. Creating an environment where caring responsibilities are taken seriously is important as studies have shown that in England, inadequate support for carers resulting in carers leaving the workforce costs the economy £1.3 billion per year²¹⁷.

Impact on sharing of caring responsibilities (for children and adult relatives) between men and women

Care giving is within the remit of women's traditional, stereotyped role of looking after the family and as a result, the majority of care givers are women. However, many care givers (in particular women) do not consider themselves as caregivers²¹⁸. This largely

²¹¹ EPEC (2011, updated in 2016) Study on the costs and benefits of possible EU measures on carers' leave

²¹² Ibid.

²¹³ Ibid.

²¹⁴ Employers for Carers, Employers "Business Benefits" Survey. 2013, Employers for Carers: London

²¹⁵ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 60

²¹⁶ King, D. and L. Pickard, When is a carer's employment at risk? Longitudinal analysis of unpaid care and employment in midlife in England. *Health & Social Care in the Community*, 2013. 21(3): p. 303-314

²¹⁷ Pickard, L., et al. (2012), *Overcoming barriers: Unpaid care and employment in England*, NIHR School of Social Care Research: London

²¹⁸ Cameron, I., et al., Assessing and helping carers of older people. *BMJ*, 2011. 343: p.d5202.

relates to the fact that the majority of care is provided is informally and unpaid. In these cases, women are significantly more likely than men to provide care to a dependent child, adult or elderly relative²¹⁹. It is also worth noting that while demographics are likely to change in the future with the changing size of families and growing number of elderly people it is unlikely that women's 'expected' role as caregiver is unlikely to change.

While carers' leave is not fully mainstreamed across Europe there is some evidence that carers' leave can have an indirect benefit on helping women to remain in the labour force while providing care²²⁰. However, while this is positive for women in terms of making it possible to retain employment it is also worth noting that this may be more difficult for some. For example, male-dominated working environments are significantly less likely to provide flexible working arrangements and this may discourage men to take a greater share of the care burden thus placing most to the responsibility on women²²¹.

Improved social outcomes such as reduced poverty resulting from changes in employment and improved household income

Having caring responsibilities can lead to negative impacts on employment and thus impacting on a household income. Carers' leave, in cases where it is paid, may help to reduce these effects.

Research has demonstrated that where an individual has care responsibilities of 10 hours or more per week their employment may be at risk²²² or at least have a significant impact on their employment. This therefore means that their income could be at risk. In England, an estimated 314 000 working age people have left paid employment to care and this carries significant impacts on their careers, skill levels and future income²²³.

In cases where carers' leave is in place, the financial support can depend on particular kinship and generational relationships between the carer and the cared for. The policy framework does not necessarily match those patterns on the ground so therefore some carers' replacement income may not necessarily be adequate or truly reflect the situation and thus meaning that they do have a worse household income as a result of having to take on-board caring responsibilities²²⁴.

Impact on the physical and mental wellbeing of the carer and dependents

There is no real body of research on the impact of carers' leave on the health and wellbeing of the carer or their dependents however it is well known that trying to balance care work with paid employment can lead to significant strains on the work-life balance. It may also lead to emotional distress, exhaustion, psychological distress and physical ill health, anxiety and depression for the carer²²⁵. In addition, in cases where the care is solely provided informally and no formal, or inadequate formal, provision exists then

²¹⁹ EPEC (2011, updated in 2016) Study on the costs and benefits of possible EU measures on carers' leave

²²⁰ Pavalko, E.K. and K.A. Henderson, Combining Care Work and Paid Work: Do Workplace Policies Make a Difference? Research on Aging, 2006. 28(3): p. 359-374

²²¹ EPEC (2011, updated in 2016) Study on the costs and benefits of possible EU measures on carers' leave

²²² King, D. and L. Pickard, When is a carer's employment at risk? Longitudinal analysis of unpaid care and employment in midlife in England. Health & Social Care in the Community, 2013. 21(3): p. 303-314

²²³ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 60

²²⁴ Department of Work and Pensions (2014), Household finances of carers allowance recipients. Department of Work and Pensions: London, and Glendinning, C. (1992), The costs of informal care: looking inside the household. HMSO: London

²²⁵ EPEC (2011, updated in 2016) Study on the costs and benefits of possible EU measures on carers' leave

it may also be detrimental to the person being cared for as it may mean that they do not receive the care and support that they really need.

The provision of care leave can therefore have a significant impact on the health and wellbeing of the carer and subsequently to the cared for. In cases where there is care leave of a short duration, the health benefits to the carer increase more proportionally to the time spent on leave as the carer can re-charge, destress and be able to focus solely on providing care to their loved one.

Flexible working arrangements

Impact on take-up rates of leave/flexible working

The UK and the Netherlands are the only European country that offers employees the legal right to be able to request flexible working – either via reduced working hours, flexitime or homeworking arrangements. In the UK, a recent national Work-Life Balance Survey established four key findings that are related to the take-up rates of flexible working arrangements²²⁶. In terms of awareness, the majority of employees were aware that they had the legal right to be able to request flexible working. The highest awareness levels were among parents, which corresponds with their extra responsibilities for dependents outside work. Perhaps somewhat linked to this, flexible working was found to be more common among parents, women and those with higher qualifications, those in the public sector and trade union members. This may be because parents and women may have greater responsibilities outside of the work place, and those with higher qualifications may be in positions of greater responsibility coupled with the financial situation so that they can afford to work reduced hours. In addition, those in trade unions are more likely to be aware of their rights and perhaps more inclined to take up opportunities such as this.

In addition, the survey found that 84% of those who had not requested a change were content with their current arrangements. Interestingly, 15% mentioned that they had not done so for reasons associated with the business or employer. It is not clear if this is due to real or perceived interpretations of situations.

Lastly, the survey found that part-time employees were more likely than full-time counterparts to take up other forms of flexible working, such as flexitime, to fit around their other commitments. This may be as a result of changing situations outside of work and thus more likely to need greater flexibility and in some cases, they may have the ability to be more flexible with their 'spare' non-working time.

Labour market participation

Put simply, flexible working can open up the possibility of employment to everyone that is able to work. Flexible working provides those with restrictions on when or how much they can work (such as those with care responsibilities) to take up paid work that suits their needs²²⁷. In particular, the opportunity to work part-time provides new chances to those who may perceive full-time employment as 'too costly', for example for lone parents or those families on low incomes where the cost of childcare may outweigh the potential financial benefits of full-time employment²²⁸. This therefore suggests that the

²²⁶ Fourth work-life balance employer survey (2013) - Publications - GOV.UK, "Department of Business, Innovation & Skills, UK

²²⁷ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 93

²²⁸ D. F. Halpern (2005) "How time-flexible work policies can reduce stress, improve health, and save money," *Stress Health*, vol. 21, no. 3, pp. 157–168 and J. G. Grzywacz, D. S. Carlson, and S. Shulkin (2008), "Schedule flexibility and stress: Linking formal flexible arrangements and perceived flexibility to employee health," *Community Work Fam.*, vol. 11, no. 2, pp. 199–214

country concerned can have greater economic potential as it is possible to make best use of the skills of all of those who can work.

Women often make more use of the reduced working hours arrangements more than men due to traditional perceptions about the division of labour within the household. As discussed in Section 3.1.2, in 2010, 18% of employees reduced their working hours to take care of the youngest child in the household (up to 8 years old)²²⁹ with mothers (30%) are much more likely to have reduced their working hours compared to fathers (7%). Flexibility in the workplace may present women with opportunities to balance caring responsibilities with paid employment and therefore can have a positive effect on the female participation in the labour market may be observed²³⁰. However, if similar flexible arrangements are not used by men, there is also a risk that deeply rooted perceptions that care is predominantly a women's responsibility are perpetuated having a negative impact on women's income, career progression and pension later in life.

Men are also increasingly seeking flexible working arrangements, mainly in the form of flexitime than part-time work as demonstrated in Section 2.1.7 above, to fit around their family and caring responsibilities and therefore policies should encourage this to be possible in practice and address any possible (perceived) barriers. Flexitime may contribute to greater productivity levels for individual companies and the wider context. The UK Work-Life Balance survey²³¹ identified that those working flexitime were more productive as they were able to manage the demands of private life and work; able to focus on tasks better (particularly for homeworkers); they had discretion in their working hours and therefore could plan their day around when they were most productive; they assumed that they had (a perceived) greater autonomy and therefore responsibility for the tasks at hand; and (for homeworkers) they are likely to work longer hours as they did not have a commute and therefore be more flexible in terms of starting and ending their working day. Given this greater flexibility, particularly for homeworkers, it is argued that they may be able to accommodate their demands from their private life better and therefore may not need to request a day off²³².

In terms of satisfaction and well-being, it is noted that flexible working in both part-time and flexitime arrangements may lead to increased job performance as workers may have increased job satisfaction²³³. In turn, this may also impact on their general health and wellbeing as they may experience lower stress levels. This has been reported by employers who report that flexible working has led to benefits including lower levels of absence, turnover and improved health of employees²³⁴.

Impact on sharing of caring responsibilities (for children and adult relatives) between men and women

While flexible working in the form of part-time work can provide men and women with greater opportunities to undertake caring responsibilities and successfully balance this with working life, it does appear that it does not challenge the traditional gender division of labour as women are the ones who predominantly make use of part-time

²²⁹ Persons who reduced their working time to care for their youngest child aged less than eight (1 000) [lfs0_10redwor], From 15 to 64 years, EU-28.

²³⁰ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 94

²³¹ Fourth work-life balance employer survey (2013) - Publications - GOV.UK, "Department of Business, Innovation & Skills, UK

²³² Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 87

²³³ Ibid page 87

²³⁴ D. F. Halpern (2005) "How time-flexible work policies can reduce stress, improve health, and save money," *Stress Health*, vol. 21, no. 3, pp. 157-168

work arrangements. Research indicates that women who work part-time continue to take on primary responsibility for care of home and children while they are in paid employment²³⁵.

Flexible working in the form of flexitime on the other hand is more often used by men and is reported to have a positive impact on their ability to be able to balance their caring responsibilities with the requirements of working life. Flexitime can provide the individual with more time to undertake such tasks, or at least create space during times when caring responsibilities need to be undertaken (for example, flexitime in cases where children need to be taken to school). Flexitime can therefore help individuals to better accommodate the demands of their private life and work around such commitments. *Improved social outcomes such as reduced poverty resulting from changes in employment and improved household income*

There is little research on the impact of flexible work arrangements on social outcomes such as poverty reduction. Available evidence suggests that on the one hand flexitime is more commonly available to those who are in positions of greater responsibility, not to those doing lower paid jobs who are at greater risk of poverty. This may be because more skilled employees have more freedom to organise their own workload and may have greater level of trust bestowed upon them from their employer²³⁶. Less skilled workers have less work place flexibility than more highly skilled workers and this affects the scheduling of when they do their work and their ability to use flexitime. .

On the other hand the impact of part-time work on poverty is rather mixed. Even though part-time employees do have an income which is generally better than not having an income at all this is lower than the one getting in full-time employment. Being employed is not always enough to escape poverty and a large number of working people have an income that falls below the poverty line and is insufficient to satisfy their basic needs. The quality of employment matters to avoid poverty. Part-time work arrangements which are predominantly used by women can have negative consequences on their earnings during their lifecourse, pension and can increase their poverty risk at later stages in life.

Impact on gender discrimination at work

While flexible working may not necessarily have a direct impact on gender discrimination at work it is noted that it is primarily women who take advantage of flexible working arrangements as it allows them to balance their private and work life. It is argued that this perpetuates the societal 'norm' that family responsibilities are a woman's affair²³⁷ and therefore we can assume that it may be less likely for men in a male dominated environment to take up flexible working for family reasons.

In addition, the main form of flexibility among female employees is part-time work. In many countries, part time work is concentrated in low-paid sectors with few career or training opportunities and thus working flexibly in part time positions is may have an adverse effect on gender equality as the women in part-time work are less likely to be progressing in terms of their career, pay or training opportunities²³⁸. This could also suggest that greater awareness raising is required among employers and workers

D. F. Halpern (2005), "How time-flexible work policies can reduce stress, improve health, and save money," *Stress Health*, vol. 21, no. 3, pp. 157–168

²³⁷ E. E. Kossek, S. Lewis, and L. B. Hammer (2009), "Work-life initiatives and organizational change: Overcoming mixed messages to move from the margin to the mainstream," *Hum. Relat=*

²³⁸ Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 93

around other flexible working opportunities which may not involve a reduction in working hours.

Impact on fertility

There is little research looking at the possible impact of flexible working on fertility levels. However it is argued that work-life balance initiatives, such as flexible work, can help to raise low fertility rates as such actions can help to support women meet the demands of paid work and childcare²³⁹.

Impact on the physical and mental wellbeing of the mother/father, child and family

Flexible working is reported to have a positive connection with the health and wellbeing of those who participate in such arrangements²⁴⁰. This may be because flexible working offers the employee with more choices and control over balancing work-life commitments and thus reduce the possible stress may be a direct result of the clashes between the two²⁴¹. Indeed, flexible working is reported to lead to lower stress and burnout levels of those who have taken up all types of flexible arrangements²⁴² as the perceived flexibility provides an employee with 'leeway' in terms of managing work and other commitments. Indeed, the perceived flexibility is argued to help improve an employees' work-family balance²⁴³.

Homeworking is an interesting example of flexible working and possible impact of the health and mental wellbeing of an employee. Existing research on homeworking does not appear to agree if homeworking has an entirely positive impact on an individuals' health and wellbeing. While it is widely associated with lower stress levels the evidence is not conclusive if it is beneficial²⁴⁴.

Perhaps the biggest drawback of homeworking is the possible isolation from professional peers and the lack of personal interaction. Homeworkers who experience a lack of human contact are more likely to feel disconnected from their employer organisation²⁴⁵. While technological developments, such as video conferencing, can go some way to reducing the level of isolation it cannot totally replace human face to face contact and the associated mental health benefits of this type of interaction.

²³⁹ J. Lewis (2009), *Work-family Balance, Gender and Policy*. Edward Elgar Publishing

²⁴⁰ K. Davis and C. Fund (2005), *Health and productivity among US workers*. Commonwealth Fund New York, NY

²⁴¹ K. Joyce, R. Pabayo, J. A. Critchley, and C. Bamba (2010), "Flexible working conditions and their effects on employee health and wellbeing," *Cochrane Libr.*

²⁴² Vaganay, Canónico and Courtin, (2016) 'Challenges of work-life balance faced by working families: review of costs and benefits', page 79

²⁴³ *Ibid.* page 81

²⁴⁴ P. Standen, K. Daniels, and D. Lamond (1999), "The home as a workplace: Work-family interaction and psychological well-being in telework.," *J. Occup. Health Psychol.*, vol. 4, no. 4, p. 368

²⁴⁵ C. D. Cooper and N. B. Kurland (2002) Telecommuting, professional isolation, and employee development in public and private organizations, *J. Organ. Behav.*, vol. 23, no. 4, pp. 511-532

Annex 7 Results of Flexible Working Arrangements Analysis

Table 36. Macroeconomic impact of flexible leave options, Net present value (NPV) across the whole modelling period 2015-2055, EU28

	Homeworking		Reduced working hours		Flexible working hours	
	Value	%	Value	%	Value	%
GDP (2015 bn euro)	€ 210.1 bn	0.05%	€ 56.7 bn	0.01%	€ 199.5 bn	0.05%

Table 37. Macroeconomic impact of flexible leave options in 2030, EU28

	Homeworking		Reduced working hours		Flexible working hours	
	Value	%	Value	%	Value	%
GDP (2015 bn euro)	-€ 4.3 bn	-0.04%	€ 6.8 bn	0.06%	-€ 4.5 bn	-0.04%
Real incomes (2015 bn euro)	-€ 3.1 bn	-0.02%	€ 12.4 bn	0.10%	-€ 3.4 bn	-0.03%
Labour force	232,000	0.10%	207,000	0.09%	272,000	0.11%
Employment	15,000	0.01%	973,000	0.41%	14,000	0.01%

Table 38. Macroeconomic impact of flexible leave options in 2050, EU28

	Homeworking		Reduced working hours		Flexible working hours	
	Value	%	Value	%	Value	%
GDP (2015 bn euro)	€ 14.1 bn	0.20%	€ 1.9 bn	0.03%	€ 14.0 bn	0.19%
Real incomes (2015 bn euro)	€ 48.0 bn	0.21%	€ 7.9 bn	0.03%	€ 48.2 bn	-0.02%
Labour force	478,000	0.21%	341,000	0.15%	556,000	0.24%
Employment	204,000	0.09%	969,000	0.43%	229,000	0.10%

Table 39. Socio-economic impact of flexible working options, NPV

	Homeworking	Reduced working hours	Flexible working hours
	Value	Value	Value
Central Government / Social Security Partners			
Benefit			
Unemployment benefit costs	47,801	-91,497	55,253
Healthcare provision costs	-215	0	0
Costs due to change in tax revenue	-128,926	-81,271	-124,843
Total benefit			
Costs			
Total cost	-81,340	-172,768	-69,590
Total impact Government/Social Security			
Employers			
Benefit			
Recruitment cost – employees remaining employed due to FWA	-33,131	-5,602	-59,443
Costs due to absence from work	-5,589	-984	-15,173

	Homeworking	Reduced working hours	Flexible working hours
	Value	Value	Value
Total benefit	-38,720	-6,586	-74,616
Costs			
Adjustment cost – setting up home working	3,039	0	0
Administrative cost – processing FWA application	32,533	12,019	62,901
Recruitment cost – replacing staff	0	6,010	0
Costs due to lost production - high	0	129,830	0
Costs due to lost production – medium	0	68,725	0
Costs due to lost production - low	0	-22,933	0
Total cost (using high lost productivity)	35,572	147,859	62,901
Total impact Employers	-3,148	141,273	-11,715

Annex 8 Results by Member State

Maternity leave – policy option 1

Table 40. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	408	0.00%
BG	25	0.00%
CZ	59	0.00%
DK	551	0.01%
DE	1,503	0.00%
EE	17	0.00%
IE	235	0.00%
EL	194	0.00%
ES	1,778	0.01%
FR	1,194	0.00%
HR	9	0.00%
IT	2,285	0.01%
CY	19	0.00%
LV	26	0.00%
LT	23	0.00%
LU	-4	0.00%
HU	52	0.00%
MT	4	0.00%
NL	111	0.00%
AT	298	0.00%
PL	467	0.00%
PT	132	0.00%
RO	85	0.00%
SI	37	0.00%
SK	56	0.00%
FI	240	0.00%
SE	484	0.00%
UK	3,041	0.00%
EU	13,327	0.00%

ICF and Cambridge Econometrics calculations

There is no change to the value of benefit payments or administrative burden in any country under policy option 1.

Table 41. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	0	0	0	0	0
BG	0	0	0	0	0
CZ	0	42	1	16	0
DK	0	26	6	66	0
DE	0	112	37	322	0
EE	0	3	0	5	0
IE	0	0	0	0	0
EL	0	13	0	6	0
ES	0	119	15	147	0
FR	0	0	0	0	0
HR	0	5	0	5	0
IT	0	159	18	170	0
CY	0	2	0	3	0
LV	0	0	0	0	0
LT	0	8	0	6	0
LU	0	0	0	2	0
HU	0	15	1	19	0
MT	0	4	0	3	0
NL	0	0	0	0	0
AT	0	0	0	0	0
PL	0	59	5	69	0
PT	0	29	2	16	0
RO	0	0	0	0	0
SI	0	0	0	0	0
SK	0	0	0	0	0
FI	0	27	6	84	0
SE	0	30	5	124	0
UK	0	119	33	603	0
EU	0	771	133	1,667	0

ICF and Cambridge Econometrics calculations

Table 42. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	235	3	0	0
BG	10	0	0	0
CZ	-16	51	43	0
DK	410	222	139	0
DE	40	341	1,021	0
EE	9	3	5	0
IE	-20	14	0	0
EL	115	11	22	0
ES	728	195	216	0
FR	987	-19	0	0
HR	9	9	9	0
IT	1,196	341	266	0
CY	6	1	2	0
LV	10	1	0	0
LT	13	2	18	0
LU	6	0	7	0
HU	16	14	72	0
MT	3	0	3	0
NL	75	-21	0	0
AT	201	-9	0	0
PL	196	88	142	0
PT	102	23	15	0
RO	18	3	0	0
SI	13	1	0	0
SK	34	2	0	0
FI	89	37	169	0
SE	49	334	108	0
UK	929	110	1,068	0
EU	5,462	1,754	3,326	0

ICF and Cambridge Econometrics calculations

Maternity leave – policy option 2

Table 43. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	113	0.00%
BG	18	0.00%
CZ	-40	0.00%
DK	320	0.00%
DE	1,032	0.00%
EE	12	0.00%
IE	121	0.00%
EL	132	0.00%
ES	1,659	0.00%
FR	912	0.00%
HR	5	0.00%
IT	1,289	0.00%
CY	5	0.00%
LV	20	0.00%
LT	16	0.00%
LU	-1	0.00%
HU	27	0.00%
MT	3	0.00%
NL	27	0.00%
AT	248	0.00%
PL	273	0.00%
PT	82	0.00%
RO	54	0.00%
SI	32	0.00%
SK	14	0.00%
FI	129	0.00%
SE	83	0.00%
UK	1,770	0.00%

Country	Change in GDP	
	€(mil)	%
EU	8,355	0.00%

ICF and Cambridge Econometrics calculations

There is no change to the value of benefit payments or administrative burden in any country under policy option 1.

Table 44. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	0	0	0	0	0
BG	0	0	0	0	0
CZ	0	42	1	16	0
DK	0	26	6	66	0
DE	0	112	37	322	0
EE	0	3	0	5	0
IE	0	0	0	0	0
EL	0	13	0	6	0
ES	0	119	15	147	0
FR	0	0	0	0	0
HR	0	5	0	5	0
IT	0	159	18	170	0
CY	0	2	0	3	0
LV	0	0	0	0	0
LT	0	8	0	6	0
LU	0	0	0	2	0
HU	0	15	1	19	0
MT	0	4	0	3	0
NL	0	0	0	0	0
AT	0	0	0	0	0
PL	0	59	5	69	0
PT	0	29	2	16	0
RO	0	0	0	0	0
SI	0	0	0	0	0
SK	0	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

FI	0	27	6	84	0
SE	0	30	5	124	0
UK	0	119	33	603	0
EU	0	771	133	1,667	0

ICF and Cambridge Econometrics calculations

Table 45. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	156	0	0	0
BG	9	0	0	0
CZ	-28	38	43	0
DK	287	234	139	0
DE	-150	341	1,021	0
EE	8	3	5	0
IE	30	4	0	0
EL	102	9	22	0
ES	713	205	216	0
FR	985	-14	0	0
HR	8	8	9	0
IT	934	245	266	0
CY	1	0	2	0
LV	8	0	0	0
LT	10	2	18	0
LU	6	0	7	0
HU	14	9	72	0
MT	3	0	3	0
NL	56	-27	0	0
AT	177	-7	0	0
PL	131	73	142	0
PT	83	26	15	0
RO	14	0	0	0
SI	13	1	0	0
SK	24	0	0	0

FI	45	35	169	0
SE	-40	255	108	0
UK	406	105	1,068	0
EU	4,006	1,546	3,326	0

ICF and Cambridge Econometrics calculations

Paternity leave

Policy option 1

Table 46. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	-19	0.00%
BG	-1	0.00%
CZ	-12	0.00%
DK	-5	0.00%
DE	-244	0.00%
EE	-1	0.00%
IE	-36	0.00%
EL	-140	0.00%
ES	-65	0.00%
FR	-199	0.00%
HR	-2	0.00%
IT	-1,482	0.00%
CY	-1	0.00%
LV	-2	0.00%
LT	-3	0.00%
LU	-12	0.00%
HU	-14	0.00%
MT	-9	0.00%
NL	-31	0.00%
AT	-10	0.00%
PL	-40	0.00%
PT	-29	0.00%
RO	-8	0.00%
SI	-3	0.00%

SK	-8	0.00%
FI	-8	0.00%
SE	-10	0.00%
UK	-47	0.00%
EU	-2,440	0.00%

ICF and Cambridge Econometrics calculations

Table 47. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)²⁴⁶

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	2	0	1	4
DK	0	0	0	0
DE	0	0	0	0
EE	0	0	0	0
IE	0	0	0	0
EL	0	0	0	0
ES	0	0	0	0
FR	0	0	0	0
HR	1	0	0	1
IT	0	0	0	0
CY	0	0	0	0
LV	0	0	0	0
LT	0	0	0	0
LU	0	0	0	0
HU	0	0	0	0
MT	0	0	0	0
NL	0	0	0	0
AT	0	0	0	0
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0
SI	0	0	0	0

²⁴⁶ All paternity tables include the leverage effect, therefore include costs associated with the administrative burden, benefit payment and lost production of parental leave caused by changes in take up of paternity leave.

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

SK	1	0	1	1
FI	0	0	0	0
SE	0	0	0	0
UK	0	0	0	0
EU	4	0	2	6

ICF and Cambridge Econometrics calculations

Table 48. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Benefit payments
BE	0	0	0	0
BG	0	0	0	0
CZ	1	0	0	1
DK	0	0	0	0
DE	0	0	0	0
EE	0	0	0	0
IE	0	0	0	0
EL	0	0	27	27
ES	0	0	0	0
FR	0	0	0	0
HR	0	0	0	0
IT	0	147	0	147
CY	0	0	0	0
LV	0	0	0	0
LT	0	0	0	0
LU	0	0	12	12
HU	0	0	0	0
MT	0	0	1	1
NL	0	0	0	0
AT	0	0	52	52
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0
SI	0	0	0	0
SK	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

FI	0	0	0	0
SE	0	0	0	0
UK	0	0	0	0
EU	2	147	93	241

ICF and Cambridge Econometrics calculations

Table 49. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	0	0	0	0	0
BG	0	0	0	0	0
CZ	1	0	0	0	0
DK	0	0	0	0	0
DE	0	0	0	0	0
EE	0	0	0	0	0
IE	0	0	0	0	0
EL	22	0	0	0	0
ES	0	0	0	0	0
FR	0	0	0	0	0
HR	0	0	0	0	0
IT	263	0	0	0	0
CY	0	0	0	0	0
LV	0	0	0	0	0
LT	0	0	0	0	0
LU	6	0	0	0	0
HU	0	0	0	0	0
MT	1	0	0	0	0
NL	0	0	0	0	0
AT	65	0	0	0	0
PL	0	0	0	0	0
PT	0	0	0	0	0
RO	0	0	0	0	0
SI	0	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

SK	0	0	0	0	0
FI	0	0	0	0	0
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	359	0	0	0	0

ICF and Cambridge Econometrics calculations

Table 50. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	-2	0	0	0
BG	0	0	0	0
CZ	-2	-2	0	0
DK	-2	0	0	0
DE	-56	5	0	0
EE	-1	0	0	0
IE	-6	0	0	0
EL	9	2	0	0
ES	-28	4	0	0
FR	-348	5	0	0
HR	-1	0	0	0
IT	-443	-44	0	0
CY	0	0	0	0
LV	-1	0	0	0
LT	0	0	0	0
LU	-3	0	0	0
HU	-4	0	0	0
MT	-2	0	0	0
NL	-10	-4	0	0
AT	-31	0	0	0
PL	-5	0	0	0
PT	-12	1	0	0
RO	-4	0	0	0
SI	0	0	0	0

SK	0	0	0	0
FI	-8	0	0	0
SE	-5	-9	0	0
UK	-2	1	0	0
EU	-966	-40	1	0

ICF and Cambridge Econometrics calculations

Policy option 2

Table 51. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	1	0.00%
BG	-1	0.00%
CZ	22	0.00%
DK	-1	0.00%
DE	-101	0.00%
EE	0	0.00%
IE	-6	0.00%
EL	0	0.00%
ES	-44	0.00%
FR	-80	0.00%
HR	2	0.00%
IT	-74	0.00%
CY	-5	0.00%
LV	-1	0.00%
LT	-1	0.00%
LU	0	0.00%
HU	-4	0.00%
MT	0	0.00%
NL	-2	0.00%
AT	20	0.00%
PL	-10	0.00%
PT	-4	0.00%
RO	-1	0.00%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

SI	-1	0.00%
SK	2	0.00%
FI	0	0.00%
SE	-1	0.00%
UK	-112	0.00%
EU	-403	0.00%

ICF and Cambridge Econometrics calculations

Table 52. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	36	0	24	60
DK	0	0	0	0
DE	0	0	0	0
EE	0	0	0	0
IE	0	0	0	0
EL	0	0	0	0
ES	0	0	0	0
FR	0	0	0	0
HR	9	0	6	16
IT	0	0	0	0
CY	4	0	3	7
LV	0	0	0	0
LT	0	0	0	0
LU	0	0	0	0
HU	0	0	0	0
MT	0	0	0	0
NL	0	0	0	0
AT	0	0	0	0
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

SI	0	0	0	0
SK	13	0	9	22
FI	0	0	0	0
SE	0	0	0	0
UK	0	0	0	0
EU	63	0	42	105

ICF and Cambridge Econometrics calculations

Table 53. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Benefit payments
BE	0	0	0	0
BG	0	0	0	0
CZ	38	0	0	38
DK	0	0	0	0
DE	0	0	0	0
EE	0	0	0	0
IE	0	0	0	0
EL	0	0	78	78
ES	0	0	0	0
FR	0	0	0	0
HR	9	0	0	9
IT	0	561	0	561
CY	6	0	0	6
LV	0	0	0	0
LT	0	0	0	0
LU	0	0	35	35
HU	0	0	0	0
MT	0	0	4	4
NL	0	0	384	384
AT	0	0	147	147
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0

SI	0	0	0	0
SK	9	0	0	9
FI	0	0	0	0
SE	0	0	0	0
UK	0	0	0	0
EU	61	561	649	1,271

ICF and Cambridge Econometrics calculations

Table 54. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	53	0	0	0	0
BG	0	0	0	0	0
CZ	0	0	0	0	0
DK	0	0	0	0	0
DE	0	0	0	0	0
EE	64	0	0	0	0
IE	0	0	0	0	0
EL	0	0	0	0	0
ES	10	0	0	0	0
FR	1,020	0	0	0	0
HR	5	0	0	0	0
IT	0	0	0	0	0
CY	0	0	0	0	0
LV	18	0	0	0	0
LT	0	0	0	0	0
LU	3	0	0	0	0
HU	328	0	0	0	0
MT	189	0	0	0	0
NL	0	0	0	0	0
AT	0	0	0	0	0
PL	0	0	0	0	0
PT	0	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

RO	17	0	0	0	0
SI	0	0	0	0	0
SK	0	0	0	0	0
FI	0	0	0	0	0
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	1,707	0	0	0	0

ICF and Cambridge Econometrics calculations

Table 55. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	2	0	0	0
BG	0	0	0	0
CZ	26	-31	7	0
DK	-2	0	0	0
DE	-1	0	0	0
EE	0	0	0	0
IE	-2	0	0	0
EL	-2	0	0	0
ES	-3	1	0	0
FR	-256	-3	0	0
HR	-5	-9	2	0
IT	-75	-89	0	0
CY	-3	0	0	0
LV	-1	0	0	0
LT	0	0	0	0
LU	0	0	0	0
HU	-2	0	0	0
MT	0	0	0	0
NL	7	-3	0	0
AT	-18	-2	0	0
PL	1	-1	0	0
PT	-3	0	0	0

RO	0	0	0	0
SI	0	0	0	0
SK	0	-9	3	0
FI	-3	0	0	0
SE	-6	-10	0	0
UK	-12	2	0	0
EU	-357	-154	12	0

ICF and Cambridge Econometrics calculations

Policy option 3

Table 56. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	-1	0.00%
BG	-1	0.00%
CZ	22	0.00%
DK	-1	0.00%
DE	-50	0.00%
EE	0	0.00%
IE	-3	0.00%
EL	3	0.00%
ES	-43	0.00%
FR	-53	0.00%
HR	1	0.00%
IT	-80	0.00%
CY	-5	0.00%
LV	-1	0.00%
LT	-1	0.00%
LU	1	0.00%
HU	37	0.00%
MT	0	0.00%
NL	-9	0.00%
AT	43	0.00%
PL	-16	0.00%

PT	-2	0.00%
RO	7	0.00%
SI	-1	0.00%
SK	3	0.00%
FI	-1	0.00%
SE	0	0.00%
UK	-32	0.00%
EU	-184	0.00%

ICF and Cambridge Econometrics calculations

Table 57. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative costs
BE	0	0	0	0
BG	0	0	0	0
CZ	36	0	24	60
DK	0	0	0	0
DE	0	0	0	0
EE	0	0	0	0
IE	0	0	0	0
EL	0	0	0	0
ES	0	0	0	0
FR	0	0	0	0
HR	9	0	6	16
IT	0	0	0	0
CY	4	0	3	7
LV	0	0	0	0
LT	0	0	0	0
LU	0	0	0	0
HU	0	6	12	18
MT	0	0	0	0
NL	0	0	0	0
AT	0	0	0	0
PL	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

PT	0	0	0	0
RO	0	0	0	0
SI	0	0	0	0
SK	13	0	9	22
FI	0	0	0	0
SE	0	0	0	0
UK	0	0	0	0
EU	63	6	54	123

ICF and Cambridge Econometrics calculations

Table 58. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Benefit payments
BE	0	0	0	0
BG	0	0	0	0
CZ	75	0	0	75
DK	0	0	0	0
DE	0	0	0	0
EE	0	0	0	0
IE	0	0	0	0
EL	0	0	208	208
ES	0	0	0	0
FR	0	0	0	0
HR	18	0	0	18
IT	0	1,962	0	1,962
CY	12	0	0	12
LV	0	0	0	0
LT	0	0	0	0
LU	0	0	95	95
HU	0	61	0	61
MT	0	0	10	10
NL	0	0	1,025	1,025
AT	0	0	393	393
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	61	61

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

SI	0	0	0	0
SK	18	0	0	18
FI	0	0	0	0
SE	0	0	0	0
UK	0	0	0	0
EU	123	2,024	1,792	3,938

ICF and Cambridge Econometrics calculations

Table 59. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	0	0	0	0	0
BG	0	0	0	0	0
CZ	171	0	0	0	0
DK	0	0	0	0	0
DE	0	0	0	0	0
EE	21	0	0	0	0
IE	3,569	0	0	0	0
EL	9	0	0	0	0
ES	0	0	0	0	0
FR	0	0	0	0	0
HR	49	0	0	0	0
IT	300	0	0	0	0
CY	8	0	0	0	0
LV	875	0	0	0	0
LT	503	0	0	0	0
LU	0	0	0	0	0
HU	0	0	0	0	0
MT	217	0	0	0	0
NL	0	0	0	0	0
AT	35	0	0	0	0
PL	0	0	0	0	0
PT	0	0	0	0	0
RO	0	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

SI	0	0	0	0	0
SK	0	0	0	0	0
FI	0	0	0	0	0
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	5,756	0	0	0	0

ICF and Cambridge Econometrics calculations

Table 60. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	2	0	0	0
BG	0	0	0	0
CZ	28	-32	7	0
DK	0	0	0	0
DE	-2	4	0	0
EE	0	0	0	0
IE	0	0	0	0
EL	0	-1	0	0
ES	0	-2	0	0
FR	-261	1	0	0
HR	-5	-10	2	0
IT	-66	-110	0	0
CY	-3	0	0	0
LV	0	0	0	0
LT	0	0	0	0
LU	1	0	0	0
HU	12	-6	3	0
MT	0	0	0	0
NL	2	-14	0	0
AT	2	-6	0	0
PL	0	0	0	0
PT	-2	0	0	0
RO	3	-5	0	0

SI	0	0	0	0
SK	1	-10	3	0
FI	-3	0	0	0
SE	-3	-13	0	0
UK	2	1	0	0
EU	-291	-203	15	0

ICF and Cambridge Econometrics calculations

Parental leave

Policy option 1

Table 61. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	-65	0.00%
BG	4	0.00%
CZ	-419	-0.01%
DK	-2	0.00%
DE	-680	0.00%
EE	-44	-0.01%
IE	-98	0.00%
EL	-150	0.00%
ES	-1,680	0.00%
FR	129	0.00%
HR	-7	0.00%
IT	-106	0.00%
CY	-1	0.00%
LV	-6	0.00%
LT	-20	0.00%
LU	18	0.00%
HU	-387	-0.01%
MT	0	0.00%
NL	-250	0.00%
AT	315	0.00%
PL	-1,117	-0.01%
PT	-85	0.00%

RO	232	0.01%
SI	-225	-0.02%
SK	-13	0.00%
FI	-6	0.00%
SE	-149	0.00%
UK	45	0.00%
EU	-4,764	0.00%

ICF and Cambridge Econometrics calculations

Table 62. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	1	0	1	1
DK	0	0	0	0
DE	0	4	8	13
EE	0	0	0	0
IE	0	0	0	0
EL	0	0	0	0
ES	0	0	7	7
FR	0	13	25	38
HR	0	0	0	0
IT	0	0	0	0
CY	0	0	0	0
LV	0	0	0	0
LT	0	0	0	0
LU	0	0	0	0
HU	0	0	0	1
MT	0	0	0	0
NL	0	0	0	0
AT	0	1	1	2
PL	0	1	1	2
PT	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

RO	0	1	2	2
SI	0	0	0	0
SK	1	0	0	1
FI	0	0	1	1
SE	0	0	0	0
UK	0	0	0	0
EU	2	19	48	69

ICF and Cambridge Econometrics calculations

Table 63. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total benefit payment
BE	0	0	0	0
BG	0	0	0	0
CZ	0	0	0	0
DK	0	0	0	0
DE	0	6	0	6
EE	0	0	0	0
IE	0	0	0	0
EL	0	0	0	0
ES	0	0	0	0
FR	0	5	0	5
HR	0	0	0	0
IT	0	0	0	0
CY	0	0	0	0
LV	0	0	0	0
LT	0	0	0	0
LU	0	0	0	0
HU	0	0	0	0
MT	0	0	0	0
NL	0	0	0	0
AT	0	1	0	1
PL	0	1	0	1
PT	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

RO	0	2	0	2
SI	0	0	0	0
SK	0	0	0	0
FI	0	0	1	1
SE	0	0	0	0
UK	0	0	0	0
EU	1	15	1	17

ICF and Cambridge Econometrics calculations

Table 64. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	0	0	0	0	0
BG	0	0	0	0	0
CZ	2	0	0	1	0
DK	0	0	0	0	0
DE	50	0	0	19	0
EE	0	0	0	0	0
IE	0	0	0	0	0
EL	0	0	0	0	0
ES	10	0	0	2	9
FR	108	0	0	26	36
HR	0	0	0	0	0
IT	0	0	0	0	0
CY	0	0	0	0	0
LV	0	0	0	0	0
LT	0	0	0	0	0
LU	0	0	0	0	0
HU	0	0	0	0	0
MT	0	0	0	0	0
NL	0	0	0	0	0
AT	4	0	0	2	0
PL	-2	0	0	0	2

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

PT	1	0	0	0	0
RO	11	0	0	0	0
SI	0	0	0	0	0
SK	1	0	0	0	0
FI	4	0	0	1	0
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	189	0	0	53	48

ICF and Cambridge Econometrics calculations

Table 65. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	-1	-1	0	0
BG	2	0	0	0
CZ	-168	37	1	16
DK	-8	3	0	0
DE	-749	213	44	110
EE	-18	4	0	2
IE	-7	0	0	0
EL	65	7	1	6
ES	-630	32	6	53
FR	45	-148	25	174
HR	-2	0	0	0
IT	75	-80	0	0
CY	1	0	0	0
LV	2	0	0	0
LT	-9	1	1	5
LU	2	1	0	1
HU	-96	10	5	14
MT	0	0	0	0
NL	-52	-6	0	0
AT	152	22	3	14
PL	-393	37	4	21

PT	25	28	0	5
RO	193	89	12	79
SI	-63	8	1	3
SK	18	2	1	9
FI	-1	10	2	10
SE	-118	-29	0	0
UK	43	0	0	0
EU	-1,691	240	106	520

ICF and Cambridge Econometrics calculations

Policy option 2

Table 66. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	186	0.00%
BG	-4	0.00%
CZ	-575	-0.01%
DK	76	0.00%
DE	4,118	0.01%
EE	-73	-0.01%
IE	509	0.01%
EL	-3,322	-0.07%
ES	-15,305	-0.04%
FR	10,660	0.02%
HR	-39	0.00%
IT	-420	0.00%
CY	-27	-0.01%
LV	-84	-0.01%
LT	7	0.00%
LU	40	0.00%
HU	-468	-0.01%
MT	85	0.04%
NL	14,933	0.09%

AT	620	0.01%
PL	-1,801	-0.01%
PT	262	0.01%
RO	94	0.00%
SI	-409	-0.04%
SK	208	0.01%
FI	-83	0.00%
SE	-479	0.00%
UK	15,533	0.02%
EU	24,242	0.01%

ICF and Cambridge Econometrics calculations

Table 67. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	1	0	1	2
DK	0	0	0	0
DE	0	8	16	24
EE	0	0	0	0
IE	0	23	19	42
EL	0	7	7	14
ES	0	92	77	170
FR	0	64	128	192
HR	0	0	0	0
IT	0	0	0	0
CY	0	0	0	0
LV	0	0	0	0
LT	0	0	0	1
LU	0	0	0	1
HU	0	0	1	1
MT	0	1	1	1
NL	0	0	62	62

AT	0	1	2	3
PL	0	1	3	4
PT	0	0	1	1
RO	0	1	3	4
SI	0	0	0	0
SK	3	0	2	4
FI	0	0	2	2
SE	0	1	2	3
UK	110	0	74	184
EU	115	201	402	718

ICF and Cambridge Econometrics calculations

Table 68. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total benefit payment
BE	0	0	0	0
BG	0	1	0	1
CZ	0	0	0	0
DK	0	0	0	0
DE	0	92	0	92
EE	0	0	0	0
IE	0	1,088	0	1,088
EL	0	252	0	252
ES	0	2,728	0	2,728
FR	0	11,852	0	11,852
HR	0	1	0	1
IT	0	0	0	0
CY	0	2	0	2
LV	0	0	0	0
LT	0	0	0	0
LU	2	0	0	2
HU	0	4	0	4
MT	0	19	0	19
NL	0	0	6,284	6,284

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

AT	0	0	0	0
PL	0	11	0	11
PT	0	0	0	0
RO	0	0	0	0
SI	0	0	0	0
SK	4	0	0	4
FI	0	0	0	0
SE	0	25	0	25
UK	1,654	0	0	1,654
EU	1,660	16,075	6,284	24,018

ICF and Cambridge Econometrics calculations

Table 69. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	0	0	0	0	0
BG	2	0	0	0	0
CZ	-3	0	0	1	0
DK	0	0	0	0	0
DE	140	0	2	15	0
EE	-1	0	0	0	0
IE	120	0	11	5	23
EL	63	0	4	1	8
ES	651	0	50	9	101
FR	1,533	0	36	56	169
HR	0	0	0	0	0
IT	0	0	0	0	0
CY	1	0	0	0	0
LV	0	0	0	0	0
LT	-2	0	0	0	0
LU	1	0	0	0	0
HU	-4	0	0	0	0
MT	3	0	0	0	1

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

NL	499	0	34	25	81
AT	-8	0	0	2	0
PL	0	0	0	0	4
PT	3	0	0	0	0
RO	2	0	1	0	0
SI	-1	0	0	0	0
SK	14	0	0	0	2
FI	-8	0	0	1	0
SE	26	0	0	2	0
UK	506	0	13	50	91
EU	3,535	0	153	168	479

ICF and Cambridge Econometrics calculations

Table 70. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	133	2	0	0
BG	-9	0	0	5
CZ	-193	9	1	13
DK	74	-28	0	0
DE	1,782	68	34	88
EE	-30	1	0	1
IE	348	-152	18	94
EL	289	37	20	131
ES	-8,162	-2,083	59	579
FR	2,872	-2,898	96	718
HR	6	2	0	3
IT	-377	-365	0	0
CY	-24	0	0	1
LV	-24	-1	0	1
LT	0	1	1	4
LU	-8	1	0	1
HU	-135	1	4	11
MT	37	0	0	10

NL	4,945	-5,341	155	377
AT	306	-51	2	11
PL	-590	7	5	23
PT	159	3	0	5
RO	253	101	8	59
SI	-108	2	1	2
SK	170	-42	3	35
FI	-77	1	2	8
SE	-428	-91	1	8
UK	5,889	-380	130	556
EU	7,101	-11,196	539	2,745

ICF and Cambridge Econometrics calculations

Policy option 3

Table 71. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	1,011	0.01%
BG	-32	0.00%
CZ	-1,045	-0.02%
DK	701	0.01%
DE	11,656	0.02%
EE	-80	-0.01%
IE	2,013	0.04%
EL	-2,765	-0.06%
ES	-6,704	-0.02%
FR	27,397	0.04%
HR	4	0.00%
IT	1,201	0.00%
CY	33	0.01%
LV	-11	0.00%
LT	131	0.01%
LU	16	0.00%
HU	99	0.00%

MT	126	0.07%
NL	26,957	0.15%
AT	2,313	0.03%
PL	-3,796	-0.03%
PT	1,068	0.02%
RO	469	0.01%
SI	-712	-0.07%
SK	607	0.03%
FI	456	0.01%
SE	-420	0.00%
UK	51,049	0.06%
EU	111,742	0.03%

ICF and Cambridge Econometrics calculations

Table 72. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	1	2	3
CZ	8	0	5	13
DK	12	0	8	20
DE	0	12	24	37
EE	1	0	1	2
IE	0	25	23	48
EL	0	8	9	17
ES	0	102	97	199
FR	0	85	170	255
HR	0	0	1	1
IT	0	0	0	0
CY	0	0	0	0
LV	0	0	0	0
LT	0	1	1	2
LU	1	0	0	1
HU	0	1	1	2

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

MT	0	1	1	1
NL	0	0	76	76
AT	0	6	12	18
PL	0	10	21	31
PT	0	2	4	6
RO	0	4	9	13
SI	0	1	2	2
SK	3	0	2	6
FI	0	0	9	9
SE	0	5	11	16
UK	530	0	353	883
EU	555	265	844	1,663

ICF and Cambridge Econometrics calculations

Table 73. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total benefit payment
BE	0	0	0	0
BG	0	14	0	14
CZ	0	0	0	0
DK	0	0	0	0
DE	0	279	0	279
EE	0	0	0	0
IE	0	2,262	0	2,262
EL	0	528	0	528
ES	0	12,077	0	12,077
FR	0	25,656	0	25,656
HR	0	15	0	15
IT	0	0	0	0
CY	0	7	0	7
LV	0	62	0	62
LT	0	0	0	0
LU	5	0	0	5
HU	0	11	0	11

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

MT	0	38	0	38
NL	0	0	25,840	25,840
AT	0	0	0	0
PL	0	161	0	161
PT	0	0	0	0
RO	0	0	0	0
SI	0	0	0	0
SK	888	0	0	888
FI	0	0	0	0
SE	0	251	0	251
UK	12,219	0	0	12,219
EU	13,112	41,361	25,840	80,313

ICF and Cambridge Econometrics calculations

Table 74. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	0	0	0	0	0
BG	41	0	1	0	2
CZ	-46	0	3	4	0
DK	-130	0	3	9	0
DE	397	0	4	23	0
EE	-13	0	0	0	0
IE	361	0	17	6	25
EL	189	0	7	1	9
ES	1,605	0	79	11	110
FR	4,015	0	63	74	195
HR	5	0	0	0	0
IT	0	0	0	0	0
CY	2	0	0	0	0
LV	1	0	0	0	0
LT	-20	0	1	0	0
LU	3	0	0	0	0

HU	-11	0	0	0	0
MT	11	0	0	0	1
NL	1,218	0	54	30	87
AT	-111	0	7	8	0
PL	4	0	10	2	23
PT	26	0	2	1	0
RO	-7	0	7	1	0
SI	-11	0	1	1	0
SK	38	0	1	0	3
FI	-78	0	4	4	0
SE	245	0	3	12	0
UK	5,527	0	300	238	380
EU	13,261	0	566	426	833

ICF and Cambridge Econometrics calculations

Table 75. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	472	7	0	0
BG	-42	0	2	45
CZ	-361	44	15	70
DK	714	-144	0	63
DE	4,894	151	352	134
EE	-35	5	1	8
IE	597	-140	75	157
EL	530	68	49	218
ES	-6,148	-1,729	238	964
FR	8,628	-2,077	432	1,182
HR	27	7	2	15
IT	820	-481	0	0
CY	-9	0	0	1
LV	0	-2	1	1
LT	43	1	6	16
LU	-4	1	7	2

HU	-6	-3	32	17
MT	54	0	1	16
NL	9,430	-4,971	294	629
AT	1,202	-79	36	60
PL	-1,277	110	43	168
PT	437	-54	3	31
RO	395	135	68	182
SI	-178	7	6	11
SK	300	-44	13	58
FI	243	3	27	33
SE	-509	-57	21	41
UK	18,363	-984	562	2,396
EU	38,580	-10,227	2,288	6,516

ICF and Cambridge Econometrics calculations

Carers' leave

Policy option 1

Table 76. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	-3	0.00%
BG	-4	0.00%
CZ	4	0.00%
DK	1	0.00%
DE	15	0.00%
EE	4	0.00%
IE	16	0.00%
EL	221	0.00%
ES	-389	0.00%
FR	-30	0.00%
HR	-2	0.00%
IT	-58	0.00%
CY	-43	-0.01%
LV	-4	0.00%
LT	1	0.00%

LU	-1	0.00%
HU	-2	0.00%
MT	4	0.00%
NL	-10	0.00%
AT	26	0.00%
PL	20	0.00%
PT	-36	0.00%
RO	-53	0.00%
SI	9	0.00%
SK	1	0.00%
FI	6	0.00%
SE	35	0.00%
UK	-13	0.00%
EU	-285	0.00%

ICF and Cambridge Econometrics calculations

Table 77. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	0	3	5	8
DK	0	0	0	0
DE	0	0	0	0
EE	0	1	1	2
IE	0	2	4	7
EL	0	5	9	14
ES	0	0	65	65
FR	0	0	0	0
HR	0	0	1	1
IT	0	0	0	0
CY	0	2	4	6
LV	0	0	0	1
LT	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LU	0	0	0	0
HU	0	0	0	0
MT	0	1	2	3
NL	0	0	0	0
AT	0	0	0	0
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0
SI	0	1	2	3
SK	0	0	1	1
FI	0	0	0	0
SE	0	0	0	0
UK	0	0	0	0
EU	0	15	95	110

ICF and Cambridge Econometrics calculations

Table 78. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	0	35	0	35
DK	0	0	0	0
DE	0	0	0	0
EE	0	9	0	9
IE	0	0	0	0
EL	0	0	0	0
ES	0	0	0	0
FR	0	0	0	0
HR	0	6	0	6
IT	0	0	0	0
CY	0	0	0	0
LV	0	15	0	15
LT	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LU	0	7	0	7
HU	0	0	0	0
MT	0	0	0	0
NL	0	2,099	0	2,099
AT	0	0	0	0
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0
SI	0	27	0	27
SK	0	13	0	13
FI	0	0	0	0
SE	0	0	0	0
UK	0	0	0	0
EU	0	2,212	0	2,212

ICF and Cambridge Econometrics calculations

Table 79. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	0	0	0	0	0
BG	0	0	0	0	0
CZ	30	0	5	24	11
DK	0	0	0	0	0
DE	0	0	0	0	0
EE	3	0	1	3	3
IE	10	0	4	26	10
EL	29	0	8	41	21
ES	341	0	57	246	152
FR	0	0	0	0	0
HR	3	0	1	3	2
IT	0	0	0	0	0
CY	11	0	4	23	10
LV	3	0	0	1	1

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LT	0	0	0	0	0
LU	1	0	0	0	0
HU	0	0	0	0	0
MT	5	0	1	7	4
NL	0	0	0	0	0
AT	0	0	0	0	0
PL	0	0	0	0	0
PT	0	0	0	0	0
RO	0	0	0	0	0
SI	11	0	2	7	4
SK	13	0	0	2	1
FI	0	0	0	0	0
SE	0	0	0	0	0
UK	0	0	0	0	0
EU	458	0	83	383	218

ICF and Cambridge Econometrics calculations

Table 80. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	7	0	0	0
BG	1	0	0	0
CZ	19	-30	0	0
DK	-1	-1	0	0
DE	208	1	0	0
EE	7	-3	0	0
IE	22	-10	0	0
EL	84	-15	0	0
ES	120	-509	0	0
FR	-13	4	0	0
HR	-6	-7	0	0
IT	27	-104	0	0
CY	-25	1	0	0
LV	2	-1	0	0

LT	2	0	0	0
LU	-1	0	0	0
HU	1	0	0	0
MT	5	0	0	0
NL	2	1	0	0
AT	12	-2	0	0
PL	43	-1	0	0
PT	0	-4	0	0
RO	-9	2	0	0
SI	-2	-18	0	0
SK	6	0	0	0
FI	7	0	0	0
SE	19	-12	0	0
UK	-10	0	0	0
EU	527	-709	0	0

ICF and Cambridge Econometrics calculations

Policy option 2

Table 81. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	447	0.00%
BG	11	0.00%
CZ	35	0.00%
DK	147	0.00%
DE	7,582	0.01%
EE	69	0.01%
IE	926	0.02%
EL	1,561	0.03%
ES	2,359	0.01%
FR	6,679	0.01%
HR	37	0.00%
IT	1,359	0.00%
CY	-78	-0.01%

LV	61	0.01%
LT	73	0.01%
LU	-20	0.00%
HU	414	0.01%
MT	24	0.01%
NL	734	0.00%
AT	1,016	0.01%
PL	1,338	0.01%
PT	401	0.01%
RO	80	0.00%
SI	108	0.01%
SK	135	0.01%
FI	460	0.01%
SE	-39	0.00%
UK	30,722	0.04%
EU	56,639	0.01%

ICF and Cambridge Econometrics calculations

Table 82. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	0	3	5	8
DK	0	0	0	0
DE	0	0	0	0
EE	0	1	1	2
IE	0	2	4	7
EL	0	8	17	25
ES	0	0	32	32
FR	0	44	87	131
HR	0	0	0	1
IT	0	0	0	0
CY	0	2	4	6

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LV	0	0	0	1
LT	0	0	0	0
LU	0	0	0	0
HU	0	0	1	1
MT	0	1	2	3
NL	0	0	0	0
AT	0	0	0	0
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0
SI	0	1	2	3
SK	0	0	1	1
FI	0	0	0	0
SE	0	0	0	0
UK	404	0	269	673
EU	404	62	426	893

ICF and Cambridge Econometrics calculations

Table 83. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	0	114	0	114
DK	0	0	0	0
DE	0	0	0	0
EE	0	13	0	13
IE	0	277	0	277
EL	0	168	0	168
ES	0	0	390	390
FR	0	1,833	0	1,833
HR	0	87	0	87
IT	0	0	0	0
CY	0	59	0	59

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LV	0	15	0	15
LT	0	101	0	101
LU	0	3	0	3
HU	0	1,212	0	1,212
MT	0	19	0	19
NL	0	0	0	0
AT	0	0	0	0
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0
SI	0	46	0	46
SK	0	126	0	126
FI	0	0	0	0
SE	0	0	0	0
UK	1,249	0	0	1,249
EU	1,249	4,073	390	5,713

ICF and Cambridge Econometrics calculations

Table 84. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	0	0	0	0	0
BG	0	0	0	0	0
CZ	38	0	9	36	9
DK	0	0	0	0	0
DE	0	0	0	0	0
EE	3	0	2	5	3
IE	10	0	8	38	9
EL	69	0	29	110	31
ES	218	0	57	184	67
FR	837	0	153	497	178
HR	3	0	1	3	1
IT	0	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

CY	12	0	7	34	9
LV	3	0	1	2	1
LT	6	0	0	1	0
LU	0	0	0	0	0
HU	0	0	1	1	0
MT	6	0	3	10	3
NL	0	0	0	0	0
AT	0	0	0	0	0
PL	0	0	0	0	0
PT	0	0	0	0	0
RO	0	0	0	0	0
SI	13	0	4	11	4
SK	17	0	1	3	0
FI	0	0	0	0	0
SE	0	0	0	0	0
UK	343	0	471	1,861	540
EU	1,578	0	746	2,798	853

ICF and Cambridge Econometrics calculations

Table 85. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	270	1	0	0
BG	9	0	0	0
CZ	39	-37	0	0
DK	184	-22	0	0
DE	3,440	48	0	0
EE	43	-5	0	0
IE	142	-25	0	0
EL	757	-7	0	0
ES	1,305	-749	0	0
FR	4,588	-871	0	0
HR	7	-9	0	0
IT	1,044	-232	0	0

CY	-66	4	0	0
LV	28	-3	0	0
LT	34	1	0	0
LU	2	0	0	0
HU	115	0	0	0
MT	23	0	0	0
NL	277	29	0	0
AT	652	-36	0	0
PL	540	-4	0	0
PT	216	-43	0	0
RO	28	2	0	0
SI	26	-32	0	0
SK	50	2	0	0
FI	351	-1	0	0
SE	-57	-81	0	0
UK	13,128	-367	0	0
EU	27,174	-2,437	0	0

ICF and Cambridge Econometrics calculations

Policy option 3

Table 86. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	331	0.00%
BG	3	0.00%
CZ	84	0.00%
DK	102	0.00%
DE	4,923	0.01%
EE	41	0.01%
IE	759	0.01%
EL	1,140	0.02%
ES	817	0.00%
FR	2,754	0.00%
HR	29	0.00%

IT	767	0.00%
CY	-106	-0.02%
LV	43	0.01%
LT	43	0.00%
LU	-13	0.00%
HU	287	0.01%
MT	22	0.01%
NL	514	0.00%
AT	595	0.01%
PL	756	0.01%
PT	433	0.01%
RO	99	0.00%
SI	61	0.01%
SK	96	0.00%
FI	261	0.00%
SE	-289	0.00%
UK	31,004	0.04%
EU	45,556	0.01%

ICF and Cambridge Econometrics calculations

Table 87. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	0	0	0	0
DK	0	0	0	0
DE	0	0	0	0
EE	0	0	0	0
IE	0	0	0	0
EL	0	6	13	19
ES	0	0	0	0
FR	0	0	0	0
HR	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

IT	0	0	0	0
CY	0	2	4	6
LV	0	0	0	0
LT	0	0	0	1
LU	0	0	0	0
HU	0	0	0	0
MT	0	1	2	3
NL	0	0	0	0
AT	0	0	0	0
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0
SI	0	0	0	0
SK	0	0	0	0
FI	0	0	0	0
SE	0	0	0	0
UK	404	0	269	673
EU	404	10	288	701

ICF and Cambridge Econometrics calculations

Table 88. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	0	0	0	0
DK	0	0	0	0
DE	0	0	0	0
EE	0	0	0	0
IE	0	0	0	0
EL	0	125	0	125
ES	0	0	0	0
FR	0	0	0	0
HR	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

IT	0	0	0	0
CY	0	31	0	31
LV	0	0	0	0
LT	0	81	0	81
LU	0	0	0	0
HU	0	0	0	0
MT	0	10	0	10
NL	0	0	0	0
AT	0	0	0	0
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0
SI	0	0	0	0
SK	0	0	0	0
FI	0	0	0	0
SE	0	0	0	0
UK	610	0	0	610
EU	610	247	0	857

ICF and Cambridge Econometrics calculations

Table 89. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	0	0	0	0	0
BG	0	0	0	0	0
CZ	0	0	0	0	0
DK	0	0	0	0	0
DE	0	0	0	0	0
EE	0	0	0	0	0
IE	0	0	0	0	0
EL	33	0	11	57	0
ES	0	0	0	0	0
FR	0	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

HR	0	0	0	0	0
IT	0	0	0	0	0
CY	6	0	4	23	0
LV	0	0	0	0	0
LT	0	0	0	1	0
LU	0	0	0	0	0
HU	0	0	0	0	0
MT	3	0	1	7	0
NL	0	0	0	0	0
AT	0	0	0	0	0
PL	0	0	0	0	0
PT	0	0	0	0	0
RO	0	0	0	0	0
SI	0	0	0	0	0
SK	0	0	0	0	0
FI	0	0	0	0	0
SE	0	0	0	0	0
UK	172	0	235	1,241	0
EU	214	0	252	1,328	0

ICF and Cambridge Econometrics calculations

Table 90. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	136	1	0	0
BG	3	0	0	0
CZ	45	-9	0	0
DK	108	-21	0	0
DE	2,231	16	0	0
EE	18	-1	0	0
IE	139	-6	0	0
EL	442	-49	0	0
ES	387	-216	0	0
FR	2,038	-9	0	0

HR	7	0	0	0
IT	607	-269	0	0
CY	-82	3	0	0
LV	17	-2	0	0
LT	19	0	0	0
LU	4	0	0	0
HU	70	-1	0	0
MT	21	0	0	0
NL	188	38	0	0
AT	370	-22	0	0
PL	259	-4	0	0
PT	174	-24	0	0
RO	21	-2	0	0
SI	23	0	0	0
SK	22	-3	0	0
FI	207	1	0	0
SE	-241	-82	0	0
UK	13,397	-750	0	0
EU	20,631	-1,408	0	0

ICF and Cambridge Econometrics calculations

Flexible Working Arrangements

Policy option 1

Table 91. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	16,728	0.15%
BG	1,267	0.12%
CZ	-3,099	-0.07%
DK	14,051	0.21%
DE	110,349	0.15%
EE	943	0.17%
IE	12,175	0.22%
EL	15,221	0.31%

ES	128,335	0.37%
FR	142,708	0.23%
HR	-217	-0.02%
IT	57,966	0.13%
CY	-63	-0.01%
LV	902	0.12%
LT	2,404	0.25%
LU	1,428	0.12%
HU	10,534	0.30%
MT	272	0.14%
NL	2,480	0.01%
AT	38,267	0.43%
PL	32,394	0.26%
PT	-988	-0.02%
RO	7,262	0.19%
SI	810	0.08%
SK	2,139	0.11%
FI	27,677	0.51%
SE	-312	0.00%
UK	31,430	0.04%
EU	653,061	0.16%

ICF and Cambridge Econometrics calculations

Table 92. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	4,012	4,012
BG	0	0	487	487
CZ	0	0	902	902
DK	0	0	858	858
DE	0	0	19,400	19,400
EE	0	0	178	178
IE	0	0	2,341	2,341
EL	0	0	1,744	1,744

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

ES	0	0	18,181	18,181
FR	0	0	26,229	26,229
HR	0	0	694	694
IT	0	0	14,840	14,840
CY	0	0	206	206
LV	0	0	465	465
LT	0	0	539	539
LU	0	0	302	302
HU	0	0	1,871	1,871
MT	0	0	105	105
NL	0	0	0	0
AT	0	0	1,308	1,308
PL	0	0	3,357	3,357
PT	0	0	1,722	1,722
RO	0	0	3,760	3,760
SI	0	0	447	447
SK	0	0	861	861
FI	0	0	880	880
SE	0	0	1,763	1,763
UK	0	0	0	0
EU	0	0	107,453	107,453

ICF and Cambridge Econometrics calculations

Table 93. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	0	0
BG	0	0	0	0
CZ	0	0	0	0
DK	0	0	0	0
DE	0	0	0	0
EE	0	0	0	0
IE	0	0	0	0
EL	0	0	0	0

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

ES	0	0	0	0
FR	0	0	0	0
HR	0	0	0	0
IT	0	0	0	0
CY	0	0	0	0
LV	0	0	0	0
LT	0	0	0	0
LU	0	0	0	0
HU	0	0	0	0
MT	0	0	0	0
NL	0	0	0	0
AT	0	0	0	0
PL	0	0	0	0
PT	0	0	0	0
RO	0	0	0	0
SI	0	0	0	0
SK	0	0	0	0
FI	0	0	0	0
SE	0	0	0	0
UK	0	0	0	0
EU	0	0	0	0

ICF and Cambridge Econometrics calculations

Table 94. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	3,566	83	717	3,986	182
BG	666	64	103	313	38
CZ	577	90	220	1,065	32
DK	4,993	34	132	1,105	152
DE	0	807	3,937	18,163	0
EE	220	17	30	117	14
IE	830	58	588	3,598	102
EL	1,707	84	426	1,928	108
ES	22,002	486	3,941	17,402	1,124

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

FR	0	492	5,033	26,757	0
HR	656	46	156	765	41
IT	63,178	0	2,907	9,854	2,522
CY	37	14	47	295	4
LV	340	36	86	395	30
LT	587	42	102	346	27
LU	0	1	74	402	0
HU	3,291	0	404	832	177
MT	43	6	26	106	4
NL	0	0	0	0	0
AT	3,797	41	138	1,076	174
PL	2,765	0	739	2,445	315
PT	3,745	0	368	1,396	245
RO	9,553	466	849	1,565	365
SI	373	5	104	401	22
SK	1,312	55	185	716	62
FI	5,595	11	67	585	266
SE	0	100	366	2,565	0
UK	0	0	0	0	0
EU	129,830	3,039	21,745	98,176	6,010

ICF and Cambridge Econometrics calculations

Table 95. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	8,314	701	8	0
BG	442	4	0	0
CZ	-832	1,363	4	0
DK	16,805	-6,229	6	0
DE	5,084	17,414	109	0
EE	690	6	0	0
IE	-5,095	375	3	0
EL	9,299	204	2	0
ES	56,668	-8,840	12	0

FR	83,624	26,441	30	0
HR	-609	-758	1	0
IT	40,351	-36,215	0	0
CY	-57	21	0	0
LV	783	-184	0	0
LT	1,398	-35	1	0
LU	1,110	137	3	0
HU	4,252	-743	0	0
MT	270	2	0	0
NL	3,655	-1,829	0	0
AT	19,912	-45	13	0
PL	16,028	-3,660	0	0
PT	8,362	-4,595	0	0
RO	5,536	-1,846	7	0
SI	408	28	0	0
SK	2,319	-443	2	0
FI	18,300	-500	6	0
SE	-3,547	19,361	9	0
UK	15,316	-228	0	0
EU	308,785	-93	215	0

ICF and Cambridge Econometrics calculations

Combined options

Combination 1

Table 96. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	18,190	0.16%
BG	1,387	0.13%
CZ	-2,822	-0.07%
DK	15,013	0.22%
DE	129,593	0.18%
EE	1,058	0.20%

IE	15,473	0.28%
EL	16,073	0.33%
ES	127,215	0.37%
FR	175,072	0.28%
HR	-65	-0.01%
IT	60,231	0.14%
CY	-134	-0.03%
LV	1,026	0.14%
LT	2,643	0.27%
LU	1,406	0.11%
HU	11,704	0.33%
MT	390	0.20%
NL	30,091	0.17%
AT	41,531	0.46%
PL	36,344	0.29%
PT	283	0.01%
RO	7,513	0.20%
SI	887	0.09%
SK	2,766	0.14%
FI	29,374	0.54%
SE	-572	-0.01%
UK	117,981	0.15%
EU	839,653	0.21%

ICF and Cambridge Econometrics calculations

Table 97. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	4,012	4,012
BG	0	1	489	490
CZ	44	0	932	976
DK	12	0	866	878
DE	0	12	19,425	19,437
EE	1	0	179	180
IE	0	25	2,364	2,389
EL	0	14	1,766	1,780

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

ES	0	102	18,278	18,380
FR	0	85	26,399	26,484
HR	9	0	701	711
IT	0	0	14,840	14,840
CY	4	2	213	219
LV	0	0	465	465
LT	0	1	540	541
LU	1	0	303	303
HU	0	1	1,872	1,873
MT	0	2	108	109
NL	0	0	76	76
AT	0	6	1,319	1,325
PL	0	10	3,378	3,388
PT	0	2	1,727	1,729
RO	0	4	3,769	3,774
SI	0	1	449	449
SK	16	0	872	889
FI	0	0	889	889
SE	0	5	1,773	1,779
UK	933	0	622	1,555
EU	1,021	274	108,627	109,922

ICF and Cambridge Econometrics calculations

Table 98. NPV of change in benefit payments from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Benefit burden
BE	0	0	0	0
BG	0	14	0	14
CZ	38	0	0	38
DK	0	0	0	0
DE	0	279	0	279
EE	0	0	0	0
IE	0	2,262	0	2,262
EL	0	653	78	732
ES	0	12,077	0	12,077
FR	0	25,656	0	25,656

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

HR	9	15	0	24
IT	0	561	0	561
CY	6	38	0	43
LV	0	62	0	62
LT	0	81	0	81
LU	5	0	35	41
HU	0	11	0	11
MT	0	48	4	52
NL	0	0	26,225	26,225
AT	0	0	147	147
PL	0	161	0	161
PT	0	0	0	0
RO	0	0	0	0
SI	0	0	0	0
SK	897	0	0	897
FI	0	0	0	0
SE	0	251	0	251
UK	12,829	0	0	12,829
EU	13,783	42,168	26,489	82,441

ICF and Cambridge Econometrics calculations

Table 99. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	3,619	83	717	3,986	182
BG	708	64	104	313	40
CZ	531	90	223	1,069	32
DK	4,864	34	135	1,114	152
DE	397	807	3,941	18,186	0
EE	271	17	30	118	14
IE	1,192	58	605	3,604	127
EL	1,928	84	444	1,986	117
ES	23,617	486	4,019	17,412	1,234
FR	5,035	492	5,096	26,831	195
HR	665	46	156	766	41

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

IT	63,178	0	2,907	9,854	2,522
CY	45	14	50	318	4
LV	359	36	86	395	30
LT	567	42	103	347	27
LU	6	1	75	402	0
HU	3,608	0	404	832	177
MT	246	6	28	112	5
NL	1,218	0	54	30	87
AT	3,686	41	145	1,085	174
PL	2,768	0	749	2,447	338
PT	3,771	0	370	1,396	245
RO	9,563	466	856	1,566	365
SI	362	5	105	401	22
SK	1,350	55	186	716	65
FI	5,517	11	71	588	266
SE	245	100	369	2,577	0
UK	5,698	0	535	1,479	380
EU	145,012	3,039	22,563	99,931	6,843

ICF and Cambridge Econometrics calculations

Table 100. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	8,981	708	8	0
BG	474	4	2	45
CZ	-629	1,218	25	70
DK	17,834	-6,916	6	63
DE	13,524	17,414	461	134
EE	746	-8	1	8
IE	-4,168	163	77	157
EL	10,208	74	51	218
ES	54,441	-14,203	250	964
FR	95,725	24,354	462	1,182
HR	-605	-835	5	15
IT	41,901	-36,983	0	0
CY	-153	24	1	1

*Study on the costs and benefits of possible EU measures to facilitate work-life balance
for parents and care givers*

LV	838	-203	2	1
LT	1,509	-43	7	16
LU	1,113	138	9	2
HU	4,543	-807	32	17
MT	334	2	2	16
NL	13,286	-6,779	294	629
AT	21,887	-365	49	60
PL	17,572	-4,329	43	168
PT	9,034	-5,000	3	31
RO	5,787	-2,020	75	182
SI	444	-26	7	11
SK	2,574	-605	18	58
FI	19,326	-577	33	33
SE	-4,038	19,259	29	41
UK	48,884	-2,141	562	2,396
EU	381,372	-18,482	2,514	6,516

ICF and Cambridge Econometrics calculations

Combination 2

Table 101. Change in GDP and average earnings compared to the baseline scenario by Country, 2015 to 2055, NPV

Country	Change in GDP	
	€(mil)	%
BE	16,954	0.15%
BG	1,340	0.12%
CZ	-3,068	-0.07%
DK	14,144	0.21%
DE	115,727	0.16%
EE	958	0.18%
IE	12,977	0.24%
EL	14,439	0.29%
ES	116,012	0.34%
FR	154,752	0.24%
HR	-183	-0.01%
IT	57,621	0.13%
CY	-72	-0.01%
LV	923	0.12%
LT	2,473	0.25%
LU	1,427	0.12%
HU	11,087	0.31%
MT	323	0.17%
NL	17,420	0.10%
AT	39,710	0.44%
PL	33,607	0.27%
PT	-1,148	-0.02%
RO	7,121	0.19%
SI	783	0.08%
SK	2,252	0.12%
FI	28,668	0.53%
SE	-360	0.00%
UK	47,133	0.06%
EU	693,020	0.17%

ICF and Cambridge Econometrics calculations

Table 102. NPV of the change in administrative burden from the baseline scenario by country, 2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Administrative burden
BE	0	0	4,012	4,012
BG	0	0	488	488
CZ	1	0	903	905
DK	0	0	858	858
DE	0	8	19,416	19,424
EE	0	0	179	179
IE	0	23	2,360	2,383
EL	0	7	1,752	1,759
ES	0	92	18,258	18,351
FR	0	64	26,358	26,422
HR	0	0	694	694
IT	0	0	14,840	14,840
CY	0	0	206	206
LV	0	0	465	465
LT	0	0	539	539
LU	0	0	302	303
HU	0	0	1,872	1,872
MT	0	1	106	107
NL	0	0	62	62
AT	0	1	1,310	1,311
PL	0	1	3,360	3,361
PT	0	0	1,723	1,723
RO	0	1	3,763	3,765
SI	0	0	447	448
SK	3	0	863	866
FI	0	0	882	882
SE	0	1	1,765	1,766
UK	110	0	74	184
EU	115	201	107,855	108,171

ICF and Cambridge Econometrics calculations

Table 103. NPV of change in benefit payments from the baseline scenario by country,
2015 to 2055 (€million)

Member State	Central Government	Social Partners	Employers	Total Benefit burden
BE	0	0	0	0
BG	0	1	0	1
CZ	0	0	0	0
DK	0	0	0	0
DE	0	92	0	92
EE	0	0	0	0
IE	0	1,088	0	1,088
EL	0	252	0	252
ES	0	2,728	0	2,728
FR	0	11,852	0	11,852
HR	0	1	0	1
IT	0	0	0	0
CY	0	2	0	2
LV	0	0	0	0
LT	0	0	0	0
LU	2	0	0	2
HU	0	4	0	4
MT	0	19	0	19
NL	0	0	6,284	6,284
AT	0	0	0	0
PL	0	11	0	11
PT	0	0	0	0
RO	0	0	0	0
SI	0	0	0	0
SK	4	0	0	4
FI	0	0	0	0
SE	0	25	0	25
UK	1,654	0	0	1,654
EU	1,660	16,075	6,284	24,018

ICF and Cambridge Econometrics calculations

Table 104. NPV of other impacts for employers compared to the baseline scenario by country, 2015 to 2055 (€million)

Member State	Lost production	Reasonable adjustment	Absence from work	Retention	Recruitment of replacements
BE	3,566	83	717	3,986	182
BG	668	64	103	313	39
CZ	573	90	220	1,066	32
DK	4,993	34	132	1,105	152
DE	140	807	3,938	18,178	0
EE	219	17	30	117	14
IE	950	58	599	3,603	125
EL	1,769	84	430	1,929	116
ES	22,652	486	3,990	17,410	1,225
FR	1,533	492	5,069	26,813	169
HR	656	46	156	765	41
IT	63,178	0	2,907	9,854	2,522
CY	37	14	47	295	4
LV	340	36	86	395	30
LT	584	42	102	346	27
LU	1	1	74	402	0
HU	3,287	0	404	832	177
MT	46	6	26	106	5
NL	499	0	34	25	81
AT	3,789	41	138	1,078	174
PL	2,765	0	740	2,445	319
PT	3,748	0	368	1,396	245
RO	9,554	466	850	1,566	365
SI	372	5	104	401	22
SK	1,326	55	185	716	64
FI	5,587	11	67	586	266
SE	26	100	366	2,567	0
UK	506	0	13	50	91
EU	133,366	3,039	21,898	98,344	6,489

ICF and Cambridge Econometrics calculations

Table 105. NPV of difference from the baseline scenario of other impacts for Central Governments and social security partners by country, 2015 to 2055 (€million)

Member State	Tax receipts	Unemployment benefit payments	Hospital discharges	Infant mortality
BE	8,483	702	8	0
BG	471	4	1	5
CZ	-730	1,257	5	13
DK	16,893	-6,247	6	0
DE	7,934	17,293	142	88
EE	708	-8	0	1
IE	-4,552	140	20	94
EL	9,570	74	23	131
ES	51,516	-15,213	71	579
FR	87,604	23,523	126	718
HR	-624	-820	1	3
IT	40,157	-36,533	0	0
CY	-72	21	0	1
LV	807	-205	1	1
LT	1,448	-45	1	4
LU	1,106	138	3	1
HU	4,417	-824	4	11
MT	295	2	0	10
NL	8,641	-7,201	155	377
AT	20,892	-330	16	11
PL	16,670	-4,286	5	23
PT	8,547	-5,002	0	5
RO	5,736	-2,049	15	59
SI	397	-28	1	2
SK	2,421	-615	5	35
FI	18,899	-591	8	8
SE	-3,657	19,302	10	8
UK	21,253	-613	130	556
EU	325,228	-18,155	754	2,745

ICF and Cambridge Econometrics calculations

Childcare

Childcare guarantee places for children 6 months up to eligibility age

Table 106. Number of childcare places to be provided under childcare guarantee

	2020	2030	2040	2050
BE	118,462	126,027	137,073	144,415
BG	103,759	86,998	87,067	85,936
CZ	184,950	167,110	185,210	195,649
DK	-	-	-	-
DE	257,233	242,965	232,385	232,138
EE	7,184	5,799	6,392	6,223
IE	122,769	96,706	118,373	127,633
EL	136,458	116,350	117,564	112,790
ES	483,290	401,033	463,438	491,314
FR	770,483	788,025	808,367	810,102
HR	76,627	69,733	65,713	65,169
IT	1,053,410	1,069,421	1,139,956	1,151,615
CY	10,000	8,543	8,583	10,319
LV	27,337	19,878	20,700	22,382
LT	78,396	55,606	51,188	62,042
LU	4,582	5,859	6,767	7,394
HU	116,965	115,723	112,128	111,995
MT	7,303	7,136	6,930	7,587
NL	165,592	170,023	164,610	158,216

	2020	2030	2040	2050
AT	159,085	161,783	160,631	165,954
PL	779,179	643,366	621,642	618,963
PT	53,043	50,022	48,202	42,913
RO	504,940	457,965	444,035	440,541
SI	3,130	2,747	3,097	3,123
SK	89,190	73,869	68,072	65,491
FI	7,366	7,454	7,683	7,849
SE	29,978	30,364	32,578	35,216
UK	1,143,060	1,107,538	1,155,230	1,234,044
IS	2,991	3,019	3,088	3,269
NO	17,373	19,771	21,191	22,425
CH	38,141	40,545	42,780	46,408
Sum (EU28)	6,493,770	6,088,043	6,273,612	6,417,013
Sum (EEA)	58,506	63,335	67,059	72,102
Sum (EU28+EEA)	6,552,275	6,151,378	6,340,671	6,489,115

Table 107. Budgetary effect for MS pessimistic (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	496,700,295	488,605,980	504,831,706	493,937,139
BG	- 3,623,317	1,884,682	5,955,903	7,690,549
CZ	- 241,225,747	- 141,848,206	- 100,983,659	- 68,123,606
DK	- 41,205	- 13,266	- 8,165	- 17,481

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

	2020	2030	2040	2050
DE	987,403,854	729,761,827	562,806,374	465,922,837
EE	3,325,600	2,622,723	2,697,858	2,335,876
IE	- 15,808,543	48,644,321	99,276,554	128,025,803
EL	4,457,349	21,499,136	32,300,883	34,274,812
ES	234,191,617	282,460,410	333,230,586	319,616,644
FR	387,339,221	658,692,599	832,708,350	885,529,157
HR	- 25,264,758	- 4,181,630	8,072,546	13,126,491
IT	-2,186,871,989	-1,055,969,063	- 395,371,323	55,297,146
CY	- 1,116,880	134,363	889,341	1,516,898
LV	11,923,762	12,080,414	14,173,209	16,159,617
LT	39,767,303	27,106,097	26,029,637	30,065,996
LU	- 23,062,157	- 14,901,553	- 5,470,025	1,912,320
HU	- 49,315,627	- 12,824,250	17,324,482	30,503,171
MT	5,289,047	5,226,167	5,332,991	5,730,328
NL	- 107,801,002	23,852,461	97,884,605	136,541,683
AT	199,940,519	235,651,596	263,248,625	276,284,651
PL	623,605,734	502,007,976	465,970,516	420,992,847
PT	70,824,577	65,765,445	59,102,998	46,088,522
RO	- 23,014,780	38,567,189	76,856,549	95,846,263
SI	8,885,418	6,853,157	6,710,184	5,789,187
SK	- 112,130,346	- 58,457,241	- 32,901,130	- 18,739,984
FI	35,350,788	30,753,619	28,245,100	26,001,149
SE	178,038,012	147,389,515	143,744,556	146,224,477

	2020	2030	2040	2050
UK	1,941,970,133	2,216,558,836	2,440,889,237	2,656,732,707

Table 108. Budgetary effect for MS neutral (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	994,011,442	925,631,216	914,467,374	867,221,664
BG	4,520,470	7,144,993	10,425,298	11,391,525
CZ	- 241,027,405	- 141,707,340	- 100,859,337	- 68,020,724
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	1,247,154,190	914,403,436	699,749,639	574,969,945
EE	4,901,989	3,803,867	3,878,394	3,338,315
IE	134,900,714	152,445,128	209,774,839	231,781,805
EL	122,464,309	99,198,854	94,631,294	81,977,335
ES	788,841,051	696,865,176	732,722,857	660,312,329
FR	1,615,917,055	1,720,653,172	1,769,659,160	1,690,612,677
HR	17,123,393	25,289,511	30,316,890	30,454,270
IT	- 703,107,923	194,512,117	699,601,533	975,783,470
CY	3,297,091	3,240,262	3,542,446	4,203,382
LV	17,678,409	16,215,972	18,307,175	20,423,060
LT	5,872,689	9,366,312	12,608,101	16,785,346
LU	- 9,384,199	- 795,844	8,537,749	15,133,557
HU	- 25,065,877	9,764,924	40,225,515	51,909,607
MT	9,308,295	8,635,905	8,404,518	8,778,959

NL	374,120,187	424,348,093	414,353,292	390,408,587
AT	122,727,862	178,242,695	219,300,934	240,916,618
PL	972,004,310	739,138,229	662,263,820	585,306,715
PT	131,656,691	116,029,196	100,960,016	77,123,509
RO	36,271,954	84,210,678	116,999,111	131,476,421
SI	11,841,944	9,034,711	8,793,959	7,551,111
SK	- 111,650,992	- 58,123,511	- 32,638,690	- 18,526,996
FI	45,441,190	39,245,840	35,855,940	32,864,965
SE	308,768,259	250,943,696	239,647,366	239,560,222
UK	3,381,955,539	3,442,200,515	3,567,534,387	3,736,768,398

Table 109. Budgetary effect for MS optimistic (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	1,090,168,763	1,009,972,938	993,422,149	939,084,297
BG	31,852,223	24,405,320	24,961,858	23,326,761
CZ	- 197,056,814	- 110,716,401	- 73,748,971	- 45,753,745
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	1,796,355,946	1,301,087,872	983,748,840	798,806,114
EE	5,247,511	4,061,402	4,135,297	3,556,085
IE	251,413,250	232,154,497	294,226,361	310,713,247
EL	138,897,283	109,989,911	103,270,137	88,576,293
ES	915,291,409	790,956,503	823,093,817	737,149,908
FR	2,059,993,477	2,103,171,437	2,105,451,876	1,977,868,941

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

HR	94,459,253	78,245,881	69,828,625	60,877,885
IT	36,146,257	813,352,368	1,239,246,128	1,427,762,900
CY	4,508,473	4,088,218	4,261,453	4,925,059
LV	34,401,874	27,999,057	29,991,981	32,390,018
LT	187,882,795	99,878,633	79,371,790	81,194,459
LU	- 725,015	8,046,923	17,284,868	23,358,631
HU	- 22,281,387	12,357,000	42,852,537	54,364,751
MT	10,798,318	9,891,505	9,530,274	9,891,470
NL	521,163,442	545,988,898	510,002,505	466,792,316
AT	1,899,517,659	1,473,546,837	1,193,272,736	1,010,117,277
PL	1,602,924,778	1,159,932,057	1,007,458,285	871,858,159
PT	152,634,456	133,179,004	115,132,095	87,569,933
RO	204,502,108	210,147,552	226,651,471	227,891,311
SI	16,422,858	12,368,628	11,958,406	10,211,562
SK	- 94,158,298	- 46,095,347	- 23,227,113	- 10,926,113
FI	56,793,729	48,720,409	44,301,382	40,444,554
SE	343,504,069	278,333,840	264,908,955	264,053,438
UK	4,864,217,768	4,689,162,052	4,704,188,327	4,817,448,840

Table 110. Budgetary effect for MS neutral (tax revenue+savings-national funds 1 month flexibility)

	2020	2030	2040	2050
BE	1,006,842,357	934,852,868	921,243,248	872,044,402
BG	5,277,301	7,573,688	10,715,138	11,584,789
CZ	- 235,641,963	- 138,420,058	- 98,398,036	- 66,264,238

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	1,269,163,477	928,447,409	708,824,083	581,093,799
EE	4,938,669	3,823,870	3,893,289	3,348,111
IE	144,658,896	157,637,883	214,068,866	234,909,623
EL	126,293,564	101,404,571	96,136,943	82,953,197
ES	806,984,835	707,036,255	740,663,307	665,999,275
FR	1,675,189,936	1,761,607,481	1,798,040,594	1,709,827,323
HR	19,588,026	26,804,737	31,281,505	31,100,537
IT	- 630,395,974	244,380,321	735,512,702	1,000,291,894
CY	3,441,096	3,323,369	3,598,851	4,249,197
LV	17,914,473	16,331,933	18,388,755	20,482,651
LT	6,653,931	9,740,663	12,840,907	16,975,971
LU	- 8,206,185	221,946	9,331,835	15,719,704
HU	- 22,742,075	11,318,130	41,242,206	52,595,634
MT	9,448,512	8,728,464	8,465,247	8,823,873
NL	392,800,959	437,305,859	422,828,399	395,911,676
AT	138,563,305	189,121,962	226,598,219	246,009,766
PL	979,244,352	743,176,810	664,900,016	587,079,957
PT	132,556,866	116,602,696	101,333,352	77,348,046
RO	41,533,534	87,434,534	119,110,785	132,891,768
SI	11,976,179	9,114,309	8,854,572	7,592,411
SK	- 109,526,589	- 56,934,885	- 31,898,709	- 18,046,048
FI	46,686,457	40,097,089	36,448,723	33,274,080
SE	315,673,182	255,668,447	243,072,040	242,061,150

UK	3,460,503,575	3,493,615,709	3,603,764,360	3,762,913,886
----	---------------	---------------	---------------	---------------

Table 111. Budgetary effect for MS neutral (tax revenue+savings-national funds 2 months flexibility)

	2020	2030	2040	2050
BE	1,019,673,273	944,074,521	928,019,121	876,867,140
BG	6,034,131	8,002,383	11,004,979	11,778,053
CZ	- 230,256,522	- 135,132,776	- 95,936,736	- 64,507,752
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	1,291,172,764	942,491,383	717,898,526	587,217,653
EE	4,975,350	3,843,873	3,908,183	3,357,908
IE	154,417,077	162,830,638	218,362,894	238,037,440
EL	130,122,819	103,610,288	97,642,591	83,929,059
ES	825,128,619	717,207,333	748,603,757	671,686,221
FR	1,734,462,816	1,802,561,791	1,826,422,029	1,729,041,968
HR	22,052,658	28,319,963	32,246,120	31,746,803
IT	- 557,684,025	294,248,525	771,423,871	1,024,800,317
CY	3,585,100	3,406,477	3,655,256	4,295,011
LV	18,150,537	16,447,894	18,470,335	20,542,241
LT	7,435,174	10,115,013	13,073,713	17,166,596
LU	- 7,028,171	1,239,736	10,125,920	16,305,850
HU	- 20,418,273	12,871,336	42,258,897	53,281,661
MT	9,588,730	8,821,023	8,525,976	8,868,787
NL	411,481,731	450,263,624	431,303,506	401,414,765
AT	154,398,749	200,001,229	233,895,505	251,102,914

PL	986,484,393	747,215,391	667,536,212	588,853,200
PT	133,457,040	117,176,195	101,706,688	77,572,583
RO	46,795,114	90,658,390	121,222,459	134,307,114
SI	12,110,414	9,193,907	8,915,185	7,633,710
SK	- 107,402,187	- 55,746,259	- 31,158,729	- 17,565,100
FI	47,931,725	40,948,337	37,041,507	33,683,196
SE	322,578,104	260,393,198	246,496,714	244,562,078
UK	3,539,051,611	3,545,030,903	3,639,994,333	3,789,059,374

Table 112. Budgetary effect for MS neutral (tax revenue+savings-national funds 3 months flexibility)

	2020	2030	2040	2050
BE	1,044,178,460	961,686,539	940,960,055	886,077,870
BG	12,521,248	11,676,909	13,489,326	13,434,601
CZ	- 215,296,962	- 126,001,436	- 89,099,790	- 59,628,625
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	1,346,285,541	977,658,463	740,621,561	602,552,207
EE	5,219,883	3,977,227	4,007,479	3,423,219
IE	173,933,441	173,216,148	226,950,949	244,293,074
EL	143,222,901	111,156,162	102,793,493	87,267,533
ES	881,182,585	748,630,177	773,135,227	689,255,648
FR	1,886,196,975	1,907,401,774	1,899,076,388	1,778,230,031
HR	38,483,538	38,421,469	38,676,890	36,055,248
IT	- 400,998,343	401,708,628	848,808,209	1,077,613,082
CY	4,545,132	3,960,525	4,031,290	4,600,440

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LV	19,724,295	17,220,968	19,014,201	20,939,509
LT	12,643,455	12,610,681	14,625,750	18,437,429
LU	- 4,672,142	3,275,316	11,714,092	17,478,143
HU	- 13,268,112	17,650,432	45,387,178	55,392,512
MT	10,289,817	9,283,819	8,829,622	9,093,357
NL	447,159,295	475,011,074	447,489,731	411,924,867
AT	189,588,624	224,177,377	250,111,695	262,421,021
PL	1,034,116,246	773,785,002	684,879,610	600,519,269
PT	138,287,247	120,253,511	103,709,954	78,777,417
RO	78,364,596	110,001,526	133,892,501	142,799,195
SI	12,781,589	9,591,897	9,218,251	7,840,207
SK	- 100,865,564	- 52,088,947	- 28,881,865	- 16,085,261
FI	47,931,725	40,948,337	37,041,507	33,683,196
SE	336,387,950	269,842,699	253,346,062	249,563,934
UK	3,720,761,053	3,663,972,466	3,723,807,100	3,849,543,152

Table 113. EU co-financing

	2020	2030	2040	2050
BE	280,182,501	201,368,769	147,961,468	105,311,801
BG	309,435,459	175,274,917	118,503,356	79,017,340
CZ	517,002,383	315,579,087	236,284,844	168,622,638
DK	-	-	-	-
DE	198,620,935	126,738,639	81,891,543	55,264,198
EE	2,494,245	1,360,205	1,012,817	666,172

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

IE	351,294,540	186,939,171	154,584,989	112,601,422
EL	500,624,672	288,368,469	196,843,719	127,581,095
ES	1,137,305,476	637,552,962	497,730,628	356,474,418
FR	2,773,838,370	1,916,570,196	1,328,187,739	899,202,502
HR	754,177,397	463,659,140	295,172,312	197,757,609
IT	5,542,266,341	3,801,065,328	2,737,229,114	1,868,086,509
CY	39,169,292	22,605,192	15,342,191	12,461,499
LV	72,235,499	35,484,078	24,963,448	18,234,593
LT	345,309,077	165,462,816	102,900,104	84,256,252
LU	49,476,593	42,747,179	33,351,605	24,618,152
HU	260,623,337	174,198,028	114,025,823	76,940,535
MT	13,460,883	8,885,674	5,829,989	4,311,737
NL	713,865,230	495,166,786	323,866,931	210,294,520
AT	1,045,139,279	718,031,609	481,620,837	336,147,774
PL	2,181,157,809	1,216,675,630	794,188,854	534,212,633
PT	117,900,951	75,114,477	48,897,901	29,408,888
RO	1,420,626,673	870,441,109	570,151,917	382,143,623
SI	2,684,699	1,591,958	1,212,263	825,987
SK	291,206,554	162,933,246	101,434,273	65,926,852
FI	2,490,535	1,702,498	1,185,567	818,231
SE	41,429,536	28,348,505	20,548,044	15,005,568
UK	3,094,842,180	2,025,791,081	1,427,483,806	1,030,148,720
IS	-	-	-	-
NO	-	-	-	-

CH	-	-	-	-
Sum (EU28)	22,058,860,445	14,159,656,750	9,862,406,082	6,796,341,269
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	22,058,860,445	14,159,656,750	9,862,406,082	6,796,341,269

Table 114. EU co-financing (1 month flexibility)

	2020	2030	2040	2050
BE	268,508,230	192,978,404	141,796,407	100,923,809
BG	303,705,173	172,029,085	116,308,850	77,554,056
CZ	507,428,265	309,735,029	231,909,199	165,499,996
DK	-	-	-	-
DE	165,517,446	105,615,533	68,242,953	46,053,499
EE	2,286,391	1,246,855	928,416	610,657
IE	341,536,359	181,746,417	150,290,961	109,473,605
EL	491,353,845	283,028,313	193,198,465	125,218,482
ES	1,099,395,293	616,301,196	481,139,607	344,591,938
FR	2,681,377,091	1,852,684,523	1,283,914,814	869,229,086
HR	740,211,149	455,072,859	289,706,158	194,095,431
IT	5,458,292,609	3,743,473,429	2,695,755,946	1,839,782,168
CY	38,353,265	22,134,250	15,022,562	12,201,885
LV	70,897,804	34,826,966	24,501,162	17,896,915
LT	340,882,037	163,341,498	101,580,872	83,176,044

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LU	48,298,579	41,729,389	32,557,519	24,032,005
HU	255,796,978	170,972,139	111,914,233	75,515,710
MT	12,900,013	8,515,438	5,587,073	4,132,081
NL	696,868,439	483,377,101	316,155,813	205,287,507
AT	1,025,784,847	704,734,728	472,701,932	329,922,815
PL	2,140,765,998	1,194,144,599	779,481,653	524,319,807
PT	113,970,919	72,610,661	47,267,971	28,428,591
RO	1,394,318,772	854,321,830	559,593,548	375,066,890
SI	2,147,760	1,273,566	969,811	660,789
SK	286,794,333	160,464,561	99,897,390	64,927,960
FI	1,245,268	851,249	592,784	409,116
SE	34,524,613	23,623,754	17,123,370	12,504,640
UK	2,991,680,774	1,958,264,711	1,379,901,013	995,810,430
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	21,514,842,250	13,809,098,082	9,618,040,480	6,627,325,912
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	21,514,842,250	13,809,098,082	9,618,040,480	6,627,325,912

Table 115. EU co-financing (2 months flexibility)

	2020	2030	2040	2050
BE	256,833,959	184,588,038	135,631,345	96,535,817

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

BG	297,974,886	168,783,253	114,114,343	76,090,772
CZ	497,854,147	303,890,972	227,533,553	162,377,355
DK	-	-	-	-
DE	132,413,957	84,492,426	54,594,362	36,842,799
EE	2,078,537	1,133,504	844,014	555,143
IE	331,778,177	176,553,662	145,996,934	106,345,787
EL	482,083,018	277,688,156	189,553,211	122,855,869
ES	1,061,485,111	595,049,431	464,548,586	332,709,457
FR	2,588,915,812	1,788,798,850	1,239,641,890	839,255,669
HR	726,244,900	446,486,579	284,240,004	190,433,253
IT	5,374,318,876	3,685,881,530	2,654,282,777	1,811,477,827
CY	37,537,238	21,663,309	14,702,933	11,942,270
LV	69,560,110	34,169,853	24,038,876	17,559,238
LT	336,454,998	161,220,180	100,261,640	82,095,835
LU	47,120,565	40,711,599	31,763,433	23,445,859
HU	250,970,620	167,746,249	109,802,644	74,090,886
MT	12,339,143	8,145,201	5,344,157	3,952,426
NL	679,871,648	471,587,415	308,444,696	200,280,495
AT	1,006,430,416	691,437,846	463,783,028	323,697,857
PL	2,100,374,187	1,171,613,569	764,774,452	514,426,980
PT	110,040,887	70,106,845	45,638,041	27,448,295
RO	1,368,010,871	838,202,550	549,035,180	367,990,156
SI	1,610,820	955,175	727,358	495,592
SK	282,382,113	157,995,875	98,360,507	63,929,068

FI	-	-	-	-
SE	27,619,691	18,899,003	13,698,696	10,003,712
UK	2,888,519,368	1,890,738,342	1,332,318,219	961,472,139
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	20,970,824,054	13,458,539,414	9,373,674,879	6,458,310,556
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	20,970,824,054	13,458,539,414	9,373,674,879	6,458,310,556

Table 116. EU co-financing (3 months flexibility)

	2020	2030	2040	2050
BE	245,159,688	176,197,673	129,466,284	92,147,826
BG	292,244,600	165,537,421	111,919,836	74,627,488
CZ	488,280,029	298,046,915	223,157,908	159,254,714
DK	-	-	-	-
DE	99,310,467	63,369,320	40,945,772	27,632,099
EE	1,870,684	1,020,154	759,613	499,629
IE	322,019,995	171,360,907	141,702,906	103,217,970
EL	472,812,190	272,347,999	185,907,957	120,493,256
ES	1,023,574,928	573,797,665	447,957,566	320,826,976
FR	2,496,454,533	1,724,913,176	1,195,368,965	809,282,252

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

HR	712,278,652	437,900,298	278,773,850	186,771,075
IT	5,290,345,144	3,628,289,632	2,612,809,609	1,783,173,486
CY	36,721,212	21,192,367	14,383,304	11,682,655
LV	68,222,416	33,512,741	23,576,590	17,221,560
LT	332,027,958	159,098,862	98,942,408	81,015,627
LU	45,942,551	39,693,809	30,969,348	22,859,712
HU	246,144,262	164,520,360	107,691,055	72,666,061
MT	11,778,273	7,774,965	5,101,241	3,772,770
NL	662,874,857	459,797,730	300,733,579	195,273,483
AT	987,075,985	678,140,964	454,864,124	317,472,898
PL	2,059,982,376	1,149,082,539	750,067,251	504,534,154
PT	106,110,856	67,603,029	44,008,111	26,467,999
RO	1,341,702,969	822,083,270	538,476,811	360,913,422
SI	1,073,880	636,783	484,905	330,395
SK	277,969,892	155,527,190	96,823,624	62,930,177
FI	-	-	-	-
SE	20,714,768	14,174,252	10,274,022	7,502,784
UK	2,785,357,962	1,823,211,973	1,284,735,426	927,133,848
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	20,428,051,126	13,108,831,995	9,129,902,061	6,289,704,315
Sum (EEA)	-	-	-	-

Sum (EU28+EEA)	20,428,051,126	13,108,831,995	9,129,902,061	6,289,704,315
----------------	----------------	----------------	---------------	---------------

Childcare guarantee places for children 12 months up to eligibility age

Table 117. Number of childcare places to be provided under childcare guarantee

	2020	2030	2040	2050
BE	84,675	90,189	97,890	103,344
BG	87,150	72,812	72,472	71,947
CZ	155,164	139,970	153,575	163,846
DK	-	-	-	-
DE	-	-	-	-
EE	2,422	1,938	2,120	2,093
IE	97,059	74,838	91,438	99,906
EL	114,969	97,311	98,104	94,737
ES	368,309	301,396	347,065	371,572
FR	578,820	590,506	606,821	608,098
HR	64,176	58,437	54,856	54,472
IT	908,982	918,881	979,049	991,772
CY	8,223	7,073	7,004	8,452
LV	22,963	16,707	17,154	18,759
LT	68,831	49,433	44,370	54,440
LU	3,668	4,689	5,425	5,926
HU	97,647	96,914	93,623	93,516
MT	5,213	5,140	4,951	5,420

NL	132,331	136,275	132,263	126,737
AT	132,855	135,737	134,257	138,643
PL	654,729	540,562	517,717	518,706
PT	40,111	37,565	36,391	32,409
RO	422,601	383,004	370,368	367,878
SI	-	-	-	-
SK	77,096	63,864	58,366	56,504
FI	-	-	-	-
SE	-	-	-	-
UK	859,311	833,402	864,381	926,651
IS	2,559	2,593	2,644	2,803
NO	-	-	-	-
CH	30,624	32,607	34,283	37,201
Sum (EU28)	4,987,305	4,656,645	4,789,659	4,915,831
Sum (EEA)	33,184	35,199	36,927	40,004
Sum (EU28+EEA)	5,020,489	4,691,844	4,826,586	4,955,835

Table 118. Budgetary effect for MS pessimistic (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	403,468,297	383,417,536	384,073,478	369,146,378
BG	473,286	3,522,874	6,223,337	7,257,241
CZ	- 175,289,801	- 102,301,345	- 71,495,525	- 48,227,430
DK	- 41,205	- 13,266	- 8,165	- 17,481

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	1,188,221	914,278	923,277	804,591
IE	30,669,479	59,529,390	94,208,291	112,653,043
EL	16,120,509	24,328,926	30,681,268	30,811,607
ES	256,956,744	254,813,514	282,088,471	264,849,584
FR	533,710,997	656,345,985	733,874,891	734,806,695
HR	- 9,990,428	3,221,726	10,862,922	13,642,310
IT	-1,511,371,011	- 650,519,372	- 154,650,478	174,195,034
CY	- 278,913	473,551	956,527	1,420,610
LV	11,201,718	10,736,903	12,149,970	13,843,600
LT	38,282,607	25,649,885	23,371,342	26,980,413
LU	- 13,012,271	- 7,257,460	- 785,477	4,141,071
HU	- 31,833,586	- 5,054,908	17,397,752	26,887,662
MT	4,259,484	4,062,465	3,977,032	4,193,548
NL	3,262,783	81,294,645	119,432,577	135,784,489
AT	237,760,139	245,392,588	250,601,573	251,047,961
PL	547,647,873	432,811,629	393,186,363	354,905,355
PT	56,997,695	51,437,035	45,863,099	35,491,516
RO	314,402	42,707,971	69,479,914	82,415,055
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 86,656,211	- 44,907,526	- 24,837,683	- 14,027,105
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	1,717,319,253	1,814,466,833	1,908,432,324	2,033,759,745

Table 119. Budgetary effect for MS neutral (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	758,941,404	696,169,251	676,611,939	636,268,950
BG	7,313,467	7,925,448	9,943,565	10,355,728
CZ	- 175,123,401	- 102,183,357	- 71,392,437	- 48,141,272
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	1,719,724	1,309,084	1,314,900	1,141,699
IE	149,817,360	139,858,348	179,562,994	193,869,366
EL	115,544,548	89,314,404	82,694,544	70,878,721
ES	679,647,568	566,259,344	581,264,967	522,511,871
FR	1,456,671,717	1,452,125,538	1,437,221,485	1,339,137,637
HR	25,510,311	27,918,760	29,432,299	28,125,969
IT	- 231,038,717	423,934,693	785,764,895	966,918,879
CY	3,350,710	3,045,084	3,121,533	3,620,992
LV	16,035,538	14,212,753	15,575,730	17,417,049
LT	8,523,188	9,879,465	11,737,385	15,327,096
LU	- 2,060,330	4,031,586	10,444,102	14,736,753
HU	- 11,588,894	13,862,701	36,519,461	44,762,159
MT	7,128,602	6,518,506	6,171,126	6,371,591
NL	388,383,588	402,294,784	373,711,833	339,141,453
AT	173,278,625	197,226,186	213,869,636	221,500,273
PL	840,400,363	632,050,429	556,663,608	492,604,564
PT	102,998,854	89,183,518	77,463,713	58,930,381

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

RO	49,933,397	80,880,367	102,962,658	112,168,351
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 86,241,860	- 44,618,995	- 24,612,664	- 13,843,342
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	2,799,848,169	2,736,740,144	2,751,425,255	2,844,765,355

Table 120. Budgetary effect for MS optimistic (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	827,673,709	756,527,363	732,996,941	687,693,882
BG	30,270,126	22,371,335	22,043,484	20,348,002
CZ	- 138,234,163	- 76,225,637	- 48,912,701	- 29,493,771
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	1,836,222	1,395,167	1,400,123	1,214,933
IE	241,929,963	201,543,519	244,797,804	255,653,950
EL	129,389,771	98,339,688	89,903,457	76,421,431
ES	776,013,674	636,973,664	648,943,040	580,622,810
FR	1,790,281,100	1,738,765,384	1,689,293,057	1,554,764,767
HR	90,280,301	72,296,588	62,416,338	53,555,960
IT	406,859,869	955,662,346	1,249,237,637	1,356,164,067
CY	4,346,833	3,747,150	3,708,262	4,212,086
LV	30,083,007	24,116,190	25,258,767	27,447,274

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LT	168,327,780	90,343,651	69,608,996	71,843,892
LU	4,873,078	11,108,607	17,456,385	21,328,440
HU	- 9,264,287	16,033,469	38,712,950	46,812,218
MT	8,192,247	7,422,916	6,975,290	7,166,406
NL	505,891,219	499,790,766	450,564,968	400,327,701
AT	1,657,103,939	1,283,993,894	1,027,925,386	864,117,321
PL	1,370,550,456	985,604,884	844,148,915	732,741,978
PT	118,862,211	102,062,479	88,163,146	66,819,939
RO	190,730,682	186,203,434	194,423,233	192,680,505
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 71,121,266	- 34,219,883	- 16,543,068	- 7,285,430
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	3,914,159,271	3,675,056,265	3,601,907,091	3,656,255,113

Table 121. Budgetary effect for MS neutral (tax revenue+savings-national funds 1 month flexibility)

	2020	2030	2040	2050
BE	768,112,816	702,768,612	681,450,881	639,720,104
BG	7,949,149	8,284,240	10,184,822	10,517,530
CZ	- 170,605,271	- 99,429,960	- 69,351,543	- 46,670,301
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	1,732,091	1,315,770	1,319,840	1,144,994

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

IE	157,531,994	143,876,897	182,879,927	196,317,704
EL	118,770,798	91,159,193	83,950,973	71,698,384
ES	693,474,700	573,903,416	587,211,505	526,812,811
FR	1,501,200,064	1,482,814,627	1,458,526,750	1,353,560,991
HR	27,574,479	29,188,530	30,237,551	28,666,160
IT	- 168,295,955	466,783,075	816,607,135	988,025,561
CY	3,469,126	3,113,892	3,167,561	3,658,517
LV	16,233,829	14,310,216	15,643,334	17,466,995
LT	9,209,118	10,212,257	11,939,184	15,494,363
LU	- 1,117,095	4,846,141	11,080,695	15,206,498
HU	- 9,648,888	15,163,454	37,368,369	45,334,996
MT	7,228,696	6,585,176	6,214,507	6,403,679
NL	403,312,075	412,680,526	380,521,492	343,549,635
AT	186,503,055	206,353,954	219,968,783	225,755,267
PL	846,484,028	635,443,678	558,859,089	494,090,586
PT	103,679,565	89,614,198	77,745,569	59,099,960
RO	54,336,985	83,576,531	104,723,996	113,350,249
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 84,405,537	- 43,591,352	- 23,978,196	- 13,428,388
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	2,858,897,740	2,775,429,152	2,778,533,712	2,864,398,167

Table 122. Budgetary effect for MS neutral (tax revenue+savings-national funds 2 months flexibility)

	2020	2030	2040	2050
BE	777,284,228	709,367,974	686,289,824	643,171,257
BG	8,584,831	8,643,033	10,426,079	10,679,332
CZ	- 166,087,141	- 96,676,563	- 67,310,649	- 45,199,331
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	1,744,458	1,322,456	1,324,781	1,148,288
IE	165,246,627	147,895,445	186,196,861	198,766,043
EL	121,997,049	93,003,981	85,207,401	72,518,046
ES	707,301,832	581,547,488	593,158,043	531,113,750
FR	1,545,728,411	1,513,503,716	1,479,832,016	1,367,984,346
HR	29,638,646	30,458,301	31,042,804	29,206,351
IT	- 105,553,192	509,631,456	847,449,374	1,009,132,242
CY	3,587,541	3,182,701	3,213,589	3,696,041
LV	16,432,119	14,407,678	15,710,939	17,516,941
LT	9,895,047	10,545,049	12,140,983	15,661,630
LU	- 173,859	5,660,696	11,717,288	15,676,244
HU	- 7,708,882	16,464,207	38,217,277	45,907,832
MT	7,328,789	6,651,847	6,257,887	6,435,767
NL	418,240,562	423,066,268	387,331,151	347,957,817
AT	199,727,485	215,481,722	226,067,930	230,010,260
PL	852,567,693	638,836,927	561,054,569	495,576,609
PT	104,360,276	90,044,878	78,027,424	59,269,540

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

RO	58,740,572	86,272,694	106,485,335	114,532,148
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 82,569,215	- 42,563,709	- 23,343,728	- 13,013,435
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	2,917,947,311	2,814,118,161	2,805,642,168	2,884,030,979

Table 123. Budgetary effect for MS neutral (tax revenue+savings-national funds 3 months flexibility)

	2020	2030	2040	2050
BE	794,800,294	721,971,798	695,531,502	649,762,460
BG	14,033,531	11,718,397	12,493,996	12,066,207
CZ	- 153,536,781	- 89,028,239	- 61,641,499	- 41,113,302
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	1,826,906	1,367,031	1,357,721	1,170,252
IE	180,675,894	155,932,542	192,830,727	203,662,720
EL	133,034,220	99,315,101	89,505,709	75,322,155
ES	750,019,801	605,163,321	611,529,461	544,401,205
FR	1,659,717,663	1,592,065,498	1,534,371,908	1,404,907,060
HR	43,399,765	38,923,437	36,411,152	32,807,623
IT	29,650,068	601,964,669	913,910,767	1,054,614,654
CY	4,376,978	3,641,427	3,520,443	3,946,205
LV	17,754,053	15,057,431	16,161,633	17,849,915

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LT	14,467,911	12,763,663	13,486,309	16,776,743
LU	1,712,613	7,289,806	12,990,474	16,615,736
HU	- 1,739,633	20,466,525	40,829,302	47,670,405
MT	7,829,257	6,985,199	6,474,791	6,596,207
NL	446,751,804	442,901,528	400,336,612	356,376,805
AT	229,115,107	235,765,651	239,621,589	239,465,801
PL	892,591,804	661,160,934	575,498,520	505,353,072
PT	108,012,872	92,355,844	79,539,821	60,179,478
RO	85,162,098	102,449,675	117,053,364	121,623,539
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 76,918,992	- 39,401,731	- 21,391,518	- 11,736,655
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	3,054,549,894	2,903,619,547	2,868,353,635	2,929,448,629

Table 124. EU co-financing

	2020	2030	2040	2050
BE	150,203,768	108,080,305	79,249,239	56,520,879
BG	231,024,882	130,395,461	87,679,677	58,803,505
CZ	385,547,061	234,956,524	174,156,294	125,522,814
DK	-	-	-	-
DE	-	-	-	-
EE	420,486	227,329	167,992	112,013
IE	231,439,004	120,556,455	99,507,999	73,450,156

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

EL	374,924,227	214,383,879	146,010,220	95,253,407
ES	693,380,084	383,322,253	298,197,119	215,676,377
FR	1,667,061,728	1,148,944,632	797,631,049	539,984,618
HR	561,453,648	345,377,580	219,028,599	146,931,891
IT	4,347,629,815	2,969,089,861	2,137,149,148	1,462,543,798
CY	28,182,906	16,376,495	10,954,687	8,930,839
LV	53,934,909	26,509,892	18,388,322	13,585,340
LT	279,859,232	135,779,195	82,333,951	68,244,907
LU	33,956,491	29,323,986	22,917,347	16,910,850
HU	193,403,660	129,675,095	84,629,609	57,107,367
MT	7,206,734	4,800,275	3,123,416	2,310,336
NL	488,979,215	340,182,645	223,048,857	144,389,007
AT	775,833,220	535,495,730	357,816,621	249,626,284
PL	1,629,141,442	908,676,380	587,926,578	397,941,159
PT	71,325,227	45,126,872	29,532,991	17,768,616
RO	1,056,861,019	647,079,231	422,721,184	283,655,645
SI	-	-	-	-
SK	228,834,028	128,060,126	79,064,483	51,709,598
FI	-	-	-	-
SE	-	-	-	-
UK	1,861,272,280	1,219,497,071	854,472,241	618,836,135
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-

Sum (EU28)	15,351,875,066	9,821,917,274	6,815,707,624	4,705,815,538
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	15,351,875,066	9,821,917,274	6,815,707,624	4,705,815,538

Table 125. EU co-financing (1 month flexibility)

	2020	2030	2040	2050
BE	141,859,114	102,075,844	74,846,504	53,380,830
BG	226,211,863	127,678,889	85,853,017	57,578,432
CZ	377,514,831	230,061,596	170,528,038	122,907,755
DK	-	-	-	-
DE	-	-	-	-
EE	350,405	189,441	139,994	93,344
IE	223,724,370	116,537,906	96,191,065	71,001,818
EL	367,113,306	209,917,548	142,968,340	93,268,961
ES	664,489,248	367,350,493	285,772,239	206,689,861
FR	1,597,600,823	1,101,071,939	764,396,422	517,485,259
HR	549,756,697	338,182,214	214,465,503	143,870,810
IT	4,275,169,318	2,919,605,030	2,101,529,995	1,438,168,068
CY	27,511,884	15,986,578	10,693,861	8,718,200
LV	52,811,265	25,957,603	18,005,232	13,302,312
LT	275,972,298	133,893,372	81,190,424	67,297,061
LU	33,013,255	28,509,431	22,280,754	16,441,104
HU	189,374,417	126,973,531	82,866,493	55,917,630

MT	6,806,360	4,533,593	2,949,893	2,181,984
NL	475,396,459	330,733,127	216,853,055	140,378,201
AT	759,670,028	524,339,569	350,362,108	244,425,737
PL	1,595,200,995	889,745,622	575,678,108	389,650,718
PT	68,353,343	43,246,585	28,302,449	17,028,257
RO	1,034,843,081	633,598,414	413,914,493	277,746,153
SI	-	-	-	-
SK	225,020,127	125,925,790	77,746,742	50,847,771
FI	-	-	-	-
SE	-	-	-	-
UK	1,783,719,269	1,168,684,693	818,869,231	593,051,296
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	14,951,482,756	9,564,798,810	6,636,403,960	4,581,431,560
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	14,951,482,756	9,564,798,810	6,636,403,960	4,581,431,560

Table 126. EU co-financing (2 months flexibility)

	2020	2030	2040	2050
BE	133,514,460	96,071,382	70,443,768	50,240,781
BG	221,398,845	124,962,317	84,026,357	56,353,359
CZ	369,482,601	225,166,669	166,899,781	120,292,696

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

DK	-	-	-	-
DE	-	-	-	-
EE	280,324	151,553	111,995	74,675
IE	216,009,737	112,519,358	92,874,132	68,553,479
EL	359,302,384	205,451,218	139,926,461	91,284,515
ES	635,598,411	351,378,732	273,347,359	197,703,345
FR	1,528,139,917	1,053,199,246	731,161,795	494,985,899
HR	538,059,746	330,986,848	209,902,407	140,809,729
IT	4,202,708,821	2,870,120,199	2,065,910,843	1,413,792,338
CY	26,840,863	15,596,662	10,433,035	8,505,561
LV	51,687,621	25,405,313	17,622,142	13,019,284
LT	272,085,365	132,007,550	80,046,897	66,349,215
LU	32,070,019	27,694,875	21,644,161	15,971,359
HU	185,345,174	124,271,966	81,103,376	54,727,893
MT	6,405,986	4,266,911	2,776,370	2,053,632
NL	461,813,703	321,283,609	210,657,254	136,367,395
AT	743,506,836	513,183,408	342,907,595	239,225,189
PL	1,561,260,548	870,814,864	563,429,638	381,360,277
PT	65,381,458	41,366,299	27,071,908	16,287,898
RO	1,012,825,144	620,117,597	405,107,802	271,836,660
SI	-	-	-	-
SK	221,206,227	123,791,455	76,429,001	49,985,944
FI	-	-	-	-
SE	-	-	-	-

UK	1,706,166,257	1,117,872,315	783,266,221	567,266,457
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	14,551,090,446	9,307,680,347	6,457,100,297	4,457,047,581
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	14,551,090,446	9,307,680,347	6,457,100,297	4,457,047,581

Table 127. EU co-financing (3 months flexibility)

	2020	2030	2040	2050
BE	125,169,807	90,066,921	66,041,033	47,100,732
BG	216,585,827	122,245,745	82,199,697	55,128,286
CZ	361,450,370	220,271,741	163,271,525	117,677,638
DK	-	-	-	-
DE	-	-	-	-
EE	210,243	113,665	83,996	56,006
IE	208,295,103	108,500,809	89,557,199	66,105,141
EL	351,491,463	200,984,887	136,884,581	89,300,069
ES	606,707,574	335,406,972	260,922,479	188,716,830
FR	1,458,679,012	1,005,326,553	697,927,168	472,486,540
HR	526,362,795	323,791,481	205,339,312	137,748,648
IT	4,130,248,324	2,820,635,368	2,030,291,690	1,389,416,608
CY	26,169,841	15,206,745	10,172,209	8,292,922

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LV	50,563,977	24,853,024	17,239,052	12,736,257
LT	268,198,431	130,121,728	78,903,370	65,401,369
LU	31,126,783	26,880,320	21,007,568	15,501,613
HU	181,315,931	121,570,402	79,340,259	53,538,156
MT	6,005,612	4,000,229	2,602,847	1,925,280
NL	448,230,947	311,834,091	204,461,452	132,356,590
AT	727,343,643	502,027,247	335,453,082	234,024,641
PL	1,527,320,102	851,884,106	551,181,167	373,069,836
PT	62,409,574	39,486,013	25,841,367	15,547,539
RO	990,807,206	606,636,779	396,301,110	265,927,167
SI	-	-	-	-
SK	217,392,326	121,657,120	75,111,259	49,124,118
FI	-	-	-	-
SE	-	-	-	-
UK	1,628,613,245	1,067,059,938	747,663,211	541,481,618
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	14,150,698,136	9,050,561,884	6,277,796,634	4,332,663,603
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	14,150,698,136	9,050,561,884	6,277,796,634	4,332,663,603

Childcare guarantee places for children 18 months up to eligibility age

Table 128. Number of childcare places to be provided under childcare guarantee

	2020	2030	2040	2050
BE	67,751	72,208	78,300	82,729
BG	78,702	65,681	65,183	64,882
CZ	140,055	126,325	137,864	147,763
DK	-	-	-	-
DE	-	-	-	-
EE	-	-	-	-
IE	83,750	64,065	78,126	85,841
EL	103,986	87,744	88,325	85,560
ES	308,925	251,479	288,956	310,638
FR	482,726	491,916	505,849	506,932
HR	57,882	52,725	49,411	49,087
IT	835,891	843,256	898,165	911,036
CY	7,323	6,322	6,219	7,514
LV	20,731	15,102	15,397	16,922
LT	64,002	46,257	41,026	50,590
LU	3,211	4,103	4,751	5,188
HU	87,967	87,410	84,335	84,238
MT	4,168	4,125	3,961	4,336
NL	115,733	119,332	115,947	110,965
AT	119,660	122,525	120,998	124,905

PL	591,255	488,460	465,750	467,924
PT	33,545	31,320	30,402	27,087
RO	381,063	345,293	333,467	331,378
SI	-	-	-	-
SK	70,940	58,789	53,508	51,946
FI	-	-	-	-
SE	-	-	-	-
UK	716,674	695,518	719,662	772,499
IS	2,343	2,379	2,422	2,569
NO	-	-	-	-
CH	26,835	28,592	30,022	32,575
Sum (EU28)	4,375,942	4,079,953	4,185,602	4,299,963
Sum (EEA)	29,179	30,972	32,444	35,144
Sum (EU28+EEA)	4,405,120	4,110,924	4,218,046	4,335,107

Table 129. Budgetary effect for MS pessimistic (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	362,232,606	334,579,918	326,596,097	308,563,993
BG	3,691,668	4,995,270	6,790,301	7,328,385
CZ	- 133,765,341	- 77,425,274	- 53,192,587	- 35,535,837
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	- 10,951	- 3,761	- 2,000	- 1,062

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

IE	64,361,286	70,183,313	95,974,652	107,956,086
EL	27,846,882	29,080,602	32,114,604	30,516,803
ES	282,077,326	248,656,683	262,467,094	241,189,843
FR	651,606,110	685,913,038	705,607,745	673,728,406
HR	1,425,819	9,242,218	13,711,553	14,870,517
IT	-1,044,117,347	- 361,216,712	27,809,287	276,306,219
CY	340,558	761,009	1,066,948	1,434,309
LV	11,185,161	10,233,445	11,269,156	12,757,898
LT	38,993,027	25,613,466	22,501,716	25,771,340
LU	- 6,565,025	- 2,210,758	2,519,328	5,962,223
HU	- 19,573,997	1,201,237	18,960,662	26,101,646
MT	3,804,239	3,509,735	3,325,741	3,443,467
NL	81,089,606	125,667,718	140,471,079	142,019,355
AT	280,455,398	266,657,689	255,213,180	245,980,939
PL	519,714,225	403,859,141	360,732,950	324,084,595
PT	50,651,766	44,682,640	39,426,590	30,289,277
RO	19,982,028	49,644,310	68,953,420	77,790,435
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 70,040,360	- 35,976,098	- 19,534,089	- 10,811,350
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	1,662,966,596	1,650,786,161	1,670,750,078	1,740,881,327

Table 130. Budgetary effect for MS neutral (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	646,656,122	584,977,890	560,590,346	522,401,758
BG	9,868,836	8,966,653	10,136,361	10,122,638
CZ	- 133,615,143	- 77,318,788	- 53,100,045	- 35,458,136
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	- 10,951	- 3,761	- 2,000	- 1,062
IE	167,170,968	138,949,038	168,903,004	177,738,184
EL	117,772,938	87,676,578	78,943,137	66,702,934
ES	636,616,822	508,520,355	511,552,315	456,598,255
FR	1,421,338,836	1,348,829,372	1,291,920,414	1,177,520,028
HR	33,444,623	31,525,364	30,437,743	27,922,286
IT	133,263,139	624,807,605	890,532,469	1,004,498,078
CY	3,572,657	3,059,320	2,989,374	3,390,495
LV	15,549,315	13,375,421	14,344,045	15,981,381
LT	11,321,529	10,856,304	11,744,619	14,942,094
LU	3,021,715	7,666,420	12,353,603	15,239,764
HU	- 1,336,136	18,263,808	36,185,321	42,202,770
MT	6,098,292	5,481,011	5,081,424	5,185,753
NL	417,905,580	406,757,483	363,383,766	320,069,217
AT	222,378,206	223,179,669	222,108,796	219,361,101
PL	784,085,409	583,894,384	507,800,915	448,302,858
PT	89,123,507	76,153,478	65,826,538	49,878,881

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

RO	64,723,991	84,058,226	99,100,187	104,591,688
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 69,659,091	- 35,710,495	- 19,327,800	- 10,642,413
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	2,565,806,431	2,420,471,444	2,372,604,356	2,416,972,973

Table 131. Budgetary effect for MS optimistic (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	701,650,674	633,302,322	605,691,309	563,568,599
BG	30,600,322	21,997,702	21,019,309	19,133,793
CZ	- 100,317,905	- 53,891,536	- 32,919,917	- 18,641,060
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	- 10,951	- 3,761	- 2,000	- 1,062
IE	246,652,594	191,754,721	224,640,615	230,824,286
EL	130,295,525	95,814,477	85,433,458	71,708,765
ES	717,445,618	567,522,857	567,899,013	505,179,618
FR	1,699,563,092	1,587,611,878	1,502,048,333	1,357,274,421
HR	91,861,931	71,565,706	60,147,803	50,838,204
IT	719,868,157	1,112,772,994	1,315,715,523	1,362,056,613
CY	4,459,683	3,686,793	3,510,363	3,915,990
LV	28,231,896	22,327,582	23,035,330	25,029,295

LT	159,914,234	86,150,618	65,254,402	67,462,276
LU	9,090,847	13,858,352	18,494,592	21,011,422
HU	758,036	20,221,714	38,161,195	44,049,438
MT	6,948,748	6,206,912	5,724,906	5,821,550
NL	520,674,494	492,131,661	430,756,697	373,641,039
AT	1,558,829,595	1,204,164,459	955,770,467	798,301,896
PL	1,262,839,350	903,371,626	766,429,439	664,930,481
PT	102,390,367	86,891,212	74,765,114	56,472,772
RO	191,682,366	179,011,111	181,448,295	177,115,641
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 55,745,746	- 26,137,724	- 11,929,886	- 4,613,580
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	3,495,152,924	3,203,545,290	3,080,693,705	3,093,468,227

Table 132. Budgetary effect for MS neutral (tax revenue+savings-national funds 1 month flexibility)

	2020	2030	2040	2050
BE	653,994,413	590,261,528	564,460,896	525,164,486
BG	10,442,901	9,290,306	10,353,353	10,268,553
CZ	- 129,536,956	- 74,833,804	- 51,267,928	- 34,131,555
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	- 10,951	- 3,761	- 2,000	- 1,062
IE	173,827,730	142,389,122	171,737,042	179,841,828

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

EL	120,690,984	89,339,983	80,074,324	67,443,202
ES	648,214,576	514,898,404	516,503,221	460,193,886
FR	1,458,474,681	1,374,394,616	1,309,680,572	1,189,543,846
HR	35,306,335	32,671,028	31,163,066	28,409,072
IT	190,960,742	664,129,478	918,826,685	1,023,886,562
CY	3,678,104	3,120,818	3,030,245	3,423,855
LV	15,728,339	13,463,522	14,404,725	16,026,435
LT	11,959,333	11,167,714	11,931,208	15,097,532
LU	3,847,372	8,379,103	12,911,098	15,651,072
HU	411,560	19,437,012	36,950,009	42,718,774
MT	6,178,324	5,534,522	5,116,137	5,211,421
NL	430,961,620	415,851,952	369,353,421	323,928,816
AT	234,289,182	231,418,966	227,605,607	223,194,472
PL	789,579,285	586,960,576	509,776,021	449,643,396
PT	89,692,800	76,512,554	66,062,007	50,020,612
RO	68,694,752	86,488,924	100,686,038	105,656,322
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 67,969,383	- 34,764,511	- 18,746,142	- 10,260,937
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	2,615,054,358	2,452,759,443	2,395,174,161	2,433,339,789

Table 133. Budgetary effect for MS neutral (tax revenue+savings-national funds 2 months flexibility)

	2020	2030	2040	2050
--	------	------	------	------

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

BE	661,332,705	595,545,166	568,331,446	527,927,213
BG	11,016,967	9,613,958	10,570,345	10,414,468
CZ	- 125,458,768	- 72,348,820	- 49,435,812	- 32,804,974
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	- 10,951	- 3,761	- 2,000	- 1,062
IE	180,484,491	145,829,207	174,571,080	181,945,472
EL	123,609,030	91,003,389	81,205,510	68,183,470
ES	659,812,331	521,276,453	521,454,127	463,789,517
FR	1,495,610,525	1,399,959,860	1,327,440,731	1,201,567,664
HR	37,168,048	33,816,691	31,888,389	28,895,858
IT	248,658,345	703,451,351	947,120,901	1,043,275,046
CY	3,783,550	3,182,316	3,071,116	3,457,215
LV	15,907,362	13,551,624	14,465,405	16,071,490
LT	12,597,138	11,479,124	12,117,797	15,252,971
LU	4,673,030	9,091,786	13,468,593	16,062,380
HU	2,159,255	20,610,215	37,714,698	43,234,778
MT	6,258,355	5,588,033	5,150,850	5,237,089
NL	444,017,661	424,946,422	375,323,076	327,788,414
AT	246,200,158	239,658,263	233,102,418	227,027,842
PL	795,073,160	590,026,768	511,751,126	450,983,935
PT	90,262,093	76,871,630	66,297,477	50,162,342
RO	72,665,512	88,919,621	102,271,889	106,720,955
SI	- 11,126	- 4,977	- 2,739	- 1,314

SK	- 66,279,675	- 33,818,527	- 18,164,485	- 9,879,461
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	2,664,302,285	2,485,047,443	2,417,743,966	2,449,706,606

Table 134. Budgetary effect for MS neutral (tax revenue+savings-national funds 3 months flexibility)

	2020	2030	2040	2050
BE	675,347,777	605,636,147	575,723,635	533,203,622
BG	15,937,528	12,388,119	12,430,277	11,665,169
CZ	- 114,130,468	- 65,446,087	- 44,346,598	- 29,120,026
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	- 10,951	- 3,761	- 2,000	- 1,062
IE	193,798,014	152,709,376	180,239,157	186,152,759
EL	133,591,820	96,693,986	85,075,358	70,715,967
ES	695,642,792	540,980,994	536,749,609	474,897,971
FR	1,590,675,522	1,465,404,980	1,372,905,414	1,232,347,743
HR	49,579,468	41,454,445	36,723,878	32,141,099
IT	372,989,880	788,185,353	1,008,091,601	1,085,054,945
CY	4,486,526	3,592,303	3,343,589	3,679,616
LV	17,100,854	14,138,964	14,869,938	16,371,854
LT	16,849,169	13,555,191	13,361,725	16,289,228
LU	6,324,346	10,517,151	14,583,582	16,884,996

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

HU	7,536,780	24,220,070	40,067,586	44,822,482
MT	6,658,513	5,855,590	5,324,413	5,365,430
NL	468,952,803	442,315,537	386,724,251	335,159,687
AT	272,668,993	257,967,811	245,317,553	235,546,444
PL	831,217,078	610,199,084	524,745,243	459,803,269
PT	93,316,836	78,798,381	67,560,971	50,922,845
RO	96,490,077	103,503,805	111,786,997	113,108,758
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 61,080,574	- 30,907,808	- 16,374,770	- 8,705,689
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	2,778,230,191	2,559,741,028	2,469,955,924	2,487,568,852

Table 135. EU co-financing

	2020	2030	2040	2050
BE	80,121,361	57,688,123	42,259,665	30,164,176
BG	182,552,834	102,921,397	69,003,497	46,401,005
CZ	304,504,695	185,545,474	136,798,056	99,051,389
DK	-	-	-	-
DE	-	-	-	-
EE	-	-	-	-
IE	159,762,273	82,562,027	68,016,914	50,487,447
EL	296,719,235	169,142,072	115,023,784	75,273,595
ES	436,188,719	239,876,856	186,202,366	135,230,808

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

FR	1,042,724,739	717,837,773	498,681,440	337,612,690
HR	443,087,678	272,667,839	172,626,943	115,855,110
IT	3,598,232,332	2,452,254,971	1,764,530,177	1,209,136,377
CY	21,511,077	12,545,586	8,337,655	6,805,460
LV	42,607,652	20,968,045	14,441,842	10,723,001
LT	238,538,955	116,467,358	69,784,346	58,134,023
LU	24,769,737	21,380,478	16,724,839	12,339,234
HU	152,452,826	102,339,406	66,704,374	45,011,405
MT	3,841,513	2,568,542	1,666,209	1,232,074
NL	356,373,048	248,239,404	162,945,590	105,350,227
AT	611,430,101	422,950,569	282,169,615	196,779,692
PL	1,287,301,762	718,457,206	462,798,472	314,109,389
PT	44,738,095	28,218,135	18,504,453	11,137,917
RO	833,859,744	510,446,441	333,028,781	223,573,077
SI	-	-	-	-
SK	189,507,245	106,095,716	65,235,113	42,783,993
FI	-	-	-	-
SE	-	-	-	-
UK	1,164,239,634	763,300,534	533,558,743	386,917,738
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	11,515,065,257	7,354,473,952	5,089,042,872	3,514,109,828

Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	11,515,065,257	7,354,473,952	5,089,042,872	3,514,109,828

Table 136. EU co-financing (1 month flexibility)

	2020	2030	2040	2050
BE	73,444,581	52,880,780	38,738,026	27,650,494
BG	178,206,338	100,470,887	67,360,556	45,296,219
CZ	297,254,583	181,127,725	133,540,959	96,693,023
DK	-	-	-	-
DE	-	-	-	-
EE	-	-	-	-
IE	153,105,512	79,121,943	65,182,876	48,383,803
EL	289,654,491	165,114,880	112,285,122	73,481,367
ES	411,956,012	226,550,364	175,857,790	127,717,985
FR	984,795,587	677,957,897	470,976,915	318,856,429
HR	432,537,971	266,175,748	168,516,777	113,096,655
IT	3,531,598,400	2,406,842,842	1,731,853,692	1,186,744,963
CY	20,913,547	12,197,097	8,106,054	6,616,420
LV	41,593,184	20,468,806	14,097,989	10,467,692
LT	234,924,729	114,702,701	68,727,007	57,253,205
LU	23,944,079	20,667,796	16,167,344	11,927,926
HU	148,822,997	99,902,754	65,116,174	43,939,705
MT	3,521,387	2,354,497	1,527,358	1,129,401
NL	344,493,947	239,964,757	157,514,070	101,838,553

AT	596,872,241	412,880,317	275,451,291	192,094,461
PL	1,256,651,721	701,351,082	451,779,461	306,630,594
PT	42,252,646	26,650,461	17,476,428	10,519,143
RO	814,005,940	498,292,954	325,099,525	218,249,909
SI	-	-	-	-
SK	185,997,852	104,130,981	64,027,055	41,991,697
FI	-	-	-	-
SE	-	-	-	-
UK	1,099,559,654	720,894,949	503,916,590	365,422,308
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	11,166,107,399	7,130,702,216	4,933,319,061	3,406,001,953
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	11,166,107,399	7,130,702,216	4,933,319,061	3,406,001,953

Table 137. EU co-financing (2 months flexibility)

	2020	2030	2040	2050
BE	66,767,801	48,073,436	35,216,388	25,136,813
BG	173,859,842	98,020,378	65,717,616	44,191,433
CZ	290,004,471	176,709,975	130,283,863	94,334,656
DK	-	-	-	-
DE	-	-	-	-

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

EE	-	-	-	-
IE	146,448,750	75,681,858	62,348,838	46,280,160
EL	282,589,748	161,087,687	109,546,461	71,689,138
ES	387,723,306	213,223,872	165,513,214	120,205,163
FR	926,866,434	638,078,021	443,272,391	300,100,169
HR	421,988,265	259,683,656	164,406,612	110,338,200
IT	3,464,964,468	2,361,430,713	1,699,177,208	1,164,353,549
CY	20,316,017	11,848,609	7,874,452	6,427,379
LV	40,578,716	19,969,567	13,754,135	10,212,382
LT	231,310,502	112,938,044	67,669,669	56,372,386
LU	23,118,421	19,955,113	15,609,849	11,516,618
HU	145,193,168	97,466,101	63,527,975	42,868,005
MT	3,201,261	2,140,452	1,388,507	1,026,729
NL	332,614,845	231,690,110	152,082,551	98,326,879
AT	582,314,382	402,810,065	268,732,966	187,409,230
PL	1,226,001,679	684,244,958	440,760,450	299,151,799
PT	39,767,196	25,082,787	16,448,402	9,900,370
RO	794,152,137	486,139,467	317,170,268	212,926,740
SI	-	-	-	-
SK	182,488,458	102,166,245	62,818,998	41,199,401
FI	-	-	-	-
SE	-	-	-	-
UK	1,034,879,675	678,489,364	474,274,438	343,926,878
IS	-	-	-	-

NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	10,817,149,542	6,906,930,479	4,777,595,250	3,297,894,078
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	10,817,149,542	6,906,930,479	4,777,595,250	3,297,894,078

Table 138. EU co-financing (3 months flexibility)

	2020	2030	2040	2050
BE	60,091,021	43,266,093	31,694,749	22,623,132
BG	169,513,346	95,569,868	64,074,675	43,086,647
CZ	282,754,359	172,292,226	127,026,766	91,976,290
DK	-	-	-	-
DE	-	-	-	-
EE	-	-	-	-
IE	139,791,989	72,241,774	59,514,800	44,176,516
EL	275,525,004	157,060,495	106,807,799	69,896,910
ES	363,490,599	199,897,380	155,168,638	112,692,340
FR	868,937,282	598,198,145	415,567,867	281,343,908
HR	411,438,558	253,191,565	160,296,447	107,579,745
IT	3,398,330,536	2,316,018,584	1,666,500,723	1,141,962,134
CY	19,718,487	11,500,120	7,642,851	6,238,339
LV	39,564,248	19,470,328	13,410,282	9,957,073
LT	227,696,276	111,173,387	66,612,330	55,491,568

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LU	22,292,763	19,242,430	15,052,355	11,105,310
HU	141,563,339	95,029,449	61,939,775	41,796,305
MT	2,881,135	1,926,407	1,249,657	924,056
NL	320,735,744	223,415,463	146,651,031	94,815,205
AT	567,756,522	392,739,814	262,014,642	182,724,000
PL	1,195,351,637	667,138,834	429,741,439	291,673,004
PT	37,281,746	23,515,113	15,420,377	9,281,597
RO	774,298,333	473,985,981	309,241,011	207,603,572
SI	-	-	-	-
SK	178,979,065	100,201,510	61,610,940	40,407,104
FI	-	-	-	-
SE	-	-	-	-
UK	970,199,695	636,083,778	444,632,286	322,431,448
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	10,468,191,684	6,683,158,742	4,621,871,439	3,189,786,202
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	10,468,191,684	6,683,158,742	4,621,871,439	3,189,786,202

Childcare guarantee places for children 1 year old (not in formal care) up to eligibility age

Table 139. Number of childcare places to be provided under childcare guarantee

	2020	2030	2040	2050
BE	176,335	187,818	203,854	215,212
BG	287,804	240,455	239,333	237,597
CZ	522,716	471,530	517,361	551,964
DK	-	-	-	-
DE	-	-	-	-
EE	5,303	4,244	4,642	4,582
IE	158,106	121,909	148,948	162,743
EL	398,102	336,959	339,705	328,044
ES	729,668	597,106	687,581	736,134
FR	1,468,156	1,497,797	1,539,179	1,542,418
HR	168,668	153,584	144,174	143,165
IT	2,531,800	2,559,373	2,726,958	2,762,396
CY	33,891	29,151	28,865	34,833
LV	74,165	53,960	55,403	60,590
LT	149,402	107,296	96,308	118,164
LU	15,285	19,539	22,604	24,690
HU	390,038	387,108	373,965	373,538
MT	9,289	9,159	8,821	9,658
NL	394,268	406,019	394,065	377,603
AT	359,240	367,034	363,031	374,893

PL	1,803,661	1,489,151	1,426,218	1,428,943
PT	129,011	120,824	117,047	104,241
RO	1,004,712	910,573	880,531	874,612
SI	-	-	-	-
SK	286,566	237,384	216,947	210,027
FI	-	-	-	-
SE	-	-	-	-
UK	1,778,231	1,724,616	1,788,722	1,917,582
IS	16,032	16,241	16,560	17,556
NO	-	-	-	-
CH	240,621	256,194	269,370	292,296
Sum (EU28)	12,874,416	12,032,586	12,324,263	12,593,629
Sum (EEA)	256,653	272,435	285,929	309,852
Sum (EU28+EEA)	13,131,069	12,305,021	12,610,193	12,903,481

Table 140. Budgetary effect for MS pessimistic (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	661,199,173	640,436,027	651,683,579	633,187,147
BG	- 9,291,221	4,499,607	14,475,279	18,866,845
CZ	- 603,077,783	- 353,487,859	- 248,531,610	- 168,826,048
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	2,910,985	2,231,446	2,249,078	1,958,154

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

IE	3,626,828	65,537,225	119,929,429	151,488,775
EL	- 119,155,096	- 30,713,475	13,844,300	35,261,469
ES	316,122,432	361,297,462	419,723,828	404,114,018
FR	560,030,705	976,569,530	1,247,322,305	1,331,302,914
HR	- 61,054,136	- 16,378,792	9,517,619	20,738,762
IT	-5,535,571,701	- 2,940,683,552	- 1,426,059,244	- 358,881,896
CY	- 7,965,252	- 2,919,365	- 208,326	1,576,923
LV	33,409,271	32,657,553	37,241,367	42,617,590
LT	52,080,937	38,994,660	38,338,210	46,068,366
LU	- 72,491,734	- 49,393,729	- 22,451,621	- 954,711
HU	- 135,663,261	- 28,370,704	61,143,511	99,574,277
MT	6,327,368	6,147,171	6,104,591	6,491,380
NL	- 572,030,540	- 246,043,596	- 34,153,999	90,348,811
AT	82,583,264	236,172,818	345,759,489	406,984,044
PL	981,926,006	823,979,700	777,417,592	717,491,075
PT	129,826,419	120,894,802	109,853,099	85,997,790
RO	- 76,699,124	41,933,803	112,889,637	149,492,406
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 329,621,201	- 172,258,452	- 96,492,861	- 55,572,928
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	2,902,805,321	3,197,727,513	3,438,470,504	3,715,842,891

Table 141. Budgetary effect for MS neutral (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	1,349,252,916	1,246,399,590	1,218,864,654	1,151,415,175
BG	28,304,712	29,518,255	35,882,664	36,909,161
CZ	- 520,639,742	- 293,867,321	- 195,269,387	- 123,485,379
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	4,731,930	3,595,381	3,606,156	3,129,481
IE	220,052,275	212,716,501	277,257,835	302,062,301
EL	191,867,483	173,465,042	177,806,930	161,950,745
ES	1,194,460,766	1,010,596,961	1,045,280,311	944,157,485
FR	2,859,514,153	2,965,850,735	3,014,031,215	2,855,685,567
HR	36,154,490	52,250,287	61,683,188	61,863,743
IT	-1,486,982,214	486,766,987	1,589,778,526	2,195,279,261
CY	5,389,012	6,637,848	7,951,624	10,006,620
LV	53,540,008	47,375,456	51,842,486	57,934,378
LT	28,650,977	29,318,944	32,166,059	40,828,070
LU	- 34,385,827	- 9,889,284	16,933,495	36,287,188
HU	- 12,265,803	87,045,002	177,855,986	208,700,695
MT	11,116,953	10,264,726	9,793,891	10,163,667
NL	736,129,673	854,708,211	846,588,054	801,130,869
AT	128,038,692	286,168,736	394,807,532	455,506,566
PL	1,917,229,592	1,480,510,605	1,323,301,723	1,182,854,385
PT	253,774,441	224,106,525	197,162,192	151,264,314

RO	45,910,516	140,049,945	200,120,761	227,971,310
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 299,564,805	- 150,716,842	- 79,502,494	- 41,546,367
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	5,768,123,999	5,683,166,772	5,739,059,708	5,956,115,897

Table 142. Budgetary effect for MS optimistic (tax revenue+savings-national funds)

	2020	2030	2040	2050
BE	1,581,285,577	1,450,969,244	1,410,481,068	1,326,611,769
BG	99,868,490	75,089,521	74,232,041	68,722,555
CZ	- 375,478,410	- 190,414,627	- 104,355,514	- 47,130,310
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	5,224,059	3,963,782	3,972,627	3,445,732
IE	349,215,627	299,683,970	369,581,767	389,831,432
EL	294,982,076	241,273,412	232,330,038	204,129,178
ES	1,424,988,625	1,180,775,006	1,209,031,751	1,085,381,536
FR	4,076,919,580	4,019,852,544	3,951,154,019	3,665,055,448
HR	181,954,925	152,729,996	136,698,155	119,959,589
IT	542,595,373	2,198,582,711	3,092,637,008	3,465,555,365
CY	9,898,622	9,864,385	10,705,452	12,850,309
LV	96,648,684	77,895,403	81,734,689	88,945,307
LT	305,534,495	170,195,306	134,029,284	140,848,813

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LU	- 3,029,239	22,616,083	49,339,872	66,929,389
HU	48,264,491	143,699,740	235,166,367	262,295,837
MT	13,519,308	12,330,774	11,645,530	12,007,201
NL	1,113,313,601	1,171,431,457	1,099,455,964	1,004,803,275
AT	3,092,611,108	2,484,675,294	2,060,527,519	1,786,408,209
PL	3,171,378,263	2,337,002,602	2,027,124,693	1,776,515,972
PT	307,408,068	268,737,005	234,898,196	179,463,293
RO	303,479,914	338,776,093	374,609,913	383,171,425
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 221,426,686	- 95,875,565	- 36,598,937	- 6,402,657
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	7,813,497,367	7,427,259,235	7,334,210,065	7,491,659,523

Table 143. Budgetary effect for MS neutral (tax revenue+savings-national funds 1 month flexibility)

	2020	2030	2040	2050
BE	1,368,352,223	1,260,142,646	1,228,941,668	1,158,602,143
BG	30,403,995	30,703,136	36,679,394	37,443,498
CZ	- 505,419,092	- 284,591,693	- 188,394,034	- 118,529,982
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	4,759,006	3,610,019	3,616,973	3,136,694
IE	232,619,099	219,262,552	282,660,985	306,050,545
EL	203,038,976	179,852,968	182,157,548	164,788,979

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

ES	1,221,854,140	1,025,740,878	1,057,061,188	952,678,214
FR	2,972,458,597	3,043,692,431	3,068,071,203	2,892,269,853
HR	41,579,546	55,587,504	63,799,555	63,283,475
IT	-1,312,223,932	606,113,175	1,675,683,842	2,254,067,993
CY	5,877,052	6,921,438	8,141,325	10,161,274
LV	54,180,448	47,690,243	52,060,835	58,095,694
LT	30,139,816	30,041,283	32,604,073	41,191,130
LU	- 30,455,677	- 6,495,304	19,585,965	38,244,463
HU	- 4,516,719	92,240,680	181,246,831	210,988,810
MT	11,295,303	10,383,522	9,871,189	10,220,842
NL	780,607,829	885,651,647	866,876,854	814,264,673
AT	163,797,653	310,850,291	411,299,673	467,012,101
PL	1,933,989,000	1,489,858,398	1,329,349,879	1,186,948,111
PT	255,963,862	225,491,754	198,068,746	151,809,745
RO	56,379,830	146,459,941	204,308,257	230,781,216
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 292,739,146	- 146,897,066	- 77,144,160	- 40,003,973
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	5,890,319,264	5,763,228,550	5,795,157,069	5,996,743,400

Table 144. Budgetary effect for MS neutral (tax revenue+savings-national funds 2 months flexibility)

	2020	2030	2040	2050
BE	1,387,451,529	1,273,885,703	1,239,018,682	1,165,789,110

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

BG	32,503,278	31,888,017	37,476,124	37,977,835
CZ	- 490,198,443	- 275,316,066	- 181,518,682	- 113,574,585
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	4,786,083	3,624,658	3,627,791	3,143,907
IE	245,185,923	225,808,604	288,064,134	310,038,788
EL	214,210,469	186,240,893	186,508,166	167,627,213
ES	1,249,247,515	1,040,884,795	1,068,842,065	961,198,943
FR	3,085,403,041	3,121,534,127	3,122,111,191	2,928,854,138
HR	47,004,603	58,924,721	65,915,923	64,703,207
IT	-1,137,465,649	725,459,363	1,761,589,158	2,312,856,725
CY	6,365,091	7,205,028	8,331,026	10,315,928
LV	54,820,888	48,005,029	52,279,183	58,257,011
LT	31,628,656	30,763,623	33,042,086	41,554,190
LU	- 26,525,528	- 3,101,324	22,238,436	40,201,737
HU	3,232,364	97,436,358	184,637,677	213,276,925
MT	11,473,653	10,502,318	9,948,486	10,278,018
NL	825,085,985	916,595,082	887,165,655	827,398,476
AT	199,556,613	335,531,847	427,791,813	478,517,637
PL	1,950,748,407	1,499,206,192	1,335,398,034	1,191,041,836
PT	258,153,284	226,876,982	198,975,300	152,355,176
RO	66,849,144	152,869,937	208,495,752	233,591,121
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 285,913,487	- 143,077,290	- 74,785,825	- 38,461,580

FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	6,012,514,529	5,843,290,327	5,851,254,429	6,037,370,903

Table 145. Budgetary effect for MS neutral (tax revenue+savings-national funds 3 months flexibility)

	2020	2030	2040	2050
BE	1,423,928,432	1,300,132,946	1,258,264,317	1,179,515,175
BG	50,497,129	42,044,138	44,305,238	42,557,868
CZ	- 447,918,861	- 249,550,434	- 162,420,481	- 99,809,593
DK	- 41,205	- 13,266	- 8,165	- 17,481
DE	- 1,049,015	- 287,439	- 101,138	- 16,078
EE	4,966,594	3,722,248	3,699,908	3,191,993
IE	270,319,570	238,900,708	298,870,432	318,015,276
EL	252,428,735	208,094,322	201,391,860	177,336,962
ES	1,333,877,454	1,087,670,878	1,105,238,270	987,523,147
FR	3,374,532,406	3,320,803,073	3,260,449,535	3,022,507,185
HR	83,171,646	81,172,837	80,025,043	74,168,089
IT	- 760,882,144	982,636,334	1,946,704,992	2,439,539,513
CY	9,618,689	9,095,625	9,595,699	11,346,956
LV	59,090,488	50,103,608	53,734,842	59,332,455
LT	41,554,250	35,579,220	35,962,173	43,974,590
LU	- 18,665,229	3,686,636	27,543,377	44,116,286
HU	27,075,698	113,423,060	195,071,047	220,317,277
MT	12,365,404	11,096,296	10,334,973	10,563,895

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

NL	910,032,808	975,692,553	925,914,320	852,482,134
AT	279,020,970	390,379,748	464,441,014	504,085,493
PL	2,061,007,668	1,560,704,834	1,375,188,533	1,217,974,242
PT	269,901,397	234,309,915	203,839,735	155,281,878
RO	129,665,025	191,329,916	233,620,725	250,450,556
SI	- 11,126	- 4,977	- 2,739	- 1,314
SK	- 264,911,460	- 131,324,133	- 67,529,411	- 33,715,754
FI	- 14,993	- 2,321	- 1,818	- 559
SE	- 268,103	- 106,863	- 59,886	- 43,436
UK	6,295,195,478	6,028,501,590	5,981,027,502	6,131,356,715

Table 146. EU co-financing

	2020	2030	2040	2050
BE	312,796,740	225,075,360	165,035,165	117,703,749
BG	762,939,313	430,619,519	289,554,407	194,193,392
CZ	1,298,828,753	791,520,204	586,696,734	422,860,542
DK	-	-	-	-
DE	-	-	-	-
EE	920,604	497,711	367,799	245,239
IE	377,004,712	196,381,556	162,094,477	119,647,313
EL	1,298,245,085	742,344,179	505,587,626	329,832,692
ES	1,373,677,526	759,412,011	590,767,878	427,283,388
FR	4,228,438,118	2,914,253,982	2,023,160,557	1,369,650,267
HR	1,475,615,356	907,723,127	575,652,087	386,167,150

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

IT	12,109,513,321	8,269,846,964	5,952,631,014	4,073,643,423
CY	116,153,440	67,494,325	45,148,807	36,807,689
LV	174,199,706	85,622,012	59,390,854	43,878,118
LT	607,446,395	294,714,531	178,709,351	148,128,480
LU	141,485,378	122,183,274	95,488,944	70,461,876
HU	772,524,018	517,969,130	338,041,203	228,107,433
MT	12,841,204	8,553,294	5,565,409	4,116,634
NL	1,456,871,985	1,013,545,257	664,555,099	430,194,766
AT	2,097,859,020	1,447,984,591	967,538,908	674,991,401
PL	4,487,992,952	2,503,240,717	1,619,632,447	1,096,256,635
PT	229,408,625	145,144,909	94,989,151	57,150,518
RO	2,512,635,267	1,538,399,152	1,004,998,895	674,377,392
SI	-	-	-	-
SK	850,582,117	476,002,866	293,884,770	192,205,938
FI	-	-	-	-
SE	-	-	-	-
UK	3,851,656,424	2,523,587,644	1,768,217,112	1,280,599,406
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	40,549,636,058	25,982,116,316	17,987,708,694	12,378,503,442
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	40,549,636,058	25,982,116,316	17,987,708,694	12,378,503,442

Table 147. EU co-financing (1 month flexibility)

	2020	2030	2040	2050
BE	295,419,143	212,571,173	155,866,545	111,164,652
BG	747,044,744	421,648,279	283,522,023	190,147,696
CZ	1,271,769,821	775,030,200	574,473,885	414,050,948
DK	-	-	-	-
DE	-	-	-	-
EE	767,170	414,759	306,499	204,366
IE	364,437,888	189,835,504	156,691,328	115,659,070
EL	1,271,198,313	726,878,675	495,054,551	322,961,177
ES	1,316,440,962	727,769,844	566,152,549	409,479,913
FR	4,052,253,196	2,792,826,733	1,938,862,200	1,312,581,506
HR	1,444,873,370	888,812,229	563,659,336	378,122,001
IT	11,907,688,099	8,132,016,181	5,853,420,497	4,005,749,366
CY	113,387,882	65,887,317	44,073,835	35,931,316
LV	170,570,545	83,838,220	58,153,544	42,963,990
LT	599,009,640	290,621,273	176,227,277	146,071,140
LU	137,555,229	118,789,294	92,836,473	68,504,601
HU	756,429,768	507,178,107	330,998,678	223,355,195
MT	12,127,803	8,078,111	5,256,219	3,887,932
NL	1,416,403,319	985,391,222	646,095,236	418,244,911
AT	2,054,153,624	1,417,818,246	947,381,847	660,929,080
PL	4,394,493,099	2,451,089,869	1,585,890,105	1,073,417,955
PT	219,849,933	139,097,204	91,031,270	54,769,247

RO	2,460,288,699	1,506,349,170	984,061,418	660,327,863
SI	-	-	-	-
SK	836,405,748	468,069,485	288,986,691	189,002,506
FI	-	-	-	-
SE	-	-	-	-
UK	3,691,170,740	2,418,438,159	1,694,541,399	1,227,241,097
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	39,533,738,733	25,328,449,254	17,533,543,405	12,064,767,529
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	39,533,738,733	25,328,449,254	17,533,543,405	12,064,767,529

Table 148. EU co-financing (2 months flexibility)

	2020	2030	2040	2050
BE	278,041,547	200,066,987	146,697,925	104,625,555
BG	731,150,175	412,677,039	277,489,640	186,102,000
CZ	1,244,710,889	758,540,196	562,251,037	405,241,353
DK	-	-	-	-
DE	-	-	-	-
EE	613,736	331,807	245,199	163,493
IE	351,871,064	183,289,452	151,288,179	111,670,826
EL	1,244,151,540	711,413,171	484,521,475	316,089,663

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

ES	1,259,204,399	696,127,677	541,537,221	391,676,439
FR	3,876,068,275	2,671,399,484	1,854,563,844	1,255,512,744
HR	1,414,131,383	869,901,330	551,666,584	370,076,852
IT	11,705,862,877	7,994,185,398	5,754,209,980	3,937,855,309
CY	110,622,324	64,280,309	42,998,864	35,054,942
LV	166,941,385	82,054,428	56,916,235	42,049,863
LT	590,572,884	286,528,016	173,745,202	144,013,800
LU	133,625,079	115,395,314	90,184,003	66,547,327
HU	740,335,517	496,387,083	323,956,153	218,602,957
MT	11,414,403	7,602,928	4,947,030	3,659,231
NL	1,375,934,653	957,237,187	627,635,372	406,295,056
AT	2,010,448,227	1,387,651,900	927,224,787	646,866,759
PL	4,300,993,246	2,398,939,020	1,552,147,762	1,050,579,275
PT	210,291,240	133,049,500	87,073,389	52,387,975
RO	2,407,942,131	1,474,299,188	963,123,941	646,278,334
SI	-	-	-	-
SK	822,229,379	460,136,104	284,088,611	185,799,074
FI	-	-	-	-
SE	-	-	-	-
UK	3,530,685,055	2,313,288,674	1,620,865,686	1,173,882,789
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-

Sum (EU28)	38,517,841,407	24,674,782,193	17,079,378,116	11,751,031,616
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	38,517,841,407	24,674,782,193	17,079,378,116	11,751,031,616

Table 149. EU co-financing (3 months flexibility)

	2020	2030	2040	2050
BE	260,663,950	187,562,800	137,529,304	98,086,457
BG	715,255,606	403,705,799	271,457,256	182,056,305
CZ	1,217,651,956	742,050,191	550,028,188	396,431,758
DK	-	-	-	-
DE	-	-	-	-
EE	460,302	248,855	183,900	122,620
IE	339,304,241	176,743,400	145,885,030	107,682,582
EL	1,217,104,768	695,947,668	473,988,400	309,218,149
ES	1,201,967,835	664,485,510	516,921,893	373,872,964
FR	3,699,883,353	2,549,972,234	1,770,265,487	1,198,443,983
HR	1,383,389,397	850,990,432	539,673,832	362,031,703
IT	11,504,037,655	7,856,354,616	5,654,999,463	3,869,961,252
CY	107,856,766	62,673,302	41,923,892	34,178,569
LV	163,312,224	80,270,636	55,678,926	41,135,735
LT	582,136,129	282,434,759	171,263,128	141,956,460
LU	129,694,930	112,001,334	87,531,532	64,590,053
HU	724,241,267	485,596,060	316,913,628	213,850,719
MT	10,701,003	7,127,745	4,637,841	3,430,529

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

NL	1,335,465,986	929,083,153	609,175,508	394,345,202
AT	1,966,742,831	1,357,485,554	907,067,726	632,804,438
PL	4,207,493,393	2,346,788,172	1,518,405,419	1,027,740,595
PT	200,732,547	127,001,795	83,115,507	50,006,703
RO	2,355,595,563	1,442,249,205	942,186,464	632,228,805
SI	-	-	-	-
SK	808,053,011	452,202,723	279,190,532	182,595,641
FI	-	-	-	-
SE	-	-	-	-
UK	3,370,199,371	2,208,139,189	1,547,189,973	1,120,524,480
IS	-	-	-	-
NO	-	-	-	-
CH	-	-	-	-
Sum (EU28)	37,501,944,081	24,021,115,132	16,625,212,828	11,437,295,704
Sum (EEA)	-	-	-	-
Sum (EU28+EEA)	37,501,944,081	24,021,115,132	16,625,212,828	11,437,295,704

Annex 9 Results per individual

Maternity leave – policy option 1

Table 150. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	1,036	1,621	3,633	0.1%	0.2%	6,778	9,619	19,362	0.4%	1.4%
BG	221	312	591	0.1%	0.2%	1,677	2,564	4,886	0.4%	1.7%
CZ	196	180	358	0.0%	0.2%	2,820	2,807	5,362	0.6%	3.1%
DK	1,371	1,667	1,576	0.1%	:	5,800	6,327	6,277	0.2%	:
DE	1,143	1,350	2,328	:	:	4,592	5,494	9,723	:	:
EE	593	821	1,822	0.1%	0.2%	3,861	5,860	11,860	0.4%	1.3%
IE	1,198	2,316	7,832	0.0%	0.3%	5,037	9,251	21,916	0.2%	1.4%
EL	146	181	363	0.0%	:	2,560	3,107	5,857	0.7%	:
ES	332	457	1,249	0.0%	0.2%	3,962	5,231	10,417	0.5%	1.9%
FR	866	1,314	2,990	0.1%	0.3%	5,107	7,127	15,228	0.4%	1.9%
HR	264	327	533	0.0%	:	1,704	2,112	4,171	0.3%	:
IT	726	1,087	2,150	0.1%	0.3%	9,007	12,026	21,742	1.1%	4.1%
CY	230	243	865	0.0%	:	1,805	2,001	5,484	0.3%	:
LV	126	292	974	0.0%	0.1%	927	2,375	6,494	0.2%	0.5%
LT	241	259	730	0.1%	0.3%	2,028	2,587	5,225	0.4%	2.2%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

LU	900	1,659	3,337	0.0%	0.1%	4,937	8,326	17,409	0.1%	0.5%
HU	361	570	1,270	0.1%	0.3%	3,328	5,004	12,463	0.6%	2.8%
MT	839	845	1,498	0.1%	0.3%	9,133	8,763	15,295	1.3%	3.4%
NL	2,784	3,421	4,780	0.2%	1.2%	20,316	23,571	34,132	1.4%	9.0%
AT	1,400	2,116	4,531	0.1%	0.3%	6,885	9,903	19,691	0.3%	1.5%
PL	466	589	1,089	0.1%	0.3%	3,637	5,135	9,953	0.5%	2.5%
PT	202	277	616	0.0%	0.2%	3,363	4,499	9,822	0.8%	3.0%
RO	403	622	1,069	0.1%	0.3%	1,458	2,244	4,616	0.2%	1.3%
SI	203	316	692	0.0%	0.1%	2,112	3,580	7,094	0.3%	1.3%
SK	277	387	655	0.1%	0.3%	4,036	6,203	11,576	0.8%	4.4%
FI	1,074	1,420	3,103	0.1%	0.4%	5,505	7,365	16,177	0.3%	1.9%
SE	155	108	197	0.0%	0.1%	1,091	760	1,326	0.1%	0.4%
UK	1,901	3,951	13,018	0.1%	0.5%	5,967	12,493	35,888	0.2%	1.4%
EU	845	1,261	2,893	:	:	5,717	8,341	17,979	:	:

ICF and Cambridge Econometrics calculations

Maternity leave – policy option 2

Table 151. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	1,036	1,621	3,633	0.1%	0.2%	6,778	9,619	19,362	0.4%	1.4%
BG	221	312	591	0.1%	0.2%	1,677	2,564	4,886	0.4%	1.7%
CZ	196	180	358	0.0%	0.2%	2,820	2,807	5,362	0.6%	3.1%
DK	1,371	1,667	1,576	0.1%	:	5,800	6,327	6,277	0.2%	:
DE	1,143	1,350	2,328	:	:	4,592	5,494	9,723	:	:
EE	593	821	1,822	0.1%	0.2%	3,861	5,860	11,860	0.4%	1.3%
IE	1,198	2,316	7,832	0.0%	0.3%	5,037	9,251	21,916	0.2%	1.4%
EL	146	181	363	0.0%	:	2,560	3,107	5,857	0.7%	:
ES	332	457	1,249	0.0%	0.2%	3,962	5,231	10,417	0.5%	1.9%
FR	866	1,314	2,990	0.1%	0.3%	5,107	7,127	15,228	0.4%	1.9%
HR	264	327	533	0.0%	:	1,704	2,112	4,171	0.3%	:
IT	726	1,087	2,150	0.1%	0.3%	9,007	12,026	21,742	1.1%	4.1%
CY	230	243	865	0.0%	:	1,805	2,001	5,484	0.3%	:
LV	126	292	974	0.0%	0.1%	927	2,375	6,494	0.2%	0.5%
LT	241	259	730	0.1%	0.3%	2,028	2,587	5,225	0.4%	2.2%
LU	900	1,659	3,337	0.0%	0.1%	4,937	8,326	17,409	0.1%	0.5%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

HU	361	570	1,270	0.1%	0.3%	3,328	5,004	12,463	0.6%	2.8%
MT	839	845	1,498	0.1%	0.3%	9,133	8,763	15,295	1.3%	3.4%
NL	2,784	3,421	4,780	0.2%	1.2%	20,316	23,571	34,132	1.4%	9.0%
AT	1,400	2,116	4,531	0.1%	0.3%	6,885	9,903	19,691	0.3%	1.5%
PL	466	589	1,089	0.1%	0.3%	3,637	5,135	9,953	0.5%	2.5%
PT	202	277	616	0.0%	0.2%	3,363	4,499	9,822	0.8%	3.0%
RO	403	622	1,069	0.1%	0.3%	1,458	2,244	4,616	0.2%	1.3%
SI	203	316	692	0.0%	0.1%	2,112	3,580	7,094	0.3%	1.3%
SK	277	387	655	0.1%	0.3%	4,036	6,203	11,576	0.8%	4.4%
FI	1,074	1,420	3,103	0.1%	0.4%	5,505	7,365	16,177	0.3%	1.9%
SE	155	108	197	0.0%	0.1%	1,091	760	1,326	0.1%	0.4%
UK	1,901	3,951	13,018	0.1%	0.5%	5,967	12,493	35,888	0.2%	1.4%
EU	845	1,261	2,893	:	:	5,717	8,341	17,979	:	:

ICF and Cambridge Econometrics calculations

Paternity leave – policy option 1

Table 152. Cost per business and individual by country

Country	Cost per business		Cost per individual							
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	90	112	202	0.0%	0.0%	1,179	1,471	2,588	0.1%	0.2%
BG	9	11	16	0.0%	0.0%	121	156	242	0.0%	0.1%
CZ	-	-	1	0.0%	0.0%	210	255	406	0.0%	0.2%
DK	187	212	246	0.0%	:	1,408	1,486	1,720	0.1%	:
DE	-	-	-	:	:	:	:	:	:	:
EE	4	4	9	0.0%	0.0%	127	153	286	0.0%	0.0%
IE	-	-	-	0.0%	0.0%	:	:	:	:	:
EL	12	15	24	0.0%	:	225	262	383	0.1%	:
ES	125	146	195	0.0%	0.1%	1,867	2,198	2,579	0.2%	0.9%
FR	160	216	341	0.0%	0.1%	1,489	1,870	3,109	0.1%	0.5%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

HR	-	1	2	0.0%	:	334	399	660	0.1%	:
IT	10	14	26	0.0%	0.0%	221	287	489	0.0%	0.1%
CY	-	-	1	0.0%	:	98	136	315	0.0%	:
LV	6	8	12	0.0%	0.0%	134	196	324	0.0%	0.1%
LT	21	18	32	0.0%	0.0%	335	350	516	0.1%	0.4%
LU	98	131	201	0.0%	0.0%	586	707	1,129	0.0%	0.1%
HU	11	17	42	0.0%	0.0%	292	479	1,176	0.1%	0.2%
MT	19	21	28	0.0%	0.0%	230	277	441	0.0%	0.1%
NL	43	48	50	0.0%	0.0%	496	550	696	0.0%	0.2%
AT	68	79	122	0.0%	0.0%	541	654	1,022	0.0%	0.1%
PL	4	5	7	0.0%	0.0%	97	120	204	0.0%	0.1%
PT	36	58	90	0.0%	0.0%	824	1,176	1,975	0.2%	0.7%
RO	42	49	78	0.0%	0.0%	209	260	432	0.0%	0.2%
SI	24	30	55	0.0%	0.0%	384	503	821	0.1%	0.2%
SK	-	-	1	0.0%	0.0%	237	306	545	0.0%	0.3%
FI	253	327	472	0.0%	0.1%	1,575	1,951	2,817	0.1%	0.5%
SE	72	141	483	0.0%	0.0%	793	1,449	4,261	0.1%	0.3%

UK	41	81	250	0.0%	0.0%	273	462	1,105	0.0%	0.1%
EU	66	89	155	:	:	687	908	1,535	:	:

ICF and Cambridge Econometrics calculations

Paternity leave – policy option 2

Table 153. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	90	112	202	0.0%	0.0%	1,179	1,471	2,588	0.1%	0.2%
BG	9	11	16	0.0%	0.0%	121	156	242	0.0%	0.1%
CZ	2	4	18	0.0%	0.0%	213	295	522	0.0%	0.2%
DK	187	212	246	0.0%	:	1,408	1,486	1,720	0.1%	:
DE	-	-	-	:	:	:	:	:	:	:
EE	4	4	9	0.0%	0.0%	127	153	286	0.0%	0.0%
IE	-	-	-	0.0%	0.0%	:	:	:	:	:
EL	13	21	40	0.0%	:	235	341	578	0.1%	:

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

ES	125	146	195	0.0%	0.1%	1,867	2,198	2,579	0.2%	0.9%
FR	160	216	341	0.0%	0.1%	1,489	1,870	3,109	0.1%	0.5%
HR	6	13	43	0.0%	:	336	429	762	0.1%	:
IT	11	22	53	0.0%	0.0%	233	367	742	0.0%	0.1%
CY	1	2	23	0.0%	:	100	170	493	0.0%	:
LV	6	8	12	0.0%	0.0%	134	196	324	0.0%	0.1%
LT	21	18	32	0.0%	0.0%	335	350	516	0.1%	0.4%
LU	104	183	335	0.0%	0.0%	613	910	1,661	0.0%	0.1%
HU	11	17	42	0.0%	0.0%	292	479	1,176	0.1%	0.2%
MT	20	29	47	0.0%	0.0%	240	356	635	0.0%	0.1%
NL	50	77	125	0.0%	0.0%	556	778	1,318	0.0%	0.2%
AT	73	110	203	0.0%	0.0%	566	845	1,514	0.0%	0.1%
PL	4	5	7	0.0%	0.0%	97	120	204	0.0%	0.1%
PT	36	58	90	0.0%	0.0%	824	1,176	1,975	0.2%	0.7%
RO	42	49	78	0.0%	0.0%	209	260	432	0.0%	0.2%
SI	24	30	55	0.0%	0.0%	384	503	821	0.1%	0.2%
SK	2	4	15	0.0%	0.0%	241	352	696	0.1%	0.3%

FI	253	327	472	0.0%	0.1%	1,575	1,951	2,817	0.1%	0.5%
SE	72	141	483	0.0%	0.0%	793	1,449	4,261	0.1%	0.3%
UK	41	81	250	0.0%	0.0%	273	462	1,105	0.0%	0.1%
EU	67	92	166	:	:	690	935	1,603	:	:

ICF and Cambridge Econometrics calculations

Paternity leave – policy option 3

Table 154. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	90	112	202	0.0%	0.0%	1,179	1,471	2,588		0.2%
BG	9	11	16	0.0%	0.0%	121	156	242	0.0%	0.1%
CZ	2	6	26	0.0%	0.0%	230	362	717	0.0%	0.3%
DK	187	212	246	0.0%	:	1,408	1,486	1,720	0.1%	:
DE	-	-	-	:	:	:	:	:	:	:
EE	4	4	9	0.0%	0.0%	127	153	286	0.0%	0.0%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

IE	-	-	-	0.0%	0.0%	:	:	:	:	:
EL	17	35	79	0.0%	:	287	539	1,066	0.1%	:
ES	125	146	195	0.0%	0.1%	1,867	2,198	2,579	0.2%	0.9%
FR	160	216	341	0.0%	0.1%	1,489	1,870	3,109	0.1%	0.5%
HR	6	15	53	0.0%	:	348	479	932	0.1%	:
IT	17	49	141	0.0%	0.0%	293	634	1,587	0.0%	0.1%
CY	1	4	42	0.0%	:	109	227	790	0.0%	:
LV	6	8	12	0.0%	0.0%	134	196	324	0.0%	0.1%
LT	21	18	32	0.0%	0.0%	335	350	516	0.1%	0.4%
LU	134	314	671	0.0%	0.0%	742	1,418	2,992	0.0%	0.1%
HU	15	36	140	0.0%	0.0%	343	725	2,350	0.1%	0.3%
MT	28	54	93	0.0%	0.0%	302	593	1,120	0.0%	0.1%
NL	62	127	250	0.0%	0.0%	653	1,163	2,354	0.0%	0.3%
AT	94	189	407	0.0%	0.0%	687	1,321	2,745	0.0%	0.2%
PL	4	5	7	0.0%	0.0%	97	120	204	0.0%	0.1%
PT	36	58	90	0.0%	0.0%	824	1,176	1,975	0.2%	0.7%
RO	48	74	155	0.0%	0.0%	234	371	794	0.0%	0.2%

SI	24	30	55	0.0%	0.0%	384	503	821	0.1%	0.2%
SK	2	5	22	0.0%	0.0%	259	430	948	0.1%	0.3%
FI	253	327	472	0.0%	0.1%	1,575	1,951	2,817	0.1%	0.5%
SE	72	141	483	0.0%	0.0%	793	1,449	4,261	0.1%	0.3%
UK	41	81	250	0.0%	0.0%	273	462	1,105	0.0%	0.1%
EU	69	102	195	:	:	711	1,028	1,874	:	:

ICF and Cambridge Econometrics calculations

Parental leave – policy option 1

Table 155. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	1,044	1,281	2,097	0.1%	0.2%	9,654	11,162	16,868	0.5%	2.0%
BG	4	4	7	0.0%	0.0%	190	214	363	0.0%	0.2%
CZ	400	438	650	0.1%	0.4%	5,679	6,699	9,529	1.1%	6.2%
DK	4,795	5,813	6,075	0.2%	:	16,635	18,221	19,789	0.7%	:
DE	6,581	7,148	9,249	:	:	21,067	23,329	31,398	:	:

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

EE	1,464	1,854	3,495	0.2%	0.5%	10,371	14,422	24,811	1.1%	3.4%
IE	51	51	104	0.0%	0.0%	1,031	998	1,433	0.0%	0.3%
EL	4	4	6	0.0%	:	490	522	655	0.1%	:
ES	146	193	402	0.0%	0.1%	8,106	10,129	15,917	1.0%	4.0%
FR	2,865	3,847	6,744	0.2%	1.0%	36,993	45,105	74,708	2.9%	13.4%
HR	533	631	718	0.1%	:	3,725	4,421	6,093	0.6%	:
IT	78	104	169	0.0%	0.0%	2,573	3,147	4,780	0.3%	1.2%
CY	2	2	3	0.0%	:	508	556	719	0.1%	:
LV	98	133	364	0.0%	0.1%	593	896	2,159	0.1%	0.3%
LT	378	445	1,097	0.1%	0.4%	3,377	4,695	8,324	0.7%	3.6%
LU	987	1,085	1,192	0.0%	0.1%	4,438	4,437	5,041	0.1%	0.5%
HU	930	1,381	3,112	0.2%	0.8%	8,975	12,759	31,932	1.6%	7.7%
MT	7	10	21	0.0%	0.0%	444	582	1,207	0.1%	0.2%
NL	617	775	1,165	0.0%	0.3%	6,907	8,245	13,024	0.5%	3.1%
AT	9,238	11,272	19,215	0.4%	2.0%	44,941	52,301	83,084	2.0%	9.9%
PL	276	312	484	0.0%	0.2%	4,122	5,186	8,451	0.6%	2.8%
PT	196	233	378	0.0%	0.2%	2,942	3,332	5,414	0.7%	2.7%

RO	318	410	657	0.1%	0.3%	1,049	1,356	2,504	0.2%	0.9%
SI	726	819	1,446	0.1%	0.5%	7,301	8,907	14,197	1.0%	4.6%
SK	437	504	740	0.1%	0.5%	10,703	13,473	21,741	2.2%	11.8%
FI	5,063	5,439	8,414	0.3%	1.7%	27,850	30,101	46,750	1.5%	9.6%
SE	995	1,773	5,443	0.1%	0.4%	4,763	8,561	24,652	0.4%	1.8%
UK	38	47	91	0.0%	0.0%	699	869	1,462	0.0%	0.2%
EU	1,470	1,772	2,797	:	:	15,395	18,362	28,676	:	:

ICF and Cambridge Econometrics calculations

Parental leave – policy option 2

Table 156. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	1,044	1,281	2,097	0.1%	0.2%	9,654	11,162	16,868	0.5%	2.0%
BG	4	4	7	0.0%	0.0%	186	217	368	0.0%	0.2%
CZ	400	438	649	0.1%	0.4%	5,678	6,633	9,427	1.1%	6.2%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

DK	4,795	5,813	6,075	0.2%	:	16,635	18,221	19,789	0.7%	:
DE	6,581	7,151	9,254	:	:	21,067	23,220	31,262	:	:
EE	1,464	1,853	3,493	0.2%	0.5%	10,370	14,315	24,631	1.1%	3.4%
IE	57	95	215	0.0%	0.0%	960	1,040	1,676	0.0%	0.3%
EL	5	10	15	0.0%	:	482	563	767	0.1%	:
ES	149	210	433	0.0%	0.1%	6,957	6,427	10,231	0.8%	3.4%
FR	2,868	3,878	6,797	0.2%	1.0%	36,011	40,322	67,146	2.8%	13.1%
HR	533	631	719	0.1%	:	3,716	4,386	6,043	0.6%	:
IT	78	104	169	0.0%	0.0%	2,573	3,147	4,780	0.3%	1.2%
CY	2	3	5	0.0%	:	458	533	770	0.1%	:
LV	98	133	364	0.0%	0.1%	592	892	2,150	0.1%	0.3%
LT	378	444	1,095	0.1%	0.4%	3,374	4,629	8,218	0.7%	3.6%
LU	987	1,086	1,195	0.0%	0.1%	4,434	4,406	5,015	0.1%	0.5%
HU	930	1,381	3,111	0.2%	0.8%	8,974	12,664	31,675	1.6%	7.7%
MT	9	18	37	0.0%	0.0%	426	552	1,107	0.1%	0.2%
NL	929	1,207	1,639	0.1%	0.4%	9,770	10,430	14,897	0.7%	4.3%
AT	9,238	11,270	19,210	0.4%	2.0%	44,938	51,997	82,634	2.0%	9.9%

PL	276	312	484	0.0%	0.2%	4,111	5,080	8,285	0.6%	2.8%
PT	196	234	378	0.0%	0.2%	2,940	3,311	5,383	0.7%	2.7%
RO	318	408	654	0.1%	0.3%	1,050	1,332	2,452	0.2%	0.9%
SI	726	819	1,444	0.1%	0.5%	7,300	8,832	14,076	1.0%	4.6%
SK	438	507	743	0.1%	0.5%	10,474	12,304	19,840	2.2%	11.5%
FI	5,063	5,436	8,406	0.3%	1.7%	27,847	29,836	46,311	1.5%	9.6%
SE	995	1,774	5,449	0.1%	0.4%	4,757	8,528	24,557	0.4%	1.8%
UK	39	63	130	0.0%	0.0%	672	909	1,639	0.0%	0.2%
EU	1,486	1,801	2,836	:	:	15,322	17,523	27,161	:	:

ICF and Cambridge Econometrics calculations

Parental leave – policy option 3

Table 157. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	1,044	1,281	2,097	0.1%	0.2%	9,654	11,162	16,868	0.5%	2.0%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

BG	6	12	20	0.0%	0.0%	242	374	623	0.1%	0.2%
CZ	400	434	644	0.1%	0.4%	5,528	6,095	8,593	1.1%	6.1%
DK	4,791	5,756	6,018	0.2%	:	16,375	17,262	18,730	0.7%	:
DE	6,581	7,159	9,267	:	:	21,021	23,124	31,150	:	:
EE	1,462	1,841	3,472	0.2%	0.5%	10,142	13,408	23,096	1.1%	3.3%
IE	95	178	402	0.0%	0.0%	1,479	1,775	2,864	0.1%	0.4%
EL	9	22	32	0.0%	:	787	1,063	1,445	0.2%	:
ES	151	234	479	0.0%	0.1%	6,530	6,437	10,192	0.8%	3.2%
FR	2,872	3,930	6,885	0.2%	1.0%	35,251	39,149	65,286	2.7%	12.8%
HR	533	632	722	0.1%	:	3,674	4,260	5,864	0.6%	:
IT	78	104	169	0.0%	0.0%	2,573	3,147	4,780	0.3%	1.2%
CY	2	4	8	0.0%	:	461	728	1,109	0.1%	:
LV	98	133	364	0.0%	0.1%	591	891	2,146	0.1%	0.3%
LT	377	439	1,081	0.1%	0.4%	3,293	4,288	7,667	0.7%	3.5%
LU	987	1,089	1,204	0.0%	0.1%	4,422	4,390	5,020	0.1%	0.5%
HU	930	1,381	3,109	0.2%	0.8%	8,944	12,564	31,404	1.6%	7.6%
MT	15	36	71	0.0%	0.0%	644	974	1,950	0.1%	0.2%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

NL	1,945	2,474	3,013	0.1%	0.9%	19,943	20,521	26,297	1.4%	8.8%
AT	9,235	11,245	19,172	0.4%	2.0%	44,104	49,404	78,791	1.9%	9.8%
PL	276	313	485	0.0%	0.2%	3,844	4,229	6,934	0.6%	2.6%
PT	196	235	381	0.0%	0.2%	2,895	3,174	5,184	0.7%	2.6%
RO	318	407	651	0.1%	0.3%	1,024	1,241	2,265	0.2%	0.9%
SI	726	813	1,434	0.1%	0.5%	7,149	8,263	13,158	1.0%	4.5%
SK	438	511	750	0.1%	0.5%	10,295	11,982	19,319	2.1%	11.3%
FI	5,062	5,421	8,353	0.3%	1.7%	27,375	28,274	43,685	1.5%	9.4%
SE	995	1,788	5,497	0.1%	0.4%	4,729	8,433	24,298	0.4%	1.8%
UK	86	205	445	0.0%	0.0%	1,108	1,642	3,097	0.0%	0.3%
EU	1,538	1,882	2,946	:	:	15,365	16,925	25,933	:	:

ICF and Cambridge Econometrics calculations

Carers' leave – policy option 1

Table 158. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	114	144	248	0.0%	0.0%	1,381	1,649	2,675	0.1%	0.3%
BG	3	4	5	0.0%	0.0%	90	107	176	0.0%	0.1%
CZ	6	7	11	0.0%	0.0%	247	277	375	0.0%	0.3%
DK	170	194	211	0.0%	:	13,352	14,530	15,918	0.6%	:
DE	6	6	7	:	:	1,924	2,157	3,013	:	:
EE	3	5	12	0.0%	0.0%	175	227	371	0.0%	0.1%
IE	154	163	250	0.0%	0.0%	9,289	7,852	7,966	0.3%	2.6%
EL	-	-	1	0.0%	:	- 73	- 41	73	0.0%	:
ES	6	9	24	0.0%	0.0%	1,293	1,110	1,295	0.2%	0.6%
FR	29	38	66	0.0%	0.0%	4,288	5,300	8,748	0.3%	1.6%
HR	71	84	98	0.0%	:	780	909	1,286	0.1%	:
IT	663	840	1,228	0.1%	0.3%	10,593	12,899	19,513	1.3%	4.8%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

CY	- 4	- 7	- 8	0.0%	:	- 201	- 199	- 79	0.0%	:
LV	9	14	28	0.0%	0.0%	124	187	429	0.0%	0.1%
LT	17	21	32	0.0%	0.0%	223	294	509	0.0%	0.2%
LU	77	92	145	0.0%	0.0%	665	776	1,231	0.0%	0.1%
HU	950	1,667	3,351	0.2%	0.8%	9,368	15,863	39,799	1.7%	8.0%
MT	- 4	- 5	15	0.0%	0.0%	- 257	- 177	256	0.0%	-0.1%
NL	190	228	338	0.0%	0.1%	2,287	2,726	4,174	0.2%	1.0%
AT	106	128	199	0.0%	0.0%	2,689	3,229	5,146	0.1%	0.6%
PL	5	6	8	0.0%	0.0%	284	361	598	0.0%	0.2%
PT	404	454	680	0.1%	0.4%	1,199	1,392	2,238	0.3%	1.1%
RO	48	64	94	0.0%	0.0%	651	859	1,618	0.1%	0.6%
SI	15	19	33	0.0%	0.0%	344	425	697	0.0%	0.2%
SK	26	34	47	0.0%	0.0%	368	468	779	0.1%	0.4%
FI	-	-	-	0.0%	0.0%	:	:	:	:	:
SE	18	29	79	0.0%	0.0%	994	1,575	4,139	0.1%	0.4%
UK	-	-	-	0.0%	0.0%	:	:	:	:	:
EU	170	223	352	:	:	4,222	5,412	8,734	:	:

ICF and Cambridge Econometrics calculations

Carers' leave – policy option 2

Table 159. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	114	144	248	0.0%	0.0%	1,381	1,649	2,675	0.1%	0.3%
BG	5	8	19	0.0%	0.0%	141	224	653	0.0%	0.1%
CZ	5	6	5	0.0%	0.0%	211	208	178	0.0%	0.2%
DK	170	194	211	0.0%	:	13,352	14,530	15,918	0.6%	:
DE	6	6	7	:	:	1,930	2,174	3,098	:	:
EE	5	8	22	0.0%	0.0%	244	332	707	0.0%	0.1%
IE	159	173	282	0.0%	0.0%	9,576	8,336	8,964	0.3%	2.7%
EL	1	4	25	0.0%	:	80	278	793	0.0%	:
ES	11	21	71	0.0%	0.0%	4,803	5,137	7,662	0.6%	2.4%
FR	27	32	49	0.0%	0.0%	2,879	2,745	2,546	0.2%	1.0%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

HR	71	83	95	0.0%	:	780	908	1,284	0.1%	:
IT	663	840	1,228	0.1%	0.3%	10,594	12,900	19,520	1.3%	4.8%
CY	- 11	- 24	- 69	0.0%	:	- 607	- 664	- 730	-0.1%	:
LV	10	15	30	0.0%	0.0%	128	196	461	0.0%	0.1%
LT	16	21	31	0.0%	0.0%	219	286	481	0.0%	0.2%
LU	76	91	139	0.0%	0.0%	662	767	1,180	0.0%	0.1%
HU	950	1,667	3,352	0.2%	0.8%	9,343	15,791	39,332	1.7%	8.0%
MT	- 8	- 15	- 38	0.0%	0.0%	- 567	- 565	- 649	-0.1%	-0.2%
NL	190	228	338	0.0%	0.1%	2,287	2,726	4,174	0.2%	1.0%
AT	106	128	199	0.0%	0.0%	2,689	3,229	5,146	0.1%	0.6%
PL	5	6	8	0.0%	0.0%	284	361	598	0.0%	0.2%
PT	404	454	680	0.1%	0.4%	1,199	1,392	2,238	0.3%	1.1%
RO	49	65	98	0.0%	0.0%	657	872	1,683	0.1%	0.6%
SI	15	19	32	0.0%	0.0%	340	429	689	0.0%	0.2%
SK	26	32	42	0.0%	0.0%	359	449	703	0.1%	0.4%
FI	-	-	-	0.0%	0.0%	:	:	:	:	:

SE	19	37	163	0.0%	0.0%	1,100	1,992	8,561	0.1%	0.4%
UK	- 18	- 36	- 114	0.0%	0.0%	- 1,220	- 1,280	- 1,507	0.0%	-0.3%
EU	169	222	351	:	:	4,053	5,044	7,381	:	:

ICF and Cambridge Econometrics calculations

Carers' leave – policy option 3

Table 160. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	114	144	248	0.0%	0.0%	1,381	1,649	2,675	0.1%	0.3%
BG	3	4	5	0.0%	0.0%	90	107	176	0.0%	0.1%
CZ	6	7	9	0.0%	0.0%	267	312	441	0.1%	0.3%
DK	170	194	211	0.0%	:	13,352	14,530	15,918	0.6%	:
DE	6	6	7	:	:	1,924	2,157	3,013	:	:
EE	4	5	8	0.0%	0.0%	244	334	582	0.0%	0.1%
IE	160	174	283	0.0%	0.0%	11,440	11,289	16,811	0.4%	3.2%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

EL	- 2	- 4	- 10	0.0%	:	- 349	- 362	- 401	-0.1%	:
ES	5	7	11	0.0%	0.0%	14,359	18,179	29,124	1.7%	7.1%
FR	29	38	66	0.0%	0.0%	4,288	5,300	8,748	0.3%	1.6%
HR	71	84	97	0.0%	:	796	941	1,389	0.1%	:
IT	663	840	1,228	0.1%	0.3%	10,594	12,900	19,516	1.3%	4.8%
CY	- 9	- 21	- 67	0.0%	:	- 502	- 566	- 702	-0.1%	:
LV	9	14	25	0.0%	0.0%	126	187	408	0.0%	0.1%
LT	16	21	31	0.0%	0.0%	219	285	476	0.0%	0.2%
LU	76	92	142	0.0%	0.0%	661	768	1,203	0.0%	0.1%
HU	950	1,667	3,352	0.2%	0.8%	9,368	15,864	39,809	1.7%	8.0%
MT	- 6	- 12	- 35	0.0%	0.0%	- 436	- 455	- 587	-0.1%	-0.2%
NL	190	228	338	0.0%	0.1%	2,287	2,726	4,174	0.2%	1.0%
AT	106	128	199	0.0%	0.0%	2,689	3,229	5,146	0.1%	0.6%
PL	5	6	8	0.0%	0.0%	284	361	598	0.0%	0.2%
PT	404	454	680	0.1%	0.4%	1,199	1,392	2,238	0.3%	1.1%
RO	48	64	94	0.0%	0.0%	651	859	1,618	0.1%	0.6%
SI	15	18	25	0.0%	0.0%	367	458	734	0.1%	0.2%

SK	26	33	43	0.0%	0.0%	365	459	740	0.1%	0.4%
FI	-	-	-	0.0%	0.0%	:	:	:	:	:
SE	18	33	121	0.0%	0.0%	1,047	1,784	6,350	0.1%	0.4%
UK	- 14	- 29	- 98	0.0%	0.0%	- 937	- 1,014	- 1,293	0.0%	-0.2%
EU	169	221	345	:	:	4,125	5,198	7,824	:	:

ICF and Cambridge Econometrics calculations

Flexible Working Arrangements – policy option 1

Table 161. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	2,424	2,998	4,922	0.1%	0.5%	1,214	1,297	1,523	0.1%	0.2%
BG	51	69	159	0.0%	0.1%	53	50	67	0.0%	0.1%
CZ	390	442	484	0.1%	0.4%	284	288	270	0.1%	0.3%
DK	3,105	3,870	5,314	0.1%	:	550	641	799	0.0%	:
DE	7,486	7,710	8,436	:	:	1,105	1,119	1,149	:	:
EE	227	320	575	0.0%	0.1%	92	121	185	0.0%	0.0%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

IE	1,722	1,302	- 185	0.1%	0.5%	457	269	- 24	0.0%	0.1%
EL	293	304	291	0.1%	:	337	250	141	0.1%	:
ES	970	1,285	2,245	0.1%	0.5%	640	620	656	0.1%	0.3%
FR	2,783	3,413	5,128	0.2%	1.0%	1,061	1,111	1,204	0.1%	0.4%
HR	141	141	54	0.0%	:	97	63	14	0.0%	:
IT	1,485	2,101	4,178	0.2%	0.7%	1,670	1,906	2,541	0.2%	0.8%
CY	709	676	175	0.1%	:	495	336	49	0.1%	:
LV	147	207	408	0.0%	0.1%	94	97	122	0.0%	0.1%
LT	358	472	811	0.1%	0.4%	275	274	280	0.1%	0.3%
LU	2,034	1,952	1,119	0.0%	0.2%	455	390	179	0.0%	0.0%
HU	124	240	876	0.0%	0.1%	114	162	385	0.0%	0.1%
MT	356	465	756	0.1%	0.1%	280	275	288	0.0%	0.1%
NL	3,690	4,437	6,910	0.3%	1.6%	1,469	1,756	2,832	0.1%	0.7%
AT	4,104	5,109	8,750	0.2%	0.9%	707	847	1,359	0.0%	0.2%
PL	437	543	723	0.1%	0.3%	239	263	299	0.0%	0.2%
PT	279	365	800	0.1%	0.3%	257	280	453	0.1%	0.2%

RO	525	955	2,507	0.1%	0.5%	172	202	310	0.0%	0.1%
SI	744	880	1,221	0.1%	0.5%	399	420	452	0.1%	0.3%
SK	440	583	843	0.1%	0.5%	497	500	491	0.1%	0.5%
FI	1,747	2,463	6,591	0.1%	0.6%	349	473	1,181	0.0%	0.1%
SE	2,236	4,801	15,525	0.2%	0.9%	655	1,300	3,732	0.0%	0.3%
UK	3,084	3,828	6,519	0.1%	0.7%	996	1,192	1,877	0.0%	0.2%
EU	3,272	3,517	5,914	:	:	1,337	1,273	1,687	:	:

ICF and Cambridge Econometrics calculations

Combined option 1

Table 162. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	4,707	6,155	11,102	0.3%	1.0%	1,937	2,222	2,979	0.1%	0.4%
BG	291	409	791	0.1%	0.3%	231	245	302	0.1%	0.2%
CZ	939	1,066	1,504	0.2%	1.0%	606	623	754	0.1%	0.7%
DK	9,478	11,723	13,389	0.4%	:	1,494	1,721	1,810	0.1%	:

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

DE	15,156	16,235	20,053	:	:	2,064	2,179	2,545	:	:
EE	2,232	2,996	5,894	0.2%	0.7%	785	1,001	1,687	0.1%	0.3%
IE	3,175	3,971	8,333	0.1%	0.9%	777	764	1,009	0.0%	0.2%
EL	436	524	717	0.1%	:	428	380	318	0.1%	:
ES	1,521	2,133	4,185	0.2%	0.7%	899	940	1,140	0.1%	0.4%
FR	6,711	8,911	15,410	0.5%	2.4%	2,237	2,551	3,285	0.2%	0.8%
HR	964	1,188	1,419	0.2%	:	514	447	334	0.1%	:
IT	2,910	4,157	7,783	0.3%	1.3%	2,504	2,983	4,000	0.3%	1.1%
CY	867	907	1,008	0.1%	:	543	412	259	0.1%	:
LV	386	653	1,782	0.1%	0.2%	194	258	473	0.0%	0.1%
LT	956	1,210	2,689	0.2%	1.0%	568	589	811	0.1%	0.6%
LU	4,083	4,979	6,145	0.1%	0.4%	781	854	872	0.0%	0.1%
HU	2,338	3,877	8,653	0.4%	2.0%	1,619	2,094	3,328	0.3%	1.4%
MT	1,056	1,368	2,348	0.2%	0.4%	696	699	807	0.1%	0.3%
NL	8,660	10,639	15,166	0.6%	3.8%	2,931	3,538	5,236	0.2%	1.3%
AT	14,917	18,708	32,856	0.7%	3.3%	2,320	2,803	4,617	0.1%	0.5%
PL	1,142	1,458	2,316	0.2%	0.8%	536	622	865	0.1%	0.4%

PT	1,070	1,391	2,569	0.3%	1.0%	670	765	1,138	0.2%	0.6%
RO	1,337	2,097	4,399	0.2%	1.2%	339	373	495	0.1%	0.3%
SI	1,712	2,057	3,427	0.2%	1.1%	785	858	1,133	0.1%	0.5%
SK	1,181	1,514	2,297	0.2%	1.3%	1,097	1,116	1,213	0.2%	1.2%
FI	7,999	9,653	18,558	0.4%	2.7%	1,439	1,671	3,016	0.1%	0.5%
SE	3,424	6,880	21,842	0.3%	1.3%	879	1,648	4,671	0.1%	0.3%
UK	5,024	8,055	20,172	0.2%	1.2%	1,332	2,043	4,628	0.1%	0.3%
EU	5,850	6,978	12,271	:	:	2,065	2,204	3,125	:	:

ICF and Cambridge Econometrics calculation

Combined option 2

Table 163. Cost per business and individual by country

Country	Cost per business					Cost per individual				
	2021	2030	2050	% of turnover	% of microbusiness turnover	2021	2030	2050	% of turnover	% of microbusiness turnover
BE	4,707	6,155	11,102	0.3%	1.0%	1,937	2,222	2,979	0.1%	0.4%
BG	289	401	778	0.1%	0.3%	230	242	298	0.1%	0.2%
CZ	939	1,068	1,501	0.2%	1.0%	611	633	771	0.1%	0.7%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

DK	9,482	11,780	13,446	0.4%	:	1,496	1,733	1,821	0.1%	:
DE	15,156	16,227	20,040	:	:	2,065	2,179	2,544	:	:
EE	2,233	3,008	5,915	0.2%	0.7%	786	1,007	1,697	0.1%	0.3%
IE	3,133	3,879	8,119	0.1%	0.9%	768	747	985	0.0%	0.2%
EL	432	508	686	0.1%	:	427	371	308	0.1%	:
ES	1,519	2,109	4,140	0.2%	0.7%	898	931	1,129	0.1%	0.4%
FR	6,707	8,859	15,322	0.5%	2.4%	2,237	2,540	3,269	0.2%	0.8%
HR	964	1,184	1,405	0.2%	:	520	452	336	0.1%	:
IT	2,908	4,146	7,748	0.3%	1.3%	2,502	2,976	3,982	0.3%	1.1%
CY	876	925	1,053	0.2%	:	560	433	282	0.1%	:
LV	386	653	1,782	0.1%	0.2%	194	258	472	0.0%	0.1%
LT	957	1,216	2,703	0.2%	1.0%	570	594	818	0.1%	0.6%
LU	4,065	4,898	5,936	0.1%	0.4%	778	840	842	0.0%	0.1%
HU	2,338	3,878	8,654	0.4%	2.0%	1,619	2,096	3,329	0.3%	1.4%
MT	1,052	1,350	2,320	0.2%	0.4%	701	701	815	0.1%	0.3%
NL	7,637	9,342	13,717	0.5%	3.4%	2,586	3,112	4,743	0.2%	1.1%
AT	14,907	18,686	32,773	0.7%	3.3%	2,320	2,804	4,612	0.1%	0.5%

Study on the costs and benefits of possible EU measures to facilitate work-life balance for parents and care givers

PL	1,142	1,458	2,315	0.2%	0.8%	537	625	869	0.1%	0.4%
PT	1,069	1,389	2,566	0.3%	1.0%	670	765	1,139	0.2%	0.6%
RO	1,337	2,099	4,403	0.2%	1.2%	339	375	496	0.1%	0.3%
SI	1,712	2,062	3,437	0.2%	1.1%	786	863	1,138	0.1%	0.5%
SK	1,181	1,509	2,284	0.2%	1.3%	1,106	1,125	1,224	0.2%	1.2%
FI	8,000	9,668	18,611	0.4%	2.7%	1,440	1,677	3,030	0.1%	0.5%
SE	3,422	6,863	21,752	0.3%	1.3%	879	1,645	4,656	0.1%	0.3%
UK	4,992	7,941	19,955	0.2%	1.2%	1,336	2,058	4,730	0.1%	0.3%
EU	5,798	6,894	12,153	:	:	2,050	2,186	3,110	:	:

ICF and Cambridge Econometrics calculation

Annex 10 Sensitivity analysis

This section provides an analysis of the Costs and Benefits of different Work Life Balance measures where some of the assumptions used to calculate the impacts have been varied. This section does not provide an analysis of all the results presented in the main report, but presents a selection to illustrate the impact some of the assumptions have on the estimates presented. The assumptions which have been varied are:

- The fertility rate – the increase used in the main estimates has been halved to show how sensitive the results are to the fertility rate assumptions;
- The level of productivity increase assumed for individuals taking leave. This is assumed to be 5% for all individuals taking any kind of work life balance arrangement. This has been selected to illustrate the impact a change in productivity could have on economic performance, rather than estimating the impact of work life balance measures on productivity. The 5% increase has been applied to all individuals who take any form of work life balance arrangement, not just the additional individuals who take up leave. This is because all individuals who take up any of the arrangements are assumed to benefit from the increased protection they offer; and
- The discount rate. This is used to discount values of costs and benefits in future years. In the main calculations the discount rate used was 4% for the first 30 years, followed by 3% for the remaining years. The better regulation toolkit recommends using a discount rate of 4%, and that for analysis covering long periods of time a lower discount rate can be considered. In this sensitivity analysis, we have used a 4% discount rate for the entire period analysed, to see how reducing the discount rate affects the results.

The policy options which have been selected to illustrate the impact of these assumptions are: Parental leave (policy option 1, 2, 3 and 4); and the combined options (option 3, 4 and 5). The macroeconomic indicators of GDP, employment and labour market participation have been selected to illustrate the impact of these assumptions, along with the impacts for Central Governments in terms of unemployment benefit payments and tax receipts.

The findings show that in most policy options, the results are not very sensitive to changes in the fertility rate, with the scale of change being similar between the estimates using the main assumptions and the ones using the low fertility assumptions. The alteration of the discount rate for the final years of the analysis period also has a very limited effect on the estimated impacts.

However, the estimated results are far more sensitive to the alteration of the productivity assumption. The increase in productivity for individuals taking a work life balance arrangement shows large increases in all the macroeconomic indicators. The increase in productivity would have effects on output and earnings, which would lead to further increases in employment and labour market participation. This illustrates that if work life balance arrangements have a positive impact on productivity, there are positive impacts for the whole economy. It is important to note that the 5% increase in productivity has been selected to illustrate this point, and it should not be assumed that individuals taking work life balance arrangements are 5% more productive after the introduction of new measures.

Parental leave - fertility

Table 164. Macroeconomic impact of parental leave options, Net present value (NPV) across the whole modelling period 2015-2055, EU28

	Parental 1		Parental 2		Parental 3		Parental 4		Parental 3		Parental 4		Parental 4			
	Main estimate		Low estimate		Main estimate		Low estimate		Main estimate		Low estimate		Main estimate		Low estimate	
	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%
GDP	-4.8	0.00%	-1.9	0.00%	-€0.2bn	0.00%	13.5	0.00%	19.4	0.00%	33.7	0.00%	14.4	0.00%	31.5	0.01%
Tax	-1.9	0.00%	-0.1	0.00%	-2.9	0.00%	3.0	0.00%	4.2	0.00%	10.4	0.00%	2.4	0.00%	9.7	0.01%
Unemp	0.2	0.00%	0.1	0.00%	-11.2	-0.18%	-12.0	-0.19%	-8.7	-0.14%	-9.5	0.00%	-8.5	-0.14%	-9.4	-0.15%

Table 165. Macroeconomic impact of parental leave scenarios in 2030, EU28

	Parental 1		Parental 2		Parental 3		Parental 4		Parental 3		Parental 4		Parental 4			
	Main estimate		Low estimate		Main estimate		Low estimate		Main estimate		Low estimate		Main estimate		Low estimate	
	Value	%	Value	%												
Labour force	8,000	0.00%	8,000	0.00%	13,000	0.01%	15,000	0.01%	23,000	0.01%	25,000	0.00%	25,000	0.01%	27,000	0.01%
Employ	2,000	0.00%	2,000	0.00%	39,000	0.02%	42,000	0.02%	28,000	0.01%	31,000	0.00%	28,000	0.01%	31,000	0.01%

Table 166. Macroeconomic impact of parental leave scenarios in 2050, EU28

	Parental 1		Parental 2		Parental 3		Parental 4									
	Main estimate		Low estimate		Main estimate		Low estimate									
	Value	%	Value	%	Value	%	Value	%								
Labour force	16,000	0.01%	12,000	0.01%	48,000	0.02%	31,000	0.01%	61,000	0.03%	42,000	0.01%	69,000	0.03%	47,000	0.02%
Employ	5,000	0.00%	7,000	0.00%	48,000	0.02%	53,000	0.02%	67,000	0.03%	72,000	0.00%	69,000	0.03%	74,000	0.03%

Combined - fertility

Table 167. Macroeconomic impact of combined leave options, Net present value (NPV) across the whole modelling period 2015-2055, EU28

	Combined 3		Combined 4		Combined 5							
	Main estimate		Low estimate		Main estimate		Low estimate					
	€bn	%	€bn	%	€bn	%	€bn	%				
GDP	1,104.0	0.3%	1,023.4	0.25%	952.0	0.20%	994.6	0.25%	5,130.0	1.30%	5,152.9	1.27%
Tax	441.0	0.24%	446.2	0.24%	408.0	0.22%	429.2	0.23%	2,339.0	1.26%	2,352.0	1.26%
Unemp.	190.0	3.04%	188.2	3.02%	185.0	2.97%	179.2	2.87%	98.0	1.57%	93.1	1.49%

Table 168. Macroeconomic impact of combined leave scenarios in 2030, EU28

	Combined 3				Combined 4				Combined 5			
	Main estimate		Low estimate		Main estimate		Low estimate		Main estimate		Low estimate	
	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%
Labour force	882,000	0.36%	883,000	0.37%	861,000	0.36%	869,000	0.36%	3,141,000	1.30%	3,145,000	1.30%
Employ	273,000	0.12%	276,000	0.12%	282,000	0.12%	295,000	0.13%	3,563,000	1.51%	3,573,000	1.51%

Table 169. Macroeconomic impact of combined leave scenarios in 2050, EU28

	Combined 3				Combined 4				Combined 5			
	Main estimate		Low estimate		Main estimate		Low estimate		Main estimate		Low estimate	
	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%
Labour force	1,866,000	0.80%	1,839,000	0.79%	2,026,000	0.87%	1,910,000	0.82%	6,691,000	2.88%	6,595,000	2.84%
Employ	924,000	0.41%	930,000	0.41%	910,000	0.41%	934,000	0.42%	6,237,000	2.78%	6,255,000	2.79%

Parental leave - productivity

Table 170. Macroeconomic impact of parental leave options, Net present value (NPV) across the whole modelling period 2015-2055, EU28

	Parental 1		Parental 2		Parental 3		Parental 4	
	Main estimate	High estimate						

	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%
GDP	-4.8	0.00%	134.3	0.03%	-0.2	0.00%	148.8	0.04%	19.4	0.00%	182.8	0.03%	14.4	0.00%	178.3	0.04%
Tax	-1.9	0.00%	60.4	0.03%	-2.9	0.00%	64.6	0.03%	4.2	0.00%	78.5	0.03%	2.4	0.00%	76.7	0.04%
Unemp	0.2	0.00%	4.1	0.07%	-11.2	-0.18%	-7.2	-0.12%	-8.7	-0.14%	-4.5	0.07%	-8.5	-0.14%	-4.3	-0.07%

Table 171. Macroeconomic impact of parental leave scenarios in 2030, EU28

	Parental 1		Parental 2		Parental 3		Parental 4									
	Main estimate	High estimate														
	Value	%	Value	%	Value	%	Value	%								
Labour force	8,000	0.00%	26,000	0.01%	13,000	0.01%	32,000	0.01%	23,000	0.01%	44,000	0.01%	25,000	0.01%	46,000	0.02%
Employ	2,000	0.00%	16,000	0.01%	39,000	0.02%	53,000	0.02%	28,000	0.01%	43,000	0.01%	28,000	0.01%	43,000	0.02%

Table 172. Macroeconomic impact of parental leave scenarios in 2050, EU28

	Parental 1		Parental 2		Parental 3		Parental 4	
	Main estimate	High estimate						
	Value	%	Value	%	Value	%	Value	%

Labour force	16,000	0.01%	68,000	0.03%	48,000	0.02%	103,000	0.04%	61,000	0.03%	121,000	0.03%	69,000	0.03%	129,000	0.06%
Employ	5,000	0.00%	46,000	0.02%	48,000	0.02%	93,000	0.04%	67,000	0.03%	117,000	0.02%	69,000	0.03%	119,000	0.05%

Combined - productivity

Table 173. Macroeconomic impact of combined leave options, Net present value (NPV) across the whole modelling period 2015-2055, EU28

	Combined 3		Combined 4		Combined 5							
	Main estimate	High estimate										
	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%
GDP	1,104.0	0.3%	5,655.3	1.40%	952.0	0.20%	5,603.9	1.38%	5,130.0	1.30%	9,979.8	2.46%
Tax	441.0	0.24%	2,578.1	1.38%	408.0	0.22%	2,549.6	1.37%	2,339.0	1.26%	4,571.8	2.46%
Unemp.	190.0	3.04%	225.7	3.62%	185.0	2.97%	221.4	3.55%	98.0	1.57%	121.9	1.96%

Table 174. Macroeconomic impact of combined leave scenarios in 2030, EU28

	Combined 3		Combined 4		Combined 5							
	Main estimate	High estimate										
	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%
Labour force	882,000	0.36%	1,405,000	0.58%	861,000	0.36%	1,385,000	0.57%	3,141,000	1.30%	3,658,000	1.51%
Employ	273,000	0.12%	739,000	0.31%	282,000	0.12%	749,000	0.32%	3,563,000	1.51%	4,071,000	1.72%

Table 175. Macroeconomic impact of combined leave scenarios in 2050, EU28

	Combined 3				Combined 4				Combined 5			
	Main estimate		High estimate		Main estimate		High estimate		Main estimate		High estimate	
	Value	%										
Labour force	1,866,000	0.80%	3,245,000	1.40%	2,026,000	0.87%	3,411,000	1.47%	6,691,000	2.88%	8,061,000	3.47%
Employ	924,000	0.41%	2,567,000	1.14%	910,000	0.41%	2,560,000	1.14%	6,237,000	2.78%	8,142,000	3.63%

Parental leave – discount rate

Table 176. Macroeconomic impact of parental leave options, Net present value (NPV) across the whole modelling period 2015-2055, EU28

	Parental 1		Parental 2		Parental 3		Parental 4									
	Main estimate	Low estimate														
	€bn	%	€bn	%	€bn	%	€bn	%								
GDP	-4.8	0.00%	-4.7	0.00%	-0.2	0.00%	-0.2	0.00%	19.4	0.00%	19.4	0.00%	14.4	0.00%	14.6	0.00%
Tax	-1.9	0.00%	-1.6	0.00%	-2.9	0.00%	-2.7	0.00%	4.2	0.00%	4.2	0.00%	2.4	0.00%	2.5	0.00%
Unemp	0.2	0.00%	0.2	0.00%	-11.2	-0.18%	-11.1	-0.18%	-8.7	-0.14%	-8.6	-0.14%	-8.5	-0.14%	-8.4	-0.14%

Combined – discount rate

Table 177. Macroeconomic impact of combined leave options, Net present value (NPV) across the whole modelling period 2015-2055, EU28

	Combined 3				Combined 4				Combined 5			
	Main estimate		Low estimate		Main estimate		Low estimate		Main estimate		Low estimate	
	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%	€bn	%
GDP	1,104.0	0.3%	977.0	0.24%	952.0	0.24%	916.9	0.23%	5,130.0	1.30%	4,975.9	1.24%
Tax	441.0	0.24%	425.8	0.23%	408.0	0.22%	393.8	0.21%	2,339.0	1.26%	2,274.2	1.24%
Unemp.	190.0	3.04%	187.1	3.02%	185.0	2.97%	182.1	2.94%	98.0	1.57%	96.4	1.56%

Annex 11 List of conditions assessed for hospital discharges analysis

Maternity leave

Health of children

- Middle ear disease;
- Dermatitis;
- Digestive conditions;
- Respiratory conditions; and
- Diabetes.

Health of mothers

- Diabetes;
- Breast cancer;
- Ovarian cancer; and
- Mental health.

Paternity leave

Health of mothers

- Pregnancy;
- Childbirth;
- The puerperium and perinatal conditions;
- Mental health.

Parental leave

Health of mothers

- Pregnancy;
- Childbirth;
- The puerperium and perinatal conditions;
- Mental health.
-

Carers' leave

- No conditions
-

Flexible working arrangements

- Cardiovascular disease

Annex 12 Bibliography

Maternity leave

- Adams, L. et al (2015) Pregnancy and maternity-related discrimination and disadvantage. Department for Business, Innovation and Skills and the Equality and Human Rights Commission. The study is based on a survey of 3,254 mothers and 3,034 employers.
- Addati, L., Cassirer, N., and Gilchrist, K., (2014) Maternity and paternity at work: Law and practice across the world. Geneva: International Labour Organization.
- Aitken, Z., Garrett, C. C., Hewitt, B., Keogh, L., Hocking, J. S., & Kavanagh, A. M. (2015). The maternal health outcomes of paid maternity leave: A systematic review. *Social Science & Medicine*, 130, 32-41.
- Avendano, M., Berkman, L. F., Brugiavini, A., & Pasini, G. (2015). The long-run effect of maternity leave benefits on mental health: Evidence from European countries. *Social Science & Medicine (1982)*, 132, 45-53.
- Baker, M., and Milligan, K., (Jul 2008) 'Maternal employment, breastfeeding, and health: Evidence from maternity leave mandates', *J. Health Econ.*, vol. 27, no. 4, pp. 871-887.
- Ball, T. M., and Bennett, D. M., (Feb 2001) 'The Economic Impact of Breastfeeding', *Pediatr. Clin. North Am.*, vol. 48, no. 1, pp. 253-262.
- Bergemann and Riphahn (2011).
- Brereton et al. (2008).
- Brooks-Gunn, J., Han, W.J., & Waldfogel, J. (2002). Maternal employment and child cognitive outcomes in the first three years of life: The NICHD study of early child care. *Child Development*, 73(4), 1052-1072.
- Budig, M. J., and England, P., (2001) 'The wage penalty for motherhood', *Am. Sociol. Rev.*, pp. 204-225.
- Burgess, S., Gregg, P., Propper, C., & Washbrook, E. (2008). Maternity rights and mothers' return to work. *Labour Economics*, 15(2), 168-201.
- Cardenas, R. A. and Major, D. A., (Sep. 2005) 'Combining Employment and Breastfeeding: Utilizing a Work-Family Conflict Framework to Understand Obstacles and Solutions', *J. Bus. Psychol.*, vol. 20, no. 1, pp. 31-51.
- Carlier et al. (2013).
- Cascio, E. U., Haider, S. J., and Nielsen, H. S. (Oct. 2015) "The effectiveness of policies that promote labor force participation of women with children: A collection of national studies," *Labour Econ.*, vol. 36, pp. 64-71.
- Caspi, A., B. Williams and T. Moffit. (2007) Moderation of breastfeeding effects on the IQ by genetic variation in fatty acid metabolism, *PNAS* 104 (47): 18860-18865; Kramer and PROBIT study group (2008).
- Chatterji, P., Markowitz, S., (2012) Family leave after childbirth and the mental health of new mothers. *J. Mental. Health Policy Econ.* 15, 61e76.
- Cohen et al. (2005).
- Council Directive 92/85/EEC of 19 October 1992 on the introduction of measures to encourage improvements in the safety and health at work of pregnant and workers who have recently given birth or are breastfeeding (tenth individual Directive within the meaning of Article 16 (1) of Directive 89/391/EEC).

Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (recast).

Directive 2010/41 on self-employed workers and assisting spouses also grants a maternity allowance which is sufficient to enable the interruption of an occupational activity for at least 14 weeks for a female self-employed worker or female spouses of self-employed workers.

De Menezes, L. M. & Kelliher, C. (2011). Flexible working and performance: A systematic review of the evidence for a business case. *International Journal of Management Reviews*, 13(4), 452-474.

Del Boca, D., Locatelli, M. (2006), The Determinants of Motherhood and Work Status: A Survey, IZA Discussion Paper No. 2414.

Equality and Human Rights Commission (2016) Pregnancy and Maternity Related Discrimination and Disadvantage: First Findings; Surveys of Employers and Mothers, available at: https://www.equalityhumanrights.com/sites/default/files/pregnancy-and-maternity-related-discrimination-and-disadvantage_0.pdf .

European Commission 2016. Work Programme of the Commission – key documents. http://ec.europa.eu/atwork/key-documents/index_en.htm

European Commission (August 2015). Roadmap: New start to address the challenges of work-life balance by working families.

European Commission (July 2015). Press release. Delivering for parents. Commission withdraws stalled maternity leave proposal and paves the way for a fresh approach. http://europa.eu/rapid/press-release_IP-15-5287_en.htm

European Commission (2014) Supplementary study to analyse and evaluate the health, social, economic and environmental impact of a possible EU initiative on the protection of workers' health from risks related to exposure to Environmental Tobacco Smoke at the workplace.

Commissie Gelijke Behandeling (2012) Hoe is het bevallen? Onderzoek naar discriminatie van zwangere vrouwen en moeders van jonge kinderen op het werk Utrecht March 2012

European Commission (2011) Study on the costs and benefits of possible EU measures on paternity leave.

Flash Eurobarometer 398: Working Conditions, April 2014:

http://ec.europa.eu/public_opinion/flash/fl_398_en.pdf.

Gangl, M., and Ziefle, A., Demography (2009), 'Motherhood, labor force behavior, and women's careers: An empirical assessment of the wage penalty for motherhood in Britain, Germany, and the United States', vol. 46, no. 2, pp. 341–369.

Johnston, M. L., and Esposito, N., (Jan. 2007) 'Barriers and Facilitators for Breastfeeding Among Working Women in the United States', J. Obstet. Gynecol. Neonatal Nurs., vol. 36, no. 1, pp. 9–20.

Kimbrow, R. T., (Mar 2006) 'On-the-Job Moms: Work and Breastfeeding Initiation and Duration for a Sample of Low-Income Women', Matern. Child Health J., vol. 10, no. 1, pp. 19–26.

Masselot et al. (2012) Fighting Discrimination on the Grounds of Pregnancy, Maternity and Parenthood. DG JUST.

Maternity Action (2013) 'Children and Family Bill: Statutory right to breastfeed on return to work'.

Misra, J., Budig, M., and Boeckmann, I. (May 2011) 'Work-family policies and the effects of children on women's employment hours and wages', *Community Work Fam.*, vol. 14, no. 2, pp. 139-157.

OECD (2012) *Closing the Gender Gap*. Paris: Organisation for Economic Co-operation and Development. Executive Summary (Full report available from: http://www.keepeek.com/Digital-Asset-Management/oecd/social-issues-migration-health/close-the-gender-gap-now_9789264179370-en#page1).

Pettit, B., and Hook, J., (Dec. 2005) 'The structure of women's employment in comparative perspective', *Soc. Forces*, vol. 84, no. 2, pp. 779-801.

Roe B., Whittington L. A., Fein S. B., and Teisl M. F. (1999) 'Is there competition between breast-feeding and maternal employment?' *Demography*, vol. 36, no. 2, pp. 157-171.

Rojjanasrirat, W., (2004) 'Working women's breastfeeding experiences', *MCN Am. J. Matern. Nurs.* vol. 29, no. 4, pp. 222-227.

Sayer et al. (2004) and Mancini and Pasqua (2012) Del Boca D., Locatelli M., Pasqua S. (2000): "Employment Decisions of Married Women: Evidence and Explanations", *Labour*, 14 (1), 35-52.

Sinha et al. (2015).

Sinha, B., Chowdhury, R., Sankar, M. J., Martines, J., Taneja, S., Mazumder, S., Rollins, N., Bahl, R., and Bhandari, N, (2015) 'Interventions to improve breastfeeding outcomes: a systematic review and meta-analysis', *Acta Paediatr.*, vol. 104, no. S467, pp. 114-134.

Sutela, H., Lehto, A-M. (2014) *Työolojen muutokset 1977-2013*. Tilastokeskus.

Szelewa Dorota (2015), 'Maternity leave, paternity leave, parental leave and unpaid care work', *Workshop for the FEMM Committee: A new strategy for gender equality post 2015 – report*, pp. 71-108.

TRAL (2012) *Tradenomit ja työelämän tasa-arvo*. A survey carried out by trade union TRAL in 2009 and again in 2012.

U.S. Department of Health and Human Services (2007) *Health benefits linked to changes in breastfeeding patterns*.

Waldfogel, J., Higuchi, Y., & Abe, M. (1999). Family leave policies and women's retention after childbirth: Evidence from the United States, Britain, and Japan. *Journal of Population Economics*, 12(4), 523-545.

Warming, K. (2016) *Diskrimination af forældre – oplevelsen af diskrimination i forbindelse med graviditet og barselsorlov*. Institut for Menneskerettigheder [Danish Institute of Human Rights] A survey of 1,589 people, interviews with 18 parents or expecting parents and interviews with six employer representatives from large enterprises.

Paternity leave

Duvander, Lappegård and Andersson (2008) *Family Policy and Fertility: Fathers' and Mothers' Use of Parental Leave and Continued Childbearing in Norway and Sweden*.

Lappegård (2008) *Changing the Gender Balance in Caring: Fatherhood and the Division of Parental Leave in Norway*

Elisa Baroni (2010) *Effects of Sharing Parental Leave on Pensioners' Poverty and Gender Inequality in Old Age A Simulation in IFSIM*

- Hook (2010) Gender Inequality in the Welfare State: Sex Segregation in Housework, 1965–2003
- Elly-Ann Johansson (2010) The effect of own and spousal parental leave on earnings
- Mansdotter, Fredlund, Hallqvist and Magnusson (2010) Who takes paternity leave? A cohort study on prior social and health characteristics among fathers in Stockholm
- Arnarson and Mitra (2010) The Paternity Leave Act in Iceland: implications for gender equality in the labour market
- Gerardo Meil (2013) European Men's Use of Parental Leave and Their Involvement in Child Care and Housework
- Kluve and Tamm (2013) Parental leave regulations, mothers' labor force attachment and fathers' childcare involvement: evidence from a natural experiment
- Almqvist and Duvander (2014) Changes in gender equality? Swedish fathers' parental leave, division of childcare and housework
- Bratberg and Naz (2014) Does Paternity Leave Affect Mothers' Sickness Absence?
- Cools, Fiva and Kirkeboen (2015) Causal effects of paternity leave on children and parents
- Helene Dearing (2015) Does parental leave influence the gender division of labour? Recent empirical findings from Europe
- Romero-Balsas (2015) Consequences Paternity Leave on Allocation of Childcare and Domestic Tasks
- Ronsen (2015) Gender-equalizing family policies and mother's entry into paid work: recent evidence from Norway
- J. Cabrita and F. Wohlgemuth, 'Promoting uptake of parental and paternity leave among fathers in the European Union', International Labour Organization, Feb. 2015.
- Idea consult, 'Study on the costs and benefits of options to improve provisions for the reconciliation of work, private and family life', European Commission, DG for Employment and Social Affairs, Jun. 2008.
- L. Addati, N. Cassirer, and K. Gilchrist, Maternity and paternity at work: Law and practice across the world. Geneva: International Labour Organization, 2014.
- M. Redshaw and J. Henderson, 'Fathers' engagement in pregnancy and childbirth: evidence from a national survey', *Bmc Pregnancy Childbirth*, vol. 13, p. 70, Mar. 2013.
- A. Kotsadam and H. Finseraas, 'The state intervenes in the battle of the sexes: Causal effects of paternity leave', *Soc. Sci. Res.*, vol. 40, no. 6, pp. 1611–1622, Nov. 2011.
- M. Rege and I. F. Solli, 'The Impact of Paternity Leave on Fathers' Future Earnings', *Demography*, vol. 50, no. 6, pp. 2255–2277, Dec. 2013.
- Parental leave policies and the gender division of housework: Studying the association between different leave indicators and the unexplained gender gap in housework, Dearing H, Institute for Social Policy, Working Paper No 1/2016, February 2016
- Department for Business, Innovation and Skills, 'Additional Paternity Leave and Pay: final Impact Assessment', 2010.
- Crayg, L. (2006): "Does father care mean fathers share? A comparison of how mothers and fathers in intact families spend time with children". *Gender Society* 20: 259
- Flash Eurobarometer 398: Working Conditions, April 2014: http://ec.europa.eu/public_opinion/flash/fl_398_en.pdf

Paternity Leave and Benefit Act 2016.

<http://www.irishstatutebook.ie/eli/2016/act/11/enacted/en/html>

P. Romero-Balsas, 'Consequences Paternity Leave on Allocation of Childcare and Domestic Tasks', *Rev. Espanola Investig. Sociol.*, no. 149, pp. 87–109, Mar. 2015.

Szelewa Dorota (2015), 'Maternity leave, paternity leave, parental leave and unpaid care work', Workshop for the FEMM Committee: A new strategy for gender equality post 2015 – report, pp. 71-108.

A.-Z. Duvander and M. Johansson, 'What are the effects of reforms promoting fathers' parental leave use?', *J. Eur. Soc. Policy*, vol. 22, no. 3, pp. 319–330, Jul. 2012.

S. Cools, J. H. Fiva, and L. J. Kirkebøen, 'Causal Effects of Paternity Leave on Children and Parents', *Scand. J. Econ.*, vol. 117, no. 3, pp. 801–828, Jul. 2015.

A. Pailhe, A. Solaz, and M. To, 'The Impact of Paternity Leave on Housework Division between Spouses', Jan-2015.

Bundesgesetz (2016), Impact assessment of future bonus for fathers taking paternity leave

Ministerialentwurf – Gesetzestext (2016) Bonus for fathers taking paternity leave

Taskula, S, (2007). Parental leave for fathers? Research Report no 166. Finland. National Research and Development Centre for Welfare and Health

Eydal, G.B. (2008). Policies promoting care from both parents- the case of Iceland. In Eydal G.B., Gíslason, I.V. (Eds.) *Equal rights to earn and care*, pp. 111-148.

Reykjavík: Félagsvísindastofnun.

Parental leave

Christopher J. Ruhm, *The Economical Consequences of Parental Leave Mandates: Lessons from Europe* https://libres.uncg.edu/ir/uncg/f/C_Ruhm_Economic_1998.pdf

Colombo, F. et al (2011), *Help Wanted? Providing and Paying for Long-Term Care*, OECD Publishing.

T. D. Allen, L. M. Lapierre, P. E. Spector, S. A. Y. Poelmans, M. O'Driscoll, J. I. Sanchez, C. L. Cooper, A. G. Walvoord, A.-S. Antoniou, P. Brough, S. Geurts, U. Kinnunen, M. Pagon, S. Shima, and J.-M. Woo, (2014) 'The Link between National Paid Leave Policy and Work-Family Conflict among Married Working Parents', *Appl. Psychol.- Int. Rev.-Psychol.*
<http://onlinelibrary.wiley.com/doi/10.1111/apps.12004/abstract;jsessionid=380388ECC0DCEB31F6BE1B67230232B.f03t02>

Bettio, F. Verashchagina, A. (2010), *Long-term care for the elderly, provision and providers of 33 European countries*, for the European Commission.

B. Broadway and G. Kalb, 2015, and G. Kalb, 'The Effect of Paid Parental Leave on Child Health in Australia'
https://www.melbourneinstitute.com/downloads/working_paper_series/wp2015n09.pdf

Gupta and Smith, 2002, *Child Care and Parental Leave in the Nordic Countries: A Model to Aspire to?* <http://pure.au.dk/portal/files/32345544/dp2014.pdf>

D. Engster and H. O. Stensoeta, 2011, *Do Family Policy Regimes Matter for Childrens Well-Being?*, <http://sp.oxfordjournals.org/content/18/1/82.full.pdf+html>

H. Gray, 2002, *Family-friendly working: what a performance! An analysis of the relationship.* http://eprints.lse.ac.uk/20082/1/Family-Friendly_Working_What_a_Performance%21_An_Analysis_of_the_Relationship_Between_the_Availability_of_Family-Friendly_Policies_and_Establishment_Performance.pdf

European Industrial Relations Observatory (EIRO), 'Family-related leave and industrial relations', 2004. [Online]. Available: <http://www.eurofound.europa.eu/eiro/2004/03/study/TN0403101S.htm>.

European Commission (2015): Roadmap: New start to address the challenges of work-life balance faced by working families; http://ec.europa.eu/smart-regulation/roadmaps/docs/2015_just_012_new_initiative_replacing_maternity_leave_directive_en.pdf

Crayg, L. (2006): "Does father care mean fathers share? A comparison of how mothers and fathers in intact families spend time with children". *Gender Society* 20: 259

Council Directive 2010/18/EU of 8 March 2010 implementing the revised Framework Agreement on parental leave concluded by BUSINESSEUROPE, UEAPME, CEEP and ETUC and repealing Directive 96/34 EC.

Idea consult, 'Study on the costs and benefits of options to improve provisions for the reconciliation of work, private and family life', European Commission, DG for Employment and Social Affairs, Jun. 2008.

Family life and the needs of an ageing population – Eurobarometer analytical report, October 2008: http://ec.europa.eu/public_opinion/flash/fl_247_en.pdf

Flash Eurobarometer 398: Working Conditions, April 2014: http://ec.europa.eu/public_opinion/flash/fl_398_en.pdf

Parental leave policies and the gender division of housework: Studying the association between different leave indicators and the unexplained gender gap in housework, Dearing H, Institute for Social Policy, Working Paper No 1/2016, February 2016

'Work life balance: business costs and benefits - literature review - Publications - GOV.UK', Jun-2014. [Online]. Available: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/323290/bis-14-903-costs-and-benefits-to-business-of-adopting-work-life-balance-working-practices-a-literature-review.pdf

OECD, Closing the Gender Gap. Paris: Organisation for Economic Co-operation and Development, 2012. Executive Summary (Full report available from: http://www.keepeek.com/Digital-Asset-Management/oecd/social-issues-migration-health/close-the-gender-gap-now_9789264179370-en#page1)

European Commission (2015) The 2015 Ageing Report. Economic and budgetary projections for the 28 EU Member States (2013-2060) and EU2020 targets.

European Commission (2014) Key Data on Early Childhood Education and Care in Europe, Eurydice and Eurostat report.

Eurofound (2015). Promoting uptake of parental and paternity leave among fathers in the EU.

Eurofound (2008). Parental leave in European companies.

European Parliament, 'Maternity, paternity and parental leave: Data related to duration and compensation rates in the European Union. Study for the FEMM Committee.' Feb. 2015.

C. D. Pronzato, 'Return to work after childbirth: does parental leave matter in Europe?', *Rev. Econ. House.* vol. 7, no. 4, pp. 341–360, Dec. 2009.

P. S. Schober, 'Parental leave policies and child care time in couples after childbirth', SOEP— The German Socio-Economic Panel Study at DIW Berlin, Paper 434-2012

- R. Lalive and J. , 'How Does Parental Leave Affect Fertility and Return to Work? Evidence from Two Natural Experiments', *Q. J. Econ.*, vol. 124, no. 3, pp. 1363– 1402, Aug. 2009.
- Mantouvalou, K. (2015), Making work pay for mothers: An EU perspective, Peer Review on 'Making Work Pay for Mothers' St Julian's (Malta), 18-19 May, 2015, pp.11-13.
- O. Thévenon and A. Solaz, 'Labour Market Effects of Parental Leave Policies in OECD Countries', *OECD Social, Employment and Migration Working Papers No. 141*, 2013
- A. Bergemann and R. T. Riphahn, 'Female labour supply and parental leave benefits - the causal effect of paying higher transfers for a shorter period of time', *Appl. Econ. Lett.*, vol. 18, no. 1, pp. 17–20, 2010.
- P. A. Puhani and K. Sonderhof, 'The effects of parental leave extension on training for young women', *J. Popul. Econ.*, vol. 24, no. 2, pp. 731–760, Apr. 2011.
- P. Moss, 11th International Review of Leave Policies and Related Research 2015. 2015.
- Hegewisch, A, Gornick, J (2011): The impact of work-family policies on women's employment: a review of research from OECD countries, *Community, Work & Family*, Volume 14, Number 2, pp. 119-138
- European Commission (2013), Barcelona objectives, The development of childcare facilities for young children in Europe with a view to sustainable and inclusive growth
- Caring for children in Europe: how childcare, parental leave and flexible working arrangements interact in Europe
- Szelewa Dorota (2015), 'Maternity leave, paternity leave, parental leave and unpaid care work', Workshop for the FEMM Committee: A new strategy for gender equality post 2015 – report, pp. 71-108.
- Hallberg D, Klevmarcken A. (2003) "Time for children: A study of parent's time allocation," *Journal of Population Economics*, Springer, vol. 16(2)
- A. Matysiak and I. Szalma, 'Effects of Parental Leave Policies on Second Birth Risks and Women's Employment Entry', *Population*, vol. 69, no. 4, pp. 659–698, 2014.
- S. Tanaka and J. Waldfogel, 'Effects of Parental Leave and Work Hours on Fathers' Involvement with Their Babies', *Community Work Fam.*, vol. 10, no. 4, pp. 409–426, Nov. 2007.
- O. Thévenon, Family Policies in OECD Countries: a comparative analysis, *Population and Development Review*, January 2011
- A.-Z. Duvander and M. Johansson, 'What are the effects of reforms promoting fathers' parental leave use?', *J. Eur. Soc. Policy*, vol. 22, no. 3, pp. 319–330, Jul. 2012.
- J. Lewis, *Work-family Balance, Gender and Policy*. Edward Elgar Publishing, 2009.
- Y. E. Akgunduz and J. Plantenga, 'Labour market effects of parental leave in Europe', *Camb. J. Econ.*, vol. 37, no. 4, pp. 845–862, Jul. 2013.
- A. Verma and J. Wang, 'Career Consequences of Taking Parental Leave: Do Women Fare Better Than Men?', *J. Creat. Innov.*, vol. 2, no. 2, pp. 53–74, 2009.
- P. S. Schober, 'Parental Leave and Domestic Work of Mothers and Fathers: A Longitudinal Study of Two Reforms in West Germany', *J. Soc. Policy*, vol. 43, no. 2, pp. 351–372, Apr. 2014.
- O. Thévenon and A. Solaz, 'Parental Leave and Labour Market Outcomes: Lessons from 40 Years of Policies in OECD countries', *Institut National d'Études Démographiques (INED)*, Working Paper 199, 2014.

O. Joseph, A. Pailhe, I. Recotillet, and A. Solaz, 'The economic impact of taking short parental leave: Evaluation of a French reform', *Labour Econ.*, vol. 25, pp. 63–75, Dec. 2013.

K. Pull and A.-C. Vogt, 'Much Ado About Nothing? The Effects of the German Parental Leave Reform', *Soz. Welt-Z. Sozialwissenschaftliche Forsch. Prax.*, vol. 61, no. 2, p. 121, 2010.

J. Ekberg, R. Eriksson, and G. Friebel, 'Parental leave - A policy evaluation of the Swedish "Daddy-Month" reform', *J. Public Econ.*, vol. 97, pp. 131–143, Jan. 2013.

Carers Leave

Carol Levine (1998) *Rough Crossings: Family Caregivers' Odysseys through the Health Care System*

Kossek and Ozeki (1999) *Bridging the work-family policy and productivity gap: a literature review*

Arksey (2002) *Combining informal care and work: supporting carers in the workplace*

Hirst (2002) *Transitions to informal care in Great Britain during the 1990s*

(2004) *Een EER voor de Levensloopregeling*

Christakis and Allison (2006) *Mortality after the Hospitalization of a Spouse*

Pavalko and Henderson (2006) *Combining Care Work and Paid Work Do Workplace Policies Make a Difference?*

Williams, Crooks, Stajduhar, Allan and Cohen (2006) *Canada's Compassionate Care Benefit: Views of family caregivers in chronic illness*

Arksey and Glendinning (2008) *Combining Work and Care: Carers' Decision-making in the Context of Competing Policy Pressures*

Committee on the Future Health Care Workforce for Older Americans, Institute of Medicine (2008) *Retooling for an Aging America: Building the Health Care Workforce*

ESPN Thematic Report on work-life balance measures for persons of working age with dependent relatives.

European Commission, 2009a, after: EPEC (2011, updated in 2016) *Study on the costs and benefits of possible EU measures on carers' leave.*

European Union (2013) *Euro Barometer 411: Patient Safety and Quality of Care. European Quality of Life Survey, 2011-2012.*

Pavolini and Ranci (2010) *Restructuring the welfare state: reforms in long-term care in Western European countries*

AARP (2008) *Restructuring the welfare state: reforms in long-term care in Western European countries*

Fujisawa and Colombo (2009) *OECD HEALTH WORKING PAPERS NO. 44 THE LONG-TERM CARE WORKFORCE: OVERVIEW AND STRATEGIES TO ADAPT SUPPLY TO A GROWING DEMAND*

Gleckman (2009) *The Future of Long-Term Care: What Is Its Place in the Health Reform Debate?*

Glendinning, Arksey, Jones, Nicola, Netten and Rabiee (2009) *The Individual Budgets Pilot Projects: Impact and Outcomes for Carers*

Hoffmann and Rodrigues (2010) *Informal Carers: Who Takes Care of Them?*

Carers UK (2011) *Valuing Carers 2011 Calculating the value of carers' support*

- Eldh and Carlsson (2011) Seeking a balance between employment and the care of an ageing parent
- Flyckt, Löthman, Jörgensen, Rylander and Koernig (2011) Burden of informal care giving to patients with psychoses: A descriptive and methodological study
- Greenwood, Mackenzie, Harris, Fenton and Cloud (2011) Perceptions of the role of general practice and practical support measures for carers of stroke survivors: a qualitative study
- Hassink and van den Berg (2011) Time-Bound Opportunity Costs of Informal Care: Consequences for Access to Professional Care, Caregiver Support, and Labour Supply Estimates
- WHO (2011) European report on preventing elder maltreatment
- Effinger, Och and Jensen (2011) Tensions between 'consumerism' in elderly care and the social rights of family carers: a German-Danish comparison
- Huber (2012) Facts and figures on healthy ageing
- Riedel (2012) Financial Support for Informal Care Provision in European Countries: A Short Overview
- Van putten (2010) The absence of conflict between paid-work hours and the provision of instrumental support to elderly parents among middle-aged women and men
- Carers UK and Employers for carers (2013) Employers for Carers Task and Finish Group: Employers 'Business Benefits' Survey December 2012 – January 2013
- King and Pickard (2013) When is a carer's employment at risk? Longitudinal analysis of unpaid care and employment in midlife in England
- Le Bihan, Martin and Knijn (2013) Work and Care Under Pressure Care Arrangements Across Europe
- Courtin, Jemai and Mossialos (2015) Mapping support policies for informal carers across the European Union
- DWP (2014) Household finances of Carer's Allowance recipients
- NIHR School for Social Care Research (2014) Social care practice with carers: What social care support is provided to family carers? What support do family carers want?
- AARP and NAC (2015) Caregiving in the U.S.
- Glendinning, Mitchell and Brooks (2015) Ambiguity in practice? Carers' roles in personalised social care in England
- Pickard (2013) A growing care gap? The supply of unpaid care for older people by their adult children in England to 2023
- Mitchell and Glendinning (2016) How Local Authorities in England Allocate Resources to Carers through Carer Grants/Personal Budgets
- Pickard (2001) Carer Break or Carer-blind? Policies for Informal Carers in the UK
- Eurofound (2015), Working and Caring Reconciliation measures in times of demographic change, Publications Office of the European Union, Luxembourg.
- Informal Care Provision in Europe: Regulation and Profile of Providers, European Network of Economic Policy Research Institutes (ENEPRI) Research Report No. 96, November 2011
- Gender equality in caring responsibilities over the lifecycle, Fondazione Giacomo Brodolini 2011

European Commission; Social Protection Committee (2014); Adequate social protection for long-term care needs in an ageing society; European Commission, Staff Working Condition (SWD 2013/41 final): Long-term care in ageing societies: challenges and policy options

Miranda, V. (2011), "Cooking, Caring and Volunteering: Unpaid Work Around the World", OECD Social, Employment and Migration Working Papers, No. 116, OECD Publishing.

Family life and the needs of an ageing population – Eurobarometer analytical report, October 2008: http://ec.europa.eu/public_opinion/flash/fl_247_en.pdf

Colombo, F., et al., Help wanted? Providing and paying for Long-term care, in OECD Health Policy Studies. 2011, OECD: Paris.

Courtin, E., N. Jemai, and E. Mossialos, Mapping support policies for informal carers across the European Union. Health Policy, 2014. 118: p. 84-94.

Pavolini, E. and C. Ranci, Restructuring the welfare state: reforms in long-term care in Western European countries. Journal of European Social Policy, 2008. 18(3): p. 246-259.

Riedel, M., Financial support for informal care provision in European countries: a short overview. Health and Ageing Newsletter, 2012. 27: p. 1-4.

Hoffmann, F. and R. Rodrigues, Informal carers: who takes care of them?, in Policy Brief. 2010, European Centre for Social Welfare Policy and Research: Vienna.

Fujisawa, R. and F. Colombo, The Long-Term Care Workforce: Overview and Strategies to Adapt Supply to a Growing Demand, in OECD Health Working Papers. 2009, OECD: Paris.

Glendinning, C., et al., Care provision within families and its socio-economic impact on care providers across the European Union. 2009, Social Policy Research Unit, University of York: York.

Pavalko, E.K. and K.A. Henderson, Combining Care Work and Paid Work: Do Workplace Policies Make a Difference? Research on Aging, 2006. 28(3): p. 359-374.

Eldh, A.C. and E. Carlsson, Seeking a balance between employment and the care of an ageing parent. Scandinavian Journal of Caring Sciences, 2011. 25(2): p. 285-293.

Hassink, W.H.J. and B. Van den Berg, Time-bound opportunity costs of informal care: Consequences for access to professional care, caregiver support, and labour supply estimates. Social Science & Medicine, 2011. 73(10): p. 1508-1516.

Houser, A. and M.J. Gibson, Valuing the invaluable. The economic value of family caregiving - 2008 update. 2009, AARP Public Policy Institute: Washington.

Carers UK, Supporting working carers: a guide to requesting flexible working. 2014, Carers UK: London.

The 2015 Ageing Report, European Commission:
http://europa.eu/epc/pdf/ageing_report_2015_en.pdf

Naldini M., Pavolini E., Solera C., 'Does caring for the elderly affect mid-life women's employment? Differences across regimes', Collegio Carlo Alberto, Paper No. 368, October 2014.

Arksey, H. and C. Glendinning, Combining Work and Care: Carers' Decision-making in the Context of Competing Policy Pressures. Social Policy & Administration, 2008. 42(1): p. 1-18.

Arksey, H., Combining informal care and work: supporting carers in the workplace. Health & Social Care in the Community, 2002. 10(3): p. 151-161.

Pickard, L., et al., *Overcoming barriers: Unpaid care and employment in England*. 2012, NIHR School of Social Care Research: London.

Naldini M, Pavolini E, Solera C (2016), *Female employment and elderly care: the role of care policies and culture in 21 European countries*. *Work, Employment and Society* 30(4)

Carmichael, F., S. Charles, and C. Hulme, *Who will care? Employment participation and willingness to supply informal care*. *Journal of Health Economics*, 2010. 29(1): p.182-190.

Michaud, P.-C., A. Heitmueller, and Z. Nazarov, *A dynamic analysis of informal care and employment in England*. *Labour Economics*, 2010. 17(3): p. 455-465.

Social Protection Committee (2014). *Adequate social protection for long-term care needs in an ageing society*.

Waddington, L., *Carers, gender and employment discrimination: what does EU law offer Europe's carers?*, in *Before and After the Economic Crisis: What Implications for the European Social Model?*, M.A. Moreau, Editor. 2011, Edward Elgar Publishing: Cheltenham. p. 101-128.

Flexible working arrangements

Janneke Plantenga and Chantal Remery (2009) *Flexible working time arrangements and gender equality* (The report was financed by and prepared for the EC/DG Employment, Social Affairs and Equal Opportunities)

Spencer Thompson and Dalia Ben-(2014), *Childmind the gap - Reforming childcare to support mothers into work*

http://www.ippr.org/files/images/media/files/publication/2014/02/childmind-the-gap_Feb2014_11899.pdf?noredirect=1

Colette Fagan, Clare Lyonette, Mark Smith and Abril Saldana-Tejeda, *International Labour Office (2011), The influence of working time arrangements on work-life integration or balance: A review of the international evidence* (http://www.ilo.org/wcmsp5/groups/public/---ed_protect/---protrav/---travail/documents/publication/wcms_187306.pdf)

Dr Rachel Pruchno, Dr Leon Litchfield, Dr Mindy Fried (2000), *Measuring the impact of workplace flexibility* (http://www.bc.edu/content/dam/files/centers/cwf/research/publications/pdf/BCCWF_Flex_Impact_Final_Report.pdf)

Daniel Possenriede (2011) , *The effects of flexible working time arrangements on absenteeism - the Dutch case*.
http://doku.iab.de/veranstaltungen/2011/ws_flex2011_possenriede.pdf

Eurofound (2008). *Commission reviews social partner agreement on teleworking*.

Helen Russell, Philip J. O'Connell and Frances McGinnity (2007), *The impact of Flexible Working Arrangements on Work-Life Conflict and Work Pressure in Ireland* (<https://www.esri.ie/pubs/WP189.pdf>)

Kevin Cullen, Sarah Delaney and Petrina Duff (2004), *Caring, Working and Public Policy* (http://www.ihrec.ie/download/pdf/caring_working_and_public_policy.pdf)

The Council of Economic Advisers (2014), *Work-Life Balance and the Economics of Workplace Flexibility*, (https://www.whitehouse.gov/sites/default/files/docs/updated_workplace_flex_report_final_0.pdf)

OECD (2012) *Closing the Gender Gap: Act Now* (<http://www.keepeek.com/Digital-Asset-Management/oecd/social-issues-migration->

health/closing-the-gender-gap/gender-equality-in-employment_9789264179370-5-en#.V6HqXqJGR6o#page15)

European Commission's Expert Group on Gender and Employment (2009), Gender segregation in the labour market Root causes, implications and policy responses in the EU

Daniela Del Boca, Silvia Pasqua, Chiara Pronzato (2008), Market Work and Motherhood Decisions in Contexts (<http://ftp.iza.org/dp3303.pdf>)

Child care

Key Data on Early Childhood Education and Care in Europe – 2014 Edition, Eurydice and Eurostat report (European Commission)

Early Childhood Education and Care Systems in Europe, National Information Sheets 2014/15, EURYDICE (European Commission)

University of East London and University of Ghent (2011), Competence requirements in early childhood education and care, European Commission

"Child well-being and quality of childcare", synthesis report, European Alliance for Families best practice workshop, 2011

The provision of childcare services - A comparative review of 30 European countries, European Commission, 2009

Care Provision within Families and its Socio-Economic Impact on Care Providers, European Commission, 2009

Barcelona objectives - The development of childcare facilities for young children in Europe with a view to sustainable and inclusive growth, European Commission, 2013

Caring for children in Europe: how childcare, parental leave and flexible working arrangements interact in Europe, RAND Europe, 2011

Mills, M., P. Präg, F. Tsang, K. Begall, J. Derbyshire, L. Kohle & S. Hoorens. 2013. Use of childcare services in the EU Member States and progress towards the Barcelona targets. Short Statistical Report No. 1. Prepared for the European Commission Directorate-General for Justice

European Parliament (2013), Quality in early childhood education and care

European Commission/EACEA/Eurydice, 2015. National Sheets on Education Budgets in Europe 2015. Eurydice Facts and Figures. Luxembourg: Publications Office of the European Union

Edward Melhuish (2016) Provision of quality early childcare services

DG EAC (2014), Study on the effective use of early childhood education and care in preventing early school leaving – executive summary

Eurofound (2015), Working conditions, training of early childhood care workers and quality of services – A systematic review, Publications Office of the European Union, Luxembourg.

DICE Database (2014), Provision of Childcare Facilities in the European Union – An Analysis of Member States' Progress Towards Meeting the Barcelona Targets

DG EAC (2014), Study on the effective use of early childhood education and care in preventing early school leaving – full report

http://ec.europa.eu/education/policy/school/early-childhood_en.htm

<http://www.oecd.org/edu/monitoringquality.htm>

<http://www.oecd.org/edu/school/earlychildhoodeducationandcare.htm>

Long-term care

Long-term care in the European Union, European Commission, 2008

Long-term care: need, use and expenditure in the EU-27, European Commission, Economic Papers 469, November 2012

Costa-Font J., Zigante V.: Long Term Care Coverage in Europe: A Case for 'Implicit Insurance Partnerships' Working Paper No: 37/2014 November 2014 LSE Health

Performance of long-term care systems in Europe, ENEPRI Research Report No. 117, December 2012

Rodrigues, R., Huber, M. & Lamura, G. (eds.) (2012). Facts and Figures on Healthy Ageing and Long-term Care. European Centre for Social Welfare Policy and Research: Vienna.

Damiani G. et al (2011): 'Patterns of Long Term Care in 29 European countries: evidence from an exploratory study', BMC Health Services Research 2011, 11:316

Rodrigues R., (2014) Long-term care – the problem of sustainable financing, DG EMPL

Adelina Comas-Herrera, Linda Pickard, Raphael Wittenberg, Juliette Malley, Derek King, (2010) The long-term care system for the elderly in England

EAPC (2013) Palliative care in long-term care settings for older people

DG JUST (2010), Long-Term Care for the elderly. Provisions and providers in 33 European countries

World Bank (2015), Golden Aging Prospects for Healthy, Active, and Prosperous Aging in Europe and Central Asia

ECFIN (2014), The 2015 Ageing Report Underlying Assumptions and Projection Methodologies

ECFIN (2014), The 2015 Ageing Report Economic and budgetary projections for the 28 EU Member States (2013-2060)

ECFIN (2014), The 2015 Ageing Report Statistical Annex

<http://www.oecd.org/els/health-systems/long-term-care.htm>

<http://stats.oecd.org//Index.aspx?QueryId=30140>

<http://www.eupace.eu/>

<http://www.ancien-longtermcare.eu/>

<http://ec.europa.eu/social/main.jsp?catId=792&>

<http://www.age-platform.eu/publication-type/age-publications>

http://europa.eu/epc/working_groups/ageing_en.htm

http://ec.europa.eu/eurostat/statistics-explained/index.php/Population_structure_and_ageing

Cross-cutting sources

Council conclusions (2011), European Pact for Gender Equality (2011-2020), 2011/C 155/02

11th International Review of Leave Policies and Related Research 2015

Commission report on Measures to address the challenges of work-life balance in the EU Member States, Iceland, Liechtenstein

EP report on a new strategy for gender equality post 2015

EPEC with COWI (2011 and updated 2016); Study on the costs and benefits of potential EU measures on paternity leave (unpublished); EPEC (2012 and updated 2016): Study on the costs and benefits of potential EU measures on filial leave (unpublished)

European Commission (2013), Towards Social Investment for Growth and Cohesion – including implementing the European Social Fund 2014-2020, COM(2013) 83 final.

European Commission (2010), Strategy for equality between women and men 2010-2015, COM(2010) 491 final.

European Commission (2010), Europe 2020: A strategy for smart, sustainable and inclusive growth, COM(2010) 2020.

European Commission (2000), Towards a Community framework strategy on gender equality (2001-2005), COM(2000) 335 final.

European Commission (2006), A Roadmap for equality between women and men 2006-2010, COM(2006) 92 final.

http://ec.europa.eu/europe2020/pdf/themes/2016/labour_market_participation_women_201605.pdf

http://ec.europa.eu/justice/gender-equality/document/index_en.htm#gender

http://ec.europa.eu/justice/gender-equality/document/index_en.htm#reports2014

<http://ec.europa.eu/social/main.jsp?langId=en&catId=89&newsId=2582&furtherNews=yes>

<http://www.equalitylaw.eu/>

<http://www.ilo.org/dyn/travail/travmain.home>

ICF's 2016 update report on carers' leave and associated fiches

ILO NATLEX Database of national labour, social security and related human rights legislation, Maternity protection

http://www.ilo.org/dyn/natlex/natlex4.listResults?p_lang=en&p_count=100183&p_classification=16&p_classcount=843

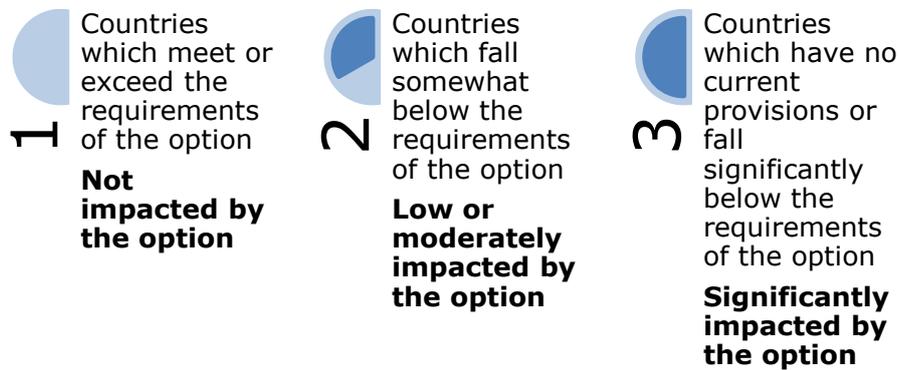
Leave network:

http://www.leavenetwork.org/lp_and_r_reports/country_reports/?S=ohne%3F%3Ftype%3D98%3Ftype%3D98%3Ftype%3D98%3F%3F%3Ftype%3D98%3Ftype%3D98

LSE (2016), Challenges of worklife balance faced by working families

Annex 13 Approach to clustering of Member States

This Annex outlines the steps taken to cluster Member States into three groups:



The categorical scale used in legal gap analysis (0= meets requirements; --- = currently no provisions in this area; -- = falls significant short of requirements; - = falls somewhat short of requirements; + = exceeds requirements) was transposed to numerical scale ranging from 0 - no gap to 1 - total gap.

Since one option consist of more than one condition to each of them weights have been assigned indicating the significance of the impact of this condition to the overall cost and benefits. The weighted average was used to create a compost score for the option, based on the scores of conditions within it.

Based on the value of the composite score of the option Member States were assigned to the three clusters:

- Member States with composite score of 0 were assigned to cluster 1 'Countries which meet or exceed the requirements of the option'
- Member States with composite score of above 0 and below 9th percentile of observations in the option, were assigned to cluster 2 'Countries which fall somewhat below the requirements of the option'
- Member States with composite score which equals to 9th percentile and above of observations in the option, were assigned to cluster 3 'Countries which have no current provisions or fall significantly below the requirements of the option'

The following sections provide information on weights assigned to each condition under the option, the distribution of the composite score, the number and names of countries in each of clusters.

1.3 Maternity leave

1.3.1 Option 1

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- No change in length – 0
- First two weeks fully paid – 0.6
- Entitlement for breastfeeding mothers to breaks of at least 1 hour per full working day – 0.2
- Obligation for employers to provide appropriate facilities for breastfeeding – 0.2

Figure below provides an overview of composite score of all conditions under the option.

Figure 1. Distribution of the composite score – maternity leave Option 1

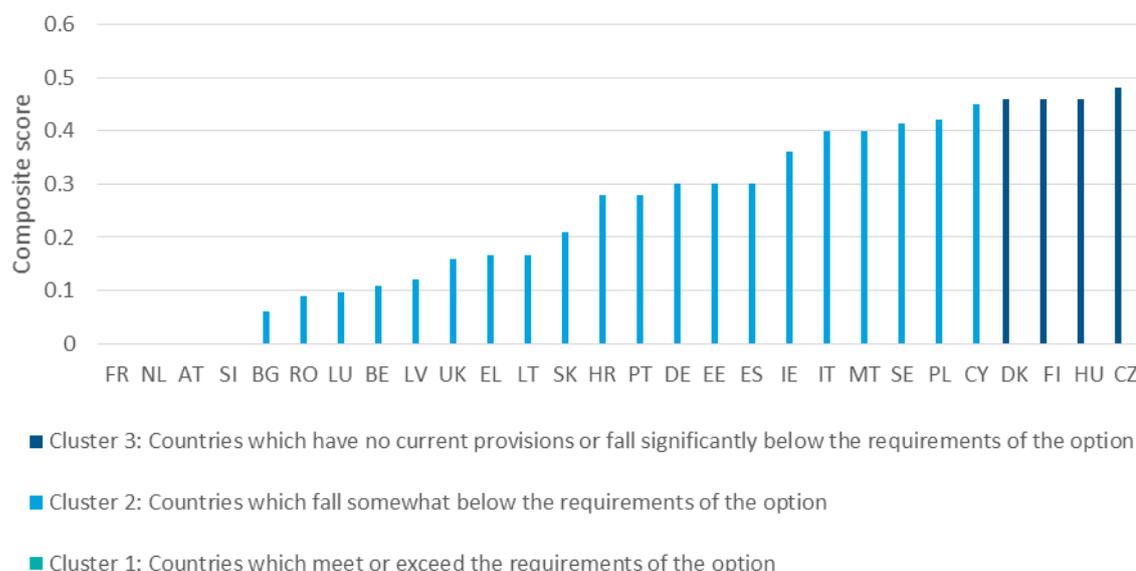


Table below provides information about number, share and names of Member States in each cluster.

Table 178. Clusters of countries – maternity leave Option 1

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥0.46	4	14%	CZ DK FI HU
Cluster 2: Countries which fall somewhat below the requirements of the option		20	71%	BE BG CY DE EE EL ES HR IE IT LT LU LV MT PL PT RO SE SK UK
Cluster 1: Countries which meet or exceed the requirements of the option	0	4	14%	AT FR NL SI

1.3.2 Option 2

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- No change in length or pay – 0.5
- Entitlement for breastfeeding mothers to breaks of at least 1 hour per full working day – 0.5
- Obligation for employers to provide appropriate facilities for breastfeeding –

Figure below provides an overview of composite score of all conditions under the option.

Figure 2. Distribution of the composite score – maternity leave Option 2

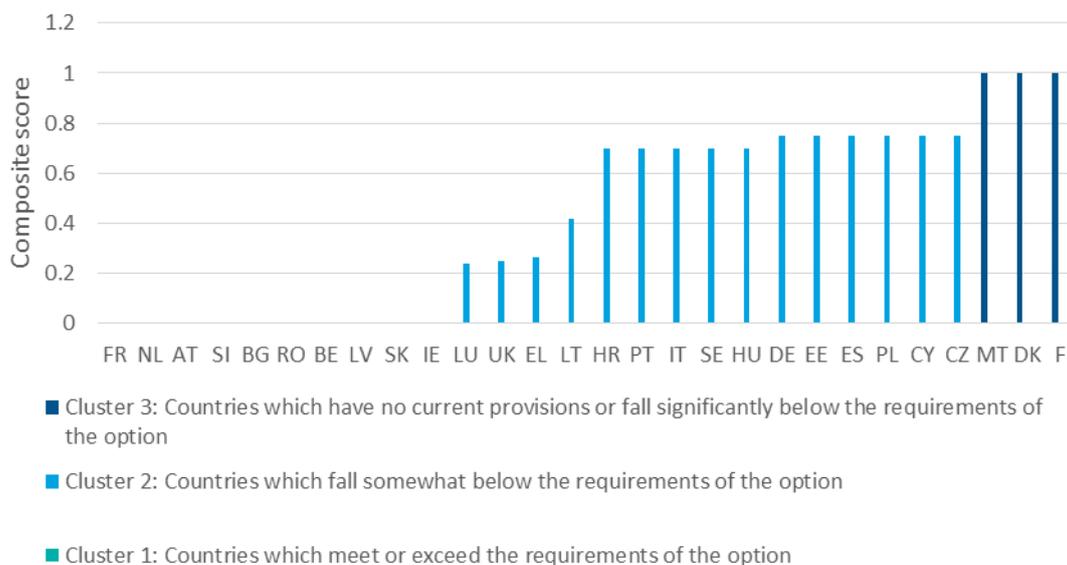


Table below provides information about number, share and names of Member States in each cluster.

Table 179. Clusters of countries – maternity leave Option 2

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥0.83	3	11%	DK FI MT
Cluster 2: Countries which fall somewhat below the requirements of the option		15	54%	CY CZ DE EE EL ES HR HU IT LT LU PL PT SE UK
Cluster 1: Countries which meet or exceed the requirements of the option	0	10	36%	AT BE BG FR IE LV NL RO SI SK

1.4 Paternity leave

1.4.1 Option 1

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- One week of paternity leave; Unpaid – 1

Figure below provides an overview of composite score of all conditions under the option.

Figure 3. Distribution of the composite score – paternity leave Option 1

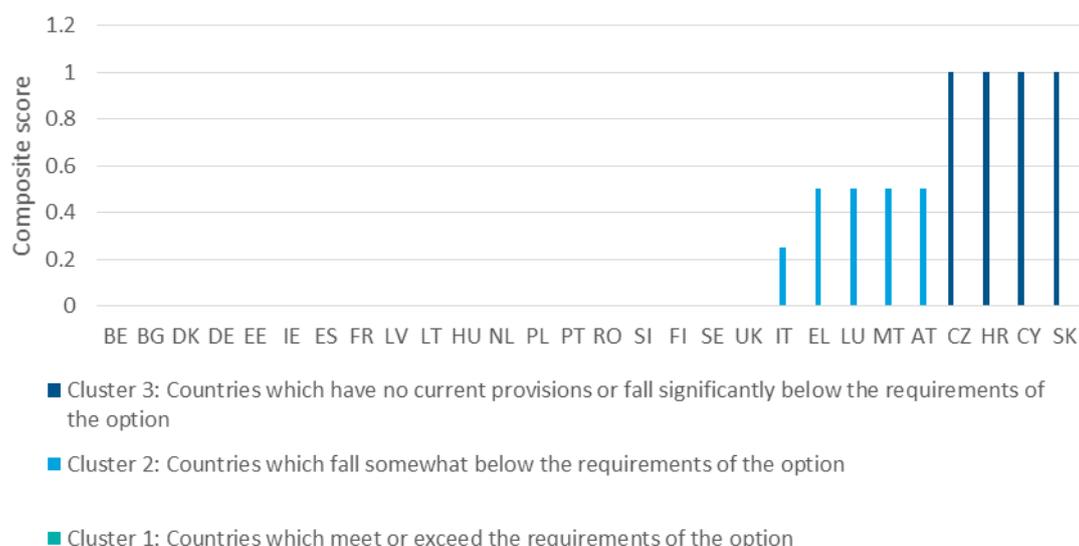


Table below provides information about number, share and names of Member States in each cluster.

Table 180. Clusters of countries – paternity leave Option 1

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥ 1.00	4	14%	CZ HR CY SK
Cluster 2: Countries which fall somewhat below the requirements of the option		5	18%	EL IT LU MT AT
Cluster 1: Countries which meet or exceed the requirements of the option	0	19	68%	BG DK DE EE IE ES FR LV LT HU NL PL PT RO SI FI SE UK

1.4.2 Option 2

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- One week of paternity leave; Compensated at least at the level of sick pay – 1

Figure below provides an overview of composite score of all conditions under the option.

Figure 4. Distribution of the composite score – paternity leave Option 2

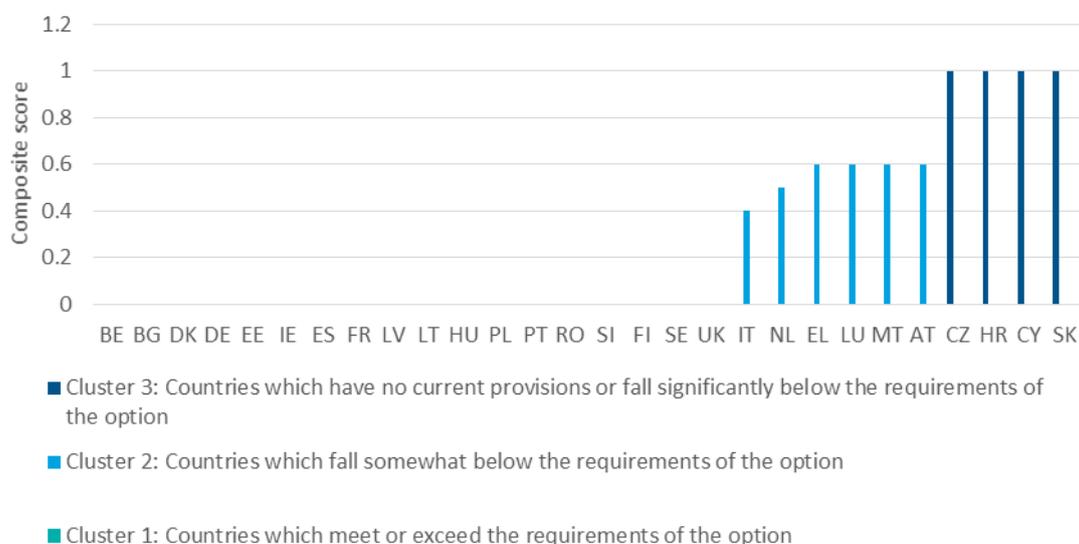


Table below provides information about number, share and names of Member States in each cluster.

Table 181. Clusters of countries – paternity leave Option 2

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥ 1.00	4	14%	CZ HR CY SK
Cluster 2: Countries which fall somewhat below the requirements of the option		6	21%	EL IT LU MT NL AT
Cluster 1: Countries which meet or exceed the requirements of the option	0	18	64%	BE BG DK DE EE IE ES FR LV LT HU PL PT RO SI FI SE UK

1.4.3 Option 3

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- Two weeks of paternity leave; Compensated at least at the level of sick pay – 1

Figure below provides an overview of composite score of all conditions under the option.

Figure 5. Distribution of the composite score – paternity leave Option 3

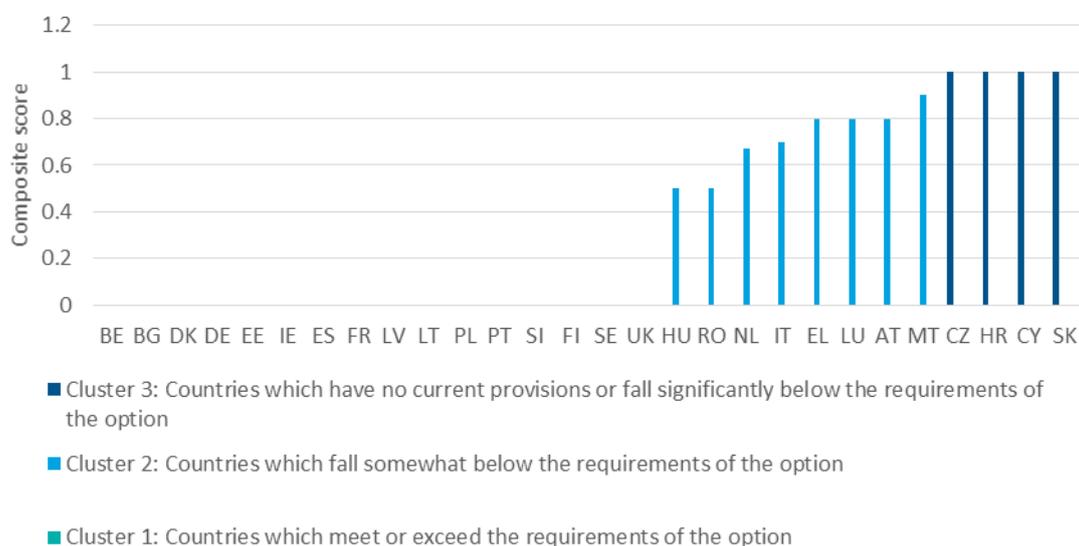


Table below provides information about number, share and names of Member States in each cluster.

Table 182. Clusters of countries – paternity leave Option 3

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥1.00	4	14%	CZ HR CY SK
Cluster 2: Countries which fall somewhat below the requirements of the option		8	29%	EL IT LU HU MT NL AT RO
Cluster 1: Countries which meet or exceed the requirements of the option	0	16	57%	BE BG DK DE EE IE ES FR LV LT PL PT SI FI SE UK

1.5 Parental leave

1.5.1 Option 1

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- Entitlement to flexible uptake; 8 years as maximum age of the child – 1
- No change in length; Non-transferable period or pay – 0

Figure below provides an overview of composite score of all conditions under the option.

Figure 6. Distribution of the composite score – parental leave Option 1

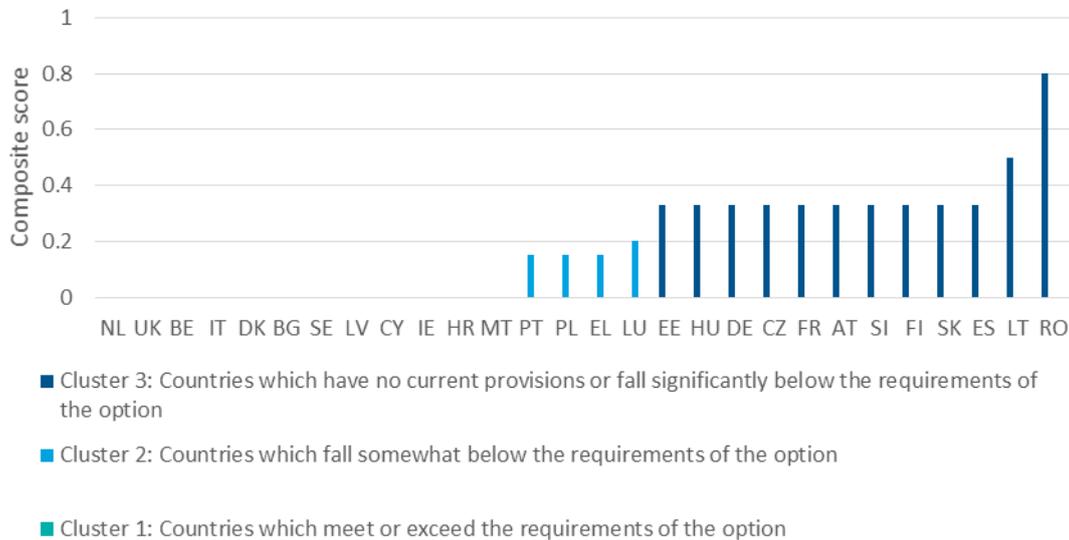


Table below provides information about number, share and names of Member States in each cluster.

Table 183. Clusters of countries – parental leave Option 1

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥0.33	12	43%	CZ DE EE ES FR LT HU AT RO SI SK FI
Cluster 2: Countries which fall somewhat below the requirements of the option		4	14%	EL LU PL PT
Cluster 1: Countries which meet or exceed the requirements of the option	0	12	43%	BE BG DK IE HR IT CY LV MT NL SE UK

1.5.2 Option 2

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- Entitlement to flexible uptake; 8 years as maximum age of the child – 0.33
- 1 month non-transferable; Paid at least at sick pay level – 0.67

Figure below provides an overview of composite score of all conditions under the option.

Figure 7. Distribution of the composite score – parental leave Option 2

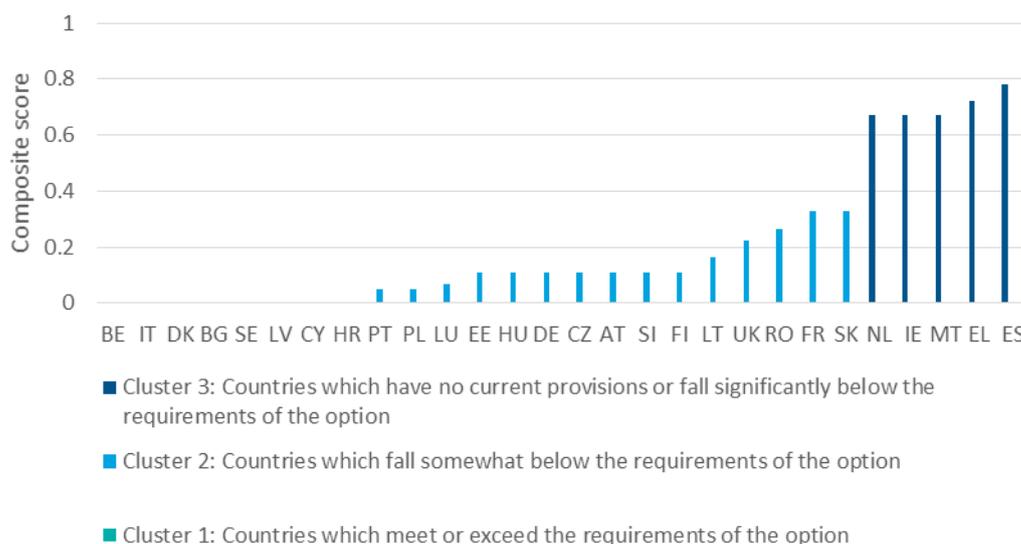


Table below provides information about number, share and names of Member States in each cluster.

Table 184. Clusters of countries – parental leave Option 2

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥0.67	5	18%	IE EL ES MT NL
Cluster 2: Countries which fall somewhat below the requirements of the option		15	54%	CZ DE EE FR LT LU HU AT PL PT RO SI SK FI UK
Cluster 1: Countries which meet or exceed the requirements of the option	0	8	29%	BE BG DK HR IT CY LV SE

1.5.3 Option 3

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- Entitlement to flexible uptake; 8 years as maximum age of the child – 0.35
- 4 months non-transferable – 0.25
- Paid at least at sick pay level for the 4 months – 0.4

Figure below provides an overview of composite score of all conditions under the option.

Figure 8. Distribution of the composite score – parental leave Option 3

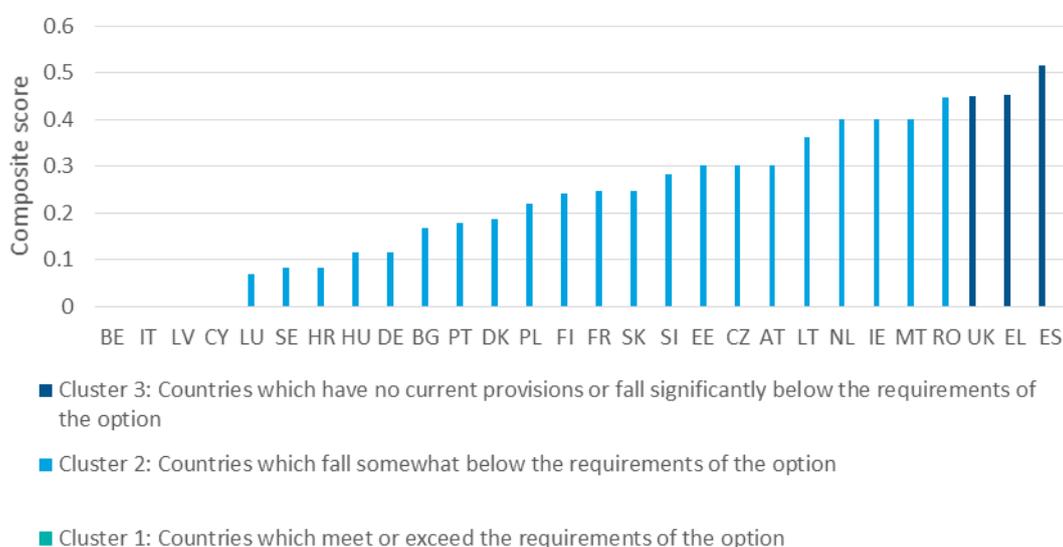


Table below provides information about number, share and names of Member States in each cluster.

Table 185. Clusters of countries – parental leave Option 3

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥0.45	3	11%	EL ES UK
Cluster 2: Countries which fall somewhat below the requirements of the option		21	75%	BG CZ DK DE EE IE FR HR LT LU HU MT NL AT PL PT RO SI SK FI SE
Cluster 1: Countries which meet or exceed the requirements of the option	0	4	14%	BE IT CY LV

1.6 Carers leave

1.6.1 Option 1

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- 12 weeks throughout career – 0.4
- Unpaid – 0.5
- Entitlement to flexible uptake – 0.1

Figure below provides an overview of composite score of all conditions under the option.

Figure 9. Distribution of the composite score – carers leave Option 1

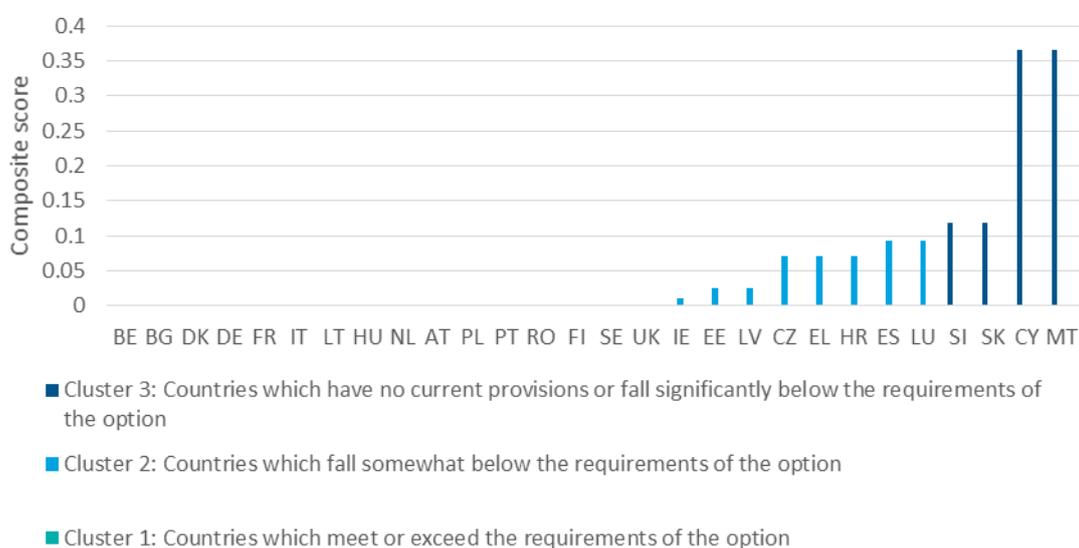


Table below provides information about number, share and names of Member States in each cluster.

Table 186. Clusters of countries – carers leave Option 1

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥0.12	0	0%	CY MT SI SK
Cluster 2: Countries which fall somewhat below the requirements of the option		8	29%	CZ EE IE EL ES HR LV LU
Cluster 1: Countries which meet or exceed the requirements of the option	0	16	57%	BE BG DK DE FR IT LT HU NL AT PL PT RO FI SE UK

1.6.2 Option 2

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- 4 weeks throughout career – 0.3
- Paid at least at sick pay level – 0.6
- Entitlement to flexible uptake – 0.1

Figure below provides an overview of composite score of all conditions under the option.

Figure 10. Distribution of the composite score – carers leave Option 2

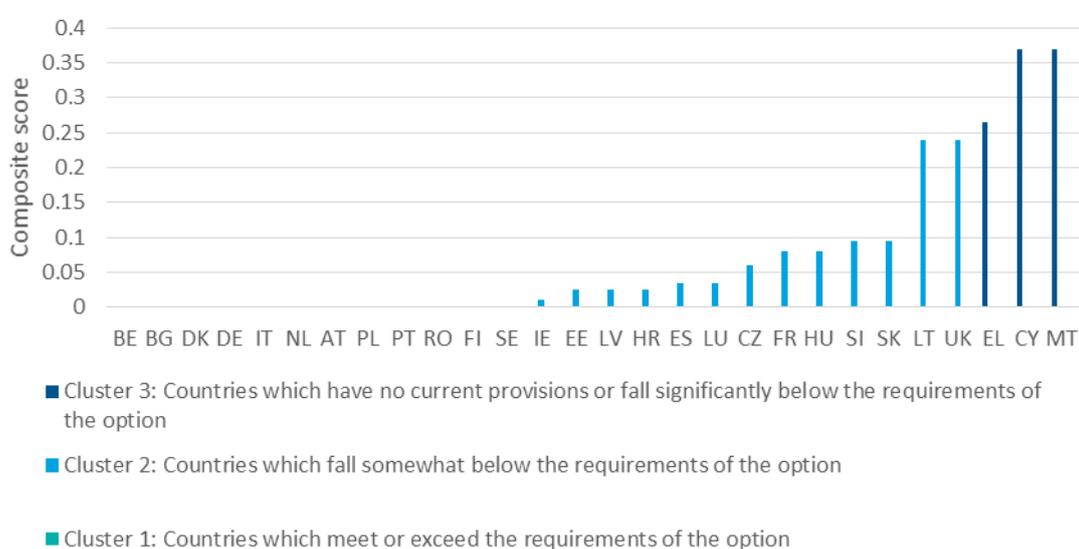


Table below provides information about number, share and names of Member States in each cluster.

Table 187. Clusters of countries – carers leave Option 2

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥0.25	3	11%	EL CY MT
Cluster 2: Countries which fall somewhat below the requirements of the option		13	46%	CZ EE IE ES FR HR LV LT LU HU SI SK UK
Cluster 1: Countries which meet or exceed the requirements of the option	0	12	43%	BE BG DK DE IT NL AT PL PT RO FI SE

1.6.3 Option 3

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- 5 days/dependent relative/year; Paid at least at sick pay level – 0

Figure below provides an overview of composite score of all conditions under the option.

Figure 11. Distribution of the composite score – carers leave Option 3

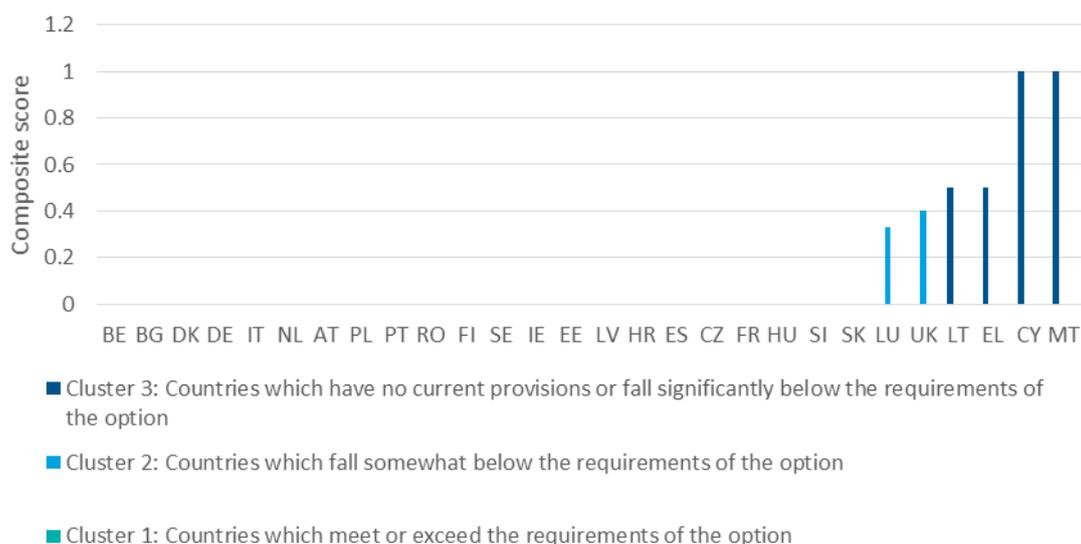


Table below provides information about number, share and names of Member States in each cluster.

Table 188. Clusters of countries – carers leave Option 3

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥0.50	4	14%	EL CY LT MT
Cluster 2: Countries which fall somewhat below the requirements of the option		0	0%	LU UK
Cluster 1: Countries which meet or exceed the requirements of the option	0	22	79%	BE BG CZ DK DE EE IE ES FR HR IT LV HU NL AT PL PT RO SI SK FI SE

1.7 Flexible working arrangements

1.7.1 Option 1

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- Right to request FWA, including disaggregated data for:
 - part-time work – 0.4
 - flexitime – 0.5
 - telework – 0.1

Figure below provides an overview of composite score of all conditions under the option.

Figure 12. Distribution of the composite score flexible working arrangements Option 1

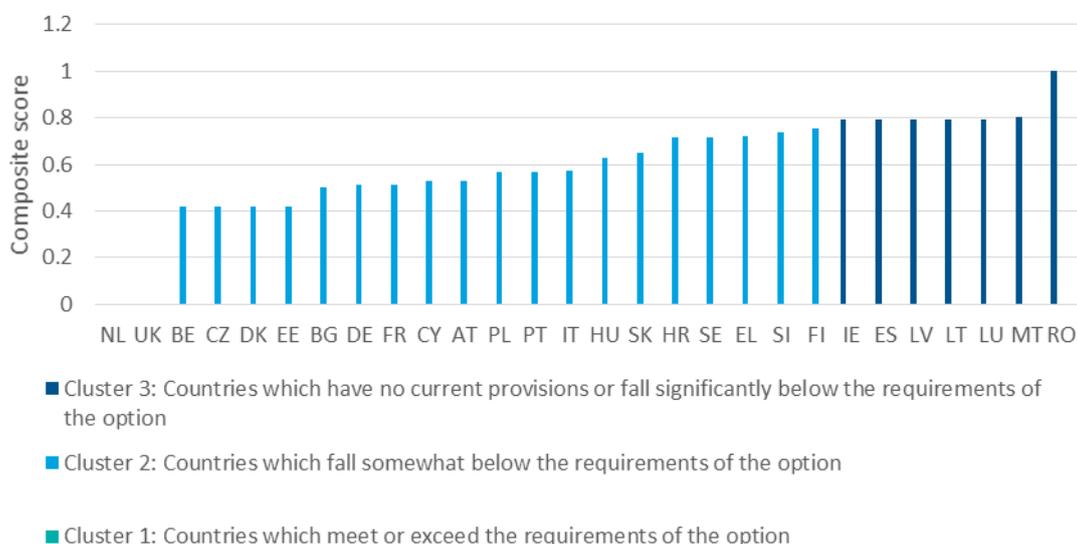


Table below provides information about number, share and names of Member States in each cluster.

Table 189. Clusters of countries – flexible working arrangements Option 1

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥0.79	7	25%	IE ES LV LT LU MT RO
Cluster 2: Countries which fall somewhat below the requirements of the option		19	68%	BE BG CZ DK DE EE EL FR HR IT CY HU AT PL PT SI SK FI SE

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 1: Countries which 0 meet or exceed the requirements of the option		2	7%	NL UK

1.8 Combined options

1.8.1 Combination 1

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- Option 2: Paternity leave: 1 week, paid at least at sick pay level – 0.1
- Option 4: Parental leave: flexible uptake, until child is 12, 4 months paid at least at sick pay level, entirely non-transferable – 0.2
- Option 6: Carer's leave: 5 days/relative/year paid at least at sick pay level – 0.1
- Option 1: FWA: right to request for parents and carers – 0.6

Figure below provides an overview of composite score of all conditions under the option.

Figure 13. Distribution of the composite score – combination 1

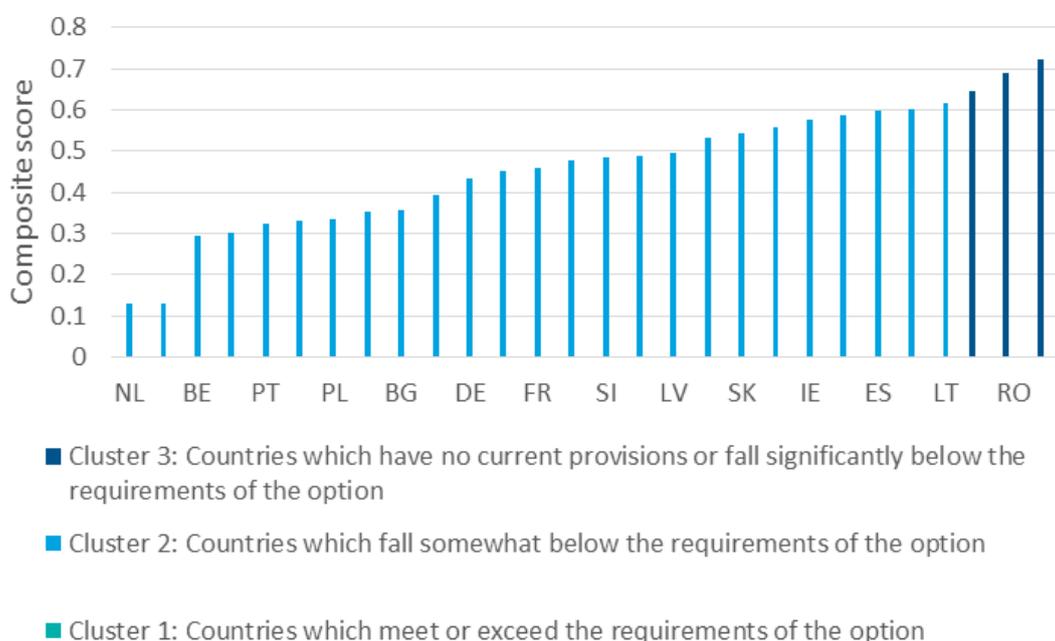


Table below provides information about number, share and names of Member States in each cluster.

Table 190. Clusters of countries – combination 1

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥0.63	3	11%	LU MT RO
Cluster 2: Countries which fall somewhat below the requirements of the option		25	89%	BE BG CZ DK DE EE IE EL ES FR HR IT CY LV LT HU NL AT PL PT SI SK FI SE UK
Cluster 1: Countries which meet or exceed the requirements of the option	0	0	0%	

1.8.2 Combination 2

The following weights were assigned to each of the conditions under the option indicating their impact on the cost and benefits:

- Parental Option 2: Entitlement to flexible uptake; 12 years as maximum age of the child; 1 month non-transferable and paid at least at sick pay level – 0.2
- Option 1: FWA: right to request for parents and carers – 0.8

Figure below provides an overview of composite score of all conditions under the option.

Figure 14. Distribution of the composite score – combination 2

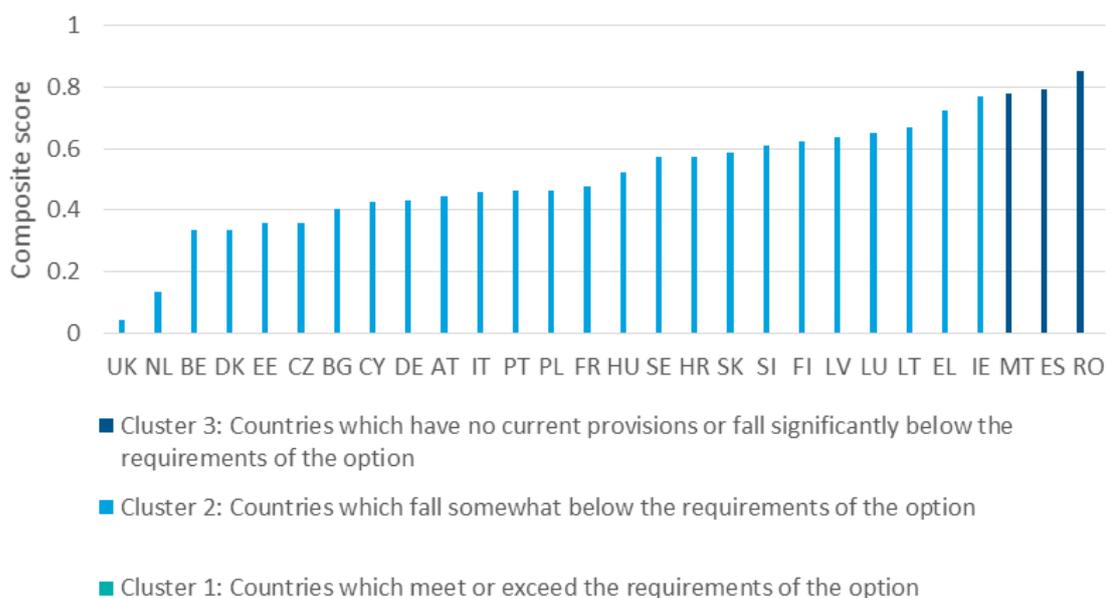


Table below provides information about number, share and names of Member States in each cluster.

Table 191. Clusters of countries – combination 2

Name	Threshold	Count	Percent	Countries in a cluster
Cluster 3: Countries which have no current provisions or fall significantly below the requirements of the option	≥ 0.77	3	11%	ES MT RO
Cluster 2: Countries which fall somewhat below the requirements of the option		25	89%	BE BG CZ DK DE EE IE EL FR HR IT CY LV LT LU HU NL AT PL PT SI SK FI SE UK
Cluster 1: Countries which meet or exceed the requirements of the option	0	0	0%	

HOW TO OBTAIN EU PUBLICATIONS

Free publications:

- one copy:

via EU Bookshop (<http://bookshop.europa.eu>);

- more than one copy or posters/maps:
 - from the European Union's representations (http://ec.europa.eu/represent_en.htm);
 - from the delegations in non-EU countries (http://eeas.europa.eu/delegations/index_en.htm);
 - by contacting the Europe Direct service (http://europa.eu/europedirect/index_en.htm) or calling 00 800 6 7 8 9 10 11 (freephone number from anywhere in the EU) (*).

(*) The information given is free, as are most calls (though some operators, phone boxes or hotels may charge you).

Priced publications:

- via EU Bookshop (<http://bookshop.europa.eu>).

Priced subscriptions:

- via one of the sales agents of the Publications Office of the European Union (http://publications.europa.eu/others/agents/index_en.htm).



Publications Office

doi:[number]