

Legal Approaches to Some Aspects of the Reconciliation of Work, Private and Family Life in Thirty European Countries



Legal Approaches to Some Aspects of the Reconciliation of Work, Private and Family Life in Thirty European Countries

EUROPEAN NETWORK OF LEGAL EXPERTS IN THE FIELD OF GENDER EQUALITY

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List of Abbreviations

| | |
|----|---|
| AT | Republic of Austria |
| BE | Kingdom of Belgium |
| BG | Republic of Bulgaria |
| CY | Republic of Cyprus |
| CZ | Czech Republic |
| DE | Federal Republic of Germany |
| DK | Kingdom of Denmark |
| EE | Republic of Estonia |
| EL | Hellenic Republic |
| ES | Kingdom of Spain |
| FI | Republic of Finland |
| FR | French Republic |
| HU | Republic of Hungary |
| IC | Republic of Iceland |
| IE | Ireland |
| IT | Italian Republic |
| LI | Principality of Liechtenstein |
| LT | Republic of Lithuania |
| LU | Grand Duchy of Luxembourg |
| LV | Republic of Latvia |
| MT | Republic of Malta |
| NO | Kingdom of Norway |
| NL | Kingdom of the Netherlands |
| PL | Republic of Poland |
| PT | Portuguese Republic |
| RO | Romania |
| SE | Kingdom of Sweden |
| SI | Republic of Slovenia |
| SK | Slovak Republic |
| UK | United Kingdom of Great Britain and Northern Ireland |

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Part I – General Overview

1. Introduction

One of the six priorities set by the European Commission in the Roadmap for equality between men and women for the period 2006-2010 is further enhancing the possibilities to reconcile work, private and family life. The proposed targets include flexible working arrangements, increasing (child) care services and better reconciliation policies for both men and women.¹ The fact that reconciliation policies should be aimed at both men and women presupposes that such policies also address the current structural imbalance in the division of paid and unpaid work between men and women (see section 2). In this area, a great deal can be learned from the diverse state policies, legislative developments, collective agreements and different initiatives and practices in European countries. What are successful legal policies, developments or initiatives and which (legal) factors hamper the reconciliation of work, private and family life? These are the main questions addressed in this report. This report provides a general description and analysis of primarily legal measures which facilitate the reconciliation of work, private and family life in the Member States and the three EEA countries² and the legal provisions (or the lack thereof) that might hamper such reconciliation.

This is the second report that has been prepared on this issue by the European Network of Legal Experts in the field of Gender Equality for the European Commission, Directorate-General for Employment, Social Affairs and Equal Opportunities. The first Report on Pregnancy, Maternity, Parental and Paternity Rights provides an overview and analysis of general trends in the legislation and the case law as regards pregnancy and maternity rights, parental leave, paternity leave and other kinds of family-related leave. It also describes the types of redress which are available when the law has been infringed, as well as measures taken by the social partners.³ This second Report on the Reconciliation of Work, Private and Family Life complements the information provided in the first report of the Network and does not therefore include information on different forms of pregnancy, maternity, paternity and parental leave, although some observations on taking up leaves could not be entirely circumvented. In this report not only issues concerned with the reconciliation of work and parenthood are addressed, but also other forms of care for e.g. elderly, sick partners and family members and other social activities, such as voluntary work. Recently, also two other reports on the reconciliation issue were published by the European Commission.⁴

¹ Communication from the Commission to the Council, the European Parliament, the European Economic and Social Committee and the Committee of the Regions *A Roadmap for equality between women and men 2006-2010* COM (2006) 92 final, p. 5.

² Iceland, Liechtenstein and Norway.

³ The Commission's Network of legal experts in the fields of employment, social affairs and equality between men and women, *Report on Pregnancy, Maternity, Parental and Paternity Rights*, March 2007. The report is available in English, in electronic version: http://ec.europa.eu/employment_social/gender_equality/legislation/bulletin_en.html, accessed 2 July 2008.

⁴ The EU Expert group on Gender, Social Inclusion and Employment (EGGGSIE), *Reconciliation of Work and Private Life: a comparative review of thirty countries*, September 2005, available at: http://ec.europa.eu/employment_social/publications/2005/ke6905828_en.pdf, accessed 3 April 2008 and European Commission, *Reconciliation of professional and private life: exchange of good practices*, Luxembourg, Office for Official Publications of the European Communities 2007, avail-

The first part of this report offers a description of some general trends and a summary of the national reports. The second part includes thirty tables, in which the information is summarized for each country. In each table the main difficulties which employees face in the reconciliation of work, private and family life are first described. The tables also include an overview of the main (legal) sources, the legislation and collective agreements regarding part-time work and adjustment of working time; job sharing and flexible working time; time-credit schemes and lifecycle regulations; and (financial) support for child-care facilities. The question whether statutory social security schemes cover (financial) risks related to some (temporary) forms of leave in relation to care and/or a temporary reduction of working time is answered in relation to unemployment, incapacity to work and the building up of pensions. Information is also provided regarding the question whether an employee is entitled to some financial compensation in the case of a temporary working-time reduction. Finally, attention is paid to the different tax systems and their potential positive or negative impact on reconciliation. To round off, some good practices are described and some suggestions are made for measures at the EU level.

2. Different employment patterns

In the European Union 72 % of men and 57 % of women aged 15-64 were in paid employment in 2006.⁵ Most men usually work 35 hours or more a week (94 %) compared with 64 % of women. Almost 9 % of women worked 30-34 hours a week, around 20 % worked 15-29 hours a week and 6 % less than 15 hours a week.⁶ The imbalance in the division of paid work between men and women goes hand in hand with the gendered imbalance as regards unpaid domestic work. A survey of 14 EU Member States shows that women spend, on average, some 2 hours and 40 minutes a day more on domestic work than men. Women spend particularly more time than men on cooking, washing and cleaning as well as child care. Men spend more time on gardening and household maintenance.⁷

In all thirty countries which are the subject of this report, the proportion of men of working age in employment is higher compared with women. **Iceland** had the highest proportion of men (87 %) and women (80.5 %) in employment in 2005.⁸ This country

able at: http://ec.europa.eu/employment_social/emplweb/publications/publication_en.cfm?id=94, accessed 2 July 2008.

See on child care: European Commission Directorate-General for Employment, Social Affairs and Equal Opportunities, *Child Poverty and Well-Being in the EU*, Luxembourg, Office for Official Publications of the European Communities 2008. Available at http://ec.europa.eu/employment_social/spsi/docs/social_inclusion/2008/child_poverty_en.pdf, accessed 8 July 2008.

⁵ EU-25: Eurostat, *The life of women and men in Europe. A statistical portrait*, Eurostat Statistical books 2008, Luxembourg, Office for Official Publications of the European Communities 2008, p. 53.

⁶ Eurostat, *The life of women and men in Europe. A statistical portrait*, Eurostat Statistical books 2008, p. 53, Luxembourg, Office for Official Publications of the European Communities 2008, p. 84.

⁷ Eurostat, *The life of women and men in Europe. A statistical portrait*, Eurostat Statistical books 2008, p. 53, Luxembourg, Office for Official Publications of the European Communities 2008, p. 111.

⁸ Eurostat, *The life of women and men in Europe. A statistical portrait*, Eurostat Statistical books 2008, Luxembourg, Office for Official Publications of the European Communities 2008, p. 53. However, national statistics of the first quarter of 2008 show that these percentages have decreased: 85,5 % of the men are active on the labour market and 76,1 % of the women: The Ministry of Social Affairs, Statistics Iceland: *Women and Men in Iceland 2009*. Available at:

also has one of the highest women's fertility rates in Europe. It is one of the countries where the breadwinner role model is almost extinct and where marriage does not seem to have an impact on the participation of women in the labour market.⁹ However, just as in all the other countries, reconciling work, private and family life presents difficulties, in particular for younger generations. They face demands and expectations from both the older generations and their younger counterparts.

3. Developments at the European level and in European law

The European Community has the task of promoting equality between men and women (Article 2 TEC) and the aim of eliminating inequalities and promoting equality between men and women in all its activities (Article 3(2) TEC). Facilitating the reconciliation of work, private and family life clearly belongs to these objectives and tasks. Promoting such reconciliation is also part of the renewed Lisbon Strategy. In Guideline 18 of the Employment Guidelines (2005-2008) one of the priorities of the employment strategy is to promote a lifecycle approach to work, also through a better reconciliation of work and private life and the provision of accessible and affordable child-care facilities and care for other dependants.¹⁰

The European Council further stressed in March 2006 that it is time to make a firm commitment at the European level to implement policies to promote women's employment and to ensure a better work-life balance. In addition, the Council agreed that the availability of quality child care should be increased in line with Member States' own national targets. To this end, the Council approved the European Pact for Gender Equality, in order to contribute to fulfilling EU ambitions on gender equality as mentioned in the EC Treaty. Promoting a better work-life balance is also meant to close the gender gaps in employment and social protection and to meet demographic challenges such as an ageing population. The European Gender Equality Pact has been adopted for encouraging action on Member State and Union level in different fields such as measures to close gender gaps and to combat gender stereotypes in the labour market, measures to promote a better work-life balance for all and measures to reinforce governance through gender mainstreaming and better monitoring. Actions to promote a better work-life balance for all include achieving the objectives set at the European Council in Barcelona in March 2002 on the provision of child-care facilities, improving the provision of care facilities for other dependants and promoting parental leave for both women and men.¹¹

In October 2006, the European Commission launched a first-phase consultation of the social partners at Community level on the issue of reconciliation of professional, private and family life in accordance with Article 138 TEC with a view to improving

http://eng.felagsmalaraduneyti.is/media/acrobat-enskar_sidur/Women_and_Men_in_Iceland_2008.pdf, accessed 14 July 2008.

⁹ According to the information provided by the expert of the Network for Iceland, Herdís Thorgeirsdóttir, with reference to: Gísli Hrafn Atlason, 'On reconciliation of gender equality and daily routines in Iceland' in J. Reingardiene, *Between Paid and Unpaid Work: Family Friendly Policies and Gender Equality in Europe*, Vilnius 2006, http://www.jafnretti.is/D10/_Files/island_gislihrafn_en.pdf, accessed 2 July 2008.

¹⁰ Council Decision of 12 July 2005 on Guidelines for the employment policies of the Member States, OJ 2005, L 205/21.

¹¹ Conclusions of the Council of the European Union, 23-24 March 2006, Brussels, section 40, available at: <http://register.consilium.europa.eu/pdf/en/06/st07/st07775-re01.en06.pdf>, accessed 10 July 2008. See also: http://ec.europa.eu/employment_social/gender_equality/gender_mainstreaming/familylife/family_life_reconciliation_en.html, accessed 10 July 2008.

and supplementing the existing framework.¹² The majority of organisations involved in this consultation acknowledged the importance of this issue and considered that further action is needed. However, views differ on what needs to be done and at what level. Some organisations consider that action should be taken at all appropriate levels, including the EU level; others consider that action is necessary at the national, sectorial, regional and/or company level.¹³ The Commission concluded after the first-stage consultation that priority should be given to a better sharing of family responsibilities between men and women and the care of dependent persons in an ageing society.¹⁴ In May 2007 the Commission launched the second-phase of the consultation on the reconciliation issue. According to the Commission, incentives for fathers to take parental leave, the payment of parental leave, paternity leave, and possibilities for leave to care for the elderly and other dependent family members would seem to be the priorities. The Commission put forward proposals for updating the existing legal framework, in particular the Pregnancy Directive 92/85/EEC and the Framework Agreement on Parental Leave (annex to Directive 96/34/EC); the introduction of new types of leave (paternity leave, adoption leave and leave to care for dependent family members); as well as other non-legislative measures. The Commission asked the European social partners to investigate the possibilities for negotiations on these proposals and to assess the provisions of their framework agreement on parental leave. In the Report on Equality between Men and Women 2008 the European Commission states that after analysing the replies it will be able, if appropriate, to table the proposals to improve the present legislative framework, taking account of the opening of any negotiations between the social partners and the results of the necessary impact analyses.¹⁵

Several Community law instruments and specific provisions are meant to facilitate the reconciliation of work and private life and grant important rights such as different forms of leaves, entitlements during leaves, protection against dismissal in relation to pregnancy and protection against unfavourable treatment of part-time workers. The main directives adopted up to now as regards leaves and the protection in relation to pregnancy and maternity are the Pregnancy Directive (92/85/EEC)¹⁶ and the Parental Leave Directive (96/34/EC).¹⁷ Furthermore many reconciliation issues relate to the application of the principle of equal pay for male and female workers for equal work or work of equal value (Article 141 EC) and the principle of equal treatment for men and women as regards access to employment, vocational training and promotion, and equal working conditions (Directive 76/207/EEC as amended by Directive 2002/73/EC).¹⁸ The European Court of Justice has given important judgements in this area. An overview of relevant provisions and case law regarding leaves is provided in

¹² European Commission, *First-stage consultation of European social partners on reconciliation of professional, private and family life*, SEC (2006) 1245, available at: http://ec.europa.eu/employment_social/social_dialogue/consultations_en.htm, accessed 10 July 2008.

¹³ Letter by the European Commission to the social partners of 30 May 2007, when the second-phase of the consultation was launched. Available at: http://ec.europa.eu/employment_social/social_dialogue/consultations_en.htm, accessed 10 July 2008.

¹⁴ European Commission, *Second stage of consultation of European social partners on reconciliation of professional, private and family life*, p. 14, available at: http://ec.europa.eu/employment_social/social_dialogue/consultations_en.htm, accessed 10 July 2008.

¹⁵ European Commission, Report from the Commission to the Council, the European Parliament, the European Economic and Social Committee and the Committee of the Regions, Equality between women and men 2008, COM (2008) 10 final, p. 5.

¹⁶ Directive 92/85/EEC, OJ L 348, 19.10.1992, p 1.

¹⁷ Directive 96/34/EC, OJ L 145, 3.6.1996, p. 4

¹⁸ Directive 2002/73/EC, OJ L 269, 23.9.2002, p.15.

the Report on Pregnancy, Maternity, Parental and Paternity Rights of the European Network of Legal Experts in the field of Gender Equality.¹⁹

Explicit references to the reconciliation of work, private and family life are found in many Community provisions. The Community Charter of Fundamental and Social Rights of Workers for example provides that measures should be developed to enable men and women to reconcile their occupational and family obligations.²⁰ In 2000, the Council adopted a Resolution on the balanced participation of women and men in family life.²¹ Such balanced participation of men and women in family life is recognized as one of the basic conditions for *de facto* equality (Section 2(a)). Member States, social partners and private and public employers are encouraged to take a wide range of measures in this area and the Commission is called on to propose new measures which facilitate the reconciliation (Section 4(c)). The Charter of Fundamental Rights of the European Union stipulates in Article 33(2):

To reconcile family and professional life, everyone shall have the right to protection from dismissal for a reason connected with maternity and the right to paid maternity leave and to parental leave following the birth or adoption of a child.

The Charter explicitly recognizes the right to reconcile family and professional life as a fundamental right of the European Union. It also explicitly guarantees a right to paid maternity leave. The Charter reflects the *acquis communautaire* on gender equality and on this point even achieves progress.²²

Some provisions address the possibilities for adjustment of working time and flexible working arrangements in order to facilitate the reconciliation of work, private and family life. For example, in the Framework Agreement on Part-time Work of the European social partners, which is implemented by means of Directive 97/81/EC,²³ the social partners stress the importance of measures to facilitate access to part-time work in order to facilitate the reconciliation of professional and family life.²⁴ Clause 5 of the Framework Agreement concerns opportunities for part-time work and Section 3 stipulates that:

As far as possible, employers should give consideration to:

- (a) requests by workers to transfer from full-time to part-time work that becomes available in the establishment;
- (b) requests by workers to transfer from part-time to full-time work or to increase their working time should the opportunity arise;

¹⁹ The Commission's Network of legal experts in the fields of employment, social affairs and equality between men and women, *Report on Pregnancy, Maternity, Parental and Paternity Rights*, March 2007. The report is available in English, in electronic version: http://ec.europa.eu/employment_social/gender_equality/legislation/bulletin_en.html, accessed 2 July 2008, p. 4-10.

²⁰ Commission of the European Communities, *Charter of Fundamental and Social Rights of Workers*, Luxembourg, Office of Official Publications of the European Communities, 1990, at para. 16.

²¹ Resolution of the Council and of the Ministers for Employment and Social Policy, meeting within the Council of 29 June 2000 on the balanced participation of women and men in family and working life, OJ 2000, C 218/5.

²² See on this issue S. Koukoulis-Spiliotopoulos 'The Lisbon Treaty and the Charter of Fundamental Rights: maintaining and developing the *acquis* in gender equality', *European Gender Equality Law Review*, forthcoming.

²³ Directive 97/81/EC, OJ L 14, 15.12.1997, p. 9.

²⁴ Preamble, at para. 5.

- (c) the provision of timely information on the availability of part-time and full-time positions in the establishment in order to facilitate transfers from full-time to part-time or vice versa;
- (d) measures to facilitate access to part-time work at all levels of the enterprise, including skilled and managerial positions, and where appropriate, to facilitate access by part-time workers to vocational training to enhance career opportunities and occupational mobility;
- (e) the provision of appropriate information to existing bodies representing workers about part-time working in the enterprise.

The social partners have an important role to play in order to facilitate the reconciliation of work, private and family life. The Recast Directive (2006/54/EC) stipulates in Article 21(2) as regards their role that:

Where consistent with national traditions and practice, Member States shall encourage the social partners, without prejudice to their autonomy, to promote equality between men and women, and flexible working arrangements, with the aim of facilitating the reconciliation of work and private life, (...)

Many provisions concern child care. In the Council Recommendation on child care different provisions stress the need to organize child-care services that meet the needs of parents and children.²⁵ More specifically, Article 3(2) stipulates that flexibility and diversity of child-care services should be encouraged as part of a strategy to increase choice and meet the different preferences, needs and circumstances of children and their parents, while preserving coherence between different services. Article 6 specifically addresses the sharing of responsibilities and reads:

As regards responsibilities arising from the care and upbringing of children, it is recommended that Member States should promote and encourage, with due respect for freedom of the individual, increased participation by men, in order to achieve a more equal sharing of parental responsibilities between men and women and to enable women to have a more effective role in the labour market.

It is further important to recall that the European Court of Justice has considered in *Danfoss* that the criterion of mobility, if it is understood as covering the employees adaptability to variable hours and variable places of work, 'may also work to the disadvantage of female employees, who, because of household and family duties for which they are frequently responsible, are not as able as men to organize their working time flexibly'.²⁶ In *Gerster and Hill* the ECJ explained that as regards the reconciliation of work, private and family life, 'Community policy in this area is to encourage and, if possible, adapt working conditions to family responsibilities. Protection of women within family life and in the course of their professional activities is, in the same way as for men, a principle which is widely regarded in the legal systems of the Member States as being the natural corollary of the equality between men and women, and which is recognised by Community law'.²⁷

²⁵ 92/241/EEC: Council recommendation of 31 March 1992 on child care, OJ L 123, 8.5.1992, p. 16.

²⁶ Case 109/88, *Handels- og Kontorfunktionærernes Forbund I Danmark v Dansk Arbejdsgiverforening* [1989] ECR 1989 3199, at para 21.

²⁷ Case C-1/95 *Gerster v Freistaat Bayern* [1997] ECR I-5253, at para 38 and C-243/95 *Hill and Stapleton v the Revenue Commissioners and the Department of Finance* [1998] ECR I-3739, at para. 42.

4. Overview of findings

4.1 General remarks

This overview of the findings has been compiled from the national reports which were submitted by all the experts of the European Network of Legal Experts in the field of Gender Equality in answer to the questionnaire by the European Commission (see Annex 1).²⁸

These national reports show in the first place the far-reaching influence of socio-economic and cultural factors on the possibilities to reconcile work, private and family life and the way this issue is perceived. In all the countries the burden of family and care responsibilities generally relies much more on women than on men, even if there are differences between the countries. Women are generally seen as carers (e.g. **Austria, Bulgaria, Germany, Greece, Luxembourg, Portugal** and **Slovenia**). This is even the case in countries where most women work and almost all of them work full time (e.g. **Portugal**). Consequently, reconciliation of work, private and family life is often perceived as a women's issue. Some aspects are important for all thirty countries, but even more for some countries than others. For example, gender stereotypes in relation to care responsibilities are persistent, but in some countries such as **Cyprus, Luxembourg** and **Malta** the male breadwinner culture is particularly dominant. Frequently, a strong traditional gender ideology goes hand in hand with practical and institutional impediments (e.g. the **Netherlands**).

Stereotyped traditional gender roles are further reinforced by reconciliation policies specifically or primarily targeted at women or young mothers in some countries (e.g. **Bulgaria, Estonia, France, Greece** and **Hungary**). Some policies are aimed at increasing fertility rates (e.g. **France, Poland, Slovakia** and **Slovenia**). It cannot be excluded that some demographic policies might have a negative impact on a more balanced division of paid and unpaid work between men and women. In some countries, the reconciliation of work, private and family life is a relatively new issue for debate and is still underestimated (e.g. **Bulgaria**). In other countries only more recently greater attention has been paid to this issue (e.g. **Cyprus, Estonia** and **Greece**).

The gender pay gap and the vertical and horizontal sex segregation in the labour market tend to reinforce the current gendered division of paid and unpaid work. This might hamper the reconciliation of work, private and family life of both men and women. The person earning the highest income in a household – mostly the man – often remains in continuous full-time employment, even if (more) care for children, a disabled or elderly relative or another person is (temporarily) required (e.g. **Czech Republic, Liechtenstein, Luxembourg, the Netherlands, Norway** and the **United Kingdom**).

In countries with a high unemployment rate, it might be very difficult to re-enter the labour market after having given up a job in relation to care responsibilities (e.g. **Italy** and **Greece**). On the other hand, a high employment rate might improve the willingness of employers in some sectors to provide more flexible work arrangements in order to retain skilled workers (mainly women) with family responsibilities in the workforce (e.g. **Ireland**).

²⁸ When a reference is made below to a specific country in bold, the described aspect has explicitly been mentioned by the national expert in the national report. This does not mean that these aspects are not relevant in countries that are not mentioned or that other aspects would not be relevant for the countries mentioned.

In many countries the costs of living are such that employees need to work full-time in order to generate enough income. Often, the high costs of child care reinforce the need for a higher income (e.g. **Denmark, Estonia, Ireland, Italy, Latvia, Lithuania, Poland, Portugal, Romania** and **Slovakia**).

Available leave facilities – even if they are gender neutral – are in most countries taken more often by women than men. Possible negative financial implications or worse working conditions related to some forms of leave therefore affect women more often than men. Labour market reasons may to some extent form an impediment for employees to make use of their rights to take leave in practice (e.g. **Greece, the Netherlands** and **Sweden**). Strong protective legislation and long periods of leave might have an adverse effect when employers are not inclined to hire women in their fertile age (e.g. **Czech Republic, France, Germany** and **Slovenia**).

For the countries of Central and Eastern Europe the transition process has often led to the reduction or even the abolition of existing institutional support, with, for example, less extended paid leave facilities and the collapse of different kinds of services, such as child-care facilities. This has influenced the employment patterns of both men and women. The poor financing of public services, in particular education and health care furthermore confront employees and families with greater burdens (e.g. **Hungary**). In most of these countries full-time employment is the most common form of employment, with a relatively low incidence of part-time work. Sometimes, this goes hand in hand with some reluctance against flexible work and atypical work (e.g. **Lithuania**).

In some countries, long working hours for full timers and overtime are very common (e.g. **Romania**, and the **United Kingdom**), which indeed creates additional impediments for women to combine work and care. On the other hand, part-time work is widespread, for example in **the Netherlands** and in **Germany**. However, even if the working-time patterns vary greatly between the different countries, in all the countries women, much more so than men, are working with part-time employment contracts.

In many countries, state policies addressing reconciliation issues are poorly developed (e.g. **Bulgaria, Cyprus, Estonia, Liechtenstein, Malta, Poland** and **Romania**). Legal standards are sometimes low and enforcement is lacking (e.g. **Latvia, Romania**). Specific data and studies highlighting the effects of some measures are lacking (e.g. **Italy** and **Greece**). Employer's organizations and employers are often rather reluctant to develop policies which address reconciliation issues and seem to be unaware or not sufficiently aware of the advantages of such policies for undertakings (e.g. **Bulgaria, Cyprus, Czech Republic, Greece, Lithuania, Malta, the Netherlands, Romania, Portugal** and **Slovenia**). Small undertakings appear to face more difficulties tackling reconciliation issues (e.g. **Cyprus**). Furthermore, issues related to the reconciliation of work, private and family life are in some countries not important issues for the unions. Consequently, provisions facilitating such reconciliation in collective agreements are lacking (e.g. **Bulgaria, Cyprus, Hungary, Latvia, Lithuania** and **Romania**).

4.2 The main difficulties in reconciling work, private and family life

Notwithstanding the differences, the factors that hamper the reconciliation of work, private and family life are rather similar in the thirty countries. In most countries, employees who wish or who have to reconcile work, private and family life face many and diverse difficulties. The situation seems to be less problematic in **Norway** and

Sweden. In almost all other countries the lack of high quality and affordable services, in particular institutional care facilities for children, care structures for severely disabled persons and the elderly, forms a major impediment for reconciliation. Structures and services are very insufficient and expensive, especially for employees with lower incomes. In **Latvia**, for example, for municipalities often only a very low budget is available for child-care services and therefore a great majority of young children under three years old have no access to such services. Furthermore, the real costs of privately employing a babysitter largely exceed the average net salary in this Member State. Due to demographic developments the care demands of the elderly will increase in the short and medium term and this might even worsen the existing situation. There is a lack of sufficient and affordable institutions so that the elderly continue to live at home or with their children (e.g. **Germany, Ireland and Luxembourg**). Some countries have many legal provisions, but lack a comprehensive infrastructure and facilities (e.g. **Italy**). The low quality of public transport or traffic congestion might be also problematic (e.g. **Italy**, and the **Netherlands**).

In most countries time conflicts arise between work obligations and care responsibilities. The dominant concept of an employee is still an employee who works full time and is available on short notice to work overtime if necessary (e.g. **Germany and Romania**). Working hours often do not match school hours, in particular in the case of full-time work (e.g. **Germany, Malta, the Netherlands, Romania and Poland**). In **Greece**, there is a gradually extending, but not yet adequate pilot programme of public 'day' kindergarten and primary schools. School vacations are mostly much longer than the vacations of parents (e.g. **Greece, Hungary, the Netherlands and Slovenia**). There is a lack of flexible working-time schedules in the interest of employees (e.g. **Austria, Belgium, Greece and Lithuania**); the availability of such schedules depends on managerial decisions or an agreement between the employer and the employee (e.g. **France and Ireland**) or they are only available in larger organizations or in the civil service and public sector (e.g. **Ireland**). Some forms of flexibility tend to be geared more towards the interests of employers rather than the needs of employees (e.g. **Italy and Hungary**). Flexible working time might hamper the reconciliation of work, private and family life. Legislation on working time is often not 'reconciliation sensitive', but can have a large impact on individual working-time schedules (e.g. **Italy**).

The life courses of both men and women are changing, in particular due to the increasing labour market participation of women, but in many countries an overall policy on the reconciliation of work, private and family life still has to be developed. Policies aimed at the reconciliation of work and private life, not only family life, are scarcely developed up to now (e.g. **Luxembourg and Portugal**). Sometimes legislation facilitates either work or leave, without granting (part-time) rights that would permit flexible solutions in response to both family and workplace duties (e.g. **Finland and Hungary**). Rights to long-term flexible time models such as working-time accounts, lifecycle regulations or sabbaticals are lacking (e.g. **Germany and Greece**). Measures encouraging men to engage in care activities are scarce.

Part-time work is often related to care responsibilities. In some countries part-time work is not readily available or there is a lack of high-quality part-time jobs (e.g. **Austria, Estonia, Lithuania and the United Kingdom**). In some countries part-time work is often imposed, in particular on low-qualified employees (e.g. **France**). Some forms of part-time work furthermore present disadvantages: the income is often not enough to gain economic independence, part-time work is often only available in low-paid jobs with a low status, career possibilities are often lacking and part-time work

confirms gender stereotypes and reinforces gender-segregated employment (e.g. **Austria, Germany, the Netherlands, Norway, Poland, Slovenia** and the **United Kingdom**). Depending on the working-time schedules, some forms of flexibility in part-time employment might render reconciliation also difficult, in particular in case of unpredictable working hours (e.g. **France, Italy**).

Some groups of employees, for example those working with fixed-term employment contracts, face specific difficulties. So it might be difficult to re-enter the labour market after a period of leave (e.g. **Finland** and **Greece**).

4.3 Legislation

The legal provisions facilitating the reconciliation of work, private and family life in the thirty countries are very diverse. The heterogeneity of legal provisions is furthered by legislation explicitly providing for the possibilities of additional rights at sector and/or company level (e.g. **France** and **Greece**).

In some countries, the emphasis both in legislation and practice is on diverse forms of leave. In these contexts, possibilities to (temporarily) reduce working time are less common or only scarcely used when they entail a proportional loss of pay (e.g. **Czech Republic, Denmark, Finland, Norway** and **Sweden**). However, the availability of flexible working-time schedules which meet the needs of employees might also in these contexts facilitate the reconciliation of work, private and family life and be rather widespread (e.g. **Czech Republic**).

The issue of reconciliation is sometimes embedded in legislation as a general principle. The Portuguese Constitution, for example, explicitly addresses the issue of reconciliation of work, private and family life as a right for all employees that must be encouraged and granted by the State in public policies related to the family.²⁹ The recently adopted Icelandic Gender Equality Act stipulates that employers shall take the necessary measures to enable women and men to reconcile their occupational obligations and family responsibilities. Such measures shall, for example, promote increased flexibility in organizing work and working hours, taking into account the family situation of employees and the needs of the labour market.³⁰ The Slovenian Employment Relationships Act imposes a general obligation on employers to enable workers to reconcile work and family life.³¹ In the Romanian legislation, this issue is also embedded as a general principle, but concrete legal measures implementing it are lacking and merely amount to paying lip-service. In Greece, the Council of the State (Supreme Administrative Court) applies the principle of ‘harmonization’ of family and working life as a binding legal norm. The legal basis used is a constitutional provision requiring the protection of the family, marriage, maternity and childhood³², in light of ECJ case law that recognizes the reconciliation of family and professional obligations as a general principle of EC law and a ‘natural corollary’ to gender equality.³³

Some countries have adopted specific Acts addressing wholly or partially issues related to the reconciliation of work, private and family life, such as the adjustment of working time and/or some forms of full-time or part-time leave (e.g. **Austria, Belgium, Czech Republic, Germany, Greece, Italy, the Netherlands, Slovenia** and **Sweden**). In **France** the two *Aubry* laws (in 1998 and 2000) introduced the 35-hour

²⁹ Article 59 (b) Constitution.

³⁰ Article 21 Gender Equality Act.

³¹ Article 187/3 Zakon o delovnih razmerjih, Ur.l. RS, št. 110/06 – UPB2, 10/08.

³² Article 21(1) Constitution.

³³ See *supra* Section 3.

working week and they had not only the objective of sharing employment, but also of facilitating the reconciliation of professional and private life. More recently, however, measures have been adopted facilitating longer working hours, such as the abolition of taxation that employers had to pay on overtime and employees now have more possibilities to work overtime until an annual quota is reached. In **Belgium** the income tax on pay supplements due for overtime has also been twice reduced in recent years. Such measures do not encourage working-time reductions and might hamper the reconciliation of work, private and family life. Legal provisions limiting overtime are also found. In **Estonia**, for example, a person who is raising a child under twelve years of age or a disabled child, or a person taking care of a person with a total incapacity to work, may only be required to work overtime with his or her consent. Consent is also required for night work and work on a day off.³⁴ In **Norway** a regulation allows overtime only in exceptional cases and with a time-limit.³⁵

In some countries, no specific legislation has been adopted regarding the reconciliation of work, private and family life. However, civil law or labour law provisions address related specific issues, for example the possibilities to work flexible working hours, part-time work and leave possibilities (e.g. **Bulgaria, Estonia, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Norway, Poland, Portugal, Romania, Slovakia, Spain** and the **United Kingdom**). Sometimes, such provisions are found in gender equality legislation (e.g. **Iceland**).

Often, different legislation applies to the private sector than to the public sector or civil servants (e.g. **Austria, Belgium, Finland, France, Germany, Greece, Luxembourg** and **Spain**). In general, provisions in the public sector are more generous than in the private sector. Sometimes, legislation does not apply to some groups. For example, in **Cyprus** some provisions do not apply to a few sectors such as the army, the police and shipping.

4.3.1 Direct sex discrimination

It should be noted that diverse forms of direct sex discrimination are still found in the legislation of different countries. Such provisions may reinforce traditional gender stereotypes and possibly fall outside the scope of the exceptions provided for the protection of women in relation to pregnancy and maternity in EU sex equality law. For example, in **Estonia** some provisions providing rights to persons raising young children are granted only to women. Women raising a disabled child or a child under three years of age may only be sent on a business trip with their consent.³⁶ In **Bulgaria** a similar provision applies.³⁷ In **Lithuania** such consent is required from pregnant women, women who have recently given birth or are breast-feeding and this also applies to overtime work, night work, work on days off or on public holidays.³⁸ In **Hungary** overtime cannot be assigned and rest days cannot be postponed without the consent of mothers and single fathers with a child aged under one year. Neither can mothers and single fathers with a child aged under three years be obliged to work outside their local residence.³⁹ Furthermore, the consent of the employee is required when a relocation of the employer's premises implies a travelling time of longer than

³⁴ Articles 8(2), 11 (4) and 22 (4) Work and Rest Time Act.

³⁵ Article 10-6 (1) Working Environment Act.

³⁶ Article 51(2) Employment Contracts Act.

³⁷ Article 310 Labour Code.

³⁸ Article 278(9)-278(10) Labour Code.

³⁹ Article 105 (1) Labour Code.

one and half hours for a woman or a single father with a child under ten or if the change would otherwise mean a significant or disproportionate burden with regard to the personal or family circumstances of the employee.⁴⁰

In **Greece** direct sex discrimination is found in the Code for Civil Servants. If a male civil servant's wife is not working, he cannot make use of either a right to a reduced working day (two hours less until the child reaches the age of two years, one hour less until the child reaches the age of four years) or, alternatively, nine months paid leave until the child reaches the age of four years.⁴¹

In **Lithuania** some provisions apply explicitly to mothers. The right to work part time is granted, for example, to a mother who submits to the employer a certificate from a health-care institution confirming that she has given birth, and who raises a child until the child is one year old.

4.3.2 Indirect sex discrimination

Forms of indirect sex discrimination are also found, but are often much more difficult to tackle. In different countries overtime work seems to be facilitated. Overtime pay supplements are often paid to employees who work overtime, sometimes overtime can be compensated with time off or leave. A tendency towards favouring overtime pay supplements instead of time off or leave might have an indirect discriminatory effect in relation to sex. This is however difficult to challenge as long as overtime is optional (e.g. **Belgium**).

In **Hungary** some forms of working-time reductions give no right to overtime or inconvenience supplements. In relation to care responsibilities, it might for example be practical to work only in the afternoon or on night shifts. However, employees working on such working-time schedules are not considered to be shift workers and are therefore not entitled to supplements in relation to shift work.⁴² Furthermore, there is no legal right to return to usual or alternating shifts. Similarly, employment contracts can stipulate that part-time workers may be hired only during the weekend without any right to overtime supplements.⁴³

In some countries part-time employees enjoy less protection against dismissal than full-time employees. In **Estonia** priority in employment is granted to full-time workers in case of redundancies.⁴⁴ In **Slovakia** a part-time employment contract agreed for less than 20 hours a week may be terminated by notice for any reason or without mentioning the reason with a notice period of 15 days.

In **Malta**, until 2007 part-time workers only enjoyed proportional rights when working more than 20 hours a week. As a consequence, many employees, mostly women, were employed for 19 hours a week or less and were sometimes not entitled to proportional rights.

4.3.3 Transferable rights

In **Greece** the right to reduce working time after maternity leave by two hours a day until the child reaches the age of two, and by one hour a day until the child reaches the age of four years or alternatively nine months paid leave until the child is four years

⁴⁰ Article 76 (4) Labour Code.

⁴¹ Article 53 Code for Civil Servants, Act 3528/2007.

⁴² Article 117(2) Labour Code.

⁴³ Article 149/A (2) c Labour Code.

⁴⁴ Article 99 Employment Contracts Act.

old, is a transferable right in the public sector. In the private sector, a reduced working time by one hour a day for thirty months after maternity leave is granted primarily to mothers and subsidiarily to fathers, in case the mother makes no use of it. In practice, this often means that mothers and not fathers take up these rights. Such transferable rights tend to perpetuate instead of breaking through gender stereotypes.

4.3.4 (Temporary) part-time work and adjustment of working time

Part-time work – meaning mostly a reduction of the (weekly) individual working time – may be agreed between the employer and the employee. The same is true for an extension of the working time for a part-time worker who wants to work more hours. As regards legal provisions permitting adjustments to the working time many differences have been found between the thirty countries.

In some countries, employees who want to reduce their individual working time enjoy strong rights. This is for example the case when the employer may only refuse to grant a request to reduce working time if serious business reasons preclude this (e.g. the **Netherlands** and **Portugal**). Sometimes the law requires a balancing of the employer's and the employee's interests (e.g. **Germany**, **Norway** and the **United Kingdom**).

In a few countries, there is a right to adjust the daily working time within certain limits set by the law (e.g. **Greece** and **Spain**). In **Poland** the employee can request to work less than five days per week up to a maximum of 12 hours a day.⁴⁵ The employee can also apply for a weekend working time system and work exclusively on Fridays, Saturdays and Sundays and during holidays.⁴⁶

In many countries, only specific groups of employees have a right to part-time work or to the adjustment of working hours or some specific groups have stronger. For example, in the **Czech Republic** if a female or male employee who takes care of a child under 15 years or a pregnant employee or an employee who proves that he or she, mostly on his/her own, systematically takes care of a largely or fully bedridden person, requests to work part time or requests some suitable adjustment of her or his weekly hours, the employer is obliged to comply with such a request, unless this is prevented by serious operational reasons.⁴⁷ In **Finland** an employee is entitled to partial child-care leave until the child is 8-9 years old (up until the second year of compulsory basic education). The employer can only refuse the leave if it causes serious inconvenience, which cannot be avoided by reasonable rearrangements.⁴⁸ In **Germany** civil servants have a strong right to reduce their working time by up to 50 % to care for a child aged under 18 years or for ailing relatives.⁴⁹ In **Italy**, priority in reducing working time in the private sector is granted to an employee who suffers from cancer, if the employee's relative suffers from cancer, or if he or she assists a live-in relative who is not self-sufficient or when the employee takes care of a live-in child who is younger than 13 years old or who is disabled. In **Latvia** the right to reduce working time is granted to pregnant workers, to male and female employees during one year after childbirth, during the breastfeeding period and to workers who have a child until the child is 14 years of age and if a child is disabled until the child is 18 years of age. Similar approaches are followed in **Portugal**, **Slovakia**, **Slovenia**, **Swe-**

⁴⁵ Article 143 Labour Code.

⁴⁶ Article 144 Labour Code.

⁴⁷ Article 241 (2) Labour Code.

⁴⁸ Section 4 (1) Employment Contract Act.

⁴⁹ § 72 (4) Law on Federal Civil Servants.

den and Lithuania. In **Lithuania** the employer has to give his consent within one day after the written request.

The rights granted to employees in the private sector might sometimes be rather weak because the employer is not obliged to grant the request or because the provisions lack precision (e.g. **Ireland, Liechtenstein, Poland, Romania and Slovenia**). There might also be enforcement problems in practice (e.g. **Romania and Slovakia**). In some countries individual employees have no rights to adjust working time (e.g. **Denmark**). Small businesses are sometimes not included within the scope of the legislation which applies to the private sector (e.g. **Germany, Greece and the Netherlands** as regards the extension of working time).

A legal right to reduce working time exists for civil servants or more generally in the public sector in several countries, according to which more far-reaching rights are granted than the rights which employees enjoy in the private sector (e.g. **France, Germany, Italy and Luxembourg**). In **Belgium** a scheme originally adopted in view of sharing employment in the public sector and available for staff members below middle management has met with great success, in particular among female employees. It allows a four-day working week. The scheme is available for a period of one year and is renewable without limit. The remuneration is reduced by one fifth, but the loss is partly compensated by a benefit paid by the employer (currently about EUR 60 net per month).⁵⁰

In many countries, there exists only a right to reduce working time and no corollary right to extend working time after some period (e.g. **Latvia and Lithuania**). Some forms of daily working-time reductions after childbirth or when an employee takes care of his/her disabled child can be considered as temporary working-time reductions (e.g. **Cyprus, Greece and Spain**). In **Ireland** civil servants can work during the school term only.⁵¹ Sometimes the right to extend working time is less strong than the right to reduce working time (e.g. **Germany and the Netherlands**).

In **Norway** a temporary reduction of working time is possible. A legal provision stipulates that an employee who for health, social or other weighty welfare reasons needs to have his normal working hours reduced, shall have this right if the reduction of working hours can be arranged without major inconvenience to the undertaking. The reduction of working hours can be agreed between the employer and the employee on a permanent basis, or for a fixed time. After the agreed period in which the reduced working hours have been implemented, the employee has a right to return to his/ her former hours.⁵²

In the case of a negative answer by the employer to an employee's request for a working-time adjustment, there exists a possibility for dispute settlement in **Norway**. A Dispute Resolution Board deals specifically with disputes that have arisen between the employer and the employee in relation to working time, various kinds of leave and the preferential rights of part-time employees.⁵³ Disputes presented to this Board cannot be brought to the ordinary courts before the decision of the Dispute Resolution Board has been finalised. The Board consists of members of employer's organizations as well as those representing employees.

In **Portugal**, the request to work part time can only be rejected by the employer on the grounds of serious business reasons and with the prior favourable opinion of

⁵⁰ Job Redistribution Act. This Act also allows a working-time reduction for tenured staff members, but that scheme is less popular.

⁵¹ Circular 7/2002.

⁵² Article 10-2(4) Working Environment Act.

⁵³ Article 17-2 Working Environment Act.

the Commission for Equality at Work and in Employment. This public agency deals with equality issues in employment areas and depends on the Minister of Labour and Social Security Affairs.⁵⁴ This Commission also deals with conflicts between employers and employees relating to working hours.

Often, legal provisions on the adjustment of working time also include a victimisation provision, mostly granting protection against dismissal. Sometimes the legal provisions include protection against worse working conditions. Part-time workers can furthermore rely on the principle of equal treatment between part-time and (comparable) full-time workers or invoke the concept of indirect sex discrimination in order to seek redress against less favourable treatment than full timers.

4.3.5 Job sharing and flexible working time

Forms of job-sharing, when two persons share the same job, are not common. There are, however, two important exceptions. In **Germany** a legal provision allows for job sharing. In this case the employer does not determine the working time unilaterally, but two or more employees involved mutually agree on the way in which they share their working time for the full position.⁵⁵ They cannot deviate from this agreement without the employer's consent. If one of the employees involved is absent (e.g. due to illness or a vacation), the other(s) is (are) obliged to replace him/her only if this was agreed upon beforehand. In **Italy** a specific legal provision on job sharing exists as well. This form of work might present difficulties in the case of the resignation or dismissal of one of the employees. If the employer and the remaining employee do not agree on a full-time contract, the employment relationship ends.⁵⁶ The working-time planning of a job sharer might furthermore be influenced by the other employee's incapacity to work when, for example, two employees have to replace each other in such a situation.

In different countries legal provisions allow employees to work on flexible working-time schedules. In **Norway** employees in both the private and the public sector are entitled to flexible working hours if this may be arranged without major inconvenience to the undertaking.⁵⁷ In **Poland** and **Slovenia** the legal rights to flexible working hours are weaker.

In the **Czech Republic** employees may agree with their employer that they will choose when they begin and end their individual daily working time, within certain time-limits fixed by the employer. The employer is obliged to comply with any request within the determined limits, unless this is prevented by serious business reasons.⁵⁸ It is in practice an important instrument to facilitate the reconciliation of work, private and family life. A similar right is available in **France**, where employees have the right to individualized working hours and have the right to choose their own working time subject to the condition that they work during a specified 'core time'. The introduction of individualized working hours is subject to the prior approval of the works council and, if there is no works council, of the Labour Inspector.⁵⁹ In **Ireland** (in the civil service) and **Luxembourg** such working schedules are also available. In

⁵⁴ Article 80-2, Regulation of the Labour Code.

⁵⁵ § 13 *Teilzeit- und Befristungsgesetz*.

⁵⁶ Decree no. 276/2003.

⁵⁷ Article 10-2 (3) Working Environment Act.

⁵⁸ Section 85 Labour Code.

⁵⁹ Articles L 3 122-23-L. 3 122-26 Labour Code.

Portugal specific groups (e.g. fathers and mothers of children younger than 12 years or regardless of age if the child is disabled) may choose their working hours up to a certain limit.

In some countries the employer has to take into consideration family obligations of employees when fixing working hours and rest periods (e.g. **Liechtenstein**). In the **Netherlands** an employer is legally obliged to take into account the employees' wishes and personal circumstances when establishing working-time schedules. Requests for flexible working time must be dealt with in accordance with the employee's personal needs, health and welfare, and according to the principle of reasonableness.⁶⁰

In **Italy**, a part of the Fund for Family Policies is allocated to undertakings who enforce collective agreements on positive action aimed at allowing parents to adopt a flexible working time schedule, through part-time work, tele-work, home working, flexitime and other measures. Priority is given to parents with children younger than 12 years of age and to parents with disabled children.

In some countries, employees are protected against some kinds of flexible working hours or unusual working hours imposed by employers. For example, according to legislation in **Germany**, the employee must know in advance how much time he/she owes to the employer.⁶¹ However, work on request is permitted. In **Lithuania** employees raising children under the age of fourteen years have priority in choosing their shift, if the work in an enterprise is organised in shifts, unless serious reasons preclude this.⁶²

In a few countries flexible working time options are not available for employees, only for employers (e.g. **Latvia** and **Luxembourg**). This might hamper the reconciliation of work, private and family life. Finally, in some countries such as **Greece**, flexible working-time schedules are scarce.

Forms of tele-working or home working are possible in different countries, usually if the employer agrees (e.g. **Czech Republic**, **Hungary**, **Italy**, **Poland**, **Portugal** and **Slovenia**). In **Poland** trade unions have to be involved in determining the working conditions which apply to employees who are tele-working.⁶³ In **Luxembourg** and **Malta** specific conditions apply to civil servants regarding tele-working.

4.3.6 Time-credit schemes and lifecycle regulations

Only a few countries have elaborated legal provisions on time-credit schemes. Such schemes mostly offer the possibility to accumulate days compensating for overtime, rest days, days granted due to a collective reduction of working time etc. in view of a career break (e.g. **Czech Republic**, **France**, and **Norway**).

In a few countries, other forms of career breaks are available. For example, in **Austria** employees in the federal public sector have the right to take a sabbatical leave of between six and twelve months with a proportional loss of remuneration within a time frame of two to five years.⁶⁴ In **Belgium** a career-break scheme is available to all employees in the private sector.⁶⁵ Any employee has a right to one year's full-time leave or a half-time reduction of the working time over the whole of his/her

⁶⁰ Article 4:1 *Arbeidstijdenwet* (Working Time Act).

⁶¹ § 12 (1) *Teilzeit- und Befristungsgesetz*.

⁶² Article 147(5) Labour Code.

⁶³ Article 67 (1) Labour Code.

⁶⁴ OJ 53/2007.

⁶⁵ Collective Agreement no. 77 bis of 19 December 2001, made generally binding by a Royal Decree of 25 January 2002.

career. The maximum of one year may be increased to five years over the whole career by a collective agreement within the enterprise sector. The loss of remuneration is compensated by a social security benefit (currently EUR 384 or EUR 512 a month; the amount differs when the employee's seniority in the enterprise is less or more than five years). The benefit is paid during one year, up to a maximum of five years if the time credit is used to care for children less than eight years of age, or to care for members of the family, or to improve one's vocational training.

Time-credit schemes sometimes combine two different objectives: first, so that employees can be absent from work for a fixed period and, second, so that a (young) unemployed job seeker can improve his/her employment potential through a fixed-term work experience (e.g. **Finland**).

In all the thirty countries different forms of (partially) paid and unpaid leave are available.⁶⁶ A form of individual saving for (partially) unpaid leave exists in the **Netherlands** for all employees. A so-called lifecycle regulation (*levensloopregeling*) enables employees to put aside a part of their gross salary in order to finance (partially) unpaid leave. Under this regulation, an employee can save up to 12 % of his or her annual gross salary to build up credit to finance different kinds of unpaid leave. Although the right to participate is guaranteed, the lifecycle regulation itself does not grant a right to claim leave. Except for legally enforceable kinds of leave, periods of leave must be settled by mutual agreement between the employer and employee. This regulation is a tax benefit-based arrangement. Employees who make use of this regulation and take unpaid parental leave are entitled to a parental tax reduction (*ouderschapskorting*) amounting to a maximum of EUR 650 monthly. Up to now this regulation has not been used by many employees. Some authors observed that as mainly women take up (unpaid) parental leave, they will use the regulation for such leave and have fewer possibilities to finance vocational leave or early retirement.

4.3.7 Support for child-care facilities

The (financial) support for child-care facilities for groups of children of different age (for example children under the age of three or school going children) is regulated very differently in the thirty countries. In a few countries child-care is mainly financed by public means. This is for example the case in **Finland**, where legislation obliges the municipalities to organise day care in various forms and to ensure the quality of day care.⁶⁷ In **Greece**, the public crèches/nurseries are run by the municipalities, which charge a monthly amount from EUR 80 to 200 approximately, depending on income, but these crèches are not sufficient. Banks and some public corporations either run their own crèches/nurseries or pay special allowances for this purpose. In **Norway** the state provides financing for public and private child-care facilities, with a monthly allowance for parents amounting to around EUR 300. In this country, it is not the financing of child-care facilities that is a problem, but the lack of available child-care facilities. In **Slovenia** a new law will provide that parents have to pay an income-related fee of on average of 25-30% of the kindergarten costs, but only for the first child. For all subsequent children the kindergarten will be free of charge if the

⁶⁶ See for a recent overview: The Commission's Network of legal experts in the fields of employment, social affairs and equality between men and women, *Report on Pregnancy, Maternity, Parental and paternity Rights*, March 2007. The report is available in English, in an electronic version: http://ec.europa.eu/employment_social/gender_equality/legislation/bulletin_en.html, accessed 2 July 2008.

⁶⁷ Act on Day Care for Children 1973/36 and Statute on Day Care 1973/239.

children attend the same kindergarten at the same time.⁶⁸ In **Sweden** child care is, to date, subsidized to a considerable extent by public means and the rights thereto are provided at the municipality level. At the moment a possibility for municipalities to introduce a special care benefit for parents wanting to spend time with their small children (1-3 years of age) is much debated. This benefit can be combined with wage-work, but cannot be used by parents using public day-care centres for their children.

In the **Netherlands** formal child care for young children is defined as a combined responsibility of the government, the employer and the employee. Financing is on a tripartite basis; at a macro level the employers, the employees and the state each bear approximately one third the costs of diverse forms of child care. Since 2007, there is a statutory employer's contribution to child care: employers are obliged to pay a 0.28 % surplus on the sum of their paid gross salaries – irrespective of the fact that all their employees have children - to the government.⁶⁹ The employer's contributions are used for financing the child-care system. Legislation provides for a child-care allowance for parents which takes into account the parent's income, the number of children using child care, the amount of hours of child care per week and the actual price of the child care. Depending on income, the allowance in 2007 for the first child varies between a maximum of 96.5 % compensation for child-care costs for an income at the minimum subsistence level and 33.3 % compensation for the highest incomes. The compensation for child care for second and additional children is less digressive: from 96.5 % to a minimum of 90.7 %. The compensation can be used for different kinds of care, such as child (day-)care, 'after-school care' and registered host mother/father care. Since 2007, schools are furthermore legally obliged to provide for child-care after school hours (thus after 3 p.m. until 6 p.m.); the costs of this form of 'after-school care' depend on the parents' income. In the **United Kingdom** parents also receive a child-care allowance if they are single parents or if they (and any partner) work at least 16 hours a week. The allowance amounts to a maximum of 80 % of the costs, with a maximum of EUR 176 a week for one child or EUR 302 a week for two or more children.

In a few countries, the contributions of employers to child care are exempted from taxes and are not taken into account for the assessment of the contribution to social security schemes (e.g. **Germany** and **Ireland**).

The lack of financial support for child-care facilities is in particular a problem for those with low incomes. Informal forms of child care without any form of financial support are common, for example, in **Portugal**. In **Italy**, so-called 'time-banks' aim to favour the exchange of neighbourhood services.

It should be noted that specific obligations rely on employers in a few countries. For example, in **Greece** undertakings employing at least 300 workers have to provide adequate space for a kindergarten when building new premises. However, this obligation is often not met in practice.

4.4 Collective agreements

Due to the great diversity in the legal status of collective agreements and the large number of collective agreements applicable at the national, sectoral and plant level, it is very difficult to obtain information on the content and specific provisions of all these agreements, unless specific studies have been carried out. Furthermore, in a few

⁶⁸ Article 34 (4) Kindergarten Act, which will be amended from 1 September 2008.

⁶⁹ Act on Child Care (*Wet kinderopvang*).

countries, collective agreements are not readily available. Research providing overviews of provisions in collective agreements relating to the reconciliation of work, private and family life is scarce. This section therefore only highlights some developments that seem to be interesting.

In a few countries, collective agreements play an important role also as regards the issue of the reconciliation of work, private and family life. In **Denmark**, collective agreements bind the parties to the agreement and are an important source of law due to the high degree of unionisation. The issue of the reconciliation of work, private and family life is explicitly addressed in some of the most widespread agreements. In **France**, collective agreements have an important role to play in the process of reconciling work, private and family life. The legislation allows for amendments to the statutory provisions on working time and flexible working time arrangements by means of collective agreements at the company level. Thus, for example, a collective agreement is required to set time-saving accounts, it can provide for a right to part-time work and flexible working-time schedules, the financing of leave, etc. The French legislator intends to favour collective bargaining on the issue of reconciliation of work, private and family life. Legal obligations to negotiate have been recognized at branch and company levels on different issues, including equality between men and women. At the branch level, this obligation to negotiate applies every three years and it should also consider the issue of part-time work. At the company level, social partners have to negotiate every year on this issue and have to take into consideration part-time work and the balance between working life and family responsibilities. If an agreement is concluded, the social partners have to bargain at the company level only every three years on these issues. The Swedish labour market – both public and private – is also to a great extent covered by collective agreements. In **Sweden** it is for example rather the rule than the exception that flexible working-time schedules apply according to collective agreements or workplace practices. In **Romania** a national collective agreement may even prevail upon provisions of the Labour Code, however the National Collective Agreement in force at the moment does not explicitly address the issue of reconciliation of work, private and family life.⁷⁰ According to this collective agreement a daily two-hour reduction of working time is for example possible, but only if the employees give up their parental leave. Such a reduction does not affect basic pay or the length of service. The National Collective Agreement further grants only to women who take care of children up to six years of age the right to reduce their working time.⁷¹ Such a working time reduction is not available to men and this amounts to a form of direct sex discrimination. Furthermore, due to the difficulties met by parents in organising child care, the option of reducing working time is not very attractive.

In many countries, collective agreements provide additional rights in comparison with provisions in legislation which might facilitate the reconciliation of work, private and family life (e.g. **Bulgaria, France, Greece, Luxembourg, Malta, the Netherlands, Norway, Slovakia, Spain and Sweden**). However, provisions addressing care for dependant persons or the elderly are sometimes lacking (e.g. **Slovakia**).

In contrast, collective agreements are not an important source of law in some countries as regards the issue of reconciliation of work, private and family life. Collective agreements often mainly or partly repeat legislative provisions without adding any substantial further guarantees or rights (e.g. **Cyprus, Finland, Poland, Liechten-**

⁷⁰ The 2007-2010 National Collective Agreement.

⁷¹ Article 17(2) of the 2007-2010 National Collective Agreement.

stein and Portugal) or even have no or hardly any provisions on this issue (e.g. **Estonia, Hungary, Iceland, Latvia, Lithuania and Slovenia**).

In some countries, provisions in collective agreements have been found that are not gender neutral (e.g. **Italy, Malta, Romania and Portugal**). In **Malta**, many collective agreements cover only full-time employees with an indefinite employment contract. Furthermore, periods of services prior to a voluntary resignation are not taken into account in some provisions regarding seniority rights in some collective agreements. In a few countries, the provisions in collective agreements on the flexibility of working time meet the needs of employers rather than those of employees (e.g. **Italy, Malta, Portugal and Romania**).

It should be mentioned that in a few countries interesting initiatives have been taken by some unions. In **Austria**, for example, several unions have conducted a comprehensive strategy towards equal rights and gender mainstreaming, which includes the issue of reconciliation of work, private and family life. In 2000 two important unions – one covering the metal sector and one for the textile sector – merged. Therefore a male and a female-dominated branch are now covered by one single union, which allows, for the first time, a cross-sector comparison concerning gender equality. This new union conducted a project in 2001-2002, together with the equality ombudswoman and other national and European partners and which was co-financed by the European Commission. Within this project 39 collective agreements were assessed as to their gender impact. One of the results was a checklist and manual on how to gender mainstream collective agreements. Another project by the union for white-collar workers involved the development of a model collective agreement for plant level, which strongly reflects the spirit of Directive 2002/73. The model collective agreement contains, for example, an anti-discrimination clause; it explicitly mentions the aim of realising the de-facto equality of women and men in occupation; it highlights the responsibility of employers and works councils for equality at the workplace; it contains equality plans on the plant level as well as a step by step approach to raise women's representation at all levels; it has an obligation to eliminate detected discrimination, in particular in the field of pay; it regulates the promotion of women on the basis of equal qualifications; regular reports and the revision of the equality plan are envisaged; it prevents bullying and sexual harassment; it envisages the appointment of conflict managers and women's ombudspersons at the plant level; a general reduction of working hours; specific measures for part-time workers etc.

In the **Czech Republic** in 2007 the biggest confederation of trade unions (**CMKOS**) published a textbook on collective bargaining and the application of the equality of men and women in practice.

4.5 Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

4.5.1 General remarks

The financial risks in case of unemployment, an incapacity to work and the building up of pensions during diverse forms of leave, such as pregnancy and maternity leave, parental leave, paternity leave and short or long-term care leave seem in general rather extensively covered in some countries as far as such kinds of leave exist (e.g. **Belgium, Bulgaria, Cyprus and Denmark**). In many countries the employment contract is not suspended during leave and/or a temporary working-time reduction (e.g. **Ger-**

many, Greece, Luxembourg, Ireland, Poland the Netherlands, Norway, Portugal, Sweden and the United Kingdom).

On the contrary, in **Romania**, employees are not insured at all during maternity leave with regard to the risk of unemployment and incapacity to work. During this leave, the individual labour contract is suspended *de jure* and this implies that no contributions are paid during the leave.⁷² No pensions are built up either. In **Latvia** employees on paternity leave are not insured under the statutory social insurance system.

In **Liechtenstein** an employee who reduces his/her working time to less than eight hours a week is not covered for non-occupational accidents. In such a case the employee has to insure this risk on a private basis.

In **Malta**, the Social Security law was changed in 2007 and it now introduces a contribution of 10 % of earnings from part-time work instead of the former current flat weekly rate which was considered a disincentive to work for many women; of course, the effect remains ambivalent in terms of the final benefits.

In **Slovenia** a measure exists which aims to stimulate parents having four or more children to leave the labour market in order to nurse and care for these children.⁷³ Since this option is primarily used by women, it has negative effects on the employment rate of women.

It should also be noted that some financial risks, for example a loss of income in the case of divorce, are not addressed at all in social security schemes (e.g. **Luxembourg**).

In different countries, statutory social security systems address some financial risks in the case of unemployment, incapacity to work and the building up of pensions during diverse forms of leave, such as pregnancy and maternity leave, parental leave, paternity leave and short or long-term care leave. For example, in **Malta** the law also provides a general safeguard for parents leaving their job temporarily to care for children. This takes the form of crediting national insurance contributions for up to two years per child younger than six years of age. National insurance contributions are also credited for four years in the case of parents with children up to ten years with a serious disability. This measure allows for protection against a range of risks during periods of leave for the purposes of child care.

In the **Czech Republic** periods of care for a child up to four years old (in case of a disabled child up to 18 years old) or periods of personal care for a mostly or fully bedridden person are taken into account when determining the period that a person is a job-seeker in order to be entitled to unemployment benefits, the period a person has been insured against incapacity to work or for the building up of pensions.

In **Lithuania** the State directly finances insurance schemes concerning unemployment, incapacity to work and old age in the case of different forms of leave. Furthermore, recently adopted legislation stipulates that if a person who has been or still is on child-care leave possesses incomes the amount of which is less than the maternity (or paternity) allowance, he/she shall receive the difference between the allowance and the income. For example: a mother or father works full time before taking up child-care leave. During the child-care leave he/she receives a maternity (or paternity) allowance, which depends on his/her previous salary (85-100 %). If, after a certain period of child-care leave, the mother or father takes up work once again, but reduces his/her working time, his/her salary is lowered proportionally. In this case the State

⁷² Article 50(a) Labour Code.

⁷³ Article 48/c of the Parental Protection and Family Benefits Act.

guarantees that the difference between the current salary and the former maternity (or paternity) allowance is paid.

In **Spain** the Social Security Law (*Ley General de Seguridad Social: LGSS*) has recently been amended in order to cover some risks during periods of leave, absences and a reduction of working time. A statutory provision provides for the possibility of a legal fiction that allows consideration to be given to a period when the employee was not in fact contributing due to a leave or absence, or was contributing less in the case of a reduction of working time, as if it would amount to real, entire contributions. In both cases the aim is to cover any gaps in contributions affecting social security provisions for old-age pensions, a permanent incapacity to work, death, widowhood, maternity and paternity. The periods during which fictive contributions are taken into account vary from one up to two years depending on the leave at stake.⁷⁴ Therefore, they do not always cover the whole period of the leave or absence. In the case of reduced working hours for the care of children under eight, persons with a disability who are not in paid employment or a relative unable to take care of themselves, the fictive contributions are calculated at 100 % of the contributions which should have been paid without a reduction in working time. Therefore, although, in fact, the amount of the contribution is less, as the working hours and corresponding salary are less, the contributions are considered to have been paid at a higher rate, i.e. corresponding to the salary before the working-time reduction. The period of fictive contributions lasts for the first two years in the case of reduced working hours for the care of a child under eight, and for only one year in the other two cases. These periods may also be shorter than the period of a reduction of working time. Specific rules apply in case a period or absence succeeds a temporary reduction of working time.⁷⁵

Similarly, in **Italy** specific rules have been adopted in order to address problems in case maternity and paternity leave coincide with unemployment or sickness. The benefits during maternity and paternity leave are often higher than benefits in the case of unemployment or sickness. In short, the system allows an employee to choose the type of the benefit and therefore the most convenient benefit in his/her situation. Furthermore, fictive contributions to the building up of pensions are taken into account in the case of benefits due to maternity and paternity leave, parental leave and parental leave for disabled children.

4.5.2 *The risk of unemployment*

In many countries, employees on leave enjoy protection against dismissal, which diminishes the risk of unemployment during this leave (e.g. **Czech Republic**, **Greece**, **Sweden** and **Hungary**). However, in **France**, for example, specific protection against dismissal during periods of leave is lacking, except in the case of pregnancy and maternity leave. Employees with fixed-term employment contracts do not enjoy protection against termination upon expiry of the contract (e.g. **Hungary** and **Greece**⁷⁶).

In **Slovenia** persons entitled to parental benefits whose employment was terminated during maternity leave, paternity leave, parental, child care and adoption leave are covered by compulsory pension and disability insurance, compulsory health insurance, unemployment insurance and parental protection insurance. The insured person's contribution is paid by the entitled person and the employer's contribution is paid by the Republic of Slovenia in accordance with the law regulating the specific

⁷⁴ Article 180(3) *LGSS*.

⁷⁵ Article 180(4) *LGSS*.

⁷⁶ Supreme Civil Court 1341/2005.

field.⁷⁷ However, no similar provisions apply in the case of a reduction of working time. Furthermore, some employees do not enjoy full protection against unemployment during leave, for example because they have to pay part of the contributions to remain insured. In practice such voluntary contributions are rarely paid (e.g. **Latvia**).

Sometimes thresholds apply in order to be entitled to unemployment benefits. For example, in **France** the threshold amounts to 910 hours during the past 22 months (which is 10 hours 30 and minutes a week) and a loss of at least 30 % of the previous wage. Such requirements might amount to indirect sex discrimination.

In **Hungary** the time spent on different forms of leave is dealt with in such a way that it does not decrease the entitlement to a job-seekers' benefit. The same applies to other forms of leave. In the **United Kingdom** specific provisions apply as regards availability for work when a person is on leave.

In **Sweden**, employment is not a requirement for parental leave benefits. This enables employees to take 'parental leave' during an unemployment period, since caring for a child means that the employee is not available for work. It is therefore possible to be part-time unemployed with unemployment benefits and to combine this part-time unemployment with part-time parental leave benefits.

Periods of temporary work reduction are not taken into account in the unemployment legislation of **Denmark**. Furthermore, benefits will be proportionally lower in the case of a voluntary reduction of working time (e.g. **Germany**).

4.5.3 The risk of incapacity to work

Sometimes employees are not covered against the risk of incapacity to work during a period of leave. This is for example the case in **Slovenia** and in **Norway**, if the leave is unpaid. In the **United Kingdom** no specific provisions apply.

When determining the benefit in case of incapacity to work, often the income earned during a previous period forms the period of reference. This income might be reduced if a period of unpaid or partially paid leave falls within such a period of reference and this might have as a consequence a lower incapacity benefit (e.g. **Estonia**, **Germany**).

4.5.4 Building up pensions

Periods of leave are sometimes considered as times spent at work and employees accumulate pension rights and even seniority rights (e.g. **Hungary**). In **Norway**, **Sweden** and the **United Kingdom** the building up of pensions is assured during periods of paid leave and the employer's contributions reflect the normal salary. However, in **Norway**, in the case of unpaid long-term care leave, the employer stops the contribution to the pension fund. But, when staying at home in order to care for children up to seven years, the carer accrues three pension points in the National Insurance Scheme.⁷⁸ In the case of a temporary working-time reduction, the employee earns less pension points. But if he/she earns less than three points annually, and has children younger than seven years to take care of, the three points as described above are also accrued by the part-time worker.

In **Austria**, periods of care count as substitute insurance times for the building up of pensions. In **Iceland**, legislation provides that if a pension fund member, who has

⁷⁷ Article 42a/1 of the Parental Protection and Family Benefits Act.

⁷⁸ National Insurance Act section 3-16.

the right to take maternity/paternity leave, decides to leave his/her former job, in part or completely, in favour of housework, after having a child, the pension fund of which the person in question is a member shall be obliged to grant the member continued membership of the fund on an unchanged basis for up to seven years, provided the member undertakes to pay the part of the premium payable by the employer along with his/her own.⁷⁹ However, it might be difficult for a member to pay his/her contributions during periods when no right to remuneration exists.

Difficulties regarding the building up of pensions are rather diverse. In the **Czech Republic** the pensionable age of men is fixed, but still depends on the number of children for women. This amounts to direct sex discrimination. In the past, the number of children did influence the amount of the pension in **Slovakia**, but this is no longer the case.

In **Belgium**, the period when an employee uses time-credit schemes does not count in full for the building up of pensions. This may amount to indirect sex discrimination. In **France** a threshold regarding working time (on average 16 hours per week) and a minimum income requirement (at least 40 % of the minimum wage) apply in the private sector in order to be entitled to a full year of pension rights. The amount of the pension is furthermore calculated over the 25 best years of one's career, which might be disadvantageous in the case of long periods of part-time work. In **Ireland**, an employee is generally entitled to *pro rata* entitlements. However, a part-time employee who works less than 20 % of the normal hours of a comparable full-time employee may be treated less favourably in respect of conditions of employment in relation to pensions.⁸⁰ Such provisions may amount to indirect sex discrimination.

The building up of pensions is often not up to 100 % during different forms of leave (e.g. **Estonia**). Furthermore, in general low incomes and part-time work have as a consequence that the building up of pensions is often also low (e.g. **Estonia**, **Germany** and **Slovakia**). Long-term leave might be disadvantageous for employees as regards the building up of private pensions (e.g. **Denmark**). Finally, the building up of pensions is often problematic in the case of a voluntary reduction of working time (e.g. **Germany** and **Luxembourg**).

4.5.5 Financial compensation in case of a (temporary) working-time reduction

Different forms of leave are (partially) paid under social security schemes.⁸¹ Unpaid or partially paid leave can be financed in the **Netherlands** with the lifecycle regulation (see Section 4.3.6). As regards reductions of working time, in some countries a loss of remuneration is not compensated in any way in the private sector. This is for example the case in **Greece** regarding working-time reductions by parents of handicapped children or leave in the case of an illness of a child or a family member. In **Germany** no financial compensation is available in the case of care for ailing family members. However, parents are entitled to a financial compensation after the birth of a child for a period of up to 14 months (if at least two months is taken by the other parent). This 'parental money' amounts to 67 % of the average salary of that parent in

⁷⁹ Act No. 55/1980.

⁸⁰ The Protection of Employees (Part-Time Work) Act 2001.

⁸¹ See for an overview: The Commission's Network of legal experts in the fields of employment, social affairs and equality between men and women, *Report on Pregnancy, Maternity, Parental and Paternity Rights*, March 2007. The report is available in English, in electronic version: http://ec.europa.eu/employment_social/gender_equality/legislation/bulletin_en.html, accessed 2 July 2008.

the past 12 months, but may not exceed EUR 1 800. Parents with a salary below EUR 1 000 receive an increase which brings their parental money up to EUR 1 000.⁸² Part-time workers who take parental leave and work no more than 30 hours per week (on a monthly average) receive 67 % of the difference between their former and present (average) salary, with a minimum of EUR 300. Child-care allowances are available in some countries (e.g. **Austria**). In the **United Kingdom** a Working Family Tax Credit is paid by the state via employers to low-paid workers who work at least 16 hours per week or employees over 25 who work at least 30 hours per week and are responsible for children.

4.6 Tax systems

4.6.1 General remarks

The tax systems of the thirty countries show great differences. In this section, some incentives and disincentives for the reconciliation of work, private and family life are above all highlighted. It also shows some problematic provisions in the light of gender equality and dilemmas which are not easy to resolve.

In various countries no significant tax incentives exist which are aimed at facilitating the reconciliation of work, private and family life (e.g. **Czech Republic, Finland, Portugal** and **Romania**). In some countries most measures have been taken in the field of social protection and social security law (e.g. **Czech Republic**). In contrast, in **France**, for example, a tax credit of 60 % of the operational costs is offered to companies providing family-friendly measures such as child-care facilities.

In some countries the tax system is an individual system (e.g. **Denmark, Finland, Latvia, Hungary, Sweden** and **Slovenia**). When even very low incomes are taxed, this might be disadvantageous for women. In **Finland**, this is for example the case for municipal taxes.

In many countries, married couples are taxed as a unit, which may in some cases have negative effects on the labour market participation of women (e.g. **Germany, Malta** and **Portugal**). For example, in **Germany** the progressive income tax system and its categories (*Steuerklassen*) constitute a strong disincentive for couples to continue as double careers. The effect of this system is that the highest income of one of the partners will be taxed less than the lower income. Although the difference is reimbursed later, such a system gives the impression that the lower income of (mostly) women does very little to contribute to the family income. In **Ireland** and **Norway**, possibilities to transfer income between spouses tend to favour married couples when compared to single persons. Furthermore, the effect is often a lighter taxation of the spouse with the highest income.

Forms of obvious sex discrimination are found in **Greece** and concern, in the first place, the obligation for spouses to make a joint tax return. This is submitted by the husband, who, although the income of each spouse is taxed separately, is responsible before the tax authorities and represents the couple for all tax purposes.⁸³ In addition, the tax payable by the husband is reduced by the percentage of certain expenses that

⁸² § 2 of the Law on Parental Leave, *Bundeserziehungs- und elternzeitgesetz, BEEK*.

⁸³ As a consequence, if a married woman submits a separate tax return, it is rejected, unless she is separated or divorced or her husband is bankrupt or in a state of legal incapacity. A case on this issue is pending The First Instance Thessaloniki Administrative Court dismissed a married woman's action against the rejection of her personal tax return (Decision No. 1215/2005). An appeal is pending before the Council of State (Supreme Administrative Court).

may concern the family or children or other dependent family members. However, this tax reduction only applies to the wife if the expenses concern herself or her children from a previous marriage or born out of wedlock or her parents or minor orphan or close relatives.⁸⁴ Similar rules apply to tax reductions for other kinds of expenses such as mandatory social security contributions.⁸⁵ Furthermore, a spouse's income derived from an undertaking owned by the other spouse is added to the income of this spouse and the total amount is taxed.⁸⁶ This is indirect discrimination, as it is mostly women who are helping spouses. Such provisions also create disincentives to women's economic activity.

In **Malta**, three years ago a one-year tax break for all women returning to work after an absence of five years due to child rearing was introduced. Obviously, such a measure is meant to encourage employees to re-enter the labour market, but should be gender neutral.

In **Belgium**, tax reductions for dependant children only apply to one parent after divorce. In practice the tax reduction often applies to the person with the higher income, which in the light of the gender pay gap is obviously problematic. Due to the progressiveness of the tax rates, dividing the reduction between the two parents might result in a net loss of their total combined income after the tax reduction.

A disincentive for the reconciliation of work, private and family life occurs when employers have to pay flat-rate health-care contributions for their employees, regardless of their working time. This might amount to a disincentive to hire part-time employees (e.g. **Poland**).

4.6.2 Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

In different countries child-care costs are deductible from the taxable income (e.g. **Belgium, Estonia, Germany, Greece, Italy, Lithuania, Luxembourg, Malta** and **Portugal**), sometimes in the form of a child bonus (e.g. **Luxembourg**), child-care vouchers (e.g. the **United Kingdom**) or alongside a child allowance (e.g. **Germany**). Such child-care reductions tend to favour higher incomes in the case of a progression-based tax system (e.g. **Germany** and **Luxembourg**). In **Latvia** each person enjoys a tax deduction with respect to dependants (children, unemployed spouse, parents etc.).

In some countries the possibility of deducting the mortgage interest is available to a specific group. In **Estonia**, for example, this applies to parents and in **Luxembourg** the tax reduction amounts to 1 % for each child.

In some countries, specific groups enjoy an additional tax reduction. This is for example the case in **Austria**, where a tax reduction is possible for single parents and single breadwinners. In the first group probably women are over-represented, while men are probably more often the breadwinner.

In the **Netherlands** the so-called 'combination tax credit' (*combinatiekorting*) is a right for parents with children under the age of twelve to a tax reduction. It applies when parents earn an income from activities outside the private household of at least EUR 4,542 annually. In 2008, the combination tax credit is EUR 112. Both parents – if they combine work and care responsibilities – can deduct this amount of money from their taxes. In order to do justice to the importance of dual-earner families, the partner with the lowest income is entitled to a so-called additional combination tax

⁸⁴ Article 9(4) Income Tax Code.

⁸⁵ Article 8(3) Income Tax Code.

⁸⁶ Article 5(2) Income Tax Code.

credit. The additional combination credit is EUR 746. Single parents also have a right to this higher deduction.

In **Sweden** new rules in the so-called Equality Bonus Act entered into force on 1 July 2008. The 'equality bonus' is a special tax credit for the parent having used most of the parental benefit days. This credit is paid out once and when the other parent is using his or her parental benefit days (except 60 'reserved' days), provided the first parent is actually in paid work. The detailed rules on the tax credit are quite complex, but basically the bonus amounts to a maximum of EUR 11 a day, provided as a tax credit *ex post*. The aim is to provide the economic possibilities for a more equal distribution of parental benefits between the parents as well as to strengthen the relationship between the child and both parents.

4.6.3 Tax reductions for household services

Such tax reductions exist in some countries (e.g. **Finland, France, Germany, Italy, Luxembourg, the Netherlands and Sweden**). In **Italy** there is a tax deduction from the total taxable income for the social contributions paid for babysitters and housekeepers. In **Sweden** there is, as of the income year 2007, a right to a tax reduction for household services. The tax reduction must be especially applied for *ex post*. Some 52,000 taxpayers applied for such a reduction in the first year. Most applications concerned cleaning, followed by gardening. The tax reduction amounts to 50 % of the wages paid, with the maximum being EUR 5 500. The provider of services must be registered as an enterprise or self-employed person.

In the **Netherlands** a specific tax regulation has been recently introduced regarding services in the private household (*dienstverlening aan huis*). The regulation applies to all kinds of household work. A private employer may employ a person in his/her private household for a maximum of three days per week without having to pay any income taxes or social security premiums for this employee. Therefore, the employer is not confronted with administrative burdens. The employee, on the other hand, does not have any rights under the statutory social security schemes, unless he/she voluntarily pays contributions. The employee has to pay income tax, but in practice this kind of work is often not declared. The employee has certain employment rights, like e.g. the right to the (statutory) minimum wage, the right to paid sickness leave up to a maximum of six weeks, four weeks of paid holidays, and an 8 % vacation pay supplement. Also, legally, although in fact often not so in practice, the employee is protected against unfair dismissal. This fiscal incentive makes it easier for people who combine paid work and care work to hire paid assistance for their caring work or family obligations. However, the fact is that most of these 'care workers' are women. They often have a number of such 'employers' working only a few hours per week for each of them. Their position on the labour market and with respect to social security is very vulnerable.

4.6.4 Family benefits

Family benefits are quite common and exist in many countries (e.g. **Austria, Cyprus, Czech Republic, Denmark, Finland, Germany, Greece, Italy, Liechtenstein, Lithuania, Luxembourg, Malta, Spain, Slovakia and Slovenia**). In **Bulgaria** such benefits only exist for the most deprived families. In **Poland** a gender-neutral tax relief was introduced in 2007 as an important component of the pro-family government-

tal policy.⁸⁷ A child tax deduction applies to taxpayers who have raised their biological or adopted child in a given tax year. The relief is quite high, as one may deduct some EUR 300. Parents themselves decide from whose income the relief is to be deducted. If the parents are separated or divorced and alternately take care of the child, the right to relief is split in proportion to the time that the child spends with each of the parents. Such tax reductions may help families to cover the costs of child care.

4.7 Good practices

In the forgoing sections, many good practices have already been described. This section therefore highlights a few additional good practices, which also deserve to be mentioned. Many and diverse initiatives are taken at company level. The Cyprus Telecommunications Authority (CYTA) has, for example, a specific department for planning and implementing programmes which facilitate the reconciliation of work, private and family life. These include flexible working hours for employees, teleworking and cooperation with summer schools in order to assist families with school-attending children. In **Poland**, different companies offer similar facilities, in addition to possibilities for career breaks of six months up to three years. Similarly, equal opportunities plans at company level exist, for example, in **France** and **Hungary**. It should be noted, however, that little information is available about the effects of such initiatives in practice.

In some countries, awards or certificates for enterprises which take measures in order to facilitate the reconciliation of work, private and family life are granted (e.g. **Austria, Czech Republic, Estonia, Greece and Liechtenstein**).

In **Slovenia**, a few EQUAL projects have started with the support of the European Union. For example, a Home Assistance System aims to offer household services and child-care assistance to families with young children, by employing in particular long-term unemployed persons. A similar approach is followed in **Belgium**, where, as part of an employment programme, non-profit 'Local Employment Agencies' (LEA) are subsidized under the Unemployment Insurance Scheme. Such organisations will engage, under a specific employment contract, a number of unemployed persons who remain entitled to their benefits, while they are allowed to work for the LEA for a maximum of 45 hours per month and to earn a modest remuneration (EUR 6.20 per hour). Private persons then apply for various menial tasks to be carried out and pay the LEA with 'services vouchers' (documents which can be acquired for that purpose). Helping to mind aged persons or handicapped children is one of the tasks which may be entrusted to LEA employees.

Another development worth mentioning is the so-called 'liberal school' (*brede school*) in the **Netherlands**. Schools work together with other institutions in order to provide all types of activities for children (until the age of 16) during the whole day. This includes assistance with homework and extracurricular activities, like music lessons or sporting activities. However, such an initiative may, on the one hand, help to address the issue of conflicting school and working hours; on the other hand, one could also argue that it is not the situation of the children that should be changed by keeping them away from home for longer hours, but the length of the 'normal' working day. This example illustrates that many different actors might contribute to a better reconciliation of work, private and family life, but it also highlights the need for structural changes in order to address these issues.

⁸⁷ Article 27f of the Act on the Income Tax of Natural Persons.

4.8 Measures at European Union level

Finally, after this overview of the different legal approaches to some aspects of the reconciliation of work, private and family life in thirty European countries, the question whether the European Union should take measures at the EU level in order to facilitate such reconciliation is considered. A great majority of the experts within the European Network of Legal Experts in the field of Gender Equality would welcome further measures by the European Union in this area. Reconciliation issues could not only be addressed by directly legally binding measures, with minimum standards, but also in addition by soft law (e.g. **Bulgaria** and **Portugal**). Some experts emphasize the need for closely relating such measures to gender equality issues (e.g. **Bulgaria, Greece, Malta** and **Portugal**). Others point to the desirability of a flexible approach in the light of the huge diversity of policies between the different Member States and diverging interests of individual employees and undertakings (e.g. **Italy**).

As regards the objectives of reconciliation policies at the EU level some caveats must be put in place. The Danish expert, for example, stresses that promoting part-time work as a model should be avoided, in particular when it amounts to a 1½ model, in which women are engaged in paid work to a much lesser extent than men. Many experts warn against strategies aimed at flexible work, which might harm the reconciliation of work, private and family life and point at the disadvantages of (some forms of) part-time work (e.g. **France, Italy** and **Portugal**). Impact assessments of diverse kinds of flexible working time on possibilities or difficulties to reconcile work, private and family life could provide more information on which forms would be (un)desirable in different contexts. Also some experts suggest enhancing possibilities for flexi-time, tele-work and distance work in order to facilitate reconciliation (e.g. **Cyprus** and **Estonia**) or insist on stressing the importance of reconciliation issues in the so-called flexi-curity approach (e.g. **Hungary**).

The need for a broad approach, in a plurality of sectors addressing legislation, collective agreements and the practice in undertakings is underlined. A ‘European visiting card’⁸⁸ might support efforts of different actors involved in a process towards changing attitudes (e.g. **Italy**). This would require an approach involving a package of measures, in different fields of law, such as labour law, social security law, and tax law (e.g. **Greece** and **Lithuania**).

A differentiated approach towards diverse groups is also suggested, which addresses not only the needs of heterosexual families and also encourages fathers to take up care responsibilities (e.g. **Czech Republic, Ireland, Malta** and **Slovenia**).

As regards further suggestions for legal instruments or specific rights, there are roughly two different – but complementary approaches – put forward by the national legal experts. First, the existing gender equality law *acquis* could be strengthened and further developed. Second, new instruments could be adopted in fields where up to now no or only meagre EU legislation is applicable. Both approaches fit within the Lisbon strategy, in which more attention could be paid to equality and reconciliation issues (e.g. **Luxembourg**).

Many suggestions concern proposals for amendments to existing directives. Directive 79/7/EEC on statutory social security could be revised in the light of the impact of reconciliation on pension rights, whereby any absences due to the necessity of

⁸⁸ This expression is used by Simonetta Renga, the national expert for Italy.

caring for relatives or people ‘they care for’⁸⁹ should be taken into account (e.g. **Belgium**).

The Pregnancy Directive (92/85/EEC) could be improved by including a requirement of full pay, from State funds, during maternity leave (e.g. **Greece**). The following approach, which applies in **Hungary** to paternity leave, has been suggested for other kinds of leave. The wages paid to fathers during the five-day paternity leave are reimbursed to the employers from the state budget. Such leave therefore does not increase either the direct or indirect (social security) labour costs of the employer. Furthermore, the length of maternity leave could be increased. However, very long leave available to women should only be discouraged in favour of shared and/or ‘use it or lose it’ periods available to men on favourable terms regarding pay (e.g. the **United Kingdom**). The protection against any form of adverse treatment directly or indirectly related to pregnancy or maternity should be enhanced (e.g. **Greece**).

The following suggestions for amendments to the Parental Leave Directive (96/34/EEC) were put forward. First, the inclusion of a package of minimum requirements for independent, non-transferable paid (preferably from State funds) paternity and parental leave (e.g. **Bulgaria, Cyprus, Czech Republic, France, Greece, Malta, Portugal** and the **United Kingdom**). In most countries a new form of leave paid at sickness level would amount to a rather high benefit. However, in some countries it would disadvantage, in some situations, women who are on child-care leave (e.g. **Estonia**). Second, it has also been submitted that maternity and parenthood protection should be disconnected from sickness, so that stereotypes can be erased (e.g. **Greece**). Furthermore, the grounds for time off should be increased and loss of pay should in all cases be replaced by benefits from State funds (e.g. **Greece**). Other suggestions include providing that parental leave, paternity leave and time off shall be deemed periods of employment for all purposes; and including a prohibition of adverse treatment of a man or a woman directly or indirectly related to reconciliation.

The Part-time Work Directive (97/81/EC) could be improved by adding provisions guaranteeing predictable working hours and prioritizing transfers from part-time work to full-time work and vice versa (e.g. **France**). Full choice should be facilitated (e.g. **Germany** and the **United Kingdom**). Minimum standards for lifecycle regulations, including employability measures, have been suggested as well (e.g. **Germany**). The opt-out possibility of the Working Time Directive should be removed (e.g. the **United Kingdom**).

Some experts highlight the need to strengthen the possibilities to enforce, through the courts, when necessary, certain directives (e.g. **Greece** and **Romania**). For example, the burden of proof rule and the *locus standi* of organisations should be explicitly specified in both the Pregnancy and the Parental Leave Directives. Adequate and effective implementation of these rules is very likely to encourage recourse to courts and other authorities, which are very limited in comparison to the frequency of adverse treatment related to pregnancy, maternity and more generally parenthood. Moreover, the Commission should monitor strictly the transposition and implementation in practice of the procedural provisions of directives (e.g. **Greece**). A strong non-regression clause should be inserted in all instruments and this clause should be strengthened in the instruments where it exists (e.g. **Greece**).

Suggestions for the adoption of new legal instruments at the EU level address, in the first place, mainly minimum requirements for affordable child-care facilities (e.g. **Bulgaria, Estonia** and **Malta**). Some experts stress the need to address reconciliation

⁸⁹ This expression is used by Rikki Holtmaat, the national expert for the Netherlands.

policies towards men (e.g. **Czech Republic, Greece, Malta, Slovenia** and the **United Kingdom**). A strong non-regression clause should be inserted in all instruments and this clause should be strengthened in the instruments where it exists (**Greece**).

Further suggestions include the funding of projects and the assessment of the practical effects of diverse projects (e.g. **Austria, Cyprus** and **Estonia**). The funding of positive actions at the company level could offer some interesting perspectives, for example in the light of action plans and policies on Corporate Social Responsibility (e.g. **Italy**). A broad discussion with civil society could highlight some important cultural aspects linked to reconciliation (e.g. **Malta**).

In conclusion, this report reveals some forms of direct and indirect discrimination in relation to the issue of the reconciliation of work, private and family life. It also shows the diversity of legal instruments that exist at the national level and the profusion of initiatives in the area of reconciliation. The reconciliation of work, private and family life encompasses much more than forms of leave for specific groups and situations during a certain period. When defining the objectives and instruments of policies aimed at facilitating the reconciliation of work, private and family life of both men and women, due attention should be paid to different aspects and contexts touched upon in this report. The ECJ has termed the reconciliation of family and work ‘a natural corollary’ to gender equality.⁹⁰ The national reports by the experts of the European Network of Legal Experts in the field of Gender Equality highlight how important it is to relate reconciliation issues to gender equality in order to realise a true, substantive equality in this area.

⁹⁰ See *supra* Section 3.

Part II – National Reports

Overview

These tables give an overview of the 30 countries in this report. Per item is indicated if there are provisions on that matter in the desired country.

| Legislation | <i>Part-time work/ Adjustment of working-time</i> | <i>Job sharing and flexible working- time</i> | <i>Time-credit schemes and life- cycle regulations</i> | <i>Support for child- care facilities</i> |
|--------------------|---|---|--|---|
| AT | X | X | X | X |
| BE | X | X | X | X |
| BG | X | X | | X |
| CY | X | X | | X |
| CZ | X | X | X | X |
| DK | X | | | X |
| EE | X | X | | X |
| FI | X | X | X | X |
| FR | X | X | X | X |
| DE | X | X | | X |
| EL | X | | X | X |
| HU | X | X | X | X |
| IC | X | X | | |
| IE | X | X | X | X |
| IT | X | X | X | X |
| LV | X | | | X |
| LI | X | X | X | X |
| LT | X | X | X | |
| LU | X | X | X | X |
| MT | X | X | | X |
| NL | X | X | X | X |
| NO | X | X | X | X |
| PL | X | X | X | X |
| PT | X | X | | X |
| RO | X | X | | X |
| SK | X | X | X | |
| SI | X | X | | X |
| ES | X | | X | X |
| SE | X | | X | X |
| UK | X | | | X |

| Collective Agreements | <i>Part-time work/ Adjustment of working-time</i> | <i>Job sharing and flexible working- time</i> | <i>Time-credit schemes and life- cycle regulations</i> | <i>Support for child-care facilities</i> |
|------------------------------|---|---|--|--|
| AT | X | X | X | X |
| BE | X | X | X | |
| BG | X | X | | X |
| CY | X | X | X | X |
| CZ | X | X | | X |
| DK | X | X | X | |
| EE | | | | |
| FI | X | X | | |
| FR | X | X | X | X |
| DE | X | X | X | |
| EL | X | | X | X |
| HU | X | X | | X |
| IC | X | X | X | X |
| IE | X | X | X | X |
| IT | X | X | X | |
| LV | | | | |
| LI | | | | |
| LT | X | X | | |
| LU | X | X | X | X |
| MT | X | X | | |
| NL | X | X | X | X |
| NO | X | X | X | X |
| PL | X | | | |
| PT | X | X | | X |
| RO | X | X | | |
| SK | X | X | | X |
| SI | X | X | | X |
| ES | X | X | X | X |
| SE | X | | | X |
| UK | X | X | X | X |

| Statutory social security schemes covering (financial) risks | <i>The risk of unemployment</i> | <i>The risk of incapacity to work</i> | <i>Building up of pensions</i> | <i>Financial compensation in case of (temporary) working-time reduction</i> |
|---|---------------------------------|---------------------------------------|--------------------------------|---|
| AT | X | X | X | X |
| BE | X | X | X | X |
| BG | X | X | X | X |
| CY | X | X | X | |
| CZ | X | X | X | X |
| DK | X | X | X | X |
| EE | X | X | X | X |
| FI | X | X | X | X |
| FR | X | | X | X |
| DE | X | X | X | X |
| EL | X | X | X | X |
| HU | X | X | X | |
| IC | X | X | X | X |
| IE | X | X | X | X |
| IT | X | X | X | |
| LV | X | X | X | X |
| LI | | X | X | |
| LT | X | X | X | X |
| LU | X | X | X | X |
| MT | X | X | X | X |
| NL | X | X | X | X |
| NO | X | X | X | |
| PL | X | X | X | X |
| PT | X | | X | |
| RO | X | X | | X |
| SK | X | | X | X |
| SI | X | | X | X |
| ES | X | X | X | X |
| SE | X | X | X | X |
| UK | X | | X | X |

| Tax systems | <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> | <i>Tax reductions for household services</i> | <i>Family benefits</i> | <i>Other incentives or disincentives</i> |
|--------------------|--|--|------------------------|--|
| AT | X | | X | X |
| BE | X | X | | X |
| BG | | | X | X |
| CY | | | X | |
| CZ | | | X | |
| DK | | | X | |
| EE | X | | X | |
| FI | | X | X | X |
| FR | | X | X | |
| DE | | X | X | X |
| EL | | | | X |
| HU | X | X | X | X |
| IC | | | X | X |
| IE | X | X | X | X |
| IT | | X | X | X |
| LV | X | X | X | |
| LI | X | X | X | X |
| LT | X | | X | |
| LU | X | X | X | X |
| MT | | X | X | X |
| NL | X | X | X | |
| NO | X | | X | |
| PL | | X | X | X |
| PT | X | | X | |
| RO | | | | |
| SK | X | | X | |
| SI | | | X | X |
| ES | | | X | |
| SE | X | X | | |
| UK | X | | X | |

Tables from the Member States and EEA countries

AUSTRIA - Anna Sporrer

General remarks

The reality of the time management of employees is strongly determined by employer's lack of flexibility. There is a lack of offers of 'almost full-time' part-time jobs, flexibility in the reconciliation of work and family life, and working hours which are determined in the employee's interests. Furthermore, the pay for part-time jobs is seldom enough to guarantee an independent existence. As part-time employees are mainly women, gender role stereotypes are confirmed, with all the well-known negative consequences like segregation of the labour market, unequal pay etc. Some improvements have recently been made. New legislation has entered into force and several unions have developed gender-sensitive model projects; they are also monitoring gender mainstreaming in collective agreements.

Main (legal) sources

The most important legislation consists of: the Act on leave on grounds of family care, Amendments to the Act on public service and other related acts, Amendment to the Acts on Working-time and on Working Breaks, and Amendments to the Act on Social Security of the Unemployed and other labour law acts. Further, 98 % of employees in the private sector are covered by collective agreements. The public sector is regulated by legislation.

Legislation

Part-time work/ Adjustment of working time

The Act on leave on grounds of family care grants employees in the private sector the possibility to reduce their working hours and provides for protection against dismissal. The Amendment to the Acts on Working-time and on Working Breaks provides employees in the private sector with regular working hours up to 10 hours and a 4-day working week. The Amendments to the Act on public service and other related acts provides employees in the federal public sector with the right to sabbatical leave subject to a proportional reduction in salary.

Job sharing and flexible working time

The Act on leave on grounds of family care also grants employees in the private sector the possibility of choosing the way in which working hours are distributed. The Amendment to the Acts on Working-time and on Working Breaks provides

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| flexible working hours for employees in the private sector. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| For employees in the private sector, the Amendment to the Acts on Working-time and on Working Breaks provides provisions on the payment of overtime for part-time workers as well as on the recording (keeping track of how many hours have been worked and when) of working time. The Amendments to the Act on the Social Security of the Unemployed and other labour law acts provide for leave for educational purposes. Employees on such leave are protected from dismissal because of unfair motives. |
| <i>Support for child-care facilities</i> |
| Child-care facilities for children under 6 years of age are regulated by the legislation of the 9 Austrian <i>Länder</i> , the laws on ' <i>Kindergärten</i> '. To some extent the creation of new child-care facilities is funded by the Federal State. Due to § 8 of the Equal Treatment Act the Federal State provides for financial support for measures taken by the employer aimed at improving gender equality. |

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| Collective agreements |
| <i>Legal status and definition of collective agreements</i> |
| Collective agreements can be concluded at the sector or company level, and are only applicable to the private sector. Their legal status lies between legislation and single work contracts. They are legally binding and have to comply with legislation. Collective agreements are generally binding on all employees within a sector as far as the employer belongs to that branch of the labour market. Collective agreements are binding on all employees within a sector, regardless of whether the single employee is a union member. |
| <i>Part-time work/ Adjustment of working time</i> |
| The rights provided by the Amendment to the Acts on Working-time and on Working Breaks, regular working hours up to 10 hours and a 4-day working week may be further regulated by collective agreements at the sector or company level. |
| <i>Job sharing and flexible working time</i> |
| The right provided by the Amendment to the Acts on Working-time and on Working Breaks, flexible working hours, may be further regulated by collective agreements at the sector or company level. Furthermore, the development of models for flexible working hours is ruled by collective agreements in order to do justice to the different issues in the different sectors. These models include: sliding time, extended margins for the calculation of working hours, shift work, time-credit schemes and on-call duty. |

Time-credit schemes and lifecycle regulations

The rights provided by the Amendment to the Acts on Working-time and on Working Breaks, provisions on the payment of overtime for part-time workers as well as on the recording of working time may be further regulated by collective agreements at the sector or company level.

Support for child-care facilities

The Act on the Constitution of Work (*Arbeitsverfassungsgesetz*) allows collective agreements at the plant level also to provide for measures aimed at better reconciliation of work and family life. In general the willingness of employers to create their own child-care facilities is rather low.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leaves in relation to care and/or working-time reduction

The risk of unemployment

Employees taking leave on grounds of family care or leave for further education are included in the general unemployment insurance system if they become unemployed after returning from leave.

The risk of incapacity to work

During maternity and parental and paternity leave parents are insured against illness and accidents. During leave on grounds of family care, carers are insured against illness and accidents. People who make use of leave for educational purposes are insured against illness and accidents.

Building up pensions

Child-rearing periods count as insurance times for the building up of pensions up to 2 years as main times, and for another 2 years as substitute insurance times. Caring times count as substitute insurance times for the building up of pensions. People on leave for educational purposes are insured for building up pensions.

Financial compensation in case of a (temporary) working-time reduction

During maternity leave the mother is entitled to an allowance, during parental and paternity leave parents are entitled to child-rearing allowances. Leave on grounds of family care is unpaid leave, but the person who is ill might be entitled to a care allowance which is basically paid to the carer. People on leave for educational purposes are entitled to an allowance at the same level as the unemployment allowance.

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| There is a child tax reduction and an additional tax reduction for single parents and single earners |
| <i>Tax reductions for household services</i> |
| There is no tax reduction for household services. |
| <i>Family benefits</i> |
| There is an equal child family benefit. Taxes are calculated on an individual basis. |
| <i>Other incentives or disincentives</i> |
| The benefits and allowances mentioned under Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working time reduction are tax-free. |

BELGIUM - Jean Jacqmain

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| General remarks |
| It is mainly women who resort to the reduction of working time or give up their jobs completely in order to meet the needs of family care. They constitute the larger number of single-parent families, parental roles remain unequal and as a result of the pay gap, the female member of a couple will lose less than the male if one of them must stop working. This 'choice' entails negative consequences such as loss of pay, reduced social security benefits or loss of career opportunities. The alternative of child care or other care facilities are scarce and have long waiting lists. |

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| Main (legal) sources |
| The main source for law related to the reconciliation of work, private and family life is the Recovery Act of 22 January 1985. This Act provides a full-time and a part-time career break scheme available to all employees. For the private sector this Act has been replaced by a collective agreement (CA), n°77(bis) of the National Labour Council of 2001 (made generally binding by a Royal Decree in 2002) which introduces a time-credit scheme as a replacement for the former career break system. Under CA n°77 any employee in the private sector has a right to one year's full-time leave or a half-time reduction of the working time over the whole of his/her career. The Conciliation Act of 2001 adds social benefits to CA |

n°77 (bis) and contains other measures to facilitate a working-time reduction. In the public sector, as collective agreements do not apply, the Recovery Act remains applicable. In addition, the Job Redistribution Act of 1995 introduced two schemes (see below).

Legislation

Part-time work/ Adjustment of working time

Part-time work and an adjustment of the working time are different for the public and private sector. In the public sector, the maximum duration of the working week is 38 hours. The Job Redistribution Act of 10 April 1995 proposed two schemes which staff members are free to apply for on an individual basis. These are: a reduction of working time to half time during the last few years of one's career and the right for staff members (tenured and contractual staff) below the rank of middle management to a 4-day week. The scheme is available for a period of 1 year, renewable without limit. The remuneration is reduced by one-fifth, but the loss is partly compensated by a benefit (see infra). In the private sector, the formal working week of 40 hours was reduced to 38 by the Act of 10 August 2001 with the aim of creating new job opportunities. Furthermore, legislation encourages employers to adopt complementary working-time reduction schemes applicable to their entire workforce (mainly by way of CAs). Those measures are: either a further reduction of the working time with a proportional loss of remuneration (which is an exception to the general principle laid down in the Working Conditions Act of 16 March 1971) or the introduction of a 4-day week which may not exceed 36 hours a week.

Job sharing and flexible working time

The replacement of workers taking a career break was compulsory under the Recovery Act 1985. Now, in both private and public sectors, the replacement has become optional and therefore job-sharing effects are random. Regarding teleworking, CA n°85 of the National Labour Council was adopted in 2005 in order to implement the European Social Partners' framework agreement of 2002. In the public sector, a royal decree adopted on 22 November 2006 regulates the conditions for the introduction of tele-working in the federal administration. However, those new provisions (as well as the more traditional ones which regulate home working) are not specifically aimed at favouring conciliation.

Time-credit schemes and lifecycle regulations

Collective agreement n°77 replaced the former career-break scheme by a time-credit scheme. There are also special schemes of parental leave and care for terminally ill relatives. See Part-time work/ Adjustment of working time.

Support for child-care facilities

Under a Royal Decree of 19 August 1997, a 'Collective Equipments and Services Fund' was created within the Family Benefit Insurance scheme. The plan was to

subsidise facilities aimed at helping working parents to solve conciliation problems such as short school variations, home care for a sick child, etc. Unfortunately, as from 2000, no new application for subsidies has been accepted.

Collective agreements

Legal status and definition of collective agreements

The public sector is excluded from collective agreements. For the private sector, collective agreements are regarded as a 'parallel source of labour law'. Theoretically, they are subordinate to compulsory statutory provisions; however, the social partners quite frequently conclude CAs on matters which should be handled by statutes only and, provided that those CAs do not reduce the employees' rights, their validity is not disputed. There are three levels of CA: the National Labour Council (NLC), the Joint Sector Committees (JSC) and single enterprises. A CAs 'individual clauses' are automatically extended to all employees concerned. CAs of the NLC and JSC can be made 'generally binding' by a Royal Decree.

Part-time work/ Adjustment of working time

Collective agreement n°77 replaced the former career-break scheme with a time-credit scheme. This is explained above under Part-time work/Adjustment of working time.

Job sharing and flexible working time

Collective agreement n°77 replaced the former career-break scheme with a time-credit scheme. This is explained above under Job sharing and flexible working time.

Time-credit schemes and lifecycle regulations

CA n°77 (bis) of 2001 replaced the career-break, except for the 'special schemes' described above, with a time-credit scheme. This entails that any employee has a right to one year of full-time leave or a half-time reduction of the working time over the whole of one's career. A specific CA may extend the one-year period up to 5 years. No remuneration is paid during the leave or part-time absence.

Support for child-care facilities

No information available.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

For all employees, both under the 1985 Act and the CA, a leave or working-time reduction may never provide grounds for dismissal.

The risk of incapacity to work

Absence due to a career break/time credit leave or working-time reductions have no negative consequences on the rights to sickness benefits.

Building up pensions

For employees in the private sector, full-time leave under the time-credit schemes is taken into account for the calculation of the pension up to a maximum of 3 years (out of a possible maximum of 5 years). And in the public sector, the various forms of leave which can be used for conciliation (mainly the career break) are taken into account for the calculation of a tenured staff member's pension within the limit of 20% of the effectively performed service; moreover, the sixth year of a career break is never taken into account.

Financial compensation in case of a (temporary) working-time reduction

Within the public service, the remuneration lost – one fifth in the 4-day week scheme - is partly compensated by a benefit paid by the employer (currently about EUR 60 net per month). In the private sector, under the Act of 2001 there is a social security benefit aimed at compensation for the loss of remuneration when on (part-time) leave. This benefit is higher for the private sector and in the public sector it is paid by the employer. The Working Conditions Act of 1971 provides that there is a general working-time reduction from the 40-hour working week, without loss of pay.

Tax systems

Bonuses or tax reductions to promote the equal sharing child-care responsibilities

A taxable income deduction for dependant children is assigned to one parent, usually to the higher income. After the divorce or separation of the parents, the tax deduction is divided between the two parents. Also, for every dependant child under 12, the fee for child care is deductible from the taxable family income, as long as the care is provided by authorized facilities.

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| <i>Tax reductions for household services</i> |
| Within the currently mentioned system of ‘Local Employment Agencies’, private persons using the services are entitled to a fixed 30 % tax cut. |
| <i>Family benefits</i> |
| No information available. |
| <i>Other incentives or disincentives</i> |
| To make working-time reductions more attractive to employers, they can obtain rebates on the contributions to social security for ‘target groups’, e.g. young people, senior employees, disabled persons or women. Also there is a reduced income tax on pay supplements due to overtime. |

BULGARIA - *Genoveva Tisheva*

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| General remarks |
| The issue of the reconciliation of private, family and working life was for historical reasons and still is underestimated by governmental institutions. There is a low awareness of this subject and a reluctance to do something about it on the part of the government and employer’s and employee’s organizations. Furthermore, the persistent practice is to only promote reconciliation for women and to encourage children to be raised by mothers or other female members of the family. No attention is paid to the importance of paternal leave and all reconciliation programmes focus on women, leaving them lagging behind in the emancipation battle. However, the ILO Convention 156 was ratified in 2006. |

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| Main (legal) sources |
| The main legal source for provisions on the reconciliation of private, working and family life can be found in the Labour Code (LC). Some scattered collective agreements contain provisions on this topic as well. Most of them have not been adopted with the purpose of reconciliation, but can be used for this purpose. |

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| Legislation |
| <i>Part-time work/ Adjustment of working time</i> |
| There are provisions in the LC that enable workers to work part time. Agreements on the duration of and intervals between working time must be concluded in indi- |

vidual contracts. The LC also provides part-time workers with protection in that they should not be put in a less favourable position compared to full-time workers performing the same or similar work, and if there are no contrary provisions, they have the same rights as full-time workers. When a woman has a child under the age of 3, she can only be sent on a business trip if she consents. If the mother is unable to use this benefit, the father may make use of it. Also, the mother of a child under the age of 6 has the right to work at home for the same or another employer. Once again, the father may use this right if the mother is unable to do so. Most rights are only granted to mothers, and to fathers only with the consent of the mothers. But some measures specifically aimed at both fathers and mothers in the law have been announced. The LC creates the possibility for an employer to establish a system for setting working time for a certain period (weekly, monthly, or for another period up to 6 months), by respecting some standards for maximum working hours per day up to 12 hours per shift and up to 56 hours per week.

Job sharing and flexible working time

There are provisions in the LC that enable flexible working time by concluding an individual contract for the concrete working days within one month.

Time-credit schemes and lifecycle regulations

There are no provisions on time-credit schemes and lifecycle regulations.

Support for child-care facilities

According to specific provisions in the LC, an employer can organize the placing of workers' children in child-care establishments, but this is not an obligation.

Collective agreements

Legal status and definition of collective agreements

According to the LC, collective agreements are concluded at the levels of enterprises, branches, sectors and municipalities (for activities financed at the municipal level). The agreement is binding on workers and employees who are members of the trade union which is a party to the agreement and for those who have joined the collective agreement. Collective agreements are applicable to the private and public sectors. They mostly apply to concrete ministry or state agencies, larger industrial enterprises, foreign investors in different industries, etc. The main obstacle is currently the lack of legislative provisions on obligatory equality and reconciliation clauses, the lack of incentive policies and the lack of coordination.

Part-time work/ Adjustment of working time

There are some collective agreements that regulate the possibility to adjust working time.

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| <i>Job sharing and flexible working time</i> |
| There are some collective agreements that regulate the possibility to make use of flexible working hours. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| No information available. |
| <i>Support for child-care facilities</i> |
| The role of the employer in providing child-care facilities is addressed in some collective agreements. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction |
| <i>The risk of unemployment</i> |
| The LC contains guarantees against the dismissal of workers who are on a particular form of leave which is granted according to the law. For mothers of children up to 3 years old, the dismissal can only be allowed with the permission of the Labour Inspector. The strongest protection is given to women on maternity leave: they can only be dismissed when the enterprise becomes bankrupt. The right to maternity benefits is guaranteed in cases of interruptions to the insurance against all insured risks during the period of leave. Despite this, the rights are guaranteed until the end of the period of leave. |
| <i>The risk of incapacity to work</i> |
| Given the fact that reconciliation measures are not provided for in the employment legislation, there are no special measures in statutory social security schemes, but some general measures can be useful. |
| <i>Building up pensions</i> |
| Maternity leave, child-care leave (paternal leave) and other forms of leave to care for sick family members do not affect pension rights. |
| <i>Financial compensation in case of a (temporary) working-time reduction</i> |
| The forms of leave mentioned above provide an entitlement to some financial compensation. |

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| The income tax law no longer provides for tax deductions for people with children. |
| <i>Tax reductions for household services</i> |
| There is no reduction for household services. |
| <i>Family benefits</i> |
| There is no general child allowance system. The poorest families with children receive some assistance. In principle, income tax is calculated on an individual basis. |
| <i>Other incentives or disincentives</i> |
| The fact that the tax system does not contain incentives for reconciliation as far as working parents are concerned is in itself a disincentive. |

CYPRUS - Lia Efstratiou-Georgiades

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| General remarks |
| The main problems concerning the reconciliation of work, private and family life are: the lack of any culture on this issue on the part of both employers and employees, weak legislation on the question of financial incentives for employees/employers, the lack of provisions on this issue in collective agreements, and the size of most undertakings on the island does not leave room for reconciliation policies. Furthermore, male participation in the household is uncommon due to existing legislation and inadequacies in the policies that are being promoted, such as the fact that parental leave is unpaid. There is a big role waiting to be taken up by the social partners in this area. However, it seems that the country is going through a period of change regarding the issue of gender equality in general and the modification and improvement of current conditions to enable a work/private life balance. Some steps have been taken to promote equality by means of EU programmes such as EQUAL. |

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| Main (legal) sources |
| There are several laws that deal with (some aspects of) the reconciliation of work, private and family life. These are: the Organisation of working time law of 2002, the Equal treatment of men and women with regard to access to employment and vocational training law of 2002, the Maternity protection law, the Part-time work- |

ers (prevention of unfair treatment) law of 2002, the Worker's health and safety at work law, the Parental leave and time off of work on grounds of *force majeure* law, the Social insurance laws of 1980 and 2002, the Termination of employment laws of 1967 and 2002 and the Public service law. The last-mentioned law is the law that applies to the public sectors only, where collective agreements regulate the private and semi-public sectors.

Legislation

Part-time work/ Adjustment of working time

The present law determines the minimum specifications related to security and health in time management at work and aims to promote regulations on the organization of working time. There is legislation promoting part-time employment on a voluntary basis, in such a way that the needs of both employers and employees are taken into consideration and to abolish discrimination in relation to the terms and conditions of part-time employment. Most part-time workers are female. Mothers have the right to be absent from work for prenatal examinations and for one hour per day for a period starting after the end of maternity leave and until the baby becomes nine months old. The employee has discretion as to when this hour will be taken. This one hour is considered and remunerated as working time, as is the time taken for prenatal examinations. When employees return from maternity or parental leave, they have the right to return to the same position they held before the leave or an equivalent other position. Furthermore, maternity leave does not influence the woman's seniority within the organisation.

Job sharing and flexible working time

There are no possibilities for job sharing up to now. There is legislation that promotes and encourages flexible work time in such a way that the needs of both employers and employees are taken into consideration, and to abolish discrimination in relation to the terms and conditions of part-time employment. The rights of the employee are registered as full-time if their total weekly hours are equivalent to the minimum working hours as defined by law.

Time-credit schemes and lifecycle regulations

There are no time-credit schemes or lifecycle regulations.

Support for child-care facilities

The fees for some day-care centres are based on income.

Collective agreements

Legal status and definition of collective agreements

Collective agreements are active on sectoral, company and plant level, covering the private and semi-public sector and are based on two principles: tripartite co-operation and a voluntary nature. The agreements are negotiated between the employer's organisations, trade unions and the government and are signed by the interested parties. Mainly due to the size of the country, there are no national collective agreements. If there is a sectoral agreement, there are no agreements on company level, which means that collective agreements on company level only deal with issues that are not mentioned in sectoral agreements. Collective agreements are 'gentlemen's agreements', having no legal force. They only provide for extra provisions if they improve the positions granted by legislation.

Part-time work/ Adjustment of working time

Collective agreements cover areas such as: time-tables, overtime, annual leave, public holidays, time off, maternity leave, parental leave and sickness. The agreements define the terms and conditions under which the previously mentioned issues function.

Job sharing and flexible working time

Collective agreements cover areas such as: time-tables, overtime, annual leave, public holidays, time off, maternity leave, parental leave and sickness. Flexible working-time schedules are very common in almost all undertakings. The agreements define the terms and conditions under which the previously mentioned issues function.

Time-credit schemes and lifecycle regulations

In almost all sectoral collective agreements there are provisions for welfare funds that subsidise and/or provide extra benefits for employees.

Support for child-care facilities

Financial support for child care does not exist at the collective bargaining level in general, but there are some regulations in specific organisations.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

Employers are not allowed to dismiss employees during periods of parental leave. If this does occur anyway, the employee is entitled to compensation.

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| <i>The risk of incapacity to work</i> |
| In the case of incapacity to work after maternal leave, a mother is entitled to sick leave. For the other forms of leave, there are no provisions. |
| <i>Building up pensions</i> |
| An employee who is absent from work because of maternity or parental leave is credited with insurable earnings for the purpose of building up social insurance rights. An employee who interrupts her employment to raise a child is entitled to three years of credit for insurable earnings for each child for the first 12 years of the child's life. |
| <i>Financial compensation in case of a (temporary) working-time reduction</i> |
| Parental leave and short or long periods of care leave are unpaid. There is no paid paternity leave and employees on other forms of leave are not entitled to compensation. |

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| There are no bonuses or tax reductions to promote the equal sharing of child-care responsibilities. |
| <i>Tax reductions for household services</i> |
| There are no tax reductions for household services. |
| <i>Family benefits</i> |
| The Ministry of Finance provides a basic, annual child grant to all families residing in Cyprus, thereby fulfilling the conditions under the law; there is also an annual, additional grant for families with an income under a certain level and an extra monthly grant for the third child. Income tax is calculated on an individual basis. |
| <i>Other incentives or disincentives</i> |
| There are no incentives or disincentives. |

General remarks

The main difficulties surrounding the reconciliation of work, private and family life result from employers who are not accustomed to taking the issue into consideration and prefer employees who do not cause problems as a result of such reconciliation. Women are mainly confronted with this mentality. That is a result of the lengthy maternity and parental leave and the large degree of protection against dismissal during these forms of leave. Also, women are generally the ones who take leave to care for a sick child (the pay gap is still high). This all leads to the fact that employers are hesitant to hire women in their fertile years, since they are not very reliable employees. However, employees do make an attempt at reconciliation through flexible working hours, as opposed to part-time work, since part-time work leads to less income.

Main (legal) sources

The main source of legislative provisions that can contribute to the reconciliation of work, private and family life is the Labour Code. Some other, less important acts contain a few provisions as well, such as the Employment Act and the Pensions Act. Collective agreements sometimes provide for some advantages above the level of the Labour Act.

Legislation

Part-time work/ Adjustment of working time

There is a right to part-time work, with a proportionate wage. This is agreed upon by the employer and the employee, and it is therefore possible to have a temporary working-time reduction. A request to work part-time by an employee who takes care of a child, is pregnant, or takes care, mostly on his/her own, of a bedridden person, may not be denied, unless there are serious operational reasons. Employees working part time are protected from dismissal. Female employees with very young children may request to be transferred from a night shift to a day shift. Employees taking care of young children or a bedridden person can only be sent on a business trip with their consent and pregnant employees, or employees taking care of a child under the age of one may not be employed on overtime by the employer. Female employees also get half an hour to breastfeed twice daily and these periods are remunerated as normal work. Employers and employees may also agree on working at home and tele-working.

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| <i>Job sharing and flexible working time</i> |
| There is no provision on job sharing, but on rare occasions two people can be employed in the same job under the provisions of part-time work. Flexible working-hour schedules are frequently used. Working hours must be carried out around a core time, fixed by the employer, in which an employee has to be at work. Further starting and ending times are up to the employee. Regularly scheduled work must be carried out within one week, and irregularly scheduled work can be carried out within a four-week time span. The same employees as mentioned above may not be denied a request for flexible working hours. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| Only for workers in the private sector is there a working hours' account. This is another method of irregularly scheduled working hours and it may be included in the relevant collective agreement or in the internal regulations. The use of a working hours' account and the length of an individual period requires the prior consent of individual employees to whom such a working hours' account will apply. The account is not used for reconciling purposes, however. It is used primarily in favour of the employer, who in this way may use the overtime worked by the employees when there is a work overload and then subsequently to provide them with free time without having to adopt other measures (like additional overtime pay). The working hours' account is used by seasonal works. |
| <i>Support for child-care facilities</i> |
| There is no obligation on the part of the employer in this regard, but some employers do establish their own child-care facilities (<i>kindergartens</i>) or organise summer camps and other activities for the children of their employees. |

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| Collective agreements |
| <i>Legal status and definition of collective agreements</i> |
| Collective agreements do not have a similar legal status to legislation and do not replace legislation. The only more general collective agreements which may be taken into consideration are sectoral collective agreements, which however are not generally applicable at the national level. |
| <i>Part-time work/ Adjustment of working time</i> |
| Some of the sectoral agreements may include regulations on the adjustment of working time (an uneven distribution of working time). |
| <i>Job sharing and flexible working time</i> |
| No information available. |

Time-credit schemes and lifecycle regulations

Some sectoral agreements may include lifecycle regulations (benefits for employees who have worked for a longer period of time for the same employer).

Support for child-care facilities

A form of child-care facility or providing benefits for family recreation may also be found in some of these agreements.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

Employees on maternity or parental leave cannot be dismissed. Job seekers are not entitled to maternity or parental leave.

The risk of incapacity to work

If incapacity to work occurs during maternity leave, parental leave, short or long term care leave or a temporary working-time reduction, the person who wishes to claim an invalidity pension has to fulfil the conditions listed below. An insured person is entitled to a full invalidity pension if s/he has become completely disabled and has completed the required insurance period, provided that she/he had not, as of the date on which her/his complete disability arose, been entitled to an old-age pension or if s/he has not reached retirement age. The period of care for a child up to 4 years of age and the period of care for a person who is dependent on care by another person is also counted as an insurance period.

Building up pensions

The period of care for a child up to 4 years of age and the period of care for a person who is dependent on care by another person is also counted as an insurance period. Pension rights, or the insurance period, can also be built up during a working-time reduction. The contributions will however be lower and therefore also due to these lower contributions the following benefits will be lower. A pension issue that should be noted here is that there is one pensionable age for men, but the pensionable age of women varies according to the number of children they have had. Therefore, it is only women who may receive a more convenient pensionable age, even though men may have cared for children in the same way.

Financial compensation in case of a (temporary) working-time reduction

An employee on maternity leave will receive a benefit from the sickness insurance system, followed by a parental allowance from the system of state social support. Fathers can be entitled to the benefit from the sickness insurance system if they

have entered into a written agreement with the mother on this issue. If the income suffers as a result of transferring from a night to a day shift as mentioned above, sickness insurance will provide a balancing benefit.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

There are no bonuses to promote the equal sharing of child-care responsibilities.

Tax reductions for household services

There are no tax reductions for household services.

Family benefits

There are a few family benefits. Some tax deductions are provided for families with children so that there are some amounts that may be excluded from the calculation of taxes – each child in the family increases this amount. Children are incorporated into the income tax calculation of one of the parents or of both parents together if they have opted for a so-called ‘common taxation of spouses’, which may be convenient for some couples, especially if one of the spouses has a much higher income than the other one.

Other incentives or disincentives

There are no other incentives or disincentives.

DENMARK - Ruth Nielsen

General remarks

The main issues on the reconciliation of work, private and family life concern the reconciliation of full-time work, since part-time work leaves parents with insufficient means to support their children and themselves. Therefore it is very important to have child care and care for the sick and elderly provided as a public service paid by taxpayers.

Main (legal) sources

Danish law contains only a few provisions on the reconciliation of work, private and family life. Collective agreements are the most important source of labour provisions.

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| Legislation |
| <i>Part-time work/ Adjustment of working time</i> |
| There is an Act on employees' right to leave for special family-related reasons which implements the force majeure clause in Directive 96/34/EC. The Act on part-time work enables the employer and the employee to enter into an agreement on part-time work if they both agree. An employee cannot demand part-time work if the employer does not want to use part-time workers and the employer cannot require the employee to shift to part-time work if he/she does not want to. There is also an act that allows employees to take leave for force majeure cases. There is no legislation on the right to adjust working time or a temporary working-time reduction. |
| <i>Job sharing and flexible working time</i> |
| There is no legislation on possibilities for job sharing or flexible working time. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| There is no legislation on time-credit schemes or lifecycle regulations. |
| <i>Support for child-care facilities</i> |
| Public child care is a public service of general economic interest financed primarily via taxes. Most Danish children of pre-school age attend public child-care facilities. There is no legislation specifically related to the labour market providing for support for child-care facilities. |
| Collective agreements |
| <i>Legal status and definition of collective agreements</i> |
| Collective agreements are a very important source of (labour) law. They cannot be extended to employees/employers that are not party to them, so there are no generally applicable collective agreements. None the less, almost all employers and employees are bound by collective agreements. The Cooperation Agreement between the Central Organizations, i.e. the Confederation of Danish Employers (DA) and the Danish Confederation of Trade Unions (LO) sets up the framework for cooperation between management and employees within the DA/LO area, including the framework for works councils. Works councils are entitled to participate in establishing principles governing the personnel policy to be pursued in the enterprise. The Cooperation Agreement recommends that when doing so proper regard should be shown for the reconciliation of work and parenthood. |
| <i>Part-time work/ Adjustment of working time</i> |
| Some collective agreements require the employer to offer full-time jobs when recruiting new staff. If the employer and the individual worker both agree they can later change to part time, see above on the part-time Act. Many collective agree- |

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| ments contain provisions on right to time off and full or partial pay on a child's first (and in some agreements also second) day of illness. |
| <i>Job sharing and flexible working time</i> |
| Collective agreements may contain provisions on job sharing and flexible working time. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| Time-credit schemes and lifecycle regulations are not usual in collective agreements but if the parties to the collective agreement agree they can include such provisions. |
| <i>Support for child-care facilities</i> |
| Child-care facilities are mainly tax-financed. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction |
| <i>The risk of unemployment</i> |
| Temporary working-time reduction is not taken into account in unemployment legislation. The costs of statutory social security schemes related to maternity leave, paternity leave, parental leave and statutory short or long-term care leave are covered by the public (tax financed) and will not be affected by unemployment during, for example, the closure of the employer's business during these leave periods. |
| <i>The risk of incapacity to work</i> |
| The costs of statutory social security schemes related to maternity leave, paternity leave, parental leave and statutory short or long-term care leave are covered by the public (tax financed) and will not be affected by any incapacity to work occurring during the forms of leave mentioned above. |
| <i>Building up pensions</i> |
| The costs of statutory social security schemes related to maternity leave, paternity leave, parental leave and statutory short or long-term care leave are covered by the public (tax financed) and therefore the various forms of leave will not affect the building up of pensions. The building up of private pensions to which an employer contributes may well be affected by maternity leave, paternity leave, parental leave and statutory short or long-term care leave if the employer has no duty to pay wages and the employee lives on benefits (maternity benefit, etc.). Whether the employer has a duty to pay wages typically depends on the relevant collective agreement. If the employer has a duty to pay wages, that duty includes a duty to |

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| contribute to the relevant pension scheme. |
| <i>Financial compensation in case of a (temporary) working-time reduction</i> |
| As mentioned above, the costs of statutory social security schemes related to maternity leave, paternity leave, parental leave and statutory short or long-term care leave are covered by the public (tax financed). |

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| The tax system does not provide for bonuses or tax reductions in order to promote an equal sharing of child-care responsibilities. |
| <i>Tax reductions for household services</i> |
| The tax system does not provide for tax reductions for household services. |
| <i>Family benefits</i> |
| The tax system does not provide for family benefits. There are no allowances for children in tax law. Under welfare legislation all parents receive child allowance cheques (an amount of money financed by taxpayers). It is independent of the parent's job situation and tax responsibilities. The Danish tax system is gender neutral and as a main rule is based on individual taxation. |
| <i>Other incentives or disincentives</i> |
| The tax system does not provide for incentives or disincentives. |

ESTONIA - Anneli Albi

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| General remarks |
| The main issues concerning the reconciliation of work, private and family life are the following: the insufficiency of municipal child-care facilities for small children, the prohibitive cost of alternative child-care options and part-time work not being readily available. Furthermore, the virtual non-existence of explicit provisions regarding flexible working hours, job sharing, distance working and other similar measures constitutes a problem for reconciliation. Additionally, while the law enables part-time work, this possibility is rarely used due to the low level of incomes. As for the Gender Equality Act, its novelty and general wording results in little impact, due to a relatively low awareness of the obligations. A positive aspect is that public discussion has emerged in recent years about flexible working |

conditions. In particular, as Estonia prides itself in its advanced IT facilities, the opportunities for distance working are being developed, on the one hand, to promote the reconciliation of work and family life, and, on the other, to facilitate participation in the labour market by people who live outside the main cities. There is also an initiative which aims to facilitate the combination of work and family life by promoting family-friendly organisational and work culture and the reintegration of women into the labour market after child-care leave and many other initiatives to promote the equality of men and women.

Main (legal) sources

There are many different laws that contain provisions on the reconciliation of work, private and family life. These include: the Gender Equality Act, the Employment Contracts Act, the Civil Service Act, the Work and Rest Time Act, the Holidays Act, the State Family Benefits Act, the Parental Benefit Act, the Health Insurance Act, the Social Tax Act, the State Pension Insurance Act, the Earned Years Pensions Act, the Favourable Conditions Pensions Act, the Funded Pensions Act, Acts which establish entitlements to special pensions in certain professions and the Income Tax Act. The Gender Equality Act applies to undertakings in both the private and public sector. The Employment Contracts Act applies to employment in the private sector and to some positions in public sector establishments. Employment in the public service is regulated by the Civil Service Act. The provisions in these acts do not depend on the size of the undertakings. The role of trade unions and collective bargaining is relatively weak, with low trade union membership rates. The collective agreements that are available are laconically drafted and are often less than one page in length, mainly establishing the minimum wage in the given professional field.

Legislation

Part-time work/ Adjustment of working time

There are provisions on part-time work. Employers are obliged to consider a request from an employee to transfer from full-time to part-time work and *vice versa*, but full-time employees have an employment priority in the case of redundancies. Part-time workers shall not be treated in a less favourable manner in an employment relationship than comparable full-time workers. The law further prohibits sending pregnant women and minors on business trips; a *woman* raising a disabled child or a child under three years of age may only be sent on business trips with her consent. Pregnant women may also request a temporary adjustment of working conditions or a temporary transfer to another job. In terms of ending an employment contract, usually an employee has to give an employer at least one month's advance notice; however, this is reduced to five days if the reason for the termination of the contract is, *inter alia*, the need to care for a family member who is ill or disabled or where a *woman* is raising a child under three years of age. These benefits also extend to persons who raise motherless children who are dis-

abled or under three years of age and guardians. A person raising a child under twelve years of age or a disabled child, or a person taking care of a person with a total incapacity to work, may only be required to work overtime with his or her consent. Consent is also required for night work and work on a day off. Additionally, one parent, guardian or a curator of a disabled child has the right to an additional day off per month for raising the child, for which remuneration based on the average salary is paid from state budgetary funds.

Job sharing and flexible working time

There are no provisions on job sharing and flexible working hours, but they are not prohibited and agreements between employer and employee can be made on these subjects.

Time-credit schemes and lifecycle regulations

There are no time-credit schemes or lifecycle regulations.

Support for child-care facilities

The State has initiated a programme to support the establishment and renovation of kindergartens by local governments. The conditions for the payment of benefits are regulated by a decree of the Government of the Republic of 31 January 2008, No. 30.

Collective agreements

Legal status and definition of collective agreements

Collective agreements play a very small role in labour relations and if they are present, they only deal with minimum wages. A collective agreement is a voluntary agreement between employees or a union or federation of employees and an employer or an association or federation of employers, and also state agencies or local governments, which regulates labour relations between employers and employees. Collective agreements are binding. The parties are required to comply with the terms and conditions of a collective agreement during the term of the collective agreement and to refrain from calling a strike or lock-out in order to amend the terms and conditions provided for in the collective agreement.

Part-time work/ Adjustment of working time

No information available.

Job sharing and flexible working time

No information available.

Time-credit schemes and lifecycle regulations

No information available.

Support for child-care facilities

No information available.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

The termination of a pregnant woman's employment contract is prohibited, except for reasons specified within the law. During parental leave the employment contract shall be suspended and the employee will receive a benefit. The suspension of the employment contract does not result in the termination of the contract. The employer is prohibited from terminating the employment contract of an employee on child-care leave, unless the termination is due to the liquidation or bankruptcy of the undertaking.

The risk of incapacity to work

A person is insured against incapacity to work if social tax is paid by the employer or if the person pays the social tax himself or herself. The State pays social tax on behalf of the following persons: one parent who is raising a child under 3 years of age; a guardian or a curator or a person who is using child-care leave instead of the parent of the child and who is raising a child under 3 years of age. These persons for whom the state pays social tax are not entitled to the benefit for a temporary incapacity to work. The benefit for incapacity to work is calculated on the basis of the income in the previous calendar year, but benefits for periods of leave are not taken into account in this benefit. This leaves employees, during the first year after returning to work from child-care leave, with a financial gap concerning the incapacity to work benefit.

Building up pensions

The state pays social tax for the listed groups of persons who are inactive in the labour market including for family and child-rearing obligations. In such cases, as a rule, social tax shall be paid based on that year's monthly rate, which may not be lower than 75 % of the minimum wage. The years of pensionable service shall also include time during which a person cares for a category of disabled persons, for a disabled child or for a person under 18 years of age who has been disabled since childhood, and the time during which a mother, father, step-parent, guardian or actual carer of a child cares for that child until he/she attains 3 years of age.

Financial compensation in case of a (temporary) working-time reduction

Any salary difference resulting from a temporary adjustment of working conditions or a temporary transfer to another job for a pregnant woman is reimbursed.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

Tax law provides for increased basic tax exemption in the case of maintaining a child. Accordingly, one resident parent or guardian of a child or another person maintaining the child may deduct the increased basic exemption from his or her income during the period of taxation for each child up to 17 years of age. A parent who is raising a child alone and who has taken parental leave during a period of taxation may fully or partly deduct the interest payments made during the same taxable period from the income received during subsequent periods of taxation. Taxes are calculated on the basis of a family unit.

Tax reductions for household services

There are no tax reductions for household services.

Family benefits

There are no family benefits. However, according to Article 24 of the Income Tax Act, a person has the right to deduct the child allowances paid during a period of taxation from his/her income, if the conditions determined under the law are fulfilled.

Other incentives or disincentives

No information available.

FINLAND - Kevät Nousiainen

General remarks

In terms of child care, the reconciling of work and family life in practice mainly works on the presumption that the parent works either full time or is on family-related leave. Part-time work is relatively far less common than fixed-term work. Fixed-term work is very common for women in the branches that employ many women. The number of persons in fixed-term and part-time work is nearly the same. The increase in fixed-term part-time work could indicate that working part time for reconciliation purposes has increased. There is a tendency to take long

family-related leave, but this tendency is offset by the good employment situation. The elderly have no legal entitlement to municipal care, which does however exist for child care. The family-related leave system, moreover, does not cover caring for parents or one's spouse. If an employee applies for reduced working hours for social reasons, the employer must seek to arrange part-time work. Reconciliation for purposes other than child care is therefore more difficult. Reconciliation for the purpose of child care in practice rests on mothers, due to the fact that few fathers use their right to a parental benefit. So-called flexi-time arrangements are seen by employers as an important means of reconciliation and are very common.

Main (legal) sources

The Employment Contract Act contains provisions for private employment, with *inter alia* provisions on child-care leave. Legislation dealing with forms of public employment refers to these provisions of the Employment Contract Act. Finally, the Act is also important for the general applicability of collective agreements and contains provisions on social security. The Act on Job Alternation Leave is important for time-credit leave. The Act on Day Care for Children contains obligations for municipalities to arrange day care in various forms for children. Lastly, the Working Hours Act contains provisions on the maximum amount of working hours.

Legislation

Part-time work/ Adjustment of working time

In the private sector employees are entitled to part-time work for the purpose of child care until the child is 8-9 years old (there is an entitlement to this leave up until the child's second year of compulsory basic education). For a parent of a disabled child this entitlement is extended until the child is 18 years old. The employer cannot refuse to give such leave save in exceptional circumstances. Moreover, the employer and employee must enter into a fixed-term contract which indicates the daily and weekly working hours and will be in force for a maximum of 26 weeks at a time. Similar provisions exist for the public sector.

Job sharing and flexible working time

There are no legal provisions on the possibility of job sharing. The Working Hours Act contains provisions on the maximum working hours, but delegates the right to adjust working hours within certain limits to collective agreements. Flexible hours may be agreed upon by the employer and employee within the permitted maximum hours. This provision is widely used. Moreover, the employer is obliged to arrange part-time employment for child-care purposes. For other 'social purposes', such as caring for an elderly parent, the employer must 'seek to arrange work so that the employee can work part time', which is a much weaker right for the employee. If such reduced hours are arranged, a fixed-term contract must also be concluded.

Time-credit schemes and lifecycle regulations

An employee can be released for a fixed period of time while the employer engages, for a corresponding period, a person registered at an employment office as an unemployed jobseeker. Eligible for such leave is an employee who has worked for 10 years in the same job or a comparable private or public sector job and has, moreover, worked for a minimum of 1 year for the same employer preceding the leave. A person on such an alternation leave receives a benefit of 70 percent of the unemployment benefit. The conditions for job alternation in practice are such that they exclude using it for child-care arrangements, but could be suitable for compassionate leave, for example. Lifecycle regulations are not relevant.

Support for child-care facilities

Various provisions for child-care support exist. Parents are entitled to municipal day care from the end of the family-related care leave periods to the beginning of the child's compulsory primary education. Further, there are provisions on the quality of care in terms of the number of personnel and their professional qualifications, both in day-care institutions and family-based care. The price of municipal day care is moreover regulated by law. This price is based on the parents' income; there is a legal maximum and this maximum is legally binding on all municipalities. Parents who do not choose to take a place in the municipal child-care system are entitled to a flat-rate benefit. Moreover, many municipalities have decided to pay an extra subsidy to parents who do not use their entitlement to municipal day care, usually subject to the condition that one of the parents is on home-care leave.

Collective agreements

Legal status and definition of collective agreements

A collective agreement is defined as any agreement concluded by one or more employer or registered association of employers and one or more registered association of employees concerning the conditions to be complied with in contracts of employment or in employment generally. There are further acts for civil service and municipal civil service collective agreements. The main differences compared to the private sector collective agreements is that the choice of parties is officially regulated in public sector collective bargaining and that there are limits to the scope of the agreements. By virtue of the Employment Contract Act these national collective agreements are legally binding on the sector for which they are considered representative. A collective agreement is normally binding between the parties, whereas a generally applicable collective agreement also binds non-organised employers in the particular branch. Any term in an employment contract that is in conflict with an equivalent term in the generally applicable collective agreement is void and an equivalent provision in the generally applicable collective agreement shall be observed instead, if the conflict means that a less favourable condition is agreed upon than the one contained in the collective agreement. Labour law legislation, when binding, overrules conflicting collective agreements.

Part-time work/ Adjustment of working time

As regards family-related leave, the collective agreements generally do not contain provisions that exceed what is required by law. The Working Hours Act leaves room to lay down provisions in generally applicable collective agreements regarding the period during which the maximum working hours must not be exceeded. However, flexible working hours are often used to adjust these to the needs of production, rather than for reconciling work and family life. Moreover, there is currently no generally applicable agreement in force on this issue.

Job sharing and flexible working time

No examples of job sharing were found. As regards flexible working time, general sector agreements usually refer to the possibility of concluding local agreements on flexibility. It is assumed that conditions regarding flexible working time are nowadays common in such local agreements.

Time-credit schemes and lifecycle regulations

It is assumed that lifecycle regulations would require an adjustment of the legislative framework.

Support for child-care facilities

Collective agreements do not contain provisions on child-care facilities, because municipalities are undisputedly responsible for providing child-care services.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

An employee is protected against dismissal during the periods of family-related leave. An employment benefit consists of either an earnings-related or a flat-rate benefit. A person insured by an employees' unemployment insurance institution receives earnings-related benefit, provided that he or she has been employed for 43 weeks during the previous 28 months for those who have not previously received the benefit, and 34 weeks during the previous 24 months for those who have. For a person who has been absent from the labour market, but for an acceptable reason such as the birth of a child or caring for a child not over 3 years of age, the period for calculating the condition of having been in the labour market is lengthened to 7 years. A person receiving family-related benefits is excluded from simultaneous unemployment benefits.

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| <i>The risk of incapacity to work</i> |
| A person incapacitated due to sickness has a right to a sickness benefit. Moreover, illness, disability or being the victim of an accident is not regarded as a proper reason for terminating a permanent employment contract. Furthermore, a father is entitled to parental leave if, due to illness, the mother is unable to take care of her child. A father is also entitled to parental benefit if the mother dies during maternity. |
| <i>Building up pensions</i> |
| Maternity, paternity and parental leave build up pensions by 1.5 % per year with an income that is calculated as 117 % of the benefit (these benefits are income-related). The time on home-care benefit also builds up the pension by 1.5 % per year, but the income is calculated as EUR 588 per month (for 2008). These rules apply to both private and public sector pensions. |
| <i>Financial compensation in case of a (temporary) working-time reduction</i> |
| A parent on partial parental leave receives a benefit of EUR 70 per month in order to care for a child under 3 years of age or a child in the first or secondary year of primary education. |

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| The Finnish tax system aims at neutrality towards social policies. Child-care costs are not eligible for tax deductions. |
| <i>Tax reductions for household services</i> |
| Household costs are not eligible for tax deductions, with the exception of a tax deduction for household services. Household and care services as well as renovation deductions fall within the scope of this deduction. |
| <i>Family benefits</i> |
| Family benefits consist of the universal child benefit, which has no effect one way or another on the reconciliation of work and family life. |
| <i>Other incentives or disincentives</i> |
| Progressive income tax levels reduce the income differentials between women and men and they act as an incentive for the two-earner family model. Taxation rules are gender neutral. |

General remarks

The two main problems concerning the reconciliation of work, private and family life are, firstly, that working-time and working hours are mainly seen as managerial decisions. The employer is responsible for the organization of part-time work and the (different) working hours. Part-time work is often still imposed on workers (often low-qualified women) and employees suffer from unpredictable working hours. Also, the policies for the reconciliation of work, private and family life still mainly target women. This leads to negative consequences for emancipation on the labour market. Parental leave or leave to care for sick relatives are mostly taken by women. Leave for public or social assignments also exists.

Main (legal) sources

There are labour laws, the *Aubry* laws, which regulate aspects of the reconciliation of work, private and family life. Alongside these laws, collective agreements play an important role. These agreements adapt statutory rights and build on specific regulations on the minimum basis provided by the law. On the level of single companies, further adjustments are made. This leads to a complex, layered and diverse system of rights and regulations. These are the main sources for working-time, but there are also labour laws and social security laws on the various forms of leave that an employee can take.

Legislation

Part-time work/ Adjustment of working-time

Working-time and working hours are mainly the result of managerial decisions and it is the employer who is responsible for the organization of part-time work and the working hours. Two laws, encourage negotiations on work-time reductions (RTT). This has led to a high degree of heterogeneity in implementation. These laws seek to limit the variability of working-time that is inherent in part-time work and to enable employees to organise their time outside working hours without the latter being subject to major or unforeseeable variations. The laws also address the voluntary nature of part-time work. Furthermore, the law has extended the opportunities for employees to transfer to part-time work and *vice versa*. The law also gives the employee the opportunity to request the use of annualised part-time hours. Sometimes, the RTT has given the workers more freedom in the organisation of their working-time. However, it can also lead to further time pressure for the workers and the greater irregularity and unpredictability of working hours. The contract of employment has been used for the reduction of the precarious nature of the part-time employee's situation. A measure called 'chosen hours' allows workers to ask the employer for overtime once the annual quota has been reached. Other measures

also authorize employees to prefer remuneration rather than taking rest time. In the public sector, there is a statutory right to work part time. There is an unpaid three-day statutory period of leave to look after a sick child. Employees who are parents of a handicapped or a seriously ill child under the age of 20 are eligible for an allowance from the Family Policy Fund.

Job sharing and flexible working-time

According to labour law, the employer decides on the working hours and the amount of annual leave. A modification of the working hours has also been interpreted by case law as a simple modification of the working conditions which the employer can impose upon workers. There is a system of individualized working hours, allowing each worker to determine his/her own schedule, although workers must be present at work during a specified 'core time'. This is not left to the employer's discretion, but the works council may not object. If there is no works council, the Labour Inspector has to authorize it.

Time-credit schemes and lifecycle regulations

In 1994, a time-credit scheme or a time savings account was introduced. Only a collective agreement can establish a time savings account. These personal accounts allow employees to accumulate days of time off (like overtime, RTT days, rest days) which are subsequently to be used to finance a specific leave. However, exchanging rest days into cash is now also possible.

Support for child-care facilities

Companies which provide family-friendly measures, such as funding for crèches and day-care centres get a tax bonus.

Collective agreements

Legal status and definition of collective agreements

Legal obligations to negotiate have been recognized at branch and company levels on different issues, including equality between men and women. Collective agreements have an important role to play because of the different layers of organisation. An inter-sectoral agreement covers matters such as narrowing the gender pay gap, preventing maternity leave from adversely affecting women's careers and addressing labour market segregation. Collective agreements have an *erga omnes* effect and are binding on all workers. If some legal provisions so provide, they can grant fewer rights than the law, but the law must authorize any derogation.

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| <i>Part-time work/ Adjustment of working-time</i> |
| The laws authorize collective agreements to adapt the legal regulation on working-time. A collective agreement can include a right to part-time work, but also the negotiations on branch and company level should consider the issue of part-time work. Collective agreements should constitute the better organisation of working-time. |
| <i>Job sharing and flexible working-time</i> |
| Flexible working-time arrangements are very often settled at company level even if a collective agreement at branch level can also organize working-time. A collective agreement can organize flexible working schedules. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| A collective agreement is needed to establish time saving accounts. |
| <i>Support for child-care facilities</i> |
| Some collective agreements provide support for child-care facilities by granting periods of leave to care for sick children, for example, but the organization of crèche facilities for children is less frequent. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction |
| <i>The risk of unemployment</i> |
| During the different forms of leave, the contract of employment is suspended but not broken; therefore employees have the right to return to their former job. However, there is no specific protection against dismissal (except, of course, during maternity leave). For people working part time and very few hours, it could be more difficult to have rights to unemployment benefits. |
| <i>The risk of incapacity to work</i> |
| There are no provisions on the risk of incapacity to work. |
| <i>Building up pensions</i> |
| Some pension rights are granted to parents taking parental leave and who have the right to an ‘infant care allowance’ (PAJE). Part-time workers in the private sector who work a minimum of 200 hours per trimester and earn at least 40% of the minimum wage can obtain a full year of pension rights. For part-time workers in the public sector, part-time is considered as full-time when part-time has been chosen for family reasons after the birth of a child and up to a maximum of 3 years. |

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| Otherwise it can have an impact on the amount of the pension. |
| <i>Financial compensation in case of a (temporary) working-time reduction</i> |
| During part-time parental leave, a monthly allowance can be given. Its amount depends on the number of hours worked. |

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| No information available. |
| <i>Tax reductions for household services</i> |
| There are tax reductions for households which employ someone to work on a domestic basis. |
| <i>Family benefits</i> |
| Income tax is related to the family and children are taken into account in defining what is called a ' <i>quotient familial</i> '. Parents of young children are entitled to a new 'infant care allowance'. The allowance is composed of a basic part and additional supplements according to the parent's choices. There is also a benefit for parents having a third child. |
| <i>Other incentives or disincentives</i> |
| No information available. |

GERMANY - Beate Rudolf

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| General remarks |
| The main problems regarding the reconciliation of work, private and family life are: the lack of sufficient child-care institutions, school hours that are incompatible with full-time work, the lack of emergency care arrangements, the lack of sufficient and affordable care institutions for the elderly and/or the wish of ailing parents to continue living at home with their children, persisting gender stereotypes, the image of the model employee that is hostile to family life, the assumption that decision-making positions cannot be filled by part-time work, the lack of legal provisions giving a right to long-term flexible time models and the lack of measures to ensure employability after long-term leave. |

Main (legal) sources

The *Teilzeit-und Befristungsgesetz* is the law that contains the rights and regulations concerning the reconciliation of work, private and family life. Collective agreements, which are mostly concluded on the level of the *Länder*, cover areas which are not covered by legislation, where legislation sets a minimum standard or when legislation explicitly serves to fill lacunae only.

Legislation

Part-time work/ Adjustment of working-time

Employees may request a reduction of their working-time under certain conditions. The decision is made consensually by the employer and employee. The law applies on a gender neutral basis to the public and private sector and all sectors of the labour market, with the exception of civil servants. They may reduce their working-time by up to 50 % to care for a child under the age of 18. In the case of a civil servant with care obligations (for a child under 18 years of age or an ailing family member), there is a right to unpaid leave for up to 12 years. A working-time reduction may not be temporary. However, an employee who has reduced his/her working-time and then wants to extend it enjoys priority when the employer advertises a new position. An employee's request for a working-time reduction may not be the cause of dismissal.

Job sharing and flexible working-time

Job sharing is possible. It is done through individual labour agreements. The employer does not determine the working-time unilaterally, but the employees involved mutually agree on the way in which they share the working-time for the full position. If one of the employees involved in the job sharing arrangement leaves the company, the remaining employee(s) cannot be dismissed for this reason. Flexible working-time obligations are prohibited. The employee must know in advance how much working-time he/she owes to the employer. However, this provision permits 'work on request', which means that the amount of weekly and daily working hours must be agreed upon, but the employer can determine the exact time when the work has to be performed. The inverse situation is not regulated by the law. These provisions are also applicable to full-time work, according to the academic literature.

Time-credit schemes and lifecycle regulations

Time-credit schemes are non-existent in the legislation for the reconciliation of work and family or private life.

Support for child-care facilities

If the employer provides the employee with financial support for child-care, this payment will neither be taxed nor included in the assessment of contributions to

social security schemes. This regulation only exists when some specific criteria are met.

Collective agreements

Legal status and definition of collective agreements

Collective agreements are agreements between, either a trade union and a single employer, or between a trade union and an employer's association. Associations of trade unions and associations of employer's associations can also conclude collective agreements, if they are empowered to do so. Most collective agreements are concluded at the level of the different *Länder* and only a few at the federal level. As a rule, collective agreements are binding only as between the social partners that have concluded them. The Federal Minister of Labour can declare a collective agreement to be generally applicable.

Part-time work/ Adjustment of working-time

For employees in the public sector, the right to request a working-time reduction is further crystallized in a collective agreement. According to the collective agreement, a working-time reduction shall be agreed upon if the employee cares for a child under the age of 18 years or for an ailing family member. This only applies to employees who receive a working-time reduction for an unlimited period.

Job sharing and flexible working-time

Within the public sector, working-time accounts can be agreed upon for a specific institution. The agreement is concluded between the institution and the worker's council or representation.

Time-credit schemes and lifecycle regulations

The public employer can agree long-term working-time accounts with individual employees, thus permitting 'saving' time for a prolonged absence. The worker's council or representation has to be involved, and measures must be taken to protect the employee in the case of the employer's insolvency.

Support for child-care facilities

No special provision in the main collective agreements. The provisions that existed in the public service have recently been abolished in the wake of cost-cutting efforts in the public sector.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

During maternity leave, women continue to receive their average salary, so the contribution to unemployment insurance continues to be paid. Parents who take parental leave after the birth of their child remain covered by unemployment insurance. Employees remain within the state unemployment insurance system for up to six months when caring for an ailing family member. The financial contributions to the unemployment insurance are borne by the care insurance of the family member who is being cared for. Unemployment insurance remains available (and obligatory) for employees with reduced working-time, but payments in the case of unemployment will be proportionately lower. No insurance is available to cover the difference. Employees on leave to care for sick relatives cannot be dismissed for this reason and subsequently have a right to return (unless the contract was for a fixed term only).

The risk of incapacity to work

With temporary incapacity to work, the financial risk is covered if the person remains within the health insurance scheme. Permanent incapacity to work is covered if the person remains within the pension scheme. Since women on maternity leave continue to receive their salary, the contribution to the health insurance and pension schemes continues as normal. Parents on parental leave remain within the health insurance scheme without an obligation to pay contributions if they do not have any other income. A parent who raises a child can have up to 36 months of child-care counted towards building up his/her pension entitlement so that the required minimum years can be acquired. No payments are required. Employees will receive a subsidy for their own health insurance if they have reduced their working-time to zero or to an extent which turns their employment into a minor employment. There is coverage for permanent incapacity to work, but the pension will be lower due to lower contributions. During temporary working-time reductions, employees remain fully covered by health insurance and coverage for permanent incapacity to work is ensured.

Building up pensions

During maternity leave, the mother continues to receive her average salary, which includes the contributions to the pension schemes. A parent who raises a child can have up to 36 months of child-care counted towards building up his/her pension entitlement so that the required minimum years can be acquired. No payments are required. Employees will receive a subsidy from their own care insurance if they have reduced their working-time to zero or into a minor employment, which will cover the contribution to building up a minimum pension. With temporary working-time reductions, building up a pension will continue, but on a lower rate.

Financial compensation in case of a (temporary) working-time reduction

This is not available in the case of care for ailing family members. It is available to parents after the birth of a child for a period of up to 14 months. Financial compensation for extended leave ('sabbaticals') will be paid by the employer from the money saved during a prior period where the employee was paid less than the full amount for the work rendered.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

No special provisions.

Tax reductions for household services

Expenditures for 'household-related services' reduce the payable tax, but not if they are rendered by a family member. Expenditures for help in the household are deductible, but only in the case of the illness (or disability) of a family member.

Family benefits

Families receive special tax breaks for children and special costs are tax deductible, such as an educational tax break and a training/study tax break.

Other incentives or disincentives

The income tax categories constitute a strong disincentive for couples to continue double careers, since the second, lower income is taxed on a higher basis. This mostly affects women. The subsequent reimbursement of the higher tax paid (after the income tax declaration) does not offset the psychological impact of the higher tax. Since the financial help to parents constitutes tax deductions, it is of little help to low-income families, in particular single parents (who are predominantly women.)

GREECE - *Sophia Koukoulis-Spiliotopoulos*

General remarks

The main difficulties faced by persons wishing to reconcile work, private and family life are related to the legislation and practices regarding maternity and parental leave, the inadequate transposition of the procedural provisions of Directives 97/80 and 2002/73, which does not create the legal certainty that would encourage recourse to the courts and other authorities, and a lack of affordable child-care struc-

tures of good quality together with other forms of care and working-time arrangements. As regards maternity leave, problems in the private sector arise, as pregnant women are often harassed in order to make them resign, while working conditions often deteriorate upon return from maternity leave. Moreover, the Supreme Civil Court, which has traditionally promoted maternity protection, has recently delivered some disturbing judgments. It has ruled that maternity protection does not extend beyond the expiry of a fixed-term contract of employment and that the employer is under no obligation to renew it. It has also held that women absent from work on grounds of pregnancy and maternity leave are not entitled to a voluntary pay rise granted to all their colleagues performing the same work under the same conditions. Both in the private sector as well as the public sector problems exist concerning the issue of parental leave. In the private sector only few women and almost no men make use of parental leave due to the fact that the loss of earnings is not compensated. On top of this, there exists a general reluctance on the part of private employers to grant parental leave. Another problem is that female workers, due to the high female unemployment rates and a lack of proof and support, are reluctant to denounce unfavourable treatment on grounds of pregnancy or maternity or parental leave. In the public sector, when parents apply for parental leave not immediately after maternity leave, but later, the parental leave is curtailed, because a fictitious use of the working-time reduction is taken into account. A final problem is that there are insufficient affordable structures of good quality for the care of children and other dependent family members, together with a scarcity of flexible working time-arrangements.

Main (legal) sources

The term ‘reconciliation of work, private and family life’ is absent from Greek legislation, but is present in Supreme Administrative Court judgments. In the public sector this purpose is mainly served by the Code for Civil Servants and permanent employees of legal persons governed by public law (CCS). Some of its provisions are not gender neutral and the rights granted to both parents are transferable. In the private sector the issue of reconciliation is addressed mainly in Act 1483/1984, applying to workers under a private law employment relationship, except seafarers, and which grants personal, non-transferable rights to each parent, with some exceptions, as well as Decree 176/1997 transposing Directive 92/85 and collective agreements

Legislation

Part-time work/ Adjustment of working time

In the public sector, both mothers and fathers have a transferable right to a two-hour reduction of working time after maternity leave until the child reaches the age of two. In addition, they have a right to a one-hour reduction of working time until the child reaches the age of four. Alternatively, parents have the right to a nine months’ paid leave until the child reaches the age of four. If both parents are civil

servants they must choose who will make use of the reduction of working time or they must divide the use thereof it between them. If the civil servant's *spouse* is employed in the private sector, the civil servant may only make use of his/her rights to the extent that his/her spouse does not make use of his/her own rights, or to the extent that these rights fall short of the civil servant's rights. If the male civil servant's *wife* is not working, he cannot make use of either the reduced working day or the nine months' leave, unless his wife is unfit to take care of the child due to a serious handicap. In the case of the birth of a fourth child, the reduced working day is granted for two additional years. Parents who are unmarried, widow(er)s, divorced or handicapped persons are granted the reduction of working time for a further six months or ten months' paid leave. Neither pay nor employment rights are affected by working-time reductions. In the private sector, mothers, and alternatively fathers, are granted a one-hour working time reduction for thirty months after maternity leave. This may be replaced by a two-hour reduction for the first twelve months and one hour for the next six months, or paid leave of equivalent length, if the employer agrees. The reduction or leave is paid as and is considered to be working time. *Mothers* (only) are granted an additional six months' leave after maternity leave or after the leave agreed with the employer; benefits corresponding to the minimum salary provided by the national general collective agreement each time in force are paid by a statutory social security scheme. Fathers should also be entitled to that leave. Parents are entitled to a one-hour reduction of the working time if they have one or more handicapped children, which is unpaid and not considered as working time. The above legislation does not adequately serve its objective, because: a) in the public sector in particular, it perpetuates directly or indirectly the stereotype of the male breadwinner / female carer, consequently of being a woman's issue; b) in the private sector, the measures are not attractive, due to the lack of compensation for loss of earnings, so that few women and scarcely any man use them. In both sectors, single parents have more rights, but unmarried couples have no rights at all.

Job sharing and flexible working time

There is no legislation on job sharing. Some flexible working-time schedules do exist in the private sector, but they are scarce.

Time-credit schemes and lifecycle regulations

There are no time-credit schemes or lifecycle regulations. Granted to one of the parents according to their choice is a right to *paid* time off for school visits of their children until the age of sixteen and up to four days a year. In the public sector parents have the same right, with the difference being that this right is retained until the children reach the age of eighteen and that parents with two or more children have the right to time off for up to five days a year. Furthermore, parents employed in the public sector have the right to paid leave if they have children or a spouse necessitating regular blood transfusions or periodical hospitalization.

Support for child-care facilities

There is no legislation on financial support for child-care facilities. However, undertakings employing at least 300 employees are obliged to provide adequate kindergarten facilities for their employees.

Collective agreements

Legal status and definition of collective agreements

Collective agreements concern employment under a private law contract. They are binding on the employers they cover and are judicially enforceable. They prevail over legislation in so far as they are more favourable to workers. Collective agreements may deal with all terms and conditions of employment, as well as with social security, except pensions. In practice collective agreements deal mainly with minimum pay and hours of work. However, since 1993 they also deal with the reconciliation of family and work. There are five categories of collective agreements. Firstly, there are the national general collective agreements which fix compulsory *minimum* standards for all employees across the country. The second category consists of the *sector* agreements, covering the companies which produce the same or similar products in a particular town, region or in the country as a whole. The third category consists of *company* agreements which apply to specific companies and are generally scarce. Fourthly, there are *national professional* agreements which cover a particular profession. Finally, there are *local professional* agreements, covering a profession in a town or region. The provisions of the last four categories may not be less favourable to employees than the national general collective agreements. Individual contracts prevail over collective agreements only in so far as they are more favourable to the worker. Collective agreements are in principle gender neutral, except regarding reduced working time which is primarily a woman's right and subsidiarily a man's. The national general collective agreements provide for paternity leave, which is currently two days', paid leave.

Part-time work/ Adjustment of working time

The national collective agreements provide for a one-hour, *paid*, working-time reduction for (natural or adoptive) mothers in the 30 months following maternity leave. If the mother does not make use of this, the father may request it. By agreement with the employer, this reduction may be replaced by a two-hours reduction for the first twelve months and one hour for the next six months or paid child-care leave of an equivalent length. In the banking sector employees are entitled to a *paid* reduction by two hours for the first two years and one hour or to *leave* of equivalent length in the two years following childbirth, by agreement with the employer. Reduced working time is primarily a woman's right and subsidiarily a man's.

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| <i>Job sharing and flexible working time</i> |
| There are no provisions on job sharing. Some flexible working-time schedules exist in the private sector, but they are scarce. |
| <i>There are no provisions on time-credit schemes and lifecycle regulations</i> |
| Leave upon marriage (six days) and in the case of the death of a spouse, child, parent, brother or sister are paid. |
| <i>Support for child-care facilities</i> |
| Banks that have no nursery facilities are under an obligation to pay to their employees for each child of pre-school age a monthly allowance corresponding to two thirds of the fees for nurseries with which they enter into an agreement, or other child-care facilities up to an annually fixed amount. Some public corporations and big firms also make arrangements with private nurseries for their personnel. Banks, which do not organize children's summer camps pay a fixed camp allowance every year. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction |
| <i>The risk of unemployment</i> |
| The risk of unemployment is covered by the Agency for Manpower Employment (OAED), a statutory social security scheme. The period of maternity or parental leave is covered as any other period. Leave and reduced working time are generally considered as working time except for the purpose of pay in certain cases. In the private sector, the employment contract remains in effect, but during parental leave social security coverage is only maintained if the worker pays his or her contributions as well as those of the employer. State civil servants and other legal persons governed by public law enjoy permanent constitutional guarantees. |
| <i>The risk of incapacity to work</i> |
| This risk is not dealt with in any specific way in relation to maternity or parental leave. In the private sector, during parental leave social security coverage is only maintained if the employee pays his or her contributions as well as those of the employer. |
| <i>Building up pensions</i> |
| The building up of pensions during maternity leave is not altered. The same applies to the period of parental leave in the public sector; in the private sector this applies only if the employee pays his or her contributions as well as those of the employer. |

Financial compensation in case of a (temporary) working-time reduction

Any working-time reduction both in the private and in the public sector is paid. In the private sector, the loss of earnings is not covered in the case of reduced working time for parents of handicapped children and leave due to the illness of a child or family members.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

No such bonuses or tax reductions exist.

Tax reductions for household services

Fees paid for nurseries are not tax deductible. The same holds true for household helpers and home-carers.

Family benefits

No family benefits are deductible. Spouses are obliged to make *a joint tax return*, which is submitted by the husband, who is responsible to the tax authorities and represents the couple. Although the income of each spouse is listed separately, this is an important source of discrimination, which also affects, directly or indirectly, the reconciliation of family and work. Thus, e.g., if the wife is entitled to a tax reimbursement, she cannot receive it, unless her husband seeks it himself or gives her a power of attorney.

Other incentives or disincentives

Several disincentives for reconciliation exist. A first disincentive relates to the method of taxing income. The income of a spouse acquired from an undertaking owned by the other spouse is taxed together with income of the other spouse. This forms a disincentive to a woman's economic activity as it is usually women who work in their husband's business. In order to escape the higher taxation of the family, these women often do not declare their employment, and therefore do not get paid or obtain social security coverage. A second disincentive arises from discriminatory tax reductions. The tax payable by the *husband* is reduced by a percentage of certain expenses that may concern the family or children or other dependent family members. However, this tax reduction only applies to the *wife* if these expenses concern herself, her children from a previous marriage or born out of wedlock, her parents or minor (under 18 years of age) orphan relatives up to the 2nd degree (i.e. brothers or sisters or her grandchildren). The same holds true for some other expenses, such as social security contributions.

General remarks

The main difficulties regarding the reconciliation of work, private and family life derive from two areas: the liberalization and recontractualisation of labour law regulations and the radical reduction or the total abolition of pre-transition institutional support for household duties. All these are coupled with the increased expectations of employers regarding the working of irregular hours or working outside the regular job or workplace. Most difficulties arise from the lack of adequate child-care institutions for children under school age and from the lack of available and accessible adequate solutions for school-age children during the summer vacation and the more frequent mid-term holidays. At a more general level the poor financing of (and the growing withdrawal of budgets from) public services, especially education and health-care services confront families with increasing difficulties. The problem is multiplied by the vast 'feminization' of public services employment creating a trap for both those working in and those in need of the provision of such services. Furthermore, women are still treated as temporary labour, being dismissed from work and encouraged to fulfil their role in family care in times of labour shortages, and (like in current times) are encouraged to shorten the stay at home and engage in paid work when the labour market activity rate has to be increased. Also a strong stereotype-confirming effect is generated by public discourse (including by politicians and media commentators) which consistently addresses related issues as a problem of 'young mothers'. Responsible institutions, including the Equal Opportunity Authority, seem to be unable to put a stop to this practice. The various forms of leave which are supposed to provide employees with the opportunity to reconcile increased private-life responsibilities with workplace obligations do not fall within the scope of this report: they only help the employee by having an 'either/or' option (either work or stay at home with a guaranteed return to the workplace)⁹¹. Flexible solutions permitting simultaneous family and workplace duties are basically not considered by the legislature to be an employee's right.

⁹¹ Some of the leave options nevertheless require mention under 2.1 below.)

Main (legal) sources

The main sources of provisions concerning the reconciliation of work, private and family life are found in the Labour Code. The provisions are general, with a few and obvious exceptions, and are applicable to both private and public employees, to all sectors and regardless of the size of the undertaking. The provisions are formally not discriminatory (except that protection against being moved to another workplace temporarily or permanently is afforded only to single fathers). Collective agreements are in general fairly poor and in particular they contain hardly any rules on flexible arrangements in order to support the reconciliation of private life and workplace duties. Collective agreements are gender neutral from a formal point of view.

Legislation

Part-time work/ Adjustment of working time

There are no rules mandating an adjustment of working time to the parents' family duties. A departure from the standard rules in favour of the employee is permitted by agreement between the parties. There are a couple of possible flexible arrangements mentioned in the law, like, for example, only working afternoons and night shifts and part-time work during the weekend. These arrangements are generally accompanied by disadvantages. There are no provisions entitling an employee to a working-time reduction for any reason, although some short absences for private reasons are possible. Furthermore, there are rules that merely oblige the employer to inform employees of existing opportunities to transfer from full time to part time or *vice versa* and, in case of such a request, to consider and to respond to it. Family or private reasons do not provide additional rights to the employee under the law. Also, opportunities for tele-working are mentioned -although it is not a right- and family or personal circumstances are to be taken into consideration when the employer is empowered to assign irregular work or other duties, or can introduce unilateral changes that are unfavourable to the employee.

Job sharing and flexible working time

There are no possibilities under the law and in practice for job sharing. Flexible working-time schedules are known in practice, but are not regulated by the law. An employer may introduce such schedules unilaterally, or it might be a provision in a collective agreement. If an employer introduces flexible working time, it is introduced for all or most employees, regardless of their private obligations. Applying flexible time schedule only for employees with family duties is possible, but hardly ever occurs. Some slight adjustments are possible.

Time-credit schemes and lifecycle regulations

There is no legal regulation of time-credit schemes. Private arrangements do occur, however. There are some forms of leave besides the usual regulated maternity/paternity etc. leave. These are an unpaid leave to take care of a sick family

member and unpaid leave to build one's own house. Financial assistance is available for sick-care leave and there is also the right to return to the workplace, the prohibition of dismissal during this leave and a right to an upgraded salary. For leave to build a house the right to return to the workplace is also guaranteed.

Support for child-care facilities

There are public child-care facilities maintained by local governments and there are so-called family day-care institutions, provided in family homes. The charges to be paid by the parents for a *crèche* may vary depending on the support provided by the local authorities at their discretion, for kindergartens the parents only have to pay for meals.

Collective agreements

Legal status and definition of collective agreements

Collective agreements are freely negotiated agreements either between one individual employer and a trade union at the enterprise level or between a sectoral trade union and multiple employers or employer's association. Collective agreements are a source of rights and duties for parties to an individual employment contract and they can also be a source of rights and duties between the collective parties to the agreement. There are no general (national) level collective agreements and sectoral agreements are also very scarce. There are no sectoral agreements for the public sector, either in the health or in the educational sector. Collective agreements concerning the rights and duties of the parties have the same force as legal provisions.

Part-time work/ Adjustment of working time

Some collective agreements mention the so-called 'household day-off', i.e. one or two days' leave of absence, without pay, at the request of the employee, and with the agreement of the employer. There is also sporadic mention of giving preference to family carers when there is an opening for a part time job or regarding tele-work opportunities; however, no enforceable right thereto is provided.

Job sharing and flexible working time

Opportunities for flexible arrangements (part time, flexible hours) are infrequently found, mainly for parents with very small children, mostly depending on viability on the side of the employer.

Time-credit schemes and lifecycle regulations

Collective agreements do not regulate such opportunities.

Support for child-care facilities

Employers may contribute to the social and cultural activities of employees. Child-care institutions are more frequently offered by public employers while such institutions have practically disappeared as far as private employers are concerned.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

The labour laws guarantee increased job security, i.e. the prohibition of dismissal and the maintenance of employment during leave even in case of the liquidation of the company during most forms of leaves taken with regard to family duties. However, if a fixed-term contract expires, the employee becomes unemployed. Persons on maternity leave, child-care leave, and on sick leave with a child are entitled to subsidized labour market training on an equal footing with jobseekers and in the case of an intention to return to work they have opportunities to subsidized employment. The time spent on any kind of leave with respect to a child and the times spent on sick-care leave or house-building leave are dealt with in such a way that they do not decrease the entitlement to the jobseekers' benefit. Employees do not enjoy any special protection during an eventual temporary working-time reduction. Their dues and benefits are proportionate to their working time and they are not protected against dismissal: consequently, they might become unemployed.

The risk of incapacity to work

Persons on any kind of leave with respect to child-care remain fully-fledged insured persons.

Building up of pensions

Short-term leaves as well as maternity and parental leave are considered as time spent at work, i.e. the workers accumulate pension rights during these forms of leave and, in addition, they also accumulate seniority rights.

Financial compensation in case of a (temporary) working-time reduction

No compensation is granted for (temporary) working-time reductions.

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| The tax system is based on personal income tax. Within narrow limits a personal income tax benefit can be applied in the case of three or more dependent children. Under certain conditions the spouse or partner might obtain the benefit (or a part thereof) that cannot be obtained by the parent. |
| <i>Tax reductions for household services.</i> |
| Employment for short periods of household work is possible under a simplified system of tax payments and social security contributions in order to decrease unreported employment. Rural family catering is a business activity with decreased taxes. A minimum level of income for social care is exempt from taxes. |
| <i>Family benefits</i> |
| Employers may provide some benefits, such as contributions towards daily meals, some leisure activities, schooling aid, and travel costs within certain (quite narrow) limits. During child-care leave for a child between 1 and 3 years of age the parent is entitled to undertake work without the cash child-care assistance being withdrawn. All kinds of family benefits and allowances paid during any kind of family leave are exempt from personal income tax. |
| <i>Other incentives or disincentives</i> |
| A form of social assistance (equal to the minimal pension) is paid to those who remain out of work in order to take care of at least three children, until the youngest child reaches 8 years of age. No right to return to the workplace is guaranteed after such a period (so it is not a leave as such!), discriminatively called 'full-time motherhood'. The financial burdens attached to employment constitute a disincentive to hire part-time employees. Furthermore, the government has made it permissible and it even subsidizes full-time employment while officially being on child-care leave, thereby converting that leave into a mere financial benefit combined with increased job security. |

ICELAND - *Herdís Thorgeirsdóttir*

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| General remarks |
| There is a very high participation in the labour market of both men (85 %) and women (80 %). The percentage of women employed part time is 38 % and it is 10 % of men. The housekeeper/breadwinner role is almost extinct and marriage status does not seem to have an impact on the participation of women in the labour market. However, this high participation has negative consequences for the quality of |

family life as many children are in fact neglected. Divorce rates are lower than in the other Nordic countries, yet the prospects of divorce based on statistics (2001-2005) is 39 %. Furthermore, there is little common understanding among employers in the private sector of the need to provide mechanisms for the purpose of reconciliation.

Main (legal) sources

The Gender Equality Act is the main legal source in the area of reconciliation as it addresses the issue of reconciliation of family responsibilities and occupational obligations. The objectives of the new Act on the Equal Status of Women and Men no. 10/2008, hereinafter the GEA (Gender Equality Act), are explicitly listed in section 1 and among them is the intention to enable both women and men to reconcile family and working life. Section III of the GEA encompasses rights and duties for employers and public authorities. Article 18 paragraph 2 provides that companies and institutions employing more than 25 people on a yearly basis shall prepare a programme on matters of equality or include gender equality aspects in their staff policy. They shall in particular include therein objectives and measures to ensure their employees enjoy the rights provided for in articles 19 to 22 (pay equality, equal access to vacant positions, vocational training and continuing education, reconciliation of family responsibilities and occupational obligations and that individuals are not subjected to sexual harassment in the workplace).

Legislation

Part-time work/ Adjustment of working time

With regard to the adjustment of working time (a reduction and/or an extension) the law provides that employers shall take the necessary measures to enable men and women to reconcile their occupational obligations and family responsibilities. Among these measures there are measures for time off from work on grounds of urgent family reasons. The legislation does not explicitly mention a temporary working-time reduction. The collective agreement for the commercial sector provides for flexibility based on an agreement between the employer and the employees. There is furthermore scope for agreements between the parties so that overtime worked may be used later as paid vacation during the day-time. The collective agreement for the commercial sector also entails measures to allow employees to have time off on grounds of urgent family matters. There is, however, a lack of public pressure on companies' compliance with the principle of reconciliation although the new GEA stipulates that the Centre for Gender Equality is not only to monitor the implementation of the GEA but also to effectively keep an eye on companies and institutions and these have an obligation to provide the Centre with general information necessary for its operation.

Job sharing and flexible working time

Employers are legally obliged to take necessary measures to enable men and women to reconcile their occupational obligations and family responsibilities. Among such measures are measures that promote increased flexibility in organizing work and working hours, taking into account the family situation of employees and the needs of the labour market. There is no provision referring to the possibility of job sharing however, such a possibility can be negotiated in individual contracts.

Time-credit schemes and lifecycle regulations

Regulations which facilitate or finance leave are only stipulated in situations of sickness and accidents. Employees and self-employed persons with chronically ill or severely disabled children are entitled to financial compensation. Moreover, employees who are studying are entitled to some payments. Lastly, all employees have the right to holidays and a holiday allowance.

Support for child-care facilities

There are no laws that oblige employers to provide financial support for child-care facilities.

Collective agreements

Legal status and definition of collective agreements

A collective agreement is a written agreement between a trade union, on the one hand, and employers or confederations of employers, on the other. Collective agreements generally concern wages and terms of employment. Furthermore, they are applicable to all wage earners in the particular industry for which the agreement has been concluded. Collective agreements contain provisions for inter alia daytime and overtime wages, paid sickness and accident leave, maximum working time and daily times of rest, holiday allowances and special holidays, conditions in the workplace and contributions to pension funds. The issue of work, private and family life is not explicitly addressed in the generally applicable collective agreements or in the sector-specific collective agreements, except for parents' rights to take paid leave from work due to children's sickness. Employers are bound by the provisions of collective agreements, regardless of whether they belong to an association.

Part-time work/ Adjustment of working time

The statutory working week consists of 40 hours from Monday to Friday. In some sectors trade unions have entered into wage contracts for shorter working weeks, e.g. for office and commercial workers. Workers are entitled to a minimum consecutive period of 11 hours of rest during each 24-hour period together with at least one day of rest per week succeeding the daily minimum period of rest. As far

as possible, the weekly day of rest must be on Sunday. The maximum working time per week shall generally not exceed 48 active working hours including overtime. The collective agreement for the commercial sector gives parents the right to be absent from work for two days each month, although not more than 12 days during each 12 months, for the purpose of taking care of sick children.

Job sharing and flexible working time

In the commercial sector's collective agreement there is a provision stating that working hours shall be agreed upon by the employee and employer as seems most suitable in each individual case. There are no other provisions in collective agreements on these issues as the rule on freedom of contract prevails in employment relations so individuals are free to bargain amongst themselves the terms of their own contracts.

Time-credit schemes and lifecycle regulations

The sector agreement for the commercial sector contains a provision that if an employee works more than 39 ½ hours a week these extra working hours can subsequently be converted into paid leave. Negotiating shorter meal or coffee breaks is permissible in which instance overtime begins earlier as per the said break. All collective agreements contain clauses for longer vacations. There are, furthermore, collective agreements in the commercial sector that are sector-specific based on separate unions. These unions also have an alliance where they lay the ground for and harmonize some of their strategies

Support for child-care facilities

Parents have the right to be absent from work for two days each month, although not more than twelve days during each twelve months, in order to take care of sick children under the age of 13.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

The Act on Maternity, Paternity and Parental Leave covers payments to parents who are eligible for payments during maternity/paternity leave. However, it is incompatible for a parent to seek unemployment benefits under the Unemployment Insurance Act when receiving benefits from this leave fund.

The risk of incapacity to work

Parents receiving benefits during paternity, maternity or parental leave are not at the same time entitled to sickness benefit under the Social Security Act.

Building up pensions

A pension fund member who decides to leave his/her job, in part or in whole, following a maternity/paternity leave in favour of housework is entitled to continued membership of his/her pension fund on an unchanged basis for up to seven years, provided the member pays the premium to be paid by the employer together with his/her own.

Financial compensation in case of a (temporary) working-time reduction

Parents who seek to prolong their leave in order to stay with their child, but not for reasons such as illness, are not entitled to any benefits. Wage-earners or self-employed parents with children suffering from a serious and chronic illness or a severe disability are entitled to financial compensation.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

There are no bonuses or tax reductions in order to promote the equal sharing of child-care responsibilities.

Tax reductions for household services

There are no tax reductions for household services.

Family benefits

The tax system itself does not distinguish between individuals based on whether or not they have children. Family benefits, general child benefits, are paid for children up to the age of 18 who are resident in Iceland and supported by those who are subject to unlimited tax liability in Iceland according to the tax law. One does not have to apply for child benefits. Child benefits are assessed and paid on the basis of income as declared for the previous year. Advance payments are made on 1 February and 1 May each year. The annual amount depends on the age of the children and whether or not the parents are married, cohabiting parents or single. In the case of divorce the benefits are paid to the parent with whom the child has his/her legal residence. The benefits are not considered as revenues and are hence tax free. The benefits are reduced according to certain regulations when taxable income exceeds a specified limit. The social insurances also pay a part of the parents' kindergarten costs.

Other incentives or disincentives

An individual can apply for a tax reduction if he/she can prove that he/she is caring for elderly parents or other relatives.

General remarks

There are some key issues concerning the reconciliation of work, private and family life. Provisions on part-time and other flexible working arrangements are a contractual matter, therefore relying on the agreement of the employer. Also sophisticated flexible working arrangements are generally only available in the civil and public service, large financial institutions and multinationals. It is hard to get a good picture of the arrangements in private organisations, but it has been reported that flexible working arrangements usually are agreed upon for women. Furthermore, the burden of family responsibilities in combination with work is largely borne by women. In the civil service, it was noted that the demand for flexible working arrangements arises for staff with eldercare responsibilities, older workers, those approaching retirement, staff pursuing educational courses and staff with disabilities. Another problem is that there is a fairly long maternity leave (26 weeks) and additional maternity leave of 18 weeks is also available, but no paternity leave, unless the mother dies during the maternity leave. There are similar arrangements for adoptive leave. Lastly, reduced working hours lead to financial problems, mainly due to the cost of child-care facilities and the high cost of living. There are also some good points to be mentioned. There is parental leave (14 weeks) to which both parents are entitled. Further, force majeure leave is recognized, as well as leave to take care of an ill person of up to 104 weeks, retaining the right to some limited employment or self-employment during such leave. Several Acts provide for statutory rights for employees in respect of rest, maximum working time and holidays and pro rata rights between full-time and part-time workers. Furthermore, the social partnership agreement *Towards 2016* takes a life-cycle approach as to requirements over the next 10 years to include provision for child care and general equality principles. Lastly, research has noted that flexible work placements have become central in the recruitment and retention of talented staff, increasing equality of opportunity in the workplace and optimising employer/employee resource engagement.

Main (legal) sources

The main pieces of legislation on the reconciliation of work, private and family life include the Maternity Protection Acts 1994 – 2004 as amended by the Maternity Protection Act 1994 (Extension of Periods of Leave) Order 2006, the Parental Leave Acts 1998 and 2006, the Carers' Leave Act 2001 (as amended by section 48 of the Social Welfare Law Reform and Pensions Act 2006), the Organisation of Working Time Act 1997, the Protection of Employees (Part-time Work) Act 2001, the Employment Equality Acts 1998 – 2004, the Industrial Relations Act 1990 (Code of Practice on Access to Part-time Working) Declaration Order 2006, and the Unfair Dismissals Acts 1977 – 2007 (in respect of dismissal arising from leave). These statutory provisions apply to all employees except for some limited exceptions. The individual contract of employment (subject to statutory rights) is also applicable. In addition there are certain registered collective agreements for

some industries which are also relevant.

Legislation

Part-time work/ Adjustment of working time

The adjustment of working time from full time to part time is a matter for agreement between employer and employee. Legislation does not confer a right to part-time work. However, the Industrial Relations Act 1990 (Code of Practice on Access to Part-Time Working) Declaration Order 2006 provides that best practice states that employers should treat such requests seriously and where possible explore with their employees to see if accommodation can be made. An employer may not penalise an employee for refusing to transfer from full-time to part-time work and *vice versa*. With the agreement of the employer, parental leave may be taken by working reduced hours to the limit of the 14 weeks or two separate periods of leave each consisting of not less than 6 weeks parental leave. There can be agreement that employees temporarily work part time. In the civil service there is the 'term-working' scheme where civil servants can work during the school term only. Therefore a civil servant can be on a job share and/or work part time during term time. If there is agreement that an employee works for reduced hours, it is a contractual arrangement. Employees than have *pro rata* rights and such employees would also be protected under all other employment legislation in respect of dismissal etc.

Job sharing and flexible working time

Job sharing is a contractual matter between employer and employee. Employees who job share retain all their statutory rights in the normal course, e.g. statutory unfair dismissal. There can be various different job sharing arrangements. There may be contractual arrangements for employees to work on flexi-time, for example to work certain 'core' hours in the day. In the civil service, there may be possibilities for tele-work and working at home.

Time-credit schemes and lifecycle regulations

Time-credit schemes would be contractual. If a person works flexi-time in the civil service, they may be able to build up hours in a 4-week flexi-period. Lifecycle arrangements are a contractual matter. Some employers may agree on a career break with a right of return. Employers may have contractual arrangements in respect of paid time off for marriage, paternity and bereavement leave. In the civil service employees are entitled to two career breaks in their career. This is a period of unpaid leave from work of between 6 months and 5 years. A career break may be for domestic reasons, including child care, education or travel abroad. A person on a career break may not take up paid employment in Ireland. However, a career break of up to 3 years is available for self-employment. Furthermore, there are other special leave schemes in the civil service: marriage leave, bereavement leave, paternity leave, and special leave for domestic circumstances (up to 2 months).

Support for child-care facilities

An employer that provides free or subsidised child-care facilities, if the employer complies with strict rules, gets a tax benefit. Where the employer merely pays for or subsidises the cost of an independent child-care facility, the cost borne by the employer is seen as a taxable benefit for the employee.

Collective agreements

Legal status and definition of collective agreements

There are collective agreements (social partnership agreements) negotiated at national level. These are framework agreements and are not legally binding. Any provision for future legislation must be negotiated in Parliament. These are negotiated between all social partners and the social and community pillar as well as farmers. There may also be collective agreements at an industry level or in individual employment between management and unions. Generally, collective agreements are not legally binding. There are 46 registered employment agreements that are legally binding which are applicable only in certain employments as negotiated between management and unions. The terms of a collective agreement may be incorporated into the individual contract of employment. However, it must be noted that statutory rights would override any contractual provision unless, of course, the contractual provision is more beneficial to the employee. It should be noted that in the private sector collective agreements may be confidential to the parties.

Part-time work/ Adjustment of working time

Such arrangements may be negotiated as part of a collective agreement.

Job sharing and flexible working time

Such arrangements may be negotiated as part of a collective agreement

Time-credit schemes and lifecycle regulations

Such arrangements may be negotiated as part of a collective agreement

Support for child-care facilities

Such arrangements may be negotiated as part of a collective agreement

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

If an employee is on maternity, adoptive, statutory paternity leave on the death of the mother, parental leave or carer's leave they are deemed to be in employment for the duration of the leave. On their return to work they may be given their notice. Then they would be entitled to unemployment benefit or assistance. If the employee is working reduced hours, that is by their agreement so no social welfare issue arises.

The risk of incapacity to work

If an employee is on maternity, adoptive, statutory paternity leave on the death of the mother, or carer's leave or parental leave the employee cannot be in receipt of disability allowance at the same time. When an employee returns to work after a leave and she/he is incapable of working she/he is registered sick and is entitled to a disability benefit. However, if a person is disabled it appears that they can hold onto that allowance during such statutory leave. If a person is working reduced hours and cannot work then they go on disability benefit in accordance with their contributions. Employees on statutory maternity, paternity, adoptive and parental leave and any such contractual leave retain all rights and entitlements to permanent health insurance during time off on such leave.

Building up pensions

An employee retains all his Pay Related Social Insurance credits during statutory leave and during the years when a parent is at home looking after children up to the age of 12 years or, if disabled, over that age. There are specific social welfare employee contribution rules for persons on reduced working hours depending on weeks worked and earnings. When an employee is on such statutory maternity/paternity/adoptive/parental leave or any such contractual leave they retain all their entitlements to their pension rights as if they had not been absent on such leave. A part-time employee is entitled to *pro rata* entitlements with full-time workers. However, if a part-time employee works less than 20 % of the normal hours of a comparable full-time employee, s/he may be treated less favourably in respect of conditions of employment in relation to pensions.

Financial compensation in case of a (temporary) working-time reduction

There is no financial compensation in case of (temporary) working-time reduction unless, of course, it is due to a reduction in the work available.

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| Irish income tax favours married working couples, as their income is based on two individual incomes with the possibility to transfer income between them to benefit from the lower income tax rate. There is no provision for any tax reduction for the equal sharing of child-care responsibilities. There is no provision for non-married couples, e.g. cohabitants, to share allowances or for same sex partnerships. Such persons are taxed as individuals. |
| <i>Tax reductions for household services</i> |
| A home carer's credit may be claimed where a spouse cares for one or more dependant persons. |
| <i>Family benefits</i> |
| The State provides for child benefit in respect of children up to 16 years and/or a child up to 18 years who is in full-time education or is physically or mentally disabled. Child benefit ceases at 19 years. The payment for the first and second child is EUR 166 each per month and for the third and subsequent children it is EUR 203 per month each. There is an early child-care supplement of EUR 1 100 per annum per child up to the 6 th birthday. A family income supplement is paid for families, including one- parent families, at work on low pay. |
| <i>Other incentives or disincentives</i> |
| Ireland is generally a low tax economy and favours persons working. |

ITALY - *Simonetta Renga*

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| General remarks |
| The main difficulties in the area of reconciliation arise from a lack of facilities rather than a lack in legislation. The structures and services that are useful to employees with care duties are greatly insufficient. Moreover, access thereto is too expensive when compared to the average income of employees. The low quality of the public transport system is also a problem for the issue of reconciliation. Employees have no general right to part-time work and as the general unemployment rate is high, giving up a job for the purpose of reconciliation is generally not a viable option. Although legislation provides for flexible working times, this legislation is aimed at satisfying the undertaking's needs and this is normally not corrected in collective bargaining: as a result the workers' individual needs are not taken into consideration. A further complicating factor in the area of reconciliation is caused by the traditional stereotypes concerning the role of parents, as well as |

the low percentage of women in highly qualified and well paid jobs, and in positions that involve more responsibility.

Main (legal) sources

Act. No. 53/2000 on Sustaining Motherhood and Fatherhood, Time for Care and for Vocational Training and Coordination of Hours in the Town's Public Services is the only act that explicitly refers to the issue of reconciliation. Other statutes do aim at reconciliation or have an effect on this issue, but do not explicitly refer to this issue. All legislation on the issue of reconciliation applies both to the private and public sector, and generally applies regardless of the size of the undertakings.

Legislation

Part-time work/ Adjustment of working time

Employees have no general right to part-time work. The main statute on working time is aimed at employee's health and safety rather than reconciliation and gives a right to four weeks of paid leave a year and a maximum weekly working time calculated on an average of four months. Employee's family needs are not taken into consideration in the legislation, except in the area of night work. In particular, night work is forbidden during pregnancy and during the first year of maternity; mothers (or, alternatively, fathers) of children aged under three years and single parents of children aged under 12 years cannot be obliged to carry out night work; finally, workers who take care of a disabled child can refuse night work. According to the legislation, in the public sector employees have the right to increase or reduce their working time within a fixed maximum percentage including a right to return to full-time work after two years. In the private sector an employee has this right when he or she suffers from cancer, when the employee's relative suffers from cancer, when he or she assists a live-in relative who is not self-sufficient or when the employee takes care of a live-in child who is younger than 13 or who is disabled. Moreover, in the private sector the employer who wishes to hire part-time employees will inform full-time employees of this fact. In the case of a certified and serious illness of the spouse or of a relative the employee can agree to modify working conditions, e.g. to work part-time.

Job sharing and flexible working time

The law provides for the possibility of job sharing. In such a case employees agree to a joint and several obligations for the work to be performed and are allowed to change their working schedule subject to the mere condition of informing their employer in advance. In the case of the dismissal or resignation of one of the employees, the working relationship is terminated if the employer and the remaining employee do not agree on the conversion of the relationship into a full-time contract. Overtime and flexible working hours are allowed when determined by collective agreements. Moreover, flexible working hours require the express written consent of employees. Flexible work is promoted by a legal provision that sees to

the allocation of a part of the Fund for Family Policies to undertakings that enforce collective agreements on positive actions aimed at allowing parents to adopt a flexible working time schedule, through part-time work, tele-work, home working, flexi-time work and other measures. These funds are accessible to private employers and some public employers. Such positive action plans are grounded on collective agreements aimed at satisfying employee's individual flexibility needs as a priority. The flexible working time pattern of tele-work is only specifically regulated in the public sector and is seen as an opportunity to assure savings rather than reconciliation; it is provided that tele-workers have the right to the same working and economic conditions as other employees.

Time-credit schemes and lifecycle regulations

An employee has the right to three days paid leave in the case of the death or serious and certified illness of the spouse or of a relative. There are no time-credit schemes as such. The sole provision on this matter states that Local Bodies can sustain and promote associations called 'Time-Banks' aimed at favouring the exchange of neighbourhood services, the access to services and facilities, solidarity in local communities and all the other initiatives intended to exchange time off for mutual benefit.

Support for child-care facilities

The fees of public kindergartens for children aged up to three years can be claimed against income tax. There exists a legal provision that provides for kindergartens for children up to three years to be established by public employers, within the ordinary budgeting. The fees for private company and public employer's kindergartens for children up to three years and the employer's financial participation in the management of these kindergartens can be deducted from the total amount of tax.

Collective agreements

Legal status and definition of collective agreements

Collective agreements are not generally applicable in the private sector as they are only binding on employees who are members of the pertinent trade unions. Nevertheless, many possibilities have been provided for the extension of collective agreements to other employees. Moreover, the growing importance and force of trade unions has increased the number of employees covered by them. Collective agreements are generally enforceable in the public sector, as employment relationships in this sector are directly regulated by collective agreements stipulated between the Agency for collective bargaining (which represents the Government) and the employee's representatives for each branch of the public administration.

Part-time work/ Adjustment of working time

Collective agreements normally link the regulation of working time exclusively to the undertaking's needs. Part-time work is normally governed by collective agreements, but there are no provisions that make these real reconciliation meas-

ures as such. Only in the public sector is there a strict limit on overtime. A temporary working-time reduction is recognised as a right only in the public sector, although with a ceiling, fixed by collective agreements, of a certain percentage of the full-time personnel employed. The health agreement provides for an increase in the percentage of temporary part timers allowed in the case of employees with serious and certified family needs. Some collective agreements in the private sector, such as the commerce sector agreement, provide for a temporary work reduction up to 36 months as the best solution in case of a serious illness or family reasons.

Job sharing and flexible working time

Some collective agreements provide for the possibility of job sharing, but these normally reproduce legal provisions. The collective agreement in the health sector states that priority in acceding to flexible working-time arrangements shall be granted to employees with personal, social or family disadvantages or to employees committed to voluntary work. The textile agreement provides for individual obstacles to be taken into account when accepting flexible working time. The contract in the commerce sector gives an example of how collective agreements can sustain reconciliation, as it provides that middle-management employees, who are not charged with coordinating other workers or with looking after customers, can choose their scheduling in an annual plan to be approved by the undertaking; this provision is not gender neutral, as female workers with school-age children do not need the employer's approval. The collective agreement on services determines that employees with care duties can be exempted from flexible working-hours clauses provided for the undertaking's necessities.

Time-credit schemes and lifecycle regulations

Saving hours and personal account systems exist, but are mostly regulated at company level. Some collective agreements provide for such work patterns. Lifecycle regulations are rare in collective agreements, and mostly reproduce legislative regulations.

Support for child-care facilities

There are no provisions on support for child-care facilities.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

An employee's refusal to change from full-time to part-time work or *vice versa* cannot justify dismissal. The same holds true for an employee's refusal to agree to flexible working or to perform overtime work within a part-time work relationship. Employees taking leave in the case of the death or serious and certified illness of the spouse or for the purpose of vocational training have the right to return to the

same or at least an equivalent job. Moreover, a dismissal grounded on the assertion of these rights is considered null and void. Maternity and paternity benefits are generally higher than unemployment allowances. During maternity and paternity leave, benefits are paid for the whole period of the leave and are also paid when the employee's firm ceases its activity, the employment contract expires or the employee is made redundant. The system of parental leave is also assisted by a benefit but there are no explicit rules for coordination with unemployment benefits. It is generally left to the employee to choose the most convenient social security benefit.

The risk of incapacity to work

Maternity and paternity benefits are generally higher than sickness benefit. The maternity/paternity allowance is considered to be inclusive of sick pay and the occupational diseases benefit. There is no explicit rule on the coordination of sickness benefits and parental leave, thus it is up to the employee to choose the most convenient social security benefit.

Building up pensions

During paternity and maternity, parental and care leave the building up of pensions is entrusted to figurative contributions. Furthermore, parents who take time off work to educate or assist children up to the age of six years have a right to up to 160 days per child of figurative contributions for pension purposes; again, parents who take time off work to assist children above six years of age, or their spouse, or a live-in parent, provided that they are handicapped, have a right to twenty-five days per annum of figurative contributions for pension purposes.

Financial compensation in the case of a (temporary) working-time reduction

This is not taken into consideration by the social security system.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

There are no bonuses or tax reductions in order to promote the equal sharing of child-care responsibilities.

Tax reductions for household services

There is a deduction from the total taxable income for social security contributions paid for baby sitters and housekeepers.

Family benefits

Tax rebates exist and they are linked to the presence of children in the family, with an extra tax rebate when the family is composed of at least 4 children. The fees of

public kindergartens for children up to three years can be deducted from the total tax amount. The same holds true for the fees for private company and public employer's kindergartens. In addition, employer's financial participation in the management of these kindergartens can also be deducted from the total amount of tax.

Other incentives or disincentives

The use of structures and services made available by the employer for all the employees and their relatives for the purposes of recreation, religious practice, health education and social assistance are excluded from taxation.

LATVIA - *Kristīne Dupate*

General remarks

The main obstacles to the reconciliation of work, private and family life are the lack of child and elderly care services, the lack of flexible employment forms, discrimination on grounds of family status which usually manifests itself as discrimination on the grounds of sex and the lack of an effective tax exemption system. Furthermore, women still carry a double burden and society is in general not well informed about their labour rights. Next to that, child-care facilities fall under the responsibility of the municipalities, but these municipalities are not obliged to provide child-care services and often do not have the money to do so. Besides, child-care services are costly and it is likely that due to an abnormal financial burden women stop working or employ illegal baby sitters. The same problem concerns care for the elderly and disabled persons.

Main (legal) sources

The main legal source of provisions concerning the reconciliation work, private and family life is the Labour Law. In the Law on Social Security, other relevant provisions can be found. In practice collective agreements do not contain considerable provisions on the reconciliation of work, private and family life.

Legislation

Part-time work/ Adjustment of working time

There is a right to a reduction of working time for certain groups, namely: pregnant women, employees with a child up to the age of one, employees who are breastfeeding and employees with a child up to the age of fourteen or a disabled child up to the age of eighteen. Employees who refuse to transfer from full-time employment to part-time employment or vice versa may not be dismissed on this

ground. Also, employees who engage in part-time employment do not have the right to reclaim full-time employment. At the request of the employee and in agreement with the employer, the working time can be extended or reduced. Women who are pregnant, have a child up to the age of one or are breastfeeding may not be compelled to work overtime, unless they agree in a written statement. Part-time workers have the same working conditions as full-time workers. An adjustment of the working time is compulsory for pregnant women if medical advice from a doctor prescribes this. In practice women are not informed of their rights and fear being dismissed if they insist on part-time work.

Job sharing and flexible working time

There is no provision that regulates job sharing, but its use is not precluded by the law. Also, the law does not provide for an obligation to provide flexible working hours, but employers may use this option.

Time-credit schemes and lifecycle regulations

There are no provisions on time-credit schemes or on the financing of forms of leave other than statutory leave.

Support for child-care facilities

The municipalities are in charge of providing child-care facilities, but this is not an obligation.

Collective agreements

Legal status and definition of collective agreements

Collective agreements are not generally applicable. Some sectors have ‘general’ agreements for that sector, but these agreements do not deal with the issue of the reconciliation of work, private and family life. Collective agreements are internal normative acts; they are only binding on the parties. In the case of ‘general’ agreements, the parties are defined by law – all employers and employees within a particular employment sector.

Part-time work/ Adjustment of working time

No information available.

Job sharing and flexible working time

No information available.

Time-credit schemes and lifecycle regulations

No information available.

Support for child-care facilities

No information available.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

During maternity leave the state provides for all the social insurance contributions, so the employee is protected against the risk of unemployment. During paternity leave the state does not provide for any social insurance contributions, so the employee is not insured against the risk of unemployment. Employees on child-care leave are only insured against the risk of unemployment if the child is less than 18 months old and up to a fixed (minimum) amount.

The risk of incapacity to work

During maternity leave the state provides for all the social insurance contributions, so the employee is protected against the risk of incapacity to work. During paternity leave the state does not provide for any social insurance contributions, so the employee is not insured against the risk of incapacity to work. Employees on child-care leave are not insured against the risk of incapacity to work.

Building up pensions

During maternity leave the state provides for all the social insurance contributions, so the employee builds up a pension. During paternity leave the state does not provide for any social insurance contributions, so the employee does not build up a pension. Employees on child-care leave only build up a pension if the child is less than 18 months old and up to a fixed (minimum) amount.

Financial compensation in case of a (temporary) working-time reduction

Only pregnant employees have the right to receive the previous average wage from the employer if medical advice from a doctor prescribes a shorter working time. The social security system does not provide for compensation.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

Employees who pay income tax receive a tax reduction for persons who are dependant on that employee (this can be a spouse, children or parents). The tax ex-

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| <p>emption applies to one of the breadwinners (one of the parents of a child – the mother or father, one adult child who is a breadwinner and cares for an elderly mother or father (even if they have more children and they all provide financial assistance to their parents) etc.)</p> |
| <p><i>Tax reductions for household services</i></p> |
| <p>Each person and his/her dependants have the right to tax relief for education and medical services up to EUR 215 per year only.</p> |
| <p><i>Family benefits</i></p> |
| <p>There is a family benefit for children. Each month families receive benefits: for the first child EUR 11 per month, for the second EUR 13 , for the third EUR 18, and for the fourth and following EUR 20. The amount of benefit is a long way from meeting the needs of families with children. It is merely symbolic.</p> |
| <p><i>Other incentives or disincentives</i></p> |
| <p>No information available.</p> |

LIECHTENSTEIN - *Nicole Mathé*

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| <p>General remarks</p> |
| <p>The main difficulty in the area of the reconciliation of work, private and family life arises from the lack of an active role of employers as well as the government in enabling persons to reconcile work, private and family life. Employers are not yet aware of the fact that social sustainability is a profitable measure. Further difficulties are the absence of financed leave for care purposes as well as the gender segregation both in professional and in private life tasks, which is the result of stereotypes concerning the role of men and women. However, the four ‘family-friendly’ companies presented in the Swiss Handbook in 2007 introduced measures such as company kindergartens, flexible working-time models, part-time work in managerial functions, flexible working hours, re-entry opportunities, family-oriented leave, sabbaticals, equal opportunities human resources development, ideas management, optimising mobility by a company car, the promotion of carpooling, a club for employees, adapted working organisation, job-sharing and telework</p> |

Main (legal) sources

The Gender Equality law is important as regards the issue of gender equality, but it does not refer explicitly to the issue of reconciliation. The Civil Code contains rules concerning part-time work. Finally, the Labour law governs the working hours and rest periods for employees with family obligations. In general, however, the legislation does not explicitly address the issue of reconciliation.

Legislation

Part-time work/ Adjustment of working time

The Civil Code contains provisions as regards part-time work; however, these do not specifically address the issue of reconciliation. On the basis of these provisions part-time employees have to be treated equally with full-time employees, employers have to consider whether a full-time worker wishes to work part time and part-time workers have equal opportunities to obtain access to managerial functions and vocational training. Moreover, dismissals on the basis of an employee's refusal to change from a part-time to a full-time job are considered to be abusive.

Job sharing and flexible working time

The Labour law governs the working hours and rest periods for employees with family obligations. According to these rules the employer has to take into account the family obligations of employees when fixing working hours and rest periods. Employees with family obligations have to agree to overtime work and have the right to a lunch break of at least an hour and a half. By these family obligations are meant the obligations of parents to ensure that their children up to the age of 15 receive education and the care which is necessary by employees for family members or related persons in need.

Time-credit schemes and lifecycle regulations

Employees are entitled to take three months unpaid parental leave on a full-time, part-time or hourly basis until the child is three years of age.

Support for child-care facilities

No specific legislation is in force, although a law proposal is in the pipeline. On a private basis, child-care facilities can offer a tariff system depending on the income of the parents.

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| Collective agreements |
| <i>Legal status and definition of collective agreements</i> |
| Collective agreements are agreements concluded in specific market sectors between the interest groups of employees and employers. The agreements are binding on the parties to the agreement. In general, these agreements reproduce legislative measures with the addition of some more detailed regulations. Some collective agreements contain very general commitments to respect equal opportunities between men and women. However, no specific measures to reconcile professional and private life are enshrined in the collective agreements. |
| <i>Part-time work/ Adjustment of working time</i> |
| On the basis of the little information which is available it seems that no specific measures to reconcile professional and private life are enshrined in the collective agreements. |
| <i>Job sharing and flexible working time</i> |
| On the basis of the little information which is available it seems that no specific measures to reconcile professional and private life are enshrined in the collective agreements. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| On the basis of the little information which is available it seems that no specific measures to reconcile professional and private life are enshrined in the collective agreements. |
| <i>Support for child-care facilities</i> |
| On the basis of the little information which is available it seems that no specific measures to reconcile professional and private life are enshrined in the collective agreements. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction |
| <i>The risk of unemployment</i> |
| This risk is not explicitly addressed in any legislation. In these situations the general rule applies. The same conditions as those relating to time-limits etc. have to be fulfilled as in other cases of unemployment. |

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| <i>The risk of incapacity to work</i> |
| Normally, non-professional accidents are covered financially if a person works more than 8 hours a week. However, employees who work less than 8 hours a week are not insured against such non-professional accidents and have to take out insurance on a private basis. In the case of unpaid parental leave accident insurance ceases to exist with the consequence that these employees have to insure themselves on a private basis. |
| <i>Building up pensions</i> |
| Advantages for parents who dedicate time for the education of their children are equally divided between them. They profit from so-called ' <i>Erziehungsgutschriften</i> ', a fictitious income which is added to the calculation of the pension for the period dedicated to family work. |
| <i>Financial compensation in case of a (temporary) working-time reduction</i> |
| No specific provisions are known; this depends on individual solutions with the insurance company concerned. |

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| These already exist, but a new law proposal is in the pipeline. |
| <i>Tax reductions for household services</i> |
| These already exist, but a new law proposal is in the pipeline. |
| <i>Family benefits</i> |
| Family benefits do exist, but on a very low level. A new law proposal is in the pipeline. |
| <i>Other incentives or disincentives</i> |
| These already exist, but a new law proposal is in the pipeline. |

General remarks

The issue of the reconciliation of work, private and family life is mostly dealt with through financial means (i.e. in the sphere of state social insurance and taxation). The rigid and inflexible regulation of working time, the absence of flexible types of contracts and a ragged stipulation of part-time work do not provide a supportive environment for a work/life balance for both men and women. Employers still do not see their interest and role in this issue and employees and their representatives have not yet pressed their demands to address the issue. Furthermore, a national strategy and initiatives at the local level are still lacking, but the most important problem is that there is a lack of a substantial network of child-care facilities.

Main (legal) sources

There are several laws containing provisions for the reconciliation of work, private and family life. These include: the Labour Code, the Law on Public Service, the Law on Unemployment Social Insurance, the Law on State Social Insurance Pensions, the Law on Sickness and Maternity Social Insurance and the Law on Personal Income Tax. The legal provisions of the Labour Code are applicable to all employees in both the public and the private sector notwithstanding the size of an undertaking. Public servants generally enjoy the same level of protection by way of analogy. Collective agreements are of minor importance. There are two general agreements that contain no provisions on this issue and the agreements at the enterprise level only contain a few marginal provisions concerning reconciliation.

Legislation

Part-time work/ Adjustment of working time

Legislation imposes on employers the obligation to grant part-time work to a specific group of employees. This group includes: pregnant women, mothers with a child under the age of one, mothers who are breastfeeding a child under the age of one, employees raising a child under the age of three, single parents with children under the age of fourteen or children with limited functional capacities under the age of sixteen and employees caring for a sick family member. The hours of a part-time worker may be divided into parts. There is no legislation guaranteeing employees who are granted part-time work that they can return in a full-time capacity. There is no regulation which applies to a temporary working-time reduction. Pregnant women or women with very young children may not work overtime, at night, on public holidays and cannot be sent on business trips without their consent. Further, parents with more than one child or with a child with disabilities get (an) extra day(s) off every month, or accordingly a working-time reduction.

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| <i>Job sharing and flexible working time</i> |
| There is no legislation on job sharing, flexible-working time schedules or other types of flexible working-time arrangements. The law does provide for such regulations to be concluded under collective agreements, but this rarely occurs. Individual working-time schedules and flexible working-time schedules may be agreed upon individually with the employer, provided that the employee's rights under the Labour Code are not violated. Employees with children under fourteen may choose their shifts if their work is organised in that manner. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| Time-credit schemes may be agreed upon individually with the employer, provided that the employee's rights under the Labour Code are not violated. There are family-related grounds on which an employee can ask for unpaid leave. |
| <i>Support for child-care facilities</i> |
| There is no legislation on support for child-care facilities. |

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| Collective agreements |
| <i>Legal status and definition of collective agreements</i> |
| There are two sorts of collective agreements: agreements at the enterprise level and agreements on a higher level (sectoral, regional or national). All collective agreements have binding normative effect – the employer is bound by the agreement and is obliged to apply it in respect of all employees in an enterprise. Collective agreements may not overrule provisions of the law |
| <i>Part-time work/ Adjustment of working time</i> |
| There are some rare regulations that grant employees with children additional, paid, leave and priorities in the schedule for granting annual leave. |
| <i>Job sharing and flexible working time</i> |
| There are some rare regulations that grant employees with children flexible working-time schedules. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| There are no provisions on time-credit schemes and lifecycle regulations. |
| <i>Support for child-care facilities</i> |
| Employers show very little intention to create special child-care facilities for their employees. |

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

One of the parents, according to the choice of the family, taking care of the child up to three years shall be recognized as being non-active on a temporary basis (maternity, paternity, parental leave) or even without any employment. The insurance for the above mentioned persons is financed directly by the State funds (employers do not have the responsibility to pay social insurance contributions during the period of their employee's maternity, paternity, parental leave). Periods of unemployment insurance for the above mentioned persons are taken into account when establishing the right to unemployment benefits.

The risk of incapacity to work

The right to disability pensions does not depend on the time when disability occurs. A person acquires the right to draw the state social insurance disability pension if on the day of the disability he has been insured for the minimum period.

Building up pensions

One of the parents (stepparents) who raises a child up to three years of age is subject to compulsory state social pension insurance (independent of whether he/she does not work or is on child-care leave). These persons are insured for full old-age/invalidity pensions.

Financial compensation in case of a (temporary) working-time reduction

During child-care leave, persons are entitled, for the first two years, to Maternity (Paternity) Allowance. People resuming work in part time after such a leave are entitled to a benefit from the state to compensate for the difference between the pay for a part-time job and maternity/paternity allowance, which constitutes of 75 to 100 % of the previous (full-time) remuneration.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

Persons who raise children may reduce their income tax according to the number of children they are raising. This can be applied to both parents.

Tax reductions for household services

There are no tax reductions for household services.

Family benefits

There are several family benefits, including: a birth grant, a guardianship benefit, and a child benefit. Taxes are calculated on an individual basis.

Other incentives or disincentives

No information available.

LUXEMBOURG - Anik Raskin

General remarks

The reconciliation of work, private and family life is still perceived as a woman's issue and the aspect of social life is not on the agenda. The dominant family model remains the 'housewife and the male breadwinner' and the work model still constitutes an uninterrupted career in a full-time job. The measures taken to promote reconciliation are aimed at women, enabling men to do so is not really discussed. Furthermore, the lack and costs of child-care facilities, especially when children go to school (considering the incoherence between school and work schedules), constitute a problem regarding reconciliation. Also the gender pay gap and segregation on the labour market and demographic evolution leading to a higher need for care for the elderly constitute problems regarding this topic.

Main (legal) sources

The main legal sources are: *Loi du 16 avril 1979 fixant le statut général des fonctionnaires de l'Etat modified, Loi du 31 juillet 2006 portant introduction d'un Code du Travail modified, Règlement grand-ducal du 14 décembre 2005 portant modification du règlement grand-ducal du 6 décembre 1989 concernant le congé politique des bourgmestres, échevins et conseillers communaux tel qu'il a été modifié par la suite, and Loi électorale du 18 février 2003 telle que modifiée.* Collective agreements are mainly concluded at the sector level, and are therefore very abundant. Any provision which is contrary to the principle of equality between women and men is formally prohibited. Collective agreements must include methods to apply the principle of equal pay and even methods concerning sexual and moral harassment.

Legislation

Part-time work/ Adjustment of working time

There are laws stating the principal framework of working time. The possibilities to adjust are that employees are allowed to establish a working organization plan regarding a reference period of 4 weeks. During this period the working time should correspond to a maximum of 40 hours a week (or the conventional fixed weekly working time). Employees' representatives have to be consulted before the plan can be implemented. Civil servants who are in charge of a child under 15 can apply for temporary half-time leave on family grounds, and they can also apply for a working time reduction of 25, 50 or 75 %. There are no equivalent provisions for the private sector. The above-mentioned half-time leave is considered as full-time activity with regard to career advancement, index majorities, promotion and admission to promotion examinations. There are no equivalent provisions for the private sector. Civil servants can also be authorized by the chief of administration to carry out part of their tasks online at home.

Job sharing and flexible working time

There are no provisions that provide for the possibility of job sharing. Employers in both the public and the private sector are allowed to define a mobile working-time scheme. Employees' representatives have to be consulted before the scheme can be applied.

Time-credit schemes and lifecycle regulations

There are no provisions for time-credit schemes. There are a number of forms of leave that can be considered, such as: leave on family grounds in the event of the illness of or an accident suffered by a child under 15, leave on educational grounds, leave for sporting activities, leave on cultural grounds, leave for voluntary service with the fire, assistance and rescue services, leave on the ground of development cooperation, leave for political activities and leave for trade union representatives. In the public sector family leave can be granted without a reason. There is no way to save days for leave purposes.

Support for child-care facilities

Households have the possibility to have the costs of child-care facilities reduced, depending on their income level. This only concerns state child-care facilities and does not include private enterprises.

Collective agreements

Legal status and definition of collective agreements

Social partners are able to negotiate collective agreements which can be declared to be a general obligation. In that case, the sectors concerned are bound by the rules

laid down. The control carried out before the declaration of a general obligation relates to the form and not to the content of the deposited agreement. Collective agreements can contain provisions which are more favourable to the law. Reconciliation is not often on the agenda of collective bargaining, and the elaboration of equality plans is not among the obligatory prerequisites. Collective agreements are diverse and it is difficult to summarize their contents.

Part-time work/ Adjustment of working time

Certain collective agreements contain provisions in which employees are entitled to leave without pay consecutively to maternity leave. For example, a collective agreement provides leave which is regarded as a working period for seniority purposes, or a 6-month period of leave can be granted in order to raise children under 15 years, and even for private, family or professional reasons. This leave is not regarded as a working period for the purposes of seniority. The legal leave on family grounds mentioned above is extended to relatives other than children under 15.

Job sharing and flexible working time

Certain collective agreements contain provisions that state that employers will consider requests to adapt time schedules if the nature of the work allows for this. Others merely address the issue.

Time-credit schemes and lifecycle regulations

Some agreements contain provisions on leave and part-time work going beyond the legal provisions.

Support for child-care facilities

Support for child-care facilities can be found in some collective agreements.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

Compensated leave is considered as an effective working period. The social security scheme and labour market law both remain applicable.

The risk of incapacity to work

Compensated leave is considered as an effective working period. The social security scheme and labour market law both remain applicable.

Building up pensions

Periods of interruption (without benefit) for child care immediately after birth or adoption are considered to be pension accumulation periods up to a maximum of 24 months per child. This period can be extended to 48 months under certain conditions.

Financial compensation in case of a (temporary) working-time reduction

An education allowance is granted to a parent who reduces or stops his/her professional activity in order to raise his/her children. 50 % of the allowance is granted to the parent who works part time (up to 20 hours a week). This allowance cannot be accumulated with the parental leave allowance.

Tax systems***Bonuses or tax reductions to promote the equal sharing of child-care responsibilities***

There is a child bonus per child.

Tax reductions for household services

There is a standard deduction per year for household services.

Family benefits

There are a few family benefits, namely: family allowances, a back-to-school allowance, a birth allowance, maternity allowance, an overall education allowance, a special education allowance and parental leave allowance. Both last-mentioned allowances are not cumulative. The income of married couples is taxed in common. The second income is an overall rate, and this can lead to a choice being made to reduce the working time of the spouse - generally the woman - who receives the lower income.

Other incentives or disincentives

There is a 1 % mortgage loan reduction per child.

General remarks

The main issues concerning the reconciliation of work, private and family life are that the general social culture is still a family-based one, discouraging women to engage in employment and a reluctance of employers to employ them. Furthermore, there is a great lack of child-care facilities. There is also no self-standing, coherent policy response to the problem of reconciliation. The streamlining of work, educational and family policies into an integrated and coherent policy framework is necessary to tackle the problem at hand. There have been some improvements made to support women to stay in work or to return to work through tax benefits and some child-care facilities. But many obstacles remain. For example school hours make working a full day difficult for many women.

Main (legal) sources

The main legal sources to facilitate the reconciliation of work, private and family life are the Employment and Industrial Relations Act 2002, the Business Promotion Act, the Protection of Maternity (Employment) Regulations 2003, the Parental Leave Regulations 2003 and the Social Security Act. The Equality of Men and Women Act is applicable more in general, since it prohibits discrimination based on sex or family responsibilities. There are different collective agreements for the public and private sector. The government has tried to set a good example by concluding progressive collective agreements with the public sector. The collective agreements are generally gender neutral.

Legislation

Part-time work/ Adjustment of working time

The law envisages work on a part-time basis and the working of reduced hours by agreement and safeguards the rights of full-time employees working reduced hours. All rights are safeguarded including entitlement to public holidays with pay, entitlement to injury leave, entitlement to a statutory bonus, maternity leave, parental leave and leave for urgent family reasons. Adjustments of hours are a matter for agreement within the terms of the respective collective agreements.

Job sharing and flexible working time

Job sharing is not explicitly addressed in the law, as are flexible working time schedules, except for pregnant women. The concept of working at home and telework are known, but not regulated by labour laws.

Time-credit schemes and lifecycle regulations

Time-credit schemes are not addressed by the law and there are no specific regulations other than the general maternity/paternity etc. leave.

Support for child-care facilities

In the private sector there is some financial support for child-care facilities. Also, the government is opening publicly funded child-care facilities.

Collective agreements

Legal status and definition of collective agreements

A collective agreement is an agreement entered into between an employer or one or more organizations of employers and employees or one or more organizations of employees regarding conditions of employment in accordance with the provisions of any law. These agreements are legally binding on the parties (but in some sectors there are national collective agreements, so the scope is wide) when properly concluded in terms of law (although the courts have not pronounced categorically in favour of the binding force of all procedural and substantive parts of the collective agreement). Labour law provides minimum requirements, while collective agreements may provide for better terms and conditions than the minima laid down by law. There is no automatic extension of collective agreements

Part-time work/ Adjustment of working time

In the public sector collective agreements state that the working hours are flexible according to the exigencies of the company. Also mothers can work reduced hours if they have children under the age of twelve. Temporary working-time reductions are not regulated by collective agreements. Some agreements provide that the company may ask extra work time.

Job sharing and flexible working time

Job sharing is very rarely mentioned in collective agreements, although the public service agreement refers to it. In the private sector there are few examples of provisions on flexible working time and tele-work. Shift work is regulated by collective agreements. In the public sector the collective agreement refers to the principle of flexible working time.

Time-credit schemes and lifecycle regulations

There are no examples of time-credit schemes in collective agreements. In the public sector the general forms of leave for family matters are extended. Collective agreements have not traditionally provided for this.

Support for child-care facilities

There is very little company involvement on the subject, since no provisions were found.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

The Social Security Act is still based on the premise of a two-parent family, male and female, with little or no attention paid to the actual reality, and single-parent families in particular. The state credits the national insurance contribution for a parent of children under the age of six temporarily leaving their job up to two years per child. There is no distinction between a female or male parent and the time can be divided amongst the parents. This covers the risk of unemployment during this leave. Also the employment rights of women on maternity leave are safeguarded. Parents on parental leave are protected against unfair dismissal and have the right to return to their work.

The risk of incapacity to work

The state credits the national insurance contribution for a parent of children under the age of six temporarily leaving their job for up to two years per child. There is no distinction between a female or male parent and the time can be divided amongst the parents. This covers the risk of incapacity to work during this leave.

Building up pensions

The state credits the national insurance contribution for a parent of children under the age of six temporarily leaving their job for up to two years per child. There is no distinction between a female or male parent and the time can be divided amongst the parents. This covers the building up of pensions during this leave.

Financial compensation in case of a (temporary) working-time reduction

There is a contribution of 10 % on earnings from part-time work.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

In general, the tax system is not favourable to the 'second wage earner'. There are no tax reductions to promote the equal sharing of child-care responsibilities.

Tax reductions for household services

Certain public services (utilities) are subject to a surcharge (water and electricity) due to the fluctuating price or cost. A rebate is provided depending on the number of people in the household.

Family benefits

Family benefits include different computations for joint declarations, allowances for dependant relatives and educational allowances. There is a children's allowance which can be claimed for children up to the age of sixteen. Calculation of the income tax can be on an individual or joint basis at the option of the couple.

Other incentives or disincentives

There is a one-year tax break for all women returning to work after an absence of five years due to child rearing. There are tax deductions against expenses for licensed childcare services. Payments by employers for childcare services are now to be considered as deductible expenses, and this ceased to be regarded as a taxable fringe benefit in the hands of employees benefiting from such payments. A rebate exists for parents who have children in fee-paying private schooling. There is a favourable income tax rate on the part-time employment of a spouse whose spouse is in full-time employment.

NETHERLANDS - Rikki Holtmaat

General remarks

The main difficulties in respect of the reconciliation of work, private and family life are that there is still a lack of child-care facilities, that child-care is expensive, school timetables and holidays do not correspond to a 'normal' working day or the amount of paid holidays, many extra-curricular activities need to be dealt with by the parents, many people have to commute to work and spend a lot of time in traffic jams, many employers are not very willing to grant flexible working hours and, finally, parental leave is often not paid. Furthermore, most women 'choose' to work part time, probably because they have young children or started working part time when they had young children and never 'upgraded' their jobs. Lastly, there is a strong traditional gender ideology.

Main (legal) sources

There is a fair amount of legislation on the reconciliation of work, private and family life. Especially the specific legislation on (the financing of) child-care facilities should be noted and the *Wet Arbeid en Zorg* (Work and Care Act), which provides for rights to several different kinds of paid, partly paid and unpaid leave, such as

short and long-term care leave. Collective agreements are detailed expansions of the law, mainly adapting the general law to the different sectors.

Legislation

Part-time work/ Adjustment of working time

Under the *Wet Aanpassing Arbeidsduur* (WAA) (Working Hours (Adjustment) Act), an employee's request for a reduction or extension of working-time may only be rejected due to 'substantial business/service interests'. Only with regard to the right to an *extension* (i.e. not to a *reduction*!) of working-time are derogations of the rights possible by means of collective agreements. Employees cannot be obliged to state the reasons on which their request for a reduction or extension is based. These rights are applicable to both the public and private sector, are granted to employees who are employed for at least one year, and are formally gender neutral. Unequal treatment on the ground of (the quantity of) working-time is prohibited. Furthermore, employees may never be dismissed due to a legal or extralegal request for the adjustment of working-time.

Job sharing and flexible working time

There are no legal arrangements for job sharing. In contrast, an employer is legally obliged to take into account the employee's wishes and personal circumstances with regard to establishing the working-time schedules. Requests for flexible working hours must be dealt with in accordance with the employee's personal needs, health and welfare, and should be in accordance with the principle of rationality.

Time-credit schemes and lifecycle regulations

There is no legislation on time-credit schemes. There is a lifecycle regulation, however. This allows an employee to set aside a part of his/her gross salary so as to build up credit to finance different kinds of special unpaid leave. Both legal and extralegal leave can be financed in this way. The right to participate in the regulation is guaranteed, but the granting of the leave must be settled by a mutual agreement between the employee and employer.

Support for child-care facilities

There is a statutory employer's contribution to child-care and schools are obliged to provide for 'after-school care'. Parents have to pay for this 'service'.

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| Collective agreements |
| <i>Legal status and definition of collective agreements</i> |
| <p>Collective agreements are a set of regulations with regard to conditions of employment in a certain sector, arranged by (representations of) employers and representations of employees. The agreements are binding for all employers who were (represented by the) parties in the collective agreement, all employees of an employer who were parties in the collective agreement (regardless of membership of a labour union that does not or did not negotiate or agree) and any employment contract in a sector, in the case that an agreement has been declared 'generally binding' by the Minister. Individual employment contracts may only differ in favour of the employee.</p> |
| <i>Part-time work/ Adjustment of working time</i> |
| <p>Additional agreements on the adjustment of working-time are arranged in collective agreements, but they are not considerably different from the legal arrangements in the WAA. There are no extra guarantees in collective agreements. Some agreements contain regulations on working from home.</p> |
| <i>Job sharing and flexible working time</i> |
| <p>No job-sharing possibilities are specifically arranged, but in practice this occurs fairly often and is sometimes even included in the job advertisement. Flexible working-times are further regulated, mainly fixing a daily period during which the total working-time has to be scheduled. For example: a working day of 8 hours has to be planned between 7:00 a.m. and 8:00 p.m. There is even a private organisation that encourages job-sharing arrangements.</p> |
| <i>Time-credit schemes and lifecycle regulations</i> |
| <p>There are regulations for time-credit or time-time regulations. A time-credit regulation makes it possible to pay out overtime; a time-time regulation enables employees to save overtime hours for extra leave. Additional arrangements for the lifecycle regulations are stipulated and in some cases it is possible to buy and/or to sell days of leave.</p> |
| <i>Support for child-care facilities</i> |
| <p>There are regulations for the additional compensation of child-care costs and some agreements contain financial arrangements concerning the financing of child-care.</p> |

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

Maternity leave (fully paid) continues when unemployment occurs. Paternity leave, parental leave, short or long-term care leave and (other) extralegal unpaid forms of leave legally come to an end when unemployment occurs. There are no resulting consequences for the amount of the unemployment allowance.

The risk of incapacity to work

If an occurring illness or incapacity to work is somehow related to the maternity, the (fully paid) leave continues as it should. If there is no relation between the illness and the maternity, it may affect the starting date of the maternity leave. Parental leave, short and long-term care leave do not automatically stop when the illness or the incapacity to work occurs during the leave, but can be interrupted by mutual agreement. In case of continuing the leave, the legal illness allowance is to be paid for the hours a week that the employee is still working part time.

Building up pensions

There is a general, statutory pension scheme, the *Algemene Ouderdomswet* (AOW). The amount of the pension is based on the number of years that the person in question has been an inhabitant of the Netherlands (and having contributed to the system, if one had an income from whichever source). The right to these pension benefits is not affected by taking leave. Several occupational (additional) pension schemes could be affected, but the building up of those pensions during periods of leave is usually ensured by collective agreements. If the leave is unpaid, this could signify that the employee needs to contribute the premiums himself/herself (including the part that is normally paid by the employer).

Financial compensation in case of a (temporary) working-time reduction

A temporary work reduction under the WAA means working part time; the loss of working-time is not compensated in this case. In a case of a temporary working-time reduction by taking leave, it depends on the type of leave that is taken whether there is (partial) payment. Unpaid and partly paid leave can be financed by the *levensloopregeling* (lifecycle regulation) and time-time schemes.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

The ‘combination tax credit’ is a right for parents with children under the age of 12 to deduct a certain amount of money from their taxes. Both parents – if they com-

bine work and care responsibilities – can deduct a certain amount of money. In order to do justice to the importance of dual-earner families, the parent with the lowest income is entitled to a so-called additional combination tax credit. Single parents also have a right to this higher deduction.

Tax reductions for household services

There is a special tax regulation concerning ‘services in the private household’. A private employer may allow somebody to work in his/her private household for a maximum of 3 days per week without having to pay any income taxes or social security premiums for this employee.

Family benefits

The *Algemene Kinderbijslag Wet* (AKW) (General Child Benefit Act) provides an age-based, fixed amount of allowance for every child under the age of 18 years which is not income-related. In addition, parents can receive an income-related child allowance (this is a tax allowance). Extra financial support is available for children who are physically or mentally disabled and under the age of 18. The *Wet Kinderopvang 2005* (Child-care Act) provides for a child-care allowance. The amount is related to the parent’s income, the number of children receiving child-care, the amount of hours in child-care per week, and, finally, the actual price paid for the child-care. Income tax is related to individual income, but concerning some issues the family income can be taken into consideration.

Other incentives or disincentives

There are no other incentives or disincentives.

NORWAY - Helga Aune

General remarks

There is a high percentage of both men and women full-time workers and the unemployment rate is low. In general, mechanisms that aim to enable employees to combine work and family life are quite well developed. However, as the National Insurance System has been set up to reward full-time employees working continuously during their career, this makes it difficult, if not impossible, for part-time workers, or employees who have not worked continuously during their career, to benefit fully from the National Insurance System regarding their pensions. Two major areas of concern from a gender equality point of view are the high number of female part-time workers and the gender-segregated employment market. Some 91 % of all part-time workers are female and 43% of all female workers work part time. In order to combine family life and working life, many women choose to work part time. Working part time is based on gender stereotypes which for many part-time workers result in lower monthly pay, a slower pay rise during the years of employment, and lower pension rights. There are few structural mechanisms

and opportunities that enable an equitable share between husband and wife, for example of pension rights, of the choice of one of them not to work and of the choice to work part time. A further obstacle to the reconciliation of work, private and family life is the lack of sufficient kindergartens, although there has been a political ambition for many years to secure full coverage. Furthermore, most kindergartens have fixed opening hours, which makes it difficult, for example, for employees working rotational hours to benefit fully from these.

Main (legal) sources

The most important pieces of legislation that cover rights related to working hours and leave of absences are found in the Act of 17 June 2005 No. 62 relating to the working environment, working hours and employment protection etc. (the Working Environment Act – WEA) and the Act on National Insurance of 28 February 1997 No. 19 which, to a certain extent, provides financing for some of the rights set forth in the WEA. Since 2006, the WEA provides for a dispute mechanism, the Dispute Resolution Board, which deals specifically with disputes that have arisen between the employer and the employee in relation to working time, various kinds of leave and the preferential rights of part-time employees. Disputes which shall be presented to the Dispute Resolution Board pursuant to the WEA section 17-2 cannot be brought to the ordinary courts before the decision of the Dispute Resolution Board is finalised. The time-limit for bringing the dispute before the courts is eight weeks from the date of the Board's decision. While the ordinary courts deal with the dispute, the conclusions by the Dispute Resolution Board will remain in force if not otherwise decided by the courts. Regulations have been issued by the Ministry concerning the appointment of the Board's members, its composition and proceedings.

Legislation

Part-time work/ Adjustment of working time

In all sectors of the labour market employees have a right to reduced working-time for health, social or other welfare reasons unless this results in a major inconvenience for the undertaking. On the basis of an agreement between the employer and employee this reduction can be on a permanent basis or for a fixed period of time. After the agreed period in which the reduced working hours have been implemented, the employee has a right to return to his or her former working hours. Part-time employees have a preferential right to an extended post, if such a post is announced. The Dispute Resolution Board deals with disputes when there has been a negative response by the employer to a request for reduced working time. An extension of working time for work in excess of the agreed working hours (overtime) can only take place when there is an exceptional and time-limited need for this.

Job sharing and flexible working time

There is no legislation that provides for the possibility of job sharing. In all sectors of the labour market employees are entitled to flexible working hours if this can be arranged without major inconvenience to the undertaking. A negative response by the employer can be brought to the Dispute Resolution Board.

Time-credit schemes and lifecycle regulations

In all sectors of the labour market time-credit schemes can be used by employees for overtime hours and in relation to flexible working-time schedules. The employer and the employee may agree in writing that overtime hours shall be wholly or partly taken as off-duty time on agreed dates. If this is not agreed, the employee shall be paid for overtime work with a supplement of at least 40 %. A negative response by the employer can be brought to the Dispute Resolution Board. However, the legislation does not guarantee that an employee can make use of time-credit schemes. As regards lifecycle regulations, the employee is exempt from the obligation to work through leave on various grounds. Leave may be taken with or without pay depending on individual agreements with the employer and the various degrees of coverage through legislation. For the many forms of leave for family reasons, including sickness leave, the loss of income is covered in whole or part by payments from the National Health Insurance Scheme.

Support for child-care facilities

The Norwegian state provides financing both towards public and private child-care facilities, although the monthly parental-paid fee is substantial in both options (around EUR 300). The main issue relating to child-care facilities is currently the lack thereof.

Collective agreements

Legal status and definition of collective agreements

Collective agreements are agreements concluded between employees' organisations, on the one side, and employer's organisations or individual employers, on the other. Collective agreements generally regulate wages and other working conditions in connection with wages, such as working hours. The most important collective agreements are the basic agreements entered into between the major organisations on the employer and employee sides. There is one such agreement for the private sector and another for the public sector, which are fairly alike. Affiliated professional organisations across the various sectors of the labour market normally enter into further national agreements. Finally, also local and specific agreements may be concluded between an individual company and the local trade union branch. Collective agreements at all levels (both local and national as well as within specific areas) are binding for the employers and employees that have agreed to be bound by them. Collective agreements at all levels will be invalid in so far as they are in breach of mandatory legislation.

Part-time work/ Adjustment of working time

On the basis of the basic agreement for the public sector, part-time work can be agreed between the individual employee and the employer. However, this agreement contains no specific provisions for an adjustment of working time or for a temporary working-time reduction.

Job sharing and flexible working time

There exists a specific supplementary agreement to the basic agreement for the public sector regarding the issue of flexible working time.

Time-credit schemes and lifecycle regulations

On the basis of the specific supplementary agreement for flexible working time, employees can work extra hours during certain periods and they will be subsequently compensated by leave. Educational leave is granted through the supplementary agreement regarding further education to the basic agreement in the public sector. This leave can be either paid or unpaid in agreement with the employer.

Support for child-care facilities

The public system for child-care facilities is quite well developed, and both public and private child-care facilities receive equal subsidies from the State regarding their running costs. The challenge in Norway is that there are currently not enough child-care facilities to cover all children.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

There is no financial risk related to maternity leave. There is specific protection against dismissal during pregnancy or following the birth or adoption of a child, consisting of a right for employees not to be dismissed for this reason alone. If an employee becomes unemployed during maternity, paternity and parental leave for other reasons, such as the bankruptcy of the undertaking, the employee is entitled to receive his/her salary for up to three months from the National Wage Guarantee Scheme starting from the period when the employee was meant to resume his/her work. Furthermore, all unemployed persons will have a right to daily allowances during unemployment from the National Insurance Scheme, provided that the person in question is really unemployed, is willing to accept relevant work offered and has had a minimum income in the previous year. In this respect, parental leave is considered as employment. There is no specific protection against dismissal because of short or long-term care leave, but such a dismissal will in itself not be deemed to be 'objectively justified', which is the general legal standard for protecting employees from unfair dismissal. Part-time workers will only receive unem-

ployment benefit in accordance with the percentage of employment that the person is seeking. During paternity, maternity and parental leave, the salary is covered financially by the National Insurance Scheme, up to an annual salary exceeding approximately EUR 50 000. Payment during maternity, paternity and parental leave for employees with salaries above this level requires an agreement with the employer, which is most often laid down in collective agreements.

The risk of incapacity to work

If the employee is incapacitated from working during *paid* leave periods, because of either maternity/ paternity/ parental leave or short or long-term care leave, the person will have a right to receive support through the National Insurance System for medical rehabilitation and illness benefit. If the employee is incapacitated from working during *unpaid* leave periods, the employee does not have a right to an illness benefit, as it is required that the employee has been in active paid work or on paid leave for four weeks before the illness occurred. An employee who is unable to work due to illness during a period with a temporary working-time reduction will receive benefits from the National Insurance Scheme in accordance with the temporary working-time reduction.

Building up pensions

A pension within the National Insurance System is built up during paid leave in proportion to the working hours of the position. For an unpaid long-term care leave, the employer stops the contribution to the pension fund. However, when an employee stays at home to care for children up to 7 years old, this employee's pension is increased. In the case of a temporary working-time reduction, the employee earns less pension.

Financial compensation in case of a (temporary) working-time reduction

There is no system of compensation in case of a voluntary temporary working-time reduction. In the case of an involuntary temporary working-time reduction, the employee is entitled to unemployment benefit for the percentage which he/she is involuntary unemployed.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

There are no tax regulations that cover the situation where there has been a reduction of working time in relation to care and this has resulted in a loss of income. There is a tax reduction for a proportion of actual annual expenses relating to child care.

Tax reductions for household services

There are no tax reductions for household services.

Family benefits

There is a possibility for spouses to transfer values and debts between each other on the tax declaration with the purpose of obtaining a lower taxation for the spouse with the highest income.

Other incentives or disincentives

There are no other incentives or disincentives.

POLAND - Eleonora Zielińska**General remarks**

The main difficulties in Poland as regards the issue of reconciliation of work, private and family life arise from mainly two types of problems. Firstly, there is a lack of child-care facilities. Kindergartens and nursery schools, operating independently until 1989, were amalgamated. The number of kindergartens and nursery schools does not meet social needs and there is no sufficient after-school care for children. Moreover, many parents cannot afford the costs of private forms of child care and employers do not normally provide financial support for this form of child care. There are similar problems as regards employees taking care of the elderly or sick persons, as there is a lack of institutional forms of care. A second problem is that employers are generally reluctant to agree to flexible working-time schemes. Legislative provisions on this issue lack precision and there are no further provisions on the implementation of these schemes.

Main (legal) sources

The most important legal instrument in the field of reconciliation of work, private and family life is the Labour Code. However, the Labour Code does not explicitly refer to the reconciliation of work, private and family life.

Legislation***Part-time work/ Adjustment of working time***

Employees may apply for a shortened working week, which means that an employee may work for less than five days a week, and extend a day of working time up to twelve hours a day. Furthermore, all employees have the right to submit a written application for a weekend working-time system. This means that the work will be performed exclusively on Fridays, Saturdays, Sundays and holidays. Within this system the daily working time may be extended to a maximum of

twelve hours per day. Employees who work on the basis of a weekend working system are thus employed part time. Employees who take care of a child under the age of four have the right not to work more than eight hours a day without their prior consent and preserve the right to full remuneration. However, if both parents or carers are employed, only one of them has this right. Moreover, it is recommended that employers agree to part-time work if this is possible and are obliged to inform their employees of the possibility to work part time. Such part-time employees are entitled to treatment which is equal to that of full-time employees. Finally, employees entitled to parental leave can alternatively request a temporary working-time reduction. The employer may not refuse such a request and has an obligation to preserve the employee's status as well as remuneration, which is nonetheless reduced in proportion to the reduction in working time. But the provisions on temporary time reduction do not provide a clear answer as to how the working time will be reduced or as to whether, during the period of reduced working time, an employee is entitled to have his/her employment relationship specially protected, analogous to the protection provided for persons on child-care leave.

Job sharing and flexible working time

Legislation does not provide for the possibility of job sharing. An employee can make a written request for an individual working-time schedule. However, an employer is not bound to honour such a request. Legislation also provides for the possibility of telework and the employer is obliged, if applicable, to honour an employee's request for telework. Moreover, teleworkers are entitled to the same treatment as other employees.

Time-credit schemes and lifecycle regulations

There are no legal provisions on the issue of lifecycle regulations. The possibility of a temporary time reduction provided for employees entitled to parental leave may be considered as an example of a time-credit scheme.

Support for child-care facilities

No legal provisions exist that provide parents with financial support for child-care facilities carried (except those parents who are beneficiaries of social aid). Public nursery and kindergarten services lie within the responsibility of territorial self-government.

Collective agreements

Legal status and definition of collective agreements

Collective agreements are considered to be a source of labour law. Two kinds of collective agreements may be distinguished. First, there are the collective agreements concluded on the level of individual companies. Second, there are collective agreements concluded on a supra-company level which may, but do not have to, cover the whole market sectors or, sometimes, may even operate for the whole country. For example, the collective agreement concluded between several railway

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| trade unions and members of Confederation of Railway Employers is binding for all members of this Confederation and their employees. |
| <i>Part-time work/ Adjustment of working time</i> |
| Generally, collective agreements do not provide for additional measures on part-time work or the adjustment of working time. However, some collective agreements provide for additional days of leave for employees taking care of children up to the age of 14, as well as an additional day off in the case of a family emergency. |
| <i>Job sharing and flexible working time</i> |
| There no specific provisions on flexible working time; however, some collective agreements refer to the relevant provisions of the Labour Code |
| <i>Time-credit schemes and lifecycle regulations</i> |
| No information available. |
| <i>Support for child-care facilities</i> |
| No information available. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction. |
| <i>The risk of unemployment</i> |
| According to the ministerial regulation passed on the basis of the law on the promotion of employment and institutions of the labour market an unemployed person who is entitled to unemployment benefits will receive those benefits also for the time of statutory maternity leave and the statutory time provided for personally caring for a family member. |
| <i>The risk of incapacity to work</i> |
| In respect of sickness and maternity the benefits provided by statutory social security schemes include the following: sickness allowance, maternity allowance, care allowance, compensatory allowance, etc. |
| <i>Building up pensions</i> |
| The period of parental and child-care leave is considered to be a contributory period paid out of the State Budget; this contribution is paid based on a minimum salary only, which will influence the amount of any future old-age pension entitlement. |

Financial compensation in case of a (temporary) working-time reduction

If an employee, who is taking care of a child under 4 years of age, is working at his/her request in a shortened working week system or in a weekend working time system and does not consent to work for more than 8 hours per day, she/he preserves the right to remuneration for the time that he or she cannot work, on the same basis as for vacation. This opportunity applies to both male and female employees. However, if both parents are the carers of a child and are entitled to this benefit, such a possibility applies to one of them only.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

There are no legal provisions on tax reductions or bonuses for equally sharing child-care responsibilities

Tax reductions for household services

In 2006 there was a provision in the tax system on a tax deduction for a nanny who is not a family member. In 2007-2008 there was no such tax deduction, but the Ministry of Finances plans to reintroduce this benefit in 2009.

Family benefits

Parents are entitled to substantial tax relief (approximately EUR 300). Parents themselves decide from whose income the relief is to be deducted. If the parents are separated or divorced and alternately take care of the child, the right to the relief is split in proportion to the time that the child spends with each of the parents.

Other incentives or disincentives

Teleworkers are entitled to a tax deduction for expenses incurred in setting up a workstation outside the workplace. The system of contributions for compulsory social security and health insurance by employees does not encourage employers to employ persons on a half-time basis, and may therefore be considered as a disincentive.

PORTUGAL - Maria Do Rosário Palma Ramalho

General remarks

The main difficulties in Portugal in the reconciliation of work, private and family life arise from three types of factors. Firstly, these are the financial conditions. De-

spite the fact that legislation provides for several measures that make reconciliation possible, most of these measures do not adequately work due to the lack of financial support. Absences and leave are in most instances not paid by the employer, nor compensated by the public social security system. On top of the generally low level of remuneration this makes it very difficult for most workers to take advantage of various types of leave. The same holds true for the legal provisions regarding part-time work. Use of these provisions is usually not made for financial reasons either. A second problem is that there is a social stigma attached to reconciliation. Reconciliation is still viewed mainly as a female task, and this social stigma leads to unbalanced practices in this area. Alongside this stigma, there is the very significant involvement of women in the labour market (most women work and almost all of them work full time). This makes the difficulties in reconciliation even greater. The third type of factor that causes difficulties in the area of reconciliation is that there are traditional orientations in personal management. The majority of employers still give preference to long working schedules, with low flexibility, and are not receptive to models such as flexible working time, part-time work or telework. Such models are viewed strictly as business tools, rather than as ways to promote a better reconciliation of family and working life. The result of this is that employees do not take advantage of such benefits for the purpose of reconciliation.

Main (legal) sources

A preliminary remark has to be made about the major reform of the Labour Code and of the legislation concerning public servants that is in progress during 2008. Among the many measures discussed some of these are directly or indirectly related to the issue of reconciliation. The issue of the reconciliation of work, private and family life is explicitly addressed in the Portuguese Constitution, as a right of all employees that must be encouraged and granted by the State in public policies related to the family. Other pieces of legislation - especially the Labour Code (LC) and its implementing legislation (RCT) - also address this issue. In questions related to maternity and paternity, the Labour Code is directly applicable both to the private and public sectors. However, even in the public sector where these rules are not directly applicable, the applicable provisions are very similar to the rules in the Labour Code. The rules in the area of reconciliation are mostly of a statutory nature, but in the legislative process the representatives of employees are consulted and the legal provisions are largely negotiated with them. In general, the rules on reconciliation are applicable to all sectors of the labour market and are not dependent on the size of the undertakings.

Legislation

Part-time work/ Adjustment of working time

The law allows employees to take advantage of several special working time schemes for maternity and paternity reasons. Among these provisions are the right

to part-time work and the right to a working-time reduction for employees who have a child under the age of one (or as long as the child is breastfed), or if the child is disabled or has a severe and chronic illness. Moreover, during pregnancy and during the time that the child is less than one-year old, the mother, and in some cases the father, have the right to refuse extra working hours and to refuse flexible working-time conditions imposed for business reasons. The right to part-time work is further granted to both parents until their child is 12 years old and can be extended for up to three years. In the case of a disabled child parents have this right regardless of the child's age and this right can be extended for up to four years. The request to work part time can only be refused by the employer on the grounds of serious business reasons but the refusal must be preceded by a favourable opinion of the Commission for Equality at Work and in Employment. As a result of the forthcoming law reform some of these schemes may change, since the intention to improve the present legal measures regarding reconciliation has been declared as one of its priorities. Another way to promote reconciliation between work and family life is to allow employees to take short absences from work for care reasons. The employee has the right to be absent from work for up to 30 days per year to assist his/her children under 10 years old in the case of an accident or sickness, provided that assistance is absolutely necessary and urgent. Secondly, the employee has the right to be absent from work for up to 30 days to assist his/her adolescent daughter, if aged under 16, when giving birth. Finally, the employee has the right to be absent from work to assist other members of the family, provided that assistance is absolutely necessary and urgent. But there are almost no measures regarding the care needs of other family members than children, for instance concerning the elderly. The lack of financial support in this area makes the measures quite ineffective, given the low level of incomes in most families.

Job sharing and flexible working time

Job-sharing possibilities are lacking under Portuguese law. Employees (a father, mother, or both) have the right to flexible working-time conditions until their child is 12 years old, or regardless of age if the child is disabled. These flexible working-time schemes can only be refused by the employer on the ground of serious business reasons and the refusal must to be preceded by the favourable opinion of the Commission for Equality at Work and in Employment. Telework was introduced by the Labour Code. In this specific type of labour contract the workplace is not at the office but elsewhere, most of the time at the employee's home. The possibility of the employee working at home is regulated separately and is also an important tool for the reconciliation of family and working life.

Time-credit schemes and lifecycle regulations

Currently there are no time-credit schemes. However, the introduction of time-credit schemes is being considered in the current law reform. Lifecycle regulations are equally absent in Portuguese law. The law provides for several types of leave; however, leave is not compensated by the social security system.

Support for child-care facilities

Given the fact that in Portugal most women work full time, there is an extensive system of child-care facilities. In many cases, these facilities are informal and for

this reason are not financially supported. The public network of child-care facilities is largely insufficient; therefore most children go to private child-care facilities before school age. However, some of these private facilities are recognised as social solidarity institutions and in that quality they obtain financial support. This financial support can reduce the costs for care facilities for children in families with a low income. Other direct financial support is given by a monthly national allowance per child, depending on the income of the family. However, this allowance is so low that it is absolutely insufficient for the costs related to the child.

Collective agreements

Legal status and definition of collective agreements

Collective agreements can be nationwide, sectorwide or at the company level. These agreements can all be in force at the same time, since they are applicable to employees of different professional categories and affiliated to different unions. For this reason it is impossible to give an overview of the provisions contained in collective agreements regarding the issue of reconciliation. Moreover, provisions in collective agreements regarding the issue of reconciliation are usually similar to legal rules. Only recent collective agreements address reconciliation.

Part-time work/ Adjustment of working time

Most of the recent collective agreements regulate part-time work. These rules are however seen as business tools rather than as ways to promote the better reconciliation of work and family life.

Job sharing and flexible working time

Most of the recent collective agreements also create flexible working-time schemes. However, as with the regulations on part-time work these regulations are seen as business tools.

Time-credit schemes and lifecycle regulations

No information available.

Support for child-care facilities

Some collective agreements provide for private child-care facilities for the children of employees. Others complement the national allowance per child.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

This risk is not specifically addressed in social security law, as employees have the right to keep their contracts during leave or the period of a temporary working-time reduction. Moreover, they have the right to return to the same job at the end of the period of leave. If they become unemployed during this period due to economic reasons related to their company, they have the right to an unemployment public allowance, under the same conditions as other employees.

The risk of incapacity to work

This risk is not dealt with in a specific way because it is covered by the social security system as well as the civil responsibility system for accidents at work.

Building up pensions

The duration of leave and of the special working-time conditions related to maternity and paternity is taken into consideration for the purpose of pensions as if that period was normal working time.

Financial compensation in case of a (temporary) working-time reduction

There is no such compensation.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

The tax system does not contemplate bonuses or tax reductions in order to promote the equal sharing of child-care responsibilities. The law establishes an allowance for each dependant that can be deducted from the family taxable income.

Tax reductions for household services

The tax system does not provide for specific tax reductions for household services.

Family benefits

The law contemplates tax reductions for expenses incurred in medical care for dependants. Expenses connected with the education of children and the accommodation and care of elderly family members in nursing and retirement homes are also eligible for tax deductions.

Other incentives or disincentives

No information available.

ROMANIA - Roxana Teşiu

General remarks

The main difficulties regarding the reconciliation of work, private and family life in Romania arise from the low level of implementation of the legal standards applicable to the labour market. This situation is the result of a combination of three factors. Firstly, there is a lack of adequate monitoring as to whether employers meet the legal standards adopted by the responsible state authorities. The second factor is that there is a low awareness as well as a low level of education on the side of employees regarding their labour-related rights. Finally, employers have an interest in not implementing the legal standards in order to reduce the costs associated with their labour force.

Main (legal) sources

The issue of the reconciliation of work, private and family life is only explicitly addressed in the legislation as a very general principle without concrete legal measures addressing the implementation mechanisms. Moreover, the reconciliation of work, private and family life is not addressed in the main legal instrument designed to regulate the field of equal opportunities for women and men in Romania with a view to eliminating direct and indirect gender discrimination in all fields of Romania's public life: Law No. 202 of 2002 on Equal Opportunities between Women and Men.

Legislation

Part-time work/ Adjustment of working time

The Labour Code provides that an employer must try to take into account as far as possible, the demands of employees to be transferred from a full-time position to a part-time position and *vice versa*. For this purpose the employer shall notify in good time the availability of part-time or full-time positions. The employer also has a legal obligation to ensure, as far as possible, access to part-time positions at every level. However, these provisions are criticized in the legal literature as being simply ornamental regulations without any substance by which to determine the real legal effects. The Romanian legislation does not contain explicit legal standards related to reconciling work, private and family life. Policies and legal measures addressing the reconciliation of work and private life are not given any space

on the public agenda, nor do these represent important aspects for the labour market in Romania from the point of view of both state institutions charged with implementing labour legislation, on the one hand, and employers, and respectively employees or trade unions, on the other. Overtime carried out in the workplace still represents a practice and an implicit requirement of the employers. Potential candidates for employment positions who insist on an 8-hour working day during their interview are simply not welcome and their behaviour is not considered as fitting the goals of the undertaking in question.

Job sharing and flexible working time

Although the Labour Code provides the possibility for an employer to adopt a flexible working programme, this possibility remains virtually unused in the actual labour market. Job sharing is not provided for, except for work in nightshifts.

Time-credit schemes and lifecycle regulations

Time-credit schemes and lifecycle regulations are not foreseen by the national labour legislation.

Support for child-care facilities

A recent legal initiative by the Minister of Labour, Social Solidarity and the Family provides for the setting up of day-care and education centres for all children up to the fourth grade. According to the legislative process, the mentioned legal initiative has been submitted to the Chamber of Deputies.

Collective agreements

Legal status and definition of collective agreements

The most important collective agreement is the National Collective Agreement. The provisions of this agreement are applicable to all employees of companies with state or private registered capital. The provisions of this national collective agreement prevail over the legal provisions of the Labour Code. According to the provisions of this agreement it is moreover mandatory that collective agreements are established for 32 industrial sectors. These sector-wide agreements are binding on all wage earners employed in the companies belonging to the particular industrial sector. Furthermore, the provisions of the National Collective Agreement are seen as minimal and as constituting the basis for further negotiation in the different industrial sectors. However, the National Collective Agreement does not explicitly provide for the issue of reconciling work, private and family life, and neither does the spirit of the provisions provide for this issue. A final type of collective agreements is those that are entered into at the company level. These agreements are binding on all employees of the company that has concluded the agreement.

Part-time work/ Adjustment of working time

A reduction of working time is regulated as an exception to full-time work which amounts to an 8-hour working day as the norm. The national agreement does provide that for some activities, workplaces and categories of employees explicitly indicated in the collective agreements the working time may be part time. However, these provisions are very ambiguous with the result that part-time work is not a real option for employees. An adjustment of working time is only possible for the purpose of harmonising the production cycle requirements with the labour law provisions related to working schedules. In such a case a working schedule of 36 up to 44 working hours per week is possible, subject to the condition that the monthly average working time shall represent 40 hours per week. A temporary working time reduction is not foreseen in the national agreement except for employees who give up their parental leave. These employees are entitled to a 2 -hour diminution of their daily working time. Furthermore, female (and only female) employees who take care of children up to 6 years of age may benefit from a reduction in the length of the working time by 50 % if the children are not enrolled in a kindergarten.

Job sharing and flexible working time

The national agreement does not provide for the possibility of job sharing. It further provides that the beginning and termination hours laid down in the working schedule are established, in principle, through the internal regulations of each company. However, employers and trade unions shall negotiate the setting up of flexible working schedules and the conditions for their application when this proves to be possible.

Time-credit schemes and lifecycle regulations

These are not provided for in the National Collective Agreement.

Support for child care facilities

These are not provided for in the National Collective Agreement.

Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction

The risk of unemployment

During maternity leave the individual labour contract is suspended *de jure*. This suspension of the individual labour contract implies that its principal effects are also suspended, which includes the receipt of salary payments. For this reason, female employees cannot cover their contributions in the social insurance unemployment system during the time when they are granted a maternity allowance. Therefore, the time during which such women are granted maternity leave cannot

be considered for determining contributions in the social insurance unemployment system. The main consequence is that the unemployment benefit granted to women in the case of unemployment will be accordingly reduced as it is calculated based on the work tenure and the amount of contributions. In the case of paternity and parental leave, the individual labour contracts are not suspended *de jure*, but are based on the employee's request.

The risk of incapacity to work

There are forms of medical leave and allowances for temporary work-related incapacity caused by ordinary illness or non-work-related accidents for preventing illness, for recovering one's working capacity and for maternity-associated risks. The risk of incapacity to work during maternity leave is not covered by the statutory social security schemes. Due to the suspension of the labour contract during the leave the contributions to be paid in relation to the risk of incapacity to work are also suspended.

Building up pensions

The building up of pensions is not covered during maternity and parental leave, as long as the labour contract is suspended.

Financial compensation in case of a (temporary) working-time reduction

There is an allowance for taking care of a sick child.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

No bonuses or tax reductions for the equal sharing of child-care responsibilities exist in the tax system.

Tax reductions for household services

No tax reductions for household services exist in the tax system.

Family benefits

No family benefits exist in the tax system.

Other incentives or disincentives

No other incentives or disincentives exist in the tax system.

General remarks

The government has issued several reports and embarked on several strategies in which it addresses the issue of the reconciliation of work, private and family life. The measures in these reports and strategies are roughly outlined and are not always supported by appropriate analyses that would support the feasibility of these measures. Furthermore, all documents lack gender aspects. Some measures even increase the existing gap between paid work and the family, with adverse effects for women and gender equality. The entry of mothers on to the labour market is also complicated by the myth of the 'enjoyment' of maternity leave as 'free time' that is only used by women who do not feel like working. The problems start during the search for work and continue in the working process, making it difficult for women to get a job and have a family. Furthermore, child-care institutions are insufficient. Also most families need two full incomes to secure an adequate standard of living.

Main (legal) sources

The Labour Code contains several provisions that have the potential to contribute to the reconciliation of work, private and family life. Some provisions contain obligations for employers, others open up certain possibilities. Some need the consent of the employee. Some are aimed specifically at employees with family obligations, others concern all employees. Many provisions are related to time management and/or the division of working time. Collective agreements at the sector level contain a more favourable regulation of working conditions, especially the reduction of working time, extended leave, severance pay etc. The reconciliation of work, private and family life is usually dealt with in collective agreements at the company level. This issue is a priority for the negotiators.

Legislation

Part-time work/ Adjustment of working time

The Labour Code provides for the possibility to engage in overtime work, shift work, and part-time work; but only a small percentage of employees use these possibilities. Part-time employment for less than 20 hours a week may be terminated by 15 days' notice without indicating the reason. It is not very common to engage in part-time work, and of the employees who do, most of them are women. When a pregnant woman or a man or woman permanently taking care of a child under 15 applies for part-time work, or other suitable adjustments of working time, an employer is obliged to grant such a request, unless serious business reasons prevent this.

Job sharing and flexible working time

There are possibilities for flexible working hours, home working and tele-work. The last two also include working schedules designed by the employees themselves, but they do not allow for a sufficient improvement of the working conditions for parents. Tele-workers enjoy the same social security benefits as other employees; nonetheless, they are not entitled to bonuses for working in difficult and unhealthy working conditions. There are no provisions that provide for fully flexible working hours, job sharing or 'project work', or work performed under a contract for a definite period, combined with flexible working time and home working.

Time-credit schemes and lifecycle regulations

There are no provisions that allow for compensatory time off during school holidays for a longer period following the carrying out of overtime work. The employee is entitled to compensatory time off for overtime.

Support for child-care facilities

There are no regulations in the LC on support for child-care facilities.

Collective agreements

Legal status and definition of collective agreements

There is a multilevel structure of collective bargaining. Collective agreements are concluded at the sector level by employer's associations and trade union associations and at the local (company) level by company management and company trade union associations. Collective agreements bind all employees, including those who are not members of the pertinent trade union organisation. The collective agreement or any part thereof is invalid if it contravenes generally binding legal regulations. Collective agreements cannot grant fewer rights than the law, but measures extending beyond the scope of valid legislation may be provided therein.

Part-time work/ Adjustment of working time

Women and men with children may apply for reduced working hours, but with the introduction of flexible working hours this is no longer very much used. There are no provisions that contain rights to an adjustment of working time to take care of dependent family members.

Job sharing and flexible working time

Some collective agreements provide single parents with the possibility to work flexible hours, with a flexible 3-hour span.

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| <i>Time-credit schemes and lifecycle regulations</i> |
| No available information |
| <i>Support for child-care facilities</i> |
| Some agreements provide for a social fund that is used to reimburse family recreation costs and trips. Family members can obtain these contributions and vouchers are distributed at the end of the year. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction |
| <i>The risk of unemployment</i> |
| When employees return to work following their maternity or parental leave (for the duration of 28 weeks or of 37 weeks in case of multiple births or single mothers), they are entitled to resume their original work and return to their working position. If this is not possible because such work is no longer performed or the workplace has changes, the employer must transfer them to other work corresponding to the employment contract. When an employee returns from maternity leave, unlike employees returning from parental leave (for up to when the child has reached the age of 3 or up to the age of 6 if the child is chronically and seriously disabled), the employer is not obliged to offer the employee's original job. The LC provides protection against dismissal for employees on maternity and parental leave. Only when the employee no longer possesses the necessary preconditions for the performance of the agreed work due to his/her own fault may an employer dismiss employees on maternity and parental leave, or single-parent employees caring for a child up to the age of 3. |
| <i>The risk of incapacity to work</i> |
| No information available. |
| <i>Building up pensions</i> |
| During paid parental leave the state does not contribute to the secondary pension pillar. The state only contributes to the pension funds of parents who are unemployed and care for children up to the age of 6 years. |
| <i>Financial compensation in case of a (temporary) working-time reduction</i> |
| There is a compensatory benefit to compensate a decrease in the income of a pregnant employee or mother when she is reassigned to other duties. |

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| There is a tax bonus for each dependant child, if at least one parent is employed. The parent receives the bonus via his/her employer. The tax bonus is directly deductible from tax, so it is most often the case that the parent with the higher income will claim it. |
| <i>Tax reductions for household services</i> |
| There are no tax provisions on the compensation of household services. |
| <i>Family benefits</i> |
| With child allowance the state contributes towards the upbringing and nutrition of a dependant child, regardless of family income. There is a supplementary allowance for parents who cannot benefit from the tax bonus. There is also a birth allowance and a family allowance provided by the state after the birth of a child. Taxes are calculated on an individual basis. |
| <i>Other incentives or disincentives</i> |
| No information available. |

SLOVENIA - *Tanja Koderman Sever*

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| General remarks |
| The main difficulties surrounding the issue of the reconciliation of private, work and family life are the following: most employers are not aware of the importance of the issue and the measures by which to ensure this, Slovenia does not have a family-friendly working culture and women are expected to work and take care of their families and suffer the extra burden of work and family chores. There is a lack of legal regulations and measures concerning this reconciliation at the local level, the limited availability of affordable child-care facilities, the inflexible opening hours of these child-care facilities, little involvement by employers in child-care facilities, and the limited availability of affordable services providing for elderly care. |

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| Main (legal) sources |
| There are several acts in which the reconciliation of work, private and family life is explicitly addressed. These acts are generally gender neutral, applicable to both the |

public and the private sector, all sectors of the labour market and all undertakings, regardless of their size. Collective agreements are not specifically concerned with this reconciliation, but they do contain some provisions that can contribute to such reconciliation. In addition, there are social security acts that have some beneficiary provisions.

Legislation

Part-time work/ Adjustment of working time

The Employment Relationships Act gives workers the right to work part time. The Parental Protection and Family Benefits Act gives employees with a child under the age of 3 or with a severe handicap the right to part-time work in order to take care of that child. The employer must ensure that the worker has a right to a salary on the basis of the actual hours worked. Works councils are competent to take care of the implementation of those rights.

Job sharing and flexible working time

The Employment Relationships Act gives workers the right to home working and tele-work, and the right to propose a different distribution of working hours than agreed upon in the contract. But this act gives a large margin of discretion to employers rather than helping to reconcile work and family life.

Time-credit schemes and lifecycle regulations

No information available.

Support for child-care facilities

The Kindergarten Act provides that parents pay an income-related fee for child-care facilities, subsidised by local communities.

Collective agreements

Legal status and definition of collective agreements

Collective agreements are agreements concluded by trade unions and employers. A collective agreement is binding on the parties to the collective agreement or its members and is therefore valid for all persons employed by an employer if it is signed by one or more representative trade unions. If a collective agreement on one or more activities is concluded between one or more representative trade unions and one or more representative associations of employers, one of the parties may propose to the minister responsible for labour to extend the validity of the whole of the collective agreement or a part thereof to all employers in an activity or activities for which the collective agreement has been concluded.

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| <i>Part-time work/ Adjustment of working time</i> |
| Some collective agreements have provisions that constitute a right to part-time work and to mutually agreed working-time schedules for employees. Some also concern work at home. But reconciliation is not a very important issue in Slovenian collective agreements. Collective agreements are gender neutral. |
| <i>Job sharing and flexible working time</i> |
| Some collective agreements provide for flexible working schedules and working at home. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| No information available. |
| <i>Support for child-care facilities</i> |
| Some collective agreements make it possible to grant parents a minimum of one week of their annual leave during school holidays. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction |
| <i>The risk of unemployment</i> |
| Persons entitled to parental benefits whose employment was terminated during parental leave (maternity, paternity, child-care and adopter's leave) are covered by compulsory pension, disability, health, unemployment and parental protection insurances. The employee's contribution is paid by the entitled person and the employer's contribution is paid by the Republic of Slovenia. After they have used their parental leave, unemployed persons are entitled to unemployment benefits in accordance with the Employment and Insurance against Unemployment Act. Cases of unemployment during a temporary working-time reduction are not covered. |
| <i>The risk of incapacity to work</i> |
| The risk of incapacity to work occurring during parental leave (maternity leave, paternity leave, child-care leave and adopter's leave) or a temporary working-time reduction is not covered. |
| <i>Building up pensions</i> |
| The time spent on parental leave (maternity, paternity, child-care and adopter's leave) counts as a pension qualifying period. In the case of a temporary working-time reduction taken by an employee in order to nurse and care for his/her child under the age of three or to nurse and care for a child with a severe disability relat- |

ing to movement or with a moderate or severe mental disability, the Republic of Slovenia pays the differences in social security contributions (which include contributions for a compulsory pension and disability insurance) compared to full-time work on the basis of a proportional share of the minimum wage.

Financial compensation in case of a (temporary) working-time reduction

One of the parents who has started to work part time in order to care for a child with a severe mental disability or a severe disability relating to movement is entitled to a partial financial compensation for lost income. A parent working part-time is entitled to the proportional part of the partial financial compensation.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

No information available.

Tax reductions for household services

There is no possibility to subtract household costs from tax.

Family benefits

In Slovenia each individual is treated as a separate taxpayer. There is no taxation of the family as a whole. Taxpayers who support their family members (these can be children or parents), according to the conditions set out in the Personal Income Tax Law, have a right to a family allowance that reduces the aggregated taxable base for a resident taxpayer on an annual level. Only one taxpayer is entitled to this allowance. If taxpayers cannot reach an agreement on who will claim the allowance, each is entitled to a proportional part thereof.

Other incentives or disincentives

The Parental Protection and Family Benefits Act stimulates parents that have four or more children to leave the labour market in order to nurse and care for them. One of the parents who decides to do so has the right to the payment of social security contributions on the basis of the minimum wage until the youngest child reaches the age of ten. Compensation for the use of one's own means when working at home is not included in the taxable base if it does not exceed 5 % of the worker's salary and 5 % of the average salary in the Republic of Slovenia.

SPAIN - Berta Valdés

General remarks

Quite some attention has been devoted to the reconciliation of work, private and family life, but the majority of those who make use of these rights are women. Still, the measures remain not very well developed.

Main (legal) sources

The most important legislation includes Law 3/2007 for the effective equality of men and women, which is referred to as the Workers' Statute (*Estatuto de los Trabajadores*) or ET, including the right to the reconciliation of personal, family and working life, which is applicable to employees regardless of the size of the company or the employment sector in question. For civil servants the applicable legislation includes Law 7/2007 of the Basic Statute for Public Sector Employees (*Estatuto Básico del Empleado Público*) or EBEP, although some public sector employee groups have their own specific regulations. The labour regulation refers to collective agreements on different aspects of the right to conciliation, independently of the scope of the agreement. In most cases the legal remit is that the agreements will improve the conditions for exercising certain rights and it is only in some cases that the law states that a right is to be developed or regulated in collective agreements. Collective agreements cannot set conditions which are more restrictive than those determined by the law, but they can create new rights not contemplated by the law.

Legislation

Part-time work/ Adjustment of working time

Workers have the right to adjust their working hours in order to effectively reconcile personal, family and working life. This adjustment may constitute of reducing or extending the length of the working day. The working-time can also be redistributed, but this adjustment must take into account the legal limits for the regular distribution of working hours or the limits set in the collective agreements, when these allow an irregular distribution of the total working hours per year. A temporary reduction in working hours is allowed in order to reconcile personal, family and working life. This right is recognised for subordinate work and for public sector workers. Mothers as well as fathers have the right to reduce their working-time in order to make arrangements for breastfeeding their children, and they may also reduce their working-time in the case of a premature or hospitalised baby. Men and women also have the right to reduce their working hours to care for children up to a certain age and to care for relatives unable to look after themselves. To protect these rights, a special emergency procedure is established

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| when the employer rejects the employee's proposal. |
| <i>Job sharing and flexible working time</i> |
| Job sharing is only for retirement purposes, and flexible working-time could be included in collective agreements, but there are no references to this in the law. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| Workers are entitled to a leave of absence of between four months and (a maximum of) five years, if they have at least one year of service in the company. No specific reason is required to request this and the worker who is granted a leave of absence only has a preferential right to be readmitted when there is a post which is similar to the one previously held by the worker. More directly linked to family conciliation are leave of absence periods to care for children and relatives. These rights are recognised individually for men and for women and can be exercised in parts, with the leave of absence period being included in the length of service calculations. The worker retains the right to attend professional training courses and, during the first year, the right to return to the same post. The employer is obliged to inform the employee of these courses, especially as the planned date of return to work approaches. |
| <i>Support for child-care facilities</i> |
| Below a specific income threshold there is a single payment to families for the birth or adoption of a third or later child. There is also a non-contributive financial payment for the birth or adoption of children within Spain. This payment is compatible with assistance for large families, but not with the annual personal income tax exemption for a birth or adoption. |

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| Collective agreements |
| <i>Legal status and definition of collective agreements</i> |
| Collective agreements can be sectoral (national, by an Autonomous Community or smaller geographical areas), or can be company-based agreements. Negotiated agreements which meet certain preconditions are applicable to all employers and employees included in the functional and territorial area covered by the agreement, independently of affiliation to or membership of the employer's organizations or worker's unions which have signed the agreement. When a collective agreement does not comply with these preconditions it will not be generally effective and is only applicable to the subjects represented by the signatories. |

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| <i>Part-time work/ Adjustment of working time</i> |
| Most collective agreements have clauses relating to reconciliation or to a commitment to equal opportunities, but they do not always introduce relevant innovations, the most common being the improvement of legal rights. For instance, some agreements have extended certain reconciliation rights, at present only contemplated for conventional marriages, to civil partnerships. |
| <i>Job sharing and flexible working time</i> |
| Collective agreements do not say anything about job sharing, but could have some references to flexible working-time. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| Collective agreements may include some references to time-credit schemes. |
| <i>Support for child-care facilities</i> |
| Collective agreements may include some references to support for child-care facilities. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction |
| <i>The risk of unemployment</i> |
| There are rules on the effects (null and void) of a dismissal during a leave of absence, but the social security rules are not specific when the dismissal takes place during a leave of absence. |
| <i>The risk of incapacity to work</i> |
| The general rules on incapacity to work also apply when this occurs during a leave of absence. |
| <i>Building up pensions</i> |
| There is a rule on the building up of pensions during a leave of absence, in order to cover any gaps in the total contributions affecting social security provisions for retirement: the period considered for effective contributions will be the first two years in the case of a leave of absence for the care of children (the maximum leave of absence is three years) and the first year of a leave of absence to care for relatives who are unable to take care of themselves or carry out remunerated work (the maximum leave of absence is two years). |

Financial compensation in case of a (temporary) working-time reduction

There is a rule that allows a period when the worker was not in fact really contributing to the social security system because he/she was not working because of a leave of absence to care for children or disabled persons or was making reduced contributions because he/she had reduced his/her working hours, to be taken as real, complete contributions.

Tax systems

Bonuses or tax reductions to promote the equal sharing of child-care responsibilities

There are no bonuses or tax reductions to promote the equal sharing of child-care responsibilities.

Tax reductions for household services

There are no reductions for household services.

Family benefits

There is a maternity deduction for each child under the age of three and a deduction for the birth or adoption of a child. Children are taken into account with the calculation of the taxes.

Other incentives or disincentives

No information available.

SWEDEN - Ann Numhauser-Henning

General remarks

In the light of the reconciliation of work, private and family life, there are relatively far-reaching rights to leave of absence not only for parental and pregnancy reasons, but also for the care of sick relatives and for public assignments, lifelong earning etc... and social security schemes are also extensive. Day-care facilities for children are guaranteed from the age of one until well beyond the initial school age. It is also provided at a subsidized maximum cost. Nevertheless, labour-market reasons may, to some extent, be an impediment for employees to make use of their rights in practice, despite the fact that there is a prohibition on less favourable treatment on the grounds of parenthood and other guarantees concerning working conditions.

Main (legal) sources

There are several acts concerning the reconciliation of work, private and family life granting employees statutory rights. The labour market is also to a great extent covered by collective agreements. These are particularly important with regard to parental benefits for people with earnings/wages above the upper 'ceiling' of the social security scheme.

Legislation

Part-time work/ Adjustment of working time

There is a right to reduce working hours by 25 % without pay to take care of a child up to the age of 8. This is to be agreed upon by the employer and employee, but if no agreement can be reached, the employer may only reject the application if it causes 'considerable hindrance'. There is also a right to reduce hours when caring for severely sick relatives. Thus there is a right to reduce working time temporarily. Generally there is protection against dismissal and deterioration of working conditions during (temporary) working time reduction. Working time reduction is, as a main rule, paid for through the social security benefit scheme and not by the employer. As regards working-time reduction for parents this can only be done within the set maximum of parental benefit days; any further reduction is without income compensation.

Job sharing and flexible working time

There is no possibility for job sharing and neither is there a right to flexible working hours.

Time-credit schemes and lifecycle regulations

There are no time-credit schemes or lifecycle regulations. There is a right to 'save' vacation days in order to take long-term leave occasionally.

Support for child-care facilities

There is special State funding for municipalities applying the maximum amount for public child-care facilities. There is also a possibility to receive care support. This support can be combined with wage-work but cannot be used by parents with children in public day-care centres.

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| Collective agreements |
| <i>Legal status and definition of collective agreements</i> |
| There are no generally applicable collective agreements. They are only binding on the employers/unions and their members entering into them. The labour market is to a great extent covered by collective agreements. Collective agreements are particularly important with regard to additional parental pay for people with earnings/wages above the upper ceiling of the social security scheme. |
| <i>Part-time work/ Adjustment of working time</i> |
| Some collective agreements prolong the statutory right to reduce hours to care for children, mostly up to the age of 12. Most collective agreements regulate a right to extra (parental) pay when on parental leave or reduced hours. |
| <i>Job sharing and flexible working time</i> |
| Collective agreements do not create the possibility of job sharing but do regulate flexible working schemes. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| Collective agreements do not regulate time-credit schemes or lifecycle regulations. |
| <i>Support for child-care facilities</i> |
| Collective agreements do not provide for support for child-care facilities. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction |
| <i>The risk of unemployment</i> |
| When on maternity/paternity/paternal (full-time) leave the person in question can be dismissed for labour shortage, but the period of notice does not start to run until that person has returned to work. When on reduced hours no such special protection applies, and thus dismissal is a risk. |
| <i>The risk of incapacity to work</i> |
| When found incapable of work during maternity/paternity/parental leave, the person in question can switch between the benefits of leave and sickness benefits, depending on the situation. |

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| <i>Building up pensions</i> |
| Where there is a right to a benefit, there is also a basis for building up an income-related pension. |
| <i>Financial compensation in case of a (temporary) working-time reduction</i> |
| Only when on leave and up to a certain ceiling. |

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| The 'equity bonus' is a special tax credit for the parent who has made the most use of parental benefit days. This credit is paid out once and only when the other parent is using his/her parental benefit days, provided the first parent is in paid work. |
| <i>Tax reductions for household services</i> |
| There is a right to a tax reduction for household services. The provider of the services must be registered as an enterprise or self-employed person. |
| <i>Family benefits</i> |
| There are no family benefits. The income tax system is built on an individual scheme and the family situation, children, etc., are not taken into account. |
| <i>Other incentives or disincentives</i> |
| There are no other incentives or disincentives. |

UNITED KINGDOM - *Aileen McColgan*

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| General remarks |
| The most significant difficulty with regard to the reconciliation of work, private and family life is the fact that full-time workers work very long hours while many part-time jobs are of relatively poor quality. In addition, men and especially women with children work less unpaid overtime than their colleagues without children. Furthermore, women who seek to reconcile work and family demands are often unable to retain their original jobs at reduced hours, being forced instead to 'trade down' in the job market in order to work fewer hours. |

Main (legal) sources

The rights and regulations concerning the reconciliation of work and family life are covered by Acts of Parliament and case law. There are no national collective agreements, and where there are, they do not take the place of legislation or have a similar status thereto. There are provisions not only for parental and pregnancy reasons, but also for the care of sick relatives and for the performance of public duties, trade union duties, study and training etc.

Legislation

Part-time work/ Adjustment of working time

An employee has the right to apply for a change in the conditions of employment, if the purpose is to take up caring responsibilities. This does not mean that they have a right to the adjustment of working time. Employers are only obliged to consider such a request. A denial does have to be on the ground of causing damage to the work or organisation of work. The right to request flexible working hours has only been introduced relatively recently, so little case law has yet been generated. All the rights are applicable to public and private sector work and are gender neutral. An employer has no obligation to agree or even to consider a request for a temporary working time reduction, but may do so if it chooses to. A refusal to allow or consider an arrangement might give rise to a claim under the Sex Discrimination Act 1975 (SDA) or the Disability Discrimination Act 1995 (DDA). There are no guaranteed rights in the case of a (temporary) working-time reduction.

Job sharing and flexible working time

There is no legislation on job sharing, but a refusal to allow or to consider an arrangement might give rise to a claim under the SDA and DDA.

Time-credit schemes and lifecycle regulations

There are no time-credit schemes or lifecycle regulations.

Support for child-care facilities

Single parents and those who have partners may, if they (and their partner) work for at least 16 hours per week, receive assistance with the cost of child care. The level of assistance is related to the level of income.

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| Collective agreements |
| <i>Legal status and definition of collective agreements</i> |
| Collective agreements in the UK tend to be local rather than national or enterprise level. Even where they are in existence, collective agreements at the national level do not take the place of legislation or have a similar status thereto. |
| <i>Part-time work/ Adjustment of working time</i> |
| Any such provision which exist do not have the force of law (other than by way of incorporation into individual contracts of employment) and do not have general application. |
| <i>Job sharing and flexible working time</i> |
| Any such provision which exist do not have the force of law (other than by way of incorporation into individual contracts of employment) and do not have general application. |
| <i>Time-credit schemes and lifecycle regulations</i> |
| Any such provision which exist do not have the force of law (other than by way of incorporation into individual contracts of employment) and do not have general application. |
| <i>Support for child-care facilities</i> |
| Any such provision which exist do not have the force of law (other than by way of incorporation into individual contracts of employment) and do not have general application. |

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| Statutory social security schemes covering (financial) risks related to some (temporary) forms of leave in relation to care and/or working-time reduction |
| <i>The risk of unemployment</i> |
| If a woman who is entitled to statutory maternity pay is dismissed during maternity leave, she remains entitled to Statutory Maternity Pay. If she is dismissed prior to taking leave, she may be eligible for maternity allowance. The employee will likely continue to be eligible for payment from the employer during paternity leave, even if he is dismissed because of the short periods of leave involved and the statutory notice requirements. If this is not the case, there is no special provision. Nor is there any special provision for parental leave which is in any event unpaid. There is no legal recognition of short or long-term care leave. Eligibility for unemployment benefit turns on availability to work. In the case of a person having caring responsibilities the test for availability to work allows a short period |

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| of time to find a substitute carer. |
| <i>The risk of incapacity to work</i> |
| There are no special provisions in respect of incapacity to work which occurs during maternity, paternity, parental or short or long-term care leave. There is no recognised (temporary) working-time reduction and consequently no particular rules. |
| <i>Building up pensions</i> |
| Pension contributions continue to be paid during periods of paid maternity and other leave. During unpaid leave, neither the employee nor the employer is required to contribute. No special provision is made in respect of building up a pension which occurs during any temporary period of working-time reduction. |
| <i>Financial compensation in case of a (temporary) working-time reduction</i> |
| Working Families Tax Credit is paid by the state via employers to low-paid workers who work at least 16 hours per week or workers over 25 who work at least 30 hours per week and are responsible for children. |

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| Tax systems |
| <i>Bonuses or tax reductions to promote the equal sharing of child-care responsibilities</i> |
| Employees can choose to be paid part of their salaries in the form of child-care vouchers which are tax exempt. Taxation is on an individual basis and does not take account of children. |
| <i>Tax reductions for household services</i> |
| There is no tax reduction for household services. |
| <i>Family benefits</i> |
| There are no tax-related family benefits. There are benefits, including child benefit, but the latter is paid regardless of means. |
| <i>Other incentives or disincentives</i> |
| There are no other incentives or disincentives in the tax system. |

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Annex

European Network of Legal Experts in the field of Gender Equality

Report Reconciliation of work, private and family life 2008

21 April 2008

QUESTIONNAIRE

1. *General question*.⁹²

What are in your opinion the **main difficulties** persons face who wish to reconcile work, private and family life in your country? Please give a short general description and your personal assessment of the state of affairs regarding this issue in your country.

2. *Legislation*:

2.1. *Descriptive part*:

Is the issue of reconciliation of work, private and family life explicitly addressed in **legislation**⁹³ in your country regarding aspects such as:

- a. adjustment of working time (reduction and/or extension of working time)
- b. temporary working-time reduction?
- c. guarantees of rights in case of a (temporary) working-time reduction?
- d. possibilities for job sharing (two persons share the same job)?
- e. flexible working-time schedules?
- f. time-credit schemes?
- g. lifecycle regulations, i.e. regulations which facilitate or finance leaves?
- h. financial support (or otherwise) for child care facilities?
- i. other (similar) forms?

If such legislation exists in your country, please describe shortly the relevant statutory legislation and provisions with references to the relevant legal texts, important case law and other sources. Please pay attention for each aspect to the following issues:

- is the law/provision applicable to both the public and the private sector?
- is the law/provision applicable to all the sectors of the labour market?
- is the law/provision applicable to all undertakings or does it depend on the size of the undertaking?
- do work councils have any influence on the described rights according to the relevant provisions?
- which obligations do employers have according to the relevant provisions?

⁹² See on this issue also the report of the EU Expert group on Gender, Social Inclusion and Employment (EGGSIE), *Reconciliation of Work and Private Life: a comparative review of thirty countries*, September 2005, at: http://ec.europa.eu/employment_social/publications/2005/ke6905828_en.pdf (accessed 3 April 2008).

⁹³ E.g. Acts of Parliament, Statutes and other important legislation. Delegated legislation can be relevant as well, as far as it is important legislation.

- are some rights subject to exceptions? Please describe possible exceptions as regards:
- the scope and
 - the exception to the right itself. For example: a worker who has been working with an employer for at least a period of one year is entitled to a right to work part-time, unless serious business reasons preclude this.
- are the laws gender neutral?
- please provide any further information that you consider to be important in the light of the aim of the report as far as legislation is at stake.

2.2 Analytical part:

What is your overall assessment of the legislation that you have described in section 2.1 (Descriptive part). Which aspects do you consider to facilitate the reconciliation of work, private and family life on the one hand, and which aspects hamper such reconciliation on the other hand?

3. Collective agreements:

3.1. Descriptive part:

Is the issue of work, private and family life explicitly addressed in **generally applicable collective agreements which have a similar legal status to legislation or even replace legislation**?⁹⁴ If this is the case, please answer the following questions (3.1.1; 3.1.2 and 3.2):

3.1.1 Please describe first shortly:

- a. what are collective agreements in your country?
- b. what is the legal status of the collective agreements that you describe?

3.1.2

What kind of the following provisions are included in which kind of collective agreements:

- a. adjustment of working time (reduction and/or extension of working time)?
- b. temporary working-time reduction?
- c. guarantees of employment rights in case of a (temporary) working-time reduction?
- d. possibilities for job sharing (two persons share the same job)?
- e. flexible working time schedules?
- f. time-credit schemes?
- g. lifecycle regulations, i.e. regulations which facilitate or finance leaves?
- h. financial support (or otherwise) for child care?
- i. other (similar) forms which facilitate reconciliation?

If such provisions are included in collective agreements, please describe shortly the most relevant provisions, paying attention to the following issues:

⁹⁴ This paragraph 3 is in particular relevant for Member States in which collective agreements are generally applicable at national level. It is of course not feasible within the given time-limits to study all the provisions of relevant collective agreements applicable to different sectors and undertakings. However, in some countries, studies might provide relevant information, which could be useful to answer these questions.

- the scope of the relevant collective agreements
- whether the provisions are limited to some groups of workers
- whether the provision is applicable to both the public and the private sector
- whether the provision is applicable to all sectors of the labour market?
- whether the provision is applicable to all undertakings or whether it depends on the size of the undertaking?
- are the collective bargaining agreements gender neutral?
- any other information that you consider to be important in the light of the aim of the report as far as collective agreements are at stake.

3.2 *Analytical part:*

What is your overall assessment of the collective agreements that you have described in section 3.1 (Descriptive part). Which aspects do you consider facilitating the reconciliation of work, private and family life on the one hand, which aspects are hampering such reconciliation on the other hand?

4. *Statutory social security schemes covering (financial) risks related to some (temporary) leaves in relation to care and/or working time reduction*

4.1. *Descriptive part*

Is the issue of (financial) risks occurring during leaves or temporary working time reduction addressed in **statutory social security schemes**? Different aspects could be at stake here:

- a. the risk of unemployment during:
 - maternity leave
 - paternity leave
 - parental leave
 - short or long term care leave
 - temporary working-time reduction
- b. the risk of incapacity to work occurring during:
 - maternity leave
 - parental leave
 - paternity leave
 - short or long term care leave
 - temporary working-time reduction
- c. building up pensions during:
 - maternity leave
 - parental leave
 - paternity leave
 - short or long term care leave
 - temporary working-time reduction
- d. financial compensation in case of a (temporary) working time reduction
- e. other aspects that you consider relevant as far as statutory social security schemes are concerned.

4.2 *Analytical part*

What is your overall assessment of the statutory social security schemes that you have described in section 4.1 (Descriptive part). Which aspects do you consider to facilitate

the reconciliation of work, private and family life on the one hand, and which aspects hamper such reconciliation on the other hand?

5. Tax systems

5.1. Descriptive part:

In which ways do some features of the tax system in your country in your opinion on the one hand hamper or on the other hand facilitate the reconciliation of work, private and family life? The point of the analysis is to get an overview of the positive or negative effect of tax regulations in a situation, where there has been a reduction of working time in relation to care and there has been a loss of income resulting from this.

The tax system may for example consist of:

- a. bonuses or tax reductions in order to promote an equal share of child care responsibilities
- b. tax reduction for household services
- c. family benefits
- d. other incentives or disincentives

Are the systems that you described gender neutral?

5.2 Analytical part:

What is your overall assessment of the tax incentives and disincentives that you have described in section 4.1 (Descriptive part). Which aspects do you consider to facilitate the reconciliation of work, private and family life on the one hand, and which aspects hamper such reconciliation on the other hand?

6. Good practices⁹⁵

Are there, in your opinion practices and/or measures in your country that have not yet been described in this questionnaire which facilitate the reconciliation of work, private and family life, and which merit specific attention in the report of the network? Explain also why you consider these measures are 'good practices'.

7. Measures at EU level

7.1 Do you consider that the EU should take measures at EU level in order to facilitate the reconciliation of work, private and family life? Why yes or why not? Please explain your answer.

7.1.1 If your answer to the prior question is in the affirmative, what kind of package would you advise the Commission to propose?

7.2 If a new form of leave would be paid at 'sickness pay'⁹⁶-level, what would that mean in your country?

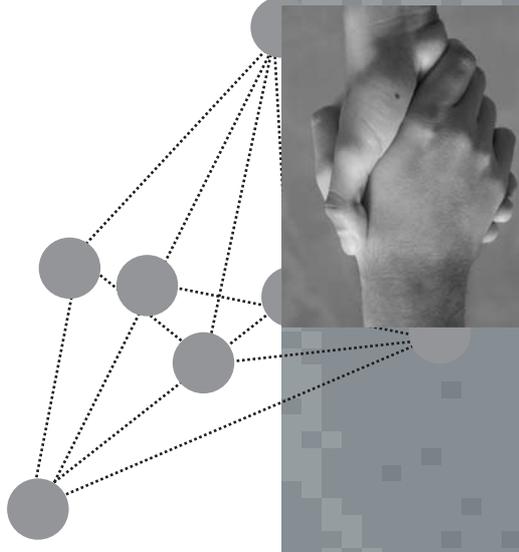
⁹⁵ See on this issue also the report of the European Commission *Reconciliation of professional and private life: exchange of good practices*, December 2006 at: http://ec.europa.eu/employment_social/publications/2007/ke7606198_en.pdf (accessed 3 April 2008).

⁹⁶ In the Maternity leave Directive sick pay is defined as follows: 'the allowance (...) shall be deemed adequate if it guarantees income at least equivalent to that which the worker concerned would receive in the event of a break in her activities on grounds connected with her state of health (...).'

7.3 At which level is absence from work on grounds of sickness being paid, in general?

8. *Final remarks*

Do you have any other suggestions that you consider relevant on this issue which has not been addressed in your national report yet?



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