

European Comparison of Financial Support for Families

Social protection spending (i.e. unemployment benefit, sickness benefits, disability allowances, family allowance or child benefit, housing benefit, pensions) in the European Union amounts to 26.9% of the total GDP for all the member countries together. Of that 26.9%, 8.3% is spent on family and child benefits, some of which support marriage indirectly by relieving financial pressures on parents of

dependent children. Within the European Union, variations range from 12% of social protection spending on family and child support in Luxembourg, Ireland, Finland and Denmark to under 5% in Spain, Italy and the Netherlands. In contrast, social protection spending on old age pensions and survivors benefits is 45.2% of the social protection spending in the whole of the European Union.¹

- In some European countries (eg in Ireland) support for marriage and the family is stated in the constitution, so that the state is in a different position with regard to policies that directly support marriage and families.
- Support for families in most European Union member states is in the form of family allowances paid for each child under 16.
- In Germany and Luxembourg, an allowance is paid for each child in a family up to the age of 27 years, providing the child is still receiving education or training. Some countries also tax married couples advantageously.
- In France, joint taxation for married couples (and cohabiting couples under the new PACS law) is compulsory. Portugal and Luxembourg also have a system of compulsory joint taxation for couples.
- In Germany, Ireland and Spain, optional joint taxation for married couples is available where one person earns less or has no income at all. Belgium allows for some transfer of income from an earning spouse to a non-earning or low earning spouse. Austria has higher tax allowances for couples with only one earner.
- Austria introduced a marriage grant of around £300 for newly-weds in 1972, but withdrew it eleven years later. During the period that the marriage grant was paid, divorce rates in Austria continued to rise in line with the rest of Europe. Portugal also pays a marriage grant to couples.²

Paid leave from employment for marriage

Under employment law in the member countries of the European Union, the most generous allowance for paid leave for getting married is in Spain, where any person getting married can take a maximum of fifteen days leave. Luxembourg offers six days leave for any person getting married, five days in Austria, four days in France, two days in Belgium and a short absence (one or two days) in Germany and the Netherlands.

In Luxembourg, there is a legal entitlement to two days paid leave for the marriage of a child, one day in France and Belgium and a day's unpaid leave in the Netherlands.³

Benefits for married couples, families and children in European Union member states⁴

EU member country	Benefits for married couples	Benefits for families and children
Austria	Optional joint taxation where advantageous eg in single earner households; Marriage grant of £300 introduced in 1972 but withdrawn in 1982 (the divorce rate increased during the same period)	Family benefit paid for each child with the amount increasing with age; a direct payment is also given for each child, with the amount for each child increasing as the number of children in the household increases
Belgium	Optional joint taxation and transfer of income from a higher or single income spouse to a non-earning or lower income spouse	Family allowance for each child, increasing in amount up to the third child. Age supplements paid at six, twelve and sixteen years of age
France	Compulsory joint taxation for married couples and also for cohabiting couples registered under the new PACS law	Means tested infant allowance paid up to three years of age; family allowance paid for second and subsequent children, with the amount increasing until the sixth child; means-tested schooling expenses allowance for age six to eighteen; Family allowance paid for each child up to eighteen years and increases with each child born and with the age of each child
Germany	Optional transferable tax allowances for married couples	Family allowances for all children up to age 16 are paid to anyone living in the country; family allowance is also paid for over 16s not married and still in education or training up to the age of 27
Luxembourg	Compulsory joint taxation for married couples	Family allowances are paid for each child, with less for the first child than subsequent children; Extra payments are made when a child reaches six and twelve years of age; a school expenses allowance is paid in August each year to children aged six and over
Portugal	Compulsory joint taxation for married couples and a marriage grant payable to newly-weds	Family allowance is paid for each child up to the age of 15; for over 15s, family allowance is only paid to children still in education; a nursing mother's allowance is paid for the first ten months of a child's life
Spain	Optional joint taxation	Family benefit paid for each child under 18, linked to household income
United Kingdom	Each spouse taxed individually	Child benefit paid monthly with more paid for first child; family credit paid through tax system to parents on a low income; new children's tax credit to be introduced in 2001

References

1, Amerini, Social Protection in Europe, Eurostat 1998

2, Mansfield, P., Reynolds, J. & Arai, L., What Policy Developments Would Be Most Likely To Secure and Improvement in Marital Stability, in High Divorce Rates: The State of the Evidence on Reasons and Remedies, One Plus One, 1999

3+4, <http://europa.eu.int>

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