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*Mathias Maucher*

**The Interplay of Cash and Tax Benefits for Children in Ten European Countries**

*Whereas cross-sectional comparative research on monetary support for families with children linking quantitative data on cash and tax benefits with institutional regulations and system characteristics seems to be well established, systematic analyses of the long-term lines of development, however, are still lacking. This article therefore aims at analysing the child-related elements of both instruments over a longer span of time. Partly based on a newly accessible database, the presentation uses a descriptive and institution-orientated approach.*

**Plan of Article—Topics and Questions Tackled**

Focusing on Germany (D) and five of its neighbour countries—Austria (A), Belgium (B), France (F), The Netherlands (NL), and Switzerland (CH)—, the following piece of research intends to compare the relative importance of general family allowances/child benefits<sup>1</sup> and to determine and evaluate the monetary value of standard tax reliefs for dependent children. Both time-series data from the MZES/EURODATA Family Policy Database (<http://www.mzes.uni-mannheim.de/projekte/fpdb/>; cf. pp. 41–2 of this newsletter, too) as well as OECD, EUROSTAT, ILO and national statistics are used. Reference is made to central institutional characteristics of both benefits and tax and transfer systems. To the highest possible degree, Luxembourg (L) as well as the three central European OECD member countries Czech Republic (CZ), Hungary (H), and Poland (PL) are included in the analysis of the family's income position after taxes, social contributions and cash transfers. Whereas the monetary transfers are screened for about the last five decades up to the mid 1990s, the qualitative and quantitative analysis of the fiscal treatment of children has to be limited to the period 1979–1998 due to lack of comparable data before the late 1970s. The article endeavours to provide an overview on both the empirical relevance of different types of tax reliefs since the late 1970s and their effects on household income. Two possible units of comparison come into play, household type and instrument of family policy. Whereas in the first case the focus is on different levels of disposable household income of a married single earner with two children juxtaposed with a childless single person, the second perspective 'confronts' fiscal reliefs with cash benefits. Again the main concern will be to identify factors related to common patterns and similar lines of development. Additionally, the hypothesis that countries providing rather generous cash benefits will 'score high' when it comes to alleviating the financial burden of families by means of tax relief for children will be tested. This contribution intends to depict the major patterns of support for children through the national social transfer and income tax systems as far as the benefit levels are concerned. Is it possible to assume that there is an interplay of monetary transfers and fiscal reliefs granted for children or do the two systems evolve and co-exist more or less independently?

... continued on page 2

Finally, what is their combined effect on the family income, both in a cross-country perspective and in relation to a single person without children with the same gross earnings level?

### Schemes Providing Cash Benefits to Families

A necessary precondition for comparing benefit levels and institutional regulations amongst countries and across time is to define the precise object of comparison. This holds for the schemes of social protection as well as for the specific cash and tax benefits under investigation. *Table 1* lists the family benefit schemes data stem from and institutional regulations are related to. Both their names in the official language(s) and a translation into English are given. Entries in the column 'year of establishment' refer to the year in which the first payment to a (sub)group covered by the scheme was made. Given the fact that the analysis brings together countries with different legacies as regards the concept of benefit design, rules of financing and administrative structures, the last column indicates to which extent the institutional fragmentation still played a role in 1996. In all countries without a universal scheme, i.e. in Austria, Belgium, France, Germany, Luxembourg, (The Netherlands), Poland, and Switzerland, the by far and large most important scheme was selected.

With regard to the systems of public family support, there exists a basic institutional difference between countries with residence-related, universal schemes, financed by general tax revenues on the one hand, and countries with fragmented systems, differentiating between groups of persons according to entitlement and benefit regulations, (co-)financed by employers' social contributions and often administrated by social security agencies or special funds on the other. Many of these original differences have been blurred over the last half decade, elements of both 'ideal types' amalgamated. Therefore the classification of countries takes into account the phase when the family benefits were introduced and 'shaped' as well as their present configuration. Given the numerous changes since

1950, the following categorization is necessarily based on the dominant feature related to the eligibility for the scheme, to the mode of financing, and to the administrative structures during the last 50 years.

On the one hand, the Czech Republic and Hungary represent countries with a universal scheme, dating from the socialist era and continued after 1990. The Netherlands implemented a uniform system when they integrated the five existing schemes in 1980. Since then the child benefit is 100% financed by the national government. Germany started with an employment-related system in the private sector in 1954, which gradually became more generalised. 'In December 1955, entitlement was extended to cover all active and non-active persons with three or more children. The federal government contributed to the financing of child benefits for inactive persons. With this, family allowances lost in fact their exclusively employment-related character as early as 1955' (Bahle, 2001). In 1961 a state-financed general child benefit for children of birth rank two was introduced, but only for families with annual incomes below 7,200 DM. 'The next major reform in 1964 completely reorganized the whole system: the child benefit was totally financed out of the federal budget and the old professional compensation funds were abolished' (Bahle, 2001). In 1975 the entitlement was extended to cover families with one child, completely independent of the income. Eight years after having implemented the child benefit as a universal cash transfer, benefits--except for the first child-- in 1983 were once again made dependent on income, varying between minimum and maximum amounts. In the same year, child tax allowances were reintroduced and low-income families who could not benefit from it received a child benefit supplement (*Kindergeldzuschlag*) for each child. 'This dual system of tax and cash benefits, with deductions for higher incomes and supplements for lower incomes, remained in force until 1996' (Bahle, 2001). Poland started with one general, employment-related scheme, too, in 1947. Only 30 years later, self-employed farmers also be-

came entitled, paid out by the Social Insurance Institution (*Zakład Ubezpieczeń Społecznych/ZUS*). Since 1990 their benefits are administered by a specific agency, the Farmers' Social Insurance Institution (*Kasa rolniczego Ubezpieczenia Społecznego/KRUS*). In the general scheme the child benefit was completely financed by employers' social contributions until 1994. Since 1995, they have been financed out of the central state budget, as in the case of the child benefit for independent farmers.

On the other hand, Belgium, France and Luxembourg from the beginning organized a separate scheme of social security for family benefits, exclusively or largely financed by social contributions of employers (and self-employed). The management of funds was conferred to specific agencies. Austria has established a special fund for the equalisation of family burdens (*Familienlastenausgleichsfonds/FLAF*) since the mid 1950s, alimented by employers' social contributions, social contributions of self-employed and the financial participation of federal and state governments. Here, however, no specific agency is in charge of the benefit provision. In addition, the labour market nexus has never been as tight as in the other countries. If the small scheme for war victims, pensioners with small incomes and victims of crimes is left aside, the institutional constellations in Austria and Germany are comparable. With the exception of benefit regulations for small farmers and agricultural workers- in force since 1952- which apply in a uniform manner for the whole federation, Switzerland is the only European country without a national (framework) legislation in the sphere of family allowances. Following Fux, one can underline that 'due to the federalist organization of the country and the predominance of the concept of subsidiarity (...), many of the most important institutions come under the authority of the cantons, the municipalities, or even private organizations and associations. The system of family allowances therefore resembles a jungle of unsystematic

**Table 1: Family benefit schemes considered, 1950–1998**

	Family benefit scheme considered/ Name in official language	Family benefit scheme considered/ English translation	Year of establish- ment	Number of other schemes (1996)*
A	Allgemeines System (für unselbstän- dig Erwerbstätige, Selbständige und Freiberufler sowie nicht erwerbstätige Personen)	General scheme (for workers and em- ployees in private sector, self- employed and freelancers, and non- employed persons)	1949	2
B	Régime salariés/Werknemer	Scheme for workers and employees	1930	3
CH	Unselbständig Erwerbstätige (in der Privatwirtschaft)/Salariés	Wage and salary earners in private sector	1943– 1966	3
CS	Clenové nemocenského pojištění	Persons affiliated to a sickness fund	1945	0/1
CZ	Clenové nemocenského pojištění	Persons affiliated to a sickness fund	(1993)	0
D	Allgemeines System (ohne Öffentli- cher Dienst)	General scheme (excluding public service employees)	1955	1
F	Régime général: Salariés + employeurs et travailleurs indépendants + personnes assimilées aux employés et population non-active	General scheme: Wage and salary earners + employers and self-employed + persons equivalent to wage and salary earners and persons outside the labour market	1932	3
H	Munkás-alkalmazott családok  (unknown to the author)	Workers and employees covered by social insurance Universal scheme	1946  1990	1 (1953– 1974) 0
L	Ouvriers	Workers	1947	2
NL	Loontrekkenden  Algemeen Kinderbijslag(swet)	Workers and employees in industry and commerce General scheme	1941  1963	3; 1963– 1979: 4 0
PL	Pracownicy, samozatrudnieni, bezrobotni	Workers, self-employed, unemployed	1947	1

Sources: Maucher and Bahle, 2000; for CH: Fux, 2001; for CZ: Cervenková, 1993, Storka, 1995; for H: Tárkányi, 2001; for L: STATEC, various years; for PL additionally: Golinowska, 2001.

## Notes:

A: Up to 1978 the amounts paid in the subscheme for self-employed and freelancers reached, as a rule, only about 80–85% of the benefit rates paid in the subscheme for workers and employees.

CH: The years indicated refer to the first resp. last canton legislating child benefits for families with two or more children, *Vaud/Wallis* resp. *Appenzell-Ausserrhoden*. Benefits provided by cantonal family allowances funds for families with one child were introduced between 1945 (*Fribourg/Freiburg*) and 1970 (*Obwalden*). Striving towards a maximum of consistence with the analyses on fiscal advantages for children as presented by the OECD, all data refer to the canton of Zurich (*Zürich*), where the legislation on the so-called ‘child wage supplements’ (*Kinderzulagen*) was enacted in 1958. This regulation applied to all children, independent from birth rank.

CS/CZ: The year of introduction refers to former Czechoslovakia (CS). The scheme was continued in both the Czech (CZ) and Slovak Republic (SK) after their separation on 1 January 1993, however.

H: In 1953 the entitlement to family allowances was extended to persons working in agricultural cooperatives and having three or more children, in 1966 to those with at least two children. From 1975 onwards, they received the same amount of family allowance as workers and employees and therefore are no longer distinguished as a specific scheme.

L: Before 1 April 1964 a distinction was made between wage and salary earners and non-employed persons as regards the benefit rates. The family allowances paid to the latter group only amounted to about one fifth (first child) to about half (third to fifth child) of the benefits paid to economically active persons.

\* List of other schemes (H: only for period 1953-1974; NL: prior to 1963/1979), in chronological order by year of establishment:

A: Public service employees (*Hoheitsverwaltung des Bundes; Post und Bahn; Hoheitsverwaltung der Länder, Bezirke und Gemeinden mit mehr als 2000 Einwohnern*); War victims, pensioners with small income(s), victims of crimes (*Kriegsopfer, Kleinrentner, Opfer von Verbrechen*)

B: Scheme for public service employees (*Service public/Openbare diensten*); Scheme for self-employed (*Régime indépendants/Zelfstandigen*); Residual scheme (*Régime garanti/Gewaarborgte kinderbijslag*)

CH: Scheme for small farmers and agricultural workers (*Familienzulageordnung für Kleinbauern und landwirtschaftliche Arbeitnehmer/Caisses d’allocations familiales pour petits paysans et travailleurs agricoles*); Schemes for public services employees (*Familienzulageordnung für Beschäftigte des Öffentlichen Sektors/Régime d’allocations familiales pour le personnel du secteur public*); Schemes for self-employed (*Familienzulageordnung für Selbständigerwerbende/Régime d’allocations familiales pour les indépendants*) – in 9 cantons (cf. Fux 2001)

D: Scheme for public service employees (*System für Beschäftigte im Öffentlichen Dienst*)

F: Miner’s scheme (*Régime mineur*); Personnel of public service and other special schemes (*Personnel des services publics et régimes spéciaux*); Agricultural scheme (*Régime agricole*)

H: Family allowances scheme for persons working in agricultural cooperatives (*Mezőgazdasági termelőszövetkezeti családok*)

L: Employees and civil servants (*Employés et fonctionnaires*); Non-employed persons (*Non-salariés*). The distinction between the different schemes was discontinued as of 1 January 1997.

NL (all completely discontinued in 1979—as the scheme for workers and employees in industry and commerce): Public service employees (*Overheidspersoneel*); Social insurance recipients (*Renttrekkers*); Small self-employed (*Kleine zelfstandigen*)

PL: Self-employed farmers (*Rolnicy indywidualni*)

complexity' (Fux, 2001). For the purpose of this article, it is exclusively the family allowances funds under cantonal legislations that are reported on.

### **Institutional regulations**

When comparing family allowances in European countries, one can identify common properties and main lines of development shared by all of them. One example is the question of eligibility to social protection schemes. Over the last decades, in countries with fragmented systems the coupling between earned employment and the entitlement to benefits became looser and was finally withdrawn using different techniques (gradual lifting of the clause defining this link; establishment of complementary scheme). This obviously reduced the factual differences between all countries in the sample. Another point is closely linked to benefit levels. Especially since the mid 1970s, the aim of keeping up the real value of the child benefit seems to be largely agreed upon in all countries, independent of their institutional configuration. If we compare the tools used, it is impossible to identify a common logic, however. Some countries use automatic mechanisms of indexing benefit rates, based on the development of wages or consumer prices in order to achieve a certain stability. The Netherlands, e.g., applied a half-annual dynamisation based on the development of the cost-of-living index in the 1990s. In Luxembourg and Belgium, shifts in the consumer price index are used as a benchmark. Already in 1946, France shifted from an indexation based on wages to an adaptation linked to price increases<sup>1</sup>. Prior to 1996, Germany did not follow in these footsteps, legislating benefit revaluations only on an irregular basis. This tradition came to an end when the dual system of child benefit and child tax allowances had to be redefined. Since then the public transfers are directly linked to standard of living measures. The new point of reference is the officially determined existence minimum of children which must not be taxed and has to be adjusted to consumer price changes. In Switzerland, benefit

increases are administered on an irregular basis, too. During the 1990s, the family allowances paid to Hungarian families were not systematically adjusted either. To the contrary, due to the recession their real value fell rather dramatically<sup>1</sup>. The same holds for Poland<sup>2</sup>.

On the other hand, the different elements included in the design of benefit rates created a variety of legal stipulations. In 1998, all countries except for Austria, the Czech Republic, and Switzerland had fixed a differentiation according to the parity of the child. Benefits increase with higher birth rank, often with progressive rates, reaching a maximum per child at birth rank three or four in most of the countries during the period 1950–1998. Divergence is also produced by means of age supplements or via a system differentiating the amount according to age groups across the integral scale (Belgium since 1957, The Netherlands after 1982, the Czech Republic from 1994 on). Both Austria and France introduced age supplements for one age group and redefined a second age group later, Belgium used a differentiation system with initially six and later five age groups. The process of integrating the five existing schemes into one general scheme in The Netherlands in 1980 was linked to a redesign of the benefit rates which have been differentiated according to age groups across the whole scale since then<sup>1</sup>. Finally, in 1994, the Czech system was rescheduled completely, shifting from differentiation according to birth rank to a differentiation according to age group. Some countries take into account the economic resources of households as a tool for regulating entitlement. Benefits are graded by family income or even withdrawn in case a certain threshold is exceeded. The tendency to introduce means-testing is especially obvious in the three central European countries during the second phase of the transition period after 1994. When the income thresholds were defined by the mid 1990s, the intention to implement cost containment dominated the public debate. The idea of a stricter targeting of social benefits<sup>2</sup> was advocated, strongly based on policy

recommendations brought forward by consultants of the IMF and the World Bank. The income test introduced in Hungary (1996) only applies to families with not more than two children. In the Czech Republic (1996) and Poland (1995) upper limits have been fixed for larger families, too. France experimented with a benefit withdrawal for well-off families in 1998; however, the income threshold was fixed on a relatively high level. Only households with an income of at least 25,000 FF (to be increased by 5,000 FF for every child above birth rank 2 and 7,000 FF for double-earner households) were no longer entitled to family allowances. Western European Countries with residence-related universal systems do not apply, as a rule, any income test<sup>3</sup>.

*Table 2* sums up the main features linked to the design of benefit rates. In taking up the guiding question to which extent the major differences 'scope of scheme' and 'mode of financing' can account for cross-country variations, one has to conclude that no systematic correlations with the conceptualization of benefit rates become visible. It is not even possible to depict phase-specific patterns. A general tendency can nevertheless be seen in the sequence of first introducing variations by birth rank and later adding a system with amounts graded by age. This underlines the concern shared amongst policy makers of all countries to encourage the birth of more than two children, necessary for societal reproduction, as well as the insight that every additional child directly reduces the per capita disposable household income and indirectly restricts the option to add to it labour market income earned by the spouse. The seven countries that have implemented phase-specific variations all apply a concept which intends to partially account for higher expenses for clothing, education, and leisure time activities with growing age, starting with children of primary or lower secondary school age. Linking the entitlement with the family income can be identified as one important source of variation. In Western European countries, the elements 'universalism' and 'non-application of income testing' are highly correlated.

**Table 2: Central institutional regulations related to benefit levels, 1950–1998**

	Differentiation of benefit rate by		Differentiation of benefit rate by		Differentiation of benefit rate by	Benefit withdrawal above certain threshold
	Birth rank	Birth ranks on which increase is applied	Age of child	Number of age groups*	Income	
A	1949–1980	2nd => 4th child	1967–1998	1967–1994: 1 1995–1998: 2	—	—
B	1930–1998	2nd => 5th child (1930–1961) 2nd => 4th child (1962–1985) 2nd => 3rd child (1986–1998)	1957–1998	1957–1985: 6 1986–1998: 5	—	—
CH	—	—	—	—	—	—
CS CZ	1957–1992 1993	2nd => 4th child	1994–1998	1994–1998: 4	1996–1998: 3 groups	1996–1998
D	1961–1998	3rd child (1961–1974) compared to 2nd 2nd => 3rd child (1975–1980) 2nd => 4th child (1981–1995) 3rd => 4th child (1996–1998)	—	—	1983–1995	1955–1973: 3 and more children 1961–1975: 2nd child
F	1940–1998	3rd => 4th child (1941–1946) 3rd child (1947–1998) compared to 2nd	1955–1998	1955–1962: 1 1963–1998: 2	—	1998
H	1948–1998	2nd => 3rd child, 1953–1978 no entitlement to first child	1988–1998	1988–1998: 1	1996–1998: 3 groups— for 1st and 2nd child only	1996–1998: —for 1st and 2nd child only
L	1947–1998	2nd => 3rd child (1980–1998)	1977–1998	1977–1988: 1 1989–1998: 2	—	—
NL	(at least) 1963–1998	Starting with 2nd child	1983–1998	1983–1998: 4	—	—
PL	1948–1990 1998	Starting with 2nd child	—	—	1970–1989: several groups	1995–1998

Sources: Maucher and Bahle, 2000; for CH: Fux, 2001; for CZ: Cervenková 1993, 1994, Storka, 1995; for H: Tárkányi, 2001; for L: STATEC, various years; for PL additionally: Golinowska, 2001.

Notes:

In the column 'Birth ranks on which increase is applied' the ordinal number indicated to the left of the arrow represents the birth rank to which a first augmentation was applied. The ordinal number to the right of the arrow defines the birth rank up to which the maximum increase per child was enacted. This, however, does not exclude that a higher absolute amount per head for children of any other birth rank was paid.

CH: As for the data, the institutional regulations presented are those in force for the canton of Zurich (*Zürich*), only.

PL: 'Since 1 March 2000 the family allowance is exclusively available to families whose income per capita does not exceed 50% of average wages' (Golinowska, 2001).

\* Range of different age groups:

A: 1967–1994: 10+; 1995–1998: 10–18; 19+

B: 1957–1985: 0–6; 6–10, 10–14; 14–16, 16–18; 18+, 1986–1998: 0–6, 6–12, 12–16; 16–18; 18+

CZ: 1994–1998: 0–5; 6–9; 10–14; 15–18 (regular age limit)/26 (extended age limit, if child is in education)

L: 1977–1988: 12+; 1989–1998: 6–11; 12+

NL: 1983–1990: 0–5; 6–11; 12–17; 18–26; 1991–1998: 0–5; 6–11; 12–17; 18–24

Since the geographical scope has been extended and now includes three central European transformation countries, this relationship can no longer

be established: income thresholds were defined as a means of cutting down social expenditure during the period of economic transition. A mea-

sure seemingly inevitable in the face of growing deficits in the budgets of all public and parastatal authorities, including the social security funds.

**Benefit Levels**

Graph 1 presents the development of the quotient of family allowances for three children<sup>9</sup> and the national income per capita for three persons. Possible age supplements were disregarded<sup>10</sup>.

above the average. For France, Luxembourg, and The Netherlands, the benefit rates float in principle around the long-term mean of about 6%. In the case of France, the value only sums up the benefit rates for the second and third child. The hexagon (still) is the

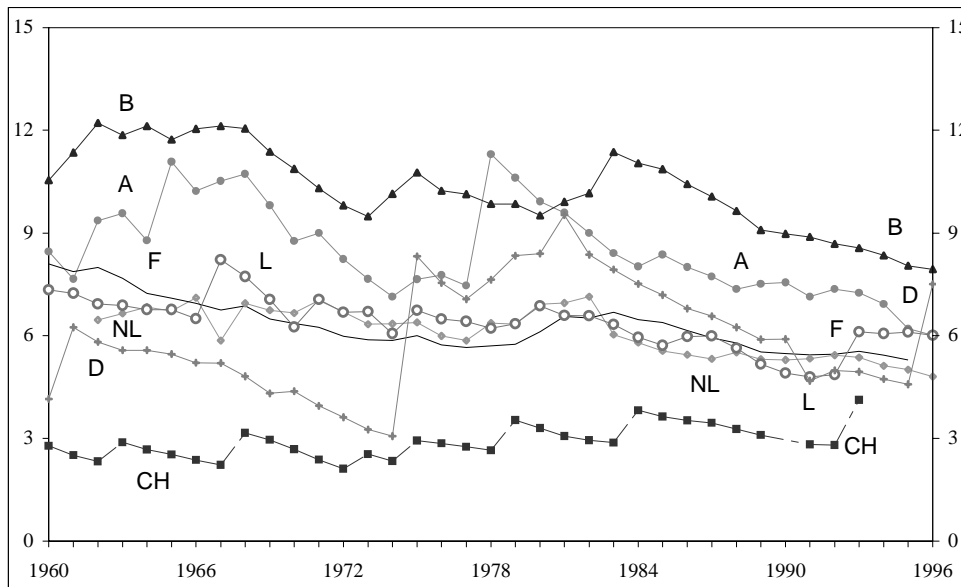
the birth of a third child. France and Luxembourg put a special ‘premium’ on children of birth rank 3, an approach generally classified as pro-natalist. In a comparative perspective Germany (except for the period since 1996) and Switzerland<sup>12</sup> only provide

rather moderate benefits for families with three children. The evident increase of benefit rates across all birth ranks is linked to the reorganization of the German system of financially equalizing family burdens, enacted in 1996.

Looking across time, one can clearly state a tendency towards convergence, even if non-negligible differences in relative shares still persist. Austria and Germany show one common pattern in the sense that step changes upwards are levelled out by continuously decreasing shares during the following years. Whereas the step changes are related to the extension of benefits to cover children of birth rank 1—in Germany in 1975, in Austria in 1978—the monotonously reduced levels are linked to a policy which did not (systematically) rely on the instrument of indexing benefit rates. Revaluation rather takes place at irregular intervals. Switzerland enters into the same group. However, the adaptations of

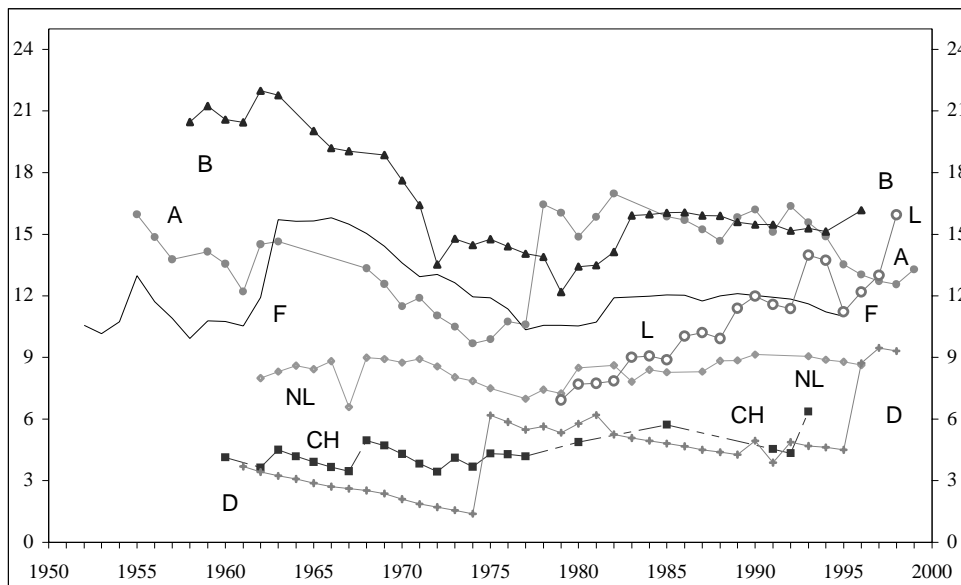
benefit rates are rather smooth and much more in line with the growth rates of the national economy. The more stable development in France seemingly springs from the linkage of

**Graph 1: Benefits for three children as share of national income per capita for three persons, 1960–1996**



Sources: Maucher/Bahle 2000; EUROSTAT 2000; OECD 2000; own calculations.

**Graph 2a: Benefits for two children aged 15 as share of average gross wage of workers, 1950–2000**



Sources: Maucher/Bahle 2000; EUROSTAT 2000; national statistical yearbooks; own calculations.

What becomes obvious at first sight is the relatively advantageous position of (larger) families in Austria and Belgium. In these two countries, benefits have always been on a level clearly

only country in Europe that excludes families with only one child from the provision of family allowances<sup>11</sup>. Therefore, the graph only inadequately reflects the increase attributable to

consumer price increases with family benefits, too. The same holds for Belgium<sup>13</sup>, Luxembourg, and The Netherlands.

*Graph 2a* shifts the focus from the macro-economic context to an evaluation of the policy outcome. It compares the amount of transfer income generated by the entitlement to family allowances for two children, aged 15, as a share of workers' average gross wages<sup>14</sup>. Given the empirical evidence of benefit variations by age, we defined a specific age in order to minimize possible distortions springing from the data on child benefits. The decision to opt for age 15 takes up the (more traditional) concept of growing needs and expenditure with increasing age, reflected in many social assistance schemes, too<sup>15</sup>. Again, distortions may not only spring from redefinitions of the reference value, the average gross wage of a production worker, or inconsistencies in the quantitative basis. Different relative weights have to be seen against the background of different general wage levels in the seven countries, too. Controlling for exchange rates and differences in purchasing power, the wages paid e.g. in Switzerland, Germany, and Luxembourg are comparatively high. This inevitably accounts for generally lower rates in these countries.

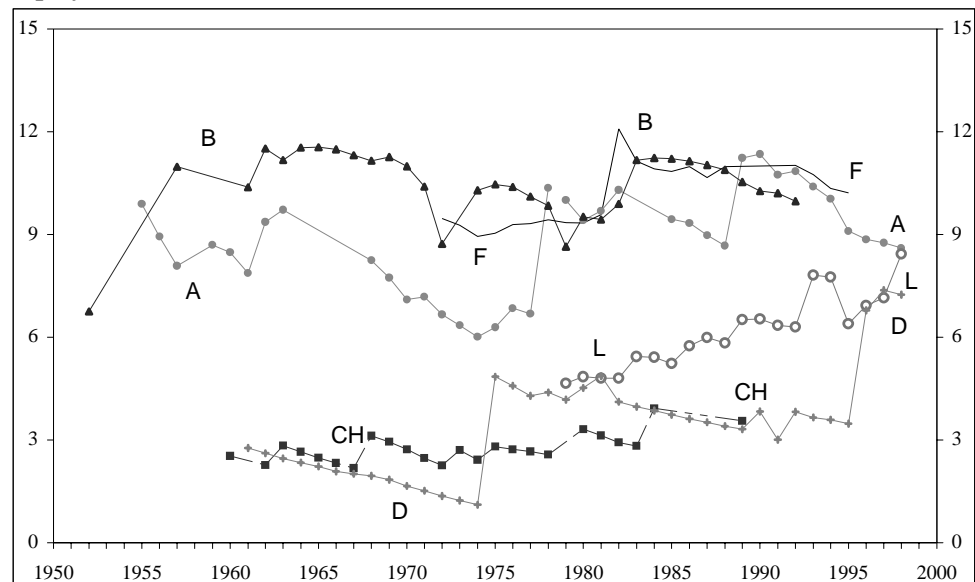
If we focus on the major developments, basically the same ranking of countries as shown above in *Graph 1* is being reproduced. This provides additional support to our hypothesis stating that the differences in the relative importance of family allowances follow a more systematic pattern. Path dependencies cannot be overseen. Countries with originally employment-related schemes, building on the concept of a 'family wage/salary', tend to be more generous than countries with resident-related sys-

tems. This is especially true for Austria, Belgium, and France. The Belgian (from 1957) and French (from 1963) data include age supplements; this is clearly visible in *Graph 2b* (Belgium) and in *Graph 2a* (France). Due to the lack of raw data, in the case of Austria the age supplements (introduced in 1967) are graphically represented for the period from 1981 onwards, which is reflected in a small step change. Luxembourg arrived at the higher levels only during the last decade, however. Across all countries the smooth ups and downs reflect a real growth or decrease in benefit rates, in the first case partly due to indexation. The consequences of wage moderation and measures with repercussions on social security contributions enter as an additional factor. Their weight cannot be identified in detail in the context of this long-term comparison, however. The evident changes in the relative shares for Austria (1978) and Germany (1975) are related to two additional factors: first, as mentioned above, to the inclusion of children of first birth rank into the payment of family allowances; sec-

the years referred to above—a discontinuation which was compensated for by means of increased cash benefits, however. As above, a general tendency towards continuous convergence across all countries in the sample, especially since the mid 1970s and after a second 'impulse' by the mid 1990s, is clearly documented<sup>16</sup>.

Especially since the 1970s, the 'employees' have become the dominant occupational group in all (Western) European countries. *Graph 2b* sketches out the family allowances paid for two children aged 15 as a share of the average income of employees in industry and commerce. It is fairly comparable to *Graph 2a*. The main difference lies in a reduced scale to represent the relative weight of family allowances; they reach a maximum of 12% compared to 22% above, to be explained by the higher average earned gross income of employees in relation to workers<sup>17</sup>. In Austria, Belgium, and France, family allowances accounts for about 8 to 11% of the average gross salary. Even if in Germany employees reached fairly com-

**Graph 2b: Benefits for two children aged 15 as share of average gross salary of employees, 1950–2000**



Sources: Maucher/Bahle 2000; EUROSTAT 2000; national statistical yearbooks; own calculations.

ond, the abrupt increases of the benefit rates coincide with a reorganized interplay of cash and tax benefits. In both countries, the child tax allowance (*Kinderfreibetrag*) was abolished in

parable shares as late as the mid 1990s, the child benefit did not even account for half of the transfer income, as it was the case in the three countries mentioned above for the whole rest of

the period. Switzerland, too, shows rather modest shares. Again, Luxembourg offers constantly increasing benefits and finally joins the 'top group' by the mid 1990s. A graph for The Netherlands cannot be presented due to a lack of appropriate data on employees' gross earnings.

of comparative research<sup>18</sup>, it aims at determining the monetary equivalent of the general fiscal advantages for children<sup>19</sup> for a single family type—married single earner with two children with gross average earnings of the average production worker (APW)—over the last two decades<sup>20</sup>.

sists in (partially) accounting for the additional financial strain, put on the family budget by children within the tax system, too. The relative share of fiscal advantages as compared to the net family income oscillates between 1–8% (even up to 11% in Germany, 1996–1998; cf. endnotes 27 and 30 for

this special case).

The French family

splitting scheme has a rather high additional effect, too. No data are presented for Luxembourg.

Up to the fiscal year 1990, the Grand Duchy also relied on a family coefficient system.

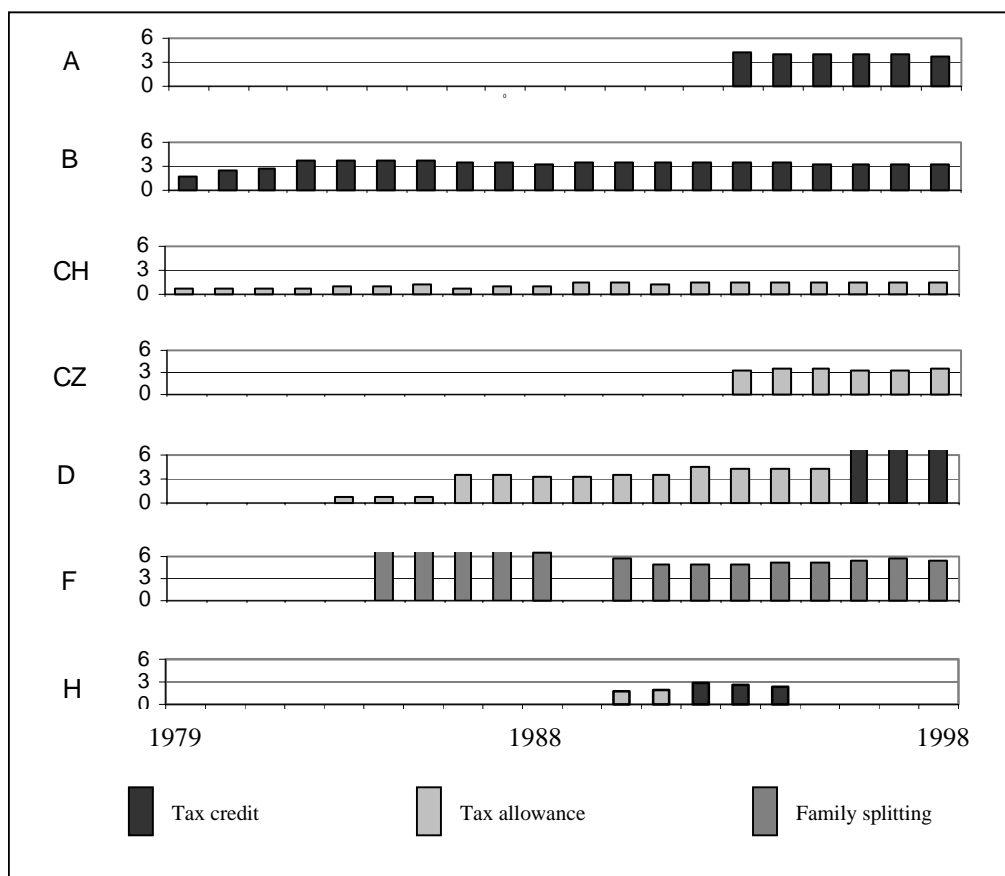
It allocated even larger parts to the children than those fixed in the French income tax code<sup>21</sup>.

Calculations for 1984 and 1990 showed an effect which—in relative terms—even exceeded the advantage provided to French one-earner couples with two children<sup>22</sup>.

The same holds for the phase since 1991, as indicated by estimations for 1991 and 1998. Arriving at a quotient of about 3% in a long-term perspective, Belgium, the Czech Republic, and Germany (1986–1995) occupy a middle position. In contrast, the Hungarian and Swiss provisions did not lift the disposable household income upwards on the scale to any extent worth mentioning.

Additional cross-country variation is mainly produced by two other parameters relevant for the design of tax reliefs, namely the indexation and the

**Graph 3: Existence and type of child-related tax reliefs as share of disposable household income of a married one-earner couple with two children, 1979–1998**



Sources: OECD {1},{2}, {3}, and 1999; Maucher/Bahle 2000; for H additionally: KSH 1994 and volumes for the years prior to 1993; own calculations.

No child-related tax relief was available for couples with two children in a specific year if no bar is shown. Between 1979 and 1998 no measures of fiscal welfare had been enacted in the Netherlands and in Poland. Due to lack of appropriate data, no values could be calculated for France prior to 1984 and for 1989. For France (1984–1988) and Germany (1996–1998) the relative shares even exceeded the maximum value on the scale, i.e. 6 percent. The shares oscillated between 6.6 and 7.1 percent for France and 10.6 and 11.6 percent for Germany. The values for Hungary 1990 and 1991 only apply for children below the age of 6. The estimations made for Luxembourg (1984: 17.0; 1990: 17.1; 1991: 15.6; 1998: 8.6—for 1991 and 1998 the shares represent the maximum value possible, relevant for high-income taxpayers only, however) are graphically not presented.

### Fiscal Reliefs for Children

Taking up the central elements of cross-country variation, this article is exclusively concerned with standard child-related tax reliefs and focuses on the three dimensions 'existence', 'type' and 'quantitative importance'. Far less ambitious than other pieces

It seems useful to tackle the topic with an overview on the availability, form and relative weight of tax reliefs for children. Within the period analysed, the large majority of countries had enacted special provisions for dependent children in the respective income tax systems. Their main purpose con-



grading of benefit levels. As early as 1957 the Austrian child tax allowances were indexed according to price increases. After a phase without automatic adjustments, Belgium inflated the tax reliefs more or less regularly during the period 1976–1988. Since 1989 it is mandatory to adjust all amounts relevant for taxation to inflation on an annual basis. Copying the cash transfer systems, a subsample of countries had or still has fixed a grading of the child-related fiscal advantages by birth rank. Again, this applies to Austria (since 1996) and Belgium (since 1985). In this Benelux country, the grading of the tax credit shows a clear increase from the child with birth rank 3 onwards, inducing substantially higher tax reliefs for larger families. In 1953, the German income tax code provided higher tax allowances for children of birth rank 3 and 4. This differentiation was extended to benefit the second child three years later. To our knowledge, none of the 10 countries used the grading by age<sup>1</sup>. This is not consistent with ‘common practice’ in the monetary transfer schemes.

To sum it up, the picture is characterized by a great diversity of country-specific ‘solutions’ concerning child-related fiscal welfare. Their relative importance to the family budget varies widely, too. If Germany as a special case is left aside, Hungary is the only country which implemented a shift as to the type of tax relief. It is impossible to discover a correlation between the pattern of tax reliefs—i.e. the existence and type—and the dominant institutional features of the family allowances schemes. Nevertheless, it becomes evident that countries that make provisions for a general direct monetary transfer above the average also tend to have incorporated regulations into their income tax code which result in a medium or relatively high standard fiscal advantage for one-earner couples with two children. If one assumes a positive nexus between the relative role of the two instruments of social policy, then Austria, Belgium and France fit in this hypothesis fairly well.

Before I take up the analysis, some

definitions are given. Additionally, the empirical tax reliefs are explained with regard to country-specific terminology and their effect. The latter aspect refers to the procedure which determines both taxable income and tax due<sup>1</sup>. Only Austria (*Kinderabsetzbetrag*) and Luxembourg (*modération d’impôt pour enfants*) offered a tax credit<sup>2</sup> also labelled accordingly in 1998. On grounds relating to the logic of reducing the burden on family incomes, the instruments used can be classified as ‘tax credits’ in Belgium, France, and Germany. In Belgium, every child gives entitlement to an additional exemption (*majoration de la tranche exonérée octroyée pour enfant(s) à charge*) to be deducted from the bottom brackets. Since 1945, France applies a quotient system, combining a spouse (*quotient conjugal/quotient-époux*) and a child (*quotient-enfant*) coefficient, commonly described as ‘family splitting’<sup>3</sup> (*quotient familial*). In both countries, these regulations have the effect of a tax credit. Pressed by a 1990-ruling of the Federal Constitutional Court which had obliged the German legislative bodies to decide on measures resulting in a complete exemption of children’s existence minima within a 5-year-term, they finally opted for a ‘mixtum compositum’ (Wingen, 1997: 232) of cash and tax benefits in reshaping the system of family income support, effective as of 1 January 1996. This construction actually extended the ‘dual system’ up to the present<sup>4</sup>, combining cash benefits with child tax allowances. It provides a refundable/non-wastable tax credit (*Steuervergütung*), differentiated according to birth rank, to all tax payers and builds on a complex interplay of child benefit (*Kindergeld*) and child tax allowance (*Kinderfreibetrag*)<sup>5</sup>.

In 1998, child tax allowances<sup>1</sup> were available to families in the Czech Republic (*odpočty na děti*), as well as in the majority of those Swiss cantons (*Kinderabzug / déduction pour enfants*) that make use of fiscal welfare in one way or another<sup>2</sup>. They had also been fixed for several decades in the German income tax code (1953–1974 and again 1983–1995; and, depending on the perspective assumed, also

during 1996–1998). In The Netherlands, child tax allowances (*kinderaftrek*) were discontinued as early as 1978. Hungary ‘experimented’ with child tax allowances between 1988 and 1991. In the beginning only families with 3 and more children up to age 14 were entitled. Later, the same deduction could be applied to children of birth rank 1 and 2 under the age of 6. In 1992, the government terminated the system of tax-base reduction, having been of rather modest size, and a tax credit was introduced instead, with higher amounts for all children with parity 3 and higher. These child tax credits were discontinued in 1994 as the first step of the austerity measures. In 1998, child tax credits were reestablished, to be allocated from the fiscal year 2000 onwards. During the 1990s, The Netherlands (since 1979) and Poland (which never had legislated on child-related tax reliefs since the introduction of personal income tax in 1992) organized a system of family income support exclusively outside the tax system. ‘With the crisis of the Dutch welfare state in the first half of the 1970s, child allowances and tax allowances for children were considered for reorganization and budget cuts’ (Kuijsten and Schulze, 2001). In a first stage, tax allowances for children were largely replaced by higher child allowances in 1979.

Within the last two decades, eight out of the ten countries analysed—the exceptions are The Netherlands and Poland—combined the two instruments of social policy in order to realize public family support. Comparing their relative weight across the countries considered, *Graph 4* suggests that general child tax reliefs are predominantly legislated with the intention to supplement the cash benefits. Austria, Belgium, and the Czech Republic provide tax credits (Austria and Belgium) resp. tax allowances (Czech Republic) that equal about one quarter to two fifth of the monetary transfers. In the case of France, the graph does not represent an empirically existing fiscal regulation. The French family splitting system rather demanded a simulation

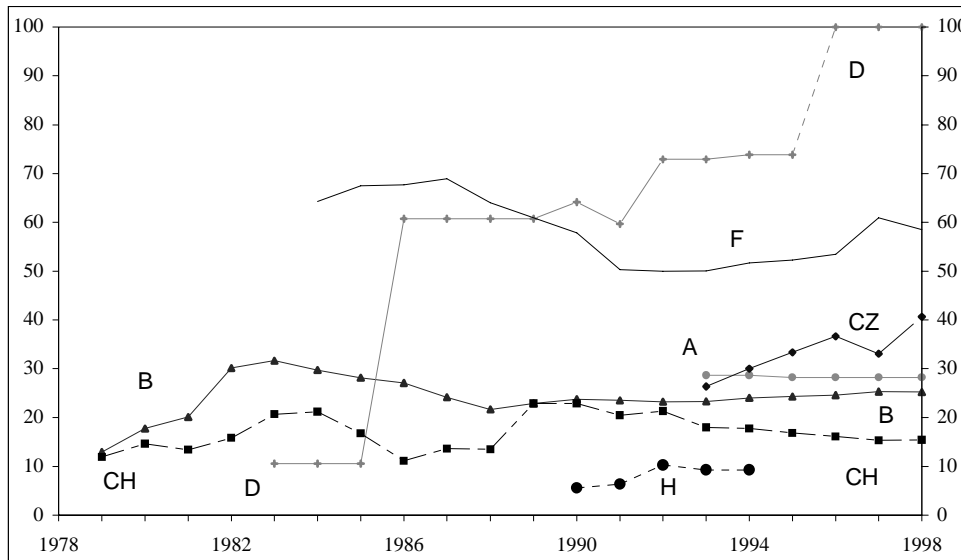
in order to arrive at a fairly precise estimation of the financial advantage linked to the family coefficient. The quotient of about 60–70% (1985–1998) should be considered as a minimum share. Important fiscal benefits are only available to French, German, and Luxembourg (cf. above for fur-

systems can be estimated based on a juxtaposition of the relative tax treatment of married couples with two children with that of single childless persons. In all countries, married couples pay (considerably) less taxes than single persons with the same gross earnings. Empirically, the span is rather

ply high average tax rates (including social contributions) and provide substantial tax reliefs and cash benefits for families.

These variations in the quotient of tax liabilities are more pronounced at lower income levels where the effects of exemptions and other spouse- and child-related allowances predominate, whereas at higher earnings levels the increasing marginal tax rates (on the assumption that progressive tax schedules exist, as they do in all countries under investigation) become most important, narrowing these differences. The relative advantage of families also depends on the definition of the tax unit (joint or individual filing of spouses or even children) and the usage of mechanisms of income splitting amongst spouses or family members<sup>34</sup>.

**Graph 4: Tax benefits for two children as share of cash benefits for two children, 1979–1998**



Sources: OECD {1}, {2}, {3}, and 1999; IBFD 1990-2000; Maucher/Bahle 2000; for H additionally: KSH 1994 and volumes for the years prior to 1993; own calculations.

Due to lack of appropriate data, no values could be calculated for France prior to 1984 and for the Czech Republic before 1993. The values for Hungary 1990 and 1991 only apply for children below the age of 6. For all other countries no tax relief was available for couples with two children if a specific year is not shown.

ther explanations on Luxembourg) families with income from employment on the APW level. The 100% share in the case of Germany during 1996–8 is explained by the OECD-classification of family-related tax reliefs according to their functional logic in order to arrive at the net family income<sup>31</sup>. The rather stable relative shares of child-related tax reliefs in most of the countries across time make it plausible to assume that the measures of fiscal welfare are rather regularly upgraded. Provisions for indexations of tax brackets, basic exemptions and tax reliefs are empirically widespread in order to ‘protect’ taxpayers against a weakened relative income position due to inflation<sup>32</sup>.

**Comparison of Married Single Earner with Single Person**

The extent to which children are accounted for in the national income tax

high. The relative (total) advantage basically ranges between 11–17% in Switzerland (during the two decades), 14–16% in The Netherlands (during the whole period) and Germany (until 1985), and above 35% in Belgium (1990s)<sup>33</sup>. For Austria, the difference is fairly stable, amounting to about 25%. A high stability can be observed for Luxembourg, too, on an even slightly higher level (30–33%). The income surplus shows more step changes in the Czech Republic and Hungary, where the four-head household was able to live on about 20–30% more income than the single person during the second half of the 1990s. It is surprising that the difference is narrowest in Poland, amounting to merely 10%. Whereas Poland and Switzerland combine a rather negligible relative (in cash) advantage for families with a comparatively low income tax wedge, Austria and Belgium both ap-

ply high average tax rates (including social contributions) and provide substantial tax reliefs and cash benefits for families. These variations in the quotient of tax liabilities are more pronounced at lower income levels where the effects of exemptions and other spouse- and child-related allowances predominate, whereas at higher earnings levels the increasing marginal tax rates (on the assumption that progressive tax schedules exist, as they do in all countries under investigation) become most important, narrowing these differences. The relative advantage of families also depends on the definition of the tax unit (joint or individual filing of spouses or even children) and the usage of mechanisms of income splitting amongst spouses or family members<sup>34</sup>.

Graphs 5a and 5b represent the relative advantage in disposable household income which can be attributed to those regulations of the tax-benefit-system taking into consideration the presence of children. Other factors accounted for by the OECD which could produce different outcomes under the assumptions made above, are the tax-benefit rules related to (non-working) spouses as well as the fiscal treatment of social security contributions and work-related expenses. It goes without saying that both tax unit and tax schedule play a key role, too. However, it would go beyond the scope of this contribution to engage in any estimations of the combined influence on the differences in net family income.

Comparing the percent income surplus left in the pocket of the one-earner couple with two children, a first difference becomes obvious. In about half of the nine countries included in the analysis—Germany, The Nether-

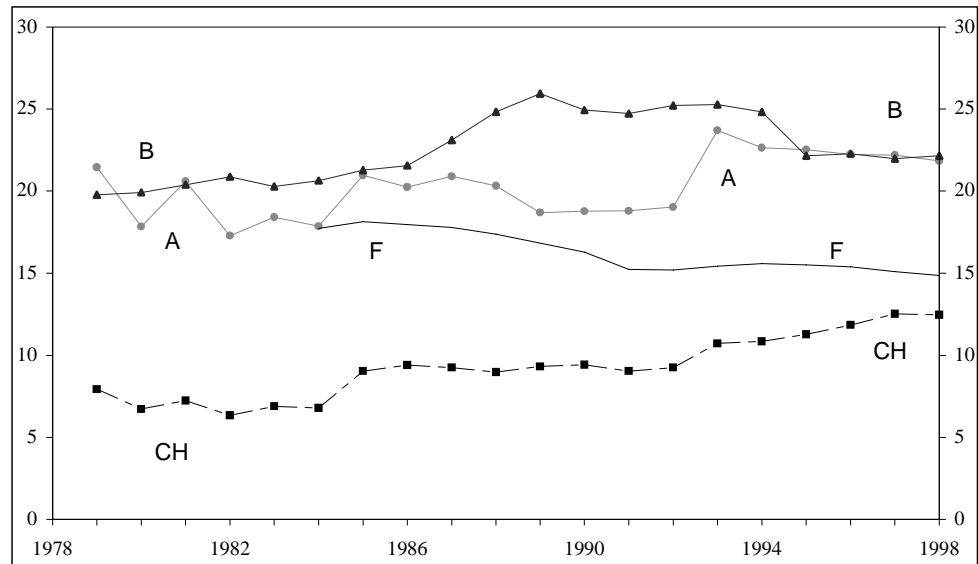
lands, Poland, and Switzerland—all child-related provisions of the tax-benefit system globally contribute to a higher disposable income of only about or below 10%. The income surplus amounts to about 20–25% in Austria and Belgium and oscillates around 16% in France. In other words, the relative advantage since the mid 1980s had amounted to about one sixth, taking the net disposable household income of the single person as the line of reference. Even if the clearly more advantageous position of families by the mid 1990s continuously tended to erode in the Czech Republic and Hungary, families are still considerably favoured. In 1992, Hungary had even reached a maximum distance of about 43%: where the single person ‘ends up’ with 100 units of net family income (in national currency), the tax-benefit-system attributes 143 units to the one-earner couple with two children. Taken all together, this underlines the globally important income effect related to the child-related provisions in the tax-benefit system and the monetary transfers.

Graphs 6a and 6b present information that allows for a more comprehensive evaluation of the combined effects of child allowances and fiscal advantages as well as of their relative ‘contribution’. The bars in the histograms indicate to which extent child-related stipulations in the tax-benefit system account for the differences in net household income when a married couple with two

children and one income is juxtaposed to a single person without children. The relative proportion ‘occupied’ by cash benefits or tax benefits within each bar shows how the two instruments of family policy ‘interact’ in order to ‘generate’ the income surplus.

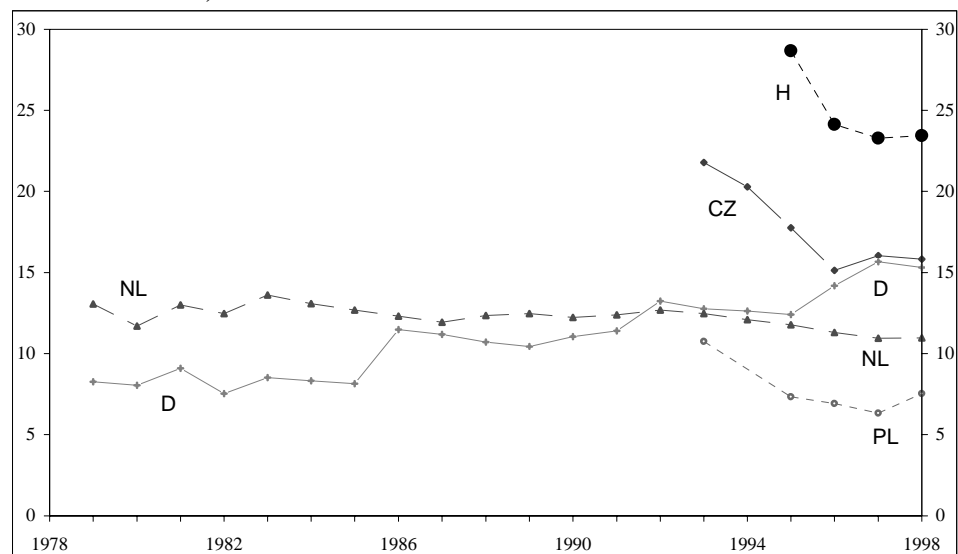
Within this context, Austria, France, and Hungary on the one hand and Germany on the other represent the two poles. Whereas in the three countries listed first the general child-related provisions of social and income tax legislation accounted for about 75–98% of the income difference between

**Graph 5a: Child-related income surplus of a married one-earner couple with two children compared to a single person without children as share of his / her disposable household income, 1979–1998**



Sources: OECD {1}, {2}, {3}, and 1999; IBFD 1990–2000; Maucher/Bahle 2000; own calculations. Due to lack of appropriate data, no values could be calculated for France prior to 1984.

**Graph 5b: Child-related income surplus of a married one-earner couple with two children compared to a single person without children as share of his / her disposable household income, 1979–1998**



Sources: OECD {1}, {2}, {3}, and 1999; IBFD 1990–2000; Maucher/Bahle 2000; for H: KSH 1994 and volumes for the years prior to 1993; own calculations.

Due to lack of appropriate data, no values could be calculated for the Czech Republic and Poland prior to 1993, for Hungary prior to 1992. The 1992 value for Hungary (42.8 percent) is not represented in the graph due to scaling; for 1993 no data are available.

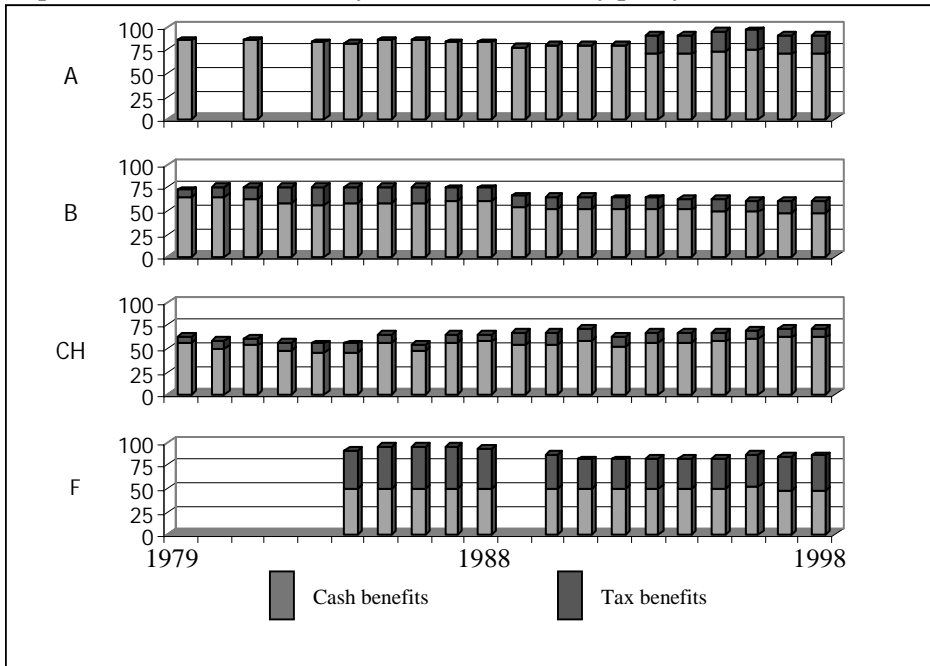
the two types of households analysed during the last two decades, the graph for Germany clearly reflects the decisive ‘position’ of the income splitting amongst spouses in relation to the global functioning of the integral tax-benefit-system. The joint spouse taxation in Germany provides a financial ad-

cash and tax benefits? Are the tax reliefs conceptualized in such a way that they supplement the monetary transfers or do they rather play an ‘independent’ role? Have cash and tax benefits been substituted? To which extent does the inclusion of tax reliefs for children alter the relative impor-

greater independent weight. A ‘popular strategy’ is to compensate for the abolition of tax allowances by means of an increase in the benefit rates of family allowances. Austria (in 1978) and Germany (1975) are good examples. For some countries, the patterns generated on the basis of a separate

quantitative and qualitative analysis of child benefit payments are more or less reproduced. This holds for Austria, Belgium, France, and Luxembourg. All four EU member countries always ‘come in’ above the average. Rather often, they even ‘end up’ in the top positions as regards public family support by means of the tax-benefit system, i.e. all countries offer rather generous general cash and tax benefits to families with children. This result seems to be strongly linked to an institutional tradition they share, i.e. the organization as a separate branch of social insurance, deeply inspired by the concept of a family wage/salary. In all of these countries except for Luxembourg, the benefits paid in a first phase after the implementation of the family benefit schemes already reached a comparatively high level. The countries

**Graph 6a: Child-related shares of income surplus of a married one-earner couple with two children compared to single person without children as share of his / her disposable household income by instrument of family policy, 1979–1998**



Sources: OECD {1}, {2}, {3}, and 1999; IBFD 1990–2000; Maucher/Bahle 2000; own calculations.

Due to lack of appropriate data, no values could be calculated for Austria for the years 1980 and 1982 as well as for France prior to 1984 and for the year 1989.

vantage of a weight quasi comparable to the joint effects of the income transfers and the stipulations of the income tax code for children. All other countries can be ‘anchored’ along this continuum according to the relative importance of cash and tax benefits for children compared to all other possible procedures to differentiate between a married one-earner couple with two children and a single childless person.

**Interplay of General Cash and Tax Benefits for Children**

Before we consider the interplay of general cash and tax benefits with these questions, let us recall the central questions: is it possible to depict a logic regarding the coordination of

tance of public income support compared to the analysis exclusively based on monetary transfers? Finally: will the broader perspective suggested in this article make it necessary to reformulate the insight gained in terms of principal institutional patterns and major tendencies of convergence and divergence between clusters of countries, based on an analysis of monetary support given to families, only?

In my opinion, it is not possible to find a clear pattern of coordinated action by means of transfer and tax systems, both in a comparative perspective and across time. As a rule, the tax reliefs are rather considered to be a tool to supplement the cash benefits. Only in France, Germany, and Luxembourg tax allowances and tax credits have

with a universal scheme were not able to ‘catch up’ with this relative advantage before the early 1990s—if at all. Other clusters did not become obvious. Especially for the monetary transfer systems classified as ‘unfragmented’ systems above, one can hardly identify a basis for ‘predicting’ which major institutional regulations will be the decisive ones. Here, Germany is a good example. Across time the mixing of instruments was subject to several changes. In addition, the relative weight of cash and tax benefits was rather often adjusted.

One common property as to type of tax relief and tax basis should not be overlooked, however: countries that apply a joint taxation of spouses either seem to favour child tax allow-

ances or have enacted a family splitting system. From this perspective, France, Germany, Luxembourg, and Switzerland are grouped together. The background variable shared by these countries is the tax unit, itself influenced by the dominant concept of family (obligations). The national fiscal legislation focuses on the family or household, which are perceived as a unit of shared income and consumption, and not on the individual adult. One can find additional support for this hypothesis in extending the geographical scope to include Portugal, e.g. The only country that does not fit into this logic is the Czech Republic, where the individual assessment of income for spouses is combined with child tax allowances. This feature has, however, to be seen in the light of an institutional tradition dating from the socialist era, namely to tax couples individually.

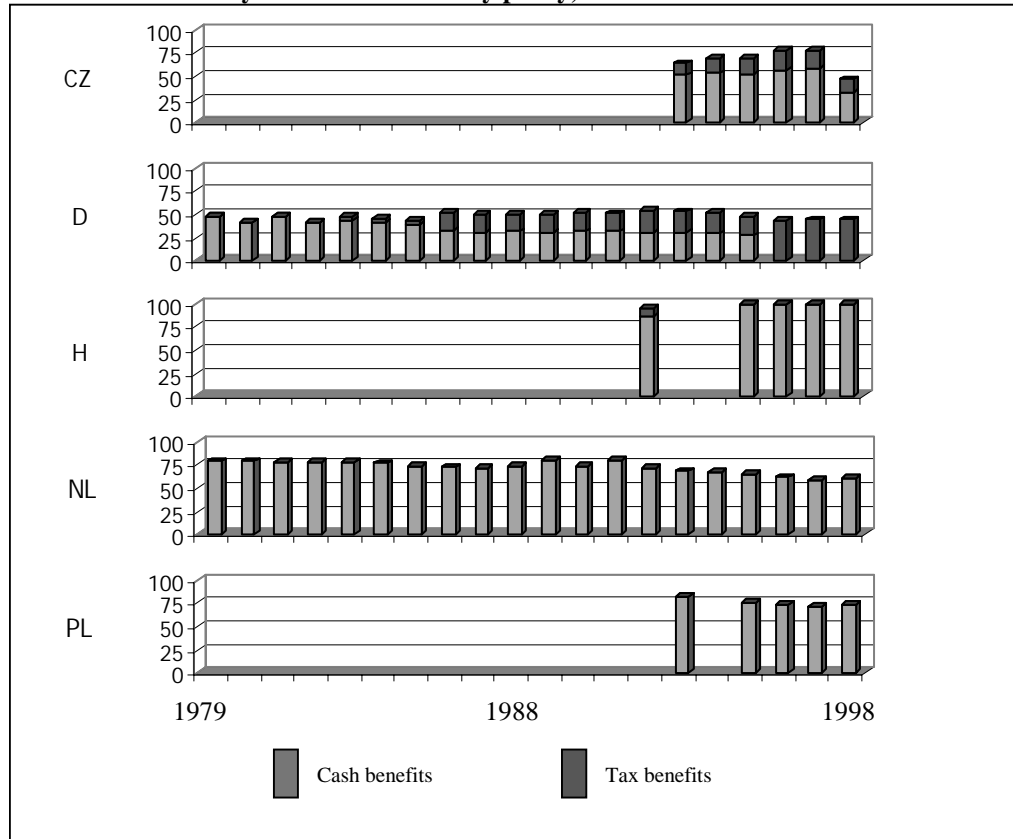
It might be too audacious to bring into play a last element. The Czech Republic, Germany (at least until 1995), and Switzerland have implemented a double-track system, aimed at increasing the family income via child benefit and intended to guarantee an existence minimum of children exempt of taxes via child tax allowances. If need be, poorer families are additionally supported by locally administered social welfare benefits, in the Czech Republic by means of the guaranteed existence minimum (*životní minimum/sociální příplatek*), in Germany via social assistance (*Sozialhilfe*). Offering rather generous monetary transfers and tax credits, the French-speaking countries and Aus-

tria seem to favour an instrument-mix which integrate stronger redistributive elements already into the family support system in a proper sense.

Based on the analyses undertaken, it is not easy to arrive at a well-grounded classification of the not yet 'consolidated' policies in Hungary. Both

Netherlands. As to the public family support by cash and tax benefits and the effects of the tax-benefit system they occupy a rank in the middle of the scale. The relatively smaller shares of monetary transfers and fiscal advantages in Switzerland should be more than compensated for by high average

**Graph 6b: Child-related shares of income surplus of a married one-earner couple with two children compared to single person without children as share of his / her disposable household income by instrument of family policy, 1979–1998**



Sources: OECD {1}, {2}, {3}, and 1999; IBFD 1990–2000; Maucher/Bahle 2000; own calculations.

Due to lack of appropriate data, no values could be calculated for Hungary for the years 1993 and 1994 as well as for Poland for the year 1994.

sustained deficits during the phase of economic system transformation and the lack of an institutional tradition of child-related fiscal welfare after World War II have resulted in a continuous succession of changes. Since 1996 the configuration has become more stable, as in the case of the Czech Republic. Both countries put a considerable emphasis on this social policy function already before 1990 and rather continue to do so—in contrast to Poland which seems to share more common properties with Portugal, e.g. No outliers can be identified for The

gross wages and a comparatively low total tax wedge. In other words: the relative 'deficits' of the direct system of financial family support are likely to be fairly well counterbalanced by comparative advantages brought about indirectly (e.g. by means of level of earnings) or influenced by context factors (e.g. by the design of system of social protection).

### Notes

<sup>1</sup> For the purpose of this article, the terms 'family allowances' and 'child benefit' are used synonymously.

<sup>2</sup> In Belgium, the scheme has been administered by the National Institute for Family Allowances for Salaried Workers and Employees (*Office Nationale d'Allocations Familiales des Travailleurs Saliariés / ONAFTS*) since 1944. In France, the former National Union of Family Allowances Funds (*Union Nationale des Caisses d'Allocations Familiales/UNCAF*) was reorganized in 1968 and renamed National Family Allowances Fund (*Caisse Nationale d'Allocations Familiales/CNAF*). As regards Luxembourg, the four existing agencies were merged to form one National Family Benefits Fund (*Caisse Nationale des Prestations Familiales/CNPF*) in 1985.

<sup>3</sup> Cf. e.g. Laroque, 1985 for a detailed, chronological description.

<sup>4</sup> The deep decrease of the real value of this social benefit 'was a far greater problem than making it dependent on a certain level of income. By 1996, the real value of family allowance received by a family with two children was only 40% of its value compared to 1990; in case of a family with three or more children, it was 45%' (Tárkányi, 2001).

<sup>5</sup> 'Haunted by hyperinflation, the beginning of the transition period brought about changes in the principles for granting the family allowance. No longer quota-based, it was linked to specific parameters and amounted to 8% of average wages. (...) The decline in wages was so dramatic that the parameter-based identification of the amount of the allowance was soon withdrawn. In 1992, the allowance stood at 7% of average net wages. The amount was not indexed and at the time annual inflation was running at 30%. (...) To date, identified amounts are indexed once a year in line with the price increase index. Due to the fact that Polish wages have dramatically increased since 1994, price indexation of family benefits has had a negative effect on the benefit-to-wages rate. After two years, the value of the benefit had fallen to approximately 6% of average wages' (Golinowska, 2001).

<sup>6</sup> 'The ascription of certain sums of money to specific age groups (...) rests upon economic research which is done repeatedly' (Kuijsten and Schulze, 2001).

<sup>7</sup> The instrument of linking family allowances to the income level is commonly used by all southern European EU member countries. Income-testing, grading by income groups and withdrawal of benefit payments above a certain limit is in force in Italy and Spain. Greece and Portugal operated with a progressive reduction according to an increase in household income in 1998.

<sup>8</sup> The only exception is Germany. Even if no income test had been applied for families with only one child ever since the entitlement to the child benefit was extended to include children of birth rank 1 in 1975, thresholds were reintroduced in 1983 for families with 2 or more children. As in France one and a half decade later, they were fixed on a relatively high level. Until 1995 a progressive reduction according to an increase in household income was applied, however, concerning rather affluent families only. The enactment of this measure had been pushed by considerations concerning both cost containment and more adequate targeting.

<sup>9</sup> The following ECU amounts were paid to

entitled families with three children in 1998 on a monthly basis (without possible age supplement and disregarding possible income thresholds): A: 260; B: 371; CH (canton of Zurich): 201; CZ: 71–103, depending on age group; D: 331; F: 335; H: 149; L: 478; NL: 204; PL: 65 (MISSOC, 1999; OECD, 1999; Maucher and Bahle, 2000). They are adjusted for purchasing power parities.

<sup>10</sup> This measure clearly is rather sensitive to economic growth rates and the apportionment of the net national product at factor cost by type (gross earned income from employment, entrepreneurial income, and property income). As we do not use deflators in order to determine both the national income's and the child benefit's value at constant prices, we have to argue cautiously as regards the specific impact of general cash transfers to families on the varying shares.

<sup>11</sup> They were discontinued as early as 1938.

<sup>12</sup> In all graphs presenting cash benefits, the data for Switzerland exclusively refer to the canton of Zurich. Since the introduction of child benefit payments in 1958, the 'size' of benefits provided by the cantonal family allowances fund has always been quasi identical with the Swiss mean. The data can therefore be considered to be highly representative for the whole country.

<sup>13</sup> 'Despite the major economic cycles, demographic shifts, and financial problems of the welfare state over the last thirty years, family allowances remained important and benefits have kept pace with rising incomes' (Bahle, 2001) due to regular adjustment for inflation.

<sup>14</sup> The following ECU amounts were paid to entitled families with two children aged 15 in 1998, i.e. including possible age supplements, disregarding possible income thresholds: A: 206; B: 224; CH (canton of Zurich): 134; CZ: 22–71, depending on age group; D: 197; F: 261; H: 40–78, depending on family income; L: 271; NL: 137; PL: 38 (MISSOC, 1999; OECD, 1999; Maucher and Bahle, 2000). They are monthly benefits, standardized by purchasing power parities.

<sup>15</sup> It was only in the 1990s that Finland, Norway, and Portugal introduced benefit increases for children below age 3 (for details cf. Bahle and Maucher, 2001). Their enactment is grounded on the consideration that higher expenses for baby equipment, especially for the first child, should at least partly be compensated for.

<sup>16</sup> Having principally excluded the former Czechoslovakia, Hungary, and Poland from the analysis on the relative importance of family allowances with reference to the average gross wages, the following data are intended to give a certain idea on the relevance of child benefit payments for one of the central European OECD member countries for the phase prior to 1990: Until 1960, the average amount of had stagnated and then was increased significantly. 'Already in 1980, it was remarkably high, even in international comparison' (Tárkányi, 2001). The child benefit made up for about a quarter of the average wages, compared to 15–20% in other socialist countries. The exact values for a couple with two children for the period 1950–1998 are as follows: 1950: 5.9; 1955: 6.6; 1960: 4.8; 1965: 11.3; 1970: 14.0; 1975: 20.8; 1980: 24.4; 1985: 24.2; 1990: 34.3; 1995: 20.6; 1998:

16.6. With an additional child, these shares—up to 1990—increase remarkably, which clearly underlines their economic importance for larger families: 1950: 9.7; 1955: 15.8; 1960: 22.9; 1965: 20.4; 1970: 23.8; 1975: 33.3; 1980: 49.3; 1985: 43.0; 1990: 54.5; 1995: 23.8; 1998: 21.8. (Based on Tárkányi, 2001)

<sup>17</sup> The financially more advantageous position of employees is a feature common to all six countries included in the analysis. The cross-country variations represented in Graph 2b are consequently linked to different relative weights of economic sectors in a country as well as to three ratios: workers/employees, male employment/female employment and full-time work/part-time work. Their branch-specific combinations summed up across all sectors then determine the wage differential as reflected in the mean values for the two occupational groups. Since the mid 1970s resp. mid 1950s, the distance as regards labour market income between those two occupational groups as a whole became narrower in France (1975: 1.34; 1995: 1.07) resp. Switzerland (1955: 1.63; 1975: 1.54; 1995: 1.22). In Austria (1955: 1.61; 1995: 1.49), Belgium (1965: 1.73; 1992: 1.52), and Germany (1955: 1.51; 1995: 1.29) the gap had been bigger during the 1950s and 1960s. Since then it has tended to decrease. The Luxembourg employees, however, have continuously increased their relative financial advantage during the last two decades (1978: 1.39; 1998: 1.89). The values in parentheses are the multipliers to be entered into the equation in order to arrive at the average income of employees, given the average income of workers.

<sup>18</sup> Several inquiries into the income tax treatment of families in OECD countries have underlined the lack of consistency in terms of how the particular characteristics of the family are taken into consideration in determining tax liabilities differentiated by household type/family composition. Several major topics in cross-country analyses of family taxation can be distinguished. Most of them centre around the issues of marriage neutrality, horizontal equity between married couples—in case the spouses contribute to the family income at a proportion different from 50% each—, and progressiveness of the tax schedule (Pechmann and Engelhardt, 1990; O'Donoghue and Sutherland, 1998; Dingeldey, 1999, 2000). Following the tradition of both labour economy research and welfare state analysis which focuses on gender differences, a major concern consisted in identifying incentives and restrictions for female labour market participation associated to specific models of welfare states and sets of social policies (cf. OECD, 1977; Cossen and Messere, 1990; Parker and Sutherland, 1991; Dingeldey, 1999, 2000; Soler Roch, 1999). Based on helpful systematizations of tax base and tax rate issues related to marriage, cohabitation, inheritance and children (Cossen and Messere, 1990; O'Donoghue and Sutherland, 1998), several pieces of research contributed to a clearer understanding of the rather complex and nontransparent effects of different taxation systems and specific income tax regulations on disposable household income of different types of families with children. They helped to explain which distributional effects the national tax-benefit systems produce

with regard to the net income of two earner vs. one-earner married couples. However, they did not systematically link child-related tax with cash benefits, as e.g. Stropnik et al. (1996) in comparing the 'global performance' of governmental support of families in Austria, Croatia and Slovenia during the 1990s. They show how standard tax reliefs (basic and dependents-related) are reflected in the individual/family tax burden, and what is the joint impact of tax savings and child benefits on family disposable income.

<sup>19</sup> Other child-related deductions or exemptions, e.g. for children with specific needs due to a handicap, for children of single parents or costs of child care outside the family are left aside.

<sup>20</sup> The analyses are mainly based on OECD data and information (OECD, 1977; {1}–{3}; 1999); they are supplemented, however, by several other sources (IBFD, 1990–2000; Lohaus, 1997) in order to fill gaps or to resolve inconsistencies.

<sup>21</sup> The Luxembourg income tax code, e.g., used a coefficient of 3.4 in 1984 for a couple with two children, which was even increased to 3.8 in 1990. Since the establishment of the family splitting, France has operated with a factor of 3 for the same household type. The family splitting approach noticeably reduces the taxable income which is divided by this family quotient and then applied to the tax schedule in the same manner as for a single person. 'Total tax for the unit is found by multiplying this calculated tax by the family quotient' (O'Donoghue and Sutherland, 1998: 45).

<sup>22</sup> After having discontinued the family splitting system, the maximum income effect of the tax credit is limited to a maximum amount, equal to about 140% of the corresponding family allowances for two children in 1991. It had decreased to about two thirds of the cash benefit in 1998. As early as 1981, the French legislator had fixed a maximum advantage related to the child's coefficient which—during the 1990s—amounted to about 220–290% of the estimated effect for an APW as represented in Graph 3.

<sup>23</sup> Portugal e.g. is a counterexample. (At least) during the 1980s until their discontinuation in 1988, the child tax allowances were increased for children aged 11 and older.

<sup>24</sup> 'Tax relief' is used as a generic term to cover all the means of giving favourable income tax treatment to persons in gainful employment, married or cohabiting couples and heads of families for their children or other dependent relatives.

<sup>25</sup> Tax credits are amounts which a tax payer may subtract from his/her tax liability, once gross taxes have been calculated. Most commonly applied to fixed amounts, their value (under this hypothesis) does not depend on income. Tax credits are considered an instrument in order to arrive at more vertical equity. Consequently they rather serve distributional purposes.

<sup>26</sup> Family coefficient taxation involves the aggregation of income within the tax unit. 'Total taxable income is divided by a family coefficient and then applied to the tax schedule in the same manner as for a single

person. Total tax for the unit is found by multiplying this calculated tax by the family coefficient' (O'Donoghue and Sutherland, 1998: 45) to arrive at the family tax liability. Tax splitting amongst spouses—as applied, e.g., in Germany since 1957 (*Ehegattensplitting*)—can be interpreted as one special case in family splitting systems, using a coefficient of 2.

<sup>27</sup> Except for the period 1975–1982, it had been under operation since the mid 1950s.

<sup>28</sup> For families with a high income—i.e. for taxpayers with a marginal rate of at least 38%, i.e. about 5% of the families entitled to child benefit in 1998—, the rationale (solution) is to opt for child tax allowances for children of birth rank 1 and 2. For all subsequent children the amount of the child benefit is equal to or higher than the fiscal effects brought about by the tax child allowance. For income subject to the highest rates within the progression zone—reaching a peak value of 53% in 1998—, the child tax allowance represented a maximum advantage of around 300 DM per head (cf. Wingen, 1997: 233). According to the legislator's intention, it is exclusively the amount left over, having ensured a 100% exemption of children's existence minimum at whatever income level, that is earmarked for redistributive purposes.

<sup>29</sup> 'Tax allowances are amounts subtracted from the tax base—i.e. the incomes which are taxable (remark by the author)—to arrive at the income on which tax is levied' (O'Donoghue and Sutherland, 1998: 46). This instrument, synonymously often called 'tax deduction', generally is a main pillar of systems with progressive income tax schedules, i.e. 'the set of thresholds and tax rates that determine the amount of tax collected from a specific taxable income' (O'Donoghue and Sutherland, 1998: 46). As to their effects, they can be thought of as zero-rate tax bands, too. Based on the 'ability-to-pay-principle' tax allowances focus on horizontal equity and efficiency. Their rationale follows a 'tax capacity approach', i.e. the tax schedule is only applied on income in excess of the subsistence income. Child-related tax allowances aim at compensating for family obligations at the marginal rate of the individual tax payer. This is why their implementation asks for an integral view on the tax and transfer system.

<sup>30</sup> 'Some cantons (eight cantons in 1973, nine in 1995) provide tax allowances for children which are progressive by parity, an obviously pro-natalist feature. A smaller sample of cantons (...) entitles parents to tax credits. There is no clear pattern that would explain which option is chosen by a canton. Again, the quantitative development is highly correlated with economic growth and indicates no marked increase in family-related transfers' (Fux, 2001).

<sup>31</sup> It builds upon the benefit's design as 'guaranteed transfer' for all families - a functional equivalent to a 'refundable/non-wastable tax credit'. According to the revised system of equalizing family burdens, it is provided in form of a tax credit. The entitlement to a tax allowance worth a higher amount is only given to families in the upper decile of the income distribution for children of birth rank

1 and 2.

<sup>32</sup> Even in Germany, both child benefit and child tax allowance have been regularly upgraded in line with the existence minimum since 1996. For more detailed information cf. OECD, 1977, 1978/1980, 1980–3, various years, 1999; Cnossen and Messere, 1990; IFBD, various years; O'Donoghue and Sutherland, 1998).

<sup>33</sup> Those values are obtained by multiplying the percent shares in Graphs 5a and 5b with the quotients of income surplus related to the presence of children, as reflected in Graphs 6a and 6b.

<sup>34</sup> Whereas Austria, Belgium, the Czech Republic, Hungary, The Netherlands, and Poland had implemented a separate assessment of individuals in their national income tax codes—implying no advantages for single earners—, Germany, Luxembourg, and Switzerland operated with a system of a joint assessment of spouses in 1998. As to the effects, the same can be said for France which used a joint assessment of the household/family members. In this year, France has been the only European country to (still) apply a family splitting system. Regulations on joint assessment as a rule go hand in hand with a broader definition of family and family obligations in family and social law, as it is the case e.g. for Germany. If a tax system is to realize a maximum neutrality towards marital status, labour offer and the division of time spent with child raising, then separate assessment is the only solution.

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## **European Industrial Relations Observatory (EIRO)**

*The European Industrial Relations Observatory (EIRO) is a major project of the European Foundation for the Improvement of Living and Working Conditions. It was founded in 1997 on the initiative of the European Commission. EIRO initiates, collects, stores, disseminates and provides access to information and analysis on developments in industrial relations in the 15 EU Member States, plus Norway, and at a European/international level. EIRO is a network, made up of the 16 National Centres and an EU-level Centre, from which information and analysis flows into a central unit at the European Foundation. This information is then processed and entered into a database, EIROOnline, which is made available through the Worldwide Web as the main means of dissemination.*

### **Organization**

The central unit, based at the Foundation in Dublin, is made up of: a management team (responsible for the overall operation of EIRO); an editing unit, made up of a chief editor, plus consultant editors (responsible for the front-line management of EIRO and the network of NCs); a technical unit (responsible for processing information and the creation and maintenance of the database); and an information unit (responsible for information dissemination and enquiry services).

EIRO has a Steering Committee made up of: one representative from each of the four groups on the Foundation's Administrative Board (employers, trade unions, governments and the European Commission); representatives of each of main European-level social partner organisations (ETUC, UNICE and CEEP); and the Directorate of the Foundation. The Steering Committee has been closely involved in the establishment of the Observatory and monitors its operations.

### **EIRO's Objectives and Audience**

EIRO aims primarily to meet a need in the European Commission and other EU institutions, among national and European-level organisations of the social partners and in governmental organisations, for information and analysis on developments in industrial relations. EIRO seeks to provide this information and analysis in a manner which is comprehensive, authoritative, accurate, up-to-date, contextual, relevant and electronically-based.

EIRO aims to serve the needs of a specific target audience of high-level industrial relations practitioners and policy-makers in EU institutions, trade

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### **Online-Information**

The basic operation of EIRO is based on a monthly cycle, and on the reporting of events and issues through 'in brief' and 'feature' items. On top of this, EIRO also conducts comparative research on specific themes.

Each month, the EIRO National Centres submit reports—either 'in brief' or 'features'—on the most important and topical industrial relations events and issues occurring in their country in that month. In Brief items are short factual articles, providing the relevant facts about a significant event or issue. Features are longer articles. As with in brief items, features set out the main factual elements of the events and issues in question, though the greater length means that more detail can be included. Features also include a commentary, providing an assessment of the event/issue/activity in question. Features cover the most significant industrial relations developments, activities and issues, and those which can benefit most from the greater degree of analysis and background which the longer format allows.

EIRO is an international and comparative project, and its viewpoint is not restricted to individual countries. As well as the comparative theme running through all EIRO's work, EIRO also conducts comparative studies. At regular intervals, National Centres submit information on a specific theme, and its treatment in their country. The information provided by the NCs—sometimes supplemented with relevant material from other Foundation research projects—is used to draw up a comparative overview of the treatment of the theme in question across the EU, and a series of national reports on the subject in a uniform format.

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EIROOnline contains all in brief, feature and comparative records submitted by the National Centres, edited technically and for content into a uniform format and style. The database thus constitutes a unique information resource on industrial relations in Europe, providing comprehensive coverage of all the most significant events and issues, along with comparative overviews. EIROOnline is publicly available on the Worldwide Web.

EIRO issues a regular publication, EIROObserver, both on paper and in electronic PDF format. EIROObserver currently appears every two months and contains an edited selection of in brief and feature items submitted for the database. At regular intervals, EIROObserver also contains 'comparative supplements', based on the comparative studies conducted by EIRO. At present, all electronic and printed publications are available in the English language only.

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*Franz Rothenbacher*

## European Population Censuses 2000/1

*In 2001, several European countries conduct the decennial population censuses. The following article outlines some of the main characteristics of the ongoing census taking operations. Furthermore, the contents of the planned census and publication programmes are described.*

### Why Population Censuses?

Population censuses are one of the main instruments for data collection of nation states. They have been carried out on a regular basis in most European countries since 150 to 250 years. Population censuses are the only statistical form of investigation to produce an accurate picture of the population of a country. In most national statistical systems population censuses form the basis for many other statistical investigations like social surveys, and are used to correct current statistics from administrative registers, e.g. statistics on population movement. In addition, population censuses are especially important for local and regional planning, because they often are the only source of information for small local and regional units.

### Aims and Tasks of Population Censuses

Results from population censuses present a quantitative picture of population structure, households and families in a country.

Because results are not only processed for the whole country, but also for regional divisions, e.g. by municipality or town district, and by detailed classifications, the census results form the basis for numerous actions of public administration, for economic decisions, and for scientific research. Not least they present information for everyone for their own decision making as well as for controlling the effectiveness of political measures.

Census figures allow a just allocation of tax money to regions and communes; furthermore, they are important with respect to the planning of national and local elections. On the local level, census figures are used for planning purposes such as necessary traffic services for commuters, industrial development and use of the soil,

and they can also be used for population projections.

### Over 200 Years of Population Censuses in Europe

National population censuses have a long tradition in Europe and, in principle, date back to the seventeenth century (census taking of course reaches back to antiquity). During the second half of the eighteenth century, the Nordic countries already held censuses on a regular basis. During the first half of the nineteenth century, census taking was institutionalized in most European countries. But it was not before the Belgian census of 1846 that the main principles of census taking were introduced and internationally acknowledged. These principles were: self-enumeration of the whole population with household and individual questionnaires based on scientific methods. During the twentieth century, the population census as one of the main statistical instruments diffused throughout Europe. The censuses were enlarged more and more in terms of questions asked. Since the 1970s, rising problems with response rates prompted some countries to look for alternatives in data collection: in some countries social surveys were introduced as substitute, while in others the already good administrative registers were improved in order to allow for statistical exploitation. It seems likely that the population census will keep its important position in national statistical systems, because only some countries will be able to keep up-to-date administrative registers (Griffin, 1999).

### Population Censuses throughout the World

In the middle of the nineteenth century, the European and American states agreed on uniform methods for population censuses. Since that time, in all European and most developing countries population censuses have been carried out regularly.

Since their foundation the United Nations have recommended national governments to hold population censuses at the end, resp. beginning of each decade. The EU and its member states have agreed on a minimum catalogue of questions and have determined the time period from January 1 to May 31 2001 as the enumeration date. Thus, most countries undertake population and housing censuses at least once every 10 years. The UN Statistical Commission reckons that 165 countries have conducted a census in the course of the last 10 years. These censuses have covered around 95% of the world's population. In the years around 2000, more than 160 countries will carry out a census (Kelly, 1998; UN/ECE, 1998; Punch, 1999).

The Nordic countries have chosen different solutions for the last population and housing censuses held there. Denmark conducted its last form-based census in 1970. In 1981, Denmark carried out the first census without forms, based solely on information in public registers. Finland followed with a pure register census in 1990. The lack of a complete residential address register has been one of the main reasons Norway and Sweden have not based their censuses solely on registers. Both countries have agreed to adopt this system, and, as a result, the Norwegian census has been postponed until 2001, while the Swedish census has been postponed until 2005. (Dates of population censuses worldwide are available from the U.S. Bureau of the Census, Internet address <http://www.census.gov/ipc/www/cendates/>—links to censuses in the world are available from the homepage of the Czech Statistical Office, Internet address: <http://www.czso.cz/eng/census/census.htm>).

### Population Censuses in some European Countries Austria

In Austria, the decennial population census will be held on May 15, 2001. The last census was carried out on May 15, 1991. The population census is part of the large enumeration 2001, which also includes census of work places, buildings and housing.

Table: Population censuses in Europe 2000/1

Country	Date of Census	Title of Census	Description
Austria	May 15 2001	Large enumeration (Großzählung): census of population, work places, buildings and housing	Internet: <a href="http://www.statistik.at/gz/gz2001.shtml">http://www.statistik.at/gz/gz2001.shtml</a>
Belgium	Oct. 2001	Enquête socio-économique générale 2001	In October 2001 the 'Enquête socio-économique générale' will be held, which will replace the earlier decennial 'Recensements de la population et des logements'. Internet: <a href="http://statbel.fgov.be/census/home_fr.htm">http://statbel.fgov.be/census/home_fr.htm</a>
Czech Republic	Jan. 1–May 31 2001	Population and Housing Census	Internet: <a href="http://www.czso.cz/eng/census/census.htm">http://www.czso.cz/eng/census/census.htm</a> .
Denmark	—	Census was completely replaced by register statistics in 1981.	Internet: <a href="http://timbuktu.dst.dk/internet/startuk.htm">http://timbuktu.dst.dk/internet/startuk.htm</a> .
Finland	Dec. 31 2000	Pure register census since 1990. The 2000-census is the third pure register census after 1990 and 1995.	Internet: <a href="http://www.stat.fi/tk/he/vaestolaskenta/vaestolask_en.html">http://www.stat.fi/tk/he/vaestolaskenta/vaestolask_en.html</a>
France	March 1999	Recensement de la Population	Internet: <a href="http://www.recensement.insee.fr/">http://www.recensement.insee.fr/</a> .
Germany	—	No population census will be held	Internet: <a href="http://www.statistik-bund.de/">http://www.statistik-bund.de/</a>
Greece	March 18 2001	Population census (conventional)	Internet: <a href="http://www.statistics.gr/">http://www.statistics.gr/</a> .
Hungary	April 2001	Population census	Internet: <a href="http://www.ksh.hu/eng/index.html">http://www.ksh.hu/eng/index.html</a> .
Iceland	—	Census was replaced by register statistics in 1971	Internet: <a href="http://www.statice.is/">http://www.statice.is/</a>
Ireland	April 29 2001	Census of Population (conventional)	Internet: <a href="http://www.cso.ie/misc/enumerate.html">http://www.cso.ie/misc/enumerate.html</a>
Italy	Oct. 25 2001	14° Censimento generale della popolazione e censimento generale delle abitazioni—2001	Internet: <a href="http://www.censimenti.it/">http://www.censimenti.it/</a> .
Luxembourg	Febr. 15 2001	Le recensement général de la population du 15 février 2001	Internet: <a href="http://statec.gouvernement.lu/html_fr/RP_2001/rp_accueil.html">http://statec.gouvernement.lu/html_fr/RP_2001/rp_accueil.html</a>
The Netherlands	—	Census was replaced by register statistics after the 1971 census.	Internet: <a href="http://www.cbs.nl/">http://www.cbs.nl/</a> .
Norway	Nov. 3 2001	The decennial Population and Housing Census—scheduled for 2000—was postponed to 2001 due to incomplete residential address register. The 2001 census will be the last one based on forms.	Internet: <a href="http://www.ssb.no/english/subjects/02/01/fob2001_en/">http://www.ssb.no/english/subjects/02/01/fob2001_en/</a> .
Poland	April 2001	General census of the population and dwellings (trial census 1999)	Internet: <a href="http://www.stat.gov.pl/english/index.htm">http://www.stat.gov.pl/english/index.htm</a>
Portugal	March 12–end of April 2001	O XIV Recenseamento da Geral da População e o IV Recenseamento Geral da Habitação	Internet: <a href="http://www.ine.pt/censos2001/">http://www.ine.pt/censos2001/</a> .
Spain	May 1 2001	Censos de Población y Viviendas	Internet: <a href="http://www.ine.es/proyectos/cenpob2001/indice.htm">http://www.ine.es/proyectos/cenpob2001/indice.htm</a>
Sweden	Postponed to 2005	The quinquennial Population Census—scheduled for 2000—was postponed due to incomplete residential address register.	Internet: <a href="http://www.scb.se/eng/index.asp">http://www.scb.se/eng/index.asp</a>
Switzerland	Dec. 5 2000	Eidgenössische Volks- und Wohnungszählung	Internet: <a href="http://www.statistik.admin.ch/vz2000/chap09/emenu.html">http://www.statistik.admin.ch/vz2000/chap09/emenu.html</a> .
United Kingdom	April 29 2001	Census of Population (decennial since 1801)	Internet: <a href="http://www.statistics.gov.uk/countmein/factsheets.html">http://www.statistics.gov.uk/countmein/factsheets.html</a> .

The population census will be conventional insofar as every citizen will receive a questionnaire with some basic demographic and occupational topics. The contents will be read by a scanner and anonymized by Statistics Austria.

Population census results are published in tabular form in book series and the internet as well as in the data base ISIS of Statistics Austria (ÖSTAT, 2001).

### **Belgium: Title Change in 2001**

In Belgium the title of the census was changed. The census will no longer be called 'Recensement 2001' or 'Recensement général de la population et des logements 2001', but 'Enquête socio-économique générale 2001', or, more simple, 'Enquête 2001'. This title change is intended to indicate that the census no longer is merely a population census, but rather a general socio-economic investigation. Since 1991, the mere number of inhabitants has been extracted from the Registre national des Personnes physiques; therefore a pure population census has become superfluous. On the other hand, the Enquête 2001 will extensively use administrative registers and modern information and communication technologies.

### **Finland**

A census of the population was taken in Finland on 31 December 2000. The census yields important data describing the population structure, employment, families and housing. Population Census 2000 was the third register-based population census in Finland after 1990 and 1995. Data from approximately thirty registers are used to produce the final census data.

### **Italy**

On October 25, 2001, the 14th general population and housing census (14° Censimento generale della popolazione e censimento generale delle abitazioni-2001) will be conducted. Population censuses have been carried out every decade since 1861. The first housing census was organized in 1951, the 2001 census is the second one.

### **Luxembourg**

The decennial 'Recensement général de la population du 15 février 2001' collects information on individuals and households for subjects such as

- population structure by age, sex, nationality, profession, activity
- educational level
- daily commuting
- housing conditions of households

The main advantage of the census doubtlessly is its capacity to deliver data on diverse territorial units (communes, localities, city quarters).

The Luxembourg population census is of the conventional questionnaire-based type. Administrative registers would supply only inaccurate information as compared to information obtained from population censuses (age, sex, nationality, commune and place of residence, NACE). In the realm of occupational statistics, hours worked and work place cannot be obtained from registers. The profession is recorded in one register only and at a very incomplete stage. Furthermore, the core register, the central population register, is unreliable in several respects. These facts prompted STATEC to proceed to carrying out a 'register-based' census.

### **Norway**

A population and housing census will be conducted on November 3, 2001, in Norway. About every 10 years since 1769, Norway has conducted such censuses. The 2001 Population and Housing Census will be the last census in which people have to fill out forms. One of the objectives of the census is to improve the quality of the registers so that Statistics Norway can subsequently extract statistics directly. Currently, the population register contains information on persons and families, while the Ground Property, Address and Building Register (GAB Register) contains information on homes. Unfortunately, the GAB Register is currently not complete because it lacks information about dwellings in apartment buildings built before 1983. To upgrade the GAB Register, all dwellings in Nor-

### **Portugal**

The Instituto Nacional de Estatística (INE) has begun to prepare the 'Census 2001': the 14th General Census of Population and the 4th General Census of Housing (XIV Recenseamento da Geral da População e o IV Recenseamento Geral da Habitação).

The census is conducted every 10 years and represents the most complete, extensive and complex enumeration of the country. The census covers all families and households, all persons resident in Portugal and all dwellings and housing conditions of inhabitants.

### **Spain**

The last *demographic census* was held on May 1, 2001. It is the largest statistical project which is periodically organized in the country. The word 'demographic census' in principle comprises three different censuses: the population census, the housing census and the building census (Censo de Población, Censo de Viviendas and Censo de Edificios). Connected with the latter one, an economic census was organized as well: the census of work places (Censo de Locales).

Out of the three demographic censuses the population census is the most important and the one with the longest tradition. The first modern population census, which used the individual as basis of analysis, was realized in Spain in 1768 for the Conde de Aranda under the reign of Carlos III.

Ten years later, in 1787, the census on Florida-blanca was organized by Godoy during the reign of Carlos IV.

The series of official censuses started in 1857 under the Comisión General de Estadísticas del Reino, which was followed by the census of 1860. Since that time population censuses were held in 1877, 1887 and 1897. Since 1900, a population census (Censo de Población) has been carried out every ten years and without interruption. The population census held on May 1, 2001, was the sixteenth official census organized in Spain (INE, 2000).

### **Switzerland**

In Switzerland, the population and

housing census was conducted on December 5, 2000. The Population Census has been a tradition since 1850. Having since developed into a 'structural survey' of the country, it draws a picture of Switzerland's most important structures by interlinking demographic, economic, social, geographic as well as cultural aspects. In Switzerland, the population census serves as a basis for numerous other statistics.

The 2000 census covers individuals, households and economically active persons in a person and household investigation; furthermore, information on residential buildings and housing units is collected in the buildings and housing census. The Swiss Federal Statistical Office (SFSO) intends to modernize the population and housing census towards a register census, but until 2000 the Swiss registers were not in a state that would allow for a pure register exploitation. Therefore the 2000 census was carried out in the form of a 'register-based' census, including some information (preprinted on the census questionnaires) from the population register. Most of the other information had to be collected in the conventional way. The Swiss Statistical Office intends to improve the dif-

ferent administrative statistics in the coming years to such a degree that a register census will become possible in the future.

### United Kingdom

The UK census was held on April 29, 2001. Since 1801, every 10 years (with the exception of 1941) a count of all people and households in the UK was made. The UK census is the most complete source of information of the country. In addition, it is the only survey which provides a detailed picture of the entire population, and it is unique in that it covers everyone at the same time and asks the same questions everywhere, making it easy to compare different parts of the country (ONS, 1999a, 1999b).

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*Astrid Pfenning and Thomas Bahle*

## **Families and Family Policies in Europe: Comparative Perspectives**

Comparative family policy studies have flourished in recent years. The enormous expansion of the field since the pioneering work of Kamerman and Kahn (1978) has been accompanied by a growing variety of perspectives, theoretical and methodological approaches (Gauthier, 1999). At the same time, family policy has become more closely connected to welfare state research (Esping-Andersen, 1999; Hantrais, 1999).

Results of comparative projects suggest that Western European countries can be broadly clustered into five groups with similar family policy features (see also Kaufmann, 1993): the Scandinavian countries with heavily child-orientated policies and emphasis on gender equality (based on social citizenship rights coupled with highly-developed social services and high compatibility of family and work); Britain and Ireland with a liberal, non-interventionist family policy, addressing poor families and children at risk (based on the idea of private autonomy with limited public services and benefits); the Southern European countries with weak welfare states and strong kinship ties (based on high family solidarity combined with scarce public services and low family benefits); France and Belgium as the European pioneers of family policy with a combination of traditional and progressive policy elements (based on the recognition of the family as an important social institution, supported by both generous family allowances and social services); Germany and Austria with less developed and more conservative family policies (with institutional recognition of the family, based on financial support, modestly developed services, and less compatibility of family and work).

### **Plan of the Book**

The book aims to contribute to comparative family policy research by a distinct profile: the geographic focus is on Southern Europe and Scandinavia, sometimes compared to other

European countries; contributions typically include a small number of cases, and the book combines quantitative and qualitative approaches as well as institutional and historical perspectives.

The geographic focus generates a particular view of Europe which is mainly seen from the perspectives of peripheries: Southern Europe and Scandinavia. Most contributions focus on one of these groups or include a Southern or Scandinavian country in their comparisons. Southern and Scandinavian countries represent distinct groups within the European spectrum, often regarded as opposites: the persistence of close kinship relations in Southern Europe is juxtaposed to the paramount importance of the individual in Scandinavia; the significance of the family in the social division of labour is reverse in both cases; and the importance of public and private realms is at opposite ends within Europe. These fundamental differences suggest distinct models of family policy. On the other hand, variations within both groups have received growing attention due to delayed, but rapid modernization in Southern Europe and the impact of economic recession on Scandinavian welfare states, which have sharpened 'old' and produced new differences within groups.

Articles typically focus on a small number of countries, ranging from case studies to a maximum of five countries; the most frequent design is a comparison of two to three countries. Such a design is well-suited for understanding institutional arrangements in individual countries without sacrificing the advantages of the comparative approach. It leads to cautious interpretations of empirical findings and allows for investigation of specificities of individual cases which are often overlooked in large-scale comparisons. The 'small-n design' sharpens the view for historical developments which have shaped a country's family system and policy in specific ways.

The book has two parts. One deals with family policy patterns, including politics of family policies, family models, and ideologies. The other examines individual family policy fields in a comparative perspective: female employment, lone parents, child-care institutions, and policies for children and youth; in this part, comparisons include other European countries as well.

### **Family Policy Patterns**

The first two contributions explore family policy in Southern Europe. Lluís Flaquer identifies core elements of a *Southern European model of family policy* and attempts to discern its dynamics, reproductive mechanisms, and major challenges. Differences between Southern European countries are regarded as variations within the same basic model: a strong family and kinship system, a weak welfare state, and a highly segregated labour market have reinforced each other and shaped this model in which 'the welfare family is the welfare state'. The survival of the model is threatened by rising female participation in education and employment and declining birth rates.

Carlos and Maratou-Alipranti describe emerging new family forms in Southern Europe and their impact on family policy developments. Their main argument is one of delayed modernization. New family forms, like dual-earner and lone-parent families, have started growing much later in Southern Europe and are still rare compared to other European countries. Up to now, family policy has not considered them as central issues. Instead, the poverty risks of families have received attention through selective measures.

The impact of political systems in Southern Europe with long periods of authoritarian rule, delayed democratization, and political systems which are said to operate on a clientelistic basis are analysed by Monica Carlos and Manuela Naldini, aiming at explaining the lack of explicit family policies in these highly family-orientated countries. Carlos describes the cases of Spain, Greece and Portugal,



where since the advent of democracy, family policy has been identified with conservative, Fascist policies of the past. On the other hand, various implicit family policy measures have been developed, in particular selective measures combatting the poverty of families. The impact of parties' ideologies on family policies has been weak, however, because governments have concentrated on issues regarded as more pressing than family policy, such as unemployment, poverty, and (later) membership in the European Community.

Naldini compares family policy-making in Spain and Italy with respect to family allowances which have been constantly in decline. Only in 1988 in Italy and in 1990 in Spain were major reforms enacted whereby family allowances became means-tested, anti-poverty measures. The long way to reform in Italy is explained by a political system characterized by piecemeal reforms seeking to compromise different actors under the predominance of Christian democracy. Moreover, the highly clientelistic character of the Italian political system prevented the politicization of more 'general' family interests.

The *Scandinavian model and its variations* are studied by Bent Greve and Gudny Björk Eydal. The widely shared assumption in comparative research about these countries is one of highly-developed welfare states emphasizing social citizenship rights, gender equality and individualism. Greve aims at showing the persistence of a distinct Scandinavian model of family policy. His analysis shows that core elements of the model are still there, although there are variations, for example in the socialization of child care costs. Greve distinguishes between the family-friendly and 'high-solidarity' welfare states, Finland and Denmark, and the more transfer-based welfare states, Sweden and Norway.

Eydal looks at child-care institutions and services in the Nordic countries, especially in Iceland. She attempts to explain Iceland's exceptionalism which is characterized by a small-scale welfare state, a limited public child-care system and, at the same time, one

of the highest rates of full-time labour force participation of women. Eydal points first of all to political factors, since in Iceland right-wing parties were in government most of the time after World War II, but cultural factors seem to have played a role as well, above all traditions of individual self-reliance that have historically characterized Icelandic society.

Keeping the differences between Southern European and Scandinavian countries in mind, what can reasonably be expected from *an EU family policy*? Doris Weiss addresses this question in her contribution, showing that the impact of Council directives and European Court decisions on family policy has been limited to removing barriers to free mobility of labour (including families of workers) and gender equality on the labour market. As in other areas of social policy, the European approach has foremost been one of co-ordination rather than harmonization and can be criticized of being too restrictive for pursuing the idea of a European social citizenship.

In a broader perspective, family laws and regulations also express what is regarded as legitimate or 'ideal' social behaviour. Undoubtedly, the family has been a major battlefield for struggles between values and ideologies, and we can find traces of these in laws, attitudes and people's behaviour. Eriikka Oinonen and Esther Fernández Mostaza embark on studies of family models and ideologies in their contributions. Oinonen compares family institutions in Spain and Finland. In both countries, changes in law and behaviour have gone in the same direction, but timing, speed and outcomes have been different. In Spain, the emergence and growth of more liberal and individualized aspects of law and behaviour were delayed, but changes have been dramatic since the advent of democracy and the opening of cultural borders. Today, Spaniards are among Europeans with most liberal attitudes towards modern living arrangements, although family behaviour remains traditional. At the same time, the family is upheld as a major value and institution. This is also true for Finland with its longer history of

individualism. According to Oinonen the modern family has become an ideology, no longer closely connected to people's behaviour, but continuing to dominate our thinking.

Fernández Mostaza points to the paramount influence of the Catholic Church on the long persistence of conservative family values and policies in Spanish society. Though economic and social systems were already changing in the later years under Franco, these processes were of a peculiar nature, pushed by a policy of conservative modernization 'from the top', even a technocratic variant without extending civil, political and social rights. Religious groups have played a major role in this modernization process. Fernández Mostaza shows in particular the influence of the Catholic organization Opus Dei, whose members occupied key positions among political elites, both under Franco and in conservative democratic governments, and were main promoters of conservative modernization policy. A similar combination of tradition and modernity can be found in the family model and ideology of Opus Dei. In this model, the practical functions of the family are open to rationally motivated adaptations to social change, whereas their traditional value bases, the patriarchal nature of the family institution above all, are defended.

### Family Policy Fields

The rise in *female employment* is one of the most important changes in the social division of labour in European societies which has strongly affected family policies. Sarah Grattan and Eva Sundström address this issue in their contributions. Grattan compares Ireland and The Netherlands, countries characterized by a traditional division of labour between men and women before the 1970s, with among the lowest female employment rates and the highest fertility rates in Europe. Both countries can be characterized by late cultural and socio-economic modernization. In contrast to Ireland, most of the rise in female employment in The Netherlands has been part-time. Grattan argues that part-time work has

been the specific Dutch solution to the problem of compatibility of family and work, although labour market policies have also played a role. The country has become Europe's first and leading part-time economy based on social consensus between government and social partners and supported by policies aiming towards equal status of part-time and full-time work.

The significance of the rise in female employment is not confined to labour markets but touches issues of family work and compatibility of parenthood and employment. Attitudes partly reflect these differences. Eva Sundström's analysis of gender attitudes regarding female employment in Sweden, Italy, and Germany reveals that, not unexpectedly, Swedes have the most positive attitudes towards female employment in general. Germans have more conservative attitudes than both Swedes and Italians. They especially dislike mothers' full-time employment. Differences between countries show 'national' attitude patterns which may in part be attributed to structural conditions.

*Lone mothers* have received particular attention in family policy studies as a growing group, living in disadvantaged conditions with high poverty risks. Elisabetta Ruspini analyses lone mothers' poverty risks in five European countries and finds huge variations. Countries strongly supporting female employment, like the Scandinavian countries and countries with well-developed family policies like Belgium (or France), show lower poverty risks than countries in which both integration into the labour force and family benefits are less developed, like in Britain.

Claudia Gardberg Morner's article studies lone mothers' living conditions and economic strategies in the city of Turin. She analyses how mothers interact with welfare authorities, employers, neighbours, father(s) of their child(ren), and their families of origin, developing strategies to cope with their difficult life situation. Some crucial aspects characterize the Italian context. The public welfare system is underdeveloped and provides only discretionary benefits. Neighbourhood

solidarity does not exist. On the other hand, lone mothers receive substantial support from their families of origin, which is often perceived as ambivalent, since it creates dependencies.

*Child care* is the topic in the contributions of Wendy Sims-Schouten, Bente Nicolaysen and Birgit Fix. Sims-Schouten studies child-care systems in England, Finland and Greece, showing major variations both in public and private provisions and parents' attitudes. Finland has one of the most developed public child-care systems in Europe. Finnish parents seem to be satisfied with the provided services and regard them as both professional and welcoming to the child. England has an expensive, high-quality private child-care system and limited public provision for children at risk. Parents seem to be satisfied regarding the quality of institutions, even if a lack of affordable places is reported. In Greece, there are few public child-care facilities, and existing public institutions have a bad reputation; the predominant child-care arrangement is the grandmother or alternatively a babysitter hired on the black market.

In recent years, the contribution of voluntary associations to social welfare has received growing attention. Even in Scandinavia they have strongly influenced welfare state developments. Bente Nicolaysen shows that traditions of voluntary social work have greatly influenced child-care ideas and practices in Norway. She analyses how Froebel's ideas have evolved among groups of benevolent middle class women in the 19th and early 20th centuries and how these traditions have been integrated into the growing public child-care sector.

Birgit Fix' contribution highlights the relevance of historical church-state cleavages for developments of child-care institutions, especially kindergartens and pre-schools. Her comparison includes countries with relative strong church-state cleavages (Belgium), religiously mixed populations (The Netherlands, Germany), and a country where state and church had acted as partners throughout most of its history (Austria). She argues that stronger church-state cleavages lead to more

developed church-based kindergarten and pre-school systems. Results show that in all countries except Austria the churches have developed extensive networks of kindergartens and pre-schools. The exception of Austria is explained by the fact that there was no long-lasting strong competition between state and church for the social integration of the population.

In the last section of the book, Claus Wendt and Helena Laaksonen study *policies for children and youth*. Wendt analyses child health services in Britain, Denmark, Austria, and Germany. Two of the four countries have national health services; two have statutory sickness insurance systems. Wendt works out competitive and co-operative elements in these two types and analyses consequences for child health services. He argues that universal access to services and broadly based financing are of paramount importance for children's health care needs. Furthermore, service co-ordination, preventive measures, and free exchange of information are crucial. In these aspects, national health services have advantages over insurance systems. On the other hand, access to specialist care and paediatricians is easier in insurance systems.

Helena Laaksonen's study on the welfare of young adults between labour market, state, and family is motivated by the impact of this crisis on young people's life chances, in particular in Finland which was hit hardest. Her study on the economic situation of young adults in Italy, Spain, Germany, Sweden, and Finland reveals three broad patterns. In Southern European countries, youth unemployment has been persistently high. Young people stay in education longer, but do not receive substantial study grants. The system depends heavily on family solidarity and support. In Germany youth unemployment is low and transition to work relatively smooth. Young adults have a chance to become economically independent as workers at an early stage in life. Students, however, remain dependent on financial assistance from their family of origin because the German study grant system is modest. In Scandinavia, under the

impact of recession, young people have become more dependent on both the family and the state because job chances have worsened. In comparative perspective, however, the state still takes large responsibility for providing young people with means for subsistence, even if they have been frequently pushed into work or education programmes.

Pfenning, Astrid, and Thomas Bahle, eds. (2000): **Families and Family Policies in Europe: Comparative Perspectives**. Frankfurt am Main: Peter Lang. 359 pp., DM 98.00, ISBN 3-631-37078-4.

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Country Profile:

# United Kingdom

by Franz Rothenbacher

The United Kingdom of Great Britain and Northern Ireland is situated north-west of the European continent between the Atlantic Ocean and the North Sea. It consists of one large island and several smaller islands, forming Great Britain, and the six northern counties of the island of Ireland. The total surface covered is 242,910 sq km with 58,801 million inhabitants (1996). The UK is therefore one of the most densely populated countries of Europe, with its southern parts reaching the highest density figures of Europe as a whole. Until today, the geographical and geopolitical position of the country have influenced its economic, social and political orientation. Its isolated position made it difficult for influences coming from the European continent to diffuse.

## State Formation and History

The United Kingdom is composed of Great Britain and Northern Ireland. Great Britain itself consists of three different parts: England, Wales, and Scotland. The United Kingdom of Great Britain and Ireland was originally established in 1801, when Ireland formally became part of the country. The United Kingdom therefore consists of four parts: England, Wales, Scotland, and Northern Ireland.

Attempts to unify the British Isles under one crown date back to the high Middle Ages. The country's centre of power has always been situated in the south at the river Thames, close to the merchant cities of the continent (Belgium, The Netherlands) and the mouth of the river Rhine. Therefore, the con-

quest of the country came from the Anglo-Saxon world. As early as 1277 Wales lost its independence and was formally dissolved by the Tudor family. Scotland remained formally independent until 1707, when a union between England and Scotland was concluded. However, insurgency persisted, and the last battle between the English and Scottish was fought as late as 1746 (Culloden). Ireland was integrated into the United Kingdom in 1801. In 1921 Southern Ireland gained independence, while Northern Ireland remained part of the United Kingdom.

All four parts of the kingdom have kept some sort of home rule, although the UK is not a federal state. But the administration of the four parts of the country differs due to tradition, history, and local conditions. This is also apparent with regard to statistics.

## The Political System

The United Kingdom is a constitutional monarchy, although without a written and codified constitutional law, with the *Parliament* as legislator and the *Government—the Cabinet* and other ministers, and the administrative system—as executive. The judiciary is independent and determines common law and interprets statutes. Head of state and national symbol of identification is the monarch; monarchy is hereditary.

The parliamentary system developed very early and culminated in the republic (1649 to 1660). Absolutist rule gained ground again during the 18th century, but full representation of the population was not achieved before

the early 20th century.

During the 1990s the decentralization of the country gained momentum: the historically differing parts of the UK, Wales and Scotland on the one hand and Northern Ireland on the other, requested more and more political autonomy. After long debates, the Scottish Parliament and the National Assembly for Wales were finally constituted in 1999. The Northern Ireland Assembly will function fully once final elements of a cross-community agreement are implemented.

In the realm of public administration far-reaching reforms have been introduced since the 1980s. The civil service has been restructured and reduced in personnel by over 30%, some public services have been privatized, many others transformed into Executive Agencies with greater operative autonomy. The philosophy is to introduce private company management into the public services, especially in order to increase performance, efficiency and effectiveness, among others.

## Population Structure

As early as the nineteenth century, the UK was one of the most densely populated countries in Europe. In 1871, there were 121 inhabitants per square kilometre, and by 1931 population density had reached the level of 197 inhabitants per square km. The population is very unequally distributed over the four parts of the UK: England more or less constantly makes up three-fourths of the total population, Wales around 5%, Scotland roughly 10%, and Northern Ireland (since 1921) less than 3%. The unequal distribution of the population over the territory is reflected in the uneven population density. The population density in England has always been higher than in other parts of the country. Wales ranked second, Northern Ireland third, and Scotland last. This pattern remained stable since 1850. The population density of England and Wales increased faster and far more strongly than that of Northern Ireland and Scotland. Obviously, strong internal migration is one characteristic of this period.

## Economy and Material Living Conditions

Although the UK had a head start regarding the industrial revolution, the economic lead deteriorated during the 20th century. The result of the economic development after 1945 was prosperity until the 1960s, but during the 1970s and 1980s the country was hit by economic recession. The economic reforms during the era Thatcher led to a recovery of the economy in the 80s and 90s.

Measured by GDP per capita, the UK, within the group of 25 OECD countries, has a very stable position at rank 17, 18, or 19, i.e. within EU-15 the UK is in the bottom 25%, but higher than the Mediterranean countries (Dilnot and Emmerson, 2000).

Material living conditions are therefore on average only in a middle field in Europe. This goes hand in hand with

a high inequality in economic resources like income. The overall trend in income inequality since 1900 was a strong decline in income inequality: the bottom moved up while the top moved down. The economic reforms since the 1970s resulted in another increase in income inequality.

## Demographic Transition

The demographic transition of the UK is a somewhat artificial subject: first, the country's borders changed with the independence of the Irish Republic. Second, the country is composed of four parts that differ significantly in various ways: territory, population size, population structure, etc. Here we argue that England alone, which in 1951 accounted for 79% of the total population of the UK, is large enough to be representative of the UK as a whole.

Due to the great differences between the different countries of the UK, we will at certain points refer to developments in individual parts, such as England. During most of the demographic transition, the UK had a rather high natural population growth. In the 1860s the birth rate was rather high, and the death rate was very low and below the European average, resulting in a strong natural population growth. During the second half of the nineteenth century both the birth and the death rates showed no major irregularities apart from increases in the death rate, probably mainly due to epidemics. The first major distortion of the demographic development during the transition phase came with World War I which caused a massive postponement of births and a major increase in the death rate. Although the period after the war experienced a rise in the birth rate, its decline accelerat-

**Table: Statistical comparisons**

	Year	United Kingdom	North East	North West	Yorkshire and the Humber	East Midlands	West Midlands	East of London	London	South East	South West	Wales	Scotland	Northern Ireland	EU-15
<i>Popul. (av. 000s)</i>	1996	58,801	2,600	6,891	5,036	4,141	5,317	5,293	7,074	7,895	4,842	2,921	5,128	1,663	373,607 <sup>a</sup>
<i>Inhab. per km<sup>2</sup></i>	1996	242	303	487	327	265	409	277	4,483	413	203	141	66	123	117
<i>Rates per 1,000 inhabitants</i>															
<i>Live births</i>	1997	12.3	11.3	12.0	12.0	11.7	12.5	12.1	14.8	12.0	11.2	11.8	11.6	14.4	10.8
<i>Deaths</i>	1997	10.7	11.5	11.5	10.9	10.5	10.5	10.1	9.0	10.5	11.6	11.9	11.6	8.9	9.8
<i>Natural population change (per 1,000 pop.)</i>	1997	1.6	-0.2	-1.8	1.0	1.1	2.0	2.0	5.8	1.5	-0.4	-0.1	-0.0	5.5	0.8 <sup>c</sup>
<i>Net Migration (midyear) %</i>	1997/1996	1.8	-2.4	1.8	-0.8	2.3	-1.3	5.7	0.9	6.5	7.4	1.9	-1.1	1.0	1.5 <sup>c</sup>
<i>Infant Mortality (per 1,000)</i>	1996	6.0	4.0	6.3	6.5	6.3	6.8	5.3	..	5.3	5.5	7.1	6.2	5.8	5.1
<i>Age Structure under 15 (%)</i>	1996	19.3	19.3	19.9	19.5	19.1	19.8	19.0	19.4	18.9	18.1	19.3	18.7	23.4	17.4
<i>15-64 (%)</i>	1996	65.0	64.8	64.4	64.6	65.0	64.4	65.0	67.4	64.8	63.3	63.4	66.1	63.8	67.1
<i>&gt;65 (%)</i>	1996	15.7	15.9	15.7	15.9	15.9	15.6	16.0	13.2	16.3	18.6	17.3	15.2	12.8	15.6
<i>GDP per capita in PPS (EU-15=100)</i>	1996	100	85	91	89	94	93	97	140	107	95	83	98	81	100
<i>Sectoral Employment</i>															
<i>Agriculture %</i>	1997	1.9	..	1.2	1.5	1.8	1.9	2.1	..	1.7	3.2	3.4	2.7	5.2	5.0
<i>Industry %</i>	1997	26.8	31.4	29.2	30.0	33.5	34.3	26.6	15.7	23.6	25.4	28.8	26.8	27.3	29.4
<i>Services %</i>	1997	71.3	67.9	69.6	68.5	64.7	63.9	71.2	84.0	74.7	71.4	67.8	70.6	67.5	65.3
<i>Economic Activity Rate</i>															
<i>Total %</i>	1998	78.0	72.7	74.0	77.4	80.2	78.9	81.8	76.1	82.5	81.5	72.3	77.2	72.1	55.4 <sup>a</sup>
<i>Female %</i>	1998	71.5	65.3	68.4	71.3	74.0	71.3	74.8	69.3	75.7	75.7	67.3	72.0	63.1	45.6 <sup>a</sup>
<i>Unemployment</i>															
<i>Total %</i>	1998	6.1	8.2	6.6	7.0	4.9	6.3	5.0	8.1	4.3	4.5	6.7	7.4	7.3	10.1
<i>Youth (&lt;25) %</i>	97/98	13.4	17.0	14.6	14.9	10.7	14.2	10.8	17.5	10.0	10.6	14.8	14.9	12.7	21.2 <sup>b</sup>
<i>Women</i>	04.98	5.4	6.6	5.0	5.9	4.2	5.6	4.7	7.6	3.6	4.2	5.8	6.0	7.0	11.8

Sources: Office for National Statistics (1999), *Regional Trends 34, 1999 edition*. London: The Stationery Office. Eurostat (2000), *European Social Statistics: Demography*. Luxembourg: Office for Official Publications of the European Communities. Eurostat (2000), *European Figures, Fifth Edition 2000*. Luxembourg: Office for Official Publications of the European Communities. Notes: a 1996, b 1997, c 1998.

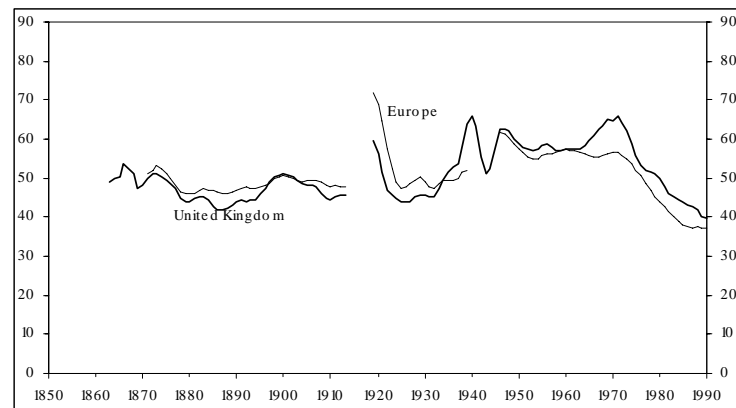
ed due to the economic depression in the late 1920s and early 1930s. The 1930s, in particular, were a period experiencing political, social, and economic instability with consequences for demographic behaviour. During the 1930s the natural population increase dropped off sharply. World War II made the birth rate decline further and the death rate rise. Immediately after the war there was a jump in the birth rate, probably a cohort effect, to some extent, from the post-World War I period. The birth rate declined in the 1950s, whereas during the 1960s the 'second demographic transition' began with a rise in fertility and a subsequent decline. In the mid-1970s population growth became zero when the birth rate converged with the death rate. Natural population growth in the 1980s was very low, due to the low fertility level.

When the demographic transition of the UK is compared with the European average, it becomes apparent that as early as the nineteenth century the UK birth and death rates were lower than the European average. But in the UK the death rate was so low—thanks to low infant mortality—that the natural population increase was high. The consequences of two world wars in the twentieth century, however, brought an end to these high growth rates. In particular, the crisis in the inter-war period brought British fertility below the European level. The post-World War II demographic development, too, was shaped by lower natural population growth than the European average. Thus, the British Isles experienced high population growth earlier than most European countries—that is, as early as the eighteenth century—due to an early decline in mortality. This pattern survived until the end of the nineteenth century. The consequence of the early population growth—especially in England—was a high population density already in the first half of the nineteenth century.

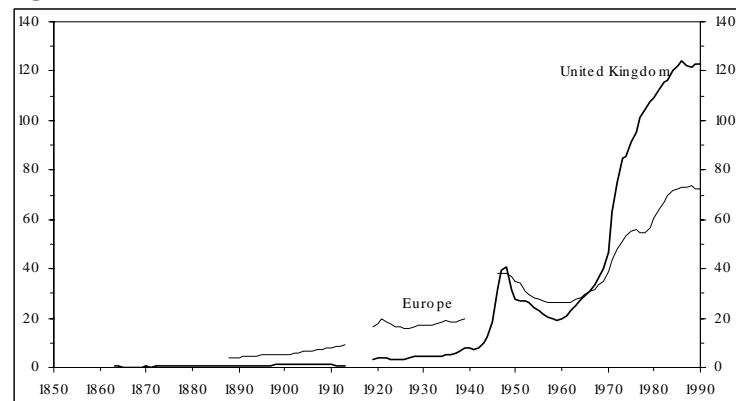
### Demography and Family

Although the rate of female celibacy was high in the UK during the nineteenth century as well as the age at marriage, the rate of illegitimate fer-

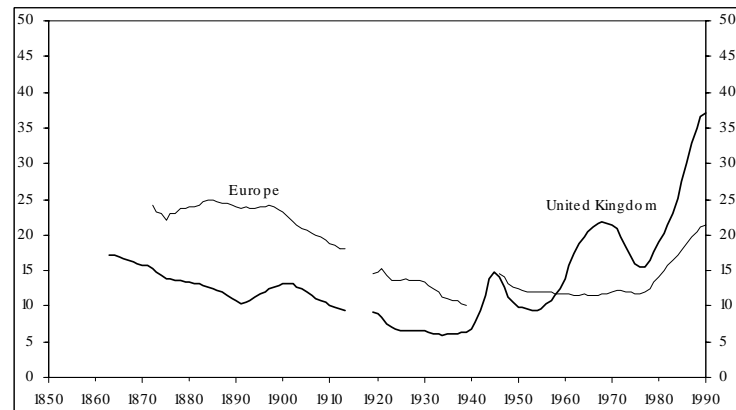
**Figure 1: Marriage ratio**



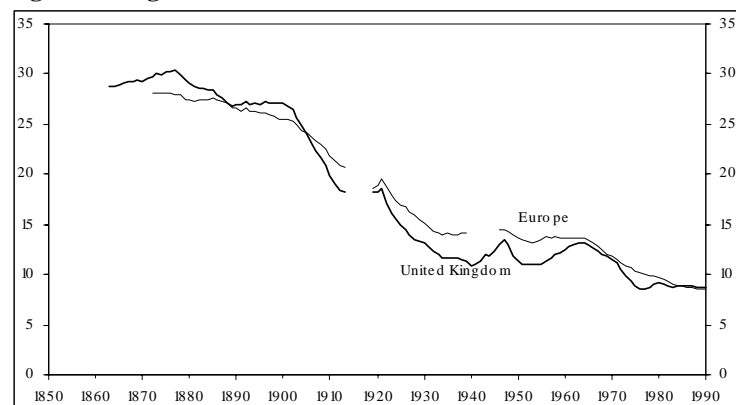
**Figure 2: Divorce ratio**

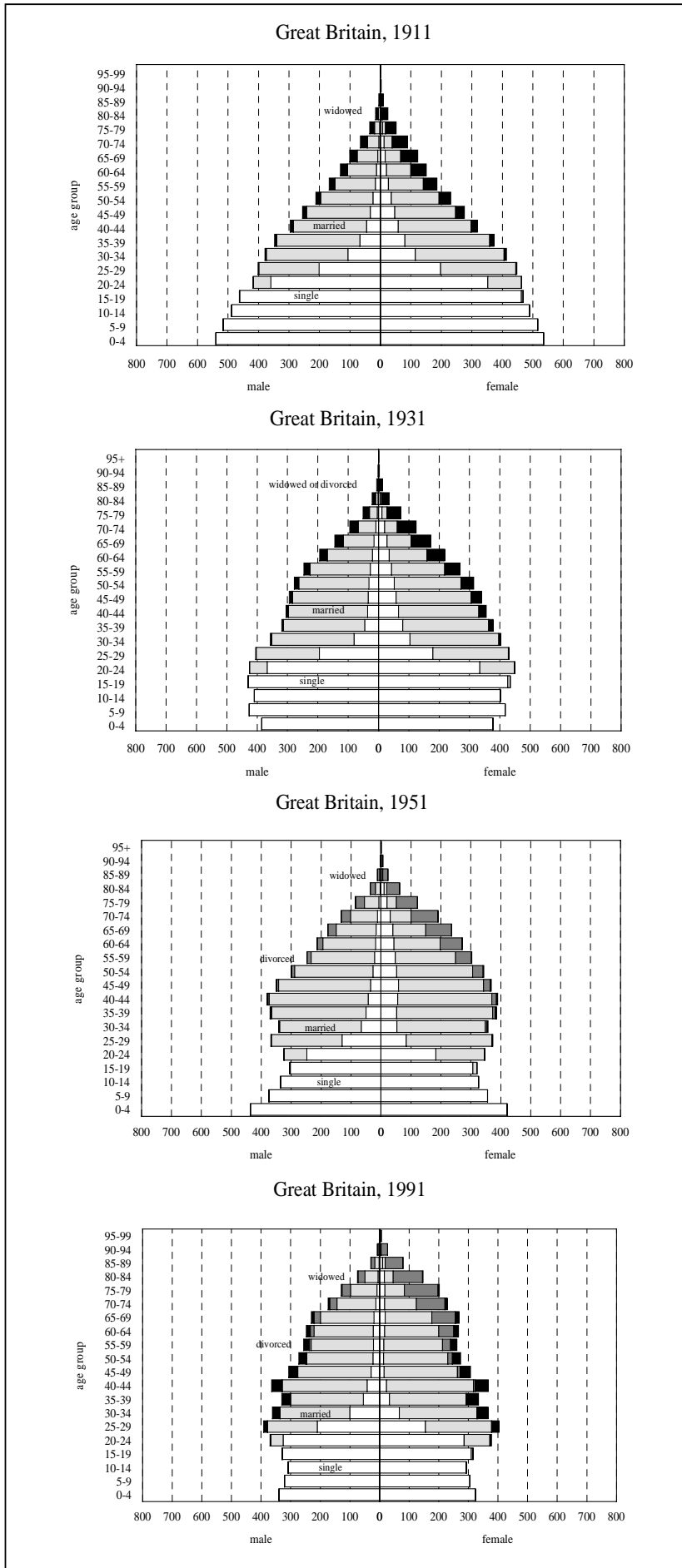


**Figure 3: Illegitimate children ratio**



**Figure 4: Legitimate children ratio**





tility was low, much lower than the European average. The illegitimate fertility rate showed a declining trend during the 100 years from 1850 to 1950, with a temporary increase in the 1890s. The decline in illegitimate births began earlier than that of legitimate births. World War II caused a fundamental change in the illegitimacy pattern in the United Kingdom.

During and after the war the illegitimate fertility rate rose, but declined during the 1950s with the marriage boom. In the 1960s another change occurred when illegitimate fertility in the UK exceeded the European rate for the first time. A fundamental change in fertility values must have occurred during that time. In the 1970s there was a wave of illegitimacy with a subsequent decline in the 1980s. After that illegitimate fertility increased strongly and now shows a pattern similar to the Nordic countries.

More or less the opposite can be said of the development of legitimate fertility. It was higher than in Europe during the nineteenth century but lower after World War I. However, the development of legitimate fertility follows the European pattern rather closely. The birth decline mainly affected legitimate fertility, which declined strongly during the demographic transition, while illegitimate fertility declined far less.

During the last 150 years the UK has thus undergone a fundamental change from low illegitimacy to high illegitimate fertility. This change in demographic behaviour is the result of fundamental changes regarding the concepts of marriage and childbirth. After World War II, childbirth before and without marriage became a socially accepted fact.

The UK belongs to the country group with the Western European marriage pattern of late and non-universal marriage. Nevertheless, it must be emphasized that the pattern was not as pronounced as in countries such as Switzerland, Austria, and later Finland.

The following discussion is mainly based on data from England and Wales. Calculations for the UK have not been made for the indicators on

the proportion married at age 20–24. From the 1850s to the 1870s the proportion of women married at age 20–24 was rather high, at over 30%, a figure which puts England closer to countries like France and Italy than to the Nordic countries, where this proportion was only 20%. This means that in England, the age at marriage was already low in the mid-nineteenth century. Although the proportion of women married at age 20–24 declined after 1870 and remained on a lower level until the 1930s, the national level was still higher than in the Nordic countries. In other words, the age at marriage increased and was especially high during the inter-war period. Starting in the 1930s the age at marriage started to fall, and the proportion of women married at age 20–24 increased, peaking at around 1970 with nearly 60% of women married in their early 20s. This proportion is the highest ever in all Western European countries. In England, the postponement of marriage after this wave of early marriage started later than in the Nordic countries. Thus, structural traits in English society favoured early marriage in the nineteenth century and continue to do so today.

The pattern for English men is similar to that for English women, with the main difference being that the marriage pattern of English men deviated more strongly from that of men in other European countries. In the 1870s, 20% of English men were married at the early age of 20–24 years. In most Nordic countries this proportion was only about 10%, and even in Southern European countries the proportion was smaller. The tendency of English men to marry early is exceptional in European demographic history. As for English women, the age

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**Social Science and Political Journals:** *Population Trends*, London: Office for National Statistics, published by The Stationery Office, 1.1975–, quarterly, ISSN 0307-4463; *Population Studies: A Quarterly Journal of Demography*. Population Investigation Committee, London School of Economics. London [et al.]: Committee. 1.1947/48(1948)–. ISSN 0032-4728; *Journal of Public Policy*. Cambridge: Cambridge University Press. 1.1981–. ISSN 0143–814X; *Journal of Social Policy: The Journal of the Social Policy Association*. Cambridge: Cambridge University Press. 1.1972–. ISSN 0047–2794; *The British Journal of Sociology (BJS)*. 1.1950–. ISSN 0007-1315; *British Journal of Political Science*. London: Cambridge University Press. 1.1971–. ISSN 0007-1234.

at marriage increased after the 1870s and reached its highest level in the 1930s; but even at this time English men married earlier than men in most other Western European countries. Since the early 1930s, English men increasingly favoured early marriage, and in 1970 the proportion of men married at age 20–24 peaked at 38%. Along with the Belgians, English men married earliest of all Europeans. As it did for English women, the subsequent postponement of marriage started later for English men as well. They

retained their pattern of early marriage much longer than other male Europeans.

For the *marriage rate* we again have data for the United Kingdom, but there are basically no structural differences between UK figures and figures for England and Wales. The basic features are the same, given the impact of the population share of England and Wales in the whole UK, which was 83% in 1931. During the nineteenth century the marriage rate was slightly below the European average. Only in



the late 1930s did this pattern change: the rate rose above the European average and remained at this level in the second half of the twentieth century, too. As early as the nineteenth century the UK was influenced by the Western European pattern of late and non-universal marriage. The country changed its position during the twentieth century. When compared with the Nordic countries, where marriage had a low standing in society (as revealed by demographic indicators), people in the UK married earlier, more frequently, and a larger proportion of the population married. It is often asked whether this feature can be attributed mainly to a high degree of industrialization and urbanization in the United Kingdom versus the predominance of peasant societies in the Nordic countries.

*Marital stability*, when measured by the divorce rate, was very high during the nineteenth century and fell only slightly during the first half of the twentieth century. A first major upswing in the divorce rate came as a consequence of World War II, when many marriages broke down. The divorce rate peaked in 1945–50. Divorces declined during the 1950s, when the marriage boom set in. In the 1960s the divorce rate started its secular increase, first obviously due to structural causes; in the late 1960s, however, a major liberalization of the divorce law was enacted. The consequence was a tremendous increase in divorces, and the divorce rate now exceeds the European divorce rate for the first time since the nineteenth century.

The low divorce rate in the United Kingdom until the post-war years is mainly explained by the restrictive divorce law. In England and Wales divorce was only introduced in 1859; before that only legal separation existed and, to a limited extent, divorce by a private Act of Parliament. The act of 1859 introduced civil marriage and divorce on grounds of fault. In 1923, men and women obtained equal status in divorce law, and in 1937 the grounds were extended considerably. Finally, in 1971 divorce on the sole condition of marital breakdown was introduced. In Northern Ireland di-

vorce on grounds of fault was introduced as late as 1937 in accordance with the English law of 1937.

### Social Security

Specific to the UK is the late development of national social security institutions. Poor law was effective until the turn of the 20th century (Old Age Pensions Act of 1908). Before World War I only basic and very low pensions were provided. Social security was, in principle, based on the liberal philosophy of self-help, with supplementary care for the poor. The studies on poverty conducted by Webb and Rowntree made clear that poverty was a wide-spread social fact. The fundamental restructuring and reforming of the British social security came with the Beveridge report of 1942. After World War II, a national and universal system of social security was introduced in gradual steps. A National Health Service (NHS) was established in 1948, which offered medical services and treatment without direct payment. Concerning old age security, a contributory and flat rate pension was introduced after the war. In 1961 a second-tier earnings-related pension was introduced and—because of malfunctioning—replaced by the more extensive State Earnings Related Pension Scheme (SERPS) in 1975. The supplementing of SERPS with a second public earnings-related pension is under discussion. The reasons are to be found in the deterioration of the basic pension and the low level of pension benefits and replacement rates in general. Family allowances were introduced in 1945 with the Family Allowances Act.

The system of social security today is a universal system of social benefits with several exceptions. In the realm of pensions, the majority of the work force is contracted out of SERPS; instead, they are covered by occupational pension systems, because the benefits these provide are often better than those provided by SERPS. This is especially true for public employees. The possibility to contract personal pension plans with private insurance agencies adds another element of differentiation to the height of pensions and therefore to life chances in old age.

### Education

Concerning the educational system of the UK, a threefold structure can be identified: the primary, secondary and tertiary educational level.

The primary and secondary educational level have several characteristics which distinguish them from continental countries: a rather large sector of private schooling, early start of schooling (at age 4–5), and a school system rooted in local government. Furthermore, there are more superficial phenomena such as school uniforms and a rather rigid school discipline. School attendance rates have been traditionally low in the UK, despite it being a protestant country. (According to Max Weber's *protestantism thesis*, protestantism would further school attendance). It was only after World War II and especially in the last few decades that school attendance increased; now we can speak of mass participation in secondary schools. Class-differences are still rather pronounced in the UK school system, an observation which is in line with the general picture of rather large class differences in the UK when compared with continental European countries (e.g. income inequality).

Tertiary education has for a long time been restricted to a small proportion of the population in the UK: only a small minority attended universities. The two most prestigious universities of Cambridge and Oxford have nevertheless not been the only ones: other universities, like the University of York and London, have existed since the middle ages. But tertiary educational expansion in the UK came relatively late in the 20th century, that is not before the 1990s, when a system of tertiary mass education was introduced. Nevertheless, a polarized university structure with some few elitist universities (*Oxbridge*) along with universities for the "masses" has survived until today.

Despite this tendency towards mass university education, tertiary educational attendance rates in the UK have comparatively low levels, together with Germany, Austria and Switzerland (Halsey, 2000).

## Social Data Production

National data production: Office for National Statistics (ONS), founded in 1996 by merging the Central Statistical Office (CSO) and the Office of Population Censuses and Surveys (OPCS).

The CSO was one of the leading statistical offices in the field of social reporting and has published since 1970 the *Social Trends*. In the last few years this annual report has been supplemented by the *Social Focus on ...* series with reports on such specific population groups as children, ethnic minorities, women, families, and the unemployed. It is also intended to publish *Social Trends Quarterly* (see EURODATA Newsletter no. 9, Spring 1999, p. 24f.).

Concerning data collection and analysis by the social sciences, the most important organization for the collection and storage of social science data was the Economic and Social Research Centre (ESRC) at Essex, during the 1990s transformed into the *Institute for Social and Economic Research (ISER)*. ISER incorporates the *ESRC Research Centre on Micro-Social Change*—more widely known as the British Household Panel Study (BHPS)—established in 1989, the *ESRC UK Longitudinal Studies Centre*—founded in 1999, and the *European Centre for Analysis in the Social Sciences (ECASS)*.

## Notes to figures 1 to 4

Marriage Ratio=number of persons marrying per 1,000 unmarried population 15+; Divorce Ratio=number of persons divorcing per 10,000 married population 15+; Illegitimate Children Ratio=Live births out of wedlock per 1,000 unmarried women 15-44; Legitimate Children Ratio=Live births within marriage per 100 married women 15-44. The European rates are calculated in the same way as the national rates, i.e. the European divorce rate=all divorces in Europe related to the married population 15+ in Europe. Europe is defined as all European countries without the states of the former Soviet Union, Albania, Bulgaria, Romania, and former Yugoslavia. - The time series have been smoothed by moving averages of 3 years.

## Further Reading

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## Research Centres

### European Institute of Social Security, Leuven

The *European Institute of Social Security* (EISS) was founded in 1968 as an international scientific association. The members of the Institute—presently about 500 lawyers, economists, sociologists, administrators, actuaries, etc.—are committed to the study of social security on an international level. The EISS describes the various effects of this *cross-border approach* (<http://www.kuleuven.ac.be/eiss/page1-1-1.htm>) as follows:

- A first consequence [...] is a keen interest in the *theoretical study of social security*. An abstract approach is applied. This theoretical perspective is very useful for developing new elements relating to social security which can then be adopted and employed in national systems.
- The interest in the cross-border aspects of social security also involves the *extensive study of International and European social security law*. Here, our approach supports the idea that even though a strong social component is a sine qua non for the further development of the European Community, sufficient social protection on a European as well as an international level can only be guaranteed now that the world has turned into a global village.
- The third important element in this cross-border approach is its *comparative element*. A great deal of attention is paid to the methodology as well as to the practical comparison of social security systems. The conclusions drawn from research in this field constitute a new starting point for improving existing systems.
- Finally, it must be noted that the European Institute of Social Security uses a *multi-disciplinary approach*. Not only does it focus on social security law; it also includes other disciplines, such as fiscal law, constitutional law, economic law and international and European law. Even such subjects

as social policy, economics, philosophy, and so forth, are included in the EISS' scope of interest. This multi-disciplinary approach guarantees a more accurate and comprehensive output.

#### Key Assets

**Community of experts:** The EISS has direct access to an extensive range of experts from all Western European countries and most countries in Central and Eastern Europe. It offers them a forum for the exchange of information and provides methods for analysis and assessment.

**Multi-disciplinarity:** Members of the Institute comprise lawyers, economists, sociologists, administrators, actuaries, (...) They work in scientific institutions, in social organisations, in social security institutions or in public administrations.

**Comparison:** Over the years the EISS has learned to make full use of this enormous potential of knowledge and information resulting from the fact that so many different countries and branches are involved. The development of a comparative methodology allows our Institute to find solutions to problems at the many levels and in the numerous dimensions of European social security at large. In addition, it is often the key answer to more specific issues (Source: <http://www.kuleuven.ac.be/eiss/page1-1-2.htm>).

#### Activities

**Colloquia:** Every year, the EISS organises an international colloquium where social security specialists coming from all European countries meet to discuss selected topics (see section *Forthcoming Events* of this Newsletter for an account of this year's colloquium).

**Yearbook:** The proceedings of these colloquia are published in the yearbooks issued by the Institute. The entire collection of yearbooks constitutes an indispensable part of every social security library.

**Research:** The EISS undertakes research in the field of comparative studies of social security, mainly for the Council of Europe, the EU Commis-

sion, and national governments. Depending on the project, the Institute cooperates with individual experts or multi-disciplinary and international teams. Moreover, it can give governments or organisations advice on concrete problems.

**Information:** The EISS can be asked to send experts in specific fields to deliver a speech on seminars or meetings. Besides, the national sections and working groups of the EISS are invited to organise small colloquia on selected themes.

**Training and Education:** The experts of our Institute have extensive experience concerning the development and implementation of training strategies and programmes. The package they offer includes identifying needs, recommending training techniques and developing curricula and study material (Source: <http://www.kuleuven.ac.be/eiss/page1-1-2.htm>).

#### Structure and Internal Organisation

The European Institute of Social Security currently consists of 20 *national sections* (Austria, Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, The Netherlands, Norway, Spain, Sweden, Switzerland, Portugal, United Kingdom) and of *individual members in other countries*. A national section can be set up as soon as there are more than 5 members from one country.

The association comprises *individual members* and *associated members*, formed by collective entities. The individual members must prove that they are doing research in a particular area of or that they have a professional interest in social security questions. The associated members are organisations, institutions or groups who are interested in social security problems. All individual members together form the General Assembly, which has the power to realize the objectives of the organisation.

A *bureau* composed of representatives of the active national sections and working groups administers the association. The Bureau meets at the annual conferences or on special convo-

cation of the president or secretary-general. It determines the detailed programme of the conferences and the publications.

A *presidium* consisting of the president, the vice-presidents and the secretary-general is in charge of the day-to-day management of the EISS.

The Bureau defines the competencies of this small executive board, which was established to improve the efficiency and the flexibility of the administration as well as the management. The Presidium is supported by a *secretariat*, which is seated in Leuven and managed by the secretary-general and the co-ordinator.

The *budget* of the EISS, a non-profit organisation, consists of membership fees, subsidies and income resulting from research projects. Every year, the Bureau determines the budget of the Institute. It also submits the accounts to the general assembly. (Source: <http://www.kuleuven.ac.be/eiss/page1-1-3.htm>).

### What the EISS has to offer to its Members

Members receive a copy of the EISS Yearbook, which includes all the contributions of the speakers who have participated at the annual Colloquium. In a bookstore this publication would cost approximately 75 Euro. The membership fee for an individual member is 50 Euro. Associated members receive two yearbooks. You can order back copies of the yearbook by depositing 50 Euro for each book.

You will be informed on new initiatives of the EISS, its national sections and working groups and on recent developments in social security on the Institute's website, which is regularly updated.

You might be contacted to work as an expert in one of the EISS' projects, on a world-wide, but mostly on a European level. All individual members will be granted up to 20% discount for their own activities, like seminars, workshops, conferences, the annual EISS Colloquium, (...) (Source: <http://www.kuleuven.ac.be/eiss/page1-1-5-1.htm>).

### Membership Fee

Individual members pay the amount of 50 Euro, which includes a copy of the EISS Yearbook. If you do not wish to receive this yearbook, the membership fee is only 30 Euro.

Associated members, such as organisations, institutions or groups who are interested in social security problems, pay 350 Euro. This includes a copy of the Yearbook and the right to send at the most three representatives to EISS activities, meetings, etc. (Source: <http://www.kuleuven.ac.be/eiss/page1-1-5-2.htm>).

*Further information:* European Institute of Social Security (EISS), Tiensestraat 41, 3000 Leuven, Belgium. Tel.: 00 32 (0)16 32.54.16, Fax: 00 32 (0) 16 32.54.19, E-mail: [eiss@law.kuleuven.ac.be](mailto:eiss@law.kuleuven.ac.be); <http://www.kuleuven.ac.be/eiss>.

### Family Policy Studies Centre, London

The *Family Policy Studies Centre* (FPSC) is an independent organisation set up in 1983 to analyse and disseminate information about the family. The Centre studies the changing nature of family life in *Britain* and the interaction between this and *British* social policy initiatives. It also acts as a centre of information, dissemination and debate and has occupied a pivotal role in family policy debates as a bridge between policy-makers, researchers and practitioners.

Recent and current research interests include:

- fathers and the changing nature of fatherhood
- families and welfare
- the extended family, kinship and friendship networks
- child support
- the growth of childlessness
- single lone parents
- parenting problems
- the changing nature of marriage
- families and the labour market
- cohabitation
- the demography of families and households.

### Publications

The FPSC has over 70 titles in print, covering many aspects of family policy and including Occasional Papers,

Briefing Papers, Family Reports, Directories and Working Papers (see section *Journals and Newsletters* of this newsletter for a presentation of a new FPSC-publication, the *Family Policy Digest*). The Centre also publishes a series of reports in partnership with the Joseph Rowntree Foundation under the umbrella title *Families & Parenthood: Policy & Practice*. *Further information:* Family Policy Studies Centre (FPSC), 9 Tavistock Place, London WC1H 9SN, United Kingdom. Tel.: 020 7388 5900, Fax: 020 7388 5600, E-mail: [fpssc@mailbox.ulcc.ac](mailto:fpssc@mailbox.ulcc.ac); <http://www.fpssc.org.uk>.

### Kansaneläkelaitos (KELA)—The Social Insurance Institution of Finland. Research and Development Centre

The *Social Insurance Institution* (SII) is responsible for the basic social security provision of everyone living in Finland. The SII ensures that everybody has a basic income and grants financial aid to new mothers, students, and people suffering from illnesses, unemployment or disability, as well as upon retirement. The programmes administered by the SII include basic pension security, health insurance, rehabilitation, basic unemployment security, maternity grants, child home care allowances, child benefits, general housing allowances, conscripts' allowances, financial aid for students, benefits for the disabled, and basic allowances for labour market training.

The SII operates under the supervision of Parliament. The Institution's operations are managed by its Board of Directors. Matters of fundamental importance and certain appointments are decided by an Enlarged Board. The SII's administration and operations are supervised by twelve Commissioners elected by Parliament and by eight auditors chosen by the commissioners.

### Research, Information Service, Expertise

KELA has a legislated mandate to maintain a research and development programme and to use the insights gained to further develop its pro-

gramme operations.

The research and development activities facilitate strategic planning and decision-making aimed at supporting improvements in the individual benefit programmes and in customer service. In addition to implementing the R&D programme, the Research and Development Centre provides policy advice and information services, manages KELA's scientific publication programme, and participates in international cooperation in the area of social security.

### Expertise backed by Experience and Research

Among the R&D Centre's researchers in Helsinki and Turku there are experts in social policy and sociology, law, political history, medicine, nutrition science, psychology, pharmacology, chemistry, statistics and sport and health sciences. Interesting, useful and innovative findings are made possible by our ability to harness expertise in a wide range of disciplines.

The rehabilitation activities are developed by a special multidisciplinary unit in Turku. Turku also has a client testing unit, including a clinical laboratory and radiology unit, which provides diagnostic services to the R&D Centre, the KELA's Rehabilitation Services Unit, and various other health care providers in the Turku region.

### A Pragmatic Approach

The R&D Centre carries out research and provides expert services on issues related to income security, health and welfare, the individual benefit programmes, and KELA's own organization and operations. The main areas of research are:

- income security
- health security
- economics of social security
- KELA services and administration
- development of rehabilitation measures
- diagnostic laboratory and radiology services.

### Publication Programme

The research findings are published in KELA's own scientific publication

series as well as in Finnish and international journals. KELA has more than 35 years of experience in social security research, and has published over 500 volumes in its own series. More than 2,000 articles by KELA's researchers have been published in outside journals.

### Information Service

An information service unit specialising in social security, rehabilitation and health promotion has facilities both in Helsinki and Turku. It offers services to KELA's staff and is open to outside customers as well. The information service maintains collections of the most important Finnish and international publications within its area of specialisation, and makes extensive use of modern technology and electronic media. It also cooperates with other information centres specialising in social security and health care on such projects as the Turva CD-ROM, a databank on health care, social security and work environment issues.

### Selected Publications

*Studies in social security and health (1995-)*

Härö, AS. (1995). *Surveillance of Mortality in the Scandinavian Countries 1947-1993*. English. ISBN 951-669-392-X. FIM 76.

Hagfors, R. (1996). *The Financing of Social Security in 21 Welfare States*. English Summary. ISBN 951-669-413-6. FIM 54.

Marski, J. (1996). *Dimensions of Welfare 1995: Threats, Opportunities and New Challenges*. English summary. ISBN 951-669-417-9. FIM 45.

Repo, K. (1997). *Women and Pensions: Comparing Women's Position in Pension Systems in Finland, Great Britain and Germany*. English summary. ISBN 951-669-432-2. FIM 42.

Hytti, H. (1998). *Early Retirement: The Finnish Model*. English summary. ISBN 951-669-451-9. FIM 51.

Alho, K., and H. Kaseva (1999). *EMU, Public Sector Finances and the Financing of Social Security*. English summary. ISBN 951-669-487-X. FIM 56.

*Social security and health reports (1995-)*

Niemelä, H., and K. Salminen (1995). *How to Define a Pension Scheme*. In English. ISBN 951-669-386-5. FIM 30.

Niemelä, H., Salminen K., and J. Vanamo (1996). *Converging Social Security Models?* In English. ISBN 951-669-386-5. FIM 32.

*Social security and health: working papers*

Kalimo, E. (1996). *Social Change and Non-contributory Social Security in Finland*. English.

Hagfors, R. (1999). *Convergence of Financing Structure 1980-1995. A Technical Supplement*. English.

*Other publications issued by KELA*

Häggman, K. (1997). *Decades of Change: The Social Insurance Institution 1937-1997*. In Finnish with an English summary. ISBN 951-669-434-9. FIM 120.

*Joint publications*

Arinen, S., Häkkinen, U., Klaukka, T., Lehtonen, R., and S. Aro (1998). *Health and the Use of Health Services in Finland: Main Findings of the Finnish Health Care Survey 1995/96 and Changes from 1987*. In Finnish and in English. ISBN 951-33-0764-6. FIM 140.

*Further information:* KELA—The Social Insurance Institution of Finland. Research and Development Centre. Information Service, Nordenskiöldinkatu 12, P.O. Box 450, FIN-00101 Helsinki, Tel.: +358 20 434 1702, Fax.: +358 20 434 1757, E-mail: [tietopal@kela.memonet.fi](mailto:tietopal@kela.memonet.fi); <http://www.kela.fi>.

## News from National Statistical Institutes

### 125 Years Statistics Norway

Established as a separate institution in 1876, the *Statistisk sentralbyrå* (Statistics Norway) is celebrating its 125th anniversary this year. Statistics Norway is administratively placed under the Ministry of Finance; the work programme and budget are decided upon by the Parliament. Statistics Norway has approximately 900 employees and a budget of 50 million Euro. The Norwegian statistical system is very centralised and all but a few official statistics are produced by Statistics Norway.

The Statistics Act of 1907/1989 gives the legal framework for the activities of Statistics Norway as a professional independent institution and for the collection, production and dissemination of official statistics. In addition,

Statistics Norway shall: prioritise the needs for official statistics, develop statistical methods and apply statistics to analysis and research, provide information for statistical use for research purposes and for public planning, and have the main responsibility for international statistical co-operation.

### Production of statistics

The production of statistics is organised in three departments (economic, social and industry statistics), and in all areas data collection is now increasingly done by using administrative registers (approx. 60 different registers) linked together by the three central identification systems for persons, legal units/businesses and buildings/housing. Statistics Norway has an undisputed right to use administrative data for the production of official statistics and has formal agreements with all owners of administrative data registers.

Together with new forms of electronic data collection, this improves the situation of data suppliers. But much data, especially short-term statistics, is still collected by means of questionnaires and surveys (350,000 questionnaires per year), and Statistics Norway maintains its own CAI-based survey unit with 140 interviewers. Statistics Norway may impose upon any person or legal unit an obligation to provide information for the production of official statistics.

### Research

The research department was established in 1950 and is one of the largest social science institutes in Norway. The research objectives are: to provide empirically-based knowledge of the Norwegian society, to develop analytical tools for planning and policy-making within the government, to analyse statistics as part of a quality control and, finally, to develop statistical methods for producing and presenting statistics.

Research is being done in several areas—modelling, monitoring and forecasting economic, environmental and social trends. Research units are: social and demographic research, public economics, resource and environmen-

tal economics, macroeconomics, micro-econometrics and statistical methods and standards.

### Dissemination of statistics

Statistics Norway's independent role implies that it decides *what, when* and *how* to publish statistics and analyses. The internet is now the main channel for the dissemination of statistics; Statistics Norway's web pages have about 2 million 'hits' every month. All statistics are also released in the internet. Last year, a total of 750 statistical releases were published (see section *Historical Statistics* of this newsletter for a presentation of the *Statistical Yearbook of Norway 2000*).

The internet release ensures that all users get access to the statistical releases simultaneously and implies a strict policy of non-differentiated treatment; ministries, the media and the public are all treated equally. To ensure that all users have equal access, all statistics made available on the web site may be used (read, copied, downloaded) free of charge. Statistics are released according to a release calendar that covers the next four months and is updated every week.

In spite of the almost explosive increase in internet publishing, the number of printed publications is also increasing. After release, statistics are published in reference publications (mainly tables and meta data) and in more analytical periodicals and research reports. Almost all printed publications are also available, free of charge, on Statistics Norway's web site (Source: <http://www.ssb.no>).

*Further information:* Statistics Norway, Sales and subscription service, N-2225 Kongsvinger, Norway. Tel.: +47 62 88 55 00, Fax.: +47 62 88 55 95, E-mail: [salg-abonnement@ssb.no](mailto:salg-abonnement@ssb.no); <http://www.ssb.no>.

### Institut National de Statistique, Belgium

Recently, the *Institut National de Statistique* (INS) (National Institute of Statistics), launched its web site, <http://statbel.fgov.be>. It provides a wide variety of statistical data.

The section *statistics* presents a selection of annual figures, illustrated by graphs and maps, which is able to present a coherent picture of Belgian

society. Apart from the statistics produced by the INS, statistical information from other public authorities is included.

The section *economic indicators*, presented as an index, offers a general and up-to-date appraisal of the Belgian economy. Here, further links to homepages presenting official indicators are to be found.

The online accessible files (*fichiers téléchargeables*) make ready to use and detailed figures available.

*Survey 2001 (Enquête 2001)* gives information on the last census and the General Socio-economic Survey to come.

*Press communications:* The INS pursues a policy of openness in its relationship with the press.

*Recent publications:* A short presentation informs about the latest products.

*Links* to statistical institutes and statistical journals are provided.

*Further information:* Institut National de Statistique (INS), Rue de Louvain 44, 1000 Bruxelles, Belgique. Tel.: +32 (0)2 548 63 65, Fax.: +32 (0)2 548 63 67, E-mail: [info@statbel.mineco.fgov.be](mailto:info@statbel.mineco.fgov.be); <http://statbel.fgov.be>.

### Instituto Nacional de Estatística, Portugal

The *Instituto Nacional de Estatística* (INE) (National Statistics Institute) improved its online service. From now on, it offers a catalogue of publications on its web site, <http://www.ine.pt>.

### National Statistics Office, Malta

In October 2000, the Maltese Parliament approved a new law, the Malta Statistics Authority Act XXIV of 2000. Apart from the establishment of the Malta Statistics Authority, the new legislation provides for the establishment of a National Statistics Office.

The Malta Statistics Authority Act 2000 came into force on 1 March 2001. As a result, the Central Office of Statistics has been reconstituted as the National Statistics Office as from that date. The National Statistics Office, which is headed by a Director General, will take over all the func-

tions that previously pertained to the Central Office of Statistics as well as new functions as provided for in the newly enforced legislation.

*Further information:* The Director General, National Statistics Office, Lascaris, Valletta CMR 02, Malta. Tel. (general): (+356) 223221-5, Fax. (general): (+356) 248483/249841, E-mail: [cos@magnet.mt](mailto:cos@magnet.mt); <http://www.magnet.mt/home/cos>.

## Recent Social Reports in Europe

### Social and Cultural Report 2000: The Netherlands in Europe

The *Social and Cultural Report 2000* (Sociaal en Cultureel Rapport 2000) was launched in September 2000. This edition of the report, which is published once every two years, is almost entirely devoted to a comparison between the Netherlands and its European neighbours. It examines how the Netherlands is fairing in comparison with the other countries in the European Union. Each chapter looks into this question in some detail. Some also look at a particular domestic issue.

Chapter titles are: demographics; the economy and government finances; public administration; participation; norms and values; time division and structuring; health and health care; employment; social security; housing; education; leisure, the media and cultural affairs; justice and criminal procedure.

*Social and Cultural Report 2000: The Netherlands in Europe.* Social and Cultural Planning Office: The Hague, September 2000. ISBN 90-377-0015-2, 632 pp., NLG 75 (also available in Dutch).

The report is available in bookstores. You can also order it from the SCP (fax: +31-70-3407044, e-mail: [bestel@scp.nl](mailto:bestel@scp.nl)) or via the web site [www.scp.nl](http://www.scp.nl).

*Further information:* Elly Bokma, SCP Information Officer. Tel.: +31-70-3407788 (no orders).

## Historical Statistics

The following text on the *Statistical Yearbook of Norway 2000* is taken from the homepage of Statistics Nor-

way (<http://www.ssb.no/english/subjects/00/histstat/>). Only slight stylistic adaptations were made.

‘The *Statistical Yearbook of Norway* is a useful reference work at home, at schools, and in professional contexts. With the help of 734 tables, graphs and maps, Statistics Norway presents a cross-section of updated information about the Norwegian society in a form most people can use.

Strongly influenced by the turn of the millenium, the *Statistical Yearbook of Norway 2000* (119th issue/published 09/2000) also contains a number of *historical tables*. Many of the tables go all the way back to the nineteenth century and provide a good insight into the trend up to the present.

The tables are arranged by subject and introduce each chapter in the yearbook. Even though both the Statistical Yearbook and yearly publications in the series Official Statistics of Norway (NOS) contain time series, the main rule has been to publish historical statistics in separate publications. The first of these, Statistical Survey 1914, was published in connection with the centennial celebration of the Norwegian Constitution and consisted of 46 tables. It was issued in a new expanded edition in 1926 to mark the 50th anniversary of the Central Bureau of Statistics (the former name of Statistics Norway). Since 1914, six editions of historical statistics have been published. The most recent one, which came out in 1995, had 697 pages and is still available.

This is the first time that historical statistics are published together with the Statistical Yearbook. The turn of the millennium is a special occasion for looking back, and Statistics Norway wants to contribute with statistics that will help us reflect upon times that are past but still present in and an inseparable part of our self-awareness and the institutions’ history.

What are historical statistics? By historical statistics we mean time series, but there is no exact answer to the question for precisely how long a time series must be before it can be called historical. As a rule, tables that were formerly published as historical statistics had to constitute a time series

that led up to the present. These tables were selected and edited by tracing existing statistics as far back as possible. This selection principle was modified this time; many time series are included even though it was not possible to include present-day tables.

Some statistics disappear either because the subjects, for one reason or another, are no longer of interest, or because the activity the statistics are supposed to describe disappears. In the selection of tables presented in the yearbook, there are many examples of this, such as the losses in wartime during the First and Second World Wars, Norwegian companies’ pelagic whaling, the floating of timber on Norway’s major watercourses and the monthly hiring of seamen on sailing ships. These tables are included in order to present statistics not just as a source for demography, economic history and social history, but also as material for the collective memory.

The tables have two main sources: one or more of the previous editions of historical statistics and individual publications in the series Official Statistics of Norway (NOS). As a rule, a combination of these sources is employed. The volumes published by Official Statistics of Norway that were issued in the 1860s, usually included a historical retrospective, among other things with references to the statistical system they were in the process of replacing, i.e. the tables that accompanied the county governors’ five-year reports. In some areas extensive use has been made of these surveys.

The censuses and the statistics of the populations trend are another main source. This data has been employed to prepare the plate (on the end leaf) in the front of the yearbook. At the very back (on the other end leaf), a copy of some of the background material has been reprinted: the general table for births and deaths in Norway, Denmark (with its duchies) and Iceland for 1735–1765. Peter Hersleb, the bishop of Akershus diocese (1730–1737), instructed his priests how to fill out the parish registers and introduced a system of yearly reporting of births and deaths starting on 30 December 1735. The references under each table spe-

cify which publications the figures have been taken from. The reference to Statistics Norway's home page gives information about what kind of statistics have been prepared in the area at present.

Nearly all statistics are revised and nearly every revision means that comparisons of data from one year with another cannot be made without reservation. In the notes accompanying the tables, attention has been called to the substance of some of these revisions and to how they have affected the data.'

For more information, readers are referred to the text of Statistical Survey 1948, Historical Statistics 1968 and Historical Statistics 1994 (<http://www.ssb.no/english/subjects/00/hist-stat/>). Tables contained in the *Statistical Yearbook of Norway 2000* are also available on the web site <http://www.ssb.no/english/yearbook>.

## Journals and Newsletters

### Family Policy Digest

The *Digest* is a new monthly publication for anyone with an interest in family policy. Issue one of the Family Policy Studies Centre's (FPSC, London) roundup of news about parliamentary and voluntary sector developments in family policy in the United Kingdom appeared in February 2000. Especially for staff in small voluntary organisations who may not have the resources to monitor these publications for themselves and for larger organisations who have a very focused expertise and would welcome a wider overview the ten annual issues of the *Digest* might become a useful tool.

The *Digest* will be mailed to subscribers in the second week of February, March, April, May, June, July, August, October, November, December (events in December and August will be covered in the issues mailed in early February and October). The subscription year runs from 1 January to 31 December. An annual subscription costs £60.00. If you join during the year you will pay only for the number of issues you receive in that year. Choose whether to receive

the *Digest* by mail or through the Centre's website.

For a sample copy please contact the FPSC on 020 7388 5900, or e-mail the Centre on [fpse@mailbox.ulcc.ac.uk](mailto:fpse@mailbox.ulcc.ac.uk). You may also visit the FPSC's website, <http://www.fpse.org.uk>.

### Schmollers Jahrbuch: Zeitschrift für Wirtschafts- und Sozialwissenschaften. Journal of Applied Social Science Studies

The title *Journal of Applied Social Science Studies* is new, but the journal itself is old. It was founded about 120 years ago under the title *Jahrbuch für Gesetzgebung, Verwaltung und Rechtspflege des Deutschen Reiches* (Journal for Legislation, Public Administration and Judicature in Germany). It became famous under the title *Schmollers Jahrbuch für Gesetzgebung, Verwaltung und Volkswirtschaft* (Schmollers Journal of Legislation, Public Administration and Economics). Gustav von Schmoller was an influential economist at the beginning of the century. *Schmollers Jahrbuch* was published from 1913 to 1967. From 1968 to 1999 the German Economic Association ('Verein für Socialpolitik') edited the journal under the title *Zeitschrift für Wirtschafts- und Sozialwissenschaften* (Journal of Economics and Social Sciences).

In 2000, the idea of *Schmollers Jahrbuch* was revitalized as a forum for interdisciplinary studies as well as applied *social sciences*, that means, research applying social science methods to problems of the 'real world'. Theoretical, empirical and historical methods are appropriate as long as research is applied to practice. The journal is bilingual and has access to an international pool of referees which guarantees a high standard of the published contributions. The journal focuses on European topics. Original research in the following fields is welcome: applied studies; interdisciplinary studies, such as labour economics, social policy, public health, educational research; studies on economic history; simulations; policy analysis. *Schmollers Jahrbuch* also invites guest editors to small symposia on

special topics.

*Schmollers Jahrbuch* is a publication issued by the German Institute of Economic Research (Deutsches Institut für Wirtschaftsforschung—DIW, Berlin) and is edited by Gert G. Wagner, Richard V. Burkhauser, Richard Hauser, Werner Jann, Dietmar Petzina, Barbara Riedmüller, Timothy M. Smeeding. Issued quarterly. Language: English, German. Annual subscription: DM 148.00/ sFr 131.00. Subscription rate for students: DM 118.40/ sFr 105.50. Single issue: DM 40.00/ sFr 37.00. (Rates do not include postage). ISSN 0342-1783.

*Submission of papers:* Gert G. Wagner, editor-in-chief, Deutsches Institut für Wirtschaftsforschung (DIW), Königin-Luise-Straße 5, 14191 Berlin, Germany. Tel.: (+ 49-30) 89789290; fax: (+ 49-30) 89789109; e-mail: [schmollers\\_jahrbuch@diw.de](mailto:schmollers_jahrbuch@diw.de).

*Ordering:* Duncker & Humblot GmbH, Postfach 41 03 29, 12113 Berlin, Germany. Fax: (+ 49-30) 79000631; <http://www.duncker-humblot.de>.

### German Economic Review

In 2000, the German Economic Association launched the *German Economic Review*—an alternative attempt to revitalize the idea of *Schmollers Jahrbuch*, which was a forum for applied social sciences. The *German Economic Review* (GER) is an international journal which aims at publishing original and thorough research of general interest in a broad range of *economic disciplines*, including macro- and microeconomics, economic policy, international economics, public economics, finance, and business administration. The scope of research approaches includes theoretical, empirical and experimental work. Innovative and thought-provoking contributions, in particular from younger authors, are especially welcome. The GER also invites guest editors to participate in the production of special editions on topics of current or broad interest.

The official publication of the German Economic Association (Verein für Socialpolitik), GER is supplied to all its members. This guarantees an exceptionally wide circulation, particu-



larly within Europe. Accordingly, a focus on European topics is welcomed. At the same time, GER aims at a wider audience by attracting submissions and by encouraging the participation of and subscriptions from economists around the world.

The GER is edited by an international board of editors and associate editors from Europe and overseas. This ensures access to an international pool of referees and guarantees a high intellectual standard of the published contributions. Editors endeavour to process submissions promptly. GER is published four times a year in English and is available online. Issued quarterly. Annual subscription: £76.00 (institutional), £31.00 (personal). ISSN 1465-6485.

*Submission of papers:* Managing editors are Robin W. Boadway, Queen's University, Ontario, Canada, e-mail: [boadwayr@qed.econ.queensu.ca](mailto:boadwayr@qed.econ.queensu.ca); Bernhard Felderer, Institute for Advanced Studies, Vienna, Austria, e-mail: [ger@ihs.ac.at](mailto:ger@ihs.ac.at); Paul C. De Grauwe, Leuven University, Belgium, e-mail: [paul.degrauwe@econ.kuleuven.ac.be](mailto:paul.degrauwe@econ.kuleuven.ac.be); Stefan Reichelstein, Haas School of Business, University of California at Berkeley, USA, e-mail: [reich@haas.berkeley.edu](mailto:reich@haas.berkeley.edu); Urs Schweizer, Universität Bonn, Germany, e-mail: [office@wipol.uni-bonn.de](mailto:office@wipol.uni-bonn.de).

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### New MZES Publications Working Papers

Since the beginning of 1999 all working papers of the MZES have been published in one common working paper series (ISSN 1437-8574). The following working papers have been released and can be obtained from the MZES, University of Mannheim, D-68131 Mannheim. Tel. +49-621-292-1885, Fax +49-621-292-1735. Working papers published since 1997 are also available over the Internet and can be downloaded. Internet address:

[http://www.mzes.uni-mannheim.de/publi2\\_D.html](http://www.mzes.uni-mannheim.de/publi2_D.html).

Michael Stoiber and Paul W. Thurner: **Der Vergleich von Ratifikationsstrukturen der EU-Mitgliedsländer für Intergouvernementale Verträge: Eine Anwendung des Veto-Spieler Konzeptes.** Mannheim: MZES, 2000 (Working Paper no. 27).

Eibe Riedel: **Verhandlungslösungen im Rahmen des Sozialpakts der Vereinten Nationen.** Mannheim: MZES, 2000 (Working Paper no. 28).

Dirk Hanschel: **Environment and Human Rights: Cooperative Means of Regime Implementation.** Mannheim: MZES, 2000 (Working Paper no. 29).

Sonja Haug: **Klassische und neuere Theorien der Migration.** Mannheim: MZES, 2000 (Working Paper no. 30).

Birgit Hellmann, Michèle Knodt and Beate Kohler-Koch: **Globalisierung und Integration: Strategievorstellungen deutscher Parlamentarier.** Mannheim: MZES, 2000 (Working Paper no. 31).

Cornelia Kristen: **Ethnic Differences in Educational Placement: The Transition from Primary to Secondary Schooling.** Mannheim: MZES, 2000 (Working Paper no. 32).

Jan van Deth und Martin Elff: **Political Involvement and Apathy in Europe 1973–1998.** Mannheim: MZES, 2000 (Working Paper no. 33).

### New Books from MZES

Knodt, Michèle, and Beate Kohler-Koch, eds.: **Deutschland zwischen Europäisierung und Selbstbehauptung.** [Mannheimer Jahrbuch für Europäische Sozialforschung, vol. 5]. Frankfurt am Main: Campus, 2000. 474 pp., DM 128.00, ISBN 3-593-36618-5.

Thomas Mann already envisaged that 'Germany would become European'. This yearbook looks into the question how far this wish has become reality today. It analyses different political fields in a comparative perspective and examines how and to what extent the integration of Germany into the European organizations leads to a permeation of national politics and to an adaptation of behaviour and political structures. It becomes evident that Europeanization is by no means equivalent with uniformity and can well be used as a strategy of self-assertion.

Bräuninger, Thomas: **Internationale Institutionenpolitik: Die Wahl von Entscheidungsregeln für die Meeresbodenbehörde.** [Mannheimer Bei-

träge zur politischen Soziologie und positiven politischen Theorie. Ed. Franz Urban Pappi and Jan van Deth, vol. 2]. Frankfurt/New York: Campus, 2000. 297 pp., DM 68.00, ISBN 3-593-36631-2.

Based on the example of the 'seabed authority', Thomas Bräuninger examines how agreements on the establishment of international institutions can be reached in international negotiation systems with a large number of states and considering the conflicts resulting from diverging interests. The empirical analysis of the territorial conflicts of 180 states and the description of potential partial conflicts give a realistic picture of a complex, multilateral negotiating situation.

### New CD-ROM issued by the MZES

Maucher, Mathias, and Thomas Bahle, eds.: **MZES/EURODATA Family Policy Database.** Mannheim: MZES/EURODATA, 2000.

The database provides quantitative and qualitative information on family policies in 16 European countries, all EU-member states as of 2000 except Luxembourg, plus Norway and Poland. It covers five fields of family policy: 1) cash benefits for families in general, 2) cash benefits especially for lone parents, 3) existence minimum (family dimension), 4) child-care services and 5) cash benefits and time-rights related to parenting and caring for children.

The core of the database are quantitative time series provided in standardized form across all countries included, supplemented by country-specific data and institutional information. The time series include data on beneficiaries, benefit rates, service supply (offer), expenditure, and receipts for each individual family policy measure at the lowest possible aggregation level. They cover family policies from their origins or from when data are available up to the present, focusing on the period from the 1960s until the mid-1990s. Information on institutional regulations and comparative classifications is available for most family policies for which time-series data have been established. The database does not contain any family policy indicators, however, nor does it include context data from areas like demography, social security, national accounts or labour market statistics.

Since February 2001, the database has been accessible and distributed on CD-ROM. It has been made available in two versions. The browser-based version is

limited to documented time-series data. The MS ACCESS version, in addition, provides information on institutional regulations and comparative classifications of family policy measures. They are available for most family policies for which time-series data have been established. The changes over time can be listed in a report, documenting each legal amendment or change of a programme property. Moreover, the full version offers additional selection procedures that can also be used in combination, and allows for a variable search.

The product can be ordered for a small user fee of 25 Euro (shipping included). Please send an e-mail to [fpdb@mzes.uni-mannheim.de](mailto:fpdb@mzes.uni-mannheim.de). For more detailed information please visit the project's homepage <http://www.mzes.uni-mannheim.de/projekte/fpdb/>.

By mid February 2001, the 'MZES/EURODATA Family Policy Database' was transferred to the 'European Observatory on Family Matters', until 2004 located at the [Austrian Institute for Family Studies \(ÖIF\)](#) in Vienna. The database will be updated and possibly extended to include other fields. Furthermore, it is planned to establish an online access to at least parts of the database within the next few months.

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### **Forthcoming Events:**

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**The 2001 EISS Annual Colloquium**, 27–29 September 2001, Bergen, Norway.

The Colloquium on *European Social Security and Global Politics* will be organized by the Norwegian section of the EISS (European Institute of Social Security) and the Centre for Social Research, University of Bergen. The meeting will start after

lunch on Thursday, 27th September, and end with a festive dinner at Mount Floyen, overlooking the city of Bergen, Saturday, 29th September.

The general theme of the conference will focus on the challenges of European welfare states in an era of an economically and politically more and more integrated world. To what extent is it likely, possible, or desirable that relatively strong European welfare regimes, embedded in the politics of the nation state, will persist? Given specific values and interests, will or must a new configuration of European welfare states be outlined? Is 'globalisation', or a more international economy and society, more or less conducive to the economic, cultural and political sustainability of comprehensive national welfare states? Is Europe (still) a model for other regions of the world in terms of social security protection and welfare provision, or what, if anything, can Europe learn from others regions? These broadly phrased questions and topics can be approached from several disciplinary perspectives, in a more or less comparative framework, within a long or short time perspective, be studied historically or with a future orientation, on the macro- or micro level, and with a concentration on one or several of various kinds of welfare and social security programmes.

The deadline for submission of proposals and abstracts was 1 March 2001. A selection of papers accepted and presented will be published in the EISS Yearbook (Kluwer Law).

If you have questions regarding the Colloquium, please contact the Chair of the Program Committee, Professor Stein Kuhnle ([stein.kuhnle@isp.uib.no](mailto:stein.kuhnle@isp.uib.no); Tel.: 47-55582179). Information can also be

obtained from Rut Fjellberg, Centre for Social Research ([rut.fjellberg@sefos.uib.no](mailto:rut.fjellberg@sefos.uib.no); Tel.: 47-55589714).

**EURESCO Conferences.** A Programme of the European Science Foundation with the support of the European Commission.

1. *The Second Demographic Transition in Europe:* Euroconference on Family and Fertility Change in Modern European Societies: Explorations and Explanations of Recent Developments. Chaired by H.-P. Kohler (Rostock, Germany), Bad Herrenalb (Germany), 23–28 June.
2. *European Societies or European Society?* Euroconference on European Welfare States and the Changing Life Course. Chaired by R. Breen (Firenze, Italy), Kerkrade (The Netherlands), 6–10 October.

Conferences are open to scientists worldwide, whether from academia or industry. Participation is limited to about 100 (deadline for applications: 3–4 months before a conference). The emphasis will be on discussion about new developments. The conference fee covers registration, full board and lodging. Grants are available, in particular for nationals from EU or Associated States under 35. Limited funding for participants from Central and Eastern Europe may also be available.

For up-to-date information and an on-line application form visit the EURESCO web site at <http://www.esf.org/euresco> or contact the Head of the EURESCO Unit: Dr. J. Hendekovic. European Science Foundation, 1 quai Lezay-Marnésia, 67080 Strasbourg Cedex, France. Tel.: +33 (0)3 88 76 71 35; Fax.: +33 (0)3 88 36 69 87; e-mail: [euresco@esf.org](mailto:euresco@esf.org).

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## EURODATA Research Archive

The *EURODATA Research Archive* is an infrastructural unit of the *Mannheim Centre for European Social Research (MZES)* at the University of Mannheim (Germany). The archive has two basic objectives which are closely related to each other:

- € to provide an adequate data infrastructure for the Centre's comparative research on European societies and European integration;
- € to contribute to the establishment of a European infrastructure for comparative social research.

EURODATA's work is structured by own medium-term development and three-annual work plans, relating to three areas of activity:

- € the systematic and continuous provision of metainformation on official statistics and social science data from the private sector (information archive);
- € the development and maintenance of a library with statistical publications from statistical institutes, ministries, para-official institutions and certain intermediary organisations from the private sector (statistics library);
- € the provision of computerised information, with a particular focus on the development of an integrated file system with historical time series and institutional information (file archive).

EURODATA Research Archive  
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## EURODATA Newsletter

This newsletter is intended to contribute to facilitate data-based comparative research on European societies and polities. It is a product of the EURODATA Research Archive and has three major objectives:

- € to disseminate information on the research activities of the Mannheim Centre for European Social Research, with particular emphasis on data-generating cross-national research the archive is involved in;
- € to provide information on European data infrastructures and important developments;
- € to provide a forum for the exchange of information on ongoing comparative social research on European societies and on European integration.

The newsletter is intended to be an open forum: contributions from other research institutes and individual researchers are always welcome. The EURODATA Newsletter will, as a rule, be divided into eight sections: Feature reports substantive findings from on-going cross-national research. Data Infrastructure reports on data institutions such as data archives, governmental and non-governmental organisations, and covers historical developments and current modes of access to data. Research Institutes presents profiles of research institutions with a cross-national orientation. Research Groups and Projects informs on cooperations and networks in comparative social research on Europe. Computer deals with specific aspects of electronic information processing and the use of electronic networks in comparative research. Country Profile provides background information on individual countries. Noticeboard provides general news including information about new statistics, recent books and studies, conference reports and announcements.

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