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**Theme: Addressing inequalities and challenges to social
inclusion through fiscal, wage and social protection policies**

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The Secretary-General has received the following statement, which is being circulated in accordance with paragraphs 36 and 37 of Economic and Social Council resolution 1996/31.

* The present statement is issued without formal editing.



Statement

Inequalities in family policy

Support of parents in the care for a child under 3 years old is an essential part of family policy. However, adopted solutions differ in the level of effectiveness and parents' assessments. Inequalities and exclusions associated with the child care system result from a lack of respect for an autonomy of the family and its decisions. Meanwhile, this key component of family policy is of great importance and, in the long term, it can significantly determine the demographic and economic potential of the state.

The modern solution of child care for children up to 3 years old, implemented by some countries, is based on the assumption of two models:

- **Etatistic Model** — under this model, the state uses of public funds to support only one child care that is preferred by the authorities, mostly the institutional care provided in nurseries. The possibility of creating child care institutions is strictly regulated by the state. The etatistic model also involves the creation of mandatory paternity quotas as part of parental leave, which means that parents have a limited opportunity to dispose of paternal leave.
- **Subsidiary Model** — is based on respect for the autonomy of the family and leaves parents, in accordance with the principle of subsidiarity, to decide upon the form of care for small children that should be supported by the public authorities. Legislation under the subsidiary model leaves a significant margin of discretion in the creation of child care institutions and provides a wide range of their forms.

Solutions implementing significant elements of the Subsidiary Model are carried out in countries where the overall fertility rate is among the highest in Europe, including Finland and France. In a number of countries, its introduction coincided with the beginning of an upward trend in the overall fertility rate. The Etatistic Model is implemented primarily in the countries of former Soviet Union and the Eastern former bloc and is largely the relic of the legislation and social policy of the socialist era. Its elements are present in some countries of western Europe, including Germany. There are no examples of countries, in the analysed European countries (the Czech Republic, Great Britain, France, Finland, Estonia, Hungary, Slovakia, Lithuania, Russia, Germany, Italy) in which unilateral increases in investment in nursery care has coincided with the increase in the total fertility rate.

Subsidiary Model

The Subsidiary Model is implemented in three basic formulas: (a) care voucher, (b) long parental leave, (c) tax reliefs related to child care in the field of income taxes. Relatively long parental leave is granted to parents in the Czech Republic, Lithuania, Russia and Hungary. Care voucher in different variants, parents may have in Finland and France. Tax relief related to child care are still rare — to a varying extend, it is envisaged by the Great Britain and some states in the United States. These instruments, in principle, exist in parallel with the mechanisms of family policy, which are addressed to all families with minor children.

Care Voucher

In place of the planned significant increase in state budget expenditures on the development of day-care nurseries, effective solutions should be introduced that provide parents free choice of child care. Such a solution may be e.g. the introduction of a nationwide care voucher from birth of a second and third child, which ensures

respect for the different forms of child care and will allow parents to choose between institutional collective care, home care and other forms of child care. The introduction of care vouchers can also be convenient for parents, whose children cannot benefit from institutional collective care, in particular for the residents of rural areas, where the opportunities for institutional care network development are very limited. The care voucher will allow the implementation of diverse needs related to child care that various groups of parents have. The introduction of the voucher can also bring savings due to administrative costs that are much lower than in the case of public institutional care.

Tax relief

An alternative or additional support to care voucher could be a tax relief in area of personal income tax for parents of all children under 3 years old or parents of those children who do not benefit from state-funded institutional care. In the case of simultaneous functioning of both instruments, the amount of such a relief may be correlated with the value of care voucher, which would be then correspondingly lower.

Parental leave

An alternative or supporting solution to care voucher could be the extension of paid parental leave. Longer parental leave could be introduced gradually. The opportunity for parents of young children to extend leave for additional year in the event of the birth of the second or subsequent offspring within 48 months, could be an incentive to accept the next child.

Flexible forms of paid work

Expanding the offer of forms of child care should be an important element of state policy, but it must be supported by a number of other activities. To this end, states should act to popularize flexible forms of paid employment, because they allow reconciliation of private and family life. One of possible solutions in this regard is the introduction of a statutory guarantee enabling parents to take up work with the present employer in a flexible or part-time form.

Public opinion polls

In those countries where public opinion polls have been conducted on the assessment of different family policy models in the child care system for children under 3 years old, dominate assessments that the public authorities should ensure different forms of child care, including home care. In Poland, for example, as many as 60,95% of respondents said that parents should have an influence on what form of care public money will be allocated to. In Hungary, a vast majority of parents are in favour of the care performed directly by parents, and 56% of parents are using the help of grandparents in child care. In the Czech Republic 38% of respondents indicated that they count on the public child care and at the same time 58% of respondents stated that the child in the preschool age should be looked after mainly by family members. Models based on the one-side funding of nurseries does not, in principle, find support of respondents.

Conclusions

Public authorities should to a greater extent respect and protect the autonomy of the family and its needs. For this purpose, it is recommended to change the method of spending funds previously allocated to collective care (mainly nurseries), so that they can support other forms of child care, including home care exercised by parents, grandparents, family members, or nannies. It is the best interest of a child and parents' needs that should determine how money will be spent in a particular case of child care.