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A historical perspective

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Gender Regimes and Welfare States in France: A historical perspective

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Abstract

This paper has a twofold aim. First, we will analyze the system of family benefits in relation with the income tax system in France through the adoption of a historical and gender perspective. While typologies of welfare states frequently neglect taxation, in our view, one must take family taxation into account because it provides incentives and disincentives for paid income. Moreover, in the case of France, a close relationship exists between family benefits and taxation on income, one that stems from certain discussions—discussions led to the birth of the French system. Second, we will demonstrate how and to what extent France has moved away from the male-breadwinner model. However, any decline of the male-breadwinner model does not, in turn, indicate a corresponding shift toward a dual caregiver model. Indeed, the current French model has ambiguous effects on gender relations.

Keywords

Gender regimes, gender relations, unpaid work, French policy reform

JEL Codes: J16, J18, J21

Introduction

In contrast to both the United Kingdom—which long considered the family to fall essentially within the private domain¹—and to Germany²—where a strong emphasis is put on the principle of subsidiarity, France has an explicit family policy wherein it conceptualizes the family as an institution requiring state support.

In 2008, French family-children benefits accounted for 8.4 percent of the nation's total social benefits and 2.5 percent of GDP; in contrast, the average for the EU-27 was 8.3 percent of total benefits and 2.1 percent of GDP (Antonella Puglia 2011; see also Appendix and Table 1). Although these statistics enable international comparisons, they do not take into account tax benefits or credits, nor do they consider some benefits modulated according to the family

¹ Since 1997, the Labour Government has placed balancing work and family life high on the agenda (see Jane Lewis and Mary Campbell 2007).

² However, Germany has undertaken recent reforms in family policy aimed at promoting social investment via early childhood education and supporting parents to balance work and family responsibilities, thereby also tackling the fertility issue.

composition. Last, the French welfare-state effort with respect to children and families amounts to between 3 to 5 percent of GDP.

In the comparative literature on welfare states as relates to regime typology, France holds a paradoxical place. Applying Gøsta Esping Andersen's typology classifies France into the conservative-corporatist regime. However, when adopting a gender perspective, France diverges from the conservative-corporatist regime. Marcia K. Meyers, Janet C. Gornik and Katherin E. Ross (1999) have cited childcare provisions and parental-leave schemes as both variations of and defining properties of welfare states. Their research has focused on the extent to which the state can help mothers of young children combine paid work and motherhood. This clusters France with Belgium, Finland, Denmark, Sweden, and Italy. Linda Hantrais and Marie-Thérèse Letablier (1996) outline several models of work-family reconciliation in Europe via their analysis of the package of maternity and parental leave, work-time arrangements, and childcare provisions in relation to the patterns of female employment. France belongs to the group of countries that includes Belgium and the Nordic states—these share the characteristic of “a juxtaposition of family and employment with state support,” although their policy logics differ.³ Jonathan Bradshaw and Naomi Finch's study (2002) of the child-benefit package in 22 countries indicates that France is on the fourth place in the league table.⁴ In particular, France's child support package aims to relieve child poverty. Barbara B. Bergmann (1997) compares programs for families with children in France with those in the United States and explains the differing child-poverty rates by the level and the structure of these programs. Many also consider France a type of halfway-house on the continuum between the “woman-friendly” states of Scandinavia and the liberal *laissez-faire* Anglo-Saxon countries. Indeed, France represents a “modified male breadwinner” state in Jane Lewis's typology (1992) not only because French women have gained status and rights as wives, mothers, and workers, but also because they have historically been able to combine the roles of mothers and workers. French women's labor-force participation remains relatively high although natalist concerns guide family policy in addition to favoring extensive families. At the same time, however, public provision of childcare supports women's employment. A well-developed public preschool system covers almost all children between the ages of three and six. Susan Pedersen (1993) arrives at a similar conclusion when she contrasts the logics

³ Two other models of work-life balance are distinguished: a model alternating work and family incentives (Austria, Germany, Italy, Luxembourg and the Netherlands) and a non-interventionist model (The United Kingdom, Ireland, Greece, Portugal, and Spain).

⁴ The overall ranking is based on the average child benefit package (cash benefits, tax relief or service in kind which support families with children) paid to a « representative » sample of families. The situation described is at July 2001.

that underlie the formation of the welfare states of France and the United Kingdom. She describes the French welfare state as parental and directed to the horizontal redistribution across families—in sharp contrast to the British welfare state, structured around the male breadwinner model.

Comparative feminist scholarship appears to offer favorable evaluations of the effects of French family policy on women. In reality, one can find strongly conflicting interpretations of this subject in the literature. According to Jane Jenson and Mariette Sineau (1998), French women have obtained formal rights in the labor market, but real equality between women and men has made little progress. Concerning Kimberly Morgan (2002), she shows that the place of France in the comparative analysis focused on early childhood policies is over-valued because of the country's highly developed public preschool system—attended by almost all three-to-six-year-old children. Moreover, France has recently reformed the childcare policy intended for children under the age of three in an attempt to introduce more flexible and individualized forms of childcare—at the expense of public childcare centers. Thus, market forces have come to play a larger part in family arrangements. These reforms have affected the development of the domestic services sector, which has become increasingly feminized, thereby reinforcing labor market segregation and weakening gender equality.

By selecting social care services both for children and elderly people as a gender-relevant dimension, one can also reconsider the French case within the conservative-corporatist welfare states. Differing from Germany and the Netherlands, France forms a cluster with Belgium and Italy because they each provide high levels of public provisions for children and make fewer provisions for dependent adults (Diane Sainsbury 1999: 246).

Therefore, although France holds a relatively unusual place amongst conservative-corporatist welfare states, feminist and comparative analyses on welfare state regimes present researcher with a curious puzzle about the impact of French welfare policies on the situation of women and on the structuring of gender relations. The fact that scholars often examine the French model in a given period (the period between the wars, the 1980s and 1990s, and so forth) may, in part, explain this seeming contradiction in the literature. Moreover, the assessment of the extent to which family-friendly policies characterize France could be quite different when one takes into account both care for children and for elderly people, in particular because France has been historically more concerned with the welfare of children than that of the elderly. Indeed, it is only in the early 2000s that France has developed specific policies to deal with the increased need for care for dependent elderly people.

This paper has a twofold aim. First, we will analyze the system of family benefits in relation with the income tax system in France through the adoption of a historical and gender perspective. While typologies of welfare states frequently neglect taxation, in our view, one must take family taxation into account because it provides incentives and disincentives for paid income.⁵ The interaction of the tax system with the benefit system may also encourage lower-income women to stay at home. Moreover, in the case of France, a close relationship exists between family benefits and taxation on income, one that stems from certain discussions—discussions led to the birth of the French system. To understand these relationships, one must first understand the content of these debates. Second, we will demonstrate how and to what extent France has moved away from the male-breadwinner model. However, any decline of the male-breadwinner model does not, in turn, indicate a corresponding shift toward a dual caregiver model. Indeed, the current French model has ambiguous effects on gender relations.

Our approach in this study is to analyze the specific policy content and reform trajectories in France because this provides a more complete and coherent view of the French welfare state. To assess the extent to which France has evolved toward the dual earner family-policy model, we draw on Rosemary Crompton's framework to explore national variations in gender relations and division of labor as well as the shift from the male breadwinner model toward another model. A continuum reflecting different patterns of male and female paid work and arrangements for care represent the "gender regimes" or "gender systems"; it shows a range of models from traditional male breadwinner/female caregiver arrangements, to current partial modifications (dual earner/female part-time caregiver; dual earner/state caregiver or dual earner/marketized caregiver), to an idealized model "dual earner/dual caregiver" in which an equal distribution of care work and waged labor between men and women becomes possible⁶ (Rosemary Crompton 1999). Each of these models is grounded in

⁵ The tax issues that are often examined using a gender perspective include the problem of tax evasion (for example, see Klarita Gërçhami 2007 ; John Hasseldine and Peggy A. Hite 2003) or are addressed in the debate on the individualization of social rights (for example, see Danièle Meulders and Maria Jepsen 2002).

⁶ Jane Lewis's continuum (2001) differs slightly from that of Rosemary Crompton. She distinguishes full-time, short part-time or long part-time work in the patterns of female employment; in addition, his continuum includes single mothers. Single mothers challenge both mainstream and feminist typologies as well as social policies. On the one hand, the male breadwinner has been a central part of the framework used to analyze and understand the nature of welfare provisions. On the other hand, in most countries, policy makers swing from treating single mothers as mothers to treating them as workers (Lewis, 1997). An awareness of the research interest in single mothers in comparative social policy has begun to grow not only because of their increasing importance in quantitative terms in most developed countries, but also because solo mothers provide a litmus test of gendered social rights in different welfare state regimes (Barbara Hobson 1994; see also Randy Albelda, Susan Himmelweit, and Jane Humphries 2004).

a set of assumptions about what the contributions of men and women to households ought to look like. Normative expectations about the roles of men and women underpin the construction of social policies, which, in turn, influence the choice of women to engage in paid work in the labor market or in unpaid caregiving in the home.

Rosemary Crompton stresses that, “the point of the exercise is not to provide a matrix, or static taxonomy, within which nation states may be precisely located. Rather, the aim is to develop a flexible framework through which change may be conceptualized” (1999: 204). Although largely theoretical in its conception, this continuum also serves as a useful tool with which to analyse the trajectories of welfare states between different types of models. We will illustrate this below by showing that French welfare state may be described as having moved from a “male breadwinner model/female caregiver” model toward a “dual-earner/state caregiver” model, yet one with the market playing an increasing role as a provider of care even if families receive subsidies to offset care costs.

1. The roots of the French system of direct and indirect family transfers and the original debates

In the French economic literature devoted to the links between the system of family benefits and family-related tax cuts, scholars challenge three theoretical models:

1) The first model, the “child economic commodity” (or “child as an expense”), relates to the freedom all individuals have to use their incomes in respect to their preference scales. In other words, one can consider becoming a parent as a consumption choice. Yet, why should State authorities help families if the choice of having one child or several children stems from diverse “family oriented” individual preferences? Along these lines, Gary Becker’s “new economy of the family” suggests that a child should be considered as a good the household “consumes” (Gary Becker 1981).

2) The second model presents the education of children by families as a provision of services contributing to all society. In this conception, the system of direct and indirect family transfers reflect a pattern of monetary state aids, compensating for the advantages the society derives from such households taking care of inactive persons (children). Strict equality must rule the transfers’ sharing so that the model can be called “equalitarian”. Family-related tax cuts and allowances ought to be directly proportional to the number of children. In other words, the state pays the family allowances regardless of the parents’ income, and the income-tax calculation depends directly on their net income without taking into account family-oriented tax cuts.

3) The parity concept in terms of living standards serves as the basis of the third model. The system of direct and indirect family transfers encompasses a twofold combination of family aids. First, the income tax must be modulated in order to reflect the taxpayer's ability to pay in a specific manner. The purpose of the income tax is to ensure an equitable distribution of income taxation between families that are different in size but identical in standards of living (Gérard Calot 1986; Henri Sterdyniak 1992; Réjane Hugouneq and Henri Sterdyniak 1999). In other words, this specific interpretation of the income tax reflects a conception of horizontal equity defined as "parity between families". When households face identical pre-tax incomes but different family configurations, the income tax function needs to preserve the equality of post-tax equality in standards of living. The outcome reflects the diverging tax burdens, leading to similar "lowering of living standards" (Gérard Calot 1980: 1212). One can measure the equivalent standard of living of pre-tax income by income per consumption unit.

Second, the purposes of direct family transfers are twofold. Family allowances partially compensate for the expenses of having a child. The other family benefits form part of the redistributive system, which unifies some family benefits favoring the least well-off families. Last, this third model relates both to the principle of compensation and to the principle of the ability to contribute (Ai-Thu Dang and Jean-Marie Monnier 2004). One can relate the French system of family transfers to the third theoretical model because of its transformation after the Second World War.

By the end of the nineteenth century, the defeat of 1870 and the following political crisis had given rise to an awareness of France's shrinking population. Many advocates of a public, family-oriented intervention directly connected the decline of the French birth rate during that century to the loss of French political influence.

On the contrary, some opponents to any public intervention in this field supported the old "individualistic conception" that distrusted the "Family", viewing it as an oppressive institution. These advocates took significant inspiration from the French Revolution and the equalitarian principles of France's 1789 Declaration of Human Rights. On this basis, the civil code (1804) recognized the right of divorce and set up equalitarian transmission rules for the successions. The "interventionists" saw the addition of the civil code's new legal system and of the policy of "laissez-faire" in the Family's field as responsible for Malthusian behaviour in French households. They accused the individualistic conception of helping cause the "moral crisis"—the decline of the family's place in the society and of the social status of being a father. Far from representing a unanimity of opinions, one can further divide the

“interventionist party” into the “family-oriented” and the “natality-oriented” schools of thought (Michel Villac 1993).

The social principles of Roman Catholic doctrine partially inspired the “family-oriented” framework, which emphasized the moral and institutional role the Family played and pointed out its ethical value. The defenders of the “familialist” agenda focused, for example, on large families⁷ presented as a political model with, among their principle claims, the concept of the “family vote”.⁸

The “familialist” framework held major influence at the beginning of the French family benefits system (Henri Hatzfeld 1989). At the end of the nineteenth century, some catholic entrepreneurs set up in their factories an “overwage” (*sur salaire*) system for workers who were heads of their families. The famous Pope Leon XIII encyclical, *Rerum novarum* (1891), directly inspired these efforts. This encyclical based its social teaching on two connected fields: the importance of the family in establishing moral values and the justice principles in terms of workers’ income. According to this teaching, a fair wage for the head of the family must allow his family a fair life. Without any apparent link to the production level, the “overwage” system relied on the number of children in working families. Compensation structures ensured its financial and organizational management. The entrepreneurs’ representatives managed the system, distributing the benefit and the financial share. It was generalised with the laws of both 1932 and 1938–1939, which formalized a “familialist” and “natalist” family policy (Alain Barjot 1972). The “natalist” framework, in particular, influenced the 1938–1939 reforms of the family code, creating a system of family allowances that progressed according to the number of children.

The “natalist” framework focused on increasing the birth rate via efficient means. According to the defenders of this agenda, the emergence of financial incentives encouraging the families’ fertility became the leading problem. They pointed to the weak purchasing power of large families and stressed the awfulness of their living conditions, especially the least well-off families⁹. They suggested that the financial incentives encourage young households to have two or three children quickly.

If the Second World War and the Vichy’s government did not completely interrupt the family benefits program, the year 1945 brought a period of renewal. At the end of the war, the French analysed the defeat of 1940 in a manner similar to how they analysed the defeat of

⁷ With six or seven children.

⁸ It consisted of giving an additional vote to the head of the family in case of large families.

⁹ According to the natalist defenders, a family with three children is the normal familial model.

1870. According to the interventionist camp, the population decline had caused the French military and political collapses. The system of family benefits was insufficient in preventing this decline because of its weakness, except during a short period of time after the 1938—1939 reforms. Critics underscored the inadequacy of the tax system. A system of fixed-rate rebates was combined with over-taxation of income for the unmarried households, widowed households, or the households without children. Last, they pointed out the lack of connection between the direct and the indirect family transfers.

After the Second World War, the political influence of the “individualist” camp had weakened; a large consensus emerged on the question of the family policy (Pierre Laroque 1985). The resulting compromise between the “familialist” and the “natalist” camps took the form of different but related laws that connected the family benefits system and the income tax. The “family quotient”, a particular form of a joint system of income taxation¹⁰, remains one of the principal results of this compromise; it was considered in 1945 to be the “sixth” family allowance (Jean-Yves Nizet 1991). This link between the system of family benefits and family-related income-tax cuts still forms the foundation of the French system of direct and indirect family transfers.

All of these debates have shaped the French system. This legacy explains why family policies or policies aimed at reconciling work and family life have balanced between “familialism” and “individualism” over the four last decades. Given this, reforms and measures in the field of family policy often appear ambiguous and contradictory.

2. The evolution of French welfare regime: From the male breadwinner model toward a new model?

We investigate the combined impact of family taxes and benefits on gender relations in France and in the long run. We analyse both policy changes and how the French system has moved from the male breadwinner model toward a dual-earner family model. However,

¹⁰Under the French personal annual progressive tax system, the fiscal unit is not the individual but the household. Each household corresponds to a certain number of tax parts depending on civil status and number of children: a married couple are entitled to two parts, an additional half-part for the first two children and an additional part per child from the third child. Taxable income is divided by the number of parts. The total income tax equals the liable tax on one part multiplied by the number of parts. From the redistributive point of view French income tax favours higher-income families with children in spite of the use of the family quotient ceiling. There is a maximum tax-cut that can be derived from the child part of the family quotient, when comparing with income tax systems of different European countries (Anthony Atkinson, François Bourguignon and Pierre-André Chiappori 1988, Cathal O'Donoghue and Holly Sutherland 1999).

women—even when they have a job—still perform most domestic activities and caring work within the household.

The years since 1945 break into three distinct periods, each of which we analyze below.

2.1 1945–1975: The French male breadwinner model

This stage subdivides into two sub-periods. The first sub-period (1945–1965) really symbolized the rise and ripeness of the male breadwinner model. The second sub-period (1965–1975), characterized by a shift both in the politics of family and of women’s rights, led the way toward a modified male breadwinner model.

Although the French liberation movement gave women the right to vote in 1944 and the preamble to the Constitution marked a shift in the discourse of gender and democratic citizenship, no other notable change in family policy occurred. Since the beginning, French family policy had two main objectives: to raise the birth rate and to compensate partially for the costs of families.

The law of December 31, 1945 put in place the “family quotient” system. This system had two main characteristics. First, joint taxation for married couples became compulsory. It benefited one-earner couples, especially since they had higher incomes. It also benefited those two-earner couples who had a great disparity between the husbands’ and wives’ earnings. Second, because of the family quotient’s child calculation, the tax reduction increased with income. The French family quotient favored higher-income families with (many) children because of the progressivity of the tax schedule, on the one hand, and, on the other, the division by the number of parts often enabled earners to escape the highest tax bracket.

In 1945, the government awarded increased old age insurance benefits to pensioners having had or raised at least three children. This award was proportional to the amount of pension and was not liable to income tax.

The law of August 22, 1946, created pre- and post-natal allowances. The same law increased family allowances substantially. Unlike the family allowances system in the interwar period, family allowances became universal, and they attempted to compensate families for dependent children irrespective of earnings or need. However, they were paid only to families with at least two children. The break with family policy of the 1930s and the 1940s was not complete.

The law of August 22 1946 took up again the device of family benefits set up in 1941, by strongly revaluing the “single-salary allowance” (*Allocation de salaire unique*) for the

second and the third child. Furthermore, this allowance became progressive depending on where in the birth order the child fell. The government initially granted the “single-salary allowance” to families with single wage-earners. It later created the “allowance for women at home raising children” (*Allocation de mère au foyer*), based on the same principle, for farmers’ families in 1955 and for self-employees’ families in 1956. One could interpret these allowances as a rough outline of maternal wage, aimed at discouraging mothers to enter the paid labor force, despite labor shortages during post-war reconstruction.

Until the end of the 1950s and the beginning of the 1960s, the “single-salary allowance” proved a major component of French family policy. It significantly augmented the resources of families with a single earner, especially the families with two or more children. For example, in 1947, the amount of the “single-salary allowance” for a family of two children doubled the family allowance, and the total of these two benefits equalled 90 percent of the average wage of a female worker. For a family of three children, the amounts of the “single-salary allowance” and the family allowances were identical, and their sum represented 150 percent of the average wage of a female worker (Jacqueline Martin 1998: 1135). The “single-salary allowance” and the family allowances were not subject to income tax.

Between 1946 and 1954, the labor-force participation rate of working mothers with two dependant children fell from 23 to 17.5 percent, and, for working mothers with three children or more, their labor-force participation rate decreased from 12.5 to 9.8 percent. In contrast, for working mothers with one child, the rate remained practically unmodified (32 percent in 1946 and 31 percent in 1954). The level at which the “single-salary allowance” was paid was high enough to incentivize mothers of at least two children to stay at home to raise their children or to withdraw from the labor market, especially since their wages were weak at this time and there was little investment in collective nurseries.

The interaction of the income tax system with the family benefits system worked both to keep women out of the labor force and to help male earners to support their dependents. In the post-World War II period, the male breadwinner model underlay both income tax system and family policy. Since the head of the tax household in French tax legislation was the husband until 1983, the family quotient stipulated the housewife as a dependent spouse, and the presence of housewife made the family eligible for the “single-salary allowance”. The system, thus, incorporated a double “housewife bonus”. Both familialist and pronatalist concerns motivated these income tax and social provisions.

The Civil Law and Family Code also reflected the weight of traditional gender ideology. Married women lacked basic civil rights in the marriage according to the Code

Napoléon adopted in 1804, which gave juridical power to husbands. The husband had the right to prevent his wife from working. Paternal authority extended to children and joint authority of the parents did not replace that provision of the law until 1970.

From 1965 onward, a series of reforms both in Civil Law and in family policy would modify the male breadwinner model. France gradually modernized the old family law, the Code Napoléon. The law of July 13, 1965, reformed the law on marriage. Married women gained control over their own property and legal affairs. They also gained new reproductive rights to contraception (the law of December 28, 1967). The law of June 4, 1970, put an end to “paternal power” and granted both parents shared parental authority. It abolished the reference to the head of household in the Civil Code. The law of January 17, 1975, made abortion legal; however, it was not reimbursed by medical insurance until 1982. Last, in the same year, the law of July 11, 1975, permitted divorce by mutual consent.

In the field of family policy, as the labor force participation rate of married women increased from 31.6 percent in 1968 to 40 percent in 1975 and more couples began to cohabitate (Louis Roussel 1978), policymakers no longer tried to impose a family model. Instead, they tended to take into account these socio-economic changes. The issue of childcare appeared on the national agenda in the late 1960s and early 1970s, and the state began to respond to the needs of dual-career couples. According to Pierre Laroque (1985), the 1970s served as the key years in the development of public childcare, even if the effort in this area remained insufficient to meet needs. Thus, between 1970 and 1979, the number of available places in collective day nurseries doubled, and that of family day nurseries almost increased tenfold¹¹. In 1972, the government created an allowance for covering some of the costs of non-parental childcare (*allocation pour frais de garde*). It was mean-tested and targeted at families with working mothers. They also increased the “single-salary allowance” and the “allowance for women at home rising children” with means testing to benefit the families with young children under three. In 1972, an income-related measure (*assurance vieillesse des mères de famille*) aimed at enabling the recipients of the “single-salary allowance” or of the “allowance for women at home rising children” to be affiliated without charge to the old age insurance program. Childrearing became the equivalent of employment. The law of July 4, 1975 abolished the condition of professional activity for granting family benefits. Family benefits became completely generalized. No longer were solely the worker and his family

¹¹ In France, familial day nurseries (*crèches familiales*) are publicly financed and regulated. The childcare providers who care for three children at the most (including their own children) in their home are employed and supervised by regional or local authorities or by voluntary associations.

covered, but now the children of all families whatever they were, were covered. All these measures reflected the state commitment to policy-neutrality regarding a women's role (to engage in paid work or to remain at home to raise their children).

By the early 1970s, a shift toward the creation of targeted and means-tested benefits had occurred (creation of an allowance for orphaned children in 1970, social housing benefits in 1971, new school-year allowance in 1974 and allowance for disabled children and adults in 1975). A concern for vertical redistribution became a priority, although the French Welfare system initially meant to compensate for familial charges (horizontal distribution) universally¹².

2.2 1975–2000: The French male-breadwinner's decline

One may consider the mid-seventies as the beginning of a period of great transformations. The old model of the paternalist family started to erode, and the birth rate decreased. The economic crisis gave rise to a structural and growing mass unemployment. In the meantime, however, the paid-labor participation rates of women—and especially of married women—were constantly growing.

Traditional employment policy based on Keynesian principles could not stop the mass unemployment increase, resulting in the emergence and development of new policies during the eighties and the nineties. These policies stemmed from the development of new forms of employment—part-time and temporary employment.

French family policy was torn between neutrality toward women's employment, on the one hand, and the compensation of child costs, on the other. During this period, family policy evolved and became a part of employment policies by incentivizing mothers of poor families to withdraw from the labor market to raise their child or children.

One can divide this timeframe into two sub-periods. In the first (1975–1983), steps had been taken toward modernizing French family policy. The second one (1984–2000) related to a shift in the doctrine which underlined women's employment policy.

After the election of the new President Valéry Giscard d'Estaing in 1974¹³, the government implemented a set of measures to promote the labor participation of mothers. The law of July 12, 1977, abolished the “single-salary allowance”, the “allowance for women at

¹² There were already some targeted benefits granted using means testing (housing benefits in 1948, and a minimum old-age allowance and a minimum invalidity allowance in 1965) but it was not interpreted as a new orientation in family policy.

¹³ He served as president from 1974 until 1981. In May 1981, the socialist François Mitterand became President of France.

home rising children”, and the allowance covering some of the costs of non-parental childcare that had been created in 1972; in turn, it introduced the “supplementary family allowance” (*complément familial*). This new benefit was means-tested and initially paid to families with at least one child under three years old or to extensive families (three dependent children or more). This new allowance targeted low-income and large families and was not related to women’s employment decisions. The abolition of the “single-salary allowance” and the “allowance for women at home rising children” marked the erosion of the model of housewife.

Moreover, day care services for children below the age of three developed rapidly in the seventies and early eighties. Between 1975 and 1980, the number of enrolment spaces in collective childcare facilities grew by 57,900 places, an increase of 67 percent. Another sign of modernism in the politics of childcare was the law dated May 17, 1977; this awarded official status to childcare providers and determined the state’s licensure requirements. Thus, childcare became professionalized.

However, in a context of high unemployment and falling birth rate, policy biased against women’s employment did not completely disappear. The familialist foundations of the welfare state still underlay public policy. First, the family quotient remained a part of the family transfers system, and its role was strengthened in relation to population concerns. In 1980, the government gave an additional half-part to families with at least five children. In 1981, it granted an additional half-part to families with at least three children. Last, in 1987, it granted an additional half-part to large families for every child beyond the second-born.

Moreover, it implemented two new measures that had a direct negative impact on women’s employment decisions. First, it established the single parent allowance (*Allocation de parent isolé, API*), a minimum-income, means-tested benefit paid to the single parent until the child was 3 years old (long-term API) or during one year (short-term API). The implementation of this allowance decreased the employment rate of single mothers with one child. However, the government implemented this measure in a context of labor market deterioration. Single mothers with young children have been particularly affected by rising unemployment (de Curraize and Périvier 2010). Second, an unpaid parental leave (*congé parental d’éducation*) was created in 1977; this could be taken up to the child’s third birthday. In this case, the employment contract was suspended and no wage was paid to the leave-taker, yet the employer had to ensure the employee could return to employment under the same employment conditions as those of the job the person held earlier.

As in other developed countries, the question of work and family balance emerged in France with the decline of the male breadwinner model. This issue became of crucial importance in political discourses in the mid-eighties. However, in the beginning of the second sub-period, despite of the election of a new president—the left-wing party leader François Mitterrand, the combination of the growth of the public deficit, mass unemployment, and atypical jobs induced harsh economic constraints and changes in public policies. These structural transformations had specific effects on family policy and the women's labor-market-participation incentives.

First, France progressively adopted a new family policy framework tending to develop alternative provisions of affordable full-time or part-time care services. To carry this out, the government created two new allowances: the home-based childcare allowance (*Allocation de garde d'enfant à domicile, AGED*) in 1986 and the allowance subsidizing the employment of a registered childcare provider (*Aide à la famille pour l'emploi d'une assistante maternelle agréée, AFEAMA*) in 1990 (for more details see the Appendix on Family and Childcare Benefits System in France). Two factors completed the framework of direct transfers—first, the presence of an income tax deduction compensating childcare expenses since 1976, and, second, the creation in 1992 of a new income tax cut for employing domestic help.

Moreover, the second sub-period demonstrates a downward shift in the creation of new places in collective childcare arrangements. The AGED allowance and the AFEAMA allowance aimed at developing more privatized and flexible childcare services. Private childcare arrangements lowered the demand for publicly provided childcare and alleviated public expenses. Between 1991 and 2001, the number of AGED recipients increased considerably—from 12,000 to 61,000. The number of AFEAMA recipients reached 598,000 in 2001, compared to 110,000 in 1991. Indeed, from the theoretical point of view adopted here, one may consider these evolutions as a transition from a dual earner/state caregiver model to a dual earner/marketized caregiver model.

Second, the government created a new allowance in 1985: the parental child-rearing allowance (*allocation parentale d'éducation, APE*), granted to families with at least three children, one under the age of 3 (for more details see Appendix on the Family and Childcare Benefits System in France). The APE benefit appeared to be the first direct attempt to incentivize women to withdrawal from the labor market.

These evolutions prepared the way for a policy shift toward balancing work and family. In the context of budget deficits, economic difficulties, and atypical jobs development, the family policy became part of the larger employment policy. The government came to

prefer individualized services over spending on such publicly provided and more costly services as childcares centers. In addition, their development enabled an enlarged role for the labor market, especially for childcare providers, and increased the range of childcare choices offered to parents. The idea of free choice has been the cornerstone of work and family balance discourse and policy since 1980s. It expressed women's right to choose between care and work and about the type of childcare would best suit her family.

Two laws passed in this period played key roles in this overall shift:

1) The law of December 31, 1992, created financial incentives favoring part-time work because of the reduction in the employer's social security contribution.

2) The law of July 25, 1994, led to different changes in family benefits. First, it simplified the AGED allowance and AFEAMA allowance; second, the law introduced part-rate AGED and APE; third, it extended the APE benefit to families with at least two children and reduced the previous employment conditions for applicants.

The immediate and most visible effect of this measure was a fall in the labor participation rate of mothers with two children with the youngest child aged fewer than 3 years. Mothers who experienced frequent unemployment or held low paid, unskilled, and insecure jobs seized the opportunity to withdraw the labor market.¹⁴ In fact, between March 1994 and March 1997, the labor participation rate of mothers with young children dropped from 69 percent to 53.5 percent, the level of the early 1980s. According to different estimates, it affected between 100,000 and 250,000 mothers of two children (one aged under three years) who would have normally continued working after the birth of their second child if the reform was not been implemented (Cedric Afssa 1998, Thomas Piketty 2005).

These laws resulted in the creation of an incentive framework that favored not only lower-educated and less-skilled mothers giving up paid work but also the creation of part-time employment. In the beginning of the nineties, part-time employment represented 12 percent of the employed population; in contrast, by the end of the nineties, it represented more than 18 percent. Women held the great majority of part-time positions: for example, in January 1999, 82.6 percent of part-time employees were women.

2.3 After the decline of French male breadwinner: A long period of transition?

A third distinct period has developed since the end of the nineties featuring several key characteristics:

¹⁴ 98 percent of APE recipients were women.

1) From a macroeconomic point of view, both public deficit and public debt have increased. This, in turn, has strengthened the economic constraints on public policies. The rate of unemployment has remained significant in France, and, hence, part-time jobs, temporary and short-term work contracts continued to hold appeal. These phenomena have directly affected the conditions of women's participation in the labor market. However, the labor force participation rate of women has continuously risen during this third period. The number of childcare places in the collective childcare facilities increased by an average of 1.89 percent per year between 2000 and 2007, but the number of childcare places in traditional collective day-care centers declined favoring open centers, which combine childcare centers, family day care, drop-in childcare centers, and kindergartens in the same space. Since 2000, the development of open centers has aimed at offering more choices to parents and meeting their needs in a context of increasing flexibility of work schedules.

2) The traditional male breadwinner model is no longer dominant. Instead, one can identify two distinct trends.

First, since the seventies, France has experienced a sharp increase in the number of single parents with children, representing 9.4 percent of families with children at home under the age of 25 in 1975 and 21.8 percent in 2008.

Second, both partners working full time has become the most common pattern among couples aged 20–49 wherein at least one partner has a job. The proportion in 2003 was 52 percent, as compared with 45 percent on average in Eu-25 (Christel Aliaga 2005). However, the presence of dependent children influences the rates and patterns of women's employment. In 2003, the figures for part-time work ranged from 21 percent—for women aged 20–49 with one child under 12, to 32 percent—for those with two children, and 45 percent—for those with three or more children.¹⁵ Although the existence of children and their number and age represent important factors in the mother's employment situation, the level of education and the type of employment also explain both the decision to participate in the labor market and the number of hours worked.

3) As in other European countries, the proportion of the older population has expanded in France since the mid-eighties, producing larger numbers of people in need of long-term care. The problem of care for the frail elderly reached the policy agenda by the mid-1980s, but the government did not enact a specific policy toward dependent elderly people until the mid-1990s, despite the existence of numerous expert reports and, between 1991 and 1993, five

¹⁵ Data are based on the Eurostat Labor Force Survey (2003), using a harmonized measure of part-time work and defining part time as working up to 30 hours a week.

proposals for laws on dependent care and on the implementation of a dependence allowance for elderly people (Francis Kessler 1997). Policy development toward dependent elderly people has been both slow and progressive in France.

The French social insurance system, due—in part—to its institutional organization (divided into social risks) and the impossibility of considering dependence as a social risk until the present, was not really suitable to support care for dependent elderly people. The government devoted day-care services and benefits to disabled people, and these were both insufficient and inappropriate for satisfying the growing needs of elderly dependent people. In other words, during the eighties and part of the nineties, most elderly care work was organized within families with little public support. The main allowance payable to dependent elderly people was, until 1997, the compensatory allowance for help (*allocation compensatrice pour tierce personne*), although it was initially conceived for those with disabilities.

The law of January 24, 1997, creating the Specific Dependency Allowance (*Prestation Spécifique Dépendance, PSD*), offered an allowance to dependent elderly persons as a support to cope with the dependence situation.¹⁶ However, the government implemented it in a context of curbing public expenditure. Funded by the general councils, the PSD allowance financed the employment of people working in homes or within institutions for heavily dependent people aged 60 and over. A joint health and social care team evaluated dependence levels and care needs. The level of the PSD allowance depended on the degree of dependency and the dependent person's own resources and was subject to a fixed ceiling. By the end of 2000, only 15 percent of the frail elderly received the benefit (150,000 recipients). Moreover, the average amount of this allowance varied widely between different regions because each county could give more than the minimum defined by the law.

Not only did the preoccupation of meeting the needs of dependent elderly people, but also the desire of French policymakers to find a way of creating new jobs in the services sectors, especially home-help services, motivated the implementation of the PSD system (Claude Martin 2001). In fact, PSD recipients could use the benefit to pay someone to help them in their everyday lives. The PSD system also permitted hiring relatives, except for the spouse or the cohabitant. For a long time, French authorities have refused to develop publicly financed services for the elderly while the percentage of older people grew. This has explained the paradoxical features of the French model pointed out by Diane Sainsbury

¹⁶ Before this law, the law of July 25, 1994 set up the principles of experiment and evaluation of a new elderly people care system. A dependence benefit was subject to an experimental pilot system developed by some counties (*départements*) in 1995–1996, before being applied widely.

(1999b, 246): a low provision of services and few supportive policies for the dependent elderly contrast with the high provision of both services for children and policies to support working mothers.

The creation of a personal independence allowance (*Allocation Personnalisée d'Autonomie, APA*) by the law of July 20, 2001, formed the next step in long-term care policy development. This benefit, since in force, has three main characteristics. First, it serves people aged 60 and older at home or in institutions according to their level of dependency. Staff evaluates dependence using a single and specific scale, the AGGIR (*Autonomie, Gérontologie, Groupes Iso-Ressources*), which classifies the dependence situation in 6 levels (GIR 1 to GIR 6, decreasing the levels of dependence as one moves toward 6). Dependent elderly people up to level 4 in the AGGIR grid qualify for the APA allowance. Second, the benefit system is both national and local inasmuch as the legislation is national but the implementation is local. However, to guarantee access to the same services throughout the country, the government pays the APA benefit to finance a care package defined by social and health professionals, the package equates to the purchase of service supplied by a professional or a relative (except for the spouses). Third, the APA system combines a principle of assistance with a co-payment system: the APA recipients contribute to the funding of their care packages according to their level of income, except for those whose incomes do not exceed a certain threshold (€689,50 per month in 2009). Furthermore, unlike the PSD benefit, the APA legislation does not make provision for recovery of the recipient's inheritance.

Following the development of eldercare policy in France, we must mention the creation of a national fund to support care for dependent and disable people (*Caisse Nationale de Solidarité pour l'Autonomie, CNSA*) after the midsummer heat of 2003. Amounting to 15 billion euros in 2008, a “national journey of solidarity” finances this system (the employers pay a contribution of 0.3 percent of the payroll in return for this worked but not paid day). Financing also includes a 0.1 percent of the Contribution Sociale Généralisée (CSG, a tax levied on all taxpayers in France and on every kind of income, which contributes to the funding of social security), plus 0.3 percent of the tax on capital or investment incomes, and the transfer of credits for frail elderly and disabled people from the social security fund. One can interpret this fund for the frail elderly as a step toward the insurance principle—despite the government's constant postponement of a bill draft aimed at introducing dependency as the fifth risk in the French social welfare system.¹⁷

¹⁷The French social welfare system is mainly based on a specific set of organizations called the Social security (*Sécurité sociale*) which is divided into four branches, each covering one social risk: 1. health or sickness, 2.

Major transformations and reforms in income taxation and family policy occurred in the 2000s.

In spring 2001, the Jospin government launched the French tax credit system, called “Prime Pour l’Emploi” (PPE). It is an example of an in-work benefit and attempts to raise net income for low-income working people. Hence, it contributes to reducing poverty while concurrently increasing employment incentives. The PPE amount depends on length of time worked and earnings, family status, number of children, and taxable household income; the means test is based on total household income despite the payment of the PPE directly to an individual. It grants a bonus to the inactive spouse and children. However, compared to similar programs in the United Kingdom and the United States, the PPE amount paid is smaller. The average annual amount of the PPE was 295 euros per household in 2005, as opposed to more than 2,500 euros per recipient household of the Working Family Tax Credit and almost 700 euros per recipient household of the Earned Income Tax Credit (Elena Stancanelli 2008: 2037). In 2003, the government put in place a mechanism to increase the PPE amount for part-time workers or for those working only part of the year.

Recently—and in name of “freedom of choice”, the state has introduced flexible and shorter leave to enable men and women to care for sick or disabled children or for dependent elderly relatives.

Recipients value the allowance for looking after sick or disabled children (“*allocation journalière de présence parentale*”), introduced in 2001 and reformed in 2006. Indeed, rather than lack of equipment or a need for specialized employees, the main reason parents use this system is they want to care personally for their children, (Julien Damon and Nadia Kesterman 2004). However, in 95 percent of cases, the leave-takers are women. Only in 1 percent of cases do both parents reduce their working time to care for their sick or disabled children. For care of an elderly relative, family caregivers have been entitled, since 2006, to three months’ unpaid leave (“*congé de soutien familial*”) that may be extended up to one year. The insurance system for non-working parents pays the family caregivers’ contributions to the pension system. One can interpret all of these measures as the means of compensating care giving in a context of reactivation of family solidarities. The compensations take the forms of cash or entitlement to social rights.

In order to encourage fathers to increase involvement with their children, in 2002, the government added an additional eleven days’ paternity leave (eighteen days in case of

industrial injury and occupational diseases, 3. old age, and 4. family. In addition, an unemployment insurance system exists.

multiple births) to the existing three days' statutory leave.¹⁸ This paternity leave has been relatively successful: almost two-thirds of potential recipients use this leave. However, time-budget surveys show that the change in the division of domestic labor has occurred slowly although women are performing more paid work than before. They continue to spend considerably more time doing unpaid domestic work than men (Sophie Ponthieux and Amandine Schreiber 2006).

In 2004, France undertook a major reform of the childcare program. It merged several child and childcare allowances into a sole benefit, the early childhood benefit (*Prestation d'Accueil du Jeune Enfant, PAJE*; for more details, see Appendix on family and childcare benefits scheme in France). Several principles underscored this new benefit, created to simplify the childcare benefits system. First, parents had a free choice of childcare facilities; secondly, parents also had the free choice to continue to work, to reduce working hours, or to stop working to care for their young child.

The launch of the CESU (*Chèque emploi service universel*) system also invoked the principle of "free choice" for the "Family Conference" of September 2005.¹⁹ In fact, France presented the CESU system as a means of reconciling professional and family life, however, it related mainly to job creation concerns. The CESU attempts to simplify personal and household services (domestic and caregiving services, tutoring, computer help, and so forth), to reduce undeclared work, and to support the employment of low-skilled persons in this sector. The CESU takes two forms. First, a bank voucher can be used by individual employers to pay their employees with a simplified procedure for hiring, paying, and making social security contributions. They also benefit from an income-tax reduction or a tax credit for personal and household services expenditures.²⁰ Second, the prepaid voucher allows companies, public administrations, or social welfare organizations to subsidize paid domestic and caregiver services for their employees. Companies can claim a tax reduction of 25 percent on this expenditure. Although the CESU system does not represent an innovative measure since the French government has developed this since the beginning of the 1990s, it does comprise various systems to subsidize and to support domestic and caring services both inside and outside the home²¹, it formed the cornerstone of the "Borloo plan" in 2005. This plan

¹⁸The three days' statutory leave are fully paid, remaining days flat rate.

¹⁹ Cf. www.archives.premier-ministre.gouv.fr/villepin/information/fiches_52/conference_famille_2005_cheque_53989.html

²⁰A credit tax introduced in 2007 was only granted to those taxpayers who were economically active or registered as job seekers at the job center.

²¹ The CES (*Chèque Emploi Service*) and TES (*Titre Emploi Service*) systems are the forerunners of the CESU system.

targeted stimulating the sector of personal and household services by focusing on the organization of supply and the development of companies providing such services. France recently launched a new plan for developing personal and household services in March 2009. The French government continues to believe that there is a huge potential for job creation in the domestic and caring services sector.

All these changes hold a rather important and innovative position regarding French social and tax laws. Nonetheless, the basis of family transfers remains unchanged. In particular, the family quotient still plays an important role in determining income tax. Moreover, two of the guidelines that appear the second period dominate these changes: the use of family policy as part of employment policies, on the one hand, and the development of new child and eldercare provisions based on the rhetoric of free choice on the other hand. However, one must emphasize the innovations in the articulation of income tax and family benefits. During the first period, the family quotient served as the tax-side basis of the family transfers framework that incentivized women to withdraw from the labor market. During the second period, the government introduced some changes in the income tax, but without any straight link to family policy measures put in place to modify women's decisions to participate in the labor force. During the third period, a new pattern of income tax cuts and family benefits emerged. The use of new income tax cuts has tended to become more systematic when state authorities are willing to introduce new changes in the family benefits framework. In particular, new income tax cuts systematically complement such new allowances as the PAJE or new direct incentives as the CESU, reinforcing their impact.

Considering Rosemary Crompton's continuum of gender arrangements, the changes the French have made in the direct and indirect family transfers framework since the beginning of the third period have strengthened two trends. First, these changes created strong new incentives favoring women's part-time employment. For example, if the PPE tax credit discourages married women's labor-market participation because of the means-testing on total household resources (Elena Stancanelli 2008), the PAJE-CLCA incentivizes women in the seventh to tenth income deciles to reduce their working hours and to work between 50 to 80 percent of normal working hours. The PAJE-CLCA amount is higher than the amount of the previous benefit, APE, when women do not cease working but opt for a reduction in working time (François Marical 2007a). Second, the combination of the reform of benefits for young children in 2004, the creation of the APA allowance for dependent elderly people, the implementation of the CESU system, and tax reductions offered to companies and households when they use CESU vouchers explains the development of the domestic and caring services

sector. In 1997, the workers in this sector numbered 725,000—in 2005, 1.4 million. The CESU comprises the main means of payment for domestic and caring services (Alexandra Chol 2007).

These two trends favor the earner/career gender arrangements that have emerged since the nineties. As Rosemary Crompton (1999: 204) pointed out, “variations in the earner/career gender arrangements may be linked with systematic variations in both gender equality, as well as in more general material inequalities.” From this point of view, the French new gender arrangement produces new inequalities between males and females in both paid and unpaid work. First, the percentage of female domestic workers (including young childcare services) amounted to 87.7 percent in 2005. Moreover, jobs in this sector are often part-time and underpaid. More than 50 percent of domestic workers (except young childcare services) have two or more jobs (Alexandra Chol 2007). Second, as to the unpaid work, like other European countries (Agneta Stark 2005), care for the elderly remains deeply gendered in France. For example, women represent 64 percent of care providers in the cases with only one caregiver (Ségolène Petite and Amandine Weber 2006). Last, in France, gender roles are shifting slowly, despite the creation of paid paternity leave and more fathers’ investment in childcare activities in dual-participant households (Denise Bauer and Sophie Penet 2005). National time-use surveys carried out between 1998 and 2004 indicate that women spent more time on unpaid domestic work, especially on childcare tasks.²²

Regarding Rosemary Crompton’s continuum of gender arrangements, the French situation remains transitional, falling between the state caregiver and the marketized caregiver models, even with the latter highly subsidized by the State. In France, French family policies provide parents with support for childcare. In the name of maintaining “free choice” between working or caring, both options have State support. Whatever mothers’ choice, they are entitled to state support, either by being offered childcare facilities or paid care allowances and parental leave or by tax cuts for childcare expenses to reduce childcare costs for families.

On the contrary, the introduction of the PAJE—combined with the collective labor agreement—seems to have induced childcare providers’ wage increase (François Marical 2007b). Last, the French situation remains transitional between the state caregiver and the marketized caregiver models. Nonetheless, the reinforcement of the marketized model—to the detriment of the state caregiver—incentivizes women to work part time. Although the most common employment pattern is both partners working fulltime, the proportion of one-and-a-

²²Eurostat, *The life of women and men in Europe*, 2008 edition. French women, aged 25–44, spend on average some 268 minutes a day on unpaid domestic work as opposed to 123 minutes in the case of men.

half-earner couples in families with a child under six has increased (11.9 percent in 1984 versus 21.8 percent in 2007; see Table 2).

Conclusion

Using Rosemary Crompton's continuum of gender arrangements as a heuristic device, we have outlined the trends in gender relations in France and how the French welfare state has moved from the traditional model (Male breadwinner/female caregiver) to the third stage of the continuum (Dual earner/state caregiver or Dual earner/marketized caregiver). Various institutions and policies shape these different models, which rest on assumptions about the gendered divisions of care and market work. The dynamics of family policy remain highly path-dependent. Familism continues to dominate in France, albeit in a modified version. Moreover, the government largely directs family policies toward labor market objectives rather than toward gender egalitarianism or other less market-oriented concerns.

A rhetoric of "choice" on the reconciliation of work and family underpins many national social policy initiatives, in particular the cash-for-care systems, which have been increasingly introduced in many countries. In France, the last major reform in childcare policy occurred in 2004. The PAJE benefit replaced various systems and child benefits. France has declared its objective to be the promotion of parents' freedom of "choice" in order to reduce work-life conflict. This includes both women's "choice" to work or to withdraw from the labor market to care for their children and their "choice" of childcare facilities. This reform reinforces a growing tendency begun in the 1980s and 1990s to develop more individualized solutions to childcare. However, relative to past trends, note that the novelty of this childcare benefit system lies in its inclusion of measures to encourage mothers on leave to work part-time, to reduce their working hours, and to facilitate their return in employment. The combination of a discourse of parental "choice" and an assumption that parental leaves facilitate women's choices reflect the traditional gender divisions implicit in French family policy. The emphasis on freedom of "choice" helps redefine the boundaries between the public and private sphere, on the one hand, and between state and market, on the other hand. Indeed, one should connect the politics of choice to the development of direct cash payments for care. Cash-for-care proves an important element in the privatization and marketization of welfare states. In addition, the idea of "choice" explains the connections between full-time and part-time employment and child-rearing options. However, "choices" are socially embedded. "Preferences" or "choices" to be more involved in care and less in paid work

remain dependent on such factors as level of education, conditions of employment, and cultural definitions of motherhood and fatherhood. Class divisions among households continue to determine labor market outcomes for mothers in France. In fact, the more well-off women can outsource domestic tasks while less well-off women cannot, or cannot to the same extent. Furthermore, women perform almost all this work—in positions in personal and household services that can often be precarious and underpaid. Work of this nature tends to increase inequality between low-income women and higher-income women. Policymakers should act to enhance the possibility for parents to make real or genuine choices by taking into account the interdependence of choices made by mothers and fathers and the implications for mothers' material welfare. Last, as argues Amartya Sen (1999)—and ultimately important—people should have substantive opportunities (« capabilities ») to lead the kinds of lives they have reason to value.

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Appendix

Table 1: Public spending on family benefits in cash, services and tax measures (in percentage of GDP), 2007

	Cash	Services	Tax breaks towards family	Total
France	1,33	1,66	0,72	3,71
Denmark	1,48	1,80	0,00	3,28
Sweden	1,49	1,86	0,00	3,35
Germany	1,09	0,75	0,88	2,71
Italy	0,65	0,75	0,00	1,40
Spain	0,52	0,71	0,24	1,47
United Kingdom	2,13	1,11	0,33	3,58
OECD 33-average	1,22	0,78	0,25	2,20

Note: Public spending on family benefits includes financial support that is exclusively for families and children. Spending recorded in other social policy areas such as health and housing also assist families, but not exclusively, and it is not included here.

Cash transfers include child allowances, income support payments during periods of parental leave, income support for sole parent families, and public childcare support through earmarked payments to parents.

Public spending on services for families with children includes direct financing and subsidising of providers of childcare and early education facilities, public spending on assistance for young people and residential facilities, public spending on family services, including centre-based facilities, and home help services for families in need.

Tax expenditures towards families include tax exemptions, child tax allowances, child tax credits, amounts that are deducted from the tax liability. Tax advantages for married people, as existent in for example Belgium, France, Germany are not included here.

Source: OECD Family Database (2010)

Table 2: Trends in employment patterns for couple parents families with a child under 6

	1984					1994					2007				
	Both parents full-time	Man full-time, woman not working	Man full-time, woman part-time	Neither parent employed	Other	Both parents full-time	Man full-time, woman not working	Man full-time, woman part-time	Neither parent employed	Other	Both parents full-time	Man full-time, woman not working	Man full-time, woman part-time	Neither parent employed	Other
Austria ^a	-	-	-	-	-	38.6	30.7	21.6	2.8	6.3	19.0	32.6	37.7	3.7	7.0
Belgium	37.0	43.4	10.9	5.8	2.9	37.1	31.1	22.2	5.6	4	35.0	21.2	30.5	5.7	7.6
France	35.9	44.2	11.9	4.1	3.9	37.1	36.5	16.7	6.6	3.1	38.4	29.6	21.8	0.1	10.2
Germany	-	-	-	-	-	20.6	47.1	21.6	5.4	5.3	19.0	31.8	34.7	0.1	14.4
Greece	26.3	61	4.5	5.4	2.8	37.6	52.6	3.2	3.5	3.1	45.8	44.3	5.7	1.6	2.6
Italy	33.3	57.9	3.7	2.6	2.5	31.3	51.7	6.3	6.5	4.2	31.6	41.6	19.1	3.8	3.9
Luxembourg	24.2	64.5	8.4	1.8	1.1	26.7	54.4	13.0	2.9	3	30.9	32.3	31.0	1.1	4.7
Netherlands ^b	3.0	67.4	15.1	8.2	6.3	3.5	41.5	37.9	6.9	10.2	5.4	19.2	58.6	3.1	13.7
Poland	-	-	-	-	-	35.7	43.2	4.6	7.3	9.2	47.5	35.5	5.8	4.7	6.4
Portugal ^c	-	-	-	-	-	54.3	30.1	5.3	3.7	6.6	66.5	21.1	4.6	2.8	5.0
Spain ^d	-	-	-	-	-	24.3	53.4	4.0	12.8	5.5	36.5	39.0	16.4	2.8	5.2
U.K.	7.3	54.8	22.5	13.1	2.3	15.7	33.8	33.1	12.4	5	20.2	29.4	37.1	6.2	7.1
U.S.	26.3	44.3	15.6	5.4	8.4	33.7	33.5	19.2	5.0	8.6					

- Data not available

a) 1995 instead of 1994,

b) 1985 instead of 1984,

c) 1986 instead of 1984,

d) 1987 instead of 1984

Source: OECD Family Database (2010)

Table 3 : Percentage of French children under 3 years in childcare according to the main care arrangement, from Monday to Friday and from 8 am to 19 pm, and when both parents are in full-time

Childcare centers (crèches)	18
Childminder registered	37
Parents (one parent caring)	27
Family members	9
Subsidized nannies (at home)	4
Other types of care	5

Source : CNAF (2009)

Table 4 : Enrolment rates of children under age 6 in formal care or early education services, 2008

	0 – 2 years	3 – 5 years
France	42,0	99,9
Belgium	48,4	99,4
Spain	37,5	98,5
Italy	29,2	97,4
Germany	17,8	92,7
United Kingdom	40,8	92,7
Denmark	65,7	91,5
Sweden	46,7	91,1
Netherlands	55,9	67,1
United States	31,4	55,7

Source: OECD Family Database (2010)

Family and Childcare benefits scheme in France

France has a package of measures that help parents with the costs of rearing children. Three types of benefit can be distinguished:

1) **Income maintenance benefits** such as family allowances (*allocations familiales*) and supplementary family allowance (*complément familial*).

Family allowances are granted without means test for second and subsequent children under the age of twenty. The amount varies according to the number, order of birth and age of the children.

Supplementary family allowance (*complément familial*) is means-tested and paid to families raising at least three children if they are aged 3 years old and above.

2) **Targeted benefits** such as new-school year allowance (*allocation de rentrée scolaire*, ARS), single parent allowance (*allocation de parent isolé*, API), family support allowance (*soutien familial*), allowance for disabled children (*allocation d'éducation de l'enfant handicapé*), and adoption allowance (*allocation d'adoption*, AA).

New-school year allowance (ARS) is income-related and paid once a year to compensate for the expenses incurred at the start of a new school year for children from 6 to 18 years old.

Single parent allowance (API) is a means-tested allowance and paid to individuals who raise on their own at least one child. It is also available to a single woman who are pregnant. The single parent allowance is a time-limited programme. If the child is older than 3 years, the benefit is paid for one year (short-term API). If the child is under 3 years old, the API is granted until the child's third birthday (long-term birthday). The long-term API pertains to about 80 percent of the cases. The single parent allowance was abolished when the Active Solidarity Income (Revenu de Solidarité Active, RSA) came into force on June 1, 2009. The RSA has replaced the minimum integration income (RMI created in december 1988), the

single parent allowance and also certain temporary fixed-rate aids such as « the return to work bonus ». The active solidarity income is an allocation which completes the initial household resources to reach the level of a guaranteed income. The guaranteed income is calculated as the sum of 1) of a lump sum, the amount of which varies according to the household composition and the number of children; 2) of a fraction of the professional income of household members fixed by decree to 62 percent. If the initial resources of the household are lower than the lump sum, the difference is called the RSA base. The possible supplement income of activity, equal to 62 percent of the income of activity, is called the RSA activity. According to the level of household resources with regard to the lump sum and the presence or not of activity income, a household can perceive a single constituent of the RSA or both. For those without work, the amount of the RSA is equivalent to the previous amount of the RMI or API. For those in work: - during the first three months of employment, the beneficiary receives his or her salary in full along with the RSA allowance (if previously without work and in receipt of the RSA); - for the following months, with no time limit, the beneficiary receives 62 percent of his or her salary along with the RSA allowance.

Family support allowance is means-tested and paid to single parent or family taking on the responsibility for raising an orphaned child. This allowance is also paid in case of separation if it is proved that no alimony is received from the other parent.

Allowance for disabled children aims at compensating for the costs of bringing up a disabled child. The amount depends on the child's incapacity rate, the reduction or interruption of one parent working hours, and the necessity of hiring someone to look after the disabled child.

Adoption allowance is paid to families for every child adopted during twenty one months from the month following the arrival of the adopted child in the family.

3) **Benefits linked to birth and childcare** (child under 6 years old).

Up until end-2003, there were several allowances: allowance for young children (allocation pour jeune enfant, APJE), parental child-rearing allowance (allocation parentale d'éducation, APE), allowance subsidizing the employment of a registered childminder (Aide à la famille pour l'emploi d'une assistante maternelle agréée, AFEAMA), home-based childcare allowance (allocation de garde d'enfant à domicile, AGED).

Allowance for young children (APJE), which has been means-tested since September 1995, is paid during pregnancy and until the child's third birthday. A family can receive only one APJE allowance even though there may be several children aged under 3 years old.

Parental child-rearing allowance (APE) is granted to families with at least two children (one aged under 3 years old) on condition that the parent ceases completely or partially from paid work. The allowance amount is close to half the guaranteed minimum wage (SMIC in France) and paid until the child reaches the age of 3. A reduced amount can be paid if the person is working part-time. Entitlement is dependent upon the parent having worked for at least two years during the ten years preceding the birth of a third child or subsequent children or during the five years preceding the birth of the second child. Eligibility conditions are thus more restrictive for parents with only two children compared to parents with three or more.

Allowance subsidizing the employment of a registered childminder (AFEAMA) is granted to families hiring a registered childminder to care for at least one child under 6 years old at the childminder's home. It is required no professional activity condition from the parents. This childcare allowance covers the social security contributions to be paid by the employer of a registered childminder. An additional and income-related amount is also given and varies according to the child's age.

Home-based childcare allowance (AGED) partly covers the social security contributions to be paid by families who employ someone to care for at least one child under 6 years old at their home. Whatever their income, if both parents (and a single parent) are working, they are eligible for this home-based childcare allowance.

In 2004, a major reform took place and five allowances (allowance for young children, APJE; parental child-rearing allowance, APE; allowance subsidizing the employment of a registered childminder, AFEAMA; home-based childcare allowance, AGED; and adoption allowance, AA) were merged into a sole benefit, the **early childhood benefit** (Prestation d'accueil du jeune enfant, **PAJE**). The PAJE benefit includes a childbirth allowance, a basic allowance, an additional parental care allowance (PAJE-CLCA) and an additional childcare allowance (PAJE-CMG). The PAJE benefit is awarded to children born since January 1, 2004.

The childbirth allowance and the basic allowance are means-tested but around 90 percent of families are eligible. The childbirth allowance is fixed and amounts to 903,07 €. The basic allowance is paid 180,62 € per month until the child is 3 years old. These allowances replace the APJE allowance.

The additional parental care allowance (PAJE-CLCA) is not means-tested. It is paid to families in which either parent (or both) stop working either completely or partially to care for a child under 3. It is available until child's third birthday, except in the case of families with one child for whom the allowance is paid during six months. Eligibility conditions vary according to the number of child but they are more stringent for families with one child. This allowance replaces the APE allowance and the amount depends on many conditions: the family is or is not eligible to the basic allowance, the parent is wage-earner or self-employed, she/he has withdrawn from labor market, she/he taking leave works on part-time basis or reduces her/his working hours. In any case, the additional parental care allowance is a flat rate benefit payment and varies from 141,62 € to 560,40 € per month. A new parental leave scheme has been implemented since July 1, 2006 and it is named "complément optionnel de libre choix d'activité (COLCA)". However, it is granted to parents with at least three children on condition that the parent gives up totally employment that has lasted at least two years in last five years preceding the birth or the adoption. The COLCA allowance is payable for one year and amounts to 620,78 € per month for parents eligible to the basic allowance and 801,39 € for those who are not.

The additional childcare allowance (PAJE-CMG) covers the social security contribution costs due for the employment of a registered childminder or a nanny at home to care for children aged under six on condition that one parent or both parents are in employment. All of the social contributions to be paid by the employer of a registered childminder are covered and only 50 percent in case of the employment of a domestic employee. The PAJE-CMG allowance includes a financial supplement which is income-related and depends on the age of each child. Its amount varies from 84,79 € to 448,25 € per month.

Apart from the above allowances, tax cut before 2007 and tax credit since 2007 amounting to 50 percent of childcare expenditures are granted to households with children under 7 (an upper limit applies).

Since January 1, 2001, an allowance for looking after sick or disabled children has been put in place. It was reformed in May 2006. The entitlement is open for a period of six months renewable within three years. The amount is 41,79 € per day for a couple and 49,65 for a single parent.

The amounts given above are valid from January 1 to January 31, 2011.