

Europe and the European Union's policy concerning parenthood and care for children under 3 years of age

Report by the Ordo Iuris Institute

Tymoteusz Zych, Anna Kubacka, Magdalena Olek, Janusz Roszkiewicz



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THE ORDO IURIS INSTITUTE FOR LEGAL CULTURE

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The English version of the report has a new chapter "European Union policy concerning care of children under 3 years of age" and Appendix. It has been slightly shortened for the needs of foreign readers in comparison to the Polish version.

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INTRODUCTION

The period of the first three years of a child's life is of key importance for the child's development and at the same time requires particularly intensive involvement of the carers. In all European countries, social policy instruments have been developed to support care of children from this age group. Their structure is fundamentally different, and individual countries define differently the basic purposes they are supposed to serve - focusing on objectives related to parents' economic activation, impact on demographics or creating optimal conditions for the child's development. This report was prepared in order to determine which of the solutions adopted most effectively implement the principle of child welfare, which are the most effective and best assessed by parents. An attempt was also made to assess whether mechanisms supporting childcare influence the context of procreation decisions.

Part I of the study is devoted to analysis of mechanisms supporting parents in Poland in the area of early childcare. Analysis of the evolution of legal forms in which childcare can take place is accompanied by a comparison of their operating costs and an assessment of the effectiveness of actual provision of childcare within their framework. The first part of the report also takes into account the context of documents on childcare created by the European Union institutions, indicating their legal nature and describing their reception in various European countries. The analysis is complemented by a presentation of good practices that have been introduced at local government level, such as the Nysa Child-Raising Voucher, and an assessment of their impact on the context of childcare in the first years of childhood.

The subject of Part II of the report is a comparative analysis of solutions adopted in other European and world countries. Description of the most important instruments that make up the childcare system makes it possible to distinguish two basic models of state support in this area - a subsidiary one, in which the starting point for making decisions on the allocation of funds is family autonomy, and an etatist one, in which public authorities prefer one model, most often institutional care. In Part II of the report, an attempt was also made to determine the correlation between introduction of differentiated forms of support for the care of the youngest children and changes in the overall fertility rate.

The report also contains recommendations which indicate possible directions of legal changes and modifications of social policy instruments. The fundamental reform of the state's family policy carried out in recent years is still not complete and - despite some positive changes - has only to a relatively small extent covered the care of the youngest children.

It is time to re-orientate the childcare system in such a way that the centre of the system is the family in a subjective way. It is the best interests of the child and the needs of parents that should determine how the money will be spent in a particular case. Consistent adoption of the subsidiary model in our country is supported not only by obvious preferences of the legislator, expressed in the preamble to the Constitution of the Republic of Poland, which makes subsidiarity a political principle, but also by the results of surveys concerning preferences of the vast majority of Poles as to the desired solutions and their real effectiveness. Introducible instruments encompass either an extension of existing mechanisms such as the "MALUCH+" programme or the "500 plus" programme, or entirely separate solutions.

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KEY CONCLUSIONS¹

Support for parents in caring for children under 3 years of age is in most modern countries an important element of family policy. However, solutions adopted differ in terms of both the level of effectiveness and assessment by parents.

1. Comparative analysis shows that **despite a thorough reform of other family policy instruments, childcare system functioning in Poland is still one of the least effective and least responsive to the needs declared by parents.** At the same time, this key component of family policy is of great developmental importance, and in the long-term perspective it may to a significant extent determine the demographic and economic potential of the state.
2. The solutions adopted by modern countries in the field of care of children under 3 years of age pursue two models:
 - In the **etatist model**, the state supports - with the use of public funds - only one form of childcare preferred by the authorities, most often institutional care provided in nursery. The possibility of creating childcare institutions is strictly regulated by the state. The etatist model is also connected with creation of obligatory paternal quotas as part of parental leave, which means that parents have limited discretion regarding parental leave.
 - The **subsidiary model** is based on respect for autonomy of the family and leaving it to decide, in accordance with the principle of subsidiarity, which form of childcare is supported. Legislation leaves a significant margin of freedom to set up early childcare facilities and provides for a wide range of forms of care.
3. **Solutions that implement important assumptions of the subsidy model are implemented 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 start of an upward trend in the overall fertility rate. The etatist model is implemented primarily in the countries of the former USSR and the former Eastern bloc, which in a significant degree is a remnant of the legislation and social policy of the socialist era. Its elements can be found in parts of Western Europe, including Germany. There are no examples among the European countries analysed of countries where unilateral increase in investment in nursery care coincided with an increase in the overall fertility rate.
4. The subsidiary model of material support for childcare is implemented in three basic formulas: a parental voucher, long parental leaves or tax reliefs. Relatively long parental leaves are granted to parents in the Czech Republic, Lithuania, Russia and Hungary. The voucher is available to parents in different variants, e.g. in Finland and France. Income tax relief for the youngest children is still a rarity - to varying degrees it is provided for in the legislation of the UK and some US states. In principle, these instruments are designed in parallel with family policy mechanisms, which are addressed to all families with minor children.

¹ Authors: Tymoteusz Zych (Cardinal Stefan Wyszyński University), Anna Świerzevska .

CARE FOR CHILDREN UNDER 3 YEARS OF AGE IN POLAND - DIAGNOSIS

1. The early childcare system, currently operating in Poland, is an example of an etatist model. Although legislation facilitating the establishment of differentiated childcare facilities entered into force on 1 January 2018, in practice parents still have no influence on what form of childcare will be subsidised. Only institutional care, especially nurseries, receives public support, although **52% of mothers do not consider sending their children to such an institution at all**, and the rest prefer other forms of early childcare². The etatist model has no social partners – **only 13.8% of Poles support state funding for childcare only in the form of a nursery**³. Meanwhile, public support for early childcare is still limited in our country almost exclusively to nurseries and - only to a marginal extent - to other forms of institutional collective care.
2. Nursery care currently financed in Poland is expensive - the total average monthly cost of maintaining a child in a nursery in 2016 in Warsaw amounted to **1442.73 PLN**⁴ and, taking into account the costs of infrastructure depreciation, as much as **1626.10 PLN**⁵. In practice, nurseries only take over the care of children from parents to a moderate degree - a child formally enrolled in a Warsaw public full-time nursery in practice spends on average **only 122 days in a year in the nursery**.
3. In Poland, there are fundamental disproportions in the development of collective care institutions between towns and villages. In **2016, 12.1% of children under 3 years of age in urban areas and only 1.6% of children of this age living in rural areas benefited from nursery care**⁶. This is mainly due to objective geographical and demographic conditions linked to lower population density and the difficulty of bringing a child to a remote nursery on a daily basis. In order for people in rural areas to benefit equally from the support of public institutions in the field of childcare, it must include various forms of such childcare, including care of small groups of children and home care, on an equal footing.
4. There is an alternative to the solutions currently in place. Since recently, local governments have been able to de-institutionalise care services and leave it up to families to decide in what form they will implement them. It was used by the city of Nysa, which introduced a care voucher worth 500 PLN for families caring for children under 3 years of age, the use of which can be decided by the parents themselves. Introduction of the voucher coincided with **an increase in the number of births in this city by 15.12% per year**, which was a breakthrough in the long-term downward trend and took place despite a decrease in the number of women of childbearing age. In 2017, the number of births increased by another 1.1% (which equals a total increase in the number of births

2 The survey *Attitudes of mothers of young children towards development and forms of care of young children* was conducted by MillwardBrown SMG/KRC commissioned by Nutricia on a sample of 734 mothers of children aged 4-36 months. It was carried out between 30 May and 24 June 2011.

3 Study carried out by IPSOS in February 2017, commissioned by the *Ordo Iuris* Institute.

4 On average, 1322.50 PLN per month was financed from the city's budget, the remaining part comes from parents' payments (based on the report of the Capital City of Warsaw on budget execution). Part II, p. 956. <https://bip.warszawa.pl/NR/rdonlyres/9F7F3885-7845-4897-9DDC-192BCC134C29/1252523/KOMPENDIUMczII.pdf>, (accessed: 05.07.2017).

5 The estimates were based on the assumption that a nursery operates for 11 months during a year - one month of summer holidays is a standard. Taking into account that nurseries, as a rule, do not operate also during holidays and the winter break, i.e. they provide care only for 10 months during the year, these amounts would amount to 1580.70 PLN and 1626.10 PLN, respectively.

6 Local Database of Statistics Poland, <https://bdl.stat.gov.pl/BDL/metadane/cechy/3398?back=True>, (accessed: 22.06.2017).

between 2015 and 2017 by 16.3%)⁷. The number of births in Nysa year on year is growing much faster than in Poland as a whole, where the increase in the number of births in 2016 compared to the previous year was about 4.33%⁸.

At the same time, it is difficult to point to any correlation between investing in institutional care of young children in our country and increase in the overall fertility rate. The "Back to Employment" programme implemented in the years 2013-2015 in the Opolskie Voivodeship resulted in the availability of institutional care in this voivodeship becoming the highest in Poland - at the time of its completion, institutional care facilities operated in as many as 62% of municipalities in the voivodeship. At the same time, the overall fertility rate in Poland remained at the lowest level during this period, reaching only half of the value necessary to ensure simple replacement of generations (in 2015 it amounted to 1.12)⁹.

However, the scope of the introduced change is small and is limited to a few municipalities which have introduced various variants of a child-raising voucher - because invariably, government support for care for children under 3 years of age may be allocated by local governments within the "MALUCH+" programme only for the development of institutional care, including first of all nurseries.

5. Also the creation of differentiated early childcare institutions in Poland is currently hampered by the presence of a significant number of strict requirements that do not affect the standard of childcare. Only a part of them was eliminated with the adoption in July 2017 of the Act amending certain acts in connection with family support systems - for example, the previous requirement of at least two rooms in the nursery and children's club was abandoned in favour of at least one room intended for children's stay. However, requirements such as, for example, the need for nursery staff to have a university degree - which does not have to be linked to childcare at all - have been left open.
6. An important positive change in the Polish family policy over the last few years has been the significant extension of paid parental leave after the birth or adoption of a child to 52 weeks and the guarantee of a minimum level of support for women who do not have health insurance during pregnancy, which may be particularly important for families with many children, where parents discontinue their gainful employment in order to care for their children. Parental leaves in the amount allowing the parent to freely choose the form of childcare successfully operate in the Czech Republic and Lithuania, where parental leave can be used at any time up to the third year of life of the child.

7 Response of Nysa Municipality of 18 April 2018 to the request for access to public information of the *Ordo Iuris* Institute.

8 According to Statistics Poland, in 2017 there were 403 thousand live births, and in 2016 - 385 thousand live births. Cf. Statistics Poland, *Informacja o sytuacji społeczno-gospodarczej kraju w 2017 roku*, Warsaw 2018, https://stat.gov.pl/download/gfx/portalinformacyjny/pl/defaultaktualnosci/5498/1/68/1/informacja_o_sytuacji_spoleczno-gospodarczej_kraju_w_2017_r.pdf, p. 9, (accessed: 03.02.2018), Statistics Poland, *Informacja o sytuacji społeczno-gospodarczej kraju w 2016 roku*, Warsaw 2017, https://www.google.pl/url?sa=t&rct=j&q=&esrc=s&source=web&cd=6&ved=oahUKEwiG6aL7oKDZAhXGjiwKHeGBCIEQFghFMAU&url=http%3A%2F%2Fstat.gov.pl%2Fdownload%2Fgfx%2Fportalinformacyjny%2Fpl%2Fdefaultaktualnosci%2F5498%2F1%2F56%2F1%2Finformacja_o_sytuacji_spoleczno-gospodarczej_kraju_w_2016.pdf&usg=AOvVaw2FQmfuXoUK8BP3SkaYo2Gd, p. 9, (accessed: 03.02.2018). In the years 2015-2017, the increase in the number of births on a national scale amounted to 9.1%.

9 Local Database of Statistics Poland; Report of the Council of Ministers on the implementation of the Act of 4 February 2011 on care for children under 3 years of age (Journal of Laws of 2016, item 157, as amended) in 2016 adopted by the Council of Ministers on 27 September 2017. In the years 2013-2015, the general fertility rate in Opolskie Voivodeship increased from 1.074 to 1.124, i.e. by 0.05 pts. In the context of the increase in the total fertility rate by 0.033 pts. in the whole country, this change in the analysed context does not seem to have any statistical significance. The significant decrease in the number of childcare institutions in the following year after the end of the programme did not correlate with the decrease in fertility rate, which increased to 1.201 in 2016, i.e. by 0.077 pts., with an average increase of 0.068 pts. nationwide.

CARE FOR CHILDREN UNDER 3 YEARS OF AGE IN EU DOCUMENTS

1. Documents of the European Union advocate implementation of the etatist model of care of children under 3 years of age, which is determined by the so-called Barcelona objectives established by the European Council in 2002. They assume that each EU country should provide **formal care to at least 33% of children under 3 years of age**, so that mothers can return to paid employment after giving birth as soon as possible¹⁰. Formal care includes nurseries, day-care centres (including family care) or services of a professional care provider (nanny)¹¹. Care of young children by parents and other family members is not recognised or supported by politicians who draft EU documents.
2. **The policy of the European Union on the system of care of children under 3 years of age is not supported by the preferences and choices of parents**, who, also in pan-European empirical studies, declare their willingness to provide personal care of young children in most cases. Also at European level, institutional care is favoured only by a small group of parents.
3. The EU documents calling for strengthening the role of institutional early childcare awake surprise, particularly in view of the fact that the EU institutions at the same time in binding documents require de-institutionalisation of care services, **including in particular care of the elderly and people with disabilities**. The European Union is in favour of de-institutionalisation of public services, including care services, proving that institutional services are extremely inefficient. Regulation (EU) No 1301/2013 of the European Parliament and of the Council of 17 December 2013 on the European Regional Development Fund and the specific provisions relating to the Investment for growth and employment goal and repealing Regulation (EC) No 1080/2006 lists in Article 5(9)(a) "investments in health and social infrastructure which contribute to (...) the transition from institutional services to community-based services" among the objectives of the Fund. The European Social Fund is also intended to de-institutionalise care and health services¹². The thesis about ineffectiveness of institutional services is confirmed, for example, in the case of Poland, which for years has been investing in the development of nursery infrastructure, which, however, does not translate into an increase in the overall fertility rate. However, in the area of early childcare, the EU is moving in the opposite direction and is promoting formal care, which primarily includes institutional care. In particular, the so-called Barcelona objectives adopted by the European Council impose, among other things, formal care of 30% of children under 3 years of age. This paradox does not have any explanation¹³.
4. EU documents on early childcare **are not binding** and the EU has no treaty competence in this field at all. Majority of the Member States have not yet implemented the recommendations of the Barcelona objectives, and a significant number of Member States are not taking any action in this respect.

10 Presidency Conclusions, Barcelona European Council, 15 and 16 March 2002. SN 100/1/02 REV 1, p.12, http://ec.europa.eu/invest-in-research/pdf/download_en/barcelona_european_council.pdf, (accessed: 26.11.2017).

11 European Commission, Barcelona objectives. The development of childcare facilities for young children in Europe with a view to sustainable and inclusive growth, p.4, http://ec.europa.eu/justice/gender-equality/files/documents/130531_barcelona_en.pdf (accessed: 26.11.2017).

12 Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund and repealing Council Regulation (EC) No 1081/2006.

13 Barcelona European Council, Presidency Conclusions, 15 and 16 March 2002, SN 100/1/02 REV 1, p. 12.

5. It should be emphasized that although the non-binding Barcelona objectives adopted by the Council of the EU include postulates specific for the etatist model of care of children under 3 years of age, formal childcare in their context is understood in a broad sense. In particular, they do not provide preferences for the development of institutional collective care, including nurseries, and the states that implement them are mostly equally supportive of various forms of childcare, including small childcare institutions and care provided by nannies.

RECOMMENDATIONS

1. Increasing the effectiveness of the Polish system of care of children under 3 years of age requires a fundamental reorientation of the family policy from etatist to subsidiary solutions, respecting the autonomy of the family.
2. The state should give up its dominant position on the market of collective care institutions and create a wider field of activity for private entities. As a consequence of the measures already taken, **elimination of unnecessary, rigorous regulations, without any realistic impact on the standard of care, governing the functioning of nurseries, toddler's clubs and the institution of daycare provider will enable the development of more diverse and smaller institutions**, giving parents a really wider choice of forms of care for their child. In particular, the following is recommended:
 - abolishing the fee for entry of a nursery or a toddler's club into the register. This fee may constitute a significant financial barrier for new entrepreneurs, and from the perspective of municipal budgets, revenues from fees for entry into the register of care institutions constitute a very small part fraction;
 - abolishing the requirement for toddler's clubs to have a statute. Organisational regulations are a sufficient means by which the entity can determine detailed regulations concerning its activities and internal matters related to the daily functioning of the club, and parents can get acquainted with the specificity of the place where they decide to leave their child in the care;
 - introduction of the principle of state trust in experienced entrepreneurs in meeting fire and sanitary conditions when establishing new care facilities. An entrepreneur who has already established a nursery or a toddler's club and has obtained a positive opinion of the sanitary institution and fire brigade should be exempted from the obligation to obtain these opinions when establishing a second institution on the condition that he or she declares that all the fire and sanitary and housing conditions are met;
 - abolishing the requirement for nursery director to have a university degree. There is no connection between having any university degree (e.g. in law or theology) and qualifications for managing a nursery. The requirement of at least 3 years of experience in working with children is fully sufficient.
 - abolition of the requirement for the person in charge of the children's club to be qualified as a carer and replacing it with at least one year's experience in working with children. Currently, the regulations require from persons interested in running a toddler's club to demonstrate **higher qualifications** than those required from a nursery director, who is only required by law to document 3 years of experience in working with children;

- rationalisation of the statutory requirements concerning qualification of carers in children's clubs by exempting them from the need to obtain professional qualifications as a nurse or to complete 280-hour training for those persons who, as parents, have at least two years' experience in bringing up three children. The act should enable young parents with many children to use the experience gained in raising their own children in providing care of the children of others;
 - reducing the time of compulsory training for volunteers in toddler's clubs from 40 to 20 hours,
 - rationalisation of the statutory requirements concerning qualification of a daycare provider, so that it could also be a person who, as a parent, has at least one year's experience in raising five or four children, or two years' experience in raising three children.
3. Public authorities should better respect and protect the autonomy of the family and its needs as expressed in empirical research. To this end, it is recommended to change the way in which funds previously allocated to collective care institutions (mainly nurseries) are spent, so that, in line with expectations, they also supported other forms of childcare, including home care provided by parents, grandparents, family members or nannies. According to surveys, almost 61% of Poles and nearly 80% of parents of young children want the state to allow for financing various forms of childcare.

The Ministerial programme "MALUCH+", under which 151 million PLN was allocated in 2017 (450 million PLN in 2018) for the development of nurseries, and to a lesser extent children's clubs and day-care centres, needs to be modified. In order to guarantee real pluralism of forms of childcare, a greater share of the financial resources under the "MALUCH+" programme should be used to support alternative forms of care, e.g. through the introduction of a child-raising voucher or extension of parental leave.

4. The state should simplify and clarify the rules on the care provided by nannies. Firstly, the scope of legally required elements to be included in the agreements between parents and nanny should be limited. The current arrangements provided for in Chapter 6 of the Act on care of children under 3 years of age are excessively detailed. Secondly, the formalities for registering a nanny to Social Insurance Institution should be reduced, e.g. by exempting parents from the obligation to draw up personal monthly reports on contributions due. Thirdly, the question of who is charged with the obligation to pay income tax on advance payments - the nanny or parents - should be clarified. The current practice is based on a fundamentally uncertain, casuistic interpretation of tax authorities, and should be based on a clear statutory provision that is unquestionably clear. Fourthly, it is also advisable to restore the state's co-financing of contributions to the Social Insurance Fund for a nanny to the level of minimum remuneration, which was in force until the end of 2017, which may constitute an effective instrument encouraging parents to formalize cooperation with their nanny. Otherwise, reduction in support will discourage parents from concluding a contract with the nanny not only because of higher costs, but also additional formalities associated with monthly payment of contributions to the Social Insurance Fund. Fifthly, the current solution, which makes it impossible for parents who are on parental leave to benefit from co-financing of contributions to the Social Insurance Fund for nannies - even if the care includes an older child, should be abandoned.

Instead of the planned significant increase in state budget expenditure on the development of collective care in nurseries, effective solutions should be introduced that leave parents free

to choose the form of childcare. Introduction of a nationwide child-raising voucher from the birth of a second or third child which will guarantee respect for pluralism of forms of childcare and enable parents to choose between institutional collective care, home care and other forms of childcare. Total cost of the benefit in the amount of 500 PLN to which each person is entitled after the birth of the third and subsequent child would amount to about 0.7 billion PLN¹⁴, and after the birth of the second child to about 1.6 billion PLN¹⁵ more, i.e. about 2.3 billion PLN. If, on the other hand, the voucher worth 500 PLN was to cover in the future each child from the age of 1 to the age of 3, the cost of benefits would amount to approximately 4.6 billion PLN¹⁶. **For comparison, the current consideration of covering all children of this age with nursery care, with the average cost of nursery care in Poland at the level of about 1,000 PLN¹⁷, will mean that the state budget will spend about 9.02 billion PLN.** Obviously, it is also possible to combine the existing solutions with introduction of the voucher, e.g. by granting it only to those who do not benefit from state-sponsored institutional care.

Obviously, there are no obstacles to complementing the existing system, in which case the voucher could be given to families who do not benefit from state-sponsored collective institutional care.

Introduction of the voucher may also be helpful for parents whose children cannot benefit from collective institutional care, in particular for residents of rural areas, where the possibilities of developing an institutional care network are very limited. That is why the proportion of children in institutional care was more than seven times lower in rural areas than in urban areas.

The voucher will address the diverse childcare needs of different groups of parents, bridging the gap in childcare support that currently exists between 1 and 3 years of age. **Its introduction would not be more costly than investments in nurseries undertaken and planned by the government in order to provide formal care for 33% of children** (introduction of the voucher may result in savings due to administrative costs much lower than in the case of public institutional care). In 2016, institutional care covered 8.5%, i.e. 95.4 thousand children under 3 years of age (including 7.8% in nurseries), and the total expenditure from the state budget on financing institutional care amounted to at least 879.6 million PLN, including 727.1 million PLN of current expenses¹⁸. In July 2018. The Ministry of Family, Labour and Social Policy stated that 120 889 children have already been provided with institutional care. **Increasing this percentage to 33% assumed in the Barcelona objectives would mean an increase in expenditure to at least 2.82 billion PLN¹⁹** - not including all fixed expenses related to the construction of infrastructure and

14 The total number of third children born in Poland in 2014 and 2015 amounted to 78 196 (data from Statistics Poland), which translates to a cost of approx. 0.5 billion PLN. The total number of fourth and subsequent children born in Poland in 2014 and 2015 amounted to 15 591 (data from Statistics Poland).

15 The total number of second children born in Poland in 2014 and 2015 amounted to 273 675 (data from Statistics Poland), which translates to a cost of approx. 1.6 billion PLN.

16 The total number of children born in Poland in 2015 and 2016 was 751 565 (Local Data Bank of Statistics Poland, <https://bdl.stat.gov.pl/BDL/metadane/cechy/2167?back=True>, accessed: 24.07.2017).

17 Data for 2015 based on: Council of Ministers, *Report of the Council of Ministers on the implementation of the Act of 04 February 2011 on care of children under 3 years of age (Journal of Laws of 2016, item 157) in 2015*, Warsaw 2016, pp.12-13.

18 Data of the Ministry of Family, Labour and Social Policy of 25 April 2017, obtained by way of an application for access to public information. Subsequently published Report of the Council of Ministers on the implementation of the Act of 4 February 2011 on care for children under 3 years of age (Journal of Laws of 2016, item . 157, as amended) in 2016, adopted by the Council of Ministers on 27 September 2017, gives an amount even higher - 931.3 million PLN, without, however, indicating the amount of current expenses

19 However, if a similar structure of investment expenditures as in 2016 is adopted, then - based on the report of the Ministry of Family, Labour and Social Policy - it should be assumed that the total expenditures related to implementation of the Barcelona objectives would amount to as much as 3.94 billion PLN.

its maintenance - and parents of a large part of children would still not have any state support in terms of organizing childcare.

The condition for obtaining a upbringing voucher, similarly to the "500 plus" programme, would be to have a permanent place of residence in Poland, which can be documented, inter alia, by presenting a certificate issued in the parent's place of work or the school attended by the child.

In addition to or as an alternative to the introduction of the voucher, a personal income tax relief may also be granted to parents of all children from birth under 3 years of age or to parents of those children who do not benefit from state-funded institutional care. In the case of simultaneous operation of both instruments, the amount of the relief may be correlated with the value of the voucher, which would then be appropriately lower.

5. A complementary solution to the introduction of the voucher or an alternative to it could also be the **extension of paid parental leave**. The extension of paid parental leaves from 12 to 24 months in the case of birth of a third and next child would result in an estimated increase in costs for the state by about 1.2 billion PLN²⁰. Longer parental leave can be introduced gradually. The first step may be to extend the leave given after giving birth to another child before the previous one turns 4 years of age. Allowing parents of a small child to extend their leave by an additional year in the event of the birth of a second or subsequent child within 48 months could be an incentive to have another child.

Extending parental leave to 24 months in the case of birth of a second child and supplementing it with a voucher for all children under 3 years of age, giving parents the possibility to choose the form of childcare, would result in a total cost of approx. 6.28 billion PLN. In the event that this solution is correlated with the voucher, the length of leave should be in line with the period for which the voucher would be granted.

6. Expanding the range of supported forms of childcare should be an important element of state policy, but it must be complemented by a number of other measures. To this end, the Polish legislator should act in order to promote flexible forms of gainful employment, which - as the already mentioned statistics show - are preferred by a significant proportion of women with small children, as they enable them to reconcile unpaid care with gainful employment. One of possible solutions in this respect is the introduction of a statutory guarantee that the parent will be able to take up employment with the existing employer in a flexible or part-time form. This is a successful solution in Norway, where the parent-employee has the choice of how much leave he or she wishes to take and concludes an agreement with the employer on the transition to part-time leave. Such leave must be taken within three years of the birth of the child, and the employee's proposal for working time should in principle be accepted unless it would be detrimental to the company²¹.
7. The proposed solutions may be complemented by changes in the tax system directly related to caring for the youngest children. In particular, the introduction of a zero VAT rate for children's

20 Social Insurance Institution (ZUS), Information on the implementation of the state budget plan in part 73 and reports on the implementation of the financial plans of FUS, FEP and FRD for 2016, . 26, <http://www.zus.pl/documents/493361/494110/Informacja+z+wykonania+plan%C3%B3w+2016/61f9fc68-4214-4e38-87bf-63bca6f24e9f>, (accessed: 01.12.2017); GUS, Rocznik demograficzny 2017, p. 263, https://stat.gov.pl/download/gfx/portalinformacyjny/pl/defaultaktualnosci/5515/3/11/1/rocznik_demograficzny_2017.pdf, (accessed: 01.12.2017).

21 Working Environment Act: § 12-6, Lov om arbeidsmiljø, arbeidstid og stillingsvern mv. (arbeidsmiljøloven), <https://lovdata.no/dokument/NL/lov/2005-06-17-62>, (accessed: 01.12.2017).

clothes and an income deduction in proportion to the number of children brought up could be an important improvement. Zero VAT rate for children's clothing has been in place for many years in the UK, Ireland and Luxembourg. As things stand at present, Article 115 of the VAT Directive (2006/112/EC) makes it impossible to introduce the same facility in other countries. This is an example of unjustified discrimination, which prevents most Member States, including Poland, from introducing family-friendly tax facilities. Polish authorities should therefore seek within the European Union to amend Article 115 of the VAT Directive.

BASIC NOTIONS²²

Institutional childcare

Institutional childcare is provided in organisational units where childcare is provided by a team of employees on the basis of a civil law contract. As a rule, these forms of care are characterised by a lack of kinship between carers and children and a potentially high fluctuation of the relationship between the carer and the child. Institutional care is financed by public funds or by fees charged to parents. It is provided for children under 3 years of age in nurseries, children's clubs or smaller day-care facilities.

Formal childcare

The term 'formal childcare' includes institutional childcare and paid childcare provided on the basis of a civil law contract or a contract of employment by a natural person (nanny).

Total Fertility Rate

Total Fertility Rate (TFR) stands for the number of children that a woman would have had on average over the entire reproductive period (15-49 years). It is calculated on the basis of the assumption that women's partial fertility rates in individual age categories in a given calendar year will not change. According to the methodology of the United Nations Population Division, TFR of 2.1 ensures simple replacement of generations in society.²³

Child-raising leave

Child-raising leave is an employee entitlement, the essence of which is to provide a parent with the possibility to take direct care of a child in the first years of his or her life. By exercising this right, the parent has the right to interrupt paid work with a guarantee of return to the same job after a period of time specified by law.

According to the Polish terminology, upbringing leave is free of charge. Regardless of the Polish statutory terminology in a broad sense, the category of child-raising leave includes both unpaid and paid leave. In the case of paid leave, the parent is entitled to receive cash benefits during the period of leave, the amount of which is usually determined on the basis of the average salary received by the employee during the period preceding the leave.

Paid leave related to childcare takes the following forms:

1. *maternal leave*, i.e. the right of the mother to take direct care of the child combined with the right to discontinue paid work and the right to receive financial compensation during the period of raising the child. Among forms of childcare leave, it is the oldest and most established family law institution in all the countries analysed.
2. *paternal quota*, also referred to as *paternal leave*, i.e. a statutory amount of leave reserved for the father, which cannot be taken by the mother. This institution is a new construction in family law - it was introduced within the framework of the policy of *gender equality* and promotion of women's economic activation. The intention behind reducing maternity leave by an amount reserved for

²² Authors: Tymoteusz Zych (Cardinal Stefan Wyszyński University), Anna Świerzeńska .

²³ UN: Total Fertility Rate, http://www.un.org/esa/sustdev/natlinfo/indicators/methodology_sheets/demographics/total_fertility_rate.pdf (accessed: 19.03.2018).

the father is to encourage mothers to become more involved in their careers and to force fathers to become more involved in caring for their children.

3. *parental leave*, i.e. the right of a parent regardless of sex to take direct care of the child combined with the right to discontinue paid work and the right to remuneration during the period of raising the child. In some countries it is an individual right (each parent is entitled to it separately), in others it is a family right (the family is entitled to it, so only one parent can take the leave at any given time).

In Poland, people who have not been employed on the basis of an employment contract are also entitled to benefits similar in nature to paid leave related to childcare. Parental benefit of up to 1 000 PLN is granted to persons who do not have the right to maternity leave based on social insurance (e.g. registered unemployed persons, students, persons performing contracts of mandate, farmers). In addition, persons running a business, cooperating with a self-employed person and contractors who, in order to take personal care of a child, give up their professional activity, are allowed to postpone the payment of their pension contribution to the Social Insurance Institution (ZUS), thanks to which the time of childcare is included in the years of service, and therefore it is recognised when determining the amount of pension benefit.

Child-raising voucher

An instrument to support parents' freedom to choose the form of childcare provided as an alternative to unilateral financing of institutionalised childcare. The "voucher" in the form of a cash benefit allows different childcare needs of different groups of parents to be met, bridging the gap in childcare support that currently exists between 1 and 3 years of age by introducing gender equality in access to state support for those who have opted for forms of childcare other than institutional care.

An child-raising voucher can take the form of a direct financial transfer of an amount similar to the cost of institutional care of a child of a given age, the spending of which is decided by the parents of the child who does not use state-supported institutional care.

PART I

LEGAL, ECONOMIC AND SOCIAL ASPECTS OF CARE OF CHILDREN UNDER 3 YEARS OF AGE IN POLAND

1. INTRODUCTORY REMARKS²⁴

Taking care of a child under 3 years of age is one of elementary issues related to the functioning of the family. In this first period of a person's life, it is associated with a particularly high level of commitment and often with the necessity for one of the parents to give up or significantly reduce their paid work. Support for parents in caring for their youngest children is, in most countries, one of the essential elements of family policy, and the solutions adopted vary in terms of both effectiveness and assessment of parents.

In the Polish government, competence in this matter lies with the minister in charge of family, labour and social policy²⁵. In accordance with the subsidiarity principle, an important part of the tasks in this area is carried out by local government bodies, which are responsible for the organisation of childcare and direct distribution of financial support for families (e.g. family benefits and the “500 plus” benefit).

Currently in Poland, the issue of early childcare is regulated by the Act of 4 February 2011 on care for children up to the age of three (hereinafter referred to as: the “Nursery Act”), the last amendment of which took place in July 2017²⁶. One of the main objectives pursued by the project proponents was the need to introduce systemic solutions that would improve the context of procreation decisions. In view of the alarming statistical data on the overall fertility rate, it was considered that the best instrument to improve the demographic situation in Poland would be to provide institutional care for as many children as possible²⁷. This is in line with the demands of the European Union, which sees rapid employment of women after childbirth as an opportunity to increase labour market supply, which, on the one hand, would alleviate the effects of the demographic crisis and, on the other hand, would contribute to implementation of the requirements of equality policy based on the *gender equality* paradigm. During work on this act, institutional care was provided to about 2% of children aged 0-3 years, which was considered to be too low. **In 2016, as many as 7.8% of children of this age bene-**

24 Authors: Tymoteusz Zych (Cardinal Stefan Wyszyński University), Anna Świerzevska, Magdalena Olek.

25 Article 28a(2) of the Act on Government Administration Departments (consolidated text - Journal of Laws 2016, item 543, as amended)

26 Journal of Laws of 2016 item 157, of 2017 item 60, 1428.

27 Cf. p. Gajewski, A. Jakubowski, *Ustawa o opiece nad dziećmi do lat trzech – komentarz*, Warsaw 2014, p. 16; Uzasadnienie do Rządowego projektu ustawy o zmianie niektórych ustaw związanych z systemami wsparcia rodzin z dnia 7 czerwca 2017 r. (Druk nr 1625), p. 71 et seq., <http://orka.sejm.gov.pl/Druk18ka.nsf/o/D4EAA5AED8EE5257C1258139005D6478/%24File/1625.pdf> (accessed: 21.03.2018).

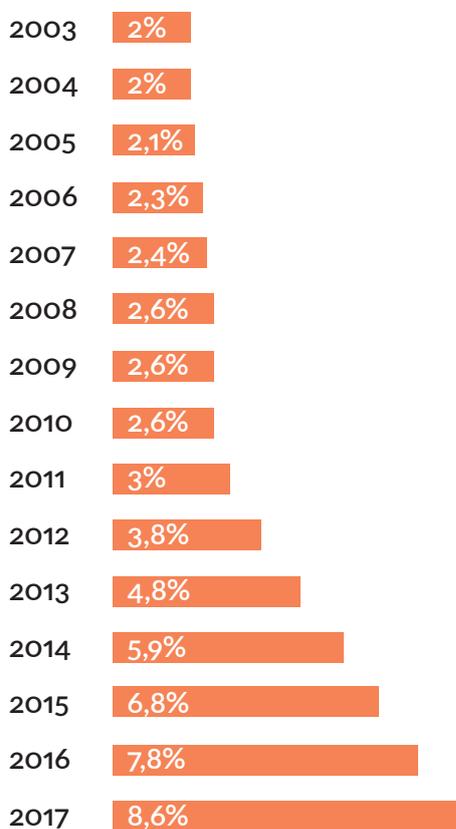
fited from nursery care, 8.5% in total from institutional care and 9.3% from all forms of formal care (including nanny)²⁸. Compared to the previous legal status, the amendment to the nursery act of July 2017²⁹ introduced significant improvements aimed at creation and implementation of more varied forms of childcare, which should be noted as a very positive change.

The Polish childcare system, despite the changes made in 2017, is still an example of an etatist model. It is based on the leading role of the state in deciding on the way childcare is provided - it concentrates most of its activities on expanding the state and local government network of nurseries, and to some

extent still hinders the creation of diversified forms of organised care³⁰. The opposite of this is the subsidiary model, which consists in leaving parents to decide what form of care they choose - a model in which money "follows the child and not the care facility". An example is the voucher introduced in Nysa and in a more limited formula in Szczecin. Important elements of this model are also present in solutions adopted in countries with a high - for Europe - total fertility rate, such as France, Great Britain, Finland and Estonia.

The etatist model is also strongly present in the activities undertaken by a significant part of self-governments operating in our country. In the opinion of a large number of voivodeship marshals and voivodes, the "most effective and efficient from the point of view of the process of establishing families and increasing fertility" family policy instruments include, among others, development and increase of access to services related to early childcare. As such nurseries, children's clubs, daycare providers, pre-schools are mentioned³¹. Although the pursuit of pluralism of forms of early childcare should be assessed positively, it is blatant to limit it only to the formal mode and, at the same time, to exclude support for personal care by parents.

FIGURE 1. PERCENTAGE OF CHILDREN UNDER 3 YEARS OF NURSERY CARE IN TOTAL IN POLAND IN THE YEARS 2003-2017



SOURCE: Local Database of Statistics Poland, <https://bdl.stat.gov.pl/BDL/dane/podgrup/tablica> (accessed: 22.06.2018)

²⁸ Local Database of Statistics Poland, <https://bdl.stat.gov.pl/BDL/metadane/cechy/3398?back=True>, (accessed: 22.06.2017). Report of the Council of Ministers on the implementation of the Act of 4 February 2011 on care for children under 3 years of age (Journal of Laws from 2016, item 157, as amended) in 2016, adopted by the Council of Ministers on 27 September 2017.

²⁹ Journal Laws from 2017 item 1428.

³⁰ Expert opinion prepared for the Team of Experts for developing recommendations in the field of family policy at the Chancellery of the President of the Republic of Poland: M. Herbst, *Finansowanie przedszkoli w Polsce – stan obecny i wyzwania na przyszłość*, pp. 1–2, http://wartowiedziec.org/attachments/article/15663/finansowanie_przedszkoli_w_polsce.pdf, (accessed: 16.12.2016).

³¹ Supreme Audit Office, *Informacja o wynikach kontroli: Koordynacja polityki rodzinnej w Polsce*, Warsaw 2015, p. 43.

2. POSSIBILITY OF INTRODUCING DIFFERENTIATED FORMS OF CARE FOR CHILDREN UNDER 3 YEARS OF AGE³²

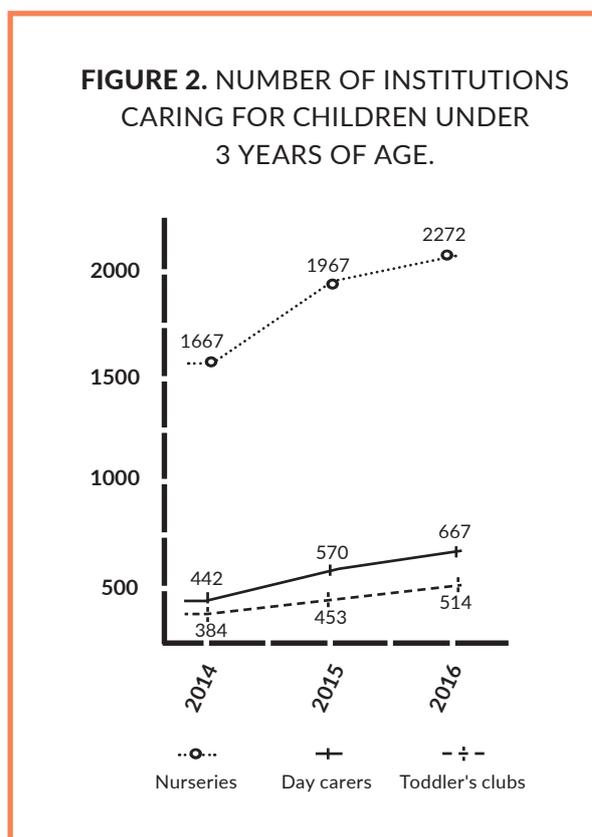
A comprehensive regulation concerning forms of care for children under 3 years of age is contained in the Act of 4 February 2011 on care for children under 3 years of age (hereinafter referred to as the "Nursery Act")³³, which was amended to a certain extent in July 2017 (the so-called July amendment)³⁴. It regulates four forms of childcare for children under 3 years of age:

1. nursery,
2. children's club,
3. daycare provider,
4. nanny.

Childcare in the forms specified in the Nursery Act may be provided until the end of the school year in which the child reaches the age of 3 years, or, if it is impossible or difficult to include the child in pre-school education - until the age of 4 years. As a side remark, it should be mentioned that the Nursery Act was already controversial at the stage of conceptual work. Despite extensive public consultation, the legislator has above all taken into account some demands of the business community, but has not taken into account the concerns expressed by paediatricians, psychiatrists and psychologists (e.g. open letter to Prime Minister Donald Tusk, parliamentarians and parents signed by several dozen psychologists, psychiatrists, educators and doctors)³⁵.

In recent years, increase in the number of childcare places has been very dynamic, with a disproportionately high increase in nursery places.

According to information gathered by the Council of Ministers, institutional forms of childcare (nurseries, children's clubs and daycare providers) operated in 2015 in 638 municipalities, i.e. 26% of all municipalities in Poland³⁶. In 2015, the number of care institutions for children under 3 years of age increased by 20% compared to 2014, from 2493 to 2990, of which 1 967 were nurseries (2014 - 1 667),



SOURCE: Data for 2015 based on: Council of Ministers, Report of the Council of Ministers on implementation of the Act of 4 February 2015 on the care of children under 3 years of age (Journal of Laws of 2016 item 157) in 2015, Warsaw 2016, pp.12-13; data for 2016: Material and financial reports on the performance of tasks related to the care of children under 3 years of age for the second half of 2016, made available by the Ministry of Family, Labour and Social Policy on 11 May 2017 on the basis of the Act of 25 February 2016 on the re-use of public sector information.

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³³ Journal of Laws of 2016, item 157, as amended.

³⁴ Act of 7 July 2017 amending certain acts related to family support systems, Journal of Laws from 2017, item 1428.

³⁵ Open letter on the act on care of children under 3 years of age of 2 February 2011, <http://www.polskieradio.pl/5/3/Artykul/306034,Specjalisci-w-liscie-do-premiera-krytykuja-ustawe-zlobkowa> (accessed: 11.07.2017).

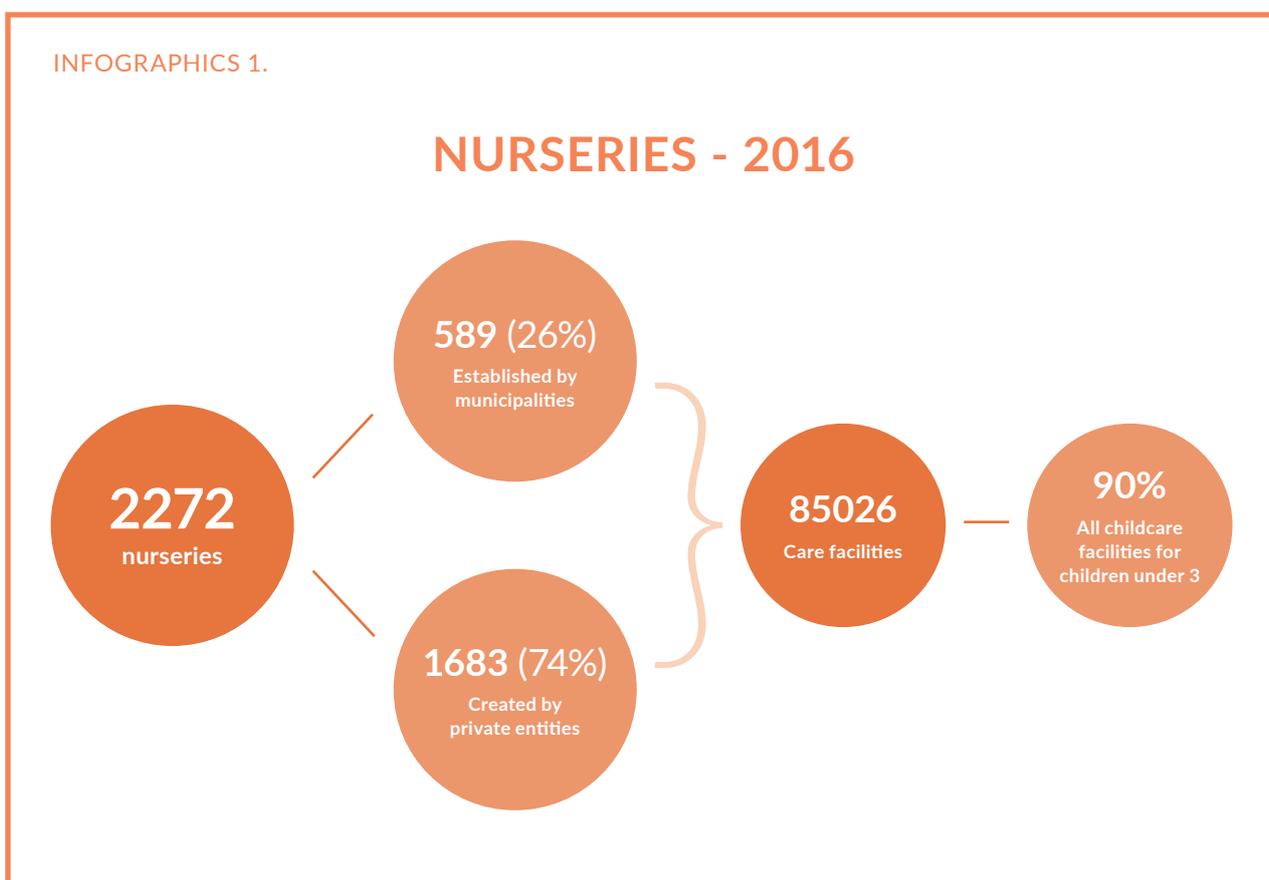
³⁶ Council of Ministers, *Sprawozdanie Rady Ministrów z realizacji ustawy z dnia 4 lutego 2015 r. o opiece nad dziećmi w wieku do lat 3* (Journal of Laws of 2016, item 157) in 2015, Warsaw 2016, pp.12-13.

453 children's clubs (2014 - 384) and 570 daycare providers (2014 - 442). In 2016, there was another 15% increase in the number of institutional care facilities - to 3452³⁷.

The age structure of children in institutionalised care has not changed for years. More than half of the children in nurseries, children's clubs and daycare providers are between 2 and 3 years of age (in 2012 - about 52%). Children between 1 and 2 years of age constitute approx. 37% of all children in institutionalised care. The least numerous group are children below 1 year of age and children over 3 years of age (respectively, about 3 per cent)³⁸.

2.1. NURSERY

At the end of 2016, there were 2272 nurseries in Poland, of which 589 were established by municipalities (26%) and 1 683 by private entities (74%). In 2016, nurseries had about 85026 places, which constituted about 90% of all childcare places for children under 3 years of age³⁹.



SOURCE: Material and financial reports on the performance of tasks related to the care of children under 3 years of age for the first and second half of 2016, made available by the Ministry of Family, Labour and Social Policy on 11 May 2017 on the basis of the Act of 25 February 2016 on the re-use of public sector information.

37 Material and financial report on the performance of tasks related to the care of children under 3 years of age for the first and second half of 2016, made available by the Ministry of Family, Labour and Social Policy on 11 May 2017 on the basis of the Act of 25 February 2016 on the re-use of public sector information.

38 *Ibidem*, pp. 16-17.

39 Material and financial reports on the performance of tasks related to the care of children under 3 years of age for the first and second half of 2016, made available by the Ministry of Family, Labour and Social Policy on 11 May 2017 on the basis of the Act of 25 February 2016 on the re-use of public sector information.

A nursery may be established by any local government unit, natural person, legal person or organisational unit without legal personality. Children from 20 weeks under 3 years of age may stay in a nursery, and if it is impossible or difficult to include a child in pre-school education - up to 4 years of age. In principle, the maximum stay of a child is 10 hours, but at the request of the family and for an additional fee it can be extended⁴⁰. It is worth noting that in the current regulation, the legislator referred in a preferential way to families with many children and children with disabilities, providing them with a privileged position when recruiting to a nursery and a toddler's club⁴¹.

Running a nursery is a regulated activity within the meaning of the Freedom of Economic Activity Act of 2 July 2004⁴² and requires entry in the register of nurseries and children's clubs kept by the reeve or mayor. The entry is made on the basis of a written application, containing, among other things, a statement on the fulfilment of premises conditions, a statement on the possession of legal title to the premises where the nursery or children's club is to be run, and in the case of a natural person also a statement on clear criminal record and a PESEL number. An entry fee of no more than 50% of the minimum wage may be charged.

However, submitting an application with the required attachments is not sufficient for registration. An entity interested in creating a nursery is also obliged to submit a decision of the district commander of the State Fire Service on meeting fire protection requirements and a decision of the state sanitary inspector, as well as the statute specifying the name, address, objectives, tasks, conditions for accepting children and the rules for determining the fees for stay and meals. In order for the nursery to operate, personnel requirements must also be met, i.e. the director must have a university degree and at least 3 years' experience in working with children under 3 years of age or secondary education and at least 5 years' experience in working with children; a carer in the nursery must have qualifications of a nurse, midwife, teacher, pedagogue or pedagogical therapist or have completed studies or post-graduate studies in the fields specified in the regulations⁴³. The position of a carer may also be held by a person who has undergone first aid training in the last two years and has either a university degree from a faculty whose curriculum covers issues related to early childcare and has received 80 hours of training to update knowledge and skills, or a secondary or secondary vocational education and one year's experience working with children under 3 years of age, or completed 280 hours of training⁴⁴. There must be no more than 8 children per carer; if more than 20 children are looked after in the nursery, a nurse or midwife must be employed. The amended Nursery Act also specifies minimum requirements for the premises, i.e. the nursery must have at least one room and provide space for rest for children, referring to details specified by the competent minister in a regulation⁴⁵.

§1(1) of the Regulation of the Minister of Labour and Social Policy of 10 July 2014 on the requirements for premises and sanitary facilities to be met by the premises in which a nursery or a children's club is to be run (hereinafter referred to as the "Regulation on premises")⁴⁶ requires that a nursery or a children's club should be located in a building or its parts meeting the requirements specified in technical and construction regulations and fire protection regulations for ZL II category of threats to humans or requirements agreed with the locally competent Regional Commander of the State Fire Brigade.

⁴⁰ See Article 8(1), Article 7(1) in conjunction with Article 2(3) and Article 12(1) and (2) of the Nursery Act.

⁴¹ Article 11(2)(3) of the Nursery Act.

⁴² Journal of Laws of 2016, item 1829, as amended.

⁴³ Article 16(1) of the Nursery Act.

⁴⁴ Article 16(2) of the Nursery Act.

⁴⁵ See Article 24(1) and (3) in conjunction with Article 25(3) of the Nursery Act.

⁴⁶ Journal of Laws item 925 as amended.

A ZL II category building must have, among others, fire class '3' for a single-storey building or 'B' for a higher building. These and other requirements are specified in detail in the Regulation of the Minister of Infrastructure of 12 April 2002 on the technical conditions to be met by buildings and their location (hereinafter referred to as the "Fire Regulation")⁴⁷. Admittedly, the Regulation on premises allows in §1 section 2 the possibility of locating a nursery or children's club in a place which does not meet these strict requirements, provided that other criteria are met, i.e. if the property is intended for no more than 15 children (1), is located on the ground floor of a building made of non-fire-spreading elements (2), has at least two exits to the outside, one of which is the exit door from the property and the other is a door or window that allows direct exit to the open space (3), is equipped with fire-resistant floor coverings and other fixed interior fittings and decoration and a powder extinguisher containing at least 4 kg extinguishing agent (4).

Apart from that, §2 of the Regulation on premises specifies 21 detailed conditions related to premises and sanitary facilities. Some doubts may arise concerning, e.g. the need to have "certificates or approvals" of the equipment, which makes it impossible to furnish the facility in mainstream chain stores (e.g. Ikea). In addition, a minimum of 16 m² of floor space for each room intended for a collective stay of 3 to 5 children should be provided, walls in hygienic and sanitary rooms should be covered with washable, non-absorbent and moisture-resistant materials and non-toxic and disinfectant-resistant materials, and in a room not equipped with mechanical ventilation or air conditioning it should be possible to open at least 50% of the total window surface. The Regulation on premises also specifies the number of potties that should be available in a nursery or a children's club, which should correspond to the number of children whose level of development makes it possible for them to use a potty.

In accordance with the recently amended regulations, a parents' council may be established in a nursery and acting on the basis of regulations adopted by itself⁴⁸. Its competences include, among others, presenting to the director of the nursery initiatives, motions and opinions concerning activities, also educational, of the facility, insight into documentation concerning compliance with food standards, or visiting the nursery premises⁴⁹. The parents' council may also decide to raise funds from voluntary contributions from parents and other sources to support statutory activities of the nursery⁵⁰. This change should be viewed positively as it allows parents to become more involved and have more influence on the activities of an institution where their children spend a significant amount of time.

Nurseries charge a fee for accommodation and meals in an amount not exceeding the upper limit set by the municipal council in a resolution. The estimated average monthly cost related to a child's stay (consisting of direct costs, among others, remuneration of persons taking care of children and indirect costs, including administrative costs) and costs related to meals (the cost of food products, remuneration of a cook or a nutritionist) per place in 2015 amounted to 995 PLN in a nursery, of which 610 PLN was borne by municipalities and 385 PLN was borne by parents⁵¹. However, according to the data collected by the *Ordo Iuris*, Institute, the average monthly cost (annual cost divided by 12) of maintaining a child in a public nursery in a large city may be much higher. As an example, in 2016 it amounted to 1290.44 PLN

47 Journal of Laws of 2015, item 1422. According to §209(2)(2), category ZL II includes buildings intended primarily for use by people with reduced mobility, such as hospitals, nurseries, pre-schools, homes for the elderly. Detailed requirements are specified, among others, in §212 (2) of the fire regulation.

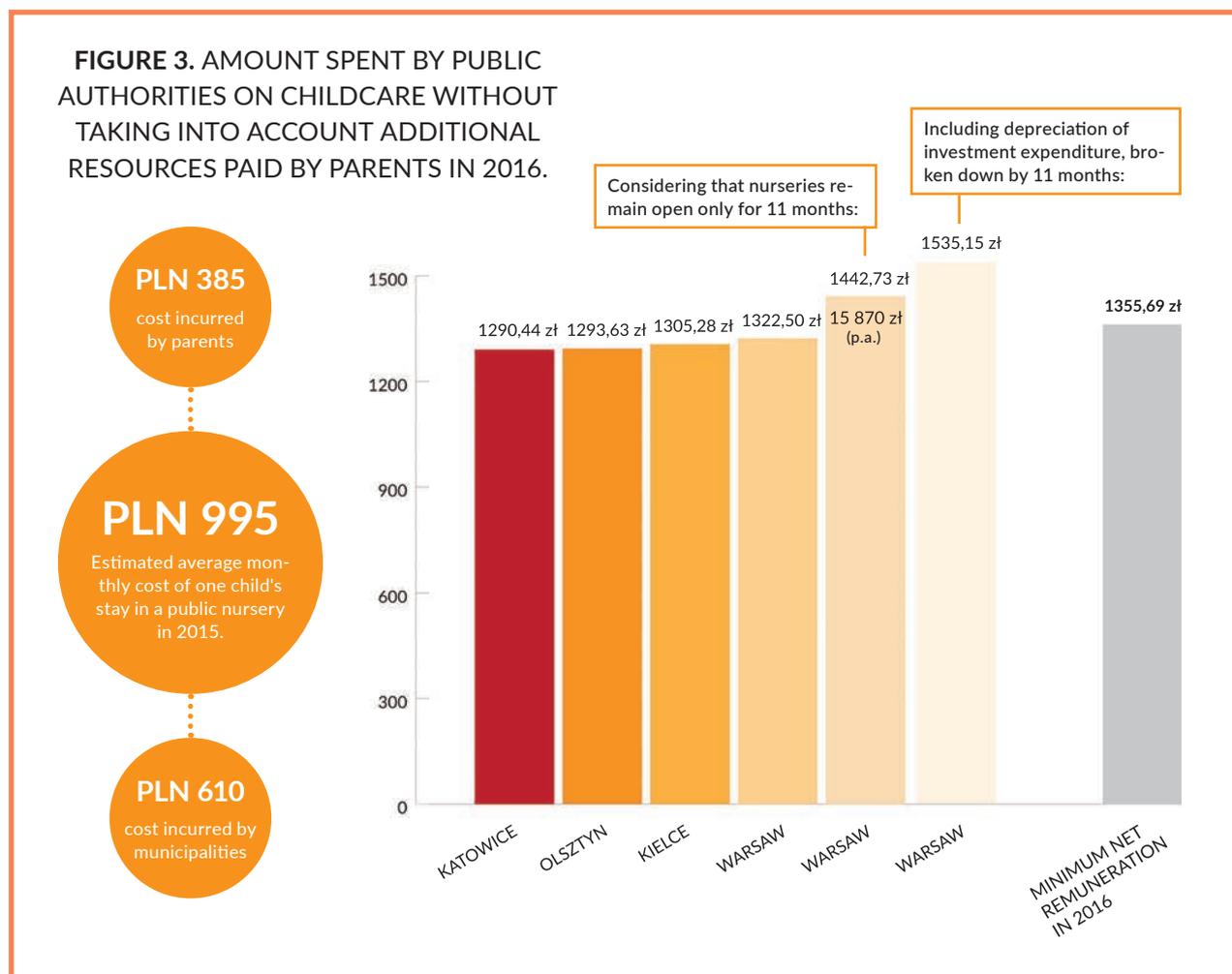
48 Article 12a(1) in conjunction with (3) of the Nursery Act.

49 Article 12a(4) of the Nursery Act.

50 Article 12a(5) of the Nursery Act.

51 Council of Ministers, *op. cit.*, p. 26.

in Katowice⁵², w 1293.63 PLN in Olsztyn⁵³, 1305.28 PLN in Kielce⁵⁴. In Warsaw, in 2016, the average expenditure on a child in a nursery amounted to 15,870 PLN per month⁵⁵- 1322.50 PLN per month. Considering that nurseries remain open only for 11 months per year, in Warsaw the average monthly cost of maintaining a child in a nursery during the period when the facility is open is as much as 1442.73 PLN. Meanwhile, the minimum statutory remuneration in 2016 was 1850 PLN gross (1355.69 net PLN).



SOURCE: Reply of the Municipal Nursery in Katowice of 29 March 2017 to the request of 23 March 2017 for access to public information. 38 Reply of the Municipal Homesteads in Olsztyn of 7 March 2017 to the request of 1 March 2017 for access to public information, trademark: ZŻM. GS.0132.1.2017. Reply of the Kielce City Hall of 13 March 2017 to the request of 1 March 2017 for access to public information, EPP-V.1431 Report on implementation of the budget of the Capital City of Warsaw for 2016, Part II, p. 956. <https://bip.warszawa.pl/NR/rdonlyres/9F7F3885-7845-4897-9DDC-192BCC134C29/1252523/KOMPENDIUMczII.pdf>, (accessed: 05.07.2017).

It is worth taking into account the fact that the Capital City of Warsaw is intensively investing in the construction of new care and educational facilities for the youngest. For example, in September 2017, three nurseries were opened in the district of Białołęka (in Truskawkowa, Odkryta and Krzyżówki)⁵⁶.

52 Response of the municipal nursery in Katowice of 29 March 2017 to the request of 23 March 2017 for access to public information.

53 Response of the municipal nurseries in Olsztyn of 7 March 2017 to the request of 1 March 2017 for access to public information: ref.no. ZŻM. GS.0132.1.2017.

54 Response of the Kielce City Hall of 13 March 2017 to the request of 1 March 2017 for access to public information: ref.no.

55 Report on the implementation of the budget of the Capital City of Warsaw for 2016). Part II, p. 956. <https://bip.warszawa.pl/NR/rdonlyres/9F7F3885-7845-4897-9DDC-192BCC134C29/1252523/KOMPENDIUMczII.pdf>, (accessed: 05.07.2017).

56 „Nowe żłobki i zasady rekrutacji do placówek”, http://www.bialoleka.waw.pl/aktualnosc-1297-nowe_zlobki_i_zasady_rekrutacji_do.html, (accessed: 24.07.2017).

The cost of building each of these nurseries for 150 children was 6 100 000 PLN⁵⁷. Average monthly expenditure per a child in a nursery (annual cost split into 12 months), taking into account the costs of depreciation of real estate in which such facilities are located (here: 84.72 PLN) will amount to **1407.22 PLN when divided into 12 months, and even 1535.15 PLN, taking into account the fact that nurseries in practice operate only 11 months during the year**⁵⁸.

It is worth noting that in 2016 7.8% of children under 3 years of age were in nursery care, while 8.5% of children of that age were in institutional care⁵⁹. **Expenditures of the state and local government budgets on institutional care amounted in total to at least 879.6 million PLN**⁶⁰.



SOURCE: Reply of the Ministry of Family, Labour and Social Policy of 25 April 2017 to the request of 12 April 2017 for access to public information, DSR.V.051.6.2017.DM. Report of the Council of Ministers on implementation of the Act of 4 February 2011 on the care of children under 3 years of age (Journal of Laws of 2016, item 157, as amended) adopted by the Council of Ministers on 27 September 2017, published a few months later, gives an amount even higher - PLN 931.3 million.

Effectiveness of the functioning of nurseries

As highlighted in public debate and government and EU documents⁶¹, the primary objective of developing a network of nurseries is to enable parents, and especially mothers, to return quickly and easily to paid employment after the birth of a child. Such institutions are to provide full-time, professional care for the youngest children, while parents are able to work.

57 Report on the implementation of the budget of the Capital City of Warsaw for 2016). Part III, p. 1200., <https://bip.warszawa.pl/NR/rdon-lyres/9F7F3885-7845-4897-9DDC-192BCC134C29/1252525/KOMPENDIUMczIII.pdf>, (accessed: 05.07.2017).

58 Amount of depreciation calculated on the basis of the Announcement of the Minister of Development and Finance of 8 March 2017 on the announcement of the uniform text of the Ordinance of the Minister of Finance on specific accounting principles and chart of accounts for the state budget, budgets of local government units, budget units, local government budgetary establishments, state special purpose funds and state budget units having their registered office outside the Republic of Poland, Journal of Laws of 2017, item 760, in connection with the Act of 15 February 1992 on corporate income tax, Journal of Laws. 1992, No. 21, item 86, and Regulation of the Council of Ministers of 10 December 2010 on the Classification of Fixed Assets (KŚT), Journal of Laws No. 242, item 1622.

59 Local Database of Statistics Poland, <https://bdl.stat.gov.pl/BDL/metadane/cechy/3398?back=True>, (accessed: 22.06.2017).

60 Response of the Ministry of Family, Labour and Social Policy of 25 April 2017 to the request of 12 April 2017 for access to public information, DSR.V.051.6.2017.DM. Report of the Council of Ministers on the implementation of the Act of 4 February 2011 on care for children under 3 years of age (Journal of Laws of 2016, item . 157, as amended) in 2016, adopted by the Council of Ministers on 27 September 2017, gives an amount even higher - 931.3 million PLN.

61 Cf. Justification to the draft act amending certain acts related to family support systems of 19 May 2017, <https://www.mpips.gov.pl/archiwum-projekty-aktow-prawnych/-archiwum-projekty-ustaw/polityka-rodzinna/projekt-ustawy-o-zmianie-niektorych-ustaw-zwiazanych-z-sys-temami-wsparcia-rodzin/> (accessed: 15.11.2017).

Unfortunately, data collected by the *Ordo Iuris* Institute show that this basic function is not effectively performed by nurseries. The average annual attendance at nurseries - based on information collected from 149 institutions from all over Poland, which provided the institute with information in 2016 - is 66.37%⁶². According to the data for 2016 from all 54 public nurseries in Warsaw, the average annual turnout in them was even lower – 59.48%⁶³.



SOURCE: Cf. footnote 37 and 38.

62 Data for 2016 based on information obtained under the Act on the access to public information. Nurseries on the basis of which the attendance data were prepared: Municipal Nursery “Skarbiec skrzata” in Biała Podlaska, Municipal Nursery in Bielsko Biała, Self-Government Nursery No. 1 in Biłgoraj, Municipal Nursery in Dębica, Municipal Nursery in Gniezno, Municipal Nursery No. 1 in Grudziądz, Municipal Nursery in Katowice, Municipal Nursery in Koszalin (6 divisions), Private Nursery “Kraina Malucha” in Bełchatów, Municipal Nursery No. 1 in Bydgoszcz, Municipal Nursery No. 5 in Bydgoszcz, Municipal Nursery No. 12 in Bydgoszcz, Municipal Nursery No. 13 in Bydgoszcz, Municipal Nursery No. 17 in Bydgoszcz, Municipal Nursery No. 18 in Bydgoszcz, Municipal Nursery No. 20 in Bydgoszcz, Integration Nursery in Bydgoszcz, Municipal Nursery No. 1 in Gdańsk, Municipal Nursery No. 2 in Gdańsk, Municipal Nursery No. 3 in Gdańsk, Municipal Nursery No. 4 in Gdańsk, Municipal Nursery No. 5 in Gdańsk, Municipal Nursery No. 6 in Gdańsk, Municipal Nursery No. 7 in Gdańsk, Municipal Nursery No. 8 in Gdańsk, Municipal Nursery No. 9 in Gdańsk, Municipal Nursery No. 10 in Gdańsk, Municipal Nursery No. 11 in Gdańsk, Municipal Nursery No. 12 in Gdańsk, Municipal Nursery in Białogard, Nursery of the municipality in Dobrodzień, Nursery No. 1 in Kędzierzyn Koźle, Nursery No. 6 in Kędzierzyn Koźle, Nursery No. 10 in Kędzierzyn Koźle, Nursery No. 1 in Łódź, Nursery No. 2 in Łódź, Nursery No. 3 in Łódź, Nursery No. 4 in Łódź, Nursery No. 5 in Łódź, Nursery No. 6 in Łódź, Nursery No. 7 in Łódź, Nursery No. 8 in Łódź, Nursery No. 10 in Łódź, Nursery No. 11 in Łódź, Nursery No. 12 in Łódź, Nursery No. 13 in Łódź, Nursery No. 14 in Łódź, Nursery No. 15 in Łódź, Nursery No. 16 in Łódź, Nursery No. 17 in Łódź, Nursery No. 18 in Łódź, Nursery No. 19 in Łódź, Nursery No. 20 in Łódź, Nursery No. 21 in Łódź, Nursery No. 22 in Łódź, Nursery No. 23 in Łódź, Nursery No. 24 in Łódź, Nursery No. 25 in Łódź, Nursery No. 26 in Łódź, Nursery No. 27 in Łódź, Nursery No. 28 in Łódź, Nursery No. 29 in Łódź, Nursery No. 30 in Łódź, Nursery No. 31 in Łódź, Municipal Nurseries No. 1-8 in Lublin, Municipal Nursery No. 3 in Mielec, Municipal Nursery No. 5 in Mielec, Municipal Nursery No. 7 in Mielec, Municipal Nursery No. 1 in Olsztyn, Municipal Nursery No. 2 in Olsztyn, Municipal Nursery No. 3 in Olsztyn, Municipal Nursery No. 4 in Olsztyn, Nursery No. 2 in Opole, Nursery No. 3 in Opole, Nursery No. 4 in Opole, Nursery No. 9 in Opole, Nursery “Pomnik Matki Polki” in Opole, Nursery “Kalinka” in Poznań, Nursery “Koniczynka” in Poznań, Nursery “Stokrotka” in Poznań, Nursery No. 1 in Rzeszów, Nursery No. 3 in Rzeszów, Nursery No. 5 in Rzeszów, Nursery No. 8 in Rzeszów, Nursery No. 9 in Rzeszów, Nursery No. 10 in Rzeszów, Nursery No. 11 in Rzeszów, Nursery No. 12 in Rzeszów, Private Nursery “Kraina Kubusia Puchatka” in Gorzów Wielkopolski, Private Nursery “Kolorowe Motyle” in Gorzów Wielkopolski, Municipal Nursery No. 1 in Gorzów Wielkopolski, Municipal Nursery No. 2 in Gorzów Wielkopolski, Municipal Nursery No. 3 in Gorzów Wielkopolski, Private Nursery “Kolorowe Motyle” in Gorzów Wielkopolski, Private Nursery “Maluszek Okruszek” in Gorzów Wielkopolski, Nursery No. 1 in Warsaw, Nursery No. 2 in Warsaw, Nursery No. 3 in Warsaw, Nursery No. 4 in Warsaw, Nursery No. 5 in Warsaw, Nursery No. 6 in Warsaw, Nursery No. 7 in Warsaw, Nursery No. 8 in Warsaw, Nursery No. 9 in Warsaw, Nursery No. 10 in Warsaw, Nursery No. 11 in Warsaw, Nursery No. 12 in Warsaw, Nursery No. 13 in Warsaw, Nursery No. 14 in Warsaw, Nursery No. 15 in Warsaw, Nursery No. 16 in Warsaw, Nursery No. 17 in Warsaw, Nursery No. 18 in Warsaw, Nursery No. 19 in Warsaw, Nursery No. 20 in Warsaw, Nursery No. 21 in Warsaw, Nursery No. 22 in Warsaw, Nursery No. 23 in Warsaw, Nursery No. 24 in Warsaw, Nursery No. 25 in Warsaw, Nursery No. 26 in Warsaw, Nursery No. 27 in Warsaw, Nursery No. 28 in Warsaw, Nursery No. 29 in Warsaw, Nursery No. 30 in Warsaw, Nursery No. 31 in Warsaw, Nursery No. 32 in Warsaw, Nursery No. 33 in Warsaw, Nursery No. 34 in Warsaw, Nursery No. 35 in Warsaw, Nursery No. 36 in Warsaw, Nursery No. 37 in Warsaw, Nursery No. 38 in Warsaw, Nursery No. 39 in Warsaw, Nursery No. 40 in Warsaw, Nursery No. 41 in Warsaw, Nursery No. 42 in Warsaw, Nursery No. 43 in Warsaw, Nursery No. 44 in Warsaw, Nursery No. 45 in Warsaw, Nursery No. 46 in Warsaw, Nursery No. 47 in Warsaw, Nursery No. 48 in Warsaw, Nursery No. 49 in Warsaw, Nursery No. 50 in Warsaw, Nursery No. 51 in Warsaw, Nursery No. 52 in Warsaw, Nursery No. 53 in Warsaw, Nursery No. 54 in Warsaw

63 Data based on information obtained from the Nursery Complex of the Capital City of Warsaw, on the basis of the Act on access to public information and information published on the website of the Nursery Complex of the Capital City of Warsaw, <http://www.zlobki.waw.pl/statystyki.php>, (accessed: 21.04.2017).

Most nurseries do not keep detailed statistics on the causes of absence. In those institutions where such data are collected, sickness was the most frequently indicated cause of children's absence. In addition, vast majority of nurseries are closed for a month during the holiday period and for this period the parents are not charged. Considering that in 2016 the working time was 252 working days⁶⁴, Warsaw parents had to provide additional care for their children on average for 122 working days per year.



SOURCE: See E. Madejek, Wymiar czasu pracy w 2016, "Gazeta Podatkowa" No. 87 (1232) of 29.10.2015, <http://www.gofin.pl/prawo-pracy/17,2,96,147476,wymiar-czasu-p-pracy-w-2016-r.html>, (accessed: 05.07.2017).

At the same time, it should be stressed that nurseries do not work in the afternoon, on Saturdays, Sundays and holidays. These limitations create additional organisational and financial difficulties for gainfully employed parents, in particular those who work in the afternoon, work in shifts or on public holidays.

This problem does not occur at all or to a very limited extent in the case of personal childcare provided by parents or a nanny. Unfortunately, these forms of early childcare are supported by the Polish state to a lesser extent than in the case of nurseries or do not receive support at all.

2.2. CHILDREN'S CLUB

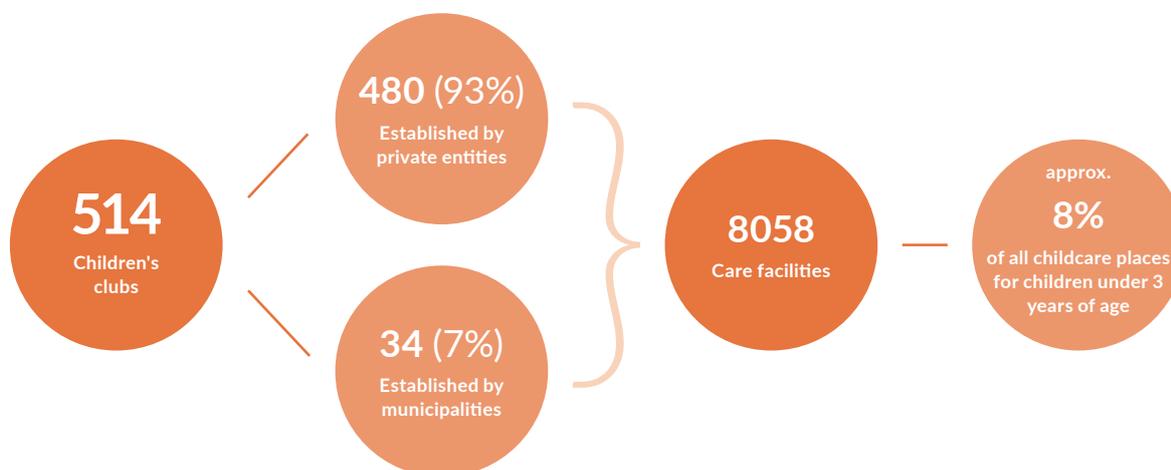
At the end of 2016 there were 514 children's clubs in Poland, of which 480 (93%) had been created private entities and only 34 (7%) by municipalities. In 2015, children's clubs had 8 058 places, which constituted only about 8% of all childcare places for children under 3 years of age⁶⁵.

⁶⁴ See E. Madejek, Wymiar czasu pracy w 2016 r., „Gazeta Podatkowa” no. 87 (1232) of 29.10.2015, <http://www.gofin.pl/prawo-pracy/17,2,96,147476,wymiar-czasu-pracy-w-2016-r.html>, (accessed: 05.07.2017).

⁶⁵ Material and financial reports on the performance of tasks related to the care of children under 3 years of age for the first and second half of 2016, made available by the Ministry of Family, Labour and Social Policy on 11 May 2017 on the basis of the Act of 25 February 2016 on the re-use of public sector information.

INFOGRAPHICS 5.

CHILDREN'S CLUBS - 2016



SOURCE: Material and financial reports on the performance of tasks related to the care of children under 3 years of age for the first and second half of 2016, made available by the Ministry of Family, Labour and Social Policy on 11 May 2017 on the basis of the Act of 25 February 2016 on the re-use of public sector information.

Children's clubs are subject to almost the same rigorous conditions as nurseries. The differences concern the age range of children (from 1 to 3 years of age, and if it is impossible or difficult to include the child in pre-school education - up to 4 years of age) and the qualifications of the person in charge of the club (the same as for carers in a nursery). In addition, children's clubs must meet the same requirements concerning the premises and sanitary facilities as nurseries, as indicated in the Regulation on premises, and also meet the same formal requirements before being entered in the register. The latest amendment to the Nursery Act extended the maximum daycare time in a children's club from 5 to 10 hours and introduced the possibility of extending it for an additional fee⁶⁶. The maximum number of places in a children's club has also been increased to 30. Just like in a nursery, the club can also have a parents' council.

For children's stay and meals in a children's club, just like in a nursery, fees are charged in the amount not exceeding the limits specified in a resolution of the municipal council. As children's clubs are generally open for a shorter period of time than nurseries, the cost of staying in a children's club is lower than the cost of staying in a nursery. **In 2016, the costs per place amounted on average to 630 PLN per year, of which 219 PLN was borne by municipalities and 411 PLN by parents⁶⁷.**

The amendment to the Nursery Act of July 2017 has *de facto* equalised the requirements and limitations for nurseries and children's clubs - the differences concern mainly the age of children and the requirements for persons running the facility. In the current legal situation, a question arises as to the legitimacy of statutory regulation of toddler's clubs in the formula of a large care institution, almost exactly the same as a nursery.

⁶⁶ Article 12(2) of the Nursery Act.

⁶⁷ Report of the Council of Ministers on the implementation of the Act of 4 February 2011 on care for children under 3 years of age (Journal of Laws from 2016, item 157, as amended) in 2016, adopted by the Council of Ministers on 27 September 2017, p. 23.

2.3. DAYCARE PROVIDER

In 2016, 6.9 million PLN was allocated for the functioning of day-care facilities throughout the country⁶⁸, i.e. 872.7 million PLN less than for nurseries. At the end of 2016 667 daycare providers looked after 939 children⁶⁹.



SOURCE: 1. Public information of 25 April 2016 made available by the Ministry of Family, Labour and Social Policy.

2. Material and financial reports on the performance of tasks related to the care of children under 3 years of age for the first and second half of 2016, made available by the Ministry of Family, Labour and Social Policy on 11 May 2017 on the basis of the Act of 25 February 2016 on the re-use of public sector information.

As already indicated in the *Ordo Iuris* report of 2015 “Jakiej polityki rodzinnej potrzebuje Polska?”, in the current legal status a real alternative to nurseries among the possible forms of institutional care is the institution of a daycare provider, who can take care of a group of up to 5 children at home⁷⁰. Its introduction was justified by low population levels in rural areas, which makes it difficult to establish nurseries, but regardless of the intentions of the authors of the project, it turned out that demand for care in smaller groups also exists in cities and in several of the largest urban centres it has developed to the greatest extent in the country - the largest number of daycare provider centres at the end of 2016 operated in Warsaw, Poznań and Gdańsk⁷¹. In the first period of functioning of the Nursery Act, there was a bizarre provision according to which daycare providers could only be employed by municipalities. This solution, outdated in the reality of free market economy, was changed by subsequent amendments to the Nursery Act in 2013 and 2017.

68 Response of the Ministry of Family, Labour and Social Policy of 25 April 2017 to the request of 12 April 2017 for access to public information, DSR.V.051.6.2017.DM.

69 Material and financial reports on the performance of tasks related to the care of children under 3 years of age for the first and second half of 2016, made available by the Ministry of Family, Labour and Social Policy on 11 May 2017 on the basis of the Act of 25 February 2016 on the re-use of public sector information.

70 Report by the *Ordo Iuris* Institute: T. Zych, K. Dobrowolska, O. Szczypiński (red.), *Jakiej polityki rodzinnej potrzebuje Polska?*, Warsaw 2015 pp. 125-126.

71 Report of the Council of Ministers on the implementation of the Act of 4 February 2011 on care for children under 3 years of age (Journal of Laws from 2016, item 157, as amended) in 2016, adopted by the Council of Ministers on 27 September 2017, p. 22.

INFOGRAPHICS 7.

DEFINITION: DAY CARER

A DAY CARER IS A NATURAL PERSON RUNNING THEIR OWN BUSINESS OR A PERSON EMPLOYED BY A LOCAL GOVERNMENT UNIT, A PUBLIC INSTITUTION, A NATURAL PERSON, A LEGAL PERSON OR AN ORGANISATIONAL UNIT WITHOUT LEGAL PERSONALITY



Currently, a daycare provider is a natural person running a business on their own account or a person employed by a local government unit, a public institution, a natural person, a legal person or an organisational unit without legal personality on the basis of an employment contract or a contract for the provision of services, to which, in accordance with the provisions of the Civil Code, the provisions concerning mandate shall apply. Extension by the legislator of the scope of entities entitled to establish a daycare centre to include natural persons removes an unjustified bureaucratic and financial barrier to the development of this form of care. This type of business can be an attractive business model for the self-employed, as well as for parents themselves if they want to employ a qualified guardian to care for their children.

Daycare provider should not be confused with a nanny, as the first form of care is much more formalised. A daycare provider is required, among other things, to have received first aid training within the last two years and completed a 160-hour training, which is reduced to 40 hours in the case of persons with qualifications of a nurse, midwife, childminder, pre-school teacher, early education teacher or childcare pedagogue⁷². A daycare provider may look after no more than five and, with the consent of all parents, eight children⁷³, in a childcare facility to which he or she has a legal title⁷⁴. Performing the function of daycare provider requires registration⁷⁵. Before making an entry in the register, the mayor may visit the premises where daycare will be provided by a daycare provider⁷⁶.

Although this form enables parents to participate in childcare and thus can be more effective than nursery care, it still plays a marginal role in the Polish childcare system. **The Ministry of Family, Labour and Social Policy continues to treat it as a substitute form of care for children under 3 years of age to nurseries, as evidenced by the description of this institution on the Ministry's website: "The main purpose of the statutory institution of daycare provider is to make it possible to organise professional care for young children, e.g. in rural municipalities (where only a small number of children live) or in districts of large cities without extensive infrastructure, on a neighbourhood-assistance basis"**⁷⁷. At the same time, only a negligible part of the public funds allocated to insti-

72 Cf. 39 of the Nursery Act.

73 Article 38(1) and (1a) of the Nursery Act.

74 Article 42(1) of the Nursery Act.

75 Article 36(1a) of the Nursery Act.

76 Article 39(5) of the Nursery Act.

77 Website of the Ministry of Family, Labour and Social Policy, <https://www.mpips.gov.pl/aktualnosci-wszystkie/swiadczenia-rodzinne/art,5564,informacja-dotyczaca-instytucji-dziennego-opiekuna.html>, (accessed: 08.01.2018).

tutional care is earmarked for its financing, in stark contrast to the funds allocated to nursery care. In 2016, approximately 861 million PLN was allocated to the functioning of nursery care in Poland, while 6.9 million PLN was allocated to maintenance of daycare providers. At the end of 2016 664 daycare providers looked after 902 children⁷⁸. This means that there was an average of 1.35 children per provider in the country. Although this form of care is highly individualised and conditions are close to the ones at home, in 2016 the average cost of childcare provided under this formula amounted to 1098 PLN per month and was only 11% higher than in the case of nursery care⁷⁹.

Executive body of the municipality (reeve/mayor) supervises nurseries, children's clubs and daycare providers. Persons authorized by him or her have, among others, the right to enter the property, request oral and written explanations, provide data, access to employee documentation. Failure to remedy the irregularity within the time limit indicated by the authority results in deletion from the register.

2.4. STATE PROGRAMME TO SUPPORT CARE INSTITUTIONS

The development of institutional forms of care is supported by the state, as exemplified by the "MALUCH" programme implemented by the Ministry of Family, Labour and Social Policy in cooperation with voivodes every year since 2011.

Expenditure on the 'MALUCH' programme is increasing every year. In 2011, the amount of support amounted to 18.4 million PLN, in 2012 it reached the level of 101 million PLN and remained unchanged until 2014, and in 2015 it increased to 151 million PLN⁸⁰. **In 2018, 450 million PLN was allocated for**



SOURCE: Report of the Council of Ministers on implementation of the Act of 4 February 2011 on the care of children under 3 years of age (Journal of Laws of 2016, item 157) in 2015, <http://bip.kprm.gov.pl/download/75/20333/sprawozdanieopiekannadzieckiemdolat3.pdf>

78 Material and financial reports on the performance of tasks related to the care of children under 3 years of age for the first and second half of 2016, made available by the Ministry of Family, Labour and Social Policy on 11 May 2017 on the basis of the Act of 25 February 2016 on the re-use of public sector information.

79 Response of the Ministry of Family, Labour and Social Policy of 25 April 2017 to the request of 12 April 2017 for access to public information, DSR.V.051.6.2017.DM. Report of the Council of Ministers on the implementation of the Act of 4 February 2011 on care for children under 3 years of age (Journal of Laws from 2016, item 157, as amended) in 2016, adopted by the Council of Ministers on 27 September 2017, p. 22.

80 Data of the Ministry of Family, Labour and Social Policy from 2011-2015, <http://www.zlobki.mpips.gov.pl/statystyki/> (accessed: 11.07.2017).

the programme, i.e. about 300 million PLN more than in the previous year⁸¹. The main beneficiaries of the "MALUCH" programme are nursery institutions, and nurseries are the most numerous among new care places created. In 2011-2015, as many as 17 499 new nursery places were created, and only 1 806 in children's clubs and 812 with daycare providers⁸².

In 2018, the programme's financial resources will be allocated into four modules:

1. module 1 (for local government units) - creation in 2018 of new places in institutions for the care of children under 3 years of age and ensuring their functioning, as well as sole creation of places (without additional financial support for their functioning):
 - co-financing will be provided for tasks in municipalities where there are no nurseries or children's clubs, and the task concerns creation of places for no more than 20% of children aged 1-2 in the municipality, and the amount of the co-financing applied for does not exceed 3 million PLN.
 - co-financing will be provided for tasks carried out in municipalities where, as at the date of submission of the proposal: 1) there were nurseries or children's clubs, or 2) there were no nurseries or children's clubs, but the task concerns creation of places for no more than 20% of children aged 1-2 in the municipality or the amount of co-financing applied for the task of creating new places does not exceed 3 million PLN;
2. module 2 (for municipalities) ensuring the functioning of childcare facilities for children under 3 years of age created by municipalities under the "MALUCH" programme;
3. module 3 (for entities other than local government units) - creation in 2018 of new places in institutions for the care of children under 3 years of age and ensuring their functioning, as well as sole creation of places:
4. module 4 (for entities other than local government units) - ensuring the functioning of childcare facilities for children under 3 years of age⁸³.

At the same time, the final amount of 133 429 411.98 PLN was allocated for the first module, the second module - 29 545 800 PLN, the third module - 150 581 523,51 PLN, and the fourth module - 72 141 224 PLN⁸⁴. This means that almost 58% of all funds were distributed among entities other than local government units. Such diversification of entities within the framework of state support deserves a positive assessment.

Although the design of the programme does not formally favour any of the three forms of institutional childcare for children under 3 years of age, it can be expected that the resources allocated under the modules will be devoted predominantly to the creation of nursery places.

81 Ministry of Family, Labour and Social Policy: "Resortowy program rozwoju instytucji opieki nad dziećmi w wieku do lat 3 „MALUCH+" 2018, p. 8, <https://www.mpips.gov.pl/download/gfx/mpips/pl/defaultopisy/10646/1/1/OST%20Maluch%202018%20Program.doc>. (accessed: 25.11.2017).

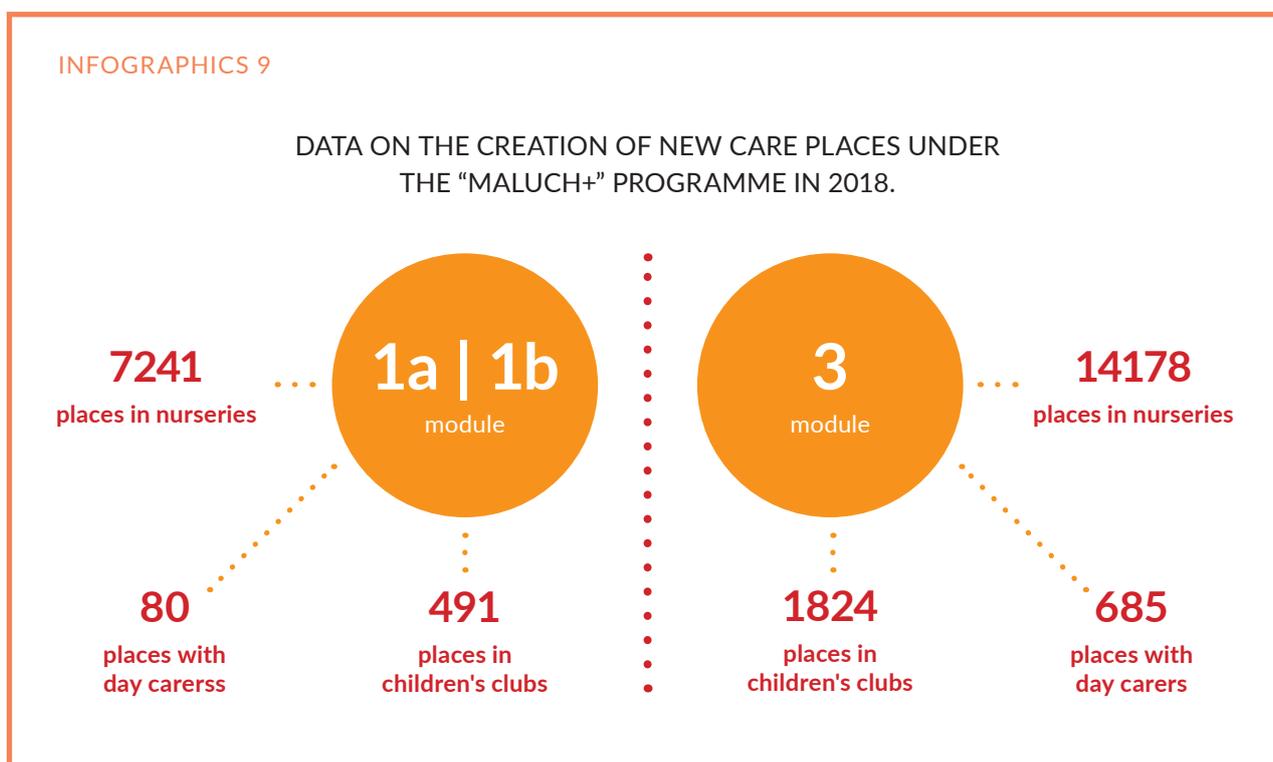
82 Report of the Council of Ministers on the implementation of the Act of 4 February 2011 on care for children under 3 years of age (Journal of Laws of 2016 item 157) in 2015, <http://bip.kprm.gov.pl/download/75/20333/sprawozdanieopiekanaddzieckiemdolat3.pdf> (accessed: 21.11.2017).

83 Announcement: Open call for proposals for financial support for the development of childcare facilities for children under 3 years of age "MALUCH+" 2018, <https://www.mpips.gov.pl/wsparcie-dla-rodzin-z-dziecmi/opieka-nad-dzieckiem-w-wieku-do-lat-trzech/resortowy-program-maluch-plus/rok-2018/ogloszenie-o-konkursie/> (accessed: 25.11.2017).

84 Results of the "Maluch plus" call for proposals - 2018 edition, <https://www.mpips.gov.pl/wsparcie-dla-rodzin-z-dziecmi/opieka-nad-dzieckiem-w-wieku-do-lat-trzech/resortowy-program-maluch-plus/rok-2018/wyniki-konkursu-maluch-plus---edycja-2018/#akapiti>, (accessed: 02.02.2018).

Within modules 1a and 1b (intended for local government units) there will be 2156 and 5085 places in nurseries and only 356 and 135 in children's clubs, respectively. There will be only 80 places with daycare providers (within Module 1a).

Module 3 (for entities other than local government units) encompassed creation of 14178 places in nurseries and 1824 places in children's clubs and 685 daycare providers⁸⁵.



SOURCE: Ministry of Family, Labour and Social Policy, Results of the "Maluchplus" call - edition 2018 (<https://www.mpips.gov.pl/wsparcie-dla-rodzin-z-dziecmi/opieka-nad-dzieckiem-w-wieku-do-lat-trzech/resortowy-pogram-maluch-plus/rok-2018/wyniki-konkursu-maluch-plus---edycja-2018/#akapit1>)

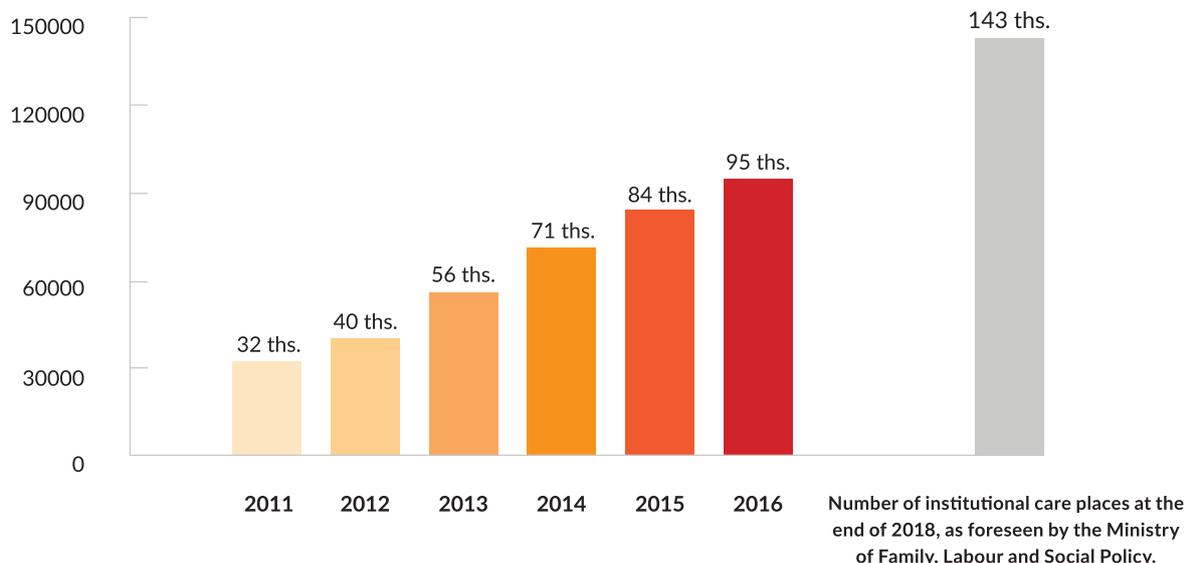
2.5. DISPARITIES IN THE DEVELOPMENT OF COLLECTIVE CHILDCARE IN CITIES AND RURAL AREAS

In Poland, there are fundamental disproportions in the development of collective care institutions between towns and villages. They result primarily from objective conditions for the creation of nurseries and pre-schools, access to which is difficult in areas with a lower population density. **In order for people in rural areas to benefit equally from the state support in the field of childcare, it must include various forms of such childcare, including care of small groups of children and home care, on an equal footing⁸⁶.**

⁸⁵ *Ibidem*.

⁸⁶ The solution to this problem may be the introduction of a voucher for all parents of children under 3 years of age.

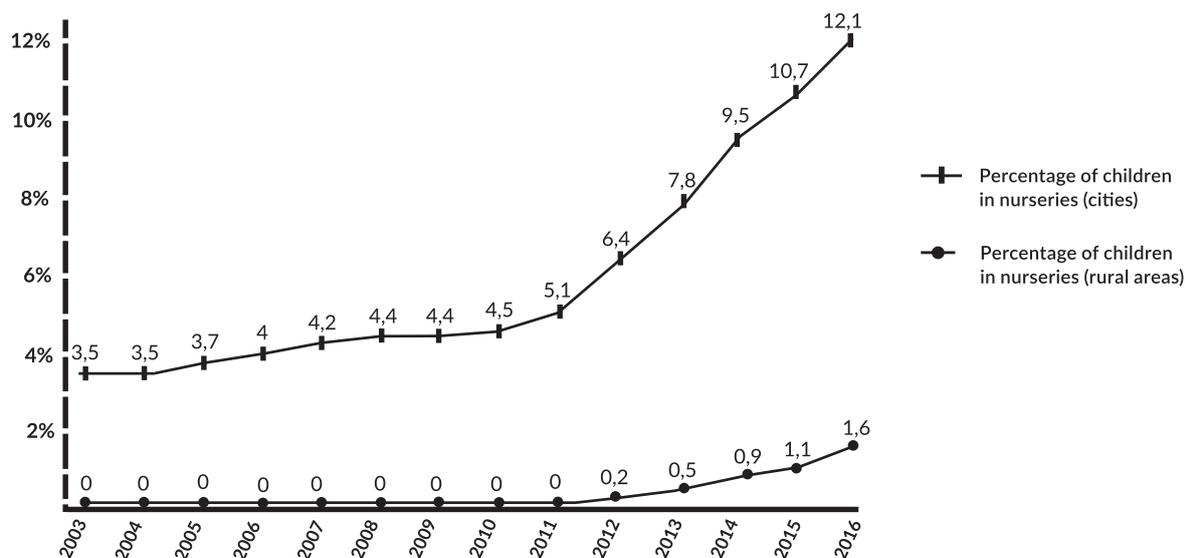
FIGURE 4. NUMBER OF INSTITUTIONAL CARE PLACES FOR CHILDREN UNDER 3 YEARS OF AGE IN POLAND



SOURCE: Material and financial reports on the performance of tasks related to the care of children under 3 years of age for the first and second half of 2016, made available by the Ministry of Family, Labour and Social Policy on 11 May 2017 on the basis of the Act of 25 February 2016 on the re-use of public sector information.

Disparities are most visible in the development of nursery network. According to the Local Data Bank of Statistics Poland, in 2016 12.1% of children under 3 years of age in cities and only 1.6% of children living in rural areas were in nursery care.⁸⁷

FIGURE 5. PERCENTAGE OF CHILDREN UNDER 3 YEARS IN NURSERY CARE IN TOWNS AND RURAL AREAS



SOURCE: Local Database of Statistics Poland, <https://bdl.stat.gov.pl/BDL/metadane/cechy/3398?back=True>, accessed: 22.06.2017.

⁸⁷ Local Database of Statistics Poland, <https://bdl.stat.gov.pl/BDL/metadane/cechy/3398?back=True>, (accessed: 22.06.2017).

2.6. PROFESSION OF A NANNY

The Act on care of children under 3 years of age regulated the profession of a nanny in order to limit the phenomenon of informal employment of nannies. Nannies who have not concluded a written contract and those who do not pay contributions cannot include the time of rendering the work into their time of employment. The legislator has therefore responded to the needs of nannies interested in paying insurance contributions by creating solutions to encourage parents to enter into a written agreement with them. On the one hand, the possibility of employing a nanny on the basis of a written service contract (referred to in the Act as an “activation agreement”) was introduced, and on the other hand, an incentive was foreseen for parents to choose this form of employment by guaranteeing that the Social Insurance Institution would pay insurance contributions up to a certain amount. An activation agreement must consist of at least 8 elements specifying, inter alia, the purpose and subject matter of the agreement, the time for which it was concluded and the terms and manner of amending it⁸⁸.

Conclusion of an activation agreement involves the obligation of parents to pay social and health insurance contributions. For the period from 4 April 2011 to 31 December 2017 the Social Insurance Institution (ZUS) paid contributions for nannies from the basis amounting to 100% of the minimum wage, which was a substitute for sustainable financing of various forms of care by the state.

According to the amendment of the Nursery Act of July 2017, the Social Insurance Institution pays contributions to pension, disability, accident and health insurance for a nanny from the basis constituting an amount not higher than half of the minimum wage, while parents have to pay contributions from the basis equal to the amount of the surplus over half of the minimum wage⁸⁹. This means that the state has reduced support for this form of childcare twice. This change definitely disrupts the balance between state support for various forms of childcare and increases the costs incurred by parents who employ a nanny on the basis of an activation agreement. In response, some local governments have taken steps to compensate for these unfavourable changes - for example, the Marshal of the Małopolskie Voivodeship concluded agreements with reeves and mayors to guarantee financial support for parents who employ nannies. As a result, parents, regardless of the number of children, were granted sufficient funds to employ a nanny for a period of 10 months (1 500 PLN per month)⁹⁰.

Provisions of the Nursery Act do not specify any parents' obligation to pay income tax, but it follows from the practice of the treasury to date that parents are not obliged to pay income tax advances for their nanny, nor do they draw up and submit tax declarations and tax information to the nanny or the tax authority⁹¹. As a result, all obligations related to the payment of income tax burden the nanny. From the parents' point of view, this is an advantageous situation but it may pose a problem for nannies without experience in the performance of the payer's duties, which are usually the responsibility of the employer. This situation is all the more surprising as the status of parents as payers of social insurance contributions was unequivocally confirmed in Article 51(1)(2) of the Nursery Act.

Taking advantage of the Social Insurance Institution's support in paying contributions for a nanny requires meeting a number of conditions. Firstly, it is necessary, as already mentioned above, to conclude

88 Article 50(4) of the Nursery Act.

89 Article 51(1) of the Nursery Act.

90 K. Wójcik, *Samorzędy zapłacą za nianie*, [in:] “Rzeczpospolita” of 11 July 2017, <http://www.rp.pl/Ustroj-i-kompetencje/307119970-Samorzady-zaplaca-za-nianie.html> (accessed: 12.07.2017).

91 See the information brochure of the National Tax Administration - *Opodatkowanie dochodów uzyskiwanych przez nianię na podstawie umowy uaktywniającej*, http://www.mf.gov.pl/c/document_library/get_file?uuid=3bb16f5c-a1c4-47e1-96f2-238499ffa5b9&groupId=766655 (accessed: 12/07/2017), as well as the individual interpretation of the Director of the Tax Chamber in Poznań of 4 December 2013 No. ILPB2/415-853/13-2/AJ.

an activation agreement that meets the statutory requirements. Secondly, parents should be employed on the basis of an employment contract, a contract of mandate or conduct business activity. Thirdly, parents using a nanny employed on the basis of an activation agreement may not simultaneously use a nursery, a children's club or a day carer. Fourthly, parents must settle the formalities required by the Social Insurance Institution (ZUS) correctly⁹².

The latter condition requires filling in and submitting at least 5 forms to the Social Insurance Institution. First of all, parents have to register as a payer of contributions (ZUS ZFA), register the nanny for insurance (ZUS ZUA) and health insurance (ZUS ZZA). If the nanny receives remuneration higher than the minimum wage, the parents must regularly submit a settlement declaration (ZUS DRA) and a monthly report on contributions due and benefits paid (ZUS RCA) and on health insurance contributions due (ZUS RZA) throughout the term of the agreement.

At the end of 2016, in total about 8.4 thousand people working as nannies were registered for health insurance⁹³. There is no data on the number of children who are cared for by nannies - it is only known that it was higher than the number of persons reported for insurance. In 2016, expenditure on financing social insurance contributions for persons working as nannies amounted to 46.9 million PLN from January to November, which means that the average amount of insurance contribution co-financing from the Social Insurance Institution amounted to about 508 PLN per month, i.e. less than the average amount of co-financing to a place in a nursery (footnote). Therefore, it is even more surprising that its amount was reduced - if the number of nannies and the level of their salaries in 2017 had remained at a similar level as in the previous year, the reduced co-financing of social security contributions would only have amounted to 254 PLN per month⁹⁴. Interestingly, for a certain period of time national statistics did not include nannies as formal care at all, unlike the EU and other Member States - this made it difficult to ensure comparability of data and gave a false impression that disproportions in the development of formal care in Poland and other European countries are higher than in reality.

Limiting the reimbursement of social security contributions will certainly not increase the popularity of this form of care for the youngest children, and burdening nannies with the payer's obligations may discourage potential nannies from this profession. The size of the "grey market", due to restrictions related to the activation agreement (the more so as the statistics do not include other agreements signed with nannies) and the reduction of social insurance co-financing, is difficult to estimate, although it may be assumed that after the amendment of the Nursery Act of July 2017, it increased significantly.

Significant doubts are also aroused by the requirement for both parents to be employed or to perform gainful employment on a different basis, as gainful employment is often suspended by one of the parents during the first period of a child's life. In practice, at the same time, a parent may have more than one child under the age of three in connection with multiple births or successive births. The second child in this situation will be able to benefit from co-financing for institutional care, yet for incomprehensible reasons it is no longer possible to co-finance the Social Insurance Institution of contributions of the nanny taking care of him or her. It is difficult to justify in any way the solutions adopted in this respect - the more so as the average level of co-financing for nannies by public institutions is much lower.

⁹² Cf. Article 51(3) of the Nursery Act.

⁹³ Council of Ministers, *op. cit.* p. 25.

⁹⁴ Report of the Council of Ministers on the implementation of the Act of 4 February 2011 on care for children under 3 years of age (Journal of Laws from 2016, item 157, as amended) in 2016, adopted by the Council of Ministers on 27 September 2017, p. 23. The calculations were made on the assumption that the average number of persons reported for insurance during the year was at the same level as in December.

3. STATE FINANCIAL SUPPORT FOR EARLY CHILDCARE⁹⁵

3.1. FINANCING THE CARE OF CHILDREN UNDER 3 YEARS OF AGE

Since 2013 a special purpose grant has been transferred to municipalities to co-finance tasks in the field of pre-school education for children. Currently, the subsidy covers preschool children under 6 years of age⁹⁶. Its amount gradually increased, reaching in 2018 the level of 1506 PLN per child⁹⁷. As far as children under 3 years of age are concerned, a designated subsidy may be provided by a local government unit. However, this is only a right, not every municipality has to decide to grant a designated subsidy from its budget⁹⁸.

3.2. SOLUTIONS ON LOCAL LEVEL

There are no nationwide instruments to support parents' freedom to choose a comprehensive form of care. However, there are such instruments at local level.

3.2.1. Family voucher

In Tarnobrzeg the "Family Bonus 3+" was introduced, addressed to families in Tarnobrzeg with three or more children. A family voucher is in this case an amount of 200 PLN per person in the family (e.g. for a family of 2+3 it will be 1 000 PLN), entitling the recipient to purchase of goods or services and other payments in entities operating in the city (47 entities, including nurseries, pre-schools, schools, cultural, sports, trade and service institutions and the Social Housing Association, have applied to participate in the programme)⁹⁹.

3.2.2. Educational-care voucher

a) Nysa

In Nysa, since January 2016, a "child-raising voucher"¹⁰⁰ has been functioning as an alternative benefit form to the forms of care provided for by the Act on the care of children under 3 years of age. The purpose of the voucher is to support families in the process of bringing up a small child and to reduce the disproportion between the situation of persons performing gainful employment and the

95 Authors: Tymoteusz Zych (Cardinal Stefan Wyszyński University), Anna Świerzeńska, Magdalena Olek.

96 Article 53(1) of the Act of 27 October 2017 on the financing of educational tasks (Journal of Laws of 2017, item 2203), hereinafter referred to as the "Act on the financing of educational tasks".

97 Article 53(4) of the Act on the financing of educational tasks.

98 Article 60(1) of the Nursery Act.

99 Supreme Audit Office, *op. cit.*, p. 45.

100 Resolution No. XIII/165/15 of the City Council in Nysa of 10 November 2015 on the introduction of a cash benefit - the "child-raising voucher" in the municipality of Nysa (Journal of Laws of the Opolskie Voivodeship of 18 November 2015, item 2546) together with the appendix "Regulations determining the amount of child-raising voucher and the rules of granting the benefit", http://duwo.opole.uw.gov.pl/WDU_O/2015/2546/akt.pdf (accessed: 14.01.2018). The initial act was substituted with resolution No. XXV/381/16 of the City Council in Nysa of 12 October 2016 on the introduction of a cash benefit - the "child-raising voucher" in the municipality of Nysa (Journal of Laws of the Opolskie Voivodeship of 19 October 2016, item 2159) together with the appendix "Regulations concerning granting of child-raising voucher", http://g.ekspert.infor.pl/p/_dane/akty_pdf/U74/2016/188/2159.pdf#zoom=90, (accessed: 28.04.2017), and then resolution No. XLIII/636/17 of the City Council in Nysa of 26 September 2017 on the introduction of a cash benefit - the "child-raising voucher" in the municipality of Nysa (Journal of Laws of the Opolskie Voivodeship of 06 October 2017, item 2447) together with the appendix "Regulations concerning granting of child-raising voucher", http://g.ekspert.infor.pl/p/_dane/akty_pdf/U74/2016/188/2159.pdf#zoom=90, (accessed: 21.11.2017).

situation of persons who gave up gainful employment to temporarily take up unpaid work related to raising children.

The Nysa "child-raising voucher" is a monthly cash benefit of 500 PLN for the second and each subsequent child of a specific age. The first age group are children from the beginning of the 13th month of life to the age of 3. It begins at the end of the period of payment of child-care benefits in the first period after the child's birth, which currently lasts, as a general rule, 52 weeks¹⁰¹. The possibility of applying for a voucher from the beginning of the 13th month of age allows for continuity of care. The upper age limit (3 years) has been set in connection with the existing Nursery Act, which establishes forms of childcare, including, among other things, the possibility of enrolling a child in a nursery. These forms of care are generally available to parents and their children until the child reaches the age of 3.

This benefit is available to families where one parent is gainfully employed and the other is personally caring for the child at home¹⁰². Parents of children between the age of 13 months and 3 years *de facto* decide for themselves what form of care they will use, and each of them can count on the support of public authorities.

In the case of a single parent, he or she can take personal care of the child at home or take up gainful employment on the basis of a wide range of legal relationships, including civil law contracts¹⁰³. If such a person starts gainful employment, he or she is still entitled to claim the "child-raising voucher" cash benefit and, at the same time, because he or she cannot perform personal care him- or herself, to use the forms of care provided for by the Act on the care of children under 3 years of age, which are also financed from public funds. If a single parent receives a voucher, he or she will actually benefit from two forms of assistance from public authorities. In view of the conditions for applying for the benefit in question, such a person is therefore in a better position than full families. From this point of view, it is justified to introduce additional rules, e.g. determining the order in which the "child-raising voucher" is to be awarded.

The purpose of the benefit provided for in the commented resolution is different in the case of a child between the age of 36 months and 6 years, i.e. at preschool age. In this case, the time aspect is determined by the educational regulations, according to which a child aged 6 years is obliged to attend one-year pre-school preparation in a pre-school or in another form of pre-school education¹⁰⁴. This obligation therefore sets an upper age limit concerning entitlement to a "child-raising voucher" cash benefit. In this situation, the "child-raising voucher" is hence approaching a universal benefit aimed at compensating for the costs incurred in relation to the upbringing of a child, including, as may be presumed, the costs of a pre-school. In this case, there is no premise concerning personal care of the child, both in the case of a full family and a single parent, due to the condition, respectively, that both parents or a single parent should perform work. The exception in both cases is the need to take personal care of a child with disabilities¹⁰⁵, which should be proven by the factor receiving attendance benefit.

101 The duration of childcare benefits in the first period after birth is generally 52 weeks, regardless of whether the parent benefits from maternity allowance during maternity and parental leave or parental benefit.

102 § 3 (2)(1a) of the Regulations concerning granting of child-raising voucher.

103 § 3(2)(1b) of the Regulations concerning granting of child-raising voucher.

104 Article 31(1) to (5) of the Act of 14 December 2016 Educational law (i.e. Journal of Laws of 2017, items 59, 949, 2203), hereinafter referred to as the "Education Law".

105 § 3(2)(2a) and (2b) of the Regulations concerning granting of child-raising voucher.

As a result, the local legislator decided to set additional priority criteria for allocation of the voucher. According to § 5(1)(1) of the Regulations concerning granting of child-raising voucher, the voucher is granted first of all to biological or adoptive parents who are married and bring up at least two children together, the second and each subsequent child of whom meets the age criterion specified in § 2 of the resolution. Secondly, the voucher is available when one parent takes up paid employment and the other takes personal care of a child between the age of 13 months and 3 years¹⁰⁶. At the same time, this means that not only single parents, but also other families, where both parents have decided to take up paid employment, are excluded from the group of entitled persons. Furthermore, a "child-raising voucher" can then be awarded to parents who have an older child between the age of 36 months and 6 years if both are in gainful employment¹⁰⁷. Last but not least, the local legislator lists all other persons meeting the criteria set out in the resolution¹⁰⁸.

In his response to a request for access to public information, the mayor of Nysa stated that after introduction of the voucher, in 2016 15.12% more children had been born than in 2015. The number of marriages, privileged in terms of priority access to the new benefit, also increased by 8.6%¹⁰⁹.

INFOGRAPHICS 10.

IN RECENT YEARS, NYSA HAS BEEN STRUGGLING WITH A DRAMATICALLY LOW FERTILITY RATE AND A WAVE OF EMIGRATION OF RESIDENTS AGED 18-44.

AFTER THE INTRODUCTION OF THE VOUCHER IN 2016



15,12%

**more children were born
than in 2015**



8,6%

**increase in the number of
marriages compared to 2015**

SOURCE: Reply of the Nysa City Council of 31 July 2017 to the request for public information of 21 July 2017, IP.1431.68.2017. A. Babiński (Department of Social Policy Development of the Nysa City Council), report from the National Congress of Large Families 2017, http://www.nysa.eu/aktualnosc-9409-ogolnopolnski_zjazd_duzych_rodzin.html, (accessed: 24.01.2018). M. Wroński, interview with the mayor of Nysa, Kordian Kolbierz of 10 February 10 2017, <http://www.portalsamorzadowy.pl/polityka-i-spoleczenstwo/nysa-kordian-kolbierz-bon-wychowawczo-opiekunczy-strzalem-w-dziesiatke-po-roku-wzrosla-liczba-malzenstw-i-dzieci,89917.html>, (accessed: 28.04.2017).

¹⁰⁶ § 5(1)(2) of the Regulations concerning granting of child-raising voucher.

¹⁰⁷ § 5(1)(3) of the Regulations concerning granting of child-raising voucher.

¹⁰⁸ § 5(1)(4) of the Regulations concerning granting of child-raising voucher.

¹⁰⁹ Response of the City Office in Nysa of 31 July 2017 to the request of 21 July 2017 for access to public information, JP.1431.68.2017.

In 2017, the number of births increased by another 1.1% (which equals a total increase in the number of births between 2015 and 2017 by 16.3%)¹¹⁰. At the same time, it is worth noting that in recent years Nysa has been struggling with a dramatically low total fertility rate and a wave of emigration of residents aged 18-44¹¹¹.

b) Szczecin

Since the beginning of 2016, a "care voucher" for families with children under 3 years of age has been in place in Szczecin¹¹². A cash benefit of up to 500 PLN per month per child¹¹³ is granted mainly to working parents of at least two children, at least one of whom is aged 13-36 months, but the group of eligible entities is slightly broader. Interestingly, the voucher is granted to parents in a situation where one of them is not employed or does not perform other gainful work and actively seeks employment or other gainful work and is registered with the District Labour Office as an unemployed person. The voucher amount can be used to cover the costs of a child's stay in a private nursery, children's club, daycare provider's home or a nanny employed on the basis of an activation agreement. Unfortunately, the possibility of parents taking personal care of their children was not taken into account. The voucher also requires a maximum net income of 1922 PLN per family member, which leads to a situation where the benefit is primarily of a social nature, and a small increase in family income may lead to its loss. The income criterion, the need for both parents of a young child to perform paid work (with a few exceptions) or the requirement to have the Szczecin Family Card also create additional, unnecessary bureaucratic barriers in obtaining the benefit, increasing the costs of introducing a care voucher.

According to statistics of the Registry Office in Szczecin, in the area where the "care voucher" cash benefit is provided the number of births in 2016 amounted to 4887, and in 2017 to 5210. In 2015, the last year before introduction of the voucher in Szczecin, 4793 children were born¹¹⁴.

c) Warsaw

Since September 2017, the so-called Warsaw Nursery Voucher has been in force in Warsaw¹¹⁵. This cash benefit in the amount of 400 PLN per month per child can be granted to parents who have a child between the age of one year and the date of taking up pre-school education, but not later than by the end of the school year in which the child reaches the age of three. In order to receive a voucher, parents must resign from a place in a public nursery or from waiting for it. In addition, the financial benefit can only be received by parents who:

- work and live in the capital city of Warsaw,
- pay personal income tax in Warsaw,
- do not take parental leave,
- fulfil the income criterion: 1922 PLN net per one family member.

¹¹⁰ Response of Nysa Municipality of 18 April 2018 to the request for access to public information of the *Ordo Iuris* Institute.

¹¹¹ M. Wroński, an interview with the Mayor of Nysa, Kordian Kolbiarz, 10 February 2017, <http://www.portalsamorzadowy.pl/polityka-i-spoleczenstwo/nysa-kordian-kolbiarz-bon-wychowawczo-opiekunczy-strzalem-w-dziesiatke-po-roku-wzrosla-liczba-malzenstw-i-dzieci,89917.html>, (accessed: 28.04.2017).

¹¹² Resolution no. XI/207/15 of the Szczecin City Council of 8 September 2015 on the introduction of a cash benefit "care voucher" for families with children under 3 years of age (Journal of Laws of the Western Pomeranian Voivodeship of 07 October 2015, item 3798), http://przyjaznyrodzinnie.szczecin.pl/UMSzczecinFiles/file/BON_207-15_poz__3978.pdf, (accessed: 05.05.2017).

¹¹³ However, no more than the cost of childcare under a childcare agreement – cf. § 5(1) of the resolution of the Szczecin City Council.

¹¹⁴ Response of the Szczecin City Office to the request for access to public information, WSS-VI.1431.1.2018.DL of . 29.03.2018. This means an increase in the number of births by 8.7%, i.e. slightly less than the national average for this period (9.1%).

¹¹⁵ Resolution No. L/1227/2017 of the Council of the Capital City of Warsaw of 8 June 2017 on the Warsaw nursery voucher (Journal of Laws of the Mazowieckie Voivodeship of 19 June 2017, item 5418), https://warszawarodzinnna.um.warszawa.pl/sites/warszawarodzinnna.um.warszawa.pl/files/1227_uchwala.pdf, (accessed: 22.11.2017).

Parents can use the financial support to pay for a private nursery, a toddler's club or a daycare provider.

Unfortunately, the solution proposed by Warsaw authorities is not an appropriate instrument of family policy, which can provide effective support for parents in caring for children under 3 years of age and in combining parenthood with gainful employment. The establishment of an income criterion means that the Warsaw Nursery Voucher has a strictly social character and can be used by a limited group of people. At the same time, the unemployed, who also need childcare support in order to be able to actively and effectively seek employment or start their own businesses, have been completely overlooked. In the case of loss of employment or other paid work, the benefit is payable until the end of the third month following the month in which the loss of employment or other paid work occurred.

Effective family policy instruments, improving the context of procreation decisions, should be addressed to all families, regardless of the income status of parents - only this way does the family have a guarantee that if their financial situation improves, they will not lose support for care, which in practice would worsen their economic situation. Moreover, it is completely unjustified to limit the possibility of using the voucher only to finance private care institutions, and not a nanny or providing personal care of children by one of the parents. In particular, such a decision is incomprehensible when similar but broader solutions have been successfully operating since 2016 in Nysa or Szczecin.

4. PARENTAL LEAVE AND PARENTAL BENEFITS¹¹⁶

Since 2013, the total length of paid parental leave has increased from 24 to 52 weeks¹¹⁷. In 2014, almost 6 thousand more children were born than in the previous year, even though the forecast of Statistics Poland predicted a decrease in the number of births by 9 thousand¹¹⁸, which suggests that it is likely that this correlation results from improvement of the context of procreation decisions caused by the change implemented.

Mothers are entitled to maternity leave of 20 weeks, of which 14 weeks is obligatory. The leave is extended to 31 weeks for twins, 33 weeks for triplets, 35 weeks for quadruplets and 37 weeks for quintuplets¹¹⁹. During the leave, the mother receives a benefit equivalent to 100% or 80% of her average remuneration for the last twelve months of work. The choice of one of these two options impacts the amount of benefit subsequently received during parental leave. The mother must make the choice at least 2 weeks before the start of the leave.

A two-week quota of leave cannot be taken by the mother - it is the so-called paternity leave. The father receives a benefit in the amount of 100% of his average remuneration from the last twelve months of work.

After the mother has taken maternity leave, parents are also entitled to parental leave of 32 weeks or 34 weeks in the case of birth of more than one child¹²⁰. Parents can take their leave in whole or in part¹²¹. If, during maternity leave, the mother chooses to collect 100% of her salary, she receives the same amount for the first 6 weeks during parental leave and receives a benefit equivalent to 60% of her salary for the remaining 26 weeks; if she chooses to collect 80% of her salary during maternity leave, she will also receive the same amount for the entire period of parental leave¹²².

Since January 2016, each family, regardless of income, is entitled to a parental benefit of up to 1 000 PLN per month for a period of 52 weeks in the case of a single birth or longer in the case of multiple birth¹²³. The condition for receiving the benefit is not to receive maternity allowance.

¹¹⁶ Authors: Tymoteusz Zych (Cardinal Stefan Wyszyński University), Anna Świerzevska, Magdalena Olek.

¹¹⁷ Act of 28 May 2013 amending the act Labour Code (Journal of Laws from 2013 item 675).

¹¹⁸ Statistics Poland, Population forecast for 2014-2050, Warsaw 2014, p. 157, medium variant. Even the very high variant of the forecast assumed an increase in the number of births by only 2 000.

¹¹⁹ Art. 180(1) of the Act of 26 June 1974 - Labour Code (Journal of Laws of 2016, item 1666, as amended).

¹²⁰ Article 1821a(1) of the Labour Code.

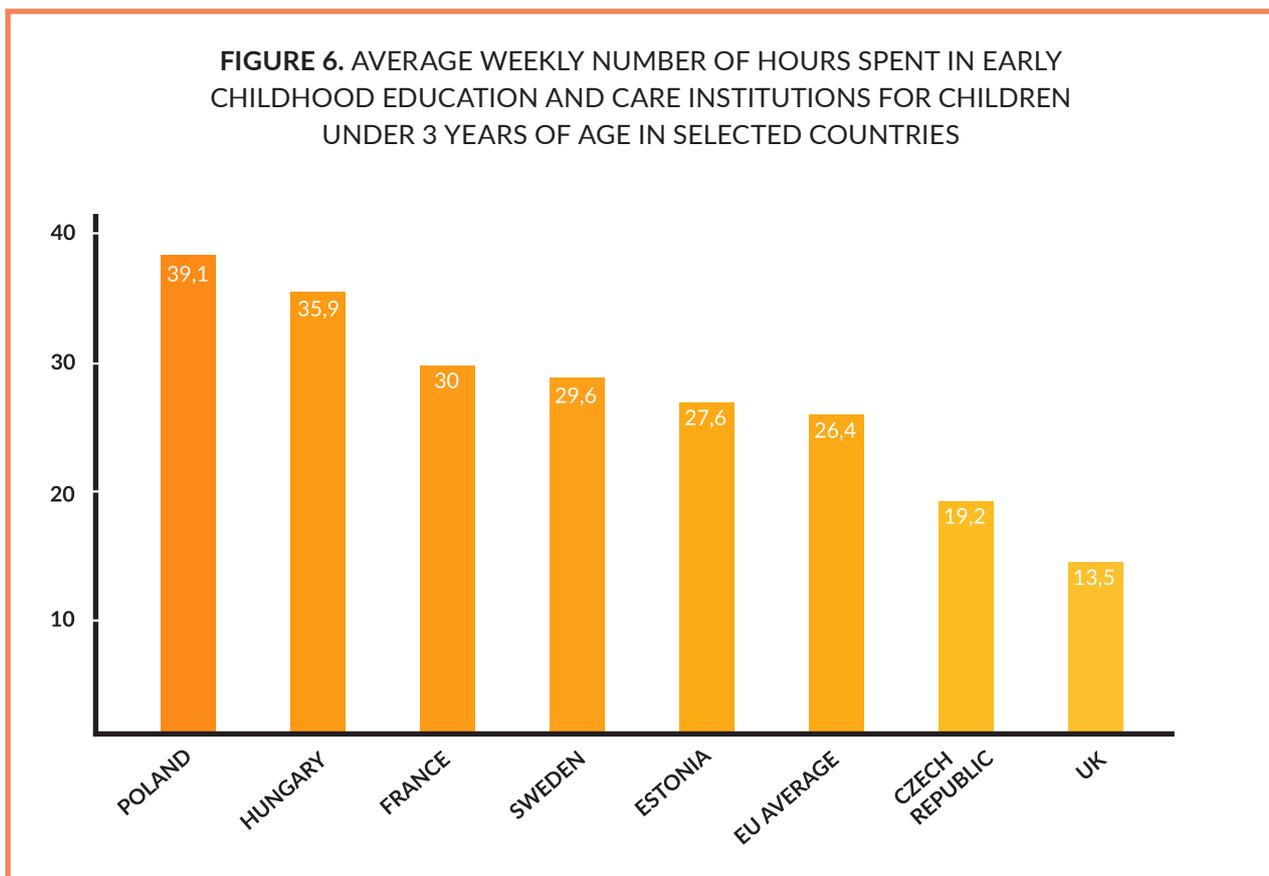
¹²¹ Article 1811c(1) of the Labour Code.

¹²² Article 31 (2-3) of the Act of 25 June 1999 on cash benefits from social insurance in case of sickness and maternity (Journal of Laws of 2016, item 372, as amended).

¹²³ Art. 17c(3) of the Act of 28 November 2003 on family benefits (Journal of Laws of 2016, item 1518, as amended., hereinafter as: "Act on family benefits").

5. IMPACT OF NURSERIES ON CHILDREN'S DEVELOPMENT¹²⁴

Poland is one of the two countries in which, on the scale of the European Union, children in nurseries stay there the longest. They spend an average of 39.1 hours per week, while the EU average is 26.4 hours per week¹²⁵. Children spend more time in the nursery only in Portugal (39.5 hours a week), which, like Poland, is currently facing a serious demographic crisis.



SOURCE: Eurydice and Eurostat Report, Key Figures for Early Childhood Education and Care in Europe, Brussels 2014, p. 66, http://eacea.ec.europa.eu/education/eurydice/documents/key_data_series/166EN.pdf, (accessed: 07.07.2017).

For correct emotional and social development of a child it is necessary to create a safe bond with the mother during infancy and early childhood. For this reason, it is recommended that until the end of the third year of age, the child should be looked after by the mother as the primary carer¹²⁶.

¹²⁴ Prepared by Bogna Białecka, psychologist. This subchapter contains excerpts (in italics) from Part II, Chapter 5 of the report by the Institute for Legal Culture *Ordo Iuris* "Jakiej polityki rodzinnej potrzebuje Polska?", written by Karolina Dobrowolska and Marta Gan, Warsaw 2015, eds. T. Zych, K. Dobrowolska, O. Szczypiński, ISBN: 978-83-940214-1-2.

¹²⁵ Report from Eurydice and Eurostat, *Key Data on Early Childhood Education and Care in Europe*, Brussels 2014, p. 66, http://eacea.ec.europa.eu/education/eurydice/documents/key_data_series/166PL.pdf, (accessed: 07.07.2017).

¹²⁶ Ainsworth M.D.S., Blehar M.C., Waters E., Wall p. (1978). *Patterns of Attachment: A Psychological Study of the Strange Situation*. Hillsdale, New York: Lawrence Erlbaum Associates.

Bowlby, J. (1969/1982). *Attachment and Loss: Volume 1. Attachment*. Penguin Books

Bretherton, I. The Origins of Attachment Theory: John Bowlby and Mary Ainsworth. *Developmental Psychology*, 1992;28: 759-775

Cassidy, J., Shaver, Ph.,R. (1999). *Handbook of Attachment. Theory, Research and Clinical Application*. The Guilford Press.

This recommendation does not preclude the transfer of the child to other people's care, especially when this does not involve leaving the home (see further on), but it indicates that the presence of the mother is crucial for the development of a safe attachment. *In situations where conditions prevent the mother from exercising primary care over the child, it is recommended to provide the child with a permanent nanny care (which is impossible to achieve in a nursery where adults take care of the whole group of children)*¹²⁷. Correct creation of this basic bond is essential for the child's further emotional and social development.

Therefore, when considering the impact of the nursery on children's development, it is important to analyse its impact on emotional and social development, although recent studies also show a link between the child's stay in a nursery and later obesity¹²⁸.

Specialists in the field of attachment issues note that children with attachment disorders cause a lot of educational problems¹²⁹. Typical symptoms are hyperactivity, impulsiveness, anxiety and restlessness. Such children tend to behave aggressively, to manipulate, and to lie. Attachment disorders, which were once observed mainly in orphanages or adoptive families, are now more and more often present in full families, consisting of parents and biological children. This is connected with a significant increase in the time children spend in nurseries on a weekly basis (as we have already pointed out, in Poland it is as much as 39 hours).

One of the largest panel studies (conducted for several years on a sample of over 1000 people) showed that a child's stay in the nursery has primarily a disruptive effect on his or her emotional development. Children who attended the nursery show more aggressive and conflictive behaviours compared to children who remained under the care of their mothers during this developmental period. The probability of negative impact of nursery stay on the child's emotional development increases with the average number of hours the child spends in this type of facility, regardless of its quality. This correlation is particularly evident in the analysis of peer relations. Studies showed that the more hours spent in the nursery, the greater the conflicts with peers later in life¹³⁰.

Part of the negative impact of nurseries on emotional development can be explained by the stress of being in a nursery for a small child. This is confirmed by studies on the level of cortisol (so-called stress hormone) in infants and young children who are placed in institutional care compared to children who remain at home. Under natural conditions, cortisol is secreted in the morning, at the

Greenberg MT. Attachment and psychopathology in childhood. w: Cassidy J, Shaver Ph. R, ed. (1999) Handbook of attachment. Theory, research and clinical applications. New York: The Guilford Press,

Goldberg S, MacKay-Soroka S, Rochester M. Affect, attachment and maternal responsiveness. *Infant Behavior & Development* 1994;17: 335–339.

Threvarthen C. Emotions in infancy: regulations of contacts and relationships with parents. in: Scherer K, Ekman P, ed. (1994) Approaches to emotion. Hillsdale N. J.: Lawrence Earlbaum Associates

Schore AN. The effects of a secure attachment relationship on right brain development, affect regulation and infant mental health. *Infant Mental Health J.* 2001; 22: 7–66.

Zazzo R. Przywiązanie. In: Zazzo R, ed. (1978) Przywiązanie. Ujęcie interdyscyplinarne. Warsaw: Państwowe Wydawnictwo Naukowe.

127 Patrz np. p. Moullin, J. Waldfogel, E. Washbrook. Baby Bonds. Parenting, attachment and a secure base for children. (2014.) Sutton Trust, <http://www.suttontrust.com/wp-content/uploads/2014/03/baby-bonds-final.pdf>, accessed 19 May 2017.

128 Costa S, Adams J, Gonzalez-Nahm S, Benjamin Neelon SE. Childcare in Infancy and Later Obesity: a Narrative Review of Longitudinal Studies. *Current Pediatrics Reports* 2017;15/3:118–131.

129 See e.g. A. Słaboń-Duda, *Wczesna relacja matka-dziecko i jej wpływ na dalszy emocjonalny rozwój dziecka*, [in:] *Psychoterapia* 2 (157), 2011, pp. 11–18, http://www.psychoterapiaptp.pl/uploads/PT_2_2011/11Slabon__PT%202%202011.pdf, (accessed: 19.05.2017).

130 National Institute of Child Health and Human Development (NICHD) Study of Early Child Care & Youth Development (SECCYD) 2006 https://www.nichd.nih.gov/publications/pubs/documents/seccyd_06.pdf, (accessed: 05.09.2017).

moment of awakening, but as time goes by it drops. The level of cortisol in children in institutional care is consistently elevated¹³¹.

Why is chronically elevated level of cortisol in small children dangerous to health?

Recent studies have confirmed increased levels of cortisol in 16-24-month-old children who have attended nursery¹³². As researchers admit, "this is an important step in clarifying the persistence and meaning of child care effects on neuroendocrine functioning, especially given that chronic activation of the hypothalamic-pituitary-adrenal system has been associated with risk of cognitive impairments and compromised immune function"¹³³.

Elevated cortisol levels can become a biological basis for the development of depression and anxiety disorders¹³⁴. Studies in rats suggest that early childhood experiences (specifically, chronically elevated cortisol levels) affect epigenetic programming of the hypothalamic-pituitary-adrenal axis, resulting in the development of an abnormal response to stressing stimuli and greater susceptibility to adult stress-related diseases¹³⁵.

A 2009 study of more than 1 000 children showed that atypically elevated cortisol levels at awakening in 15-year-olds are directly correlated with the number of hours spent per week in institutional care during early childhood. This pattern is independent of ethnicity, financial affluence, mother's level of education and the parent-to-child relationship during adolescence. These studies therefore suggest that the effect of elevated levels of cortisol in young children causes long-term reduced resistance to stress stimuli in later life¹³⁶.

What are the sources of stress in the nursery?

It is not just a question of separation from the mother. Studies on children aged 16-24 months suggests that children who are taken care by a nanny at home, who pays attention to them, do not experience chronically elevated levels of cortisol¹³⁷. The child remains under the care of one person with whom he or she can enter into a close, safe relationship. Sleeping in the same room as the parents (especially the mother) is also a factor that helps to prevent chronic elevation of cortisol. It was also shown that

131 Dettling AC, Gunnar MR, Donzella B. Cortisol levels of young children in full-day childcare centers: Relations with age and temperament. *Psychoneuroendocrinology*. 1999;24:519-536; Geoffroy M-C, Cote SM, Parent S, and Seguin JR. Daycare attendance, stress, and mental health. *Canadian Journal of Psychiatry*, 2006;51:607-615; Groeneveld MG et al, Children's wellbeing and cortisol levels in home-based and center-based childcare. *Early Childhood Research Quarterly*, 2010; 25(4): 502-514; Sumner MM et al Young Children's Full-Day Patterns of Cortisol Production on Child Care Days. *Archives Pediatric Adolescent Medicine*, 2010; 164(6): 567-571; Watamura SE, Donzella B, Alwin J, Gunnar MR. Morning-to-afternoon increases in cortisol concentrations for infants and toddlers at child care: Age differences and behavioral correlates. *Child Development*. 2003;74:1006-1020; Vermeer HJ, Groeneveld MG. Children's physiological responses to childcare. *Current Opinion in Psychology*, 2017;15:201-206.

132 Sumner MM, Bernard K, Dozier M. Young children's full-day patterns of cortisol production on child care days. "Archives of pediatrics & adolescent medicine" 2010, 164(6), s. 567-571.

133 Ibidem.

134 Vreeburg SA et al, Parental history of depression or anxiety and the cortisol awakening response. *The British Journal of Psychiatry*, 2010; 197: 180-185.

135 Craft TKS, DeVries AC. Vulnerability to stroke: implications of perinatal programming of the hypothalamic-pituitary-adrenal axis. *Frontiers in Behavioral Neuroscience*, 2009; 3(54): 1-12.

136 Roisman GI et al. Early Family and Childcare Antecedents of Awakening Cortisol Levels in Adolescence. *Child Development*, 2009; 80(3): 907-20.

137 Dettling AC, Parker SW, Lane SK, Sebanc A, Gunnar MR. Quality of care and temperament determine whether cortisol levels rise over the day for children in full-day child care. *Psychoneuroendocrinology*. 2000; 25:819-836.

the less time a child spends in institutional care during the first four years of life, the lower the risk of a chronic rise in cortisol levels¹³⁸.

This may be summarized with the conclusion of the authors of the meta-analysis of nine studies on this topic: “Our basic discovery related to children in institutional care is that they show an elevated level of cortisol compared to children raised at home.

Daily patterns have shown a significant increase in cortisol levels from morning to afternoon, but only in children in institutional care.... We analysed the studies for possible links between cortisol levels and the quality of care, age, gender and temperament of the child. Of these factors, age had the greatest impact. Children younger than 36 months of age had the highest level of cortisol in institutional care. In our opinion, this could be related to stressful interactions in a peer group¹³⁹.

This means that apart from attachment disorder, a nursery provides additional stressing stimuli in the form of constant interaction with a peer group at an age when children are not prepared for it in terms of development (willingness to enter into peer interactions appears later).

Other problems

It is also worth noting other problems related to institutional care. Sending a child to a nursery involves a significant reduction or discontinuation of breastfeeding and an early switch to breast milk replacement products. Sometimes this is the decision of mothers, but it often happens against their will - they cease to produce milk due to separation from the baby and the stress associated with it. The Polish Society of Paediatrics, referring to international groups of experts and scientific societies, points to the need for exclusive breastfeeding for the first 6 months and adds that after 12 months of age, breastfeeding should continue as long as the mother and child so desire¹⁴⁰.

Children from nurseries face two to three times higher risk of infectious diseases¹⁴¹. According to the information obtained by the Ordo Iuris Institute from 149 nurseries in Poland, the average attendance in nurseries in 2016 was only 66.37%¹⁴². This not only has a negative impact on a child's health, but also promotes the spread of infectious diseases in the population.

138 Waynforth D, The influence of parent–infant cosleeping, nursing, and childcare on cortisol and SIgA immunity in a sample of British children. *Developmental Psychobiology*, 2007; 49: 640–648.

139 Vermeer HJ , Van IJzendoorn MH, *Children's Elevated Cortisol Levels at Daycare: A Review and Meta-analysis*. “Early Childhood Research Quarterly”, 2006; 21(3): 390–401.

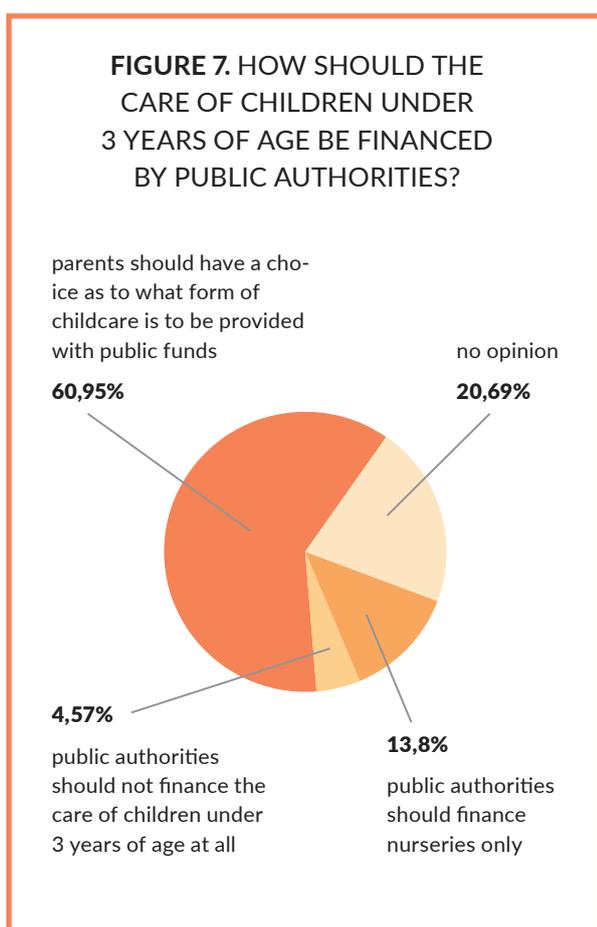
140 H. Szajewska (ed.), *Zasady żywienia zdrowych niemowląt. Zalecenia Polskiego Towarzystwa Gastroenterologii, Hepatologii i Żywienia Dzieci*, „Standardy Medyczne, Pediatria”, 2014, http://ptp.edu.pl/files/Standardy_Medyczne_2014_Zalecenia_ywienia.pdf, (accessed: 19.05.2017).

141 Brady M.T. Infectious disease in pediatric out-of-home child care, *American Journal of Infection Control*. 2005; 33(5): 276-285; Nesti M.M., Goldbaum M. Infectious diseases and daycare and preschool education, *Jornal de Pediatria*; 2007, 83(4): 299-312; Aurrecoechea B.D. i inn, Infectious diseases and use of health care resources in children less than 2 years-old who attend pre-school, *Anales de Pediatria (English Edition)*, 2015; 83(3): 149-159.

142 Data obtained under the Act on the access to public information.

6. SURVEYS ON THE CARE SYSTEM FOR CHILDREN UNDER 3 YEARS OF AGE AND DECLARED PARENTS' NEEDS¹⁴³

In 2015, the majority of respondents in our country (69%) still assessed negatively the actions of the state aimed at encouraging people to have more children. Only 14% of the population perceived them positively, while 17% refrained from giving an unambiguous assessment of the state's actions in this area. Although Poland has the highest number of families in the 2+1 model (ca. 42% of marriages and informal relationships) or 2+2 model (ca. 40% of marriages and informal relationships)¹⁴⁴, only a few respondents (5%) were of the opinion that it is the easiest to obtain state aid in terms of family and childcare support for a full family bringing up one child. More than half of the people, who at that time had a negative view on the family policy in Poland (53%), were convinced that it was easier for single parents to obtain state aid in the field of childcare¹⁴⁵.



SOURCE: IPSOS survey in February 2017.

Only 13% indicated insufficient availability of nurseries and pre-schools as a cause of low fertility in Poland. The vast majority indicated low wages (64%) and lack of financial stability (57%). Less than half explained low fertility rate with difficult housing situation (43%)¹⁴⁶. As a result, Poles most often expected the state to provide families with economic security (41%) and assistance in difficult financial situation (32%), and much less frequently postulated increasing the availability of nurseries and other forms of care for young children (21%)¹⁴⁷.

Surveys from 2011 show that as many as 85% of Polish mothers of children aged 4-36 months would prefer to entrust permanent childcare to a nanny from among their closest family and friends, provided that they could not care for the child themselves and at the same time more than half of the respondents (52%) would not want to send the child to a nursery at all¹⁴⁸. What is more a survey carried out by IPSOS in February 2017, commissioned by the *Ordo Iuris* Institute showed that nearly 61% of Poles take the view that parents should be able

143 Authors: Tymoteusz Zych (Cardinal Stefan Wyszyński University), Magdalena Olek.

144 Statistics Poland, „Liczba i struktura rodzin wg wielkości, miejsca zamieszkania, cech demograficzno-społecznych (rodziny wielodzietne, z osobami niepełnosprawnymi, starszymi, korzystające z pomocy społecznej, dotknięte długotrwałą rozłąką z powodu wyjazdów do pracy)”, Warsaw 2014, p. 28, <http://stat.gov.pl/obszary-tematyczne/warunki-zycia/dochody-wydatki-i-warunki-zycia-ludnosci/warunki-zycia-rodzin-w-polsce,13,1.html>, (accessed: 22.05.2017).

145 Supreme Audit Office, op. cit., p. 46

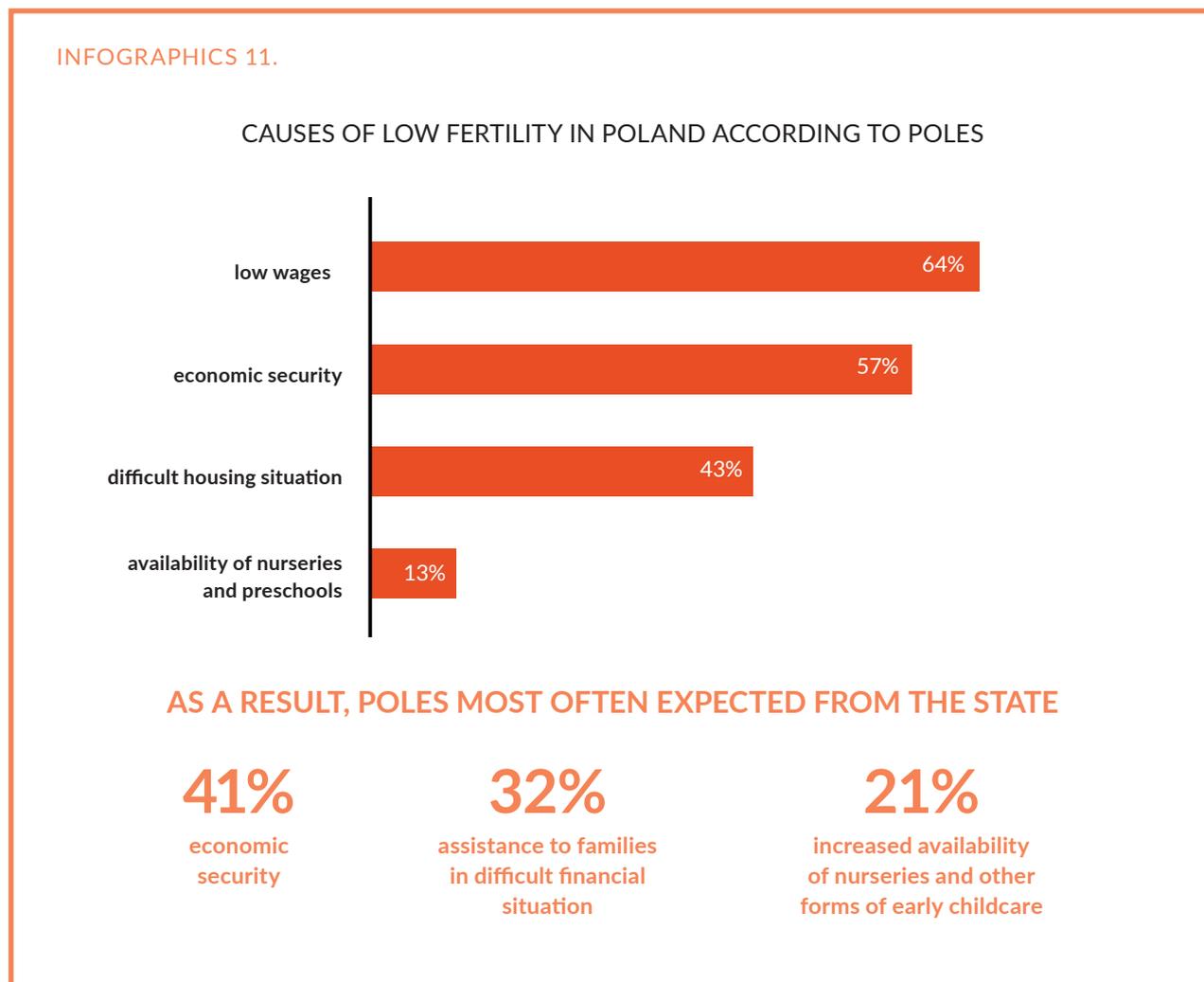
146 Ibidem, p. 47.

147 Ibidem, p. 50.

148 The survey *Attitudes of mothers of young children towards development and forms of care of young children* was conducted by MillwardBrown SMG/KRC commissioned by Nutricia on a sample of 734 mothers of children aged 4-36 months. It was carried out between 30 May and 24 June 2011.

to choose the form of childcare that will receive public funds. Less than 14% of respondents believe that public authorities should only finance nurseries.

The most desirable pro-family solutions included improving housing situation (49%), extension of paid maternity and parental leaves (31%) and greater tax relief (29%), and greater availability of nurseries and pre-schools was ranked fourth (24%)¹⁴⁹.



SOURCE: TNS Poland, NIK, Coordination of family policy in Poland, Warsaw 2015, p. 47, 46, 47, 50, <https://www.nik.gov.pl/plik/d,9100,yp,11306.pdf>

It is also worth mentioning studies showing that mothers would be willing to combine personal childcare with gainful employment if they had the opportunity to do so. In 2011, the question about mothers' preferred form of economic activity was posed by *Mouvement Mondial des Mères-Europe*¹⁵⁰. The results showed that only 11% of mothers in Europe wanted to be employed on a full-time basis. Nearly 2.5 times more women would like to devote themselves entirely to childcare and work at home (26%). The largest group of women (63%) want to be able to work flexibly in order to adapt working time to family responsibilities arising from the need to look after children.

¹⁴⁹ Supreme Audit Office, *op. cit.*, p. 52.

¹⁵⁰ Survey of Mothers in Europe 2011 results, https://makemothermatter.org/wp-content/uploads/2018/04/2011-MMM_What_Matters_Mothers_Europe.pdf, accessed 30 April 2020. The survey was carried out on 11 187 mothers from France, Spain, Germany, Hungary, Great Britain, Italy, the Netherlands, Sweden, Slovakia, Finland, 52% of whom belonged to the age group 26-40 years, 36% to the age group 41-55 years. The survey was carried out using the *snowball sampling* method.

7. EUROPEAN UNION POLICY CONCERNING CARE OF CHILDREN UNDER 3 YEARS OF AGE¹⁵¹

7.1. INTRODUCTION

Parenthood is a value inseparable from the family. However, is the hard and socially valuable work that millions of parents put into raising their children every day duly appreciated by modern legal institutions?

The aim of this analysis is to try to answer the question whether the family policy model presented in the EU documents corresponds to real aspirations of parents in Europe and whether it is effective¹⁵². It should be pointed out at the outset that although the European Union has no competence to produce any binding documents concerning family life, its activities, particularly in the field of equality policy and labour law, in reality have a strong impact on family relationships.

EU policy towards parents and children is based on two pillars, the first of which is to increase the number of women in full-time paid employment, with the associated reduction in childcare breaks. The second is to provide as many children as possible with institutionalised collective care. The implementation of these objectives is a priority in the context of providing parents with a choice between different forms of childcare. At present, a particularly important issue to be discussed is the EU's activity in the area of combining family and professional life. As already mentioned, theoretically the EU has no possibility to influence the family law of the Member States. In reality, however, by using its powers in the area of labour law and equality policy, the European Union, through its latest directive on parental leave¹⁵³, wants to significantly and profoundly interfere in family relations.

The following chapters present the basic principles of European Union family, demographic and equality policies. These will then be confronted with research on the real aspirations of women with children to combine professional careers with bringing up their offspring, as well as the advantages and disadvantages of institutional care in the context of child development described in scientific literature. From the perspective of the overall fertility rate, the issue of social and legal perception of work rendered by mothers who perform unpaid childcare activities is of great importance. Moreover, questions will be raised about the ideological rationale behind such policies.

The analysis carried out shows that basing demographic policy solely on the creation of more pre-schools or nurseries does not translate into a greater willingness of women to have children. Moreover, research shows that sending a child to a nursery or pre-school too early, **without matching it with the child's individual predispositions, may affect his or her proper development in later stages**

¹⁵¹ This subchapter is a version of Part III, Chapter 7, updated by Karolina Pawłowska and Magdalena Olek, of the report by the Institute for Legal Culture *Ordo Iuris Jakiej polityki rodzinnej potrzebuje Polska?*, written by Karolina Dobrowolska, Warsaw 2015, eds. T. Zych, K. Dobrowolska, O. Szczypiński, ISBN: 978-83-940214-1-2.

¹⁵² Solutions proposed in non-binding EU documents should not be identified with pro-family policy models of individual EU Member States which, to varying degrees, accept recommendations formulated by EU institutions; moreover, some of the instruments adopted in the Member States are in contrast with the recommendations of EU institutions, which will be discussed in more detail later in this report.

¹⁵³ European Commission, *Initiative: New start to address the challenges of work-life balance faced by working families*, sierpień 2015, http://ec.europa.eu/smart-regulation/roadmaps/docs/2015_just_012_new_initiative_replacing_maternity_leave_directive_en.pdf, accessed: 09.08.2016; Directive of the European Parliament and of the Council on work-life balance for parents and carers and repealing Council Directive 2010/18/EU, 2017/0085, OJEU 12.07.2019 L188/79, <https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:32019L1158&qid=1565689102403&from=PL>.

of life¹⁵⁴. Moreover, in the light of the data quoted also in reports prepared by EU institutions¹⁵⁵, the majority of women in the period after childbirth would prefer to devote more time to bringing up a child, either through temporary resignation from professional activity or through its limitation. Although research indicates that motherhood and childcare remain an important aspect of life for a significant number of women, in EU structures, professional work and achieving the highest possible employment rates are presented as one of the main measures of gender equality¹⁵⁶. Thus, the perspective of equality policy adopted by the EU institutions often turns out to be **too narrow and therefore discriminatory for many women**.

Why, then, is there so much pressure to unilaterally create institutions for the care of young children and, as a result, to make women more active in the labour market? The division of women into active and passive labour force and the perception of the latter, in spite of the enormous amount of work that a large part of them put into bringing up children, as people who do not benefit society and do not achieve real fulfilment, is **highly discriminatory. This approach is ideological and stems from the demands of radical left-wing feminism, which negatively views motherhood**.

One-sided, top-down measures aimed at achieving the highest possible employment rates for women – such as the general formal employment rate of 75% advocated in the Europe 2020 strategy – may result in temporary economic recovery. However, in the next few decades, ignoring the needs of women related to maternity and **depriving them of the possibility to choose** even temporary involvement in caring for their children may lead to a demographic catastrophe with very far-reaching economic consequences.

The experience of European countries described by us¹⁵⁷, where the birth rate has increased significantly over the last decades, shows that negative demographic trends can be altered by a family-friendly state policy, based in particular **on leaving parents free to choose their childcare model and universal and simple material support for those with children, compensating for the costs of indirect taxes paid in relation to raising the child**.

7.2 DEMOGRAPHIC POLICY OF THE EUROPEAN UNION

One of the elements influencing the EU's policy towards parents and their children is demographic policy. As shown by the data aggregated by the European Commission in the report "*The 2015 Ageing Report – Economic and budgetary projections for the 28 EU Member States (2013-2060)*", half of the EU Member States will experience a significant population decline by 2060¹⁵⁸. Therefore, although the problem of low birth rates and negative social consequences resulting from this state of affairs has been recognised by the European Union, the solutions proposed by this organisation raise significant doubts as to their effectiveness.

154 This issue will be analysed in detail later in this report.

155 See European Commission, *New Skills and Jobs in Europe*, France 2012, http://ec.europa.eu/research/social-sciences/pdf/new-skills-and-jobs-in-europe_en.pdf, s. 19–20, accessed: 07.08.2015.

156 See e.g. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions of 21.09.2010, Strategy for equality between women and men 2010-2015, SEC (2010) 1079 SEK (2010) 1080, <http://eur-lex.europa.eu/legal-content/PL/TXT/HTML/?uri=CELEX:52010DC0491&from=EN>, (accessed: 10.02.2018).

157 Cf. Part II of the present report presenting mechanisms in place in various European states.

158 European Commission, *The 2015 Ageing Report – Economic and budgetary projections for the 28 EU Member States (2013-2060)*, http://ec.europa.eu/economy_finance/publications/european_economy/2015/pdf/ee3_en.pdf, accessed: 06.02.2017.

The basic document on which the European Union bases its demographic policy is the Commission's 2006 Communication "Europe's Demographic Future"¹⁵⁹. It is a response to the worsening demographic situation throughout the Union, it identifies the main factors that shape it and outlines areas for action to address negative trends. According to the authors of the document, the demographic situation in Europe is influenced by three basic elements: fertility, life expectancy and issues related to the influx of immigrants¹⁶⁰. With regard to fertility, the Commission notes the very serious consequences of its decline, which, together with increasing life expectancy, could lead to an economic disaster. Increasing average life expectancy, postponement of maternity-related decisions and increasing retirement age cause a threat of a collapse of social security systems and a decline of employment and production¹⁶¹.

Although the Communication accurately identifies the main problems associated with the demographic crisis in Europe, the solutions presented in it raise far-reaching reservations. Despite the fact that it was published in 2006, the issues raised in it are still relevant, and similar guidelines can be found in other EU documents.

The remedies proposed by the EU to emerge from the demographic crisis and mitigate its effects can be grouped into 5 main areas¹⁶²:

1. measures to promote fertility growth,
2. measures to increase employment rates,
3. measures to increase production efficiency,
4. measures to promote the admission and assimilation of immigrants,
5. measures to improve and stabilise the public finance system.

The proposals for action in the first two areas are particularly questionable. As the main solution to the problem of low birth rates and postponement of motherhood, the authors of the Communication propose creation of more childcare facilities to enable women to return to work outside home after childbirth or to become economically active¹⁶³. At the same time, the issue of family-friendly policies has been completely ignored, limiting this aspect of the state's activity, which is crucial for the demographic situation, to postulates that as many children as possible should be placed under institutionalised care¹⁶⁴.

The 2009 Ageing Report of the European Commission is kept in the same vein¹⁶⁵. It refers to the five main areas of EU activity already mentioned above that will contribute to recovery from the demographic crisis¹⁶⁶, with particular emphasis on equality issues. Again, the work rendered by women at home in connection with childcare is seen as negative, and the measures suggested by the Commission are intended not to encourage an increase in the birth rate but to boost economic activation¹⁶⁷, understood narrowly as an increase in the number of people in gainful employment.

159 Communication of the Commission of 12.10.2016 , *The demographic future of Europe – from challenge to opportunity*, COM(2006) 571 final, <http://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:52006DC0571&from=EN>, accessed: 18.09.2015

160 *Ibidem*, pp. 3–4.

161 *Ibidem*, pp. 6–7.

162 *Ibidem*, p. 14.

163 *Ibidem*, pp. 8–9.

164 *Ibidem*, s. 8.

165 Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions of 29.4.2009, *Dealing with the impact of an ageing population in the EU* (2009 Ageing Report) COM(2009) 180 final, <http://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:52009DC0180&from=PL>, accessed: 15.09.2015

166 *Ibidem*, p. 8.

167 *Ibidem*.

From the 2006 Communication, every two years within the framework of the EU structures demographic forums are held to discuss European demographics and measures to tackle the crisis¹⁶⁸. Each session of the European Demography Forum is summarised in a report issued by the Commission. The last report dates back to 2013 and essentially repeats the proposals made in the 2006 Communication¹⁶⁹. Again, the authors of the document indicate increasing employment rates (also through economic activation of women), actions for gender equality and investments in pre-school and nursery education and care as the main solution to demographic problems¹⁷⁰.

It should be pointed out at the outset that the implementation of such a unilateral demographic policy raises a number of doubts. As will be shown in this report, creating more pre-schools or nurseries does not translate into a greater desire for women to have children. Moreover, in the light of recent research, it appears that sending a child early to a nursery or pre-school has a significant **impact on the child's proper development in later stages of life**¹⁷¹. Furthermore, strong pressure on the creation of institutions for the care of small children is directly related to the belief that professional activation of women is necessary as a condition for achieving full so-called gender equality¹⁷². Such a selective approach to women's affairs is in fact **highly discriminatory and ideological in nature**¹⁷³. Moreover, as research – also cited by the EU itself¹⁷⁴ – has shown after having a child most women would prefer not to work outside home or to limit their work. Despite this, professional activity and achievement of the highest possible employment rates for women are still presented in the EU structures as one of the most important measures of gender equality¹⁷⁵. These issues require further discussion, which will be followed up in subsequent parts of this chapter.

7.3. EU LEGISLATION ON EQUALITY POLICY

When analysing all legal provisions concerning improvement of the situation of women at EU level, it appears that the dominant approach to the issue of gender equality measures is the a priori assumption that, above all, paid work is able to make women happy and ensure their fulfilment. **There are many examples of legal acts, strategies or non-binding resolutions adopting this point of view, ranging from non-binding acts to the current directive on parental leave.**

Non-binding acts

The **gender equality strategy for 2010–2015 adopted by the European Commission and the European Commission's working document “Strategic Engagement for Gender Equality 2016–2019”**¹⁷⁶ are of particular importance from the point of view of the subject under discussion.

168 Communication from the Commission, *Europe's Demographic Future*, op. cit. pp. op. cit. 8–9.

169 Employment, Social Affairs & Inclusion; The Fourth Demography Forum, <http://ec.europa.eu/social/BlobServlet?docId=10228&langId=en>, s. 4, accessed: 18.09. 2015.

170 Ibidem, pp. 5, 9 and 10.

171 This issue is discussed in more detail in the chapter “Impact of nurseries on children's development”.

172 Cf. e.g. European Commission, *Report on Equality between Women and Men*, 2014, p. 7, p. 13.

173 This issue is discussed in more detail in Part II of this report.

174 See European Commission, *New Skills and Jobs...*, op. cit. op. cit. pp. 19–20.

175 See e.g. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions of 21.09.2010, *Strategy for equality between women and men 2010–2015*, SEK (2010) 1079 SEK (2010) 1080, <http://eur-lex.europa.eu/legal-content/PL/TXT/HTML/?uri=CELEX:52010DC0491&from=EN>, (accessed: 10.02.2018).

176 European Commission, *Strategic Engagment...*, op. cit.

A characteristic feature of both documents is the conviction of the need for the widest possible professional activation of women, with a negative view of motherhood. As can be read in the strategy for the years 2010-2015, which is still in force, although the growing presence of women in the labour market should be positively assessed, inequalities still exist, and “**parenthood keeps female employment rates down**”¹⁷⁷, causing economic inequalities and “segregation” in the labour market¹⁷⁸. Despite the fact that the document states that „the potential and the talent pool of women need to be used more extensively and more efficiently”¹⁷⁹, at the same time, it calls for more women to be employed in sectors in which men are currently predominantly employed, and is reluctant to accept career choices that are preferred by women themselves and the fact that they are more likely to choose part-time work¹⁸⁰.

Particularly striking in this document is the aforementioned **negative approach to motherhood**. Motherhood is presented as an obstacle to the economic activation of women, and the need to look after children and stay at home for this purpose as a factor hindering employment and, consequently, contributing to petrification of gender inequalities. Therefore, in order to improve the situation of women, the European Commission calls for measures to enable women to reconcile work and private life (already this very statement hides the assumption that women should render paid work in order to be equal to men) through a policy based on the creation of as many childcare facilities for the smallest children as possible¹⁸¹. It does not, however, take into account the negative effects on child development caused by long-term stay in a nursery or pre-school, which are described in the chapter „Impact of nurseries on children’s development”.

There is no indication that this unilateral and clearly ideological perspective will change in the near future. The working document adopted by the European Commission entitled „Strategic Engagement for Gender Equality 2016–2019”¹⁸² is a continuation of the EU’s activities concerning women’s rights undertaken until now. The main assumption of the document is a unilateral conviction that equal rights of women are demonstrated by their employment rate. The document refers to women in a substantive way, stressing that women today still “generate a much lower proportion of income” than men¹⁸³. Thus, in the document, the value of women is seen only from the perspective of the economic profits derived from their professional activity, and the work they do at home and bringing up children is depreciated, as it does not bring any measurable financial benefits, but even constitutes a “burden” for the system. The document also criticises the fact that women more often than men choose part-time forms of employment, which results in disproportions between women’s and men’s earnings¹⁸⁴. For these reasons, one of the EU’s objectives for achieving equality between women and men should be to increase the number of hours women render paid work¹⁸⁵. Bearing in mind that, as has already been pointed out, many women prefer this form of employment, particularly in the first years of a child’s life, this postulate should be regarded as discriminatory and contrary to fundamental human rights, such as freedom to choose an occupation and the protection of family life. Moreover, the proposal to reduce the scale of part-time employment of women and to extend the time they work outside home ignores the social and economic benefits of being able to stay at home with one’s child.

177 Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, *Strategy for...*, op.cit., Introduction.

178 *Ibidem*, Item 2: *Equal pay for equal work*.

179 *Ibidem*.

180 *Ibidem*.

181 *Ibidem*, Item 1.1: *Equal economic independence*.

182 European Commission, *Strategic Engagment...*, op.cit.

183 *Ibidem*, p. 8.

184 *Ibidem*.

185 *Ibidem*, p. 12.

Work-life balance policy

The approach to women's issues, characterised by the conviction that the widest possible professional activation of women is necessary, while practically completely ignoring the postulates for improving the situation of families and mothers who decide to raise a young child at home, is also predominant in other EU documents, of which particularly important for the functioning of the European Union are the development plans: the **Lisbon Strategy and the** – already quoted – **“Europe 2020” Strategy**¹⁸⁶.

Already the first of the above mentioned document postulated that the European Union should achieve employment rate of women at the level of 60%¹⁸⁷, which was to be attained through actions undertaken by the Member States to create as many early childcare facilities as possible. At present, the key document setting out the EU's objectives for the years to come is the „Europe 2020” Strategy, whose central postulate is to achieve a 75% employment rate for women and equal pay for women and men by preventing women from taking up part-time work¹⁸⁸. As before, the main factor to ensure the accomplishment of that is an increase in the scale of investments by Member States on early childcare facilities¹⁸⁹.

Detailed guidelines for action by state institutions to encourage women to be economically active through the provision of institutional childcare were established in 2002 by the **Barcelona European Council**. According to the Barcelona assumptions, by 2010 as many as 90% of children between 3 years old and 33% under 3 years of age were to be in formal care¹⁹⁰. As we read in the Commission's report on the achievement of the Barcelona objectives, the assumed levels have not been reached. The report stresses that “the availability, accessibility and affordability of high quality childcare facilities for children between 0 and the mandatory school-going age is one of the European Union's priorities”¹⁹¹. Authors of the report point out that it is in this way that employment rates (which, as we know, are supposed to compensate for the falling fertility rate of women) can be increased and reconciliation of domestic and professional life can be facilitated. The report consistently reiterates the thesis that the existence of childcare facilities has a positive impact on children's social skills and personal development¹⁹², although as was pointed out in the chapter “Impact of nurseries on children's development” of this report points out, this view raises fundamental questions, particularly in the case of children under three years of age and children staying in collective care institutions for a particularly long time.

Directive

The shape of the new directive on parental and maternity leave is important from the point of view of family policy.. The basis for the changes is the initiative **“New start to address the challenges of work-life balance faced by working families”**¹⁹³ published by the **Commission in August 2015**.

¹⁸⁶ Communication from the Commission, *Europe 2020...*, op.cit.

¹⁸⁷ A. Budzyńska, M. Duszczuk, M. Gancarz, E. Gieroczyńska, M. Jatczak, K. Wójcik, *Strategia Lizbońska – droga do sukcesu zjednoczonej Europy*, Gdańsk 2002, p. 12.

¹⁸⁸ Communication from the Commission, *Europe 2020*, op.cit.

¹⁸⁹ *Ibidem*, p. 21.

¹⁹⁰ Barcelona European Council, *Presidency Conclusions*, 15 and 16 March 2002, SN 100/1/02 REV 1, p. 12; see more: Report from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, *Barcelona objectives. Developing childcare facilities in Europe for sustainable and inclusive growth*, COM(2013) 322 final, p. 1, (accessed: 26.11.2017).

¹⁹¹ *Ibidem*, p. 3.

¹⁹² *Ibidem*, p. 4.

¹⁹³ European Commission, *Initiative: New start to address the challenges of work-life balance faced by working families*, August 2015, http://ec.europa.eu/smart-regulation/roadmaps/docs/2015_just_o12_new_initiative_replacing_maternity_leave_directive_en.pdf, (accessed: 09.08.2017).

It is worth stressing at the outset that this document uses a discriminatory definition of work, since it considers only paid professional activity to be work, thus depreciating unremunerated work related to the upbringing of children. It should be noted that the very use of the terminology of "work-life balance" treats care and educational work at home as a form of spending free time.

According to the authors of the document, the main reason for its issue is the need to take measures to address the *low participation of women in the labour by modernising and adapting the current EU legal and policy framework to today's labour market to allow for parents with children (...) to better balance caring and professional activities*¹⁹⁴. Thus, the aim of the initiative is not to promote a real improvement in the situation of parents and their children, but to increase the employment rates of women and to strive for a far-reaching implementation of equality policy. The authors of the document, reproducing the narrative of the EU strategies already described, point out that having children contributes significantly to reducing the number of hours worked by women on the formal labour market, which, as a result, increases the pay gap between women and men and exposes them to poverty¹⁹⁵. In other words, **maternity is presented as a social and economic problem, the effects of which must be minimised** through the implementation of specific, top-down legal and non-legislative solutions by the EU Member States. At the same time, although the document addresses issues directly related to fertility, the demographic crisis affecting Europe is mentioned only occasionally - in a few sentences¹⁹⁶.

As in the previously described EU documents, also in the "New Start..." programme, the recipe for real problems of mothers and fathers bringing up children is to be the economic activation of women (including reducing the percentage of women working part-time)¹⁹⁷ and increasing the number of children attending nurseries and pre-schools¹⁹⁸. The document stipulates that in order to achieve the assumed ideological goals, the EU institutions and Member States should undertake far-reaching interference in family life, both through legal tools, as well as development programmes and strategies. The authors' proposals include, first and foremost, the creation of a new directive on parental leave, the aim of which is to impose an "equal sharing of family responsibilities" between women and men by introducing compulsory paternity leave¹⁹⁹ or the creation of new indicators measuring the "effectiveness" of a country's work-life balance policy (for example, the number of pre-schools or women in full-time employment outside their homes)²⁰⁰.

Analysis of the provisions of the new Directive²⁰¹

In line with the strategy assumptions outlined in the previous paragraph, the European Union has started work on a new directive on parental leave. The final result of the work was a draft Directive of the European Parliament and of the Council on the work-life balance of parents and carers and repealing Council Directive 2010/18/EU of 26 April 2017. In 2019, a slightly amended draft directive was adopted by the European Parliament and the Council of the European Union and entered into force in August 2019. As the EU legislator points out, the main objective of the new Parental Leave Directive is

¹⁹⁴ *Ibidem*, p. 1.

¹⁹⁵ *Ibidem*.

¹⁹⁶ *Ibidem* p. 2.

¹⁹⁷ *Ibidem*, p. 1.

¹⁹⁸ *Ibidem*, p. 2.

¹⁹⁹ *Ibidem*, pp. 2, 5.

²⁰⁰ *Ibidem*, p. 5.

²⁰¹ Directive of the European Parliament and of the Council on work-life balance for parents and carers and repealing Council Directive 2010/18/EU, 2017/0085, OJEU 12.07.2019 L188/79, <https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:32019L1158&qid=1565689102403&from=PL>.

to achieve equality between women and men in terms of labour market opportunities and treatment at work **by** making it easier for workers who are parents or carers to reconcile work and family life²⁰².

The draft directive is based on the same ideological assumptions as the above-mentioned non-binding EU documents. Above all, it does not recognise childcare work and negatively refers to the fact that mothers, more often than fathers, decide to take parental leave or part-time work. On the one hand, therefore, the draft rightly proposes the introduction of general standards in terms of leave entitlement or flexible working arrangements for parents. Its main objective, however, is to impose a top-down approach to their use, so that women return to the labour market as quickly as possible.

The proposals to increase parents' access to flexible forms of work or parental leave do not raise any major objections. As shown in this report, both long parental leave and flexible working arrangements are what parents expect. As indicated in Article 3(f) of the proposal, "flexible working arrangements" means the possibility for workers to adjust their working patterns, including through the use of remote working arrangements, flexible working schedules, or a reduction in working hours²⁰³. According to Article 9 of the directive, Member States should introduce the necessary measures so that workers who are parents of children under 8 years of age (at least) have the right to apply to the employer for flexible working arrangements. The proposed provisions on the introduction at EU level of paid maternity, paternity and parental leave²⁰⁴, and the possibility of flexible use of parental leave, for example by reducing working time²⁰⁵ or the possibility of using it up to the moment the child reaches the age of 8, should be regarded as right²⁰⁶.

However, the proposal to introduce mandatory and non-transferable parental leave for men with children raises numerous doubts. Originally, the proposal assumed that each parent should be entitled to at least 4 months of non-transferable parental leave. Transferring this to Poland, adoption of this proposal would mean shortening the length of leave that could be taken by the mother from 12 months to less than 9 months.

As a result of numerous debates on the proposed regulation, e.g. in the Permanent Representatives Committee²⁰⁷, the proposal to introduce 4 months of non-transferable parental leave was limited to two months²⁰⁸. Where Member States allow one parent to transfer parental leave entitlements to another parent, they shall ensure that at least two months of parental leave cannot be transferred to the other person.

However, it should be stressed that the final content of the adopted directive is still controversial. Above all, the introduction of non-transferable leave constitutes far-reaching interference in family relations and violates the principles of subsidiarity²⁰⁹ and protection of family life²¹⁰. It should be added

202 Cf. Article 1 of the Directive on work-life balance for parents and carers.

203 Article 3(f) of the Directive on work-life balance for parents and carers.

204 Article 8 of the Directive on work-life balance for parents and carers.

205 Article 5(6) of the Directive on work-life balance for parents and carers.

206 Article 5(1) of the Directive on work-life balance for parents and carers.

207 Report of the Permanent Representatives Committee of 15 June 2018 on the Directive of the European Parliament and of the Council on work-life balance for parents and carers and repealing Council Directive 2010/18/EU of 25 June 2018, Interinstitutional Reference Number:: 2017/0085, https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CONSIL:ST_10055_2018_INIT&from=EN, accessed: 02.07.2018.

208 Article 5(2) of the Directive of the European Parliament and the Council on work-life balance for parents and carers.

209 Article 5 section 3 of the Treaty on the European Union.

210 Article 7 of the EU Charter of Fundamental Rights.

that the very text of the explanatory memorandum, its negative approach to motherhood and narrow perception of work, is discriminatory and exclusionary in nature.

Unfortunately, motherhood, home, family - so important for many women - are presented in documents of various rank as spheres that petrify inequalities and a patriarchal social system from which women must be liberated. The only recipe proposed for tackling the problems that women are currently experiencing, such as poverty, social exclusion and low fertility rates, is to increase employment rates and state spending on early childcare facilities. The valuable contribution that motherhood makes to the development of society is being overlooked and the real problems of women, such as the lack of pension security for women who have devoted their lives to bringing up their children, are being ignored.

The equality and demographic policy pursued by the European Union also raises significant doubts as to its compatibility with the treaty law itself. Deep interference in family relations, imposing on parents an arbitrarily institutional model of caring for their own children or attempts at a top-down division of duties between spouses, has all the characteristics of violating Article 7 of the CFR, which guarantees everyone the right to respect for privacy and family life. Moreover, the strategies and proposals for action outlined above go far beyond the EU's competence and violate Article 9 of the EU Charter of Fundamental Rights²¹¹, which states that Member States have exclusive competence to regulate matters of marriage and family law. Publications related to that topic stress that material (substantive) family law remains outside the competence of the European Union²¹².

Parenthood and flexible forms of employment

At the same time (which the European Union seems to willingly overlook), in many European countries, especially in those where the demographic situation has improved over the last dozen or so years, parents (mainly mothers) more often use flexible forms of employment (e.g. in Great Britain, France or Ireland)²¹³. Their comparison with examples of countries where such a model of employment is not widespread leads to a conclusion that the possibility of using flexible forms of work favours fertility and vice versa - the lack of such a possibility is one of the factors leading to lower birth rate in a given country. For example, Poland, which has been mentioned many times, stands out significantly from the indicated countries and the EU average as far as flexible forms of employment are concerned. Just over 11% of Polish women work part-time²¹⁴. At the same time, as the survey results quoted by the Polish Supreme Audit Office show, **as many as 63% of respondents indicate that they cannot count on solutions facilitating the reconciliation of professional duties with childcare in their workplaces**²¹⁵.

A 2011 study by the *Mouvement Mondial des Mères-Europe*²¹⁶ indicates that only **11% of mothers in Europe want to be employed full-time**. Nearly 2.5 times as many women would like to devote themselves entirely to childcare and domestic work (**26%**). **The largest group of women (63%) want flexible working time arrangements** to adapt to family responsibilities related to childcare. Unfortunately,

211 Charter of Fundamental Rights of the European Union, OJ C 326, 26.10.2012, p. 391–407, Article 9: "The right to marry and the right to found a family shall be guaranteed in accordance with the national laws governing the exercise of these rights."

212 A. Wróbel (ed.), *Karta Praw Podstawowych Unii Europejskiej – Komentarz*, Warsaw 2012, p. 744.

213 Supreme Audit Office, *Koordinacja polityki...*, op.cit., p. 55.

214 *Ibidem*.

215 *Ibidem*, p. 56

216 Survey of Mothers in Europe 2011 results, http://www.mmm-europe.org/ficdoc/2011-MMM_BROCHURE_What_Matters_Mothers_Europe.pdf, accessed: 09.07.2015. The study was conducted on 11 187 mothers from France, Spain, Germany, Hungary, Great Britain, Italy, the Netherlands, Sweden, Slovakia, Finland, 52% of whom belonged to the age group 26-40 and 36% to the age group 41-55. The research was carried out by snowball sampling.

current demographic policies in the European Union ignore women's aspirations without proposing any real countermeasures. Moreover, the forced narrative about the need to use legal instruments to activate women in all sectors of the economy and the need for state funding of childcare only when it takes place in day-care centres deepens the existing negative attitude towards part-time work.

Despite the fact that flexible forms of employment or part-time employment seem to be conducive to fertility (and vice versa - in countries where it they are not widespread, demographic growth rates are often lower) and is the model preferred by a significant proportion of parents (especially mothers), the European Union consistently advocates increasing the number of women in full-time employment. Thus, it refers in a negative and stigmatising way to the choices of women who prefer to spend more time on caring and educational work in their homes. At the same time, the EU ignores the fact that the literature very often indicates that female employment, especially when the labour market is not adjusted to women's needs related to motherhood (e.g. the mentioned flexible forms of employment are not promoted), is negatively correlated with fertility²¹⁷.

²¹⁷ A. Matysiak, D. Vignoli, *Diverse Effects of Women's Employment on Fertility: Insights From Italy and Poland*, "European Journal of Population" no.29 (2013), p. 275.

8. CONCLUSIONS AND RECOMMENDATIONS²¹⁸

- The Polish system of care for children under 3 years of age is based on institutional forms of care provided by the state. Authorities are concentrating on expanding the network of public nurseries, neglecting other forms of care that are poorly supported. The government's Strategy for Responsible Development, aimed at implementing the EU's so-called Barcelona Objectives, placed emphasis on improving the availability of childcare services for children under 3 years of age, announcing the achievement of 33% of children in institutional care by 2030²¹⁹. The aim of such a policy is first of all to activate parents in the labour market, and not to improve demographic indicators.
- In the current legal situation in Poland, the only alternative to nurseries in practice are daycare facilities, children's clubs and nannies, which are a catalogue of forms provided for by the Act on the care of children under 3 years of age. These institutions are an incomplete attempt to provide parents with a wide range of models of childcare. **Children's clubs** do not differ significantly from nurseries in the context of formal requirements, which makes them unattractive. **Daycare facilities**, where children were supposed to stay in conditions similar to home, and which, in theory, were supposed to be easier to set up, have not developed more widely and receive only a negligible part of the public funding to support institutional care. It was only in 2017 that the circle of entities that could set up a daycare centre was extended to include natural persons. Persons wishing to become daycare providers are obliged to undergo time-consuming training (160 hours), which in practice means that e.g. a mother taking care of her own small child or a working person has serious difficulties in accessing them. What is more, these trainings are often conducted by private institutions and are paid for (for example, training for a daycare provider at the Comenius Institute costs 1 760 gross PLN²²⁰) – as a consequence, few people decide to take up this activity or move to so-called grey market. Reducing the level of restrictions would contribute to increasing the popularity of the institution of daycare provider and would also make it possible for many people, especially women and older people, to become economically active.
- In the Act on the care of children under 3 years of age, the Polish legislator gave preferential treatment to the **profession of nanny**, ensuring partial payment of contributions to the Social Insurance Institution (ZUS). At the beginning of 2018, the basic amount for which the Social Insurance Institution pays contributions for a nanny was lowered to an amount not higher than half of the minimum salary. Parents pay the surplus over this amount. At the same time, the Polish legislator completely ignores support for people who want to personally take care of a child.
- **Introduction of a voucher would enable a wider range of parents to benefit from nanny's assistance, foster development of daycare facilities, and increase the spectrum of parents' choices regarding the early childcare model, including enabling personal care.** Such a voucher has been functioning in Nysa since January 2016 as a monthly cash benefit in the amount of 500 PLN for the second and each subsequent child aged 13 months to 6 years. In the first place, it is granted to parents of two or more children, the second and younger of whom are between the age of 13 months and 3 years. In order for the benefit to be granted, at least one parent must be gainfully employed and the other parent must take care of the child at home. The criterion of gainful

²¹⁸ Authors: Authors: Tymoteusz Zych (Cardinal Stefan Wyszyński University), Anna Świerzevska, Magdalena Olek.

²¹⁹ *Strategy for Responsible Development by 2020 (with a perspective until 2030)*, p. 398.

²²⁰ See more: <http://instytutkomenskigo.pl/index.php/szkolenia-dla-opiekuna-dzieci-do-lat-3/szkolenie-kwalifikacyjne-dla-opiekuna-dzienne-go-160-godz>, (accessed: 22.05.2017).

employment also applies to single parents. In addition, the voucher is granted to parents of children aged 36 months to 6 years if both parents take up paid employment (except for direct care of a disabled child) or a single parent taking care of a disabled child at home²²¹. After introduction of the voucher, in 2016 15.12% more children had been born than in 2015. The number of marriages, privileged in terms of access to the new benefit, also increased by 8.6%²²². At the same time, it is worth noting that in recent years Nysa has been struggling with a dramatically low fertility rate and a wave of emigration of residents aged 18-44²²³. **An alternative solution, and in the long run a supplement to the voucher, is to extend maternity leave. This will enable the mother to take direct care of the youngest child while retaining the allowance due to her during paid leave related to childcare.** In addition, the introduction of tax reliefs for parents who care for their youngest children should also be considered as an alternative.

- It should be stressed that **it is the family that is best able to assess the readiness of a child to be sent to a collective care institution.** A policy based solely on investing in collective care facilities ignores individual differences in the development of children and in the needs of their mothers, and leaves no choice as to the form of childcare provided. Enabling free shaping of the family situation is positively perceived by families and - as experience to date shows - may create a positive context for procreation decisions.

221 Resolution No. XXV/381/16 of the City Council in Nysa of 12 October 2016 on the introduction of a cash benefit - the "child-raising voucher" in the municipality of Nysa (Journal of Laws of the Opolskie Voivodeship of 19 October 2016, item 2159), http://g.ekspert.infor.pl/p/_dane/akty_pdf/U74/2016/188/2159.pdf#zoom=90, (accessed: 28.04.2017).

222 Response of the City Office in Nysa of 31 July 2017 to the request of 21 July 2017 for access to public information, JP.1431.68.2017.

223 M. Wroński, an interview with the Mayor of Nysa, Kordian Kolbiarz, 10 February 2017, <http://www.portalsamorzadowy.pl/polityka-i-spoleczenstwo/nysa-kordian-kolbiarz-bon-wychowawczo-opiekunczy-strzalem-w-dziesiatke-po-roku-wzrosla-liczba-malzenstw-i-dzieci,89917.html>, (accessed: 28.04.2017).

PART II

CARE OF CHILDREN

UNDER 3 YEARS OF AGE IN SELECTED

COUNTRIES OF THE WORLD

1. INTRODUCTORY REMARKS²²⁴

One of the basic problems of family policy in the area of care for children under 3 years of age is the answer to the question whether the public authorities should invest only in nursery infrastructure or give parents a real choice as to the form of childcare. Depending on the answer to this question, two basic models of childcare can be distinguished - etatist and subsidiary.

In the etatist model, the state plays a leading role in providing care for the youngest children. It is up to the public institutions to decide what form of childcare is subsidised. A characteristic feature of this model is unilateral support from public funds for only one form of childcare - most often it is institutional care taking place in the formula of a nursery. Parents are encouraged to engage in gainful employment and entrust the state with greater responsibility for bringing up their offspring and shorter and less flexible parental leave

The subsidiarity model is based on the principle of subsidiarity and related family autonomy. In accordance with the principle of subsidiarity, according to which *a higher level community should not interfere in the internal affairs of a lower level community, depriving it of its competences, but rather should support it when necessary and help to coordinate its actions with those of other social groups, for the common good*²²⁵. Therefore, in the subsidiary model, the state leaves parents free to choose the form of childcare, guaranteeing various types of support depending on their preferences. Therefore, universal instruments such as parental vouchers, long paid parental leaves, tax reliefs and pension privileges dominate in this model.

Most countries combine investment in institutional forms of childcare with the allocation of additional resources for cash benefits for families, which makes it difficult to categorize them unequivocally according to the models described. The analysis will first focus on the countries where the etatist model is dominant, and subsequently on the countries which combine solutions appropriate for both models and countries in which the subsidiary model is preferred.

²²⁴ Author: Janusz Roszkiewicz (University of Warsaw).

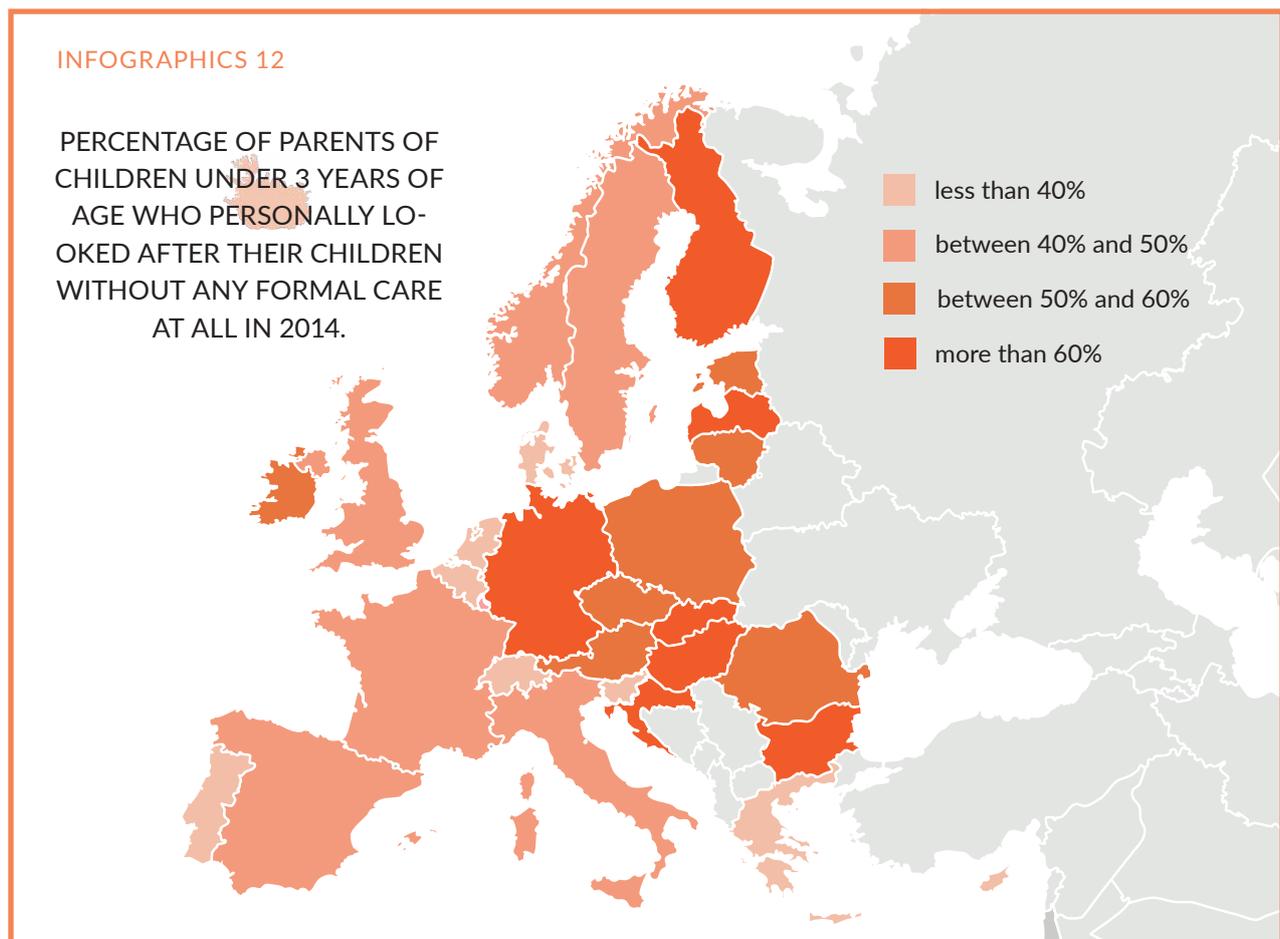
²²⁵ John Paul II, *Centesimus Annus*, item 48. (text available at: https://opoka.org.pl/biblioteka/W/WP/jan_pawel_ii/encykliki/centesimus_1.html, accessed: 20.07.2018).

1.1. CARE OF CHILDREN UNDER 3 YEARS OF AGE IN EU MEMBER STATES

In 2014, there were around 15.5 million children under 3 years of age living in all Member States of the European Union²²⁶.

According to Eurostat statistics, exactly 50% of parents choose personal care for their children²²⁷. Half of the youngest children were taken care by their parents only, and 28% benefited partially or fully from formal care (nurseries, nannies, etc.). However, even a statistical analysis of the popularity of institutional care in individual countries leads to the conclusion that parental care is the most popular form of raising children. The highest proportion of parents personally caring for their children was recorded in Bulgaria (73%), Latvia (70%), Hungary and Slovakia (68%) and the lowest in the Netherlands (23%), Portugal (27%), Denmark (30%) and Cyprus (32%).

However, it should be noted - and this will be discussed later in the report - that in countries where formal care is more widespread, its forms supported by public authorities are often more varied and the number of hours spent in them is on average much lower than in many countries where formal care is less frequently chosen.



SOURCE: Eurostat, Under-threes in the EU Member States.

²²⁶ Eurostat, *Under-threes in the EU Member States*, after: Eurostat press release of 13 May 2016, p. 3, <http://ec.europa.eu/eurostat/documents/2995521/7301646/3-13052016-BP-EN.pdf/ee1450f7-ff36-4068-ba06-96616eb4944f> (accessed: 16.06.2017).

²²⁷ *Ibidem*, p. 1.

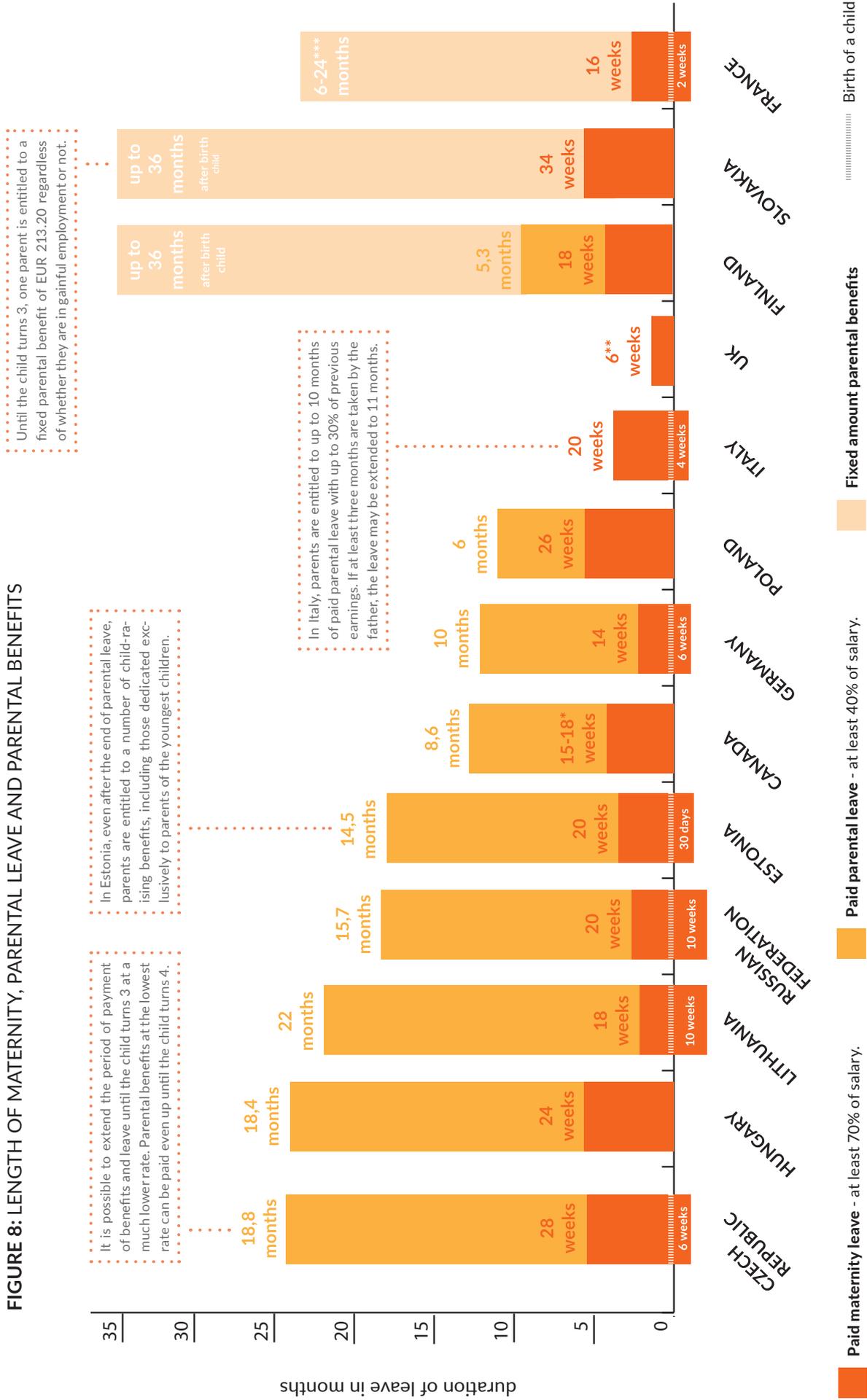
1.2. OVERVIEW OF LENGTH OF CHILDCARE LEAVE IN SELECTED COUNTRIES

Although it is difficult to compare the length of parental leave due to very wide variety of support mechanisms for early childcare, an attempt can be made to compare the length of parental leave on the basis of the time of payment of minimum benefits. In this paper we compare maternity leave paid in the amount of at least 70% of the current salary and parental leave paid in the amount of at least 40% of previous earnings. This is supplemented by information on the payment of fixed childcare benefits. In this context, the longest paid leave in Europe can be taken in the Czech Republic, Hungary and Lithuania. Important support of a similar nature, but formally not a leave, is also provided by the French, Slovak and Finnish authorities.

In all countries surveyed, labour law provides for special leave for mothers, encouraging them to spend time with their children. In some countries (Russia, the Czech Republic, Germany) fathers are not entitled to separate leave ("paternity leave, paternal quota") at all. In the rest, it is much shorter than the maternity leave. All countries surveyed offer parents paid parental leave.

In some of the countries listed, parental leave may be extended at a lower rate, with the result that the benefit falls below 40% of previous earnings and is not included in the chart. The chart shows the minimum time of leave that the mother must take before giving birth, if there is an obligation to do so.

FIGURE 8: LENGTH OF MATERNITY, PARENTAL LEAVE AND PARENTAL BENEFITS



Until the child turns 3, one parent is entitled to a fixed parental benefit of EUR 213,20 regardless of whether they are in gainful employment or not.

In Estonia, even after the end of parental leave, parents are entitled to a number of child-raising benefits, including those dedicated exclusively to parents of the youngest children.

It is possible to extend the period of payment of benefits and leave until the child turns 3 at a much lower rate. Parental benefits at the lowest rate can be paid even up until the child turns 4.

In Italy, parents are entitled to up to 10 months of paid parental leave with up to 30% of previous earnings. If at least three months are taken by the father, the leave may be extended to 11 months.

Paid maternity leave - at least 70% of salary.

Paid parental leave - at least 40% of salary.

Fixed amount parental benefits

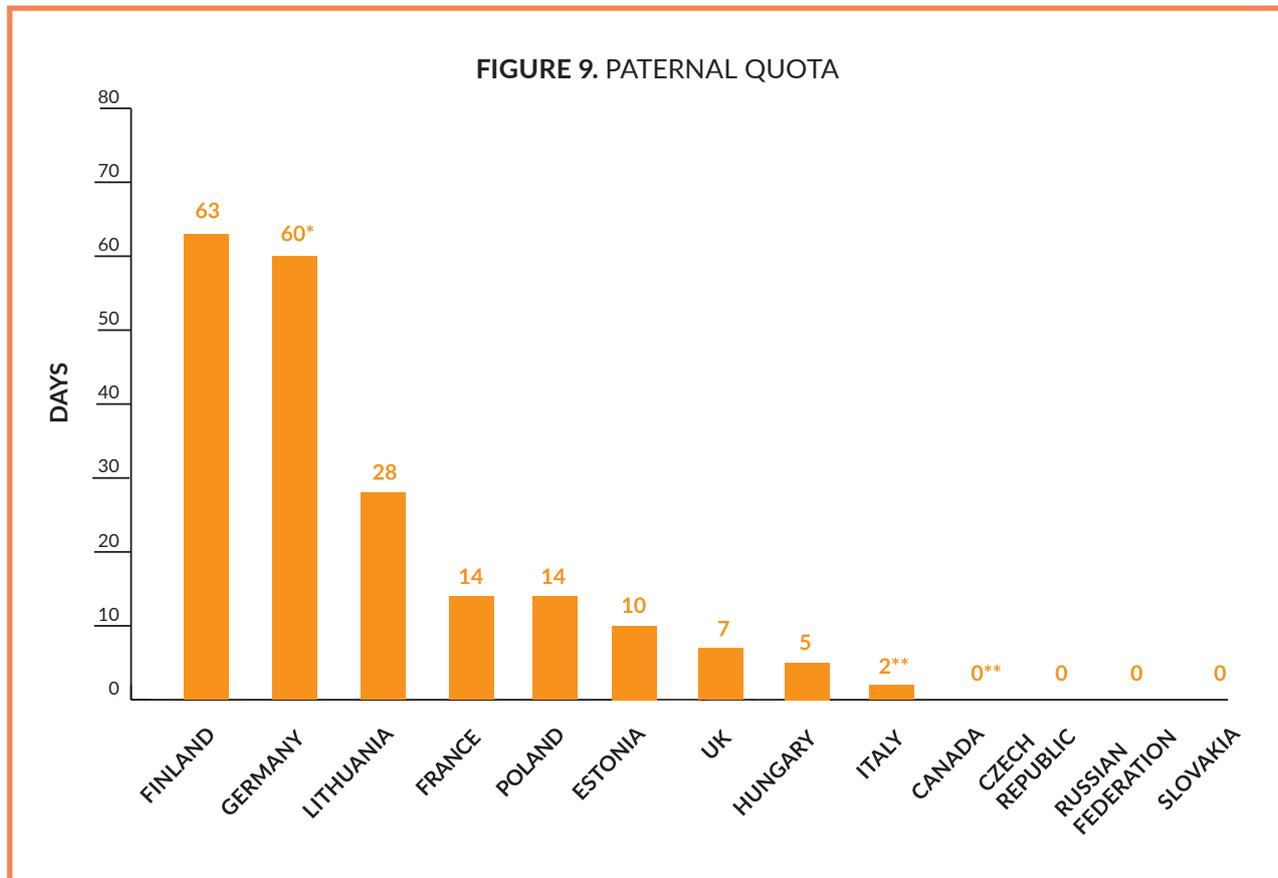
Birth of a child

SOURCE: International Network on Leave Policies & Research. http://www.leavenetwork.org/lp_and_r_reports/country_reports/?S=kontrast%3Ftype%3D98%3F (accessed: 15.06.2018).

* Depending on condition.

** After that, however, parents are entitled to a slightly lower parental benefit for 33 weeks.

*** PreParE benefit in an amount partially dependent on income.



SOURCE: International Network on Leave Policies & Research. http://www.leavenetwork.org/lp_and_r_reports/country_reports/?S=kon-trast%3Ftype%3D98%3Ftype%3D98%3F (accessed: 15.06.2018).

* Leave that can be taken by the other parent.

** The basic amount of parental leave is 2 days. However, if the father takes at least three months of parental leave, the total length of parental leave is extended by one month. Parents are entitled to a benefit at the level of 30% of previous earnings.

*** In most provinces there is none - but in Quebec the father is entitled to leave of 5 weeks after the birth of the child.

CZECH REPUBLIC

MATERNITY LEAVE

- **28 weeks:** 6 to 8 weeks before birth and 22 weeks after birth,
- The use of 14 weeks of holiday is obligatory, of which at least 6 weeks must be after the birth of the child.

HUNGARY

MATERNITY LEAVE

- **24 weeks** - of which at least 2 weeks must be used,
- It cannot be used earlier than 4 weeks before the planned birth and no later than until the child turns 1
- If the child is an orphan, the right to maternity leave passes to the legal guardian. If the mother is dead or absent from the household for health reasons and the child is looked after by the father, the right to leave is transferred to him.

LITHUANIA

MATERNITY LEAVE

- **18 weeks** (126 calendar days): 70 calendar days before childbirth and 56 calendar days after birth,
- Lack of flexibility in the use of leave.

FRANCE

MATERNITY LEAVE

- **16 weeks obligatory,**
- The leave must begin at least 2 weeks before the birth.
- In the case of multiple labour or premature birth, the period of leave to be taken after the birth is 12 weeks, and in the case of three or more 24 weeks.
- A parent who has not used the benefit is entitled to additional benefit periods.

RUSSIAN FEDERATION

MATERNITY LEAVE

- **20 weeks** - the leave must start 70 days before the birth of the child,
- In the case of a twin pregnancy, the leave is extended to 84 days before the birth of the child and 110 days after the birth of the child,
- In case of complications after the birth, the leave is extended to 86 days.

ESTONIA

MATERNITY LEAVE

- **20 weeks** - the leave must start 30-70 days before the expected date of childbirth,
- Lack of flexibility in the use of leave, with the exception of the possibility to take leave earlier, at the end of parental leave.

KANADA

MATERNITY LEAVE

- **From 15 to 18 weeks,** which can generally be used no earlier than 11-17 weeks before the expected date of birth (depending on the regulations in force in the province).

FINLAND

MATERNITY LEAVE

- **105 working days** (approx. 18 weeks),
- The length of maternity and parental leave covers a total of approximately one year of the child's life.

SLOVAKIA

MATERNITY LEAVE

- **34 weeks:** 6-8 weeks before the birth and 26-28 weeks after the birth of the child,
- It is obligatory to take leave.

ITALY

MATERNITY LEAVE

- **140 calendar days** - the leave must start 30-70 days before the expected date of childbirth,
- Lack of flexibility in the use of leave, except for a possibility to start it earlier.

GERMANY

MATERNITY LEAVE

- **14 weeks,** including 6 weeks before the birth and 8 weeks after the birth of the child.
- It is obligatory to take 8 weeks of leave after childbirth.

AMOUNT OF LEAVE WHICH CANNOT BE TAKEN BY THE MOTHER (PATERNAL QUOTA):

- De facto 2 months, because the period of paid parental leave is extended by an additional two months (Partnermonate) if both parents take at least 2 months of leave.

UK

MATERNITY LEAVE

- **6 weeks**
- The mother is obliged to take at least 2 weeks of leave after giving birth, if she works in a factory - 4 weeks,
- All women are entitled to 26 weeks of basic maternity leave and 26 weeks of additional maternity leave,
- The mother may transfer to the father her right to leave, but not more than 50 weeks (for children born after 5 April 2015),

2. SUBSIDIARY MODEL OF CHILDCARE SUPPORT

INFOGRAPHICS 13.

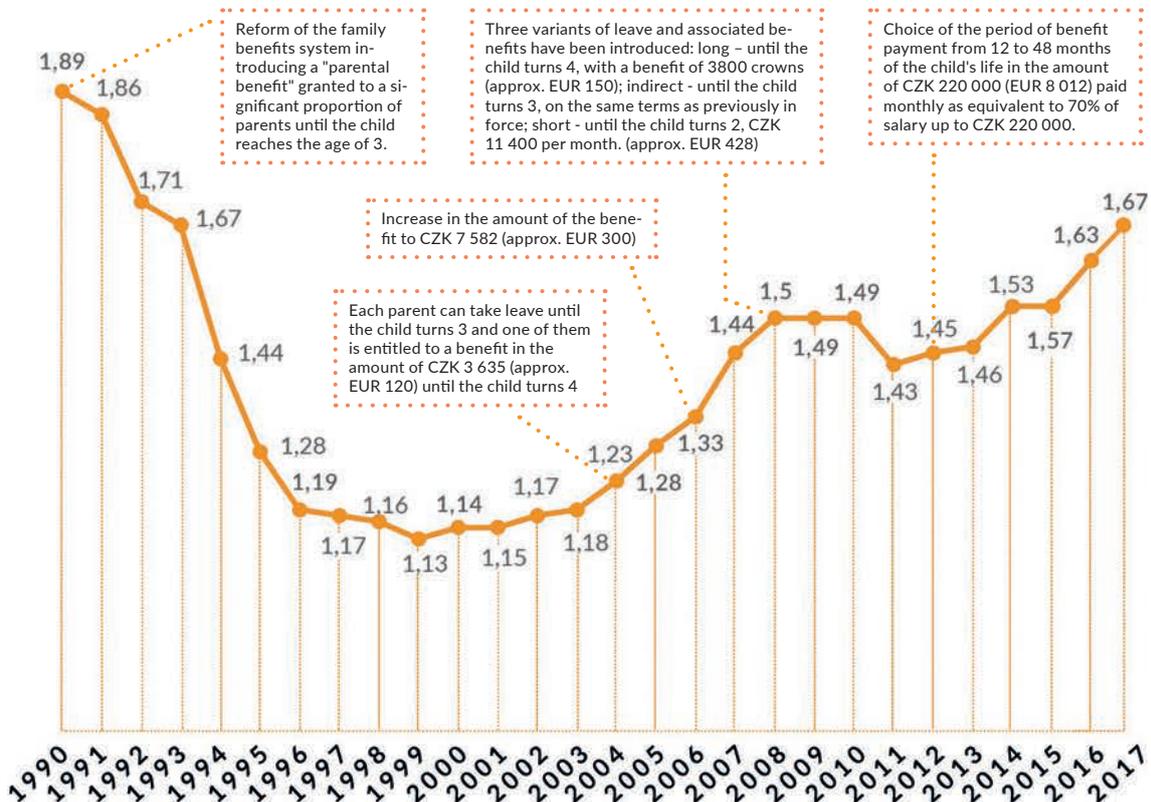
2.1. CZECH REPUBLIC²²⁸

- THE TOTAL FERTILITY RATE IN 2017 WAS 1.67.
- 2.2 % OF GDP FOR FAMILY BENEFITS [1]
- THE PROFESSION OF A NANNY IS REGULATED BY THE STATE AND REQUIRES PROOF OF APPROPRIATE QUALIFICATIONS
- LONGEST PAID MATERNITY LEAVE IN EUROPE (28 WEEKS)
- UP TO 3 YEARS OF PARENTAL LEAVE PAID FOR 24-28 MONTHS
- PARENTAL BENEFIT PAID EVEN UNTIL THE CHILD TURNS 4, REGARDLESS OF WHETHER THE PARENTS ARE IN GAINFUL EMPLOYMENT
- NO PATERNAL QUOTA
- THE LOWEST NUMBER OF NURSERIES IN EUROPE
- 98 % OF CHILDREN UNDER 2 YEARS OF AGE DO NOT USE NURSERY CARE AT ALL
- 79 % CHILDREN UNDER 2 YEARS OF AGE ARE TAKEN CARE OF BY THEIR PARENTS ONLY

[1] OECD (2013), op. cit.



FIGURE 10. TOTAL FERTILITY RATE IN THE CZECH REPUBLIC (1990- 2016)



SOURCE: Czech Demographic Handbook 2016, <https://www.czso.cz/documents/10180/45948568/130055170612.pdf/6fee86a1-6684-489d-9dae-1ff77c073644?version=1.0>

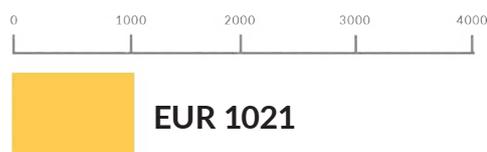
FIGURE 11. RELATION OF EARNINGS TO PARENTAL BENEFITS IN THE CZECH REPUBLIC

During parental leave, one parent is entitled to a parental benefit (rodičovský příspěvek), the amount of which depends on the child's age. Parents have the right to choose between different options, with the longest period of benefit being until the child turns 4, and the shortest until the age of 12 months. For example, if the child is:

- not more than 24 months old, the parent's entitlement is 70% of the current salary, with a maximum of CZK 11 500 (EUR 424) per month.
- However, when the child is no more than 36 months old - 70% of the salary, maximum CZK 7 000 crowns (EUR 258). If parents can take leave until the child turns 3, one parent can receive a benefit until the child turns 4. The total amount paid during the entire holiday may not exceed CZK 220 000 (EUR 8 368).

Both parents can take parental leave at the same time, but only one of them is entitled to parental benefit. However, they may change as many times as they wish in the collection of the benefit. Importantly, the collection of parental benefit does not preclude parents from taking up gainful employment.

average gross monthly salary



SOURCE: Data from 2016. 27589 Czech crowns after conversion according to the average exchange rate of the National Bank of Poland as of 30 December 2016 and rounded to the nearest integer - Czech Statistical Office, Average wages - 4th quarter of 2016, <https://www.czso.cz/csu/czso/ari/average-wages-4-quarter-of-2016> (accessed: 10.08.2017).
 J. Kocourková (2017), op. cit., p. 123.

2.1.1. Possibility of introducing differentiated forms of care of children under 3 years of age.

Since the 1990s, the number of public nurseries has been systematically decreasing. In 1991 there were 1043 nurseries²²⁹, and in 2006, 48 with 1537 places (i.e. for 0.5% of children in this age group)²³⁰. In 2012, there were only 44 of them with 1401 places²³¹. According to Eurostat data, the Czech Republic is the country with the lowest out-of-family care for children under 3 years of age in the EU²³².

Table 1: Public nurseries in the Czech Republic

YEAR	NUMBER OF PUBLIC NURSERIES	NUMBER OF PLACES
1991	1043	33 376
2006	48	1 537
2012	44	1401

SOURCE: B. Balcerzak-Paradowska, B. Kołaczek, D. Głogosz, *Polityka rodzinne w poszczególnych krajach UE* [in:] *Biuletyn RPO - materiały nr 67: Polityka rodzinna w krajach Unii Europejskiej - wnioski dla Polski*, Warsaw 2009, p. 154, https://www.rpo.gov.pl/sites/default/files/Biuletyn_RPO_Materialy_nr_67_-_Family_policy_in_countries_of_the_European_Union_-_proposals_for_Poland.pdf (accessed: 30.03.2017); Executive Agency for Health and Consumers (EACEA); Executive Agency for Health and Consumers (EACEA). Education, Audiovisual and Culture Executive Agency (EACEA), *Early Childhood Education and Care in Europe: Tackling Social and Cultural Inequalities*, Warsaw 2009, p. 165, http://eacea.ec.europa.eu/education/eurydice./documents/thematic_reports/098PL.pdf (accessed: 30.03.2017); J. Jiříčka, *If they were born in a spiritually correct manner. Na část dohlíží ministerstvo průmyslu*, [in:] *Portal iDNES.cz*, 28 January 2014, http://zpravy.idnes.cz/jesle-nemaji-jasne-postaveni-di2-/domaci.aspx?c=A140127_081721_domaci_jjjj (accessed: 31.03.2017).

228 Author of chapter 2.1.: Janusz Roszkiewicz.

229 B. Balcerzak-Paradowska, B. Kołaczek, D. Głogosz, *Polityki rodzinne w poszczególnych krajach UE* [in:] *Biuletyn RPO - materiały nr 67: Polityka rodzinna w krajach Unii Europejskiej - wnioski dla Polski*, Warsaw 2009, p. 154, https://www.rpo.gov.pl/sites/default/files/Biuletyn_RPO_Materialy_nr_67_-_Polityka_rodzinna_w_krajach_Unii_Europejskiej_-_wnioski_dla_Polski.pdf (accessed: 30.03.2017).

230 Education, Audiovisual and Culture Executive Agency (EACEA), *Early Childhood Education and Care in Europe: Tackling Social and Cultural Inequalities*, Warsaw 2009, p. 165, http://eacea.ec.europa.eu/education/eurydice./documents/thematic_reports/098PL.pdf (accessed: 30.03.2017).

231 J. Jiříčka, *Jesle zůstaly ve vzduchoprázdnku. Na část dohlíží ministerstvo průmyslu*, [in:] *Portal iDNES.cz*, 28 January 2014, http://zpravy.idnes.cz/jesle-nemaji-jasne-postaveni-di2-/domaci.aspx?c=A140127_081721_domaci_jj (accessed: 31.03.2017).

232 *13 Europe' shortage of childcare facilities*, [in:] *Social Agenda no. 19 (2008)*, pp. 18-19.

There are the following forms of childcare for children under 3 years of age²³³:

1. Health care facilities as nurseries

These are so-called special childcare facilities for therapeutic preventive care, which ensures comprehensive development of children under the age of three. Most often they are established by municipalities and financed from their budgets. According to the Act on health care services, they are no longer considered as health care facilities.

2. Private childcare facilities - according to the Act on business licensing

This is a form of individual daycare for children under 3 years of age, which can take place in the house where the child or the person providing the service lives.

3. Families or nannies

Day childcare can also be provided by unskilled persons - families or nannies. This is regulated by the Act on business licensing. Fees for services are set on a commercial basis by the user of the service.

4. Children's groups²³⁴

It is a new form of care, on a non-commercial basis. Children's groups provide care for children aged 1-6 years. Their functioning is regulated by the Act on children's groups.

The nursery carers undergo a three-year vocational course which is strongly oriented towards health and hygiene²³⁵. A provider of care for children under 3 years of age must meet the qualification requirements applicable to the profession of registered nurse, medical assistant, carer, midwife or life-guard, or the qualification requirements applicable to the profession of social worker or social service worker²³⁶. Persons caring for children over 3 years of age do not need to have specific and formally certified qualifications²³⁷.

Nurseries (*jesle*) can be territorial, established as companies or joint facilities. The founders are usually municipalities²³⁸. Children's groups can be established by private companies and public institutions (public authorities, municipalities, regions), NGOs, foundations and other entities²³⁹. If the care takes place at the premises of the service provider, the room and operations must meet sanitary requirements set out in the applicable regulations on sanitary requirements²⁴⁰. The rules lay down the minimum area in square metres per child and require that the facility should have a separate entrance to the kitchen and storage rooms and a separate toilet for each group of children. In addition to hygiene and safety, the Czech Republic is one of the few European countries to regulate the requirements for acoustics, ventilation, light and the use of outdoor areas for general and play purposes²⁴¹.

233 Ministry of Labour of the Czech Republic, *Information about Family Policy System in the Czech Republic*, EU 2009, pp. 29-31, http://www.mpsv.cz/files/clanky/6600/information_family_policy.pdf (accessed: 21.03.2016).

234 See discussion of the Act on children's groups of January 2014 - European Platform for Investing in Children, *Czech Republic: Supporting parental care in early childhood and protecting children's rights*, http://europa.eu/epic/countries/czech-republic/index_en.htm (accessed: 21.03.2017).

235 OECD, Annex E - *Czech Republic* [in:] *Starting Strong II: Early Childhood Education and Care*, OECD 2009, p. 304, <http://www.oecd.org/education/school/37423372.pdf> (accessed: 30.03.2017).

236 Ministry of Labour of the Czech Republic, op. cit., ps. 30.

237 *Ibidem*, p. 31.

238 *Ibidem*, p. 29.

239 See European Platform for Investing in Children, op. cit.

240 E. Melhuish, *Provision of quality early childcare services: Synthesis Report - Czech Republic*, European Commission 2016, p. 10, <http://ec.europa.eu/social/BlobServlet?docId=15096&langId=en> (accessed: 30.03.2017).

241 EACEA, op. cit., p. 97.

Parents who receive parental benefit can still work, but this results in some restrictions on access to institutional childcare. Children under the age of two may attend the pre-school for a maximum of 46 hours per month. Children over three years of age can attend such a facility without any restrictions²⁴². There can be a maximum of 28 children in a group. In public facilities, the recommended number of children per care provider is 12. The number of children in a children's group should not exceed 12²⁴³.

2.1.2. Profession of a nanny

The profession of a nanny is regulated. In order to provide paid care for children aged 0-7 years it is required to submit a notice of starting a business (*Živnostenský list*). Formal requirements vary depending on the age of the child and the mode of operation (full-day or part-time). In order to effectively submit a notice of starting a business entailing care of children under 3 years of age on a full-day basis, it is necessary to demonstrate:

- appropriate professional qualifications for the pursuit of the profession of general nurse or assistant doctor, nurse, midwife or rescuer; social worker or social services worker; pre-school teacher; work on the basis of Act No. 563/2004 Sb.; for nannies - until the begin of compulsory school education, in accordance with Act No. 179/2006 Sb,
- legal title to use the facility where the care will take place (e.g. a flat lease agreement),
- a certificate of no criminal record,
- proof of payment of the administration fee of 1000 CZK²⁴⁴.

2.1.3. State financial support for early childcare

The state leaves the decision on the allocation of funds for childcare to parents. The specific nature of the assistance allows for flexible use depending on the needs, so it is possible to conclude an agreement with a nanny without losing family privileges. The state supports family care through maternity and parental leave and benefits²⁴⁵.

Cash benefits

1. The childbirth allowance is 11.1 times the minimum subsistence figure for the first child and 16.6 times the minimum subsistence figure for each subsequent child. In July 2007, the minimum subsistence figure for a child under 6 years of age was 1 600 CZK, at the age of 6-15 years - 1 960 CZK, and at the age of 15-26 years - 2 250 CZK²⁴⁶. In 2013, 17 500 CZK (677EUR, also for adopted children, provided that they are under 1 year old) were granted for the first child, and 19 500 CZK (755 EUR) for each subsequent child²⁴⁷. The childbirth allowance may granted, regardless of the form of care provided, to families whose total income does not exceed the current minimum subsistence figure multiplied by a coefficient of 2.4. The minimum subsistence figure depends on the

²⁴² European Platform for Investing in Children, *op. cit.*

²⁴³ OECD, *op. cit.*, p. 304.

²⁴⁴ Information memo of PME Familienservice with its registered office in Prague, see <https://chuva-kvalifikace.cz/cs/web/familienservice-cz/legislativa> (accessed: 30.03.2017).

²⁴⁵ EACEA, *op. cit.*, p. 165.

²⁴⁶ B. Balcerzak-Paradowska, B. Kołaczek, D. Głogosz, *op. cit.*, p. 49.

²⁴⁷ A. Dragan, Sz. Woronowicz, *Wybrane zagadnienia polityki prorodzinnej w niektórych państwach Unii Europejskiej*, Chancellery of the Senate - Warsaw 2013, p.8, http://www.senat.gov.pl/gfx/senat/pl/senatopracowania/48/plik/ot-617_do_internetu.pdf (accessed: 30.03.2017). Conversion of the Czech koruna into euros at the exchange rate for August 14, 2013.

number of persons in the family and the age of the children; e.g. for a family with two children aged 8 and 16, it amounts to 10 560 CZK (408 EUR) per month²⁴⁸.

2. The benefit for a child under 5 years of age amounts to 500 CZK (19 EUR) per month, between 6 and 15 years of age - 610 CZK (23 EUR) per month, and between 16 and 26 years of age - 700 CZK (27 EUR) per month²⁴⁹. It is available regardless of the form of care provided to families whose total income does not exceed 2.4 times the minimum subsistence figure²⁵⁰.
3. Housing benefit is granted in the average amount of 1 111 CZK (43 EUR) per month. The amount depends on family income and housing costs²⁵¹. Housing benefit is granted regardless of the form of care provided.
4. A parent's right to 10 days off per year to care for a child under the age of 10. A single mother or single father has the right to 16 days off. During this time, the parent receives sickness benefit in the amount of 60% of the daily base rate for calculation²⁵². For obvious reasons, the right to a day off is granted in the case of home-based personal care.
5. Parental benefit during the first 2-4 years of a child's life. Parental benefit is granted only if a child under 4 years of age spends up to 5 days a month in an institution and a child under 3 years of age - up to 4 hours a day²⁵³.

The aid referred to in items 1 to 5 is granted in the form of a social benefit. The amount is determined by an act adopted at the central level.

Tax reliefs

In the Czech Republic there are no reliefs dedicated to persons caring for children under 3 years of age. However, parents can take advantage of reliefs to which they are entitled for the whole period of raising the child²⁵⁴.

2.1.4. Popularity of formal care

The Czech Republic together with Slovakia provide the least access to formal care for children under 3 years of age in the European Union²⁵⁵. In 2009, 98% of children under 2 years of age were not in nursery care at all, and 79% of children of the same age group were not taken care of in nursery nor

248 A. Dragan, Sz. Woronowicz, *op. cit.*, p. 8.

249 *Ibidem*, p. 9.

250 *Ibidem*, p. 9.

251 *Ibidem*.

252 *Ibidem*.

253 EACEA, *op. cit.*, pp. 84-85.

254 It is possible to deduct from tax between 495 to 763 EUR per each child. Since 2016, a taxpayer in the Czech Republic cannot formally settle the tax together with his or her spouse. It is, however, possible to make a general deduction of 24 840 CZK (approx. 920 EUR) from the final amount of the tax due. The same amount can be deducted by the spouse if he or she lives with the taxpayer and their total income did not exceed 68 000 CZK, i.e. approximately 2 515 EUR. In addition, parents can receive a special tax bonus if the tax is lower than the deduction per child. The tax bonus is equal to the difference between the amount of tax due per child and the amount of tax due from the taxpayer. However, the maximum amount of this tax bonus may not exceed 60 300 CZK, i.e. approx. 2 230 EUR (PwC Report: T. Barańczyk, J. Narkiewicz-Tarłowska, I. Boniecka et al., *Ulgi podatkowe świadczenia rodzinne w UE*, November 2016, p. 42, <https://www.pwc.pl/pl/pdf/ulgi-podatkowe-2017.pdf> (accessed: 30.06.2017)).

255 E. Melhuish, *op. cit.*, p. 15.

by a nanny care and remain in the care of their parents only²⁵⁶. Institutional care (nursery) was used by 2% of children up to 2 years of age²⁵⁷. 1% of children up to 2 years of age spend 1-29 hours a week in a nursery and 1 % - 30 hours a week or more²⁵⁸.

35.1% of children under 2 years of age receive so-called informal care (i.e. free of charge, from relatives and friends) for an average of 2.6 hours per week. Among children aged 3-5 years, such care is used by 35.5%, on average 2.9 hours a week²⁵⁹. In 2019, the Eurydice network published new data on the matter, noting that in 2017 6.5% of children under 3 years of age received institutional care²⁶⁰.

2.1.5. Child-raising leave (including maternity leave, parental leave, paternal quota)

Mothers are entitled to 28 weeks' maternity leave: 6 to 8 weeks before and 22 weeks after birth. 14 weeks of the leave must be taken obligatorily, of which at least 6 weeks after birth. **During maternity leave the mother is entitled to the payment of 70% of her salary to date, but not more than 32 640 CZK per month (approx. 1 241 EUR²⁶¹).** Czech mothers receive this type of benefit the longest in Europe, i.e. for the entire period of leave²⁶². Each parent can take parental leave of any length up to the moment the child turns 3 years old. During parental leave, a parent may benefit from the parental benefit described above. From the beginning of the 17th week after the birth of the child, each parent can take a leave, i.e. the mother can to it interchangeably with her father, in any order. If the father takes the leave, he must take at least 7 days off²⁶³.

2.1.6. Opinion surveys on family policy and declared parents' needs

According to the 2012 survey, 63% of Czechs believe that parental leave should be fully taken by mothers, 19% speak of mothers having a higher share in childcare than fathers, and only 8% believe that each of the parents should take parental leave equally²⁶⁴. The report of the expert group set up by the European Commission contains a comment, not supported by concrete data, saying that in the dominant belief in the Czech Republic is that the best care for a child under 3 years of age can be provided by the mother herself²⁶⁵. Consequently, the interest in nurseries is low. 54% of Czechs believe that pre-school children should be looked after mainly by family members, 38% count on public institutions and 6% on private institutions²⁶⁶.

256 European Commission's Expert Group on Gender and Employment Issues, *The provision of childcare services. A comparative review of 30 European countries*, European Communities 2009, p. 75, <http://ec.europa.eu/social/BlobServlet?docId=2803&langId=en> (access: 30.03.2017). See also Table 1, op. cit.

257 *Ibidem*, p. 75.

258 *Ibidem*, p. 75.

259 EU- SILC 2011, quoted after: OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs, PF3.3: *Informal childcare arrangements*, p. 3, https://search.oecd.org/els/soc/PF3_3_Informal_childcare_arrangments_Sep2014.pdf (accessed: 23.03.2016).

260 *Key Data on Early Childhood Education and Care in Europe. 2019 Edition. Eurydice Report*, Education, Audiovisual and Culture Executive Agency 2019, s. 66, https://eacea.ec.europa.eu/national-policies/eurydice/sites/eurydice/files/kd_ecec_2019_report_en_o.pdf (accessed: 06.08.2019).

261 J. Kocourková (2017), *Czech Republic country note*, [in:] A. Kosłowski, p. Blum, P. Moss (eds.), *13th International Review of Leave Policies and Related Research 2017*, p. 122, http://www.leavenetwork.org/fleadmin/Leavenetwork/Annual_reviews/2017_Leave_Review_2017_final.pdf (accessed: 11.09.2017).

262 A. Dragan, Sz. Woronowicz, *op. cit.*, p. 8.

263 *Ibidem*, p. 122.

264 International Social Survey 2012, quoted after: J. Válková, A. Györy, D. Szelewa, M. Polakowski, *Politics of childcare policy in the Czech Republic, Hungary and Poland*, p. 7, <http://www.icpublicpolicy.org/conference/file/reponse/1434484953.pdf> (accessed: 23.03.2017).

265 European Commission's Expert Group on Gender and Employment Issues, *op. cit.*, p. 59.

266 International Social Survey 2012, *op. cit.*, p. 7.

2.1.7. Conclusions

Three-year paid parental leave combined with a simple and universal parental benefit should be regarded as an exemplary instrument of family policy aimed at improving the situation of all families. It is welcome that the state prefers a situation in which parents decide on the form of childcare, which makes it possible to classify the Czech Republic as one of the countries implementing a subsidiary model of childcare. The total fertility rate of 1.63 in 2016 and 1.67 in 2017 was among the highest in the region and was significantly higher than in neighbouring countries, including Poland and Germany. It is worth noting that the rate has been steadily increasing and in 2017²⁶⁷ it reached 1.67, which in comparison to 2011 (1.43) and 2003 (1.18) may indicate a correlation between fertility growth and the changes introduced in 2004 and modified in 2012, which have facilitated the use of parental leave and parental benefits that are now available regardless of whether parents render work or not²⁶⁸.

²⁶⁷ Czech Demographic Handbook - 2016, <https://www.czso.cz/documents/10180/45948568/130055170612.pdf/6fee86a1-6684-489d-9dae-1ff-77c073644?version=1.0> (accessed: 16.06.2017).

²⁶⁸ Report by the *Ordo Iuris* Institute for Legal Culture: T. Zych, K. Dobrowolska, O. Szczypiński (eds.), *Jakiej polityki rodzinnej potrzebuje Polska?*, Warsaw 2015, p. 116.

INFOGRAPHICS 14

2.2 GREAT BRITAIN²⁶⁹

- THE TOTAL FERTILITY RATE IN 2016 WAS 1.81
- 3.8 % OF GDP FOR FAMILY BENEFITS [1]
- 29 % OF CHILDREN UNDER 3 YEARS OF AGE IN NURSERIES
- 35 % CHILDREN UNDER 2 YEARS OF AGE TAKEN CARE OF BY RELATIVES OR NANNIES
- THE PROFESSION OF A NANNY IS REGULATED BY THE STATE, REGISTRATION IS REQUIRED.
- FORMALLY THE LONGEST MATERNITY LEAVE IN EUROPE (52 WEEKS), BUT IT IS NOT PAID IN A HIGH AMOUNT FOR THE WHOLE DURATION.
- PATERNAL QUOTA IS 2 WEEKS
- TAX RELIEFS DEDICATED STRICTLY TO CHILDCARE

[1] OECD (2013), op. cit.

FIGURE 12. TOTAL FERTILITY RATE IN THE UNITED KINGDOM (1990- 2017)



SOURCE: Office For National Statistics, <https://www.ons.gov.uk/peoplepopulationandcommunity/birthsdeathsandmarriages/livebirths/bulletins/birthsummarytablesenglandandwales/2017#the-number-of-live-births-and-the-total-fertility-rate-decreased-in-2017>

FIGURE 13: RELATION OF EARNINGS TO PARENTAL BENEFITS IN THE UK

A child benefit of GBP 20.70 per week for the oldest child and GBP 13.70 per week for each additional child.



SOURCE: Data from 2016. 2156 pounds sterling after conversion according to the average exchange rate of the National Bank of Poland as of 30 December 2016 and rounded to the nearest integer - UK Statistical Office, Annual Survey of Hours and Earnings: 2016 provisional results, <https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/earningsandworkinghours/bulletins/annualsurveyofhoursandearnings/2016provisionalresults> (accessed: 10.08.2017).

2.2.1. Admissibility of introducing differentiated forms of care of children under 3 years of age

Institutional care for children under 3 years of age is provided only in a registered and controlled form. In England, the entity responsible for regulation is Ofsted (Education Standards Office), in Wales, it is Care and Social Services Inspectorate Wales and Estyn, and in Scotland - the government agency Education Scotland. Only registered parental care qualifies for exemption from fees. All 3-year-olds and sometimes 2-year-olds are entitled to at least 15 hours of care per week for 38 weeks per year (570 hours in total)²⁷⁰. Since September 2016 in some areas of England the number of hours has been increased to 30, while Scotland provides 16 hours of care per week for 38 weeks, Wales at least 20 hours and Northern Ireland 12.5 hours²⁷¹. The month in which the child was born determines when he or she can be sent to free institutional care²⁷².

Care may be provided in the following forms:

1. Children's centres - provide a range of services such as referral for health allowance and Jobcentre Plus for families with children aged 0-5 years. Some provide daycare, drop-in centres, early childhood education facilities such as nurseries and pre-schools, while others disseminate and provide information to parents on where they can receive such services. The centres are usually open daily from 8:00 am to 6:00 pm.
2. Nurseries - are run by both private and local government institutions. They provide care for children from birth to 5 years of age, usually from 8:00 am to 6:00 pm almost all year round. All nurseries are registered with Ofsted and regularly inspected *Private Nursery Schools* are run by private persons and offer full-day or shift care for children aged 2-5. Some operate according to an age-appropriate education system such as Montessori²⁷³.

269 Authors of chapter 2.2: Dorota Żelazowska, Marta Kowalczyk.

270 *Find free early education and childcare*, <https://www.gov.uk/find-free-early-education> (accessed: 16.02.2017).

271 *Average childcare costs*, <https://www.moneyadvice.service.org.uk/en/articles/childcare-costs> (accessed: 16.02.2017).

272 In England: *Help paying for childcare*, <https://www.gov.uk/help-with-childcare-costs/free-childcare-and-education-for-2-to-4-year-olds> (accessed: 16.02.2017). In Scotland: <http://www.gov.scot/Topics/People/Young-People/early-years/parenting-early-learning/childcare> (accessed: 16.02.2017).

273 *Szukasz opieki nad dzieckiem?*, http://euwelcome.org.uk/Documents/Looking_for_childcare_Polish.pdf (accessed: 16.02.2017)

3. School and community pre-schools - provide early education and care for children between 2 and 5 years of age. Most of them are open five days a week and operate in shifts, with morning and afternoon groups, from around 9 am to lunchtime and from lunchtime to around 3 pm or 4 pm. They are usually run by volunteer groups or by private individuals, often with the help of parents. They differ from nurseries in that they offer shift care and accept children not younger than 2 years of age. Community pre-schools do not have to register with Ofsted.
4. Nannies working for agencies and home-based carers are employed by private individuals and usually provide services at the employer's home. They adapt to parents working atypical hours, the needs of families with many children or families with children with disabilities or requiring special care. It is not mandatory to have a recognised qualification for childcare or to undergo appropriate training. Registration of nannies and carers with Ofsted is also optional.
5. Registered nannies - they are self-employed persons caring for a group of children, mostly in their own homes. If the children they are caring for are under 8 years of age, they must be registered with Ofsted. Their working hours are not regulated and they often adapt to the needs of the parents.
6. Pre-schools - provide early education and care for children between 2.5 and 5 years of age. Some of them are part of the state education system. They are usually open from 9:00 am to 3:30 pm during the semester²⁷⁴.
7. Childcare by family and friends - family and friends can take care of a child, and the care may meet the requirements of specialist facilities. Such care does not have to be registered with Ofsted, unless the carer is a professional care provider²⁷⁵.

Children's centres, carers and nannies are subject to compulsory registration with Ofsted. Registration is optional for pre-schools and community centres. In addition to registration, nurseries must also obtain a licence²⁷⁶. Centres, pre-schools and nurseries can be run by legal persons - companies, associations, other groups²⁷⁷.

The number of children under 2 years of age in the group must not exceed 12. They should be in a different room than older children, with whom they should not come into contact until they are 18 months old.

2.2.2. Profession of a nanny

The profession of a nanny is regulated. In England a nanny is required to register with Ofsted and pay a fee of 35 GBP²⁷⁸. Wales, Scotland and Northern Ireland have their own registers.

²⁷⁴ Note by the Royal Borough of Kensington and Chelsea: *Different types of Childcare*, <https://www.rbkc.gov.uk/pdf/Different%20types%20of%20Childcare.pdf> (accessed: 16.02.2017)

²⁷⁵ *Childcare options for children aged 0-5*, <http://www.familyandchildcaretrust.org/childcare-options-children-aged-0-5> (accessed: 16.02.2017).

²⁷⁶ *Different types of Childcare*, op. cit.

²⁷⁷ *National standards for under 8s day care and childminding*, <http://www3.imperial.ac.uk/pls/portallive/docs/1/46973696.PDF>, p. 6 (accessed: 16.02.2017)

²⁷⁸ *Early years and childcare registration handbook*, p. 7, https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/497338/EY_and_childcare_reg_handbook.pdf, (accessed: 16.02.2017).

2.2.3. State financial support for early childcare

Nurseries

The state covers up to 70% of the costs of childcare depending on the amount of income, working hours, form and costs of childcare²⁷⁹.

There is a wide range of care services: family pre-schools, parental pre-schools, team pre-schools, residential pre-schools, children's gardens, authorized nannies. In addition, all 3 and 4-year-olds are provided with free part-time education. The children's future was also taken care of²⁸⁰.

Tax reliefs

In the UK there are tax reliefs dedicated strictly to healthcare.

Tax-Free Childcare means that the state reimburses a portion of the cost of caring for a child under 11 years of age. The mechanism of the relief is based on income tax refund, so the relief is addressed to parents working at least 16 hours a week (or taking one of the leaves related to childcare), i.e. earning at least the minimum salary (these limits do not apply to self-employed persons during the first 12 months of their activity). The refund is 2 GBP for every 8 GBP spent on care and may total up to 2 000 GBP per year (but not more than 500 GBP in three months). This amount is calculated separately for each child in the family for whom care costs are incurred. In order to be reimbursed, the person must be using a form of formal care (e.g. nursery, children's club), or a nanny, who can also be a relative, which is, however, connected with additional requirements - e.g. in England it is an entry in the Ofsted register and providing care outside the parents' home, while in Wales and Northern Ireland a relative must care for at least one unrelated child. No relief is granted where the annual income of at least one parent or guardian of the child exceeds 100 000 GBP²⁸¹.

Other forms of support

In addition, parents are primarily entitled to:

- *Child Benefit* of 20.70 GBP per week for the first child and 13.70 GBP per week for each subsequent child. Affluent recipients of this benefit are subject to additional *High Income Child Benefit Charge* if per capita income exceeds 50 000 GBP per year;
- zero rate of VAT on children's items;
- free care for children under 5 years of age (under 3 hours a day)²⁸².

2.2.4. Popularity of formal care

According to the OECD, 42% of children under three years of age were in formal care in the UK in 2010²⁸³.

279 *Help with childcare costs*, <https://www.moneyadvice.service.org.uk/en/articles/help-with-childcare-costs>; *Help paying for childcare*, <https://www.gov.uk/help-with-childcare-costs> (accessed: 16.02.2017).

280 A *child trust fund* is in place, which is a savings and investment account where 250 GBP is deposited at the beginning, to which the child will have access after turning of age – see Report by PwC, op. cit., p. 17.

281 *Tax-Free Childcare*, <https://www.gov.uk/help-with-childcare-costs/tax-free-childcare>, (accessed: 11.02.2018).

282 Report by PwC: op. cit., p. 25.

283 *Participation rates in formal care and pre-school for children under six*, 2010, http://www.oecd.org/els/soc/PF3_2_Enrolment_in_childcare_and_preschools.pdf (accessed: 16.02.2017).

In 2014, children under 3 years of age spent on average 14.1 hours a week in a nursery. In England - 570 hours (15 hours each for 38 weeks), Northern Ireland - 12.5 for 38 weeks, Wales - 10 hours for 38 weeks, Scotland - 600 hours (16 hours for 38 weeks)²⁸⁴. In 2013, 35% of children aged 0-2 were receiving informal care in the UK²⁸⁵.

2.2.5. Child-raising leave (including maternity leave, parental leave, paternity allowance)

Formally, maternity leave is granted for 52 weeks, which the mother may take no earlier than 11 weeks before giving birth. The mother must take at least two weeks' leave after the birth and, if she works in a factory, four weeks. **For 6 weeks, the mother receives a benefit equivalent to 90% of her average earnings (without any upper limit). In addition, for 33 weeks, the mother receives a lump-sum allowance of 140.98 GBP or the equivalent of 90% of her average weekly gross earnings (whichever is lower).** The remaining 13 weeks of leave are unpaid²⁸⁶ - according to the methodological approach proposed herein, this period of leave is not maternity leave, but only child-raising leave.

Benefits for mothers during parental leave are paid by employers. Medium and large enterprises are entitled to a refund of 92% of the cost of benefits from the state budget, while small enterprises are entitled to a refund of 103% (by reducing the amount of social security contributions paid by employers)²⁸⁷.

All women are entitled to 26 weeks of *Ordinary Maternity Leave* and 26 weeks of *AML - Additional Maternity Leave*. Women who have worked continuously for 26 weeks until at least the 15th week before the week when the birth is expected and who meet the minimum wage conditions are entitled to *SMP - Statutory Maternity Pay*, which consists of a 6-week average gross wage benefit and a 33-week lump sum payment of 140.98 GBP or 90% of average gross earnings per week (whichever is lower). *SMP* is not granted to self-employed women, women who do not meet the condition of continued employment or who aborted before 24th week of pregnancy. In such a case, they can claim a 39-week *MA - Maternity Allowance* in the amount of 140.98 GBP paid as lump sum or 90% of average gross earnings per week (whichever is lower). Women who have recently left or changed jobs or are self-employed can also apply for this benefit²⁸⁸.

If the birth took place after 5 April 2015, the mother may transfer her right to leave to the father, but the leave cannot be longer than 50 weeks²⁸⁹.

With *SPL - Shared Parental Leave*, there is currently no requirement for a woman to return to work before the father takes the leave. Instead, the mother must commit herself to returning to work in the future, at the end of maternity leave. *Z SPL* can be used in week-blocks (7 days), it cannot be divided into smaller units of time.

²⁸⁴ *Average childcare costs*, <https://www.moneyadvice.service.org.uk/en/articles/childcare-costs>.

²⁸⁵ *Use of informal childcare by age group*, 2013, <https://www.oecd.org/els/family/PF3-3-Informal-childcare-arrangements.pdf>, p. 5 (accessed: 16.02.2017).

²⁸⁶ M. O'Brien, A. Koslowski (2017), *United Kingdom country note*, [in:] A. Koslowski, p. Blum, P. Moss (eds.), *op. cit.*, p. 414.

²⁸⁷ *Ibidem*.

²⁸⁸ *Ibidem*, p. 415.

²⁸⁹ *Ibidem*.

Each parent can change the leave scheme up to three times (in continuous or discontinuous blocks) before the end of the 52nd week (not unpaid from the 40th week). Employers are legally obliged to agree on continuous block schemes.

Paternal quota is 2 weeks. During this leave, fathers receive a flat-rate supplement of 140.98 GBP or an equivalent of 90% of average gross earnings per week (whichever is lower). Leave must not begin before the birth of the child and must end 56 days after birth or within 8 weeks of the expected date of birth if the child is born prematurely²⁹⁰.

The length of parental leave is 18 weeks and that of the parents of twins is 36 weeks. This is an individual right, it cannot be transferred to another person. In the case of multiple pregnancies, it is extended accordingly²⁹¹.

2.2.6. Conclusions

The British model of childcare is a compilation of etatist and family-autonomy-friendly solutions. There are different possibilities of formal care, provided by both the state and private entities. The adopted solutions in the area of parental leave and income tax reliefs, which can be used by parents of the youngest children, deserve strong approval. Thanks to these solutions, the United Kingdom can be classified as a country that implements the essential features of the subsidiary model. The overall fertility rate is higher than the European average, although it does not guarantee generation replacement, at 1.81 in 2016 and 1.76 in 2017.

²⁹⁰ *Ibidem*, p. 416.

²⁹¹ *Ibidem*, pp. 417-418.

INFOGRAFIKA 15.

2.3. FRANCE²⁹²

- THE TOTAL FERTILITY RATE 2016 WAS 1.96
- 2.9 % OF GDP FOR FAMILY BENEFITS (O ECD 2013) [1]
- 13 % OF CHILDREN UNDER 3 YEARS OF AGE IN NURSERIES [2]
- 19 % OF CHILDREN UNDER 3 YEARS TAKEN CARE OF BY NANNIES [3]
- 61 % CHILDREN UNDER 3 YEARS AFTER TAKEN CARE OF BY PARENTS
- PROFESSION OF A NANNY IS REGULATED AND ITS EXERCISE REQUIRES A PERMISSION
- 16 WEEKS OF MATERNITY LEAVE
- "PARENTAL BENEFITS PAID TO THE PARENTS AT THE BIRTH OF THE FIRST CHILD FOR A PERIOD OF 6 MONTHS FROM THE END OF MATERNITY LEAVE AND FOR SUBSEQUENT CHILDBIRTHS FOR A LONGER PERIOD, EVEN FOR A TOTAL OF 3 YEARS".
- PATERNAL QUOTA IS 2 WEEKS, STARTING IN 2015. PARENTAL BENEFITS IN SOME CASES MAY BE FULLY USED ONLY ON CONDITION THAT THEY ARE DIVIDED BETWEEN THE PARENTS.
- THE ONLY EU MEMBER STATES WHERE THE TOTAL FERTILITY RATE IS CLOSE TO THAT NECESSARY TO ENSURE SIMPLE GENERATION REPLACEMENT

[1] OECD (2013), Family benefits public spending (indicator), <https://data.oecd.org/socialexp/family-benefits-public-spending.htm> (accessed: 14.06.2017).

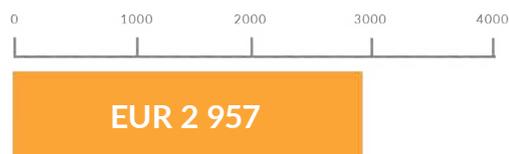
[2] Table 1: Percentage of children up to three years of age cared for by formal arrangements by weekly time spent in care, 2010, [in:] Report by NGO Rand Europe commissioned by the European Commission: Use of childcare in the EU Member States and progress towards the Barcelona targets, European Union 2014, European Union 2014, p. 6.

[3] Table 14: Percentage of children in informal childcare by age group and country, 2010, [in:] ibidem, p. 28.

FIGURE 14. RELATION OF EARNINGS TO PARENTAL BENEFITS IN FRANCE

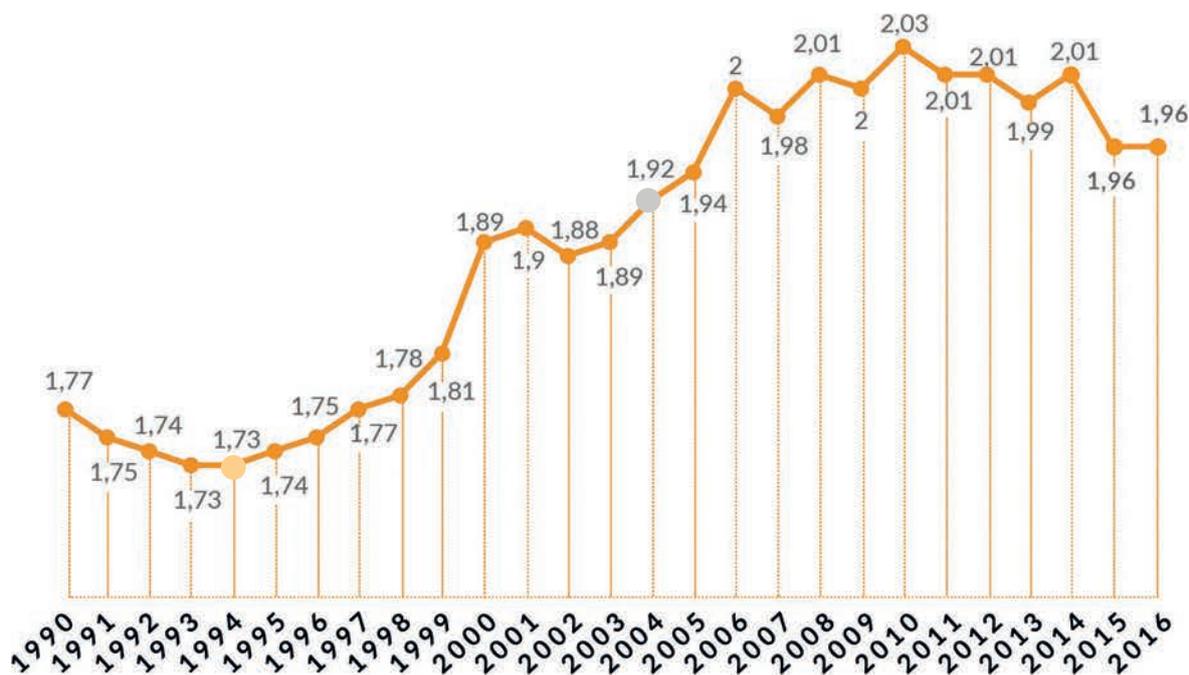
Child-raising allowance or benefit (CLCA or COLCA) - from 1 January 2015 replaced by a single child-raising benefit (PreParE). The amount of the benefit depends on income (about EUR 391 per month) and working time. For parents with two or more children, it is granted for up to 24 months for any parent, which means that a benefit for the remaining 12 months may be granted to the parent who has to stop working or reduce the number of hours worked. For parents with one child, PreParE is extended for a maximum period of 12 months, but only for 6 months for one parent, which means that the benefit for the remaining 6 months can be paid to the parent who have to stop working or reduce the working hours.

average gross monthly salary



SOURCE: Data from 2014 - National Statistical Institute (INSEE), Salaires dans le secteur privé, <https://www.insee.fr/fr/statistiques/2121609> (accessed: 10.08.2017).

FIGURE 15. TOTAL FERTILITY RATE IN FRANCE (1990- 2016)



● 1994

Reform of the APE benefits for parents giving up gainful employment or reducing their employment in order to take care of children under 3 years of age. As a result of the reform, the APE benefits were made available to persons with at least two children (previously to parents with three children).

● 2004

- inclusion of parents of the first child in the parental benefit plan
- introduction of the PAJE benefit system, enabling all parents of children under 3 years of age to choose the form of care for which they receive support; parents who stop or restrict their gainful employment due to childcare receive an indirect benefit.

SOURCE: World Bank

2.3.1. Possibility of introducing differentiated forms of care of children under 3 years of age

This is governed by Chapter IV of the Public Health Code (*Code de la santé publique*), hereinafter referred to as the "Public Health Code" or the "Code"²⁹³.

In France, there are both public and private nurseries (*nurseries*). Natural or legal persons may establish a childcare facility for children under the age of six, unless specific provisions apply. Care facilities can also run parents' associations. A child can only attend school starting from 3 months of age at the earliest, which is due to the average length of maternity leave. Temporary limitation of the possibility of using the nursery should not be forgotten. In France, Wednesdays and public holidays are "nursery days off". In addition, one month is free during the holiday period, although parents do not have to use the latter, and nurseries must then provide childcare.

²⁹² Authors of chapter 2.3.: Karolina Pawłowska, Adrian Zimny, Maciej Flis, Magdalena Konopka.

²⁹³ Code de la santé publique, https://www.legifrance.gouv.fr/affichCode.do?sessionId=ooA1BA386BC9B26398AD5B4F6092C782.tpdila12v_3?idSectionTA=LEGISCTA000006171156&cidTexte=LEGITEXT000006072665&dateTexte=20161121 (accessed: 16.07.2017).

Another form of care are so-called *assistantes maternelles*, i.e. nannies or carers who take care of the child at their home or in the family home of the child. The lists of qualified nannies can be found in local municipalities.

Other forms of care include so-called *nurseries parentales*, nurseries run by parents' associations. They also employ educated carers, licensed by the local mayor. They operate on a non-profit basis, parents share the costs equally, often providing the institution with food and necessary equipment. Parents actively participate in the management of the care facility.

Pre-school (*l'école maternelle*) can be attended by children over 2 years of age. Although pre-schools are mostly publicly funded, the guaranteed number of places does not meet the demand. Children can attend these institutions until the age of 6, when compulsory schooling begins.

Unless provided otherwise, the president of the departmental council, after consulting the mayor, is responsible for authorising the opening of care facilities run by natural persons or legal persons governed by private law, in accordance with Article L2324-1 of the Code. In the case of public forms of childcare, the decision is taken by the public body concerned after consulting the president of the departmental council. The operation of such centres during the summer holidays and other public holidays is determined by the representative of the state in the department after consulting the doctor responsible for maternal and childcare in the department. Qualification requirements for persons running or working in such centres are specified in the regulations of lower rank, i.e.:

- Article 1 of the order of 26 December 2000 on the staff of institutions and services admitting children under the age of six - they must have a diploma or experience in bringing up young children, with particular emphasis on health and pedagogical training.
- Article 2 of the same order - refers to recognised diplomas (with the exception of foster carers);
 - State diploma of a pre-school employee or carer,
 - State diploma of a pedagogue working with small children,
 - State diploma of a nurse,
 - Professional diploma or certificate of an assistant carer
- Article 3 of the same order - indicates that these requirements are met when the person holds:
 - Certificate of competence in working with infants,
 - Certificate of a family worker or a diploma of a state social and family intervention worker,
 - Certificate of a specialist in children's and youth education, with particular focus on early childhood,
 - Higher education certificate, with particular focus on sanitary and social faculties,
 - Certificate of proficiency in homework tasks,
 - Persons performing the function of a carer for five years,
 - Persons with three years' professional experience in an institution or establishment referred to in the Code.

At the same time, this provision indicates that such persons must constitute not less than $\frac{3}{4}$ of the employees of a given facility.

- Article 5 of the same provision refers to the possibility of employing exceptionally persons who do not meet the above requirements, depending on local conditions, after obtaining the consent of local authorities²⁹⁴.
- Article R2324-3 of the Public Health Code lists additional grounds:
- the facility must select by a qualified paediatrician in a competition,
- the staff will provide health, moral and professional guarantees,
- the premises meet hygiene and safety conditions
- the rules in force in the unit have been approved by the chairman of the departmental council²⁹⁵.

The local government also maintains lists of qualified guardians working, among other things, in *nurseries parentales*.

In accordance with Articles R2324-20, R2324-21 and R2324-22 of the Public Health Code, these conditions are determined by the president of the departmental council. Art. R2324-28 additionally states that the premises and equipment should ensure the implementation of an "educational project" and that the employees should perform their tasks under conditions of adequate safety and hygiene.

Article R2324-1 of the Public Health Code states that "the purpose of the centres is day and night care for children", but most of them are open for up to 11 hours a day; these centres are closed for 1 holiday month as well as on public holidays²⁹⁶.

Under Articles R2324-20, R2324-21 and R2324-22 of the Public Health Code, requirements relating to the number of children are laid down by the president of the departmental council, but under Articles R2324-25 it may not exceed 60 and, in the case of *nurseries parentales* – 20 (in exceptional circumstances: 25). Substitutionary care facilities in accordance with Articles R2324 to 26 cannot offer more than 150 places.

In accordance with Article R2324-43 of the Code, one employee is assigned to five children who are not yet able to walk or to eight children who are already able to walk

The literature points to the link between the gradual increase in the role of nurseries and pre-schools in childcare in France and the policy of promoting the "working mother" model²⁹⁷. **However, it should be noted that in France, unlike in many other countries, authorities do not only invest in the development of a network of childcare institutions, but also provide families with other types of support, which gives them a real choice between different forms of childcare.**

2.3.2. Profession of a nanny

In France, there is a professional structure of nannies, so-called *assistantes maternelles*, who take care of the child at their home or the child's home respectively. A nanny can be taking care of five children at the same time. In addition, there is a second type of professional nannies. This is entirely legal if the person is allowed to reside in France and the employer (in this case the parent) pays all

294 Arrêté du 26 décembre 2000 relatif aux personnels des établissements et services d'accueil des enfants de moins de six ans, see https://www.legifrance.gouv.fr/affichTexte.do?sessionId=ooA1BA386BC9B26398AD5B4F6092C782.tpdila12v_3?cidTexte=JORFTEXT000000768507&dateTexte=20001230 (accessed: 16.07.2017).

295 Article R2324-3 of the Code.

296 Article R2324-1 of the Code.

297 J. Fagnani, *Family Policy in France*, [in:] „International Encyclopedia of Social Policy”, Routledge, Vol. 3, 2006, p. 501-506.

the necessary fees; overtime work (more than 5 hours per week) results in a financial penalty being imposed on the employer. In order to facilitate this process, the government has created the so-called *chèque emploi service*, which is to enable the reimbursement of fees in the form of specific tax reliefs. Many French people decide to use the services of so-called nounou carer, who usually takes care of under 3 children. The standard working time is 45 hours per week. The working time should not exceed 2250 hours per year. The earnings of carers differ - the amount is influenced by the number of children taken care of, additional duties or optional teaching of children related to the education of the carer. Their earnings range from 600 to 2200 EUR per month²⁹⁸.

The profession of a nanny is regulated. The lists of qualified nannies are maintained by the local authorities, as provided for in Article L214-2-1 of the Family and Social Action Code²⁹⁹. In order to start work, it is necessary to obtain an administrative body permit - *agrément de la Protection maternelle et infantile (PMI) du département*. On the basis of Article L421-3 of the Family and Social Action Code, this permit is issued by the president of the departmental council. The exact requirements to be met by an applicant for inclusion in the list of qualified nannies are set out in the decision of the Minister of Family Affairs of 18 October 2016. These include, first of all, passing the medical examination (Article R421-3 of the Code), place of residence in the department, certificate of insurance and the permission of the mayor to take up such activity³⁰⁰. Such a nanny can be employed by any parent as a natural person, as well as associations led by parents, i.e. so-called *crèches familiales*³⁰¹.

2.3.3. State financial support for early childcare

Nurseries

The state supports the development of nurseries. In 2013, the government adopted a plan to create an additional 275 000 nursery places within five years³⁰².

Direct benefits

Benefits provided directly to families play a significant role.

The amount of support is determined by national law and is administered by the *Caisse Nationale des Allocations Familiales* (CAF). The basic benefit is paid directly to parents. Nurseries are subsidised directly by the CAF³⁰³. Other forms of care benefit from the payment of the carer's salary and insurance (total or half, depending on the model)³⁰⁴. Discounts and tax reliefs are also possible³⁰⁵.

298 Information video of 15 June 2012, see http://www.lesmetiers.net/orientation/p1_194139/assistante-maternelle, <https://www.service-public.fr/particuliers/vosdroits/F838> (accessed: 16.07.2017).

299 Code de l'action sociale et des familles, https://www.legifrance.gouv.fr/affichCodeArticle.do;jsessionid=340AoCoF7E595BD9734C5B16C43E8FDE.tpdila12v_3?idArticle=LEGIARTI000022326392&cidTexte=LEGITEXTo00006074069&dateTexte=20161121 (accessed: 16.07.2017).

300 Arrêté du 18 octobre 2016 fixant le modèle de formulaire en vue de l'agrément des assistants maternels et la composition du dossier de demande d'agrément, see https://www.legifrance.gouv.fr/affichTexteArticle.do;jsessionid=340AoCoF7E595BD9734C5B16C43E8FDE.tpdila12v_3?cidTexte=JORFTEXTTo00033316991&idArticle=JORFARTI000033316992&dateTexte=20161029&categorieLien=cid#JORFARTI000033316992 (accessed: 16.07.2017).

301 Information video, *op. cit.*

302 Note: *Constructions de places en nurseries*, 23 October 2014, <http://www.gouvernement.fr/argumentaire/constructions-de-places-en-crèches> (accessed: 16.07.2017).

303 Note: *Je fais garder mon enfant dans une crèche ou en microcrèche, la Caf va-t-elle m'aider?*, <http://www.caf.fr/aides-et-services/s-informer-sur-les-aides/petite-enfance/la-prestation-d-accueil-du-jeune-enfant-paje/je-fais-garder-mon-enfant-dans-une-crèche-ou-en-microcrèche-la-caf-va-t-elle-m-aider> (accessed: 16.07.2017).

304 Note: *Le complément de libre choix du mode de garde*, <https://www.caf.fr/aides-et-services/s-informer-sur-les-aides/petite-enfance/le-complément-de-libre-choix-du-mode-de-garde> (accessed: 16.07.2017).

305 *Ibidem*.

The basic financial support of a common nature is the so-called *l'allocation familiale*, i.e. family benefit. In order to receive this support, it is necessary to have at least two children. For two children, it amounts to 130.51 EUR, for three children - 297.72 EUR, with an increase of 167.21 EUR for each additional child. The Act of 2015 introduced a regressive character of this benefit, which means that persons earning more money receive it to a lesser extent.

PreParE, a parental benefit shared between parents (granted for children born or adopted since 2015) and CLCA, a bonus supporting free choice of working time (granted for children born or adopted before 2015), are intended to enable parents to reduce or even stop working at all and focus on child-care. It is already due for the birth of the first child if the parent worked for 8 quarters during the two years before the birth (respectively: 4 years for 2 children, 5 years for more than 2 children). PreParE is granted to each parent for a period of 6 months for the first child, 24 months for the second child and 48 months for each subsequent child. The CLCA is paid for 6 months for the first child and under 3 years of age for the second and subsequent children.

For the period April 2017 to March 2018, the PrePar/E and CLCA amount to:

- 394.06 EUR if the parent gives up his or her job completely,
- 254.74 EUR if the parent works no more than 50% of the working week,
- 146.94 EUR if the parent works from 50 to 80% of the working week.

Another benefit in France is the so-called single parent benefit. A single parent is entitled to a benefit (*allocation de soutien familial*) of approximately 100 EUR per month, which does not depend on the level of income received by the family.

It is worth noting that a general support programme is operating in the whole territory of the French Republic under a common name PAJE (*prestation d'accueil du jeune enfant*). Although in most cases the granting of these benefits depends on income, the group of beneficiaries is relatively wide.

Another form of financial support that can be obtained is the so-called benefit of raising a child under 3 years of age (basic benefit, *allocation de base de la Paje*), which is paid on a monthly basis to the parents of children until they reach the age of 3. The benefit is granted on the basis of the income earned by the family and the amount paid monthly in 2017 was 185.54 EUR³⁰⁶. The income threshold depends on the number of children. It is also higher when the family has two sources of income.

The amount of particular benefits depends on the type of support. The basic allowance is 185.54 EUR per month per child in each case, the support for parents who choose to take care of the child themselves (*Le complément de libre choix du mode de garde*) in the case of hiring a nanny varies from 174.55 EUR to 461.40 EUR per month if the nanny is employed by them alone or from 465.49 EUR to 698.20 EUR per month if the nanny is employed by a parents' association or another legal person, and from 610.93 EUR to 843.69 EUR in the case of a nursery. In the latter case, these amounts may be halved if single parent benefit is received or increased: by 10% if the child is looked after between 10 p.m. and 6 a.m., or by 30% if one of the parents also receives a disability benefit³⁰⁷.

³⁰⁶ CLEISS: *The French Social Security System, IV – Family Benefits*, http://www.cleiss.fr/docs/regimes/regime_france/an_4.html, (accessed: 21.09.2017).

³⁰⁷ Note: *Le complement...*, op. cit.

The basic benefit is payable until the child reaches the age of three, support for parents who entrust the care of their child to someone else is payable until the child reaches the age of six, although after the child reaches the age of three it is reduced³⁰⁸.

Support is provided directly to nurseries³⁰⁹ and parents who choose different forms of care, as well as parents who decide to take care of their children themselves. The conditions depend on the type of benefit. The basic benefit is provided to every parent who meets the general requirements and has a child under 3 years of age³¹⁰. In the case of support for the free choice of care these are:

- meeting the general requirements for receiving family benefits,
- economic activity,
- where a nanny is chosen, approval of the nanny by the competent institutions for maternal and child health,
- in the same case, the nanny's salary not exceeding 48.35 EUR per child per day,
- in the case of choosing forms of childcare other than nannies or nurseries, the child must be looked after for at least 16 hours a month,
- the rate for childcare in such a place must not exceed 11 EUR per hour,
- at least 15 % of the related expenditure must be paid for by the parents³¹¹.

In the case of the basic benefit, in order to receive support, the income may not exceed:

- a. for parents with a single source of income:
 - a. in the case of one child – 30 027 EUR per month,
 - b. two children – 35 442 EUR per month,
 - c. three children – 40 857 EUR per month,
- b. with each subsequent child, the amount increases by 5 415 EUR,
- c. in the case of a single parent or parents with two sources of income:
 - a. one child – 38 148 EUR per month,
 - b. two children – 43 563 EUR per month,
 - c. Three children – 48 978 EUR per month,
 - d. with each subsequent child, the amount increases by 5 415 EUR.

Support for independent choice of care also depends on the income criterion³¹².

The table below shows the income classes taking into account the number of children. It concerns children born on or after 1 April 2014. In the case of single parenting, the amount is increased by 40%. The amounts given are related to support for the employment of nannies or leaving children in home care. Depending on the group, the support amounts to: 461.40 EUR (lowest wages), 290.94 EUR (middle group wages) or 174.55 EUR (highest wages)³¹³.

³⁰⁸ *Ibidem*.

³⁰⁹ *Ibidem*.

³¹⁰ Note: *The basic allowance*, <https://www.caf.fr/aides-et-services/s-informer-sur-les-aides/petite-enfance/l-allocation-de-base> (accessed: 16.07. 2017).

³¹¹ Note: *Le complement...*, op. cit.

³¹² *Ibidem*.

³¹³ *Ibidem*.

TABLE 2: SUPPORT FOR INDEPENDENT CHOICE OF CARE ALSO DEPENDS ON THE INCOME CRITERION

2016 limit for children born after 31 March 2014	PARENTS' ANNUAL INCOME	
NUMBER OF CHILDREN RAISED	BELOW	NOT EXCEEDING
1 Child	20 509 € *	45 575 € *
2 Children	23 420 € *	52 044 € *
3 Children	23 420 € *	58 513 € *
More than 3 Children	+ 2 911 €	58 513 € *

• The amount is increased by 40% for single parenting.

SOURCE: Eurostat, Table (2015), op. cit.

The income groups are the same for support for using an institution run by a parents' association, but the level of support is different: 698.20 EUR, 581.84 EUR and 465.49 EUR for a nanny or 843.69 EUR, 727.29 EUR and 610.93 EUR for other forms of care provided by such an association. In the case of children born before 1 April 2014, the income criteria are slightly different, although the amount is still increased by 40% in the case of single parenting³¹⁴:

TABLE 3

2016 limit for children born before 31 March 2014	PARENTS' ANNUAL INCOME	
NUMBER OF CHILDREN RAISED	BELOW	NOT EXCEEDING
1 Child	21 332 € *	47 405 € *
2 Children	24 561 € *	54 579 € *
3 Children	28 435 € *	63 188 € *
More than 3 Children	+ 3 874 €	+ 8 609 €

• The amount is increased by 40% for single parenting.

However, the amount of support remains unchanged, regardless of the child's birthday³¹⁵.

Tax reliefs

In France, there are no reliefs dedicated to persons caring for children under 3 years of age. However, as PwC notes, the French tax system is based on an extensive mechanism of pro-family reliefs³¹⁶.

³¹⁴ *Ibidem*.

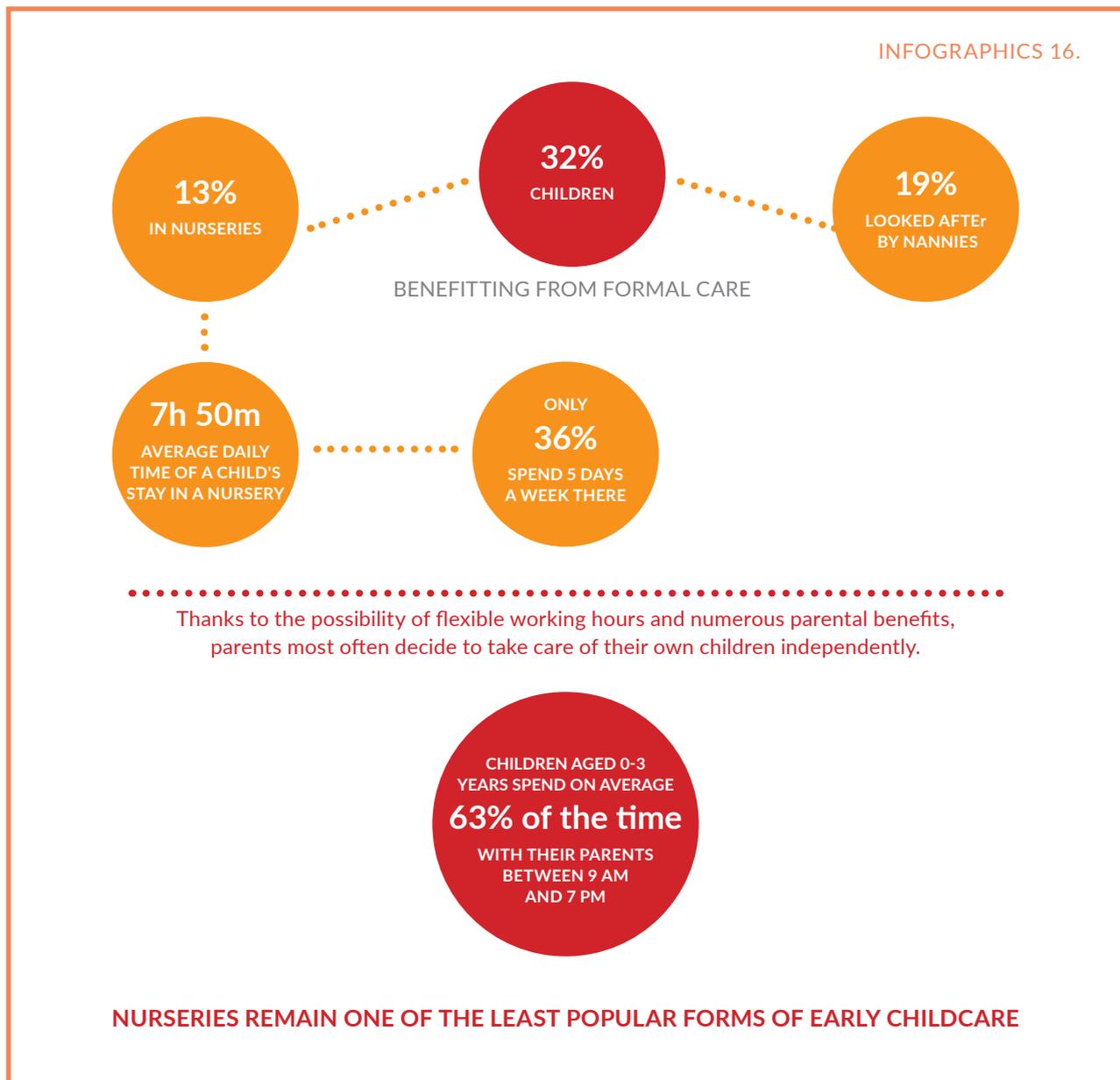
³¹⁵ *Ibidem*.

³¹⁶ An important part of the system is the so-called family quotient, the amount of which, and thus the total tax burden, depends on the fiscal parts calculated on the basis of the size and composition of the family. In simple terms it can be said that the essence of this solution is to divide the actual income by an index dependent on the size of the family, and then multiply the amount of tax obtained by the same index. Under conditions of tax progression, this results in a reduction of the tax due. For example, a family with two children earning the same income as a single person may pay up to 5 times less tax (PwC Report, *op. cit.*, p. 13). In addition, there is the possibility to deduct from income childcare fees (e.g. pre-school fees) in the amount of 50% of the cost, of up to 2 300 EUR, as well as small tax deductions to cover part of the child's schooling costs in junior high school (61 EUR per year), high school (153 EUR) and higher education institution (183 EUR). Maintenance per child and former spouse are deducted in full (PwC Report, *op. cit.*, p. 11-12).

Pension privileges

The pension system provides preferential rules for determining contribution periods and pension amounts for insured persons raising children. Childcare, including maternity and parental leave, are included in contribution periods, e.g. 4 quarters are added for each child born. A parent on a 3-year-long parental leave can count on the state to pay his or her pension contribution, so that he or she is treated on an equal footing with people who are working during this time. In addition, raising three children is rewarded with a 10% increase in the pension amount. The birth of each additional child results in an additional 5% increase in the benefit, with the overall increase not exceeding 30% of the original amount³¹⁷.

2.3.4 Popularity of formal care



SOURCE: Early Childhood Observatory https://www.caf.fr/sites/default/files/cnaf/Documents/Dser/observatoire_petite_enfance/aje_2014_bd.pdf (accessed: 16.07.2017). Observatoire National de la Petite Enfance, Report 2015: L'accueil du jeune enfant en 2014. Statistical data, s. 36, 38, 46, https://www.caf.fr/sites/default/files/cnaf/Documents/DCom/Presse/Communiqués%202013/14nov2013_Accueil_Le_Jeune_Enfant.pdf (accessed: 16.07.2017).

³¹⁷ Report by PwC, *op. cit.*, p. 18.

Including nannies and nurseries, 32% of children under three years of age use formal care, 13% of whom are in nurseries, while 19% of children are looked after by nannies³¹⁸. The average time a child stays in a nursery is 7 hours and 50 minutes a day. At the same time, only 36% of children attending nurseries spend 5 days a week there – most parents choose to take care of their own children in a variety of ways³¹⁹.

Thanks to the possibility of flexible shaping of working hours and numerous parental benefits, parents most often decide to take care of their own children independently. Children aged 0-3 years spend on average 63% of the time between 9 am and 7 pm with their parents³²⁰. Pre-schools remain one of the least popular forms of childcare - even among the children of full-time parents, who spend only 18% of their time between 8 and 19 in the week³²¹.

2.3.5. Child-raising leave (including maternity leave, parental leave, child-raising leave, paternal quota)

Mothers are entitled to mandatory 16 weeks of maternity leave, of which at least 2 weeks must be taken before childbirth. If several children are born or if the birth is premature, the period of leave to be taken after the birth is 12 weeks, and in the case of three or more children 24 weeks. **During maternity leave, the mother is entitled to 100% of the salary at work at unchanged level under 3 269 EUR, in the case of the public sector full salary is paid above this ceiling, in the private sector the situation depends on the employer's practice.** The funds come from the health insurance, to which the employer and the employee pay contributions³²².

The paternal quota is 2 weeks (11 working days) and must be used within 4 months of the birth. Paternity leave is financed in the same way as maternity leave. Employees and self-employed persons are entitled to maternity and paternity leave³²³.

Each parent is additionally entitled to parental leave until the child reaches the age of 3. In the case of seriously ill or handicapped children, the leave can be extended by one year. In order to be entitled to parental leave, one year of employment is required. Eligibility for CLCA/PreParE benefits becomes more restrictive the fewer children a parent has: for example, with three children, eligibility is conditional on working for two out of five years prior to birth (two out of four years for parents with two children), but in the case of one child it is necessary to work without interruption for two years prior to birth. During leave a person may work between 16 and 32 hours a week, but only if the employer does not object to this on the grounds of business interest³²⁴.

Childcare benefit or child-raising benefit - *Complément de libre choix d'activité* (CLCA) and *Complément optionnel de libre choix d'activité* (COLCA) - were previously available to all families that fulfilled the eligibility conditions, regardless of whether the parents were on parental leave. From 1 January 2015, CLCA/COLCA benefits have been replaced by “PreParE”. “*La prestation partagée d'éducation*

318 *L'Accueil du Jeune Enfant en 2014*, https://www.caf.fr/sites/default/files/cnaf/Documents/Dser/observatoire_petite_enfance/aje_2014_bd.pdf (accessed: 16.07.2017).

319 Observatoire National de la Petite Enfance, *Report 2015: L'accueil du jeune enfant en 2014. Statistical data*, p. 38, https://www.caf.fr/sites/default/files/cnaf/Documents/DCom/Presse/Communiqués%202013/14nov2013_Accueil_Jeune_Enfant.pdf (accessed: 16.07.2017).

320 *Ibidem*, p. 46.

321 *Ibidem*, p. 36.

322 J. Fagnani, D. Boyer (2017), *France country note*, [in:] A. Koslowski, p. Blum, P. Moss (eds.), *op. cit.*, p. 166.

323 *Ibidem*.

324 *Ibidem*, p. 168.

de l'enfant". CLCA and COLCA are still paid to families with a child born before 1 January 2015. The amount of benefits depends on income (about 391 EUR per person per month in the case of PreParE) and on working time (in the case of CLCA/COLCA and PreParE) for parents with two or more children (under 20 years of age). CLCA and PreParE are paid up to the moment the child turns 3. However, in the case of PreParE, payment can be made for a maximum period of 24 months for one parent, which means that for the remaining 12 months it can only be obtained by giving up employment or reducing the working time of the other parent. In the case of parents with one child, CLCA is not paid until six months after the end of the maternity leave. However, in the case of PreParE, the payment is extended by a maximum period of 12 months, but only for six months for one parent, which means that the remaining 6 months can only be obtained if the other parent gives up employment or shortens the working hours. COLCA is available to large families (with at least three children); this is a lump sum payment of approximately 800 EUR provided that one parent stops working completely, but the benefit is paid only for one year.

Large families can choose between COLCA and CLCA. COLCA and PreParE are paid by the local CAF (*Caisse des allocations Familiales*). Funds for family benefits, which are part of the social security system and provide broad benefits for families with children, are financed from contributions paid by employers³²⁵.

2.3.6. Conclusions

Since the 1970s, France has distinguished itself from other European countries by a relatively high and stable overall fertility rate, at a level close to generation replacement, i.e. 1.8-2.0 (since 1999 always above 1.8, and in 2016 1.96)³²⁶. Although it is pointed out that the relatively high overall fertility rate in France, in addition to the family policy model, is significantly influenced by emigration, including from Muslim countries where having many children remains a religious and cultural model, it should be noted that in other Western European countries which also accept large numbers of migrants the overall fertility rate remains much lower³²⁷. Moreover, the coincidence in time of the dynamic growth of the fertility rate with the introduction of such family policy instruments as the 1994 APE benefits reform or the 2004 PAJE benefits system allows us to believe that there is a correlation between these measures and the birth rate increase. French family policy is largely based on solutions specific to the subsidiary model: it provides a diversified system of support in the form of direct cash benefits, legal guarantees of time off in the form of maternity, paternity and parental leave, and public services in the form of nurseries, pre-schools and state-certified nannies. The state provides support for families with children of all ages. Fundamental feature of the French family policy is stability, which allows French people to start a family in the confidence that the state will always support them from the birth of the child until the child reaches adulthood, which is certainly important when deciding whether or not to have a child³²⁸. As PwC aptly points out, if the current overall fertility rate is maintained, France may become the largest country in the European Union in terms of population within a few decades³²⁹.

³²⁵ *Ibidem*, pp. 167-168.

³²⁶ See Eurostat, Table (2015), *op. cit.*

³²⁷ Cf. Stonawski, M., Potancokova, M. and V. Skirbekk. (2016). „Fertility Patterns of Native and Migrant Muslims in Europe”. *Population, Space and Place*, 22(6): 552–567.

³²⁸ United Nations Expert Group Meeting on Policy Responses to Low Fertility New York (2-3 November 2015): *The influence of family policies on fertility in France*, p. 2, http://www.un.org/en/development/desa/population/events/pdf/expert/24/Policy_Briefs/PB_France.pdf [20/04/2017].

³²⁹ Report by PwC (I), *op. cit.*, p. 27.

INFOGRAPHICS 19

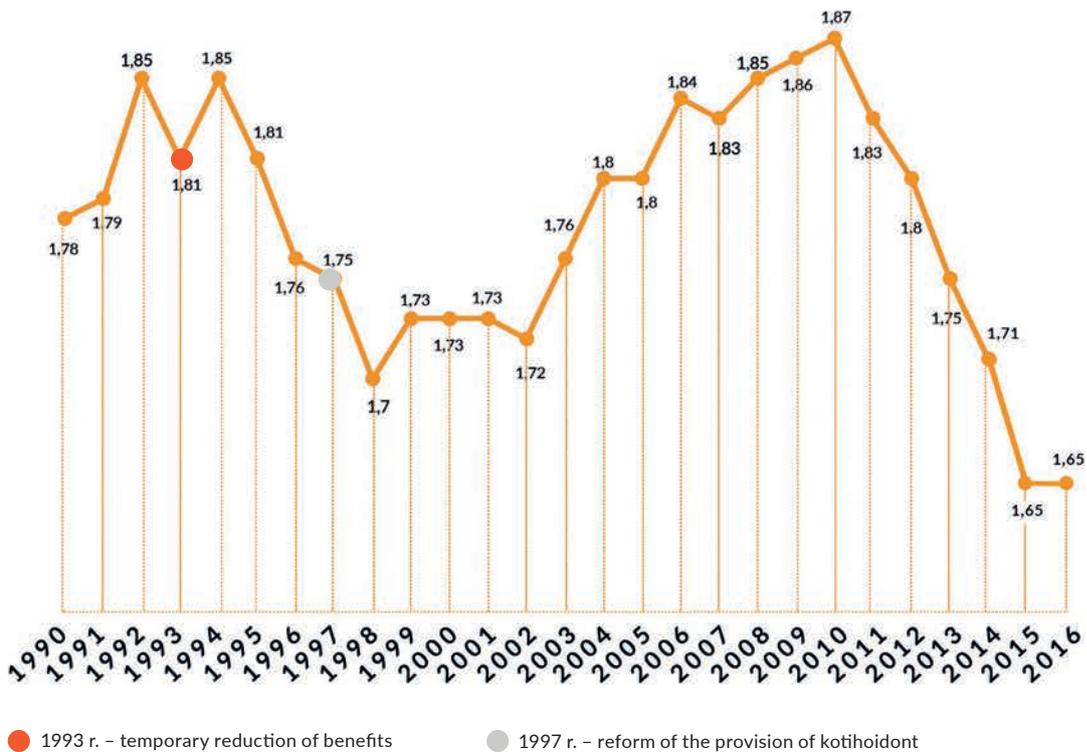
2.4. FINLAND³³⁰

- THE TOTAL FERTILITY RATE IN 2016 WAS 1.65
- 3.2 % OF GDP FOR FAMILY BENEFITS [1]
- 71 % OF CHILDREN UNDER 3 YEARS OF AGE DO NOT USE INSTITUTIONAL FORMS OF CARE
- THE PROFESSION OF A NANNY IS REGULATED BY THE STATE AND REQUIRES PROOF OF APPROPRIATE QUALIFICATIONS
- 105 WORKING DAYS OF MATERNITY LEAVE
- 158 WORKING DAYS OF PAID PARENTAL LEAVE
- PATERNAL QUOTA IS 9 WEEKS



[1] OECD (2013), Family benefits public spending (indicator), <https://data.oecd.org/socialexp/family-benefits-public-spending.htm> (accessed: 14.06.2017).

FIGURE 19: TOTAL FERTILITY RATE IN FINLAND (1990- 2016)



carer's allowance - introduced in 1985 as part of the 'kotihoidontuki' childcare aid - is paid to families for a child under 3 years of age who is raised at home (i.e. does not benefit from public care institutions). The maximum monthly benefit per child is EUR 275, which increases with the next child by EUR 84 if the child is under 3 years of age and by EUR 50 if the child is between 3 and 6 years of age.

SOURCE: World Bank

FIGURE 20. RELATION OF EARNINGS TO PARENTAL BENEFITS IN FINLAND

The benefit is based on earnings. For the first 30 days of holiday the salary is equal to 75% of the annual earnings between EUR 9 610 and EUR 56 032, for higher earnings a lower percentage is foreseen. Parents who are not employed and those who earn less than EUR 9 610 per year receive a minimum flat-rate supplement. After the first period of leave, the benefit is 70 % of earnings between EUR 10 297 and EUR 36 420, with a lower percentage for earnings above this level. Those whose annual earnings are less than EUR 1 0297 receive a minimum flat-rate supplement.



SOURCE: Data from 2016 – Statistics Finland, Table no. 11: Average earnings by employer sector and gender, EUR/month, http://www.stat.fi/til/ati/2016/01/ati_2016_01_2016-05-27_tau_011_en.html (accessed: 10.08.2017).

There is no single legal act regulating the forms of care for children under 3 years of age. The regulations are scattered in several legal acts and government programmes³³¹.

2.4.1. Possibility of introducing differentiated forms of care of children under 3 years of age.

There are three forms of care for children under 3 years of age:³³²

- daycare centres (state/institutionalized)³³³,
- regulated services of early childhood education at home (private, co-financed by the state)³³⁴,
- parental care at home³³⁵.

All these forms of care are charged according to the income of the parents³³⁶.

Children are entitled to a publicly funded place in an early childhood education and care institution from the end of parental leave of their parents. Most children attend daycare centres (*päiväkoti/daghem*), which provide services for the age group 0-7 years. These services are under the authority of the Ministry of Education and Culture. A large proportion of children take advantage of legally regulated early childhood education and care services at home (*perhepäivähoito/familjedagvård*). In addition to these services, many local authorities provide early childhood education and care services accessible

330 Author of chapter 2.5: Dominika Halemba.

331 Act No 36/1973 on childcare (Varhaiskasvatustilaki 19.1.1973/36, <http://www.finlex.fi/fi/laki/ajantasa/1973/19730036> (access: 28.11.2016); Decree No. 239/1973 on childcare (Asetus lasten päivähoidosta 16.3.1973/239, <http://www.finlex.fi/fi/laki/ajantasa/1973/19730239> (accessed 28.11.2016); Valtioneuvoston periaatepäätös varhaiskasvatuksen valtakunnallisista linjauksista. Helsinki 2002; <http://www.julkari.fi/bitstream/handle/10024/113591/kasvatus.pdf?sequence=1> (accessed 28.11.2016); National Curriculum Guidelines on Early Childhood Education and Care in Finland 2003, <http://www.julkari.fi/bitstream/handle/10024/75535/267671cb-oeco-4039-b97b-7ac6ce6b9c10.pdf?sequence=1> (accessed 28.11.2016); National pre-school education programme (Esiopetuksen opetussuunnitelman perusteet 2014, http://www.oph.fi/download/163781-esiopetuksen_opetussuunnitelman_perusteet_2014.pdf (accessed 28.11.2016).

332 Eurydice, *Early Childhood Education and Care*, 7.07.2016. https://webgate.ec.europa.eu/fpfs/mwikis/eurydice/index.php/Finland:Early_Childhood_Education_and_Care (accessed: 09.07.2017).

333 “Municipal ECEC (= early childhood education and care) either in a day care centre or in family day care”.

334 „Private ECEC either in a day care centre or in family day care with the private child care allowance”.

335 „One parent staying at home on care leave and child home care allowance until the youngest child turns three”.

336 Eurydice, *Education System in Europe - current state and planned reforms. Finland*, November 2011, p. 2 <http://eurydice.org/pl/wp-content/uploads/2014/10/finlandia.pdf> (accessed 09.07. 2017).

to all children through children's clubs and "open daycare centres". Church and non-governmental organisations also provide early childhood education and care services available for all children³³⁷.

Private establishments are required to submit notices to municipalities before the provision of services begins. Regional authorities supervise and advise early childhood education and care institutions in the respective regions. The National Supervisory Authority for Welfare and Health (VALVIRA) is responsible for ensuring that the advisory services provided by regional agencies are consistent across the country. The Authority also keeps a register of private providers of early childhood education and care services³³⁸.

Finland's early childhood education and care system does not use the term 'accreditation', but there are procedures in place to ensure that new early childhood education and care institutions comply with the legislation in force³³⁹. The minimum level and minimum time required for the training of staff working with younger children in early childhood education and care, broken down by category of staff, is:

- for teaching staff: at least 3 years of first cycle higher education;
- for carers: at least 3 years of upper secondary education³⁴⁰.

Caring staff work together with teaching staff, often playing a greater role than just supporting³⁴¹. In daycare centres, staff members are required to have at least professional qualifications in social and health care. At least 1/3 of the staff must have a university degree³⁴².

Responsibility for funding education is shared between the state and local authorities³⁴³.

Regulated forms of childcare (especially daycare facilities) must meet the requirements of health and safety, sanitation and a suitable environment for children³⁴⁴.

Childcare facilities are open for at least 10 hours a day. Due to the length of stay, children receive (free of charge) breakfast and warm lunch. Some institutions look after children at weekends and even at night. The education system in Finland determines the maximum number of children per adult carer and leaves it up to the institutions to determine the appropriate size of groups³⁴⁵. In the age group of children under 3 years of age there is one carer per four children (maximum number of children per carer is verified). This also applies to family daycare and home care institutions³⁴⁶.

2.4.2. Profession of a nanny

Profession of a nanny is regulated by the state. Compared to pedagogical and care staff in urban daycare centres, nannies/child carers do not need to have higher education, but must have basic pedagogical education (250 hours). They are under constant supervision of specialists and can attend courses,

337 European Commission 2014 - *Eurodice and Eurostat report: Key data on early childhood education and care in Europe*, 2014, p. 187.

338 *Ibidem*, p. 51.

339 *Ibidem*, p. 51.

340 *Ibidem*, p. 100.

341 *Ibidem*, p. 99.

342 *Ibidem*, p. 102.

343 Eurydice, *System...*, *op. cit.*, p. 1.

344 European Commission 2014 - Report of Eurodice and Eurostat, *op. cit.*, pp. 48 - 49.

345 *Ibidem*, p. 43.

346 Fix, Birgit: *Family policy in international comparison: learning from Europe*, <http://homepage.univie.ac.at/Gottfried.Menschik/Familienpolitik1.htm> (accessed: 09.07.2017).

lectures and workshops together with interested parents in so-called “open daycare centres”. Daycare usually takes place at the parents’ home or at the nanny’s home. There are also parent companies that employ nannies and assign them to individual families. In this case, childcare takes place either alternately in the homes of the parents, or in the nanny’s home³⁴⁷. In Finland, early childhood education and care services at home are provided by individual carers or by a group of 2-3 carers³⁴⁸. The maximum number of children per carer under 3 years of age is (the same as in daycare facilities) 4.

2.4.3. State financial support for early childcare

Nurseries

In Finland, children are entitled to a publicly subsidised place in early childhood education and care institution after the end of parental leave (when the child is 9-10 months old), but only pre-school education for six-year-olds is fully free of charge³⁴⁹.

Cash benefits

In Finland, childcare benefit – introduced in 1985 as part of the childcare aid '*kotihoidontuki*' – is available to families for a child under three years of age who is raised at home (i.e. does not benefit from public care institutions). The maximum monthly benefit per child is 275 EUR³⁵⁰, which increases with the next child by 84 EUR if the child is under 3 years of age and by 50 EUR³⁵¹ if between 3 and 6 years of age. One of the main objectives of this type of benefit is to ensure that parents can choose their preferred form of childcare³⁵². The family can decide for themselves what needs they will use the funds received for. In this way, the state does not impose a specific model of upbringing on the family, but allows it to choose between alternative forms of childcare – nursery, nanny or personal care. A disadvantage of a benefit constructed on the basis of a separable alternative (“either nursery or benefit”) may be the limitation of access to nurseries for poor families – there is no doubt that the purpose of such a construction is to reduce the costs of public care institutions. Nevertheless, this type of solution should be viewed as positive, as it strengthens the autonomy of the family and, in particular, makes international legal guarantees arising from the right of parents to raise their children, including the right to choose upbringing methods and forms of care for their children, a reality. Possible inequalities resulting from different levels of family wealth can be offset by appropriate labour, family and social policies.

Some local authorities also pay benefits from their own budgets. It is possible to receive a carer’s allowance for the poorest families, related to the level of income, in the amount of 147 EUR³⁵³.

Finland guarantees every child the statutory right to early childhood education and care shortly after birth, immediately after the end of the parental leave of one of the parents³⁵⁴. From the age of 10

347 *Ibidem*.

348 European Commission 2014, *op. cit.*, p. 36.

349 *Ibidem*, p. 39.

350 *Ibidem*, p. 92.

351 Fix, Birgit, *op. cit.*

352 A. L. Ellingsæter, *Cash for Childcare. Experiences from Finland, Norway and Sweden*, International Policy Analysis – April 2012, p.3, <http://library.fes.de/pdf-files/id/09079.pdf> (accessed: 09.07.2017).

353 European Commission 2014, *op. cit.*, p. 92.

354 *Ibidem*, p. 11-12.

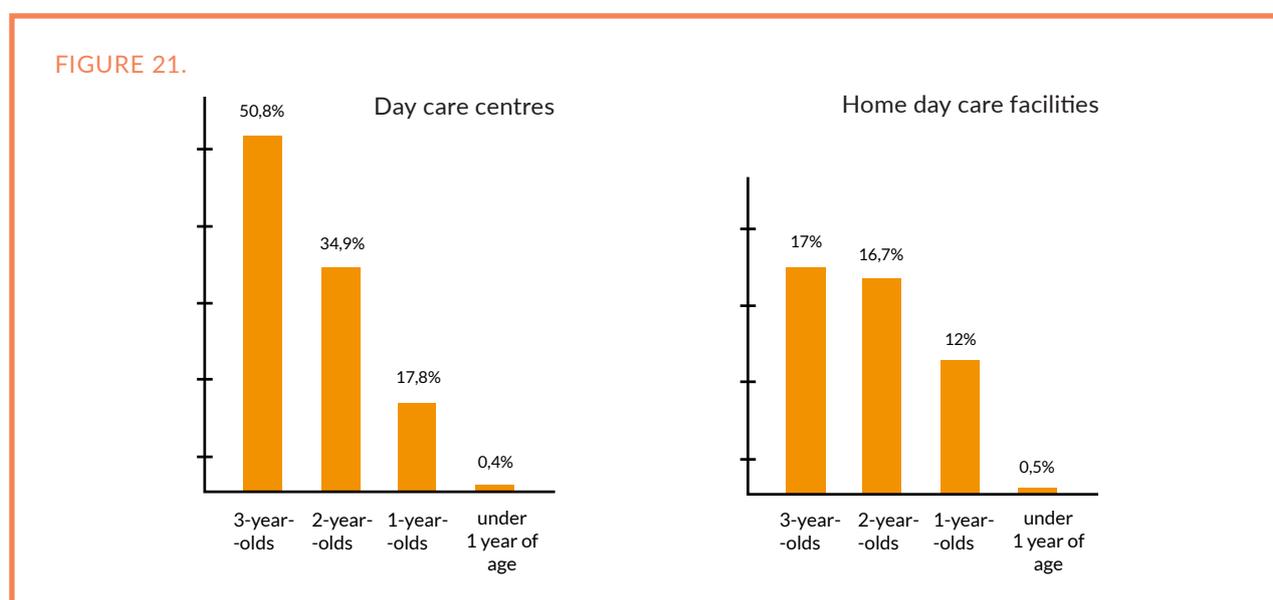
months, the municipality/city in which the family lives is obliged to provide the child with a place in an educational institution, if necessary³⁵⁵.

Support is also provided in the form of grants from public funds³⁵⁶ (co-financing of parents) and additional funding for children with special educational needs³⁵⁷.

In Finland, there are no reliefs dedicated to persons caring for children under 3 years of age, but the tax system has many solutions that reward taxpayers bringing up children³⁵⁸.

2.4.4. Popularity of formal care

In 2011 in Finland, around 71% of children under 3 years of age were looked after by their parents³⁵⁹. The popularity of other forms of care is depicted below



SOURCE: European Commission 2014 - Eurydice and Eurostat Report, p. 187.

5% of children under 3 years of age benefit from informal care – of relatives, neighbours, nannies³⁶⁰. Nanny or carers employed by parents take care of 17 400 children between 1 and 6 years of age (8%)³⁶¹.

355 Eurydice, *Early...*, op. cit.

356 European Commission 2014 - Eurydice and Eurostat Report, op. cit., p. 76.

357 *Ibidem*, p. 79.

358 All taxpayers who are not entitled to use all the reliefs that can be granted to them due to insufficient income may benefit from an additional benefit equal to 30% of the difference between the amount of the relief and the income earned. They receive a compensation of no more than 1 400 EUR for the whole year, increasing by 400 EUR for a person who has one minor child, or by 800 EUR for more than one child. Only one parent can benefit from the increase. In addition, poor families can count on additional preferences. A person with reduced tax capacity (e.g. sick or unemployed) whose annual income does not exceed 27 000 EUR (40 000 EUR for families) can deduct a maximum of 1 400 EUR from their net income, with the deduction threshold rising by 2 500 EUR for each dependent child. Since 2016, a lone parent can deduct 100 EUR per year for each child (no more than four children), and parents raising a child together can deduct 50 EUR. If a taxpayer's annual income exceeds 36 000 EUR, the above deduction shall be reduced proportionally. After exceeding the limit of 41 000 EUR to 76 000 EUR (depending on the number of children and whether the taxpayer is raising a child alone or with a spouse), no deduction is granted (Report by PwC, op. cit., p. 45).

359 European Commission 2014 - Eurydice and Eurostat Report, op. cit., p. 68.

360 Table 14, op. cit.

361 T. Kumpulainen (ed.) *Key figures on Early Childhood Education and Basic Education in Finland*, May 2015, p.8 http://www.oph.fi/download/170048_key_figures_on_early_childhood_and_basic_education_in_finland.pdf (accessed: 09.07.2017).

2.4.5. Child-raising leave (including maternity leave, parental leave, paternal quota)

Maternity leave (*äitiysvapaa, moderskapsledighet*) is 105 working days, of which 2 weeks before and after childbirth are obligatory. During maternity leave for the first 56 days, a cash benefit is paid equivalent to 90% of annual earnings (within the range of 1 426-57 101 EUR), which then decreases to 70% of annual earnings (within the range of 1 426-37 113 EUR). Unemployed mothers or mothers earning less than the thresholds indicated receive a minimum benefit of 593 EUR per month³⁶².

Paternal quota is 54 working days. During paternity leave for the first 30 days, a cash benefit of 70% of annual earnings (within the range of 1 426-37 113 EUR) is paid. The unemployed and those earning less receive a minimum benefit³⁶³.

In addition, each parent is entitled to 158 working days of parental leave. Similarly to maternity and paternity leave, the benefit is 70% of annual earnings (in the range of 1 425-37 113 EUR)³⁶⁴.

2.4.6. Conclusions

The backbone of Finnish family policy consists of similar elements as in most other Western and Northern European countries, i.e. direct cash benefits, for which formal care may be an alternative, and a guarantee of time off work for childcare, which is typical of the subsidiary model. The solutions adopted are generally positive, and in particular the carer's allowance, which is a universal benefit, granted regardless of income, and one of its main objectives is to improve the context of procreation decisions. In practice, this benefit can be regarded as a variant of parental voucher, and the positive trend in fertility rates, which started in Finland shortly after the 1997 reform of the benefit, may indicate existence of a correlation: TFR increased from 1.7 (1998) to 1.87 (2010). However, there are no other instruments to support parents in deciding to have more children and, at the same time, not limiting their autonomy in the upbringing process. Institutional forms of care (nurseries) remain the pillar of Finnish family policy, and their main aim is to enable parents to work longer. Finland's total fertility rate in 2016 was 1.65, above the EU average (1.61)³⁶⁵.

362 M. Salmi, J. Närvi, J. Lammi-Taskula (2017), *Finland country note*, [in:] A. Koslowski, S. Blum, P. Moss (eds.), op. cit., p. 146.

363 *Ibidem*, p. 148.

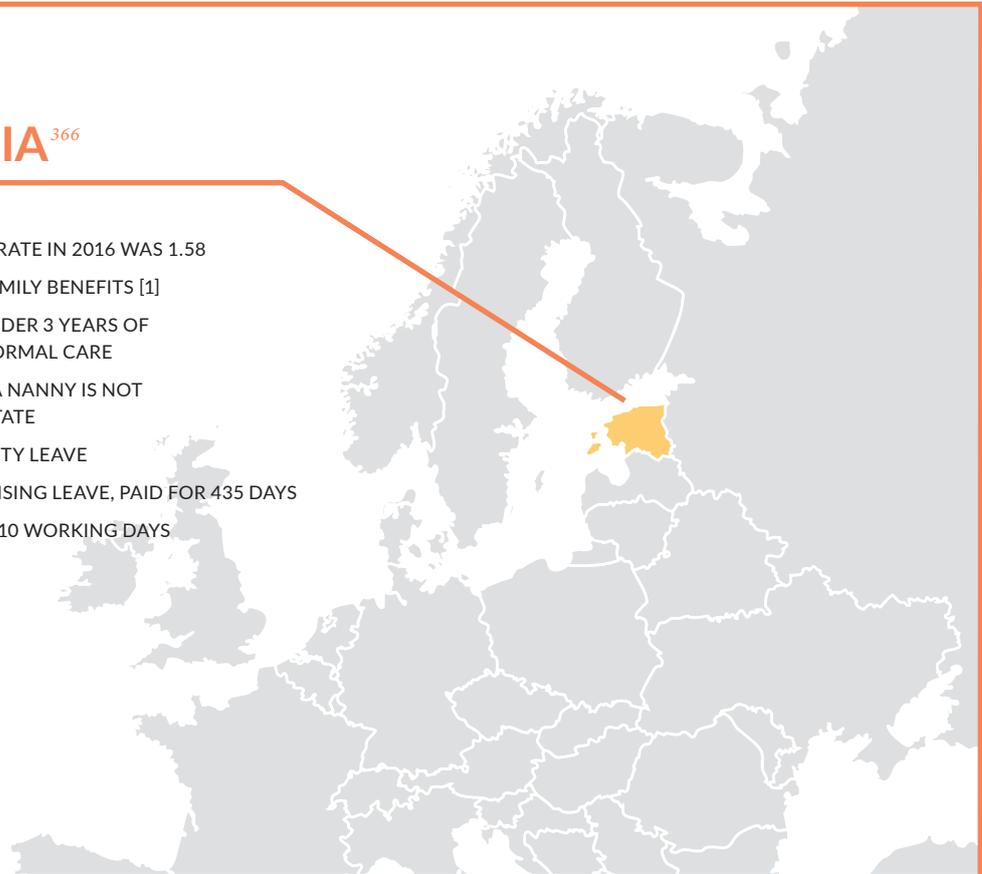
364 *Ibidem*, p. 149.

365 World Bank

INFOGRAPHICS 20

2.5. ESTONIA³⁶⁶

- THE TOTAL FERTILITY RATE IN 2016 WAS 1.58
- 1,98 % OF GDP FOR FAMILY BENEFITS [1]
- 21 % OF CHILDREN UNDER 3 YEARS OF AGE BENEFIT FROM FORMAL CARE
- THE PROFESSION OF A NANNY IS NOT REGULATED BY THE STATE
- 140 DAYS OF MATERNITY LEAVE
- 3 YEARS OF CHILD-RAISING LEAVE, PAID FOR 435 DAYS
- PATERNAL QUOTA OF 10 WORKING DAYS



[1] OECD 2013, op. cit.

FIGURE 22. TOTAL FERTILITY RATE IN ESTONIA (1990- 2016)



● 2003 r. - Introduction of a system of benefits related to childcare, including care for a child under 3 years of age.

SOURCE: World Bank

FIGURE 23. RELATION OF EARNINGS TO PARENTAL BENEFITS IN ESTONIA

For 435 days during parental leave, parents are entitled to a parental benefit of 100 % of earnings for the last calendar year if the mother has finished maternity leave, up to a threshold of EUR 2 724 per month, which corresponds to three times the average salary. The minimum benefit for working parents is EUR 430 per month. For parents who are not on leave and are not working, the benefit is paid from the birth of the child as a flat rate of EUR 390 per month until the child reaches the age of 18 months. Working and non-working parents are also entitled to a parental benefit of EUR 38 per month from the expiry of the parental benefit until the child reaches the age of 3 years.



SOURCE: Data from 2016 – Statistics Estonia, Average monthly gross wages and salaries per employee and the change, 1st quarter 2013–1st quarter 2017, <http://www.stat.ee/news-release-2017-061> (accessed: 10.08.2017).

2.5.1. Possibility of introducing differentiated forms of care of children under 3 years of age.

Regulations concerning care of children under 3 years of age are present in two legal acts, from 1999 and 2014³⁶⁷.

Various forms of childcare are available. Up to 18 months of age, the child is most often³⁶⁸ taken care of by the parent (this is made possible thanks to a state benefit, the state prefers this form of care, stressing that family policy instruments should primarily be used to support care directly provided by parents)³⁶⁹. There are cases of sending younger children to a nursery, but most nurseries do not accept such small children. It is only for children over 18 months of age that local authorities are obliged to provide access to a nursery³⁷⁰.

Nurseries are run by the state and private entities. In terms of childcare itself, the difference between private and state nurseries may include: the number of children in a group (there are fewer children in private nurseries) or original educational programmes, which must not contradict state regulations and must meet a number of requirements in order to obtain a licence to run a private nursery. These requirements focus on meeting the programme minimum (acquisition of specific skills by the child) in line with the programme implemented by state nurseries.

There is no separate form of individual paid neighbourhood care. However, its creation is in accordance with Estonian law. Parents also use the services of nannies, carers, au-pairs..

State institutions are established by local authorities after meeting the requirements set out in the Act on pre-school childcare institutions, i.e. teachers and other staff having qualifications specified by the Minister of Education and Research; adapting infrastructure to the needs of children so that

366 Author of chapter 2.6: Aleksandra Mirkowicz, Maja Florek.

367 Act of 19 November 2014 on the protection of children ("Riigikogu", RT I, 06.12.2014, 1, <https://www.riigiteataja.ee/akt/106122014001>, (accessed 09.07.2017). and the Act of 18 February 1999 on pre-school childcare institutions ("Riigikogu", RT I 1999, 27, 387, <https://www.riigiteataja.ee/akt/114032014056>, (accessed 09.07.2017).

368 Statistics Estonia, *Kindergarten days of Estonian children are long*, <http://www.stat.ee/news-release-2010-072>, (accessed: 1.07.2017).

369 Ministry of Social Affairs, *Strategy of Children and Families 2012-2020*, https://www.sm.ee/sites/default/files/content-editors/Ministeerium_kontaktid/Valjaanded/lpa_kokkuvote_eng.pdf, (accessed: 1.07.2017).

370 Article 10 of the Act of 18 February 1999 on pre-school childcare institutions, "Riigikogu", RT I 1999, 27, 387.

they can develop and play and that the health protection requirements established by the government are met; a programme meeting the requirements of a programme established by the government and obtaining an educational licence. Both teachers and nurseries that have obtained a licence must be entered in the register of teachers and nurseries respectively. Licences for nurseries are issued by the Minister of Education and Research. An application for registration must be accompanied by documents certifying that the above requirements are met and by the statutes of the institution. The licence may be withdrawn by the Minister of Education and Research in certain situations, e.g. when local authorities responsible for the nursery decide to close it down³⁷¹.

Nurseries may be run by natural persons, commercial companies and public law entities³⁷². Private nurseries must also be licensed by the Minister for Education and Research to confirm that the nursery programme meets the minimum curriculum required by local authorities and based on the Directive of the Minister for Education and Research. An entity wishing to set up a private nursery submits an application with its own programme, extending or modifying the public programme accordingly. The licence is issued for five years. Supervision is carried out during this time. If the institution's activities do not give rise to objections, a new application for a licence of unlimited duration must be made. The director, governing bodies and teachers must have the same qualifications as in public nurseries. The application is accompanied by a description of the premises, the equipment needed to achieve the objectives and skills set out in the curriculum and highlighting their compliance with health protection requirements, as well as a development plan containing principles and directions for development, services, a description of staff and risks. This plan must be published on the school's website. The name of a private nursery must distinguish it sufficiently from state nurseries³⁷³.

The rooms in which care is provided must comply with health protection requirements - e.g. the lighting in the rooms must not be harmful to eyesight and should enable the performance of duties – and must serve the objectives of the facility³⁷⁴. An example of this is the minimum space per child in the room of 4 m² and outside 5.5 m²³⁷⁵.

Opening time of the nurseries depends on the decision of local authorities, based on the previously expressed opinion of the Board of Education. Nurseries can be opened either permanently or seasonally. There are no additional requirements at national level.

In nurseries the number of children in a group depends on the age group. For children under 3 years of age – the group cannot be greater than 14 children; in mixed age groups (created only with parents' consent) there can be up to 18 children. The number of children in a group can be increased by 4 children in groups of the same age, and in mixed groups by 2 children³⁷⁶.

Children with special needs are in groups:

- up to 12 children with physical disabilities,
- up to 12 children with physical underdevelopment,

371 Article 13 of the Act of 18 February 1999 on pre-school childcare institutions, "Riigikogu", RT I 1999, 27, 387.

372 Article 35 of the Act of 18 February 1999 on pre-school childcare institutions, "Riigikogu", RT I 1999, 27, 387.

373 Articles 3 to 11 of the Law of 3 June 1998 on private education, "Riigikogu", RT I 1998, 57, 859.

374 Article 3 of the Act of 14 June 2005 on public health, "Riigikogu", RT I 1995, 57, 978.

375 OECD, *Encouraging Quality in Early Childhood Education and Care*, <http://www.oecd.org/education/school/48483436.pdf>, (accessed: 1.07. 2017).

376 Article 7 of the Act of 18 February 1999 on pre-school childcare institutions, "Riigikogu", RT I 1999, 27, 387.

- up to 7 children with learning disabilities,
- up to 10 children with sensory disorders,
- up to 4 children with a comprehensive developmental disorder,
- up to 4 children with multiple disorders³⁷⁷.

The Act does not specify the number of carers per child.

2.5.2. Profession of a nanny

Profession of a nanny is not regulated. Rendering this work is not conditioned upon any accreditation or special qualifications. A nanny can be employed by parents.

2.5.3. State financial support for early childcare

The state supports various forms of childcare through payment of maternity and parental benefits, tax incentives, financing of public nurseries (both permanent and seasonal).

Nurseries

According to the Preschools and Childcare Institutions Act, local authorities are responsible for pre-school care facilities that are financed by municipalities. The state can only support them in a complementary way. Parents pay a small nursery fee and cover the meals. The cost of food can be covered by local authorities from 50% to 100%. There is a possibility of financing the nursery (carers' fees, staff remuneration) by parents, but in the maximum amount up to 20% of the minimum wage. In most cases, nursery fees range from 6.39 EUR to 25.57 EUR per month. The obligation to provide pre-school care usually leads to placement of children in nurseries, but when there are no places available, local authorities are obliged to pay for a private nursery or to pay for a carer.

As part of the development programme from 2012 to 2020, the country also plans to develop nurseries. Due to long reserve lists it is planned to build nurseries operating several hours a day, which, according to the government, will reduce the need for nurseries and thus ensure equal access to institutional care for all children³⁷⁸.

Financial benefits

There are 9 categories of family benefits, of which 3 relate directly and exclusively to children under 3 years of age. They are:

Childbirth allowance - one-off payment after childbirth; the benefit amounts to 320 EUR; in the case of more than one child – 100 EUR per each child.

Adoption allowance - one-off benefit paid to an adoptive parent who has adopted a child and is not a stepmother/father; the benefit is 320 EUR; the adoption allowance is not payable if it has already been paid to natural parents of that child on account of childbirth.

³⁷⁷ *Ibidem*.

³⁷⁸ *ET 2020 National Report for Estonia*, http://ec.europa.eu/dgs/education_culture/repository/education/policy/strategic-framework/doc/et2020-national-report-et_en.pdf, (accessed: 1.07.2017).

Childcare allowance - is a monthly allowance paid to one parent at half of the childcare allowance rate for a child under 3 years of age, if the parent raises one or more children of that age or takes parental leave, the amount of the allowance is 38 EUR³⁷⁹.

Pension privileges

The law provides for the possibility of early retirement for mothers with many children. For bringing up at least three children, mothers are entitled to a pension one year before reaching retirement age. In the case of four children, the mother can retire as early as 3 years before reaching retirement age, and in the case of five or more children or disabled children, mothers are entitled to a pension 5 years before reaching retirement age³⁸⁰.

Tax reliefs

In Estonia, there are no reliefs dedicated to persons caring for children under 3 years of age. However, parents can take advantage of reliefs to which they are entitled for the whole period of raising the child³⁸¹.

2.5.4. Popularity of formal care

21% of children take advantage of formal care (most of them in nurseries)³⁸². A child spends on average 40 hours a week in nursery institutions, usually from 9 am to 5 pm. Annually child spends 175 days in a nursery. 79% of children receive informal care³⁸³.

2.5.5. Child-raising leave (including maternity leave, parental leave, paternal quota)

Mothers are entitled to 140 calendar days of maternity leave, which may start 30 to 70 days before the expected date of childbirth³⁸⁴. The amount of paternal quota is 10 working days³⁸⁵. In addition, parents are entitled to a parental leave to be shared by them until their child reaches the age of 3³⁸⁶. **During maternity leave, the mother is entitled to a benefit equivalent to remuneration for work calculated on the basis of data from the previous calendar year.** Mothers who have been in gainful employ-

379 K. Pall (2017), *Estonia country note*, [in:] A. Koslowski, S. Blum, P. Moss (eds.), op. cit. Single parent benefit is a monthly benefit for single parents when the other parent has fled or when there is no information about the father in the birth certificate based on the mother's declaration; the benefit is a double rate of parental benefit, i.e. 19.18 EUR. In addition, when the parent's absence is due to his military service, the amount of the benefit is five times the parental benefit, i.e. 50 EUR. Other benefits are paid for children from 3 to 8 years of age as a carer's benefit or for children up to the age of 16 (up to the age of 19 when the child is in education) as a family benefit, cf. Information note of the Social Insurance Board: *Family benefits*, <http://www.sotsiaalkindlustusamet.ee/family-benefits/>, (accessed July 1, 2017). An additional benefit encouraging to have children is a home benefit for families with many children, to which families with four or more children are entitled. It takes various forms, e.g. rent waivers, but can reach a maximum of 7 000 EUR or 14 000 EUR in a family with eight children, cf. Information material from the European Commission: *Country profiles - Estonia*, <http://ec.europa.eu/social/main.jsp?catId=1248&langId=en&intPageId=3639> (accessed 1.07. 2017).

380 Report by PwC, op. cit., p. 19.

381 The tax system clearly rewards families with two children and families with many children. Parents of one child are treated in the same way as childless persons. Only for the second and each subsequent child can a deduction of 1 848 EUR be made from the income. It is also possible to deduct school expenses provided that the taxpayer or his or her child under 26 years of age is in school. The deduction may not exceed 50% of taxable income in a given tax year or the amount of 1 920 EUR (Report by PwC, op. cit., p. 44).

382 Information material of the European Commission, op. cit. (accessed 1.07.2017).

383 *Ibidem*.

384 K. Pall (2017), *Estonia country note*, [in:] A. Koslowski, S. Blum, P. Moss (eds.), op. cit., p. 139.

385 *Ibidem*, p. 140.

386 *Ibidem*.

ment but not in the calendar year before the birth of the child are paid a minimum wage (390 EUR per month)³⁸⁷. During their separate leave, fathers are entitled to a benefit equivalent to their previous remuneration for work, up to three times the average remuneration for the penultimate quarter in which they took their leave³⁸⁸.

For 435 days during parental leave, parents are entitled to a parental benefit of 100% of earnings for the last calendar year if the mother has finished maternity leave, up to a threshold of 2 907 EUR per month, which is three times the average salary. The minimum benefit for a working parents is 470 EUR per month. For parents who do not take a leave and do not working, the benefit is paid from the moment of childbirth as a flat rate of 430 EUR per month until the child reaches the age of 18 months³⁸⁹. Working and non-working parents are also entitled to a parental benefit of 38 EUR per month from the expiry of parental benefit until the child reaches the age of 3³⁹⁰.

In the case of maternity leave, except in the form of its early commencement, it is not possible to dispose of it flexibly³⁹¹. Fathers, in turn, can take leave 2 months before or after childbirth³⁹². Parental leave may be taken in one to several parts at any time until the child reaches the age of 3 years. It is not obligatory to be on leave while receiving benefits. When parents take up employment after childbirth, the benefit is reduced if the income exceeds 430 EUR per month. The amount of earnings in excess of the benefit is divided into two and deducted from the benefit, but the reduction of the benefit cannot exceed 50%. In this case, earnings in excess of the benefit are divided into two and deducted from the benefit. Moreover, parents cannot be on parental leave at the same time³⁹³.

2.5.6. Opinion surveys on family policy and parents' own needs

Vast majority of parents prefer parental leave and support for introduction of additional benefits to enable them to take personal care of their child³⁹⁴.

2.5.7. Conclusions

Estonia uses classic family policy instruments: direct cash benefits, formal childcare, maternity, paternity and parental leave. It can be classified as a group of countries in which elements characteristic of the subsidiary model of family policy are dominant. Introduction of a system of childcare services, which breaks with the solutions of the Soviet period, coincided with the beginning of an upward trend in the overall fertility rate. The overall fertility rate in Estonia does not exceed the EU average of 1.6³⁹⁵. For comparison, in Finland, where the family policy model is similar, the rate was 2016. 1,65.

387 *Ibidem*, p. 139.

388 *Ibidem*, p. 140.

389 *Ibidem*.

390 *Ibidem*, p. 141.

391 *Ibidem*, p. 139.

392 *Ibidem*, p. 140.

393 *Ibidem*, p. 141.

394 N. Stropnik, J. Sambt, *Parental Leave and Child Allowances: Attitudes, Preferences and Possible Impact*, pp. 347-368, http://demoscope.ru/weekly/knigi/tours_2005/papers/iussp2005s51958.pdf, (accessed: 1.07.2017).

395 CIA World Factbook, Estonia, <https://www.cia.gov/library/publications/the-world-factbook/geos/en.html> (accessed June 16, 2017).

INFOGRAPHICS 21.

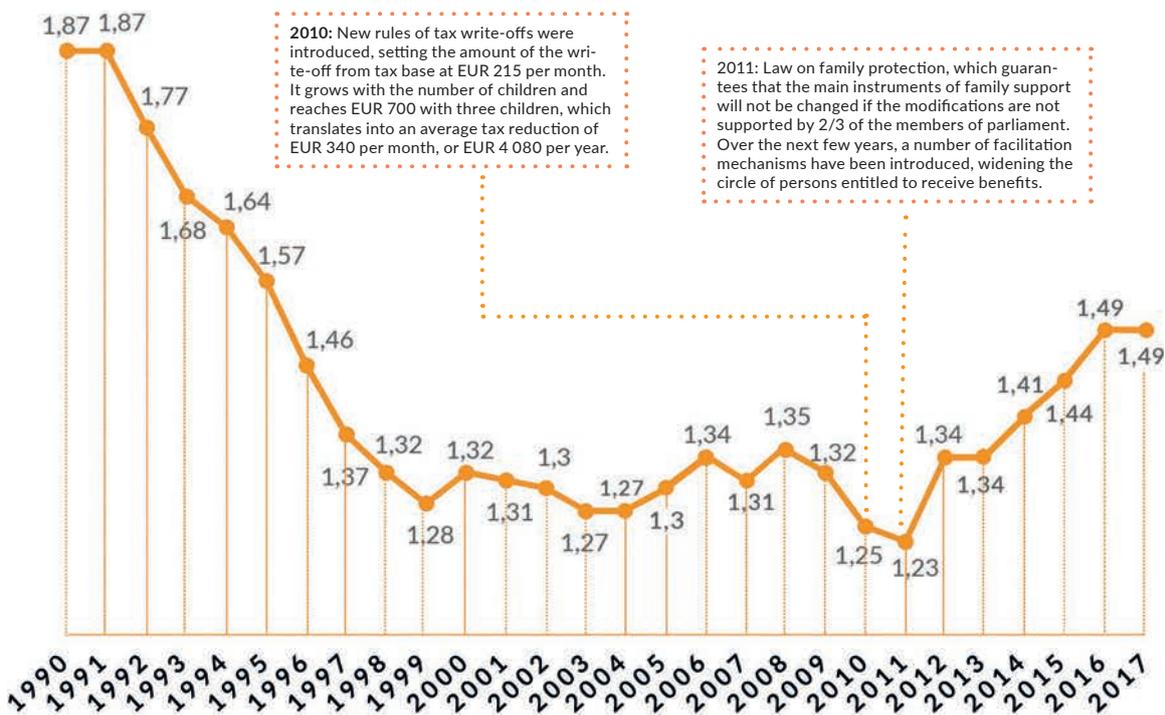
2.6. HUNGARY³⁹⁶

- THE TOTAL FERTILITY RATE IN 2016 WAS 1.49
- 2.96 %OF GDP FOR FAMILY BENEFITS [1]
- ALMOST 11% OF CHILDREN UNDER 3 YEARS OF AGE ARE LOOKED AFTER IN NURSERIES
- OVER 20 % OF CHILDREN UNDER 3 YEARS OF AGE ARE TAKEN CARE OF BY RELATIVES, NEIGHBOURS, NANNIES [2]
- VARIOUS AND FLEXIBLE SOLUTIONS FOR CHILD-RAISING LEAVE, INCLUDING LEAVE FOR BOTH INSURED AND UNINSURED PARENTS.
- 24 WEEKS MATERNITY LEAVE
- THREE TYPES OF PARENTAL LEAVE FOR INSURED MOTHERS OF 2 YEARS; FOR UNINSURED MOTHERS AND FATHERS OF 3 YEARS; IN THE CASE OF LARGE FAMILIES, EACH PARENT IS ENTITLED TO LEAVE BETWEEN THE TIME THE CHILD TURUNS 3 AND 8
- PATERNAL QUOTA AMOUNTS TO 5 DAYS
- GUARANTEED MONTHLY FAMILY BENEFIT

[1] OECD (2013), op. cit.
 [2] Table 14, op. cit.



Figure 24: Total fertility rate in Hungary (1990- 2017)



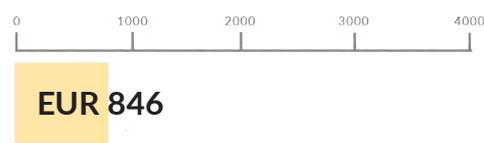
SOURCE: Kozponti Statisztikai Hivatal, http://www.ksh.hu/pls/ksh/docs/eng/xstadat/xstadat_long/h_wdsd001b.html?350

FIGURE 25. RELATION OF EARNINGS TO PARENTAL BENEFITS IN HUNGARY

The GYES benefit is paid until the child reaches the age of 3 years, and the lump-sum benefit is adequate to the minimum pension (HUF 28 500, i.e. approx. EUR 90 for 2016). For more children the benefit is: 200% of the aforementioned amount for two children, 300% for three children and a higher figure for more children respectively.

The GYED benefit is 70 % of average earnings, up to the threshold of 70 % of twice the minimum wage (HUF 155 400, i.e. EUR 494 for 2016).

average gross monthly salary



SOURCE: Data from 2016. HUF 263 200 after conversion according to the average exchange rate of the National Bank of Poland as of 30 December 2016 and rounded to the nearest integer - Hungarian Central Statistical Office, Earnings. January-December 2016, <https://www.ksh.hu/docs/eng/xftp/gyor/ker/eker1612.html> (accessed: 10.08.2017).

2.6.1. Possibility of introducing differentiated forms of care of children under 3 years of age.

Hungarian family policy focuses on the premise that children under the age of 3 should be cared for at home, so that forms of care other than home care are not financially supported by the state. As a result, the Hungarian nursery system is underdeveloped³⁹⁷.

The following forms of care are admissible:

- home-based care, compulsory until the child's 20th week of age (paid child-raising benefit),
- nurseries,
- integrated pre-schools³⁹⁸,
- family daycare (*családi napközi*) – a paid form of care.

In order to start a family daycare, the manager (leader) must attend an educational course (even if he or she already has the appropriate teaching qualifications), must be insured against civil liability and meet the health requirements specified by the Health Service³⁹⁹.

Daycare family must be licensed and registered with the Job Centre and be entered in a public national database⁴⁰⁰. No more than 7 children⁴⁰¹ can stay in a daycare family at the same time. Although private forms of care provision are not prohibited, it is relatively difficult to market such a service (limited access to government subsidies, administrative obstacles).

Public nurseries are run by local authorities. There are also nurseries run by the Church.

³⁹⁶ Authors of chapter 2.7: Anna Świerzevska, Michał Kowalewski.

³⁹⁷ Senate Chancellery, *Selected issues of pro-family policy in some EU countries*, February 2013, p.21, http://www.senat.gov.pl/gfx/senat/pl/senato-pracowania/48/plik/ot-617_do_internetu.pdf (accessed: 15.05.2017).

³⁹⁸ Z. Blaskó, A. Gábos, *Redistribution effects of the childcare system in Hungary – Who is cared for?*, p. 4, http://www.budapestinstitute.eu/uploads/V4_child_care_enrolment_HU1.pdf, (accessed: 15.05.2017).

³⁹⁹ *Do I have any questions?*, <http://kapocs.eu/kapocs-csaladi-napkozi-halozat/mi-az-a-csaladi-napkozi>, (accessed 15.05.2017).

⁴⁰⁰ Szolgáltató keresés: <https://pubregiszter.nrszh.hu/EngedelyesOsszetettKereses.aspx>, (accessed 15.05.2017).

⁴⁰¹ *Mi a családi...*, op. cit.

2.6.2. State financial support for early childcare

Nurseries

The state covers part of the cost of children's stay in nurseries:

- public nurseries run by local governments (municipalities) are eligible for subsidies covering 40-70% of current costs depending on the number of employees,
- nurseries run by churches and religious associations receive 187% of the normal subsidy,
- other service providers: 30-54% of subsidies for each child, which covers about 20-50% of current expenses⁴⁰².

Cash benefits

All families are entitled to a monthly family allowance of approximately 42 EUR per child in the case of one child in the family, which increases to approximately 46 EUR for two children and approximately 55 EUR per child with three or more children in the family. Interestingly, payment of the benefit in the case of school-age children is dependent on their performance of compulsory schooling. In the event of prolonged unjustified school absenteeism it is suspended. In addition to the benefit mentioned above, there are also benefits of a social nature – for the poorest families, largely granted in kind (e.g. free meals for children)⁴⁰³. Monthly family benefit is guaranteed at the constitutional level, i.e. by a cardinal law, the amendment of which can be made by a two-thirds majority of the parliament – the same as is in the case of changing the constitution itself⁴⁰⁴.

Pension privileges

The minimum number of years in employment required for mothers who have raised five or more children is reduced by one year per child, but not by more than seven years⁴⁰⁵.

Tax reliefs

In Hungary, there are no reliefs dedicated to persons caring for children under 3 years of age. The tax system, on the other hand, rewards families with many children⁴⁰⁶.

2.6.3. Popularity of formal care

According to the OECD, 10.9% of children under 3 years of age received formal care in Hungary in 2010⁴⁰⁷. In 2014, Eurostat stated that the level was 14%⁴⁰⁸. More than 20% of children under 3 years of age are taken care of by relatives other than parents, neighbours, nannies⁴⁰⁹.

⁴⁰² Z. Blaskó, A. Gábos, *Redistribution ...*, p.6.

⁴⁰³ Report of the Republican Foundation: M. Czarnik, M. Kot, J. Urmański, *Polityka prorodzinna w wybranych krajach Unii Europejskiej. Przegląd stosowanych rozwiązań*, March 2012, p. 26.

⁴⁰⁴ Article T(5) of the Hungarian Constitution.

⁴⁰⁵ Report by PwC, *op. cit.*, p. 35.

⁴⁰⁶ Parents have the right to deduct from the tax base an amount of 704 EUR for one child up to 3 520 EUR for five children (*Ibidem*, p. 47)

⁴⁰⁷ *Participation rates in formal care and pre-school for children under six, 2010*, http://www.oecd.org/els/soc/PF3_2_Enrolment_in_childcare_and_preschools.pdf (accessed: 15.05.2017).

⁴⁰⁸ *Formal childcare by age group and duration - % over the population of each age group (source: SILC)*, http://ec.europa.eu/eurostat/data/database?node_code=ilc_caindformal, (accessed: 15.05.2017).

⁴⁰⁹ Table 14, *op. cit.*

On a national scale, the share varies significantly among individual provinces (the equivalent of Polish voivodeship), which is related to financial capabilities of parents and the decision-making role of local governments in terms of payment in general and the level of nursery fees. In some provinces, the proportion of children in nursery care is 30%, while in others it exceeds 90%⁴¹⁰.

In 2014, children under 3 years of age enrolled in nurseries spent on average 31.5 hours per week in them. 6% of children spent 1-29 hours per week, and 9%⁴¹¹ 30 hours or more. In the same year, 68% of children under 3 years of age were raised exclusively by their parents, while the remaining 9% used other forms of care. According to the OECD, in 2013, 28.13% of children aged 0-2 years benefited from non-parental care in Hungary⁴¹².

2.6.4. Parental leave (including maternity leave, paternal quota, parental leave)

Hungarian mothers are entitled to maternity leave of 24 weeks, of which at least two weeks are obligatory. Maternity leave may be taken no earlier than 4 weeks before the planned birth and no later than the date on which the child reaches the first year of life⁴¹³.

During the leave, the mother is entitled to a benefit equivalent to 70% of the last salary in her place of employment. If it is not possible to determine the amount of the last pay (e.g. if the person has been on sick leave for a long time), the mother is entitled to a benefit equivalent to twice the minimum wage. As a rule, the benefit is paid by the state health insurance fund (OEP), from, among other things, a 6-percent contribution from the gross salary paid by employers⁴¹⁴.

If the child is an orphan, the right to maternity leave passes to the legal guardian. If the mother is dead or absent from the household for health reasons and the child is looked after by the father, the right to leave is transferred to him.

The paternal quota is 5 days, and in the case of twins – 7 days. During the leave, the father receives a benefit equivalent to daily wage rate in the current work. The father can only use it for the first two months of the child's life⁴¹⁵.

In addition to maternity and paternity leave, there are two specific types of parental leave: GYES (*Gyermekgondozási segély*) – for uninsured parents and GYED (*Gyermekgondozási díj*) – for insured persons. GYES is available to both fathers and mothers, while GYED can only be used by the mother. It is worth noting that GYES can also be used by a carer, e.g. grandparent or grandmother. During GYES, the parent receives a 28 500 HUF (approx. 90 EUR) benefit from the state budget, which increases with each child – twofold for two children, threefold for three children, and so on. GYES may be made use of until the child reaches the age of 3, provided that the parent cannot be

410 *Helyzetkép a kisgyermekkezekek napközbeni ellátásáról*, 2014, p. 2, <https://www.ksh.hu/docs/hun/xftp/stattukor/kisgyermnapkozbeni/kisgyermnapkozbeni4.pdf> (accessed 15.05.2017).

411 Eurostat, Formal child care by duration and age group <http://ec.europa.eu/eurostat/tgm/table.do?tab=table&init=1&language=en&pcode=tps00185&plugin=1> (accessed: 15.05.2017).

412 *Use of informal childcare by age group*, 2013, <https://www.oecd.org/els/family/PF3-3-Informal-childcare-arrangements.pdf>, s. 5, (accessed: 15.05.2017).

413 A. Gábos (2017), *Hungary country note*, [in:] A. Kosłowski, S. Blum, P. Moss (eds.), *op. cit.*, p. 196.

414 *Ibidem*.

415 *Ibidem*, pp. 197-198.

economically active and receive benefits for the first year at the same time. In the case of parents of twins and parents of children with disabilities, there are more preferential rules for using GYES – parents of children with a long-term illness or disability may take leave until their 10th birthday, while parents of twins may take leave until their child begins primary school education. Parents of twins are moreover entitled to a double amount of the benefit⁴¹⁶. During GYED, the mother receives a benefit from OEP equivalent to 70% of the average daily salary rate, but not exceeding twice the minimum daily rate (amounting to 127 500 HUF per month in 2017, i.e. approx. 412 EUR). GYED can be used from the end of maternity leave until the child's second birthday, by combining benefits with professional activity⁴¹⁷.

In a family with more than three children, each parent is entitled to additional GYET (*Gyermeknevelési támogatás*) leave when the youngest child is between 3 and 8 years of age, under GYES leave conditions⁴¹⁸. It is allowed to combine GYET with gainful activity, provided that the working time is less than 30 hours per week (in the case of remote work there is no limit on working time). It should be noted that while GYES and GYED aim to reconcile gainful employment and child-rearing, the aim of the GYET leave is to strengthen parenthood status as a job.

2.6.5. Surveys on family policy and parents' own needs

Mothers prefer to entrust grandmothers and grandfathers with the care of their children. In 56% of families, grandparents care for the children to some extent, while in 13% of families they do it almost exclusively⁴¹⁹.

2.6.6. Conclusions

Hungarian family policy primarily supports the care provided by parents at home or by carers. What is also worth following is the fact that the mother is guaranteed not only paid maternity leave (which is a common standard), but also long paid parental leave of up to 2-3 years. Flexibility of the adopted solutions also deserves approval – firstly, parental leave is granted in two variants, i.e. for the insured and for the uninsured, securing the basic needs of all parents; secondly, parental leave in the lower paid variant may also be taken by, for example, grandparents taking care of the children. Hungary acknowledges, hence, that childcare is a real effort for the benefit of society as a whole⁴²⁰. All this determines the strongly subsidiary nature of Hungarian family policy.

The overall fertility rate in Hungary in 2016 was 1.49, below the EU average⁴²¹. In this context, however, it is worth noting that, compared to previous years, this is a much better result (in 2011, the TFR in Hungary was 1.23), and its improvement coincides with the positive reforms that took place in 2011, including the adoption by Parliament of the CCXI Act on family protection, which guarantees stability of the basic instruments of Hungarian family policy⁴²².

416 *Ibidem*, p. 199.

417 *Ibidem*, p. 198.

418 *Ibidem*, p. 199.

419 B. Janta, *Caring for children in Europe*, s. 10-11, <http://europa.eu/epic/studies-reports/docs/tr-554-dg-employment-childcare-brief-v-o-16-final.pdf>, (accessed: 15.05.2017).

420 J. Kapiszewski, M. Chądzyński, *Cieszymy się tym, co mamy. O tym, że gospodarcze dogmaty nie są wieczne*, [in:] "Forsal" of 28 April 2017, <http://forsal.pl/artykuly/1038653,cieszymy-sie-tym-co-mamy-o-tym-ze-ze-economicze-dogmaty-not-sa-eternal.html>, (access: 15.05.2017).

421 Kozponti Statisztikai Hivatal, http://www.ksh.hu/pls/ksh/docs/eng/xstadat/xstadat_long/h_wdsdooib.html?350.

422 Report by the *Ordo Iuris* Institute for Legal Culture, op. cit., p. 55.

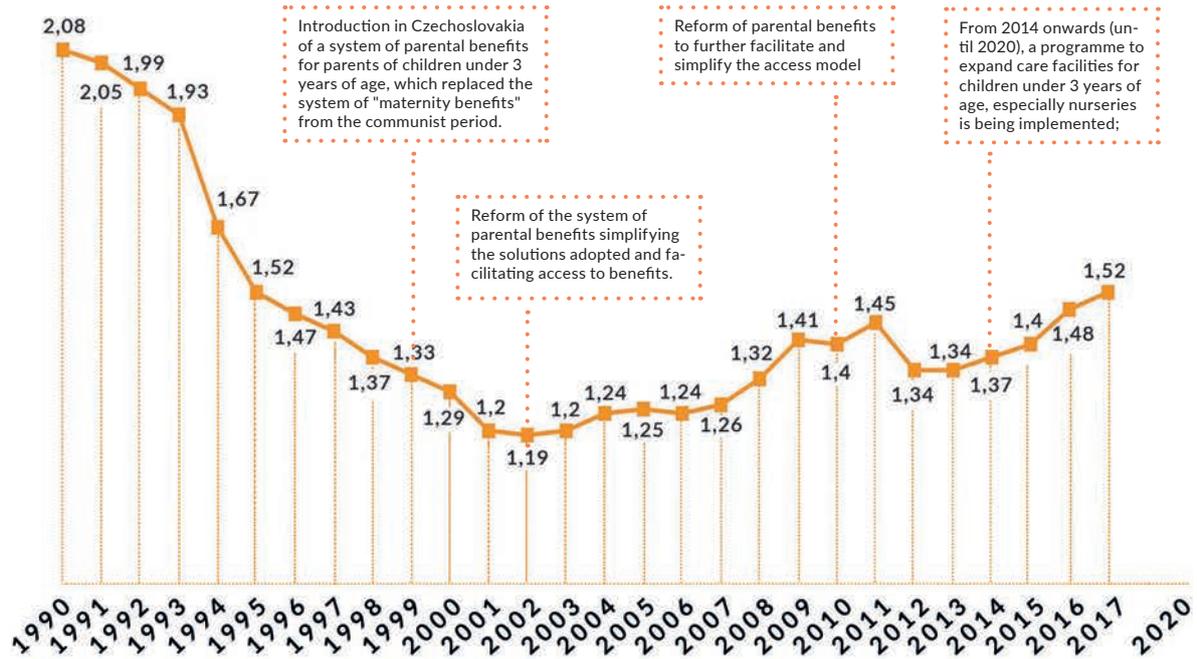
INFOGRAPHICS 24.

2.7. SLOVAKIA ⁴²³

- THE TOTAL FERTILITY RATE IN 2017 WAS 1.52
- 2.05 %OF GDP FOR FAMILY BENEFITS (OECD 2013)
- IN 2014 7 % OF CHILDREN UNDER 3 YEARS OF AGE BENEFITED FROM FORMAL CARE
- DESPITE UNWILLINGNESS OF THE MAJORITY OF THE SOCIETY TO USE NURSERY CARE, THE STATE INVESTS IN ITS DEVELOPMENT.
- THE PROFESSION OF A NANNY IS REGULATED AND REQUIRES AN ENTRY IN THE REGISTER.
- THE RIGHT TO PAID PARENTAL LEAVE UNTIL THE CHILD TURNS 3
- NO PATERNAL QUOTA



Figure 27: Total fertility rate in Slovakia (1990- 2016)



SOURCE: World Bank.

FIGURE 28. RELATION OF EARNINGS TO PARENTAL BENEFITS IN SLOVAKIA

Until the child turns 3, parents are entitled to parental benefit, the amount of which from 1 January 2018 is EUR 214.70.



SOURCE: Data from 2016 - Statistical Office, Priemerná nominálna mesačná mzda zamestnanca v EUR, http://www.statistics.sk/pls/elisw/objekt_send?uic=1410&m_sso=2&m_so=15&ic=40 (accessed: 10.08.2017).

2.7.1. Possibility of introducing differentiated forms of care of children under 3 years of age.

In Slovakia, children under 3 years of age have the opportunity to attend state (external) or home institutions known as *detské jasle*. In addition, there are publicly unsubsidised centres for mothers and children in the area of childcare, which are most often run by parents' associations. The right to establish all types of childcare facilities is vested in public and private institutions, religious associations and natural persons⁴²⁴.

So far, the *detské jasle* have not been under the jurisdiction of the Ministry of Education, so it is difficult to determine its exact number due to lack of certain data; hence, no data is provided.

Last year, a reform of the state childcare system was carried out in Slovakia. On 1 March 2017, the Act of 1 January 2017 amending the Act on social services, i.e. *jasličkový zákon*⁴²⁵ entered into force. The amendment met with protests of part of the society, especially owners of nurseries and pre-schools, who are afraid of a significant increase in the requirements necessary to conduct this type of activity. Opponents of the act also announced that it would be challenged by the Slovak Constitutional Tribunal⁴²⁶.

It should be stressed that the intention of the Slovak legislator was not so much to encourage families to have more children as to facilitate the reconciliation of family and professional life of parents of children under 3 years of age, who due to work have limited options to provide care to their children. Harmonisation of family and professional life is included in the so-called social services⁴²⁷. The Act provides a legal definition of this harmonisation, which is defined as the provision of care for a child whose parents or legal guardians are preparing to attend school or higher education, perform activities related to entering or returning to the labour market or gainful employment⁴²⁸. Hence the *jasličkový*

423 Author of chapter 2.10.: Konrad Dyda.

424 Euridice, *Early Childhood Education and Care in Slovakia*, <https://webgate.ec.europa.eu/fpfis/mwikis/eurydice/index.php/Slovakia:Overview> (accessed 29.07.2017); Euridice and Eurostat Report, *Key Data on Early Childhood Education and Care in Europe*, Brussels 2014, p. 33; *Wczesna edukacja i opieka nad dzieckiem w Europie: zmniejszanie nierówności społecznych i kulturowych*, Warsaw 2009, p. 99.

425 Zákon z 31. januára 2017, ktorým sa mení a dopĺňa zákon č. 448/2008 Z.z. o sociálnych službách a o zmene a doplnení zákona č. 455/1991 Zb. o živnostenskom podnikaní (živnostenský zákon) v znení neskorších predpisov v znení neskorších predpisov a ktorým sa mení a dopĺňa zákon č. 355/2007 Z.z. o ochrane, podpore a rozvoji verejného zdravia a o zmene a doplnení niektorých zákonov v znení neskorších predpisov (40/2017 Z.z.).

426 *Kritizovaný jasličkový zákon definitívne prešiel, platiť začne od marca*, <http://www.zenyvmeste.sk/jaslickovy-zakon-presiel--platit-zacne-od-marca> (access: 23.07.2017)

427 § 2(f) of Act No. 448/2008 as amended on 31 January 2017.

428 § 2(5) of Act No. 448/2008 as amended on 31 January 2017.

zakon guarantees special services (nurseries) for persons who have the custody of a child up to the age of 3 (up to 6 in the case of a child with health disorders) during preparation for entry or return to the labour market⁴²⁹. Exercise of these rights should be guaranteed equally to all entitled persons⁴³⁰.

The Act guarantees assistance in individual childcare, which is granted if the parent or legal guardian of the child cannot personally or with the help of his or her family provide childcare or for other reasons it is necessary to include the child in this regulation⁴³¹. The Slovak legislator considers this type of situation to be mainly: illness of a parent (legal guardian), childbirth, birth of two or more children within two years⁴³². The catalogue is open. At the same time, such aid is granted for a maximum period of 30 consecutive days⁴³³.

Formal care for children under 3 years of age can be provided directly in orphanages, nurseries or on outpatient basis (e.g. in special rooms in a company). Childcare facilities for children under 3 years of age can accommodate a maximum of 12 children in one room, which can also serve as a bedroom and playroom at the same time. If no care is provided for a child under one 1 of age in the group, the total number of children in the room may be increased to a maximum of 15⁴³⁴.

Provision of all social services, including those related to harmonisation of family and professional life, is possible only after being entered in a relevant register kept by competent state authorities. A nursery which operates without being entered in the register exposes itself to a rigorous fine of up to 35 000 EUR. Such activities may be carried out by both natural and legal persons. An essential prerequisite for applicants for registration is that they have the appropriate education and good reputation⁴³⁵. The right to provide social services is established on the day of entry into the register⁴³⁶.

2.7.2. Profession of a nanny

The *Jasličkový zakon* Act also regulates the profession of a nanny. This type of activity has been recognised as a social service, therefore a person caring for a child under 3 years of age is obliged to obtain entry in a relevant register kept by local government units and to have appropriate education. The obligation to register does not apply to a situation in which childcare is provided by a relative of parents or on the basis of “good neighbourly relations”.⁴³⁷ One-off care of a child under 3 years of age is also excluded from the registration requirement. According to the said Act, a carer of a child under 3 years of age may be a person who has at least a full secondary education including topics related to childcare or a general secondary or vocational education and has completed an accredited childcare course of at least 220 hours⁴³⁸. Hence the act in question has brought educational requirements for nannies closer to those faced by those who take up work in institutional forms of care⁴³⁹.

429 § 32a(1),(2) of Act No. 448/2008 as amended on 31 January 2017.

430 § 5 of Act No. 448/2008 as amended on 31 January 2017.

431 § 31(1) of Act No. 448/2008 as amended on 31 January 2017.

432 § 31(3) of Act No. 448/2008 as amended on 31 January 2017.

433 § 31(5) of Act No. 448/2008 as amended on 31 January 2017.

434 § 32b (3) of Act No. 448/2008 as amended on 31 January 2017.

435 § 63 of Act No. 448/2008 as amended on 31 January 2017.

436 § 65 of Act No. 448/2008 as amended on 31 January 2017.

437 *Zariadenia starostlivosti o deti do troch rokov*, <https://www.employment.gov.sk/sk/rodina-socialna-pomoc/socialne-sluzby/zariadenia-starostlivosti-deti-do-troch-rokov/zariadenia-starostlivosti-deti.html>, (accessed: 1.08.2017).

438 § 84(10) of Act No. 448/2008 as amended on 31 January 2017.

439 Report of the Education, Audiovisual and Culture Executive Agency, *Early Childhood Education and Care in Europe: reducing social and cultural inequalities*, Warsaw 2009, p. 115.

2.7.3. State financial support for early childcare

Nurseries

Although most Slovaks prefer family childcare (especially maternal care)⁴⁴⁰, the government has made intensive efforts to develop formal care in recent years.

In the years 2014-2020, a programme to expand care facilities for children under 3 years of age is being implemented in various regions of Slovakia⁴⁴¹. The Slovak government has also taken measures to increase the number of places available in public nurseries. Still in 2015, a programme was introduced to enlarge the existing nurseries, as well as to reactivate those that were closed during the period of demographic decline. The Slovak government has earmarked 10 million EUR for this purpose. In the first edition of the programme, 426 applications for funding for this type of action were submitted throughout Slovakia, 113 applications were granted, which allowed 167 new groups to be created in nurseries and 3 670 children to be cared for additionally⁴⁴². In particular, the programme has extended the offer of pre-schools to include childcare for children under 3 years of age. 9.5 million EUR has been earmarked for this programme in 2015⁴⁴³.

Institutional childcare in Slovakia was conceived as one of the methods of combating poverty. Thanks to this type of support for parents, they can take up gainful employment, which significantly increases the family's income, and this in turn makes it possible to meet the child's basic needs⁴⁴⁴. In practice, this means that fight against poverty is understood as making it easier for parents to take up paid employment.

The obligation for parents to cover part of the cost of childcare in the nursery is universal and involves the payment of about 15-20 EUR per month. The state – first of all local government units – finances the remaining part of the fee. Its amount is not related to the wealth of parents⁴⁴⁵ and does not include food⁴⁴⁶. The last year of early childhood education is free of charge, but parents are obliged to pay the cost of food⁴⁴⁷. The average cost of state subsidies for care of a child in a nursery amounts to approx. 43 EUR per month⁴⁴⁸. Overall, Slovakia spends 0.4% of GDP annually on early childhood education and care, which equals 3 977 EUR per child⁴⁴⁹. It should be remembered that the Slovak Republic, unlike some European countries, does not guarantee or impose the right to benefit from early childhood education and care⁴⁵⁰.

440 S. Gregorcová, A. Bublíšová, Comments paper – Slovakia: *The development of childcare services for children up to the age of three in relation to a greater participation of women in the labour market*, [in:] *Provision of quality early childcare services*, (Czech Republic, 10-11 November 2015), p. 2.

441 *Ibidem*, p. 3.

442 *Rezort podporí rekonštrukciu 113 materských škôl*, <https://www.minedu.sk/rezort-podpori-rekonstrukciu-113-materskych-skol/>, (accessed: 1.08.2017).

443 *Výzva na predloženie žiadostí o poskytnutie dotácie MŠVVaŠ SR na rozšírenie kapacít materských škôl formou prístavby, výstavby a rekonštrukcie priestorov pre potreby materských škôl a vybudovanie zariadení školského stravovania pri týchto MŠ – 2015*, <https://www.minedu.sk/vyzva-na-predlozenie-ziadosti-o-poskytnutie-dotacie-msvvas-sr-na-rozsirenje-kapacit-materskych-skol-formou-pristavby-vystavby-a-rekonstrukcie-priestorov-pre-potreby-materskych-skol-a-vybudovanie-zariadeni-skolskeho-stravovania-pri-tychto-ms-2015/>, (accessed: 1.08.2017).

444 Report of the Education, Audiovisual and Culture Executive Agency, *Early Childhood Education and Care in Europe: reducing social and cultural inequalities*, Warsaw 2009, p. 99.

445 A. Sobotka, *Edukacja przedszkolna w wybranych krajach europejskich*, Warsaw 2011, p. 13.

446 Eurydice and Eurostat Report, *Key Data on...*, op. cit., p. 128.

447 *Ibid.*, p. 186.

448 *Tušíte tú sumu? Pozrite, na koľko vás dnes vyjde mať dieťa*, <https://najmama.aktuality.sk/clanok/235201/tusite-tu-sumu-pozrite-na-koľko-vas-dnes-vyjde-mat-dieta/>, (accessed: 1.08.2017).

449 A. Sobotka, *Edukacja przedszkolna w wybranych krajach europejskich*, Warsaw 2011, p. 14.

450 Eurydice and Eurostat Report, *Key Data on...*, op. cit., p. 39.

Tax reliefs

In Slovakia, there are no reliefs dedicated to persons caring for children under 3 years of age. However, parents can take advantage of reliefs to which they are entitled for the whole period of raising the child⁴⁵¹.

Cash benefits

As in the Czech Republic, Slovakia has a parental benefit (*rodičovský príspevok*), which in its current formula is generally available to parents of all children up to the age of 3. Since 1 January 2018, it amounts to 214.70 EUR. The condition for receiving the benefit is to provide appropriate care for the child. It applies regardless of whether the child is under direct care of parents, other family members or in formal care. As in the Czech Republic, the benefit is granted regardless of whether the parents are in gainful employment while receiving it. The benefit is also independent of income⁴⁵².

The current system of parental benefits is a continuation of the solutions adopted in Czechoslovakia after the country regained its sovereignty in 1990, thoroughly reforming the model of “maternity benefits” shaped during the communist period. The parental benefit model created at that time was modified – in particular simplified – by the acts of 2002 and 2009, which gave parental benefit the formula of a simple universal instrument, the granting of which may be limited only in specific situations, including in particular in the case of high absenteeism of older children at school⁴⁵³.

2.7.4. Popularity of formal care

In Slovakia, there has been a tradition of bringing up children directly by parents for many years. In the light of research carried out in 2015, the vast majority of Slovak society still considers that the best form of care for a child between 6 months and 2 years of age is provided directly by the mother⁴⁵⁴. In 2014, 7% of children under 3 years of age benefited from formal care⁴⁵⁵.

2.7.5. Child-raising leave (including maternity leave, parental leave, paternal quota)

Mothers are entitled to 34 weeks of maternity leave, including 6-8 weeks before birth and 26-28 weeks after birth. The leave is extended to 37 weeks for single mothers and 43 weeks for the birth of more than one child. **During the leave, mothers receive a benefit of 65% of their daily earnings in the previous year of work, but it may not exceed 1.5 times the average monthly salary in the country.** The law does not provide for a paternal quota⁴⁵⁶.

451 The Slovak tax system provides for preferential tax settlements for families with children. Parents whose annual income does not exceed 2 430 EUR can take advantage of a tax credit of 21.41 EUR per month for each child raised. Spouses in Slovakia can also take advantage of the so-called relief for spouse. It is deducted from the tax base only in respect of income from employment or business activity (excluding rental income). Its amount is determined by the tax base and the actual income of both spouses. If the tax base is less than 35 022.31 EUR, the amount is calculated as a positive difference between 3 803.33 EUR and the actual income received by the spouse during the tax year. For a tax base of between 35 022.31 EUR and 50 235.62 EUR, the relief due to the spouse will gradually decrease. No relief is granted if the tax base exceeds 50 235.62 EUR (Report by PwC, *op. cit.*, p. 80).

452 *Zákon o rodičovskom príspevku a o zmene a doplnení niektorých zákonov* (Zákon č. 571/2009 Z. z.)

453 *ZÁKON z 18. septembra 1990 o rodičovskom príspevku* (382/1990 Zb.); *ZÁKON zo 16. mája 2002 o rodičovskom príspevku* (280/2002 Z. z.)

454 S. Gregorcová, A. Bublášová, *op. cit.*, p. 1.

455 Eurostat, Under-threes in the EU Member States, for: Eurostat press release of 13 May 2016, p. 3, <http://ec.europa.eu/eurostat/documents/2995521/7301646/3-13052016-BP-EN.pdf/ee1450f7-ff36-4068-bao6-96616eb4944f> (accessed: 16.06. 2017).

456 D. Gerbery, *Slovak Republic* (2017) [in:] A, Koslowski, S. Blum, P. Moss (eds.), *op. cit.*, p. 353

Parents are also entitled to parental leave (*rodičovská dovolenka*) until their child reaches the age of 3. During this period, they are entitled to the already described benefit in the amount of 214.7 EUR. It is possible to receive the benefit and combine it with employment. It needs to be remembered, however, that only one parent can claim the benefit⁴⁵⁷.

2.7.6. Conclusions

Family policy solutions adopted in Slovakia have important features of the subsidiary model. In particular, the universal parental benefit in the amount similar to the cost of enrolling a child in an institutional care centre, which is granted until the child turns 3, gives parents the possibility to make a real decision as to the choice of a formula of care of a young child, which will be subsidised.

Although the solutions, like the Czech ones, derive from the model developed in Czechoslovakia in the 1990s, after the country regained its sovereignty, there are differences between the childcare model adopted in both countries, which make it possible to define Slovak solutions as more etatist in nature. Slovak authorities have not completely discontinued significant investment in nursery care, which is most clearly reflected in the systematic programme of nursery extensions implemented since 2014.

The overall fertility rate in Slovakia reached its historically lowest value in 2002. (1,19). In the same year, a significant reform of parental benefits was carried out, simplifying the adopted solutions and facilitating access to benefits for parents of children under 3 years of age. Since 2008, the TFR has been above 1,3, and in 2018 it reached the highest level in the 21st century – 1,52. As in the Czech Republic and other Central European countries, the increase in overall fertility rate after 2005 may also be significantly influenced by changes in the procreation calendar resulting from postponement of procreation decisions and increasing average age of childbirth.

Due to changes introduced in 2017 in the organisation of early childhood education and care in Slovakia, it is very difficult to assess the Slovak system as regards the legal framework for establishment of childcare institutions. The changes are characterised by a significant increase in requirements for both “individual” childcare workers (nannies) and specialised institutions. Due to the two-year transition period for meeting the standards in the already existing institutions, full assessment of implementation of the reform will only be possible later.

⁴⁵⁷ *Ibidem*.

3. INDIRECT MODEL OF CHILD CARE

INFOGRAPHICS 25.

3.1.LITHUANIA ⁴⁵⁸

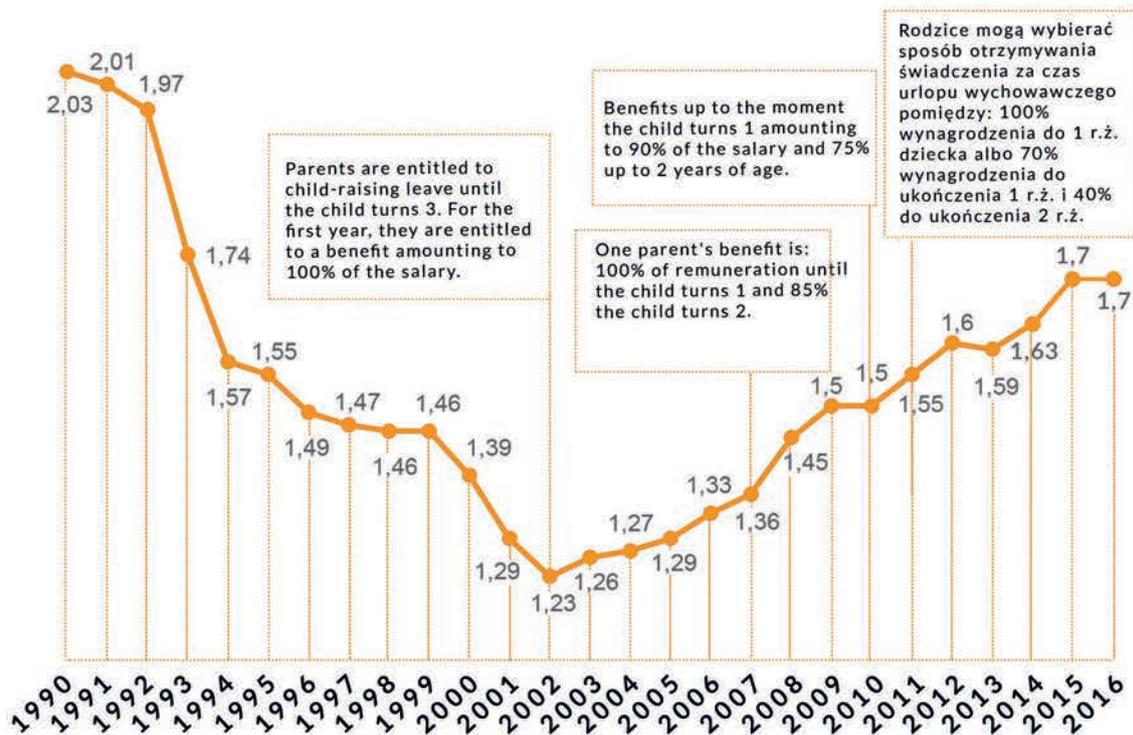
- THE TOTAL FERTILITY RATE IN 2016 WAS 1.7
- THE MOST SERIOUS DECREASE IN THE NUMBER OF CHILDREN AGED UNDER 3 - BETWEEN 2000 AND 2014 BY 17.1%.
- 15 % OF CHILDREN UNDER 3 YEARS OF AGE ARE LOOKED AFTER IN NURSERIES[1]
- 10 % OF CHILDREN UNDER 3 YEARS OF AGE BENEFIT FROM INFORMAL CARE OF RELATIVES, NEIGHBOURS, NANNIES[2]
- 18 WEEKS OF MATERNITY LEAVE
- 3 YEARS OF CHILD-RAISING LEAVE, PAID AT A HIGHER RATE FOR 12 MONTHS FROM THE BIRTH OF THE CHILD OR AT A LOWER RATE FOR 24 MONTHS
- PATERNAL QUOTA AS PART OF PARENTAL LEAVE OF 28 ALENDER DAYS



[1] Table 1, Report by NGO Rand Europe commissioned by the European Commission: Use of childcare in the EU Member States and progress towards the Barcelona targets, European Union 2014,

[2] Table 14, op. cit.

FIGURE 29. TOTAL FERTILITY RATE IN LITHUANIA (1990- 2016)



SOURCE: World Bank

FIGURE 30. RELATION OF EARNINGS TO PARENTAL BENEFITS IN LITHUANIA

During parental leave, parents have the right to choose between two options for the payment of remuneration, which depends on the child's age. Under the first option, if the child is under 12 months of age, the parents are entitled to a remuneration equal to their previous net earnings. In the second variant, they are entitled to remuneration amounting to 70% of previous net earnings until the moment the child turns 12 months and to 40% of previous net earnings up 24 months. The salary may not exceed the average monthly salary threshold, currently EUR 1 380, multiplied by 3.2. No remuneration is payable for the remaining period until the child reaches the age of 3.



SOURCE: Data from 2016 - Statistical Office, Darbo užmokestis šalyje, <https://osp.stat.gov.lt/informacini-ai-pranesimai?articleId=4662930> (accessed: 10.08.2017)

3.1.1. Admissibility of creating differentiated forms of care for children under 3 years of age.

Early childhood education and care institutions can be public or private, subsidised with public funds. According to Article 7 of the Act on education (*Lietuvos Respublikos švietimo įstatymo pakeitimo įstatymas*), home care is a form preferred by the State⁴⁵⁹. There is no regulated form of early childhood education and care in the home of the care provider (as of 2013)⁴⁶⁰.

The following forms of care for children under 3 years of age are allowed:

- private centres (state-subsidised),
- public homogeneous pre-school establishments (*lopšelis-darželis*),
- multifunctional centres providing e.g. care of 0-3 year old children (created in rural areas near schools),
- care by a third party in their home (not regulated by law) - it can be treated as a form of neighbourly care.

In 2010, provisions on the establishment of private pre-schools were relaxed by, among other things, lowering the requirements for the premises and sanitary facilities. In 2011, requirements for the newly established facilities in terms of the use of buildings and premises were also lowered and their partial co-financing was introduced (20 hours per week)⁴⁶¹.

Between 2001 and 2009, the number of institutions providing care for children under 6 years of age decreased (from 699 in 2001 to 642 in 2009). Since 2010, thanks to the efforts of the authorities, this number has started to increase⁴⁶².

458 Authors of chapter 3.1: Anna Świerzevska, Maja Florek.

459 *Lietuvos Respublikos švietimo įstatymo pakeitimo įstatymas 2011 m. kovo 17 d.* http://www.sac.smm.lt/wp-content/uploads/2016/02/Lietuvos-Respublikos-svietimo-istatymas_svietstrat.pdf (accessed 25.11.2017).

460 *Ibidem*, p. 35, Fig. B2.

461 *Ibidem*, p. 58.

462 See European Commission, Comments Paper – Lithuania: *Exchange of good practices on gender equality*, http://ec.europa.eu/justice/gender-equality/files/exchange_of_good_practice_fr/Lt_comments_paper_fr2013_en.pdf (accessed: 16.06.2017), pp. 5-6.

TABLE 4. MAXIMUM NUMBER OF CHILDREN PER EMPLOYEE DEPENDS ON THE AGE OF THE CHILDREN:

Maximum number of children per employee	3	10	15	20	20	20
Age of children	<1	1	2	3	4	5

Maximum number of children per group	6	10	15	20	20
Age of children	<1	1	2	3	4

SOURCE: Lietuvos Respublikos švietimo įstatymo pakeitimo įstatymas 2011 m. kovo 17 d., http://www.sac.smm.lt/wp-content/uploads/2016/02/Lietuvos-Respublikos-svietimo-istatymas_svietstrat.pdf, (accessed: 25.11.2017).

TABLE 5. CARE INSTITUTIONS FOR CHILDREN UNDER 6 YEARS OF AGE IN LITHUANIA

YEAR	NUMBER OF CARE INSTITUTIONS	TOTAL NUMBER OF PLACES IN CARE INSTITUTIONS
2009	642	91683
2010	626	92244
2011	647	94764
2012	660	107986

SOURCE: European Commission, Comments Paper – Lithuania: Exchange of good practices on gender equality, http://ec.europa.eu/justice/gender-equality/files/exchange_of_good_practice_fr/lt_comments_paper_fr2013_en.pdf (accessed: 16.06.2017), pp. 5-6.

3.1.2. State financial support for early childcare

Nurseries

The whole stage of early childhood education and care is financially supported by the state. Education is free of charge in public centres all day long, parents only bear the cost of food (94 PPS⁴⁶³)⁴⁶⁴. Fees charged by public institutions can be reduced by 50% for families with three or more children; parents are entitled to a fee reduction if one of them attends school on a full-time basis⁴⁶⁵.

Cash benefits

Parents are entitled to the following benefits:

- carer's allowance (*Globos (rūpybos) išmoka*) for every child in a family, foster family or institution providing care; it is granted as long as the child remains in care;

⁴⁶³ *Purchasing power standard* (PPS) - a contractual currency used by Eurostat to express the real GDP level and its components, eliminating the impact of differences in price levels between countries, voivodships or other territorial units. Theoretically, for 1 PPS you can buy the same part of a specific basket of goods and services in each economic area. The contracted PPS exchange rate in local currency is set on the basis of the price level in the economy concerned relative to the average price level in the European Union as a whole.

⁴⁶⁴ *Ibidem*, p. 85.

⁴⁶⁵ *Ibidem*, p. 87.

- monthly allowance (*globos (rūpybos) išmokos tikslinis priedas*) for each child in a family or foster family of 28.5 EUR⁴⁶⁶ (0.75 times the basic amount of social security benefits), provided that income per person is less than 153 EUR; it is granted from birth until the age of two;
- a lump-sum family benefit (*išmoka vaikui*), equivalent to the Polish “baby bonus”, for each newborn child and each adopted child (regardless of whether it has already been paid once at birth) in the amount of 418 EUR (11 times the basic amount of social security benefits);
- family benefit (*išmoka vaikui*), granted and paid on the basis of family income and the age and number of children⁴⁶⁷.

Tax reliefs

In Lithuania there are no reliefs dedicated to persons caring for children under 3 years of age. However, parents can take advantage of reliefs to which they are entitled for the whole period of raising the child⁴⁶⁸.

3.1.3. Child-raising leave (including maternity leave, parental leave, paternal quota)

Mothers are entitled to 18 weeks of maternity leave (126 days): 70 days before childbirth and 56 days after childbirth⁴⁶⁹. The amount of leave reserved for fathers, which cannot be taken by the mother, is 28 calendar days after the birth of the child⁴⁷⁰. **In addition, parents are entitled jointly to a parental leave up to the moment the child turns 3, payable for 12-24 months⁴⁷¹.**

During maternity leave, the mother is entitled to her net remuneration to date, but not higher than the average remuneration, amounting in 201 to 1 380 EUR, multiplied by 3.2⁴⁷². The father is entitled to remuneration calculated in the same way as for the mother⁴⁷³.

For parental leave, parents have the right to choose between two options for payment of remuneration, which depends on the child's age. Under the first option, if the child is under 12 months of age, parents are entitled to a remuneration equal to their previous net earnings. In the second variant, they are entitled to remuneration amounting to 70% of previous net earnings up to the time the child turns one and to 40% of previous net earnings up to the moment the child turns two⁴⁷⁴. No remuneration is payable for the remaining period until the child reaches the age of three.

Neither maternity leave, paternal leave nor parental leave can be used flexibly⁴⁷⁵.

466 Approx. 128 PLN, the total GDP of Lithuania in 2015 amounted to 82.3 billion USD and the minimum wage is 300 EUR.

467 Information material from the European Commission: *Lithuania - Family benefits*, <http://ec.europa.eu/social/main.jsp?catId=1119&langId=en&intPageId=4659> (accessed 25.11.2017).

468 In Lithuania, there is a flat-rate income tax rate of 15%. For each child, an income tax relief in the amount of 720 EUR is granted. For two children, 1440 EUR, three – 2160 EUR, four – 2880 EUR and five – 3600 EUR. Additionally, in 2016, parents can deduct 60 EUR per child from each parent's income (i.e. a total of 120 EUR per child), cf. Report by PwC, *op. cit.*, p. 9, 59.

469 R. Braziene, (2017), *Lithuania country note* [in:] A. Koslowski, S. Blum, P. Moss (eds.), *op. cit.*, p. 258.

470 *Ibidem*, p. 259.

471 *Ibidem*.

472 *Ibidem*, p. 258.

473 *Ibidem*, p. 259.

474 *Ibidem*.

475 *Ibidem*, pp. 258-259.

3.1.4. Popularity of formal care

Lithuania is a country with one of the lowest percentages of children in institutional care. 15% of children under 3 years of age are in nurseries⁴⁷⁶, and 10% of children under 3 years of age are looked after by relatives, neighbours or nannies⁴⁷⁷.

In 2015, only 9.7% of children under 3 years of age were in a nursery or other institution⁴⁷⁸.

3.1.5. Conclusions

Lithuania is an example of a country implementing a mixed model of family policy, in which there are elements of both the etatist and the subsidiary model. Family-friendly solutions such as the extension of paid parental leave contributed to Lithuania's recovery from the demographic low of the 1990s. Between 2002 and 2010 fertility rate rose from 1.23 to 1.6 and has remained relatively stable since then. In 2016, the TFR was 1.7, which is higher than in the majority of Central and Eastern European countries - the Czech Republic, Slovakia, Poland and Hungary. The relatively high total fertility rate does not guarantee simple replacement of generations – for several years the number of children up to the age of 3 has been systematically decreasing, reaching in 2014 the level 17.1% lower than in 2000.

The European Commission in its documents sees insufficient popularization of formal care as the reason of these negative tendencies⁴⁷⁹. This is another manifestation of the etatist paradigm, according to which men and women will decide to have children only if the state, through nurseries and other care institutions, takes over from them the duty of raising them.

The maternity leave that Lithuania can last up to two years is definitely positive. This allows the parent to spend the first period of the child's life with him or her, on paid leave. In Poland, only parental leave provides the possibility of staying with a child for such a long time, but it remains unpaid.

⁴⁷⁶ Table 1, *Percentage of children up to three years of age cared for by formal arrangements by weekly time spent in care, 2010*, [in:] *Report of Rand Europe commissioned by the European Commission: Use of childcare in the EU Member States and progress towards the Barcelona targets*, European Union 2014, p. 6.

⁴⁷⁷ Table 14, *Percentage of children in informal childcare by age group and country, 2010*, p. 28.

⁴⁷⁸ Eurostat (2015), *Children aged less than 3 years in formal childcare*, http://ec.europa.eu/eurostat/tgm/table.do?tab=table&plugin=1&language=en&pcode=tepsr_sp210 (accessed: 16.06.2017).

⁴⁷⁹ European Commission, *Comments Paper - Lithuania, op. cit.*, pp. 9-10.

INFOGRAPHICS 26.

3.2. RUSSIAN FEDERATION⁴⁸⁰

- THE TOTAL FERTILITY RATE IN 2016 WAS 1.75
- THE PROFESSION OF A NANNY IS NOT REGULATED BY THE STATE
- 140 DAYS OF MATERNITY LEAVE
- 3 YEARS OF CHILD-RAISING LEAVE, PAID FOR 18 MONTHS AFTER THE BIRTH OF THE CHILD
- NO PATERNAL QUOTA
- 70 % OF THREE YEAR OLDS IN FORMAL CARE

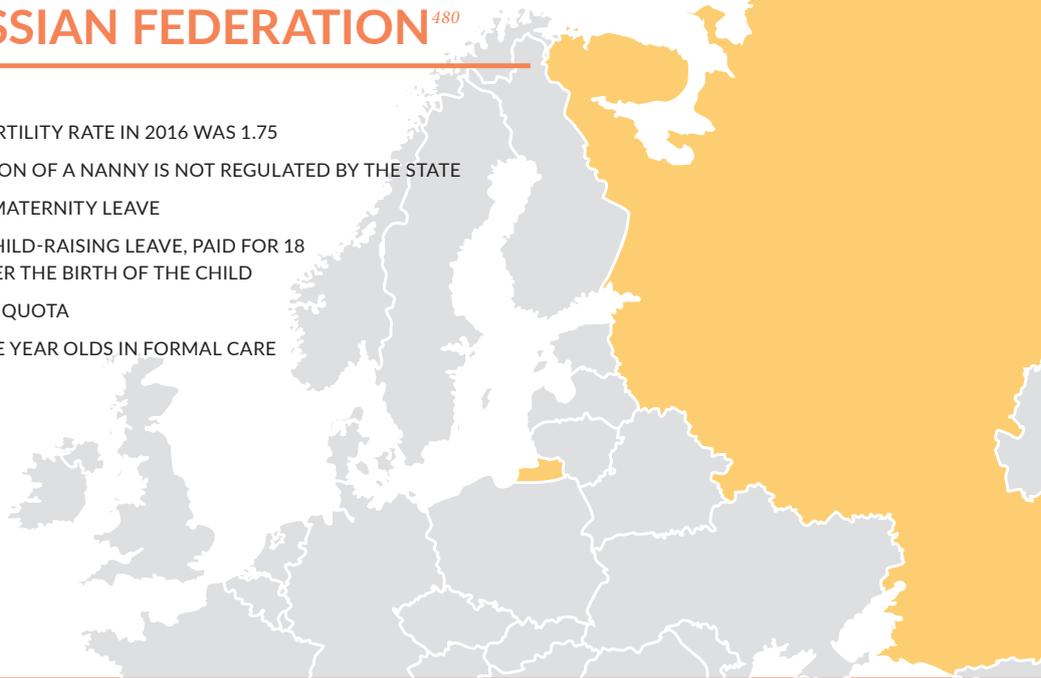
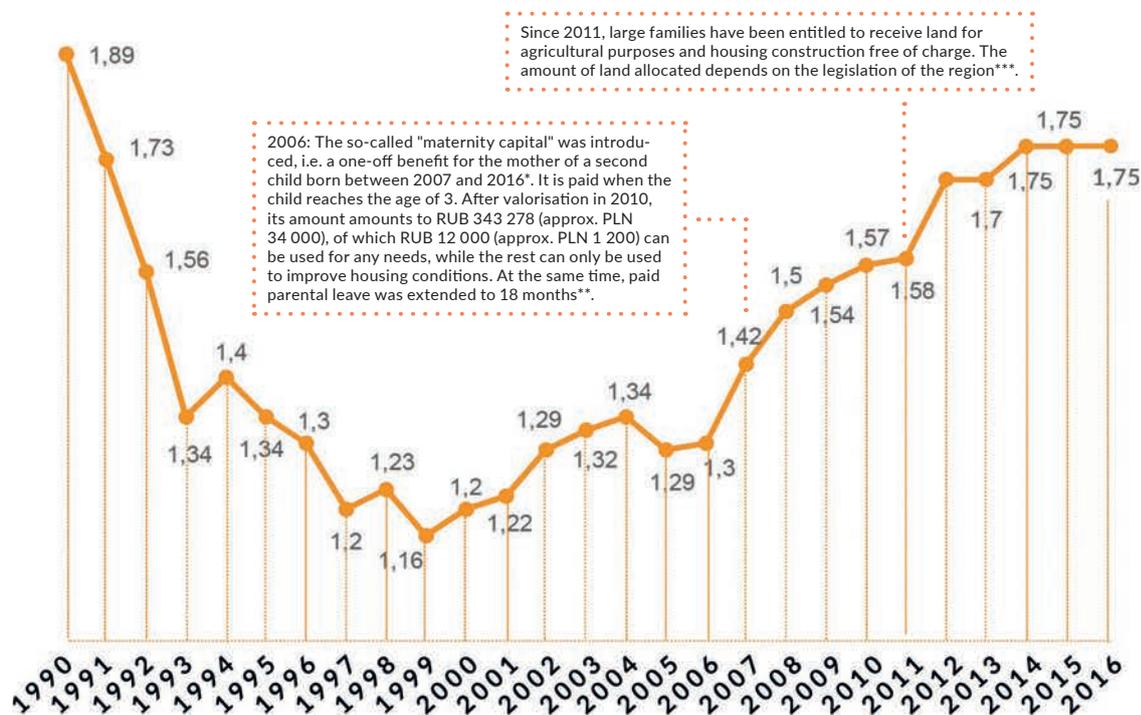


FIGURE 31. TOTAL FERTILITY RATE IN RUSSIA (1990- 2016)



SOURCE: World Bank

* Wychowując dziecko w... Rosji, <http://czasdzieci.pl/adwices/multikulturowo/show/106-wychowujac-dziecko-w-rosji>, (accessed: 25.11.2016).

** Report by PwC, op. cit., p. 97.

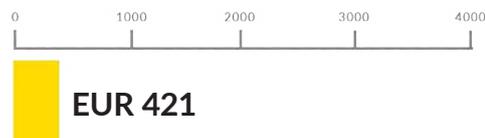
*** Housing Code of the Russian Federation (Жилищный кодекс Российской Федерации) z 29.12.2004 N 188-ФЗ (accessed: 29.07.2017).

480 Authors of chapter 3.2: Anna Świerzevska, Maciej Flis, Piotr Mikusek.

FIGURE 32. RELATION OF EARNINGS TO PARENTAL NEFITS IN THE RUSSIAN FEDERATION

During maternity leave, an allowance equal to the average salary at the place of employment calculated on the basis of earnings during the last 24 months before the leave is paid. Maternity benefit is calculated on the basis of a ceiling on social security contributions set by the Federal Government on an annual basis. Working days and the length of leave are taken into account. In 2016, the maternity benefit could amount to no more than RUB 248 164 (approx. EUR 3 403) per month and no less than RUB 6 204 roubles (approx. EUR 85) per month. During parental leave, a benefit equivalent to 40% of the average salary of the last two years is paid until the child reaches the age of 18 months. The amount of the allowance may not be less than RUB 2 908.62 (approx. EUR 39) per month for the first child and RUB 5 817.24 (approx. EUR 80) for the second and each subsequent child. There is also an upper limit of RUB 21 554.82 (EUR 296). Child benefit for children between 18 and 36 months of age is RUB 50 (EUR 0.68) per month.

average gross monthly salary



SOURCE: Data from 2015 – RUB 33 981 after conversion according to the average exchange rate of the National Bank of Poland as of 31 December 2015 and rounded to the nearest integer - Russian Statistical Office, Accrued average monthly wages of employees of organizations, http://www.gks.ru/wps/wcm/connect/rosstat_main/rosstat/en/main/ (accessed: 10.08.2017).

In the Russian Federation there is no separate category of children under 3 years of age – they fall into the category of children under 6 years of age⁴⁸¹.

3.2.1. Possibility of introducing differentiated forms of care of children under 3 years of age.

For children who are not yet in compulsory schooling, the following forms of care are possible: informal care provided by the mother, informal care provided by other family members, formal care (nurseries, family groups). Due to federal system, a uniform law regulating procedures for the creation of differentiated forms of care has not yet been passed.

In various subjects of the Federation there are *family pre-school groups*. A mother who is providing care is granted the status of a carer of a family pre-school group and is paid (there must be at least 5 children in the group)⁴⁸². In order to start a family group, a written application must be submitted to the education department, the consumer protection authority (*Rospotrebnadzor*) and fire brigade, and then a positive opinion must be obtained as to the premises (flat), social conditions and psychological climate in the family of the candidate for the role of educator (carer)⁴⁸³. Sanitary requirements and requirements concerning the premises do not unduly limit the possibility of establishing a group. Detailed regulations are specified in the Letter of the Chief Sanitary Doctor of the Russian Federation in items 2.1-2.15⁴⁸⁴. In addition, there must be at least 4 square metres of living space per child⁴⁸⁵.

481 Федеральный закон от 29.12.2012 N 273-ФЗ (ред. от 03.07.2016) „Об образовании в Российской Федерации” (с изм. и доп., вступ. в силу с 01.09.2016), статья 67, http://www.consultant.ru/document/cons_doc_LAW_140174/16e2e6dcd017a68bc8b1a445142f9c86a69f3ffa/, (accessed: 25.05.2017).

482 Что такое семейная дошкольная группа?, http://50.rospotrebnadzor.ru/rss_all/-/asset_publisher/Kq6J/content/id/450163, (accessed: 25.05.2017).

483 *Ibidem*.

484 Постановление Главного государственного санитарного врача РФ от 19.12.2013 N 68 (ред. от 14.08.2015) „Об утверждении СанПиН 2.4.1.3147-13 „Санитарно-эпидемиологические требования к дошкольным группам, размещенным в жилых помещениях жилищного фонда”, https://www.consultant.ru/document/cons_doc_LAW_158781/2doc925d9ac20bd07002b546aed8c26e9d7ce5cb/, (accessed: 25.05.2017).

485 <<Письмо> Минобрнауки России от 27.09.2012 N 08-406 „Об организации семейных дошкольных групп в качестве структурных подразделений ДОО”, 2.2, http://www.consultant.ru/document/cons_doc_LAW_151521/, (accessed: 25.05.2017).

Detailed standards are in force, including the frequency of cleaning, walks⁴⁸⁶. There are three time frames on which requirements for the provision of meals, specific rooms and equipment depend: stay up to 4 hours, up to 5 hours, up to 14 hours⁴⁸⁷. The stay in a family group can last several hours (short stay), 9-10 hours or up to 12 hours a day⁴⁸⁸. Family pre-school groups can have from 6 to 8 children, with the carer's consent it can be fewer than 6 children (but a group is formed when there is at least 5). The possibility of relocating children among other groups or public entities during the carer's illness suggests that, as a rule, there is one carer per family group during the day⁴⁸⁹.

3.2.2. Profession of a nanny

The profession of a nanny is not regulated. A nanny can be employed directly by parents or through an agency.

3.2.3. State financial support for early childcare

Financial benefits

Women who give birth to their first child receive an allowance of 13 087 RUB⁴⁹⁰. Since 2007, the programme "Maternity capital" (Материнский (семейный) капитал) has been in operation, covering only Russian female citizens after the birth of their second child⁴⁹¹. The mother can count on a financial benefit of about 450 000 RUB (5 937.44 EUR) for the second and each subsequent child until the child reaches the age of three⁴⁹².

Maternity capital money is kept in a special account, and a relevant agency transfers it at the parents' request, checking what it will be spent on. It can be used e.g. to pay off a loan, buy a house, mother's or children's education. A third child in the family makes it a big family, and it is entitled to additional discounts on tickets or communal fees and exemption from pre-school fees. Receiving of maternal capital is not subject to any income criterion and the area of land granted depends on the legislation of the region concerned⁴⁹³.

TABLE 6. AMOUNT OF MATERNITY CAPITAL

YEAR	AMOUNT IN RUB
2007	250 000
2008	276 250
2009	312 162
2010	343 378
2011	365 698
2012	387 640
2013	408 960
2014	429 408
2015	453 026
2016	453 026

SOURCE: Что нужно знать о материнском (семейном) капитале, http://www.pfrf.ru/grazdanam/family_capital/chto_nuzh_znat/, accessed: 25.11.2016.

486 Положение о семейных дошкольных группах в муниципальных дошкольных образовательных учреждениях города Калининграда, http://www.eduklgd.ru/mdou/untitled_semia.php, (accessed: 30.03.2017).

487 Постановление..., 2.5.1, 2.5.2.

488 <Письмо> Минобрнауки России..., 3.1.

489 Ibidem, 2.7, 2.9.

490 Approx. 785.22 PLN, whereby the total GDP of the Russian Federation for 2012 amounted to 2.015 trillion USD and the minimum wage is 7 500 RUB (approx. 450 PLN).

491 Wychowując dziecko w... Rosji, <http://czasdzieci.pl/adwices/multikulturowo/show/106-wychowujac-dziecko-w-rosji>, (accessed 25.11.2016).

492 Report by PwC, op. cit., p. 97.

493 Жилищный кодекс Российской Федерации" от 29.12.2004 N 188-ФЗ (dostęp 29.07.2017).

Right to receive land free of charge

Since 2011, big families have been entitled to receive land for agricultural purposes and housing construction free of charge, which is to guarantee them a so-called safe roof over their heads⁴⁹⁴. The area of land granted depends on the legislation of the region concerned⁴⁹⁵.

Tax reliefs

In Russia, there are no reliefs dedicated to persons caring for children under 3 years of age. However, parents can take advantage of reliefs to which they are entitled for the whole period of raising the child⁴⁹⁶.

3.2.4. Popularity of formal care

According to OECD data for 2012, 70% of children aged 3 years used formal care in Russia⁴⁹⁷, which stayed unchanged in the data for 2014⁴⁹⁸. In 2013, 44.93% of children up to 2 years of age benefited from various forms of care in Russia⁴⁹⁹. 43.6% of mothers of children up to 6 years of age choose paid care at least 5 times a week, 18.7% of mothers use the help of family and friends to care for their children at least 5 times a week, 38.2% of mothers do not use additional help and are mainly caring for their children themselves⁵⁰⁰.

3.2.5. Child-raising leave (including maternity leave, parental leave, paternal quota)

Mothers is entitled to 140 days' maternity leave, 70 days before the birth of the child and 70 days after the birth of the child⁵⁰¹. In the case of a twin pregnancy, the leave is extended to 84 days before the birth of the child and 110 days after the birth of the child. In case of complications after the birth, the leave is extended to 86 days^{502 503}. No paternal quota is foreseen.

Every parent is entitled to parental leave of 3 years, which can only be taken by the mother or father⁵⁰⁴. A parent may work part-time during its duration⁵⁰⁵. It is possible to transfer parental leave to grandparents or another person caring for the child⁵⁰⁶.

494 *Wychowujac...*, op. cit.

495 Housing Code of the Russian Federation (Жилищный кодекс Российской Федерации) of 29.12.2004 N 188-ФЗ (accessed: 29.07.2017).

496 Parents are entitled to a tax deduction for children of 18.35 EUR per month. Deduction for the third child increases to 39.32 EUR. It can be applied by both parents for children up to 18 years of age. It is granted if the income of a parent does not exceed 3 669.72 EUR per year. In addition, parents can deduct from their income expenditure on childcare in the broad sense of the term: for education 655.31 EUR per year per child, for health care and medicines up to 1572.74 EUR per year, cf. Report by PwC, op. cit., p. 97. In the case of families with a car, full or partial exemption from transport tax is possible. Exemptions are granted upon submission of a special declaration to the competent tax office (J. Kriwoszalko, Обладатели ордена 'Родительская слава' получают по 100 тысяч рублей, <https://rg.ru/2013/09/07/posobie-site-anons.html> (accessed: 03.06.2017).

497 OECD materials: *Country Note. Education at a glance 2014*, <http://www.oecd.org/edu/Russian-Federation-EAG2014-Country-Note-russian.pdf>, (accessed: 05.05.2017).

498 *Основные индикаторы Российской Федерации в Обзоре образования 2014*, <http://www.oecd.org/edu/Russian-Federation-EAG2014-Country-Note-russian.pdf>, (accessed: 25.05.2017).

499 OECD materials: *Use of informal childcare by age group, 2013*, s.5, <https://www.oecd.org/els/family/PF3-3-Informal-childcare-arrangements.pdf> (accessed: 30.03.2017).

500 R. Almog, *Childcare Strategies for Children Aged 0-5 in Russia*, 2015, p. 34, http://public-policy.huji.ac.il/upload/Thesis_HE/thesisworkRozannaAlmog.pdf, (accessed: 30.03.2017).

501 O. Sinyavskaya (2017), *Russian Federation country note*, [in:] A. Koslowski, S. Blum, P. Moss (eds.), op. cit., p. 344.

502 *Ibidem*, p. 346.

503 *Ibidem*, p. 346.

504 *Ibidem*.

505 *Ibidem*, p. 347.

506 *Ibidem*, p. 348

During maternity leave, the mother is entitled to 100% of the average wage at the current place of employment, calculated on the basis of her earnings during the last 24 months before moving on to leave. Maternity benefit is calculated on the basis of a ceiling on social security contributions set by the federal government on an annual basis. Working days and the length of holidays are taken into account. In 2017, the benefit could amount to no more than 266 192 RUB (approx. 3 960 EUR) per month and no less than 7 500 RUB (approx. 111 EUR) per month⁵⁰⁷.

Unemployed women who have lost their jobs due to closure of their workplace in the last 12 months and who have registered as unemployed with the employment office can receive maternity benefit amounting since February 2016 to 581.73 RUB (7.97 EUR) per month. However, it is not possible to claim both maternity and unemployment benefits at the same time⁵⁰⁸.

Regional authorities may introduce additional benefits paid during maternity leave. For example, Moscow city authorities have increased the benefit for officially registered unemployed mothers who have been dismissed due to the cessation of economic activity during the last 12 months prior to the moment of registration. There are no official statistics on the various options for additional benefits or for increasing existing benefits introduced by regional authorities⁵⁰⁹. Maternity benefits are generally paid by employers.

During parental leave, a benefit equivalent to 40% of the average salary of the last two years until the child reaches the age of 18 months is paid. Since February 2016, the amount of the benefit may not be lower than 2 908.62 RUB (approx. 39 EUR) per month and 5 436.67 RUB (approx. 75 EUR) and 5 817.24 RUB (approx. 80 EUR) per month for the second and each subsequent child respectively. There is also an upper limit on height: 21 554.82 RUB (approx. 296 euro). These minimum and maximum limits can be modified by regional authorities due to high cost of living in the area. The benefit for children between 18 and 36 months of age is 50 RUB (approx. 0.68 EUR). As in the case of maternity benefit, the amount of parental leave benefit may be modified, but only upwards, by regional authorities. This is particularly valid in the case of benefit for a child between the ages of 18 and 36 months⁵¹⁰. A parent who becomes unemployed during parental leave due to closure of his or her workplace is also entitled to a benefit if he or she does not receive unemployment benefit. An unemployed parent receives a minimum benefit. If parental benefit overlaps with maternity benefit (e.g. because of the birth of another child), the woman must choose one of them. These benefits are not subject to taxation and are paid from the social security fund, while for uninsured persons they are paid from the federal budget⁵¹¹.

3.2.6. Conclusions

Compared to the 1990s, when the overall fertility rate was 1.2, Russia's demographic situation has clearly improved. From the introduction of maternal capital in 2006 to 2012, the total fertility rate in Russia increased from 1.3 (2006) to 1.69, which was the second highest in Eastern Europe. In 2014, it increased to 1.75⁵¹² and remained at that level until 2016.

⁵⁰⁷ *Ibidem*, p. 344-345.

⁵⁰⁸ *Ibidem*, p. 346.

⁵⁰⁹ *Ibidem*, p. 345.

⁵¹⁰ *Ibidem*, p. 346.

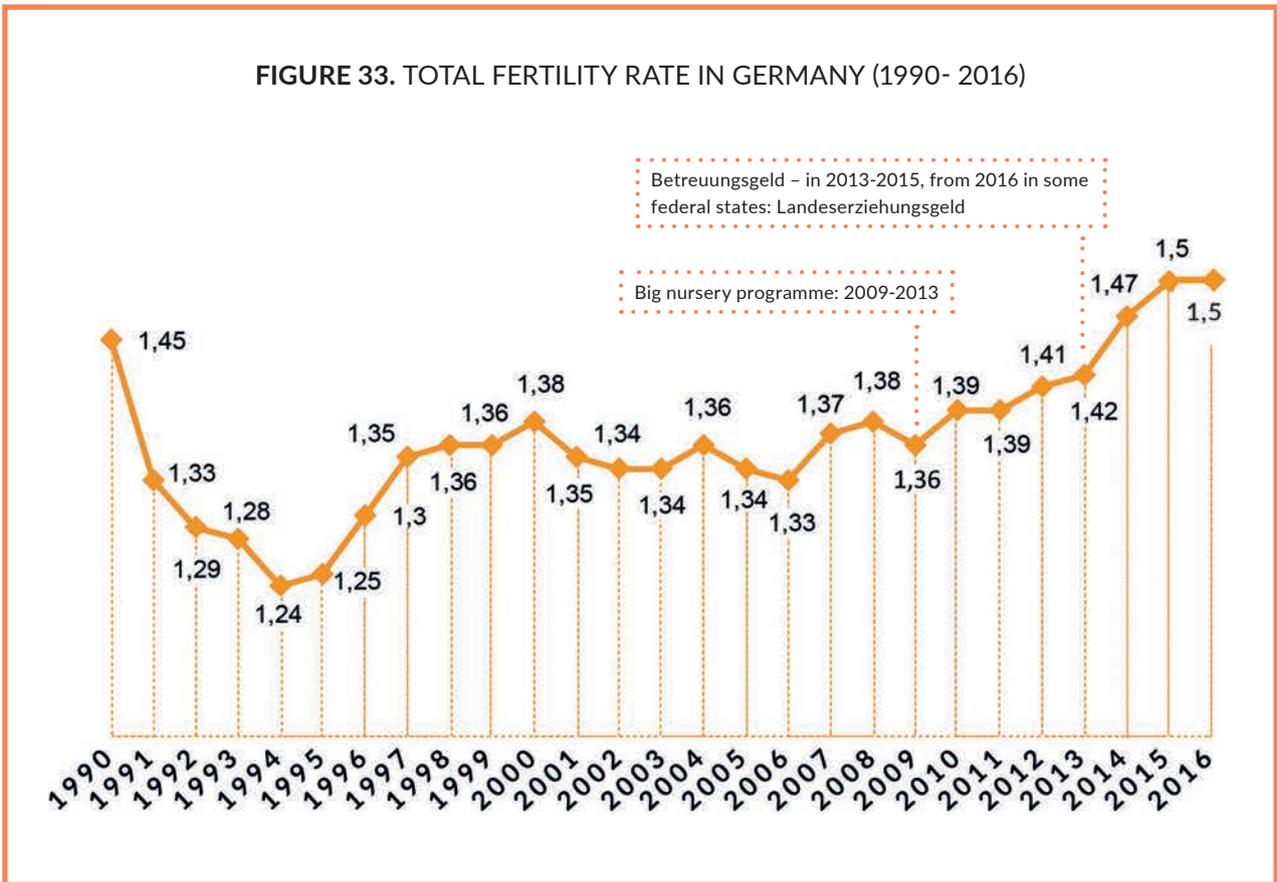
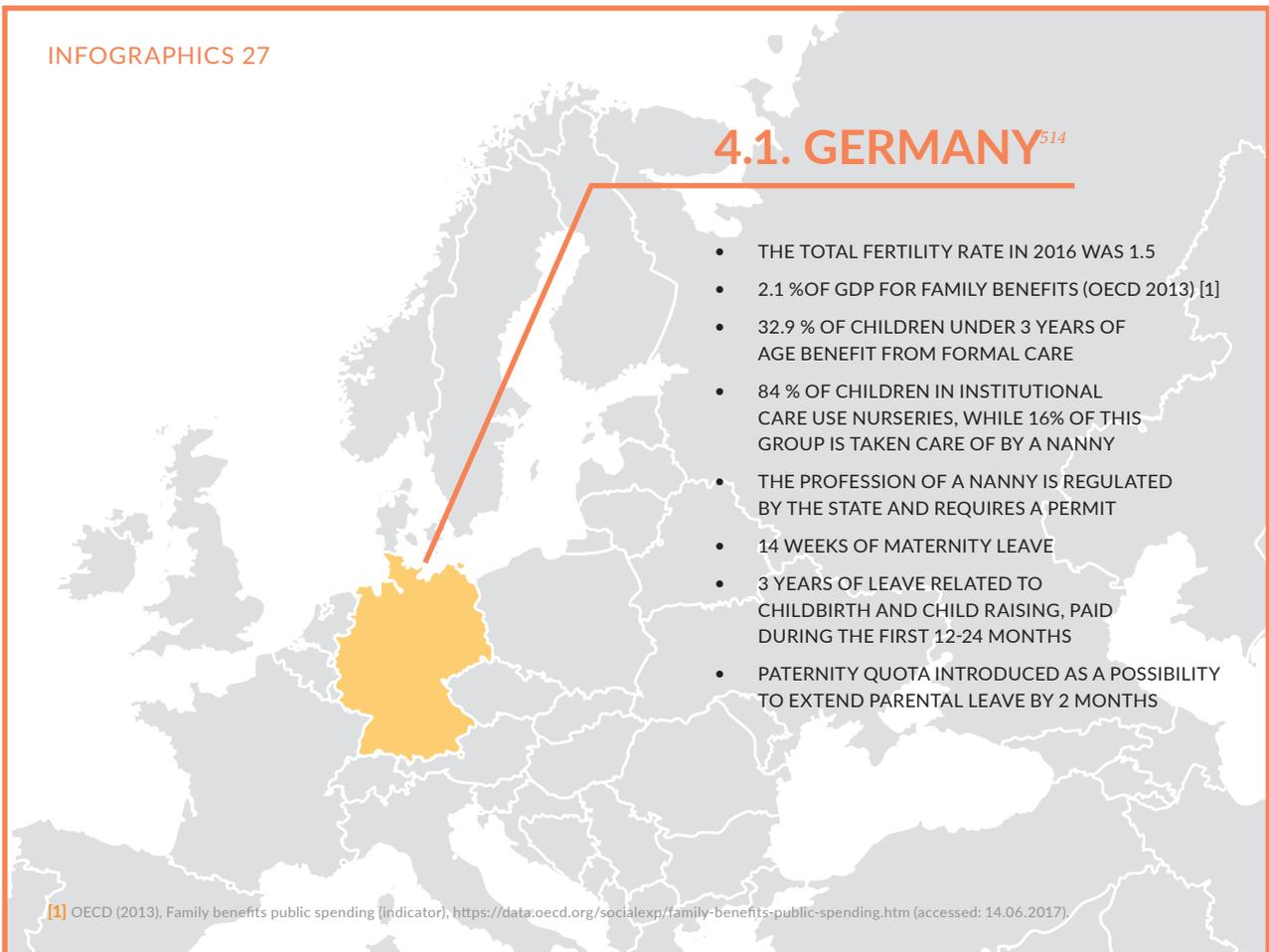
⁵¹¹ *Ibidem*, p. 347.

⁵¹² World Bank.

Although more than 25 years have passed since the collapse of the Soviet Union, the Russian demographic structure still shows traces of the past political system. Communist ideology, with negative attitude to the family, and centrally planned economy were connected with activities aimed at the state taking over the functions of family, which was manifested in the development of a network of state forms of care and propaganda encouraging parents to entrust the upbringing of their children to nurseries in order to devote themselves completely to paid work for the welfare of the socialist state. Working times of the nurseries provided for 14-hour or even 24-hour care, which was conducive to giving up family responsibilities in favour of devoting oneself to professional activities. In this way, communist authorities aimed at a complete re-evaluation of the traditional family model - it was mainly the state that was to play the role of an educator and carer, and the parents were to be reduced to helpers⁵¹³. As a consequence, after 1991, successive governments of the Russian Federation have not yet developed a coherent model of supporting underage children - etatist solutions inherited from communism are still maintained and mixed with solutions conducive to family autonomy. On the one hand, the state has not ceased to aspire completely to the role of "principal educator", and the basic offer for parents of children over 1.5 years of age is still the possibility of using an extensive network of nurseries, and on the other hand, the state is creating new instruments (such as maternity capital, the right to free land or relatively long paid parental leave), which promote family independence. Such a strong differentiation of family policy elements does not make it possible to classify it unequivocally as subsidiary or etatist. It should be noted that cash benefits paid directly, such as e.g. the benefit paid during parental leave in the maximum amount of 19 856 RUB, taking into account that the median salary of about 27 278 RUB, are at a relatively high level, comparable to Western European countries.

⁵¹³ Cf. M. S. Taratukhina, M. N. Polyakova, T. A. Berezina, N. A. Notkina, R. M. Sheraizina, M. I. Borovkov, *Early childhood care and education in the Russian Federation*, Background paper prepared for the Education for All Global Monitoring Report 2007 Strong foundations: early childhood care and education, p. 5 <http://unesdoc.unesco.org/images/0014/001491/149142e.pdf> (accessed: 12.06.2017).

4. ETATISTIC MODEL OF CHILD CARE



SOURCE: World Bank.

Detailed requirements for sanitary facilities are regulated at the level of federal states and vary.

For example, in Freiburg⁵²⁰ every nursery must have:

- a common room with an area of about 40 square meters,
- a sleeping area with a space of 1.5 square metres for each child, if possible close to the common room,
- utility room for prams,
- laundry,
- a drying room.

In Berlin⁵²¹, on the other hand, every nursery must:

- provide 0.4 square metres per each place in the dressing room; 0.6 square metres per place in the sanitary room; a minimum of 3 square metres per place in the pedagogical room, which is recommended to be 4.5 metres; 2.5 metres high pedagogical room,
- provide access for prams, e.g. a ramp with a maximum gradient of 6 %,
- secure the gap of metal/glass doors to the common room in case fingers are pushed into it by children (recommended gap width not less than 0.4 cm),
- secure the stairs within the common room and playroom area, e.g. by means of a door or bar not less than 65 cm high,
- provide additional handrail for children at stairs (e.g. at a wall height of 60 cm),
- secure play platform with a fence with a minimum height of 100 cm in the form of vertical bars of a grating with a maximum distance of 8.9 cm or a mesh with a maximum width of 0.7 cm,
- secure the stove so that the switch is out of reach of children's hands, i.e. at a height of 1.7 m.

There are 4 different time variants in which individual nurseries operate:

- partial care, i.e. only in the morning or afternoon,
- extended offer in the morning, i.e. from morning up to and including lunch,
- all-day care, i.e. from morning to late afternoon,
- extended all-day care, i.e. from morning to late evening, in some cases including all-night care and weekends⁵²².

4.1.2. Profession of a nanny

Profession of a nanny in Germany is regulated. Only a nanny or carer who takes care of the child in the parent's home/apartment does not need to apply for a permit.

A nanny or carer caring for a child for part of the day must be authorised by the Jugendamt if he or she does so outside the parents' household, for more than 15 hours per week, against payment and for more than 3 months (§ 43 SGB VIII).

⁵²⁰ Association of Municipalities of Baden-Württemberg for Youth, *Der Bau von Tageseinrichtungen für Kinder*, p. 7 https://www.freiburg.de/pb/site/Freiburg/get/params_E16394371/385628/Bau_Tageseinrichtungen.pdf (accessed: 17.03.2017).

⁵²¹ UNFALLKASSE BERLIN *Sicherheitsgerechte Gestaltung von Kinderkrippen in Ergänzung der „Richtlinien für Kindergärten – Bau und Ausrüstung“* (GUV-SR 2009).

⁵²² Notatka *KiTa / day nursery*, <http://www.kita.de/wissen/kinderbetreuung/kindertagesbetreuung/kita-kindertagesstaette> (accessed: 17.03.2017).

The permit is issued for a period of 5 years. Nanny is employed by parents⁵²³.

4.1.3. State financial support for early childcare

The state implements nationwide programmes for financing nurseries from public funds. Between 2009 and 2013, the federal government donated 2.7 billion EUR to local governments for construction of nurseries (for children under 3 years of age) as well as pre-schools and day-care centres (for older children). In addition, it has earmarked 1.85 billion EUR to cover the maintenance costs of all these facilities⁵²⁴. Since 2014, the federal government has been trying to take over the financing of public nurseries, pre-schools and day-care centres. **One place in a nursery for a child costs on average 1 000 EUR per month⁵²⁵, with the minimum salary in Germany of 1 440 EUR in 2016 and 1 498 EUR until 1 January 2017⁵²⁶.**

Cash benefits

From 2013 to 2015, parents of children up to 2 years of age who have given up public childcare (nurseries or carers financed by public funds) were entitled to a benefit (*Betreuungsgeld*) of 150 EUR per month, regardless of the level of income⁵²⁷. *Betreuungsgeld* could be used for any purpose, including a nanny or nursery, as long as they were not financed from public funds. This type of solution should be assessed positively, as it strengthened the autonomy of the family in deciding on the form of childcare for minors. In 2015, *Betreuungsgeld* was eliminated from the federal family policy system as a result of a judgment of the Federal Constitutional Court in Karlsruhe, which declared it unconstitutional due to lack of competence of federal authorities to create such benefits⁵²⁸.

The judgment did not in any way affect the functioning of such benefits at the level of federal states, and the competence of regional authorities to pay them was not called into question in any way. In Bavaria and Saxony, parents are entitled to a monthly benefit (*Landeserziehungsgeld*) of between 150 and 300 EUR depending on the number of children. In Bavaria, parents receive 150 EUR for their first child during the first six months of his or her life, and 200 and 300 EUR for their second and each subsequent child until the child turns one. There is a limit of 25 000 EUR per household, above which no benefit is due, which is increased by 3 140 EUR for further children. Wage limits in Bavaria are not low compared to the median, which is 26 700 EUR per year. In the case of Saxony, *Landeserziehungsgeld* also varies between 150 and 300 EUR. The condition for receiving the benefit is resignation from state forms of care. Wage limit is 17 100 EUR above which the benefit is reduced proportionally⁵²⁹.

Cash benefit for a nanny

In accordance with § 23 SGB VIII, a carer (nanny) receives a financial benefit from the Jugendamt for his or her work, which serves to cover material costs related to childcare, i.e. nursing, rent for accom-

523 See Federal Ministry for Family, *Handbook on Child Day Care*, item 1.3., <http://www.handbuch-kindertagespflege.de/1-wegweiser/> (accessed: 07.03.2017).

524 *Große Immobiliengeschäfte mit den Kleinen*, [in:] *Handelsblatt*, no. 218, 11 November 2012, p. 46.

525 E. Niejahr: *Gebühren - Das Kita-Glücksspiel* [in:] *Time Online*, no. 35/2013, 22 August 2013, <http://www.zeit.de/2013/35/kinderbetreuung-kita-platz-kitagebuehren> (accessed: 17.03.2016).

526 Eurostat (2018), *Monthly minimum wages*, http://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=earn_mw_cur&lang=en (accessed 08.02.2018).

527 S. Blum, D. Erler, T. Reimer (2017), *Germany country note*, [in:] A. Kosłowski, S. Blum, P. Moss (eds.), *op. cit.*, s. 177.

528 Judgment of the First Senate of the Federal Constitutional Tribunal of 21 July 2015, 1 BvF 2/13 - unconstitutionality was of a procedural nature, i.e. it resulted from the lack of competence of federal authorities to regulate this issue.

529 S. Blum, D. Erler, T. Reimer (2017), *op. cit.*, p. 177.

modation, expenditure on utilities (water, electricity), toys, or travel costs, etc. In addition, the state covers proven expenditure on accident insurance contributions, half of the expenditure on proven pension insurance contributions (or state pension insurance) and half of the expenditure on proven sickness and nursing insurance premiums⁵³⁰. Detailed amount of support is regulated at the level of federal states. The amount of funding for a nanny depends on the parents' income. In some federal states, in the case of low income or lack of any income, the state covers 100% of the costs. The cash benefit for a carer (nanny) is payable until the child reaches one year of age (§24 SGB VIII). This form of support is not available to a carer who receives remuneration including reimbursement of costs agreed privately between himself/herself and parents⁵³¹. In order to receive support for a nanny, both parents must work or have the status of a jobseeker. By way of exception, however, the Jugendamt may provide financing even if this condition is not met, if there are pedagogical reasons for this (§ 24 SGB).

Pre-school voucher

The voucher gives parents subjective right to a place in a particular nursery which they choose. Parents can choose any nursery with free places. In the absence of available places, the Jugendamt may propose a different nursery, provided that the distance between it and the parents' place of residence can be covered in a maximum of 30 minutes by public transport. Importantly, not all nurseries participate in the voucher system. Place in a nursery without state support must be paid for by the parents out of their own pocket. In Hamburg, for example, the average monthly cost of caring for a child under 3 years of age from Monday to Friday 8 hours a day is around 1050 EUR⁵³². Since 2005, a place in a public institution is conditional on paid employment or the status of a jobseeker for both parents (§ 24(3) SGB VIII). If there are no places for children of parents rendering paid work, priority is given to single parents. Voucher support is only guaranteed in Hamburg, Berlin, Heidelberg, Mannheim and Erfurt⁵³³.

Tax reliefs

There are no reliefs dedicated to persons caring for children under 3 years of age. However, parents can take advantage of reliefs to which they are entitled for the whole period of raising the child⁵³⁴.

4.1.4. Popularity of formal care

The percentage of children in formal care (*Betreuungsquote*) amounted to 32.9% in 2015. (693 343) children under three years of age. Out of this group 85.6%. (593 639) are in institutional care, i.e. nurseries, and the rest are entrusted to nannies who look after them in their homes. When split between West and East Germany, the percentage of children in formal care in the former German Federal Republic is 28.2%, while in the former German Democratic Republic the percentage of children in formal care is 51.9%.

While in eastern Germany 9 out of 10 children under 3 years of age from the *Betreuungsquote* group are in nurseries, in western Germany nannies play a greater role. The parents there use the help of a nanny or carer in 16% of cases and nurseries in 84% of cases⁵³⁵. However, it should be noted that the percentages

⁵³⁰ Federal Ministry for Family, *op. cit.*, item 1.4.1.

⁵³¹ *Ibidem*, item 1.4.2.

⁵³² See C. Saleschke, *Der Kita-Gutschein im Überblick*, <http://www.netmoms.de/magazin/kinder/kita/der-kita-gutschein-im-ueberblick/> (accessed: 17.03.2017).

⁵³³ L-C. Diekmann et al., *Kita-Gutscheine: Für eine verbesserte Betreuung und Bildung*, [in:] *Wirtschaftsdienst*, vol. 88, ed. 10, p. 670

⁵³⁴ Report by PwC, *op. cit.* pp. 8-9.

⁵³⁵ Federal Statistical Office, *Kindertagesbetreuung regional 2015*, p. 7 https://www.destatis.de/DE/Publikationen/Thematisch/Soziales/Kindertagesbetreuung/Regional5225405157004.pdf?__blob=publicationFile (accessed: 17.03.2017).

indicated refer to children covered by the *Betreuungsquote*, which, as indicated above, amounts to 32.9% of all children under 3 years of age. This means that most children do not benefit from institutional care.

Only 2.6% of children under one year of age are looked after in a nursery or by a nanny. This percentage increases significantly among one-year-olds (35.8%) and two-year-olds (61.3%). In March 2015, in eastern Germany, 66.4% of one-year-olds remained in formal care (nursery or nanny), while in the western part - only 28.3%. Among two-year-olds this percentage rises to 86.3% in the eastern part and 55.1% in the western part, respectively⁵³⁶.

In March 2015, fewer than one in five children (18.1%) under 3 years of age (380 560) were taken care of in a nursery or by a nanny for more than 7 hours a day. This represents an increase of 0.6 percentage points compared to the previous year. Germany is an example of a country where more children are in formal care than in our country, but the time spent there is shorter than in Poland.

14.4% of the *Betreuungsquote* group (which, as mentioned above, represents 32.9% of all children under 3 years of age) benefit from publicly supported individual care (99 704)⁵³⁷. 67.1% of children under 3 years of age use forms of care other than a nursery or a publicly funded carer.

TABLE 7. NUMBER AND PERCENTAGE OF CHILDREN UNDER 3 YEARS OF AGE IN INSTITUTIONAL CARE IN GERMANY (SPLIT BY FEDERAL STATES AND BETWEEN EAST AND WEST GERMANY)

FEDERAL STATE	TOTAL		OF WHICH		
	NUMBER OF CHILDREN	% OF CHILDREN	IN CARE INSTITUTIONS		IN PUBLIC CARE INSTITUTIONS
			NUMBER OF CHILDREN	% OF CHILDREN	NUMBER OF CHILDREN
Baden-Württemberg	78 729	27,8	68 909	87,5	9 820
Bavaria	92 668	27,5	85 707	92,5	6 961
Berlin	48 885	45,9	44 568	91,2	4 317
Brandenburg	33 407	56,8	29 462	88,2	3 945
Bremen	4 698	27,1	3 865	82,3	833
Hamburg	23 057	43,3	20 945	90,8	2 112
Hessen	47 713	29,7	40 468	84,8	7 245
Mecklenburg-Vorpommern	21 719	56,0	17 431	80,3	4 288

⁵³⁶ *Ibidem*, p. 12.

⁵³⁷ Federal Statistical Office, *op. cit.*, p. 8.

Lower Saxony	55 318	28,3	43 894	79,3	11 424
North Rhine-Westphalia	117 428	25,9	84 831	72,2	32 597
Rhineland-Palatinate	30 286	30,6	28 393	93,7	1 893
Saarland	6 011	28,3	5 557	92,4	454
Saxons	54 059	50,6	46 867	86,7	7 192
Saxony-Anhalt	29 843	57,9	29 216	97,9	627
Schleswig-Holstein	21 575	31,4	16 670	77,3	4 905
Thuringia	27 947	52,4	26 856	96,1	1 091
Germany	693 343	32,9	593 639	85,6	99 704
West Germany	477 483	28,2	399 239	83,6	78 244
East Germany	215 860	51,9	194 400	90,1	21 460

SOURCE: Federal Statistical Office, Kindertagesbetreuung regional 2015, p. 7 https://www.destatis.de/DE/Publikationen/Thematisch/Soziales/Kinder-Jugendhilfe/Kindertagesbetreuung/regional5225405157004.pdf?__blob=publicationFile [17/03/2016]. Based on data from the Federal Statistical Office from 2015. - *ibidem*, p. 8.

4.1.5. Child-raising leave (including maternity leave, parental leave, paternal quota)

Mothers are entitled to 14 weeks of maternity leave, including 6 weeks before birth and 8 weeks after birth. It is obligatory to take 8 weeks of leave after giving birth⁵³⁸. There is no amount of leave that cannot be taken by the mother. Each parent is entitled to an additional 3 years of parental leave.

During maternity leave, the mother is entitled to an unchanged level of remuneration at work, as well as 13 EUR a day of maternity benefit, which is covered by a health insurance company and the employer. Mothers with a monthly income of less than 390 EUR receive additional benefits⁵³⁹.

Each parent is entitled to 3 years' parental leave, during which a parental benefit (*Elterngeld*) is paid for at least 12 months. The period of paid leave is extended by an additional two months (*Partnermonate*) if both parents take at least two months' leave, which *de facto* creates a two-month paternal quota. In practice, therefore, the German system of parental leave restricts parents' freedom to choose who of the parents takes leave - two months' leave is not available if one parent does not take at least that amount of leave.

The amount of benefit depends on the average net earnings in the last year preceding childbirth - however, it may not be less than 340 EUR and more than 1 800 EUR per month (however, the unemployed may count on a benefit of 300 EUR per month). In the case of the lowest earnings, parents receive 100% of the amount of their salary – this percentage drops inversely in proportion to their earnings, i.e. by 0.1 per cent for every 2 EUR, e.g. if a parent was earning 600 EUR, he or she receives 87% of this amount during leave; if he or she was earning 800 EUR euros, he or she receives 77% of this amount; if he or she was earning 1000-1240 EUR, 67% of this amount; if more, 65% of this amount⁵⁴⁰.

⁵³⁸ S. Blum, D. Erler, T. Reimer (2017), *op. cit.*, p. 179.

⁵³⁹ *Ibidem*, p. 173.

⁵⁴⁰ *Ibidem*, pp. 174-175.

In 2015, an alternative benefit for parents allowing them to return to work gradually after 12 months of paid leave - the so-called *ElterngeldPlus* - was introduced. Parents of children born after June 2015 have a choice between a higher *Elterngeld* benefit for one year and a lower *ElterngeldPlus* benefit for 24 months. In the latter case, the parents receive half of the benefit that they would be entitled to in the case of *Elterngeld*. In total, parents receive the same amount in both cases, the difference lies only in the length of time they receive the benefit for⁵⁴¹.

Parental leave may be combined with paid work provided that it does not exceed 30 hours per week. In this case, the parent receives only 67% of the difference between earnings before taking the leave (e.g. 40 hours per week) and earnings after taking the leave⁵⁴².

Parents of two children under the age of 3 receive an additional bonus (*Geschwisterbonus*) in the form of a 10% increase in parental benefit of no less than 75 EUR. Large families (3+) are entitled to the same bonus if the children are under 6 years of age⁵⁴³.

Neither parent can use the other parent's time. However, there is some flexibility in the use of leave. Parents can take the leave at the same time or separately. They are also entitled to two breaks during their leave⁵⁴⁴.

4.1.6. Conclusions

The German model of family policy is the subject of lively criticism in the literature on the subject, which criticises profound ineffectiveness of the instruments used, which manifests itself in the fact that significant expenditure does not translate into total fertility rate, which in the long term threatens a demographic collapse⁵⁴⁵. This model should be classified as extremely etatist. Despite considerable resources allocated by authorities to support families (more than 200 billion EUR per year), total fertility rate is only 1.5 (2016)⁵⁴⁶ with an EU average of 1.61⁵⁴⁷ and the minimum ratio necessary to ensure generation replacement is 2.1.

Despite the lack of positive effects of the family policy so far, everything indicates that it will not improve in the near future. A study commissioned by the German federal government suggested reducing cash benefits for higher expenditure on nurseries in order to encourage mothers to be more economically active. It indicates an alleged positive correlation between the number of nurseries and the number of births⁵⁴⁸. The proposed solution seems to be inspired by the demands raised in many countries for etatization of family policy by increasing the role of the state in childcare while limiting the role of parents who are "pushed out" to intensified economic activity. Importantly, implementation of these demands is not accompanied by positive changes in demographic trends and it is difficult to find data confirming that increased investment in nurseries may result in an increase in the number of births.

541 *Ibidem*, p. 176.

542 *Ibidem*.

543 *Ibidem*.

544 *Ibidem*.

545 Cf. H. Birg, *Die alternde Republik und das Versagen der Politik - Eine demographische Prognose*. Berlin 2015.

546 World Bank.

547 CIA World Factbook (2016), *European Union*, <https://www.cia.gov/library/publications/the-world-factbook/geos/ee.html> (accessed 16.06.2017).

548 Quoted after: *A 200-Billion-Euro Waste. Why Germany Is Failing to Boost Its Birth Rate*, [in:] „Spiegel” of 5 February 2013, <http://www.spiegel.de/international/germany/study-shows-germany-wasting-billions-on-failed-family-policy-a-881637.html> (accessed: 18.04.2017).



FIGURE 35. RELATION OF EARNINGS TO PARENTAL BENEFITS IN ITALY

During parental leave, a parent receives 30% of his or her average monthly salary if the child is under 6 years of age. After this age, no remuneration is due.

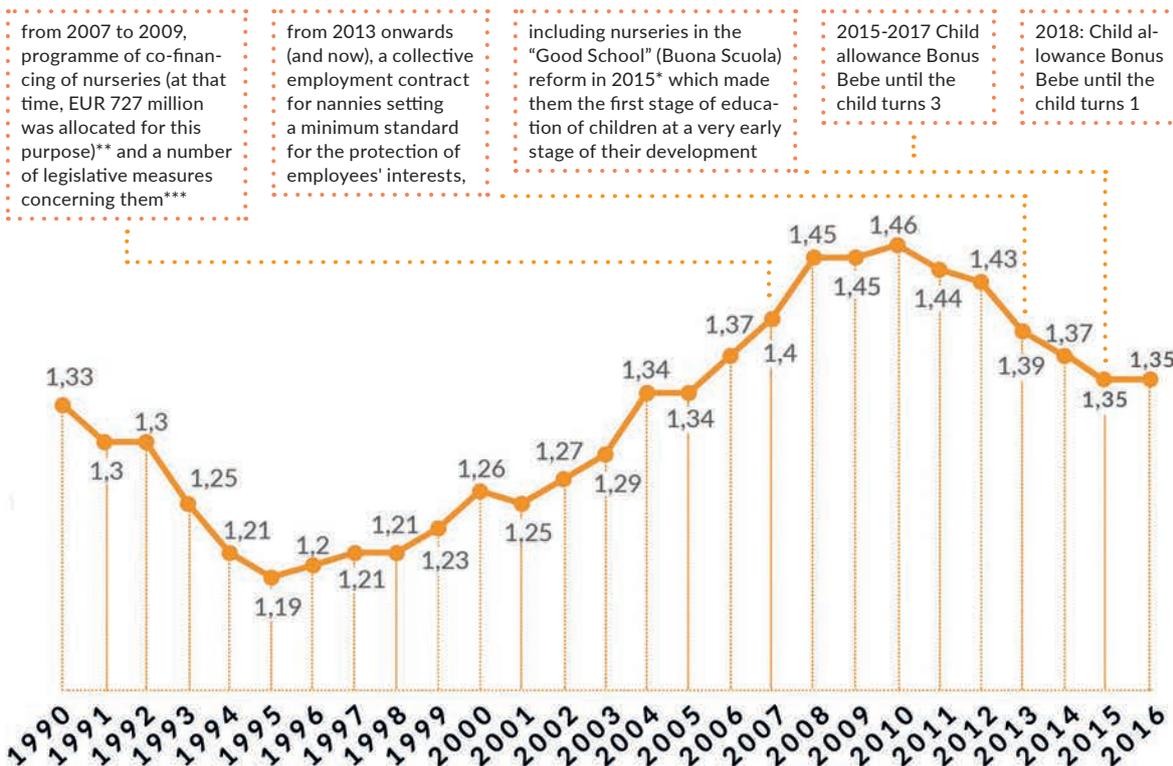
average gross monthly salary



EUR 2 470

SOURCE: Data from 2014 - Sedlak&Sedlak payroll report (discussion): M. ajec, Wynagrodzenia w Polsce na tle innych krajów Unii Europejskiej, <https://wynagrodzenia.pl/artukul/wynagrodzenia-w-polsce-na-tle-innych-krajow-unii-europejskiej> (accessed: 10.08.2017).

FIGURE 36. TOTAL FERTILITY RATE IN ITALY (1990 - 2016)



SOURCE: World Bank.

* Cf. Article 1 section 181 item e) of the Act of 13 July 2015, no.107 *Riforma del sistema nazionale di istruzione e formazione e delega per il riordino delle disposizioni legislative vigenti*.

** See D. Ahrendt, S. Blum, Ch. Crepaldi, *Families in the economic crisis: Changes in policy measures in EU*, Luxembourg 2015, p. 30. This plan was introduced on the basis of Article 1 section 630 of the Act of 27 December 2006, no. 296, and the details of its implementation in 2007-2009 were presented at the Conferenza nazionale della famiglia held in Milan under the banner of *Famiglia: storia e futuro per tutti* on 8-10 November 2010 in the report *Il piano straordinario per lo sviluppo dei servizi socio-educativi per la prima infanzia. Sintesi del monitoraggio*, Firenze 2010.

*** Apart from the said act of 1971, the topic is present i.a. in the act of 29 November 1977, no. 891, *Norme per il finanziamento del piano degli asili nido e modifica della legge istitutiva n. 1044/1971*, the act of 5 February 1992, no. 104, *Legge-quadro per l'assistenza, l'integrazione sociale e i diritti delle persone handicappate*, and the act 28 August 1997, no. 285, *Disposizioni per la promozione di diritti e di opportunità per l'infanzia e l'adolescenza*.

4.2.1. Admissibility of introducing differentiated forms of care for children under 3 years of age.

In Italy, civilizational differences between more economically developed northern regions of the country and poorer regions in the south of the Apennine Peninsula are also reflected in the preferred – and locally available – forms of early childcare. Apart from traditional forms of care within the family community, there are various institutionalised forms: institutionalised – nurseries (*asili nido*) and individual – nannies. Family support for childcare, financial assistance and maternity and child protection are enshrined in Article 32 of the Constitution of the Italian Republic of 22 December 1947.⁵⁵⁰

General institutional framework for operation of nurseries in the Italian Republic was laid down in the act No. 1044 of 6 December 1971⁵⁵¹. Since the 1970s, however, the Italian state has made numerous efforts to develop a network of nurseries throughout the country – also in order to compensate for

549 Author of chapter 4.2: Bartosz Zalewski (Maria Curie-Skłodowska University)

550 G.U. No. 298 of 27 December 1947.

551 *Piano quinquennale per l'istituzione di asili-nido comunali con il concorso dello Stato*, G.U. No. 316 of 27 December 1971.

the disparities between northern and southern regions. Attention should be drawn in this context to the nursery aid programme, which was implemented for the first time in 2007-2009 (727 million EUR was earmarked for this purpose at the time)⁵⁵² and a number of legislative measures concerning them⁵⁵³. In 2010, expenditure of local authorities alone - not counting parents' fees - amounted, according to official figures, to around 1 227 000 EUR⁵⁵⁴. In the school year 2013/2014, educational services for the youngest children under the age of three were provided in Italy by 13 459 nurseries and similar institutions⁵⁵⁵.

Recently, the issue of nurseries' functioning has been included in the "Good School" (*Buona Scuola*) reform of 2015⁵⁵⁶. In addition, this matter is regulated at the level of numerous regional laws (*leggi regionali*), which autonomously determine detailed rules of functioning and organisation of nurseries in individual regions of Italy. In addition to nurseries subordinate to municipal authorities, Italian law permits the establishment of such facilities by private entities, as is detailed in regional legislation⁵⁵⁷.

According to Article 1 of the said act of 1971, nurseries are intended primarily to provide a social service (*servizio sociale*) in the public interest. The act emphasises provision of temporary childcare to enable women to become more involved in the labour market, leading to their better social security. The function of nurseries was modified with the reform of *Buona Scuola* in 2015, which made them the first stage of children's education at a very early stage of their development within the "Integrated Education and Teaching System from birth to the age of 6"⁵⁵⁸. The main organisation of nurseries is defined in the Presidential Decree of 13 April 2017, No. 65⁵⁵⁹.

According to Article 2 of the decree in question, education system for children under the age of 3 has the following organisational structure⁵⁶⁰:

1. **nurseries and micro nurseries** (*nidi e micronidi*) intended for children aged 3 to 36 months;
2. so-called spring sections (*sezioni primavera*) for children aged 24 to 36 months, where they take an initial education course,
3. so-called integrated services (*servizi integrativi*) providing education and childcare in a way that meets individual needs of parents, taking the following organisational forms:

552 See D. Ahrendt, S. Blum, Ch. Crepaldi, Families in the economic crisis: *Changes in policy measures in EU*, Luxembourg 2015, p. 30. This plan was introduced based on Article 1(630) of the Act of 27 December 2006, No. 296, and details of its implementation in 2007-2009 were presented at the *Conferenza nazionale della famiglia* held in Milan under the motto: *Famiglia: storia e futuro per tutti* on 8-10 November 2010 in the report *Il piano straordinario per lo sviluppo dei servizi socio-educativi per la prima infanzia. Sintesi del monitoraggio*, Firenze 2010.

553 Apart from the said act of 1971 the topic is present i.a. in the act of 29 November 1977, No. 891, *Norme per il finanziamento del piano degli asili nido e modifica della legge istitutiva n. 1044/1971*, in the act of 5 February 1992, No. 104, *Framework Law on Assistance, Social Integration and Rights of Handicapped Persons*, and in the act of 28 August 1997, No. 285, *Provisions for the Promotion of Rights and Opportunities for Children and Adolescents*.

554 Data from the Italian National Statistical Institute (*L'Istituto nazionale di statistica* - ISTAT) available at <https://www.istat.it/it/archivio/65371> (accessed 26.07.2017).

555 ISTAT data available at: <https://www.istat.it/it/archivio/asili+Nido> (accessed 26.07.2017).

556 Cf Article 1(181e) of the act of 13 July 2015, No. 107 *Riforma del sistema nazionale di istruzione e formazione e delega per il riordino delle disposizioni legislative vigenti*.

557 Servizio studi del Senato, *Dossier of the Servizio Studi "Chi Ben comincia... il sistema educativo dalla nascita ai sei anni"*, n. 122, 2014, p. 10. Applies also to family nurseries (family crèche) - see European Commission/EACEA/Eurydice/Eurostat, *Key Data on Early Childhood Education and Care in Europe. 2014 Edition*, Luxembourg 2014, p. 103.

558 *Sistema integrato di educazione e di istruzione dalla nascita fino a sei anni*.

559 *Istituzione del sistema integrato di educazione e di istruzione dalla nascita sino a sei anni, a norma dell'articolo 1, commi 180 e 181, lettera e), della legge 13 luglio 2015, n. 107*. (17G00073) - G.U. No. 112 of 16 May 2017. The decree entered into force on 31 May 2017.

560 The reform introduced some modifications to the previous legal status. The organisation of educational and childcare facilities for the youngest children as defined by law as of 2009 is summarised in 'Bolletino Ufficiale della Regione Campania' No. 8 of 9 February 2009, pp. 9-16.

- play areas (*spazi gioco*) - intended for children between 12 and 36 months of age with at least one carer per child; they function for up to 5 hours a day and do not provide a meal while taking care of the child;
- centres for children and families - intended for children from the first months of life, who are staying there with an adult guardian (parent) who can count on help in acquiring competences necessary for child care; they also do not provide meals;
- so-called education services in home conditions (*servizi educativi in contesto domiciliare*) - intended for small groups of children aged between 3 and 36 months (they are a kind of “home nursery”).

Pre-schools (*la scuola dell'infanzia*) are intended for children over three years of age. **Nurseries in all the organizational forms described above can be run by local authorities directly or through other public or private entities⁵⁶¹.** *Sezioni primavera* can also be run directly by the state. Detailed requirements for organisation and functioning of all legal forms of nurseries are to be regulated at the level of regional legislation⁵⁶².

The *Buona Scuola* reform is currently in implementation phase and it is therefore not possible to make an impact assessment of it. With regard to regional legislation, reference can only be made to legal norms that have already been issued in connection with the ongoing reform. By way of example, regional act (*legge regionale*) of 25 November 2016 No. 19⁵⁶³ in force in the Emilia-Romagna region can be referred to here. The act emphasizes both social and educational role of nurseries, whose offer is addressed to children between 3 months and 3 years of age⁵⁶⁴. In the content of the said article, regional legislator also emphasizes the element of cooperation between family community and nurseries, which is to serve implementation of the family policy of the state and the child's right to education. Authorities undertake to respect the child's individualism and religious and cultural values with which he or she identifies⁵⁶⁵. It should be noted that the wording of the provision clearly indicates its objective, which is to guarantee respect for religious and cultural values of parents who choose to raise their child in their spirit. Otherwise, the content of the provision would be merely an empty declaration with no real meaning.

Nurseries can be run by:

1. municipalities and their associations,
2. other public entities,
3. private entities - on the basis of an agreement with local authorities; agreement with local authorities can be obtained after issuance of an opinion of a district technical commission, which operates on the basis of regional laws; private entities gain access to public funds under such an agreement,
4. private entities selected through a public tender procedure,
5. private entities holding an appropriate authorisation; such authorisation takes the form of a licence issued by the municipality in whose territory the nursery is to operate; the licence is issued after obtaining opinion of the district technical commission⁵⁶⁶.

⁵⁶¹ Article 2(4) of Decree No. 65 of 13 April 2017.

⁵⁶² Article 6(1)(f) of Decree No. 65 of 13 April 2017.

⁵⁶³ Regional act of 25 November 2016, No. 19 *Servizi educativi per la prima infanzia. Abrogazione della L.R. n. 1 del 10 gennaio 2000* (B. U. 47/351 of 25 November 2016). It should be noted that in connection with the entry into force of the regional act of 25 November 2016 No. 19, the regional act of 10 January 2000, No. 1, has lost its binding force and municipal regulations have not been fully adapted to the new legal status.

⁵⁶⁴ Article 2(1) of the regional act of 25 November 2016 No 19.

⁵⁶⁵ Article 2 sec. 1 *in fine* of the aforementioned act.

⁵⁶⁶ See Article 5, Article 15(2), Article 17(2) and Article 22 of the aforementioned act.

Persons employed in nurseries must have an academic background (neither the legislator nor the regional legislator has specified which one)⁵⁶⁷. Employees should be qualified for education and childcare, provide maintenance and organisation of the system and facilitate communication between parents and promote their active role⁵⁶⁸. The act also appoints pedagogical coordinators who, apart from performing administrative and technical and sanitary tasks, are responsible for organizing the whole team of educators⁵⁶⁹. Moreover, they are to be a kind of “link” with other providers of educational services⁵⁷⁰.

Neither the national nor the local legislator has put in place specific instructions on the issue of premises and sanitary conditions. Such regulations may be issued by local authorities, with the reservation, however, that they must comply with the UNI 11034 standard for educational institutions for children up to 6 years of age⁵⁷¹. Analysis of local (municipal) legislation indicates that local authorities, by issuing regulations on the functioning and organisation of nurseries in their area of competence, avoid detailed regulation of local and sanitary conditions. The lack of unified and comprehensive standards in this area (especially at national level) should be assessed negatively. In principle, they are limited to general guidelines on disability-specific housing requirements in national legislation⁵⁷².

4.2.2. Profession of a nanny

In Italy, the profession of nanny is regulated by a specific source of Italian labour law, namely national collective labour contracts (*contratto collettivo nazionale di lavoro*, CCNL). In 2013, a three-year collective labour contract for nannies was concluded⁵⁷³, extending its legal validity until 2020, while modifying the foreseen minimum wage rates⁵⁷⁴. The contract applies throughout Italy, including foreign nationals working from home or as carers for children or the elderly⁵⁷⁵. Contractual provisions set a certain minimum standard for the protection of employees' interests, hence they do not preclude more favourable provisions⁵⁷⁶.

It should be noted that Italian law does not require any licence or even registration in order to practise the profession of nanny. However, it is compulsory to provide the employer with proof of social and health insurance cover, proof of identity and, in the case of foreign workers, a permit to reside in Italy (Article 9(1) of the contract).

4.2.3. State financial support for early childcare

The Italian state provides financial support to families in many ways for the care of young children. This support takes the form of financing facilities for the youngest children and is provided directly to parents. There are a number of programmes in this area, which are implemented centrally.

567 See Article 1(181)(e)(1.2) of the act of 13 July 2015, No 107. This is an important change, since in the period preceding the introduction of the reform, such a requirement was not statutorily established - cf. European Commission/EACEA/Eurydice/Eurostat, *Key Data*, p. 15.

568 Article 29 of the regional act of 25 November 2016, No. 19.

569 Article 32 (1-2) of the aforementioned act.

570 Article 33 (1) of the aforementioned act.

571 Istituto Superiore per la Prevenzione e la Sicurezza di Lavoro, *Servizi educativi da 0 a tre anni*, 2005, s. 23.

572 Act of 5 February 1992, No. 104, *Legge-quadro per l'assistenza, l'integrazione sociale e i diritti delle persone handicappate* (G.U. No. 39 of 17 February 1992) and decree of the President of the Italian Republic of 24 February 1994 *Atto di indirizzo e coordinamento relativo ai compiti delle unità sanitarie locali in materia di alunni portatori di handicap* (G.U. No. 79, 6.1.1994, p. 1).

573 *Contratto collettivo nazionale del lavoro domestico* - The text is available at: <http://www.assindatcolf.it/public/ccnl-consulta.php> (accessed 25.07.2017). The contract includes standards for working time, holidays and remuneration.

574 Detailed information on this subject can be found on the website of the National Council for Economy and Labour (Consiglio Nazionale dell'Economia e del Lavoro), at: <http://www.cnel.it/Contratti-Collettivi/Contrattazione-Nazionale/Archivio-Corrente> (accessed 25.07.2017).

575 Article 1(1) and (2) of the contract.

576 Cf. Article 3 of the contract.

1. The *Bonus Bebe* child allowance was introduced as a temporary pronatalist programme by the act of 23 December 2014 No. 190⁵⁷⁷. Under the programme, a benefit is paid for each child from birth to the age of 3 years monthly in the amount of 80 EUR (in the case of families whose wealth according to the so-called ISEE index⁵⁷⁸ ranges between 7 000 EUR and 25 000 EUR) or 160 EUR per month (in the case of poorer families)⁵⁷⁹. The benefit was granted for children born or adopted between 1 January 2015 and 31 December 2017 until they reach the age of 3 years or until lapse of the period of 3 years from adoption of the child⁵⁸⁰. Italy has decided to extend the scheme for another year, but the benefit is granted only until a child born between 1 January and 31 December 2018 turns one⁵⁸¹.
2. *Premio alla nascita* programme (also referred to as the *bonus mamma domani*), which is a novelty in the Italian family support system. The programme includes a one-off allowance of 800 EUR regardless of income after the birth or adoption of a child and, at the request of the woman, also from the seventh month of pregnancy⁵⁸².
3. Nursery supplement 2017 (*bonus nido 2017*) amounting to 1 000 EUR in 11 monthly instalments, is paid for a child born or adopted after 1 January 2016, which attends a public or private nursery, as well as for home care of a child under three years of age who cannot attend a nursery due to health condition⁵⁸³. The act does not provide for an income criterion which would condition granting of the allowance.
4. Voucher for nurseries or nannies was introduced in 2012⁵⁸⁴. The voucher is available to a working mother after maternity leave⁵⁸⁵. A novelty in this respect is the possibility for a mother who is self-employed and is not entered in a separate register of social assistance provider in Italy (*Istituto Nazionale della Previdenza Sociale - INPS*)⁵⁸⁶ to obtain a voucher. The voucher up to 600 EUR is awarded and paid monthly⁵⁸⁷. Vouchers can be received for not more than 6 months⁵⁸⁸.
5. There is also a special credit fund for families with a newborn or adopted child (*Fondo di credito per i nuovi nati*)⁵⁸⁹. According to the above mentioned regulation, the fund has a revolving char-

577 *Disposizioni per la formazione del bilancio annuale e pluriennale dello Stato* (G.U. No. 300 of 29 December 2014 - Suppl. Ordinario No. 99).

578 *Indicatore della situazione economica equivalente* - economic indicator which evaluates family wealth according to an algorithm taking into account income, family assets (premises where the family lives, etc.), the number of family members and deducting various types of expenses, e.g. expenditure on mortgage repayment, on a disabled family member, on rent for housing, etc.

579 Article 1(125) of the act of 23 December 2014, No. 190 and Article 3(1-2) from the decree of the President of the Council of Ministers of 27 February 2015 *Disposizioni necessarie per l'attuazione dell'articolo 1, comma 125, della legge 23 dicembre 2014, n. 190, recante: «Disposizioni per la formazione del bilancio annuale e pluriennale dello Stato (legge di stabilita' 2015)», che prevede un assegno al fine di incentivare la natalita' e contribuire alle spese per il suo sostegno.* (15A02749) - G.U. No. 83 of 10 April 2015.

580 Article 1(125) of the aforementioned act.

581 Article 248 of the act of 27 December 2017, No. 205, *Bilancio di previsione dello Stato per l'anno finanziario 2018 e bilancio pluriennale per il triennio 2018-2020.* (17G00222) - G.U. No. 302 of 29 December 2017 - Suppl. Ordinario No. 62.

582 Article 1(353) of the act of 11 December 2016, No. 232, *State Budget for the financial year 2017 and multiannual budget for the three-year period 2017-2019.* (16G00242) - G.U. No. 297 of 21 December 2016 - Suppl. Ordinario No. 57

583 Article 1(355) of act 232/2016.

584 Article 4 (24) (b) of the act of 28 June 2012, No. 92, *Disposizioni in materia di riforma del mercato del lavoro in una prospettiva di crescita* for the period to G.U. No. 153 of 3 July 2012 - Suppl. Ordinario No. 136 The scheme was to remain in force until 2015, but was extended by another law - see Article 1(283) of the act of 28 December 2015, No. 208, *Disposizioni per la formazione del bilancio annuale e pluriennale dello Stato (legge di stabilita' 2016)*, G.U. No. 302 of 30 December 2015 - Suppl. Ordinario No. 70.

585 Article 4(24)(b) of act 92/2012.

586 See Article 1(283) of act 208/2015.

587 INPS Circular No. 216 of 12 December 2016, available at: <https://www.inps.it/bussola/VisualizzaDoc.aspx?sVirtualURL=/Circolari/Circolare%20numero%20numero%20216%20del%2012-12-2016.htm&iDDalPortale=&iIDLink=-1> (accessed: 26.07.2017)

588 INPS Circular No. 169 of 16 December 2014, available at <https://www.inps.it/bussola/VisualizzaDoc.aspx?sVirtualURL=/Circolari/Circolare%20numero%20169%20del%2016-12-2014.htm> (accessed 26.07.2017).

589 Article 4(1) of the decree - act of 29 November 2008, No. 185 *Misure urgenti per il sostegno a famiglie, lavoro, occupazione e impresa e per ridisegnare in funzione anti-crisi il quadro strategico nazionale*, G.U. No. 280 of 29 November 2008 - Suppl. Ordinario No. 263/L; unified text: G.U.

acter and is entitled to legal personality. According to INPS data, in previous years it was possible to obtain a loan of up to 5 000 EUR, with a repayment term of up to 5 years and a favourable interest rate not exceeding 50% of the average interest rate at the time of granting the loan⁵⁹⁰. The programme was designed to support families during economic crisis and is currently expected to be updated⁵⁹¹.

In addition to these forms of support, Italian tax law also provides relief for parents with a child under the age of three attending a nursery⁵⁹². An amount of up to 1 200 EUR per child under the age of three can be deducted, but it decreases with increase of income⁵⁹³. It should be noted that in this respect Italian law tries to meet the needs of large families by allowing a deduction of another 200 EUR for each additional child, which undoubtedly deserves to be approved⁵⁹⁴. Vouchers of various types⁵⁹⁵ are also sometimes provided at regional level.

4.2.4. Popularity of formal care

Official ISTAT data on nurseries come from 2012/2013 and were collected in the ISTAT report⁵⁹⁶. According to data presented at the time, 193 160 children aged up to two years attended nurseries in the school year 2012/2013⁵⁹⁷. The report confirmed far-reaching disproportions in the development of nursery infrastructure between the northern regions together with Tuscany, where over 70% of municipalities offer institutionalised childcare services in the form of nurseries, and the southern regions, where this percentage varies between 10-70%, while in the south-western regions (Sardinia, Sicily, Lazio, Basilicata, Campania, Mosile) the scope of services provided does not exceed 35% of municipalities⁵⁹⁸. The smallest number of municipalities providing access to nurseries is in Calabria (less than 10%)⁵⁹⁹.

It should be noted that Italian families are not very eager to use institutionalised forms of nursery care. **On average across Italy, slightly more than 20% of children under 3 years of age benefit from these forms of care⁶⁰⁰.** In most regions, the percentage varies between 5 and 20%, while in three southern regions - Calabria, Campania and Puglia - it does not exceed 5%⁶⁰¹. Only in the Emilia-Romagna region more than 20% of children under the age of two attend nurseries⁶⁰².

In the light of the above data, it can be concluded that although there is a noticeable correlation between the level of development of nursery infrastructure and the percentage of children using nurseries, Puglia is a special case - the infrastructure there is relatively well developed (comparable

No. 22 of 28 January 2009- Suppl. Ordinario No. 14.

590 INPS, *Fondo di credito per i nuovi nati* - note available at: <https://www.inps.it/NuovoportaleInps/default.aspx?sPathID=%3B0%3B42716%3B44566%3B44575%3B44644%3B44645%3B&lastMenu=44645&iMenu=26&iNodo=44645&p4=2> (accessed: 26.07.2017).

591 *Ibidem*.

592 European Commission/EACEA/Eurydice/Eurostat, *Key Data*., p. 88.

593 Report by PwC, *op. cit.* When the child reaches the age of three, the deductible amount is reduced to 950 EUR.

594 *Ibidem*.

595 European Commission/EACEA/Eurydice/Eurostat, *Key Data*..., p. 90.

596 *L'offerta comunale di asili nido e altri servizi socio-educativi per la prima infanzia*, the entire report is available at: <http://www.istat.it/it/archivio/129403> (accessed: 24.07.2017).

597 *Ibidem*, p. 1.

598 *Ibidem*, p. 5.

599 *Ibidem*.

600 Table 1, *op. cit.*

601 *Ibidem*.

602 *Ibidem*, p. 4.

to the northern regions), and yet parents are reluctant to use it. This may be due to relatively greater consolidation of family communities in the southern regions and loosening of family ties in the northern regions.

4.2.5. Parental leave (maternity leave, paternal quota, parental leave)

In Italy, paid leave for mothers (maternity leave) is guaranteed, subject to paternal quota. In addition, each parent has the right to parental leave⁶⁰³. Separate institution of leave for nursing an ill child (*congedo per la malattia del figlio*) will not be covered in the present paper.

Maternity leave is compulsory for 20 weeks, of which at least four must be taken before the child's birthday⁶⁰⁴. Recent changes in this area, however, provide that in the case of premature birth of a child, a woman can use the unused leave after giving birth⁶⁰⁵. On the other hand, in the event of the child's illness that would require his or her hospitalisation, the mother may demand suspension of the leave and using it after the child has been discharged from hospital⁶⁰⁶. **Throughout this period, the woman is entitled to 80% of her salary**⁶⁰⁷. In practice, however, many professional groups have full pay during this period on the basis of special provisions or the regulations of the CCNL⁶⁰⁸.

Paternity leave is in principle compulsory only for 2 days with full pay, and optionally 2 additional days if the mother renounces them⁶⁰⁹. In the event of death or permanent disability of the mother, or if the mother has left the child and the father, and in the case of a single father, he is entitled to paternity leave equal to the amount of maternity leave⁶¹⁰. In order to take advantage of this possibility, the father must provide the employer with a relevant certificate, and in the case of abandonment of the family by the mother - a statement. It should be noted that the father is then entitled to take the three-month leave that the mother would have been entitled to after the birth of her child⁶¹¹. However, according to the Florence Tribunal judgment No. 1169 of 16 November 2009, fathers should be entitled to full-time leave in certain situations, which, in the facts as decided by the Court, amounted to 80% of remuneration for a period of five months instead of three months⁶¹².

Parental leave may be taken by parents before the child reaches the age of 12. The period of leave is regulated in a specific way, because in principle there are 6 months for the parent, but in total the parents cannot take more than 10 months of the leave⁶¹³. However, if the father wishes to take this leave for at least 3 months, the total leave for both parents can be extended to 11 months⁶¹⁴. **During**

603 See T. Addabbo, V. Cardinali, D. Giovannini, S. Mazzucchelli (2017), *Italy country note*, [in:] A. Koslowski, S. Blum, P. Moss (eds.) *op. cit.*, p. 224 et seq

604 T. Addabbo, V. Cardinali, D. Giovannini, S. Mazzucchelli (2017), *op. cit.*, p. 224. It should be noted that the legislator prefers a longer period of maternity leave in the period preceding birth of the child than the minimum of four weeks. As a rule, as many as 8 weeks of holiday should be taken during this period, unless the woman submits an appropriate medical certificate - *ibidem*, p. 225.

605 *Ibidem*, p. 229.

606 *Ibidem*, p. 229.

607 Remuneration is paid by INPS directly or through the employer - *ibidem*, p. 224.

608 *Ibidem*, p. 225.

609 *Ibidem*, p. 225.

610 Introduction of this solution by the Italian legislature was a consequence of unconstitutional nature of the previous regulations, which did not allow the father to take unused maternity leave due to illness or death - cf. judgment of the Constitutional Tribunal No. 1 of 14 January 1987.

611 T. Addabbo, V. Cardinali, D. Giovannini, S. Mazzucchelli (2017), *op. cit.*, p. 226.

612 More about the said judgement, see M. Ercoli, *Maternità, il tribunale di Firenze esteso anche al padre il congedo di 5 mesi*, http://uilapotenza.org/Congedo_maternita_padre.pdf (accessed: 26.07.2017).

613 T. Addabbo, V. Cardinali, D. Giovannini, S. Mazzucchelli (2017), *op. cit.*, p. 226. Since 2015 it is also possible to take holidays per hour - *ibidem*

614 *Ibidem*.

the leave, parents receive 30% of their average salary if the child is under 6 years of age; after this age, they are not entitled to it⁶¹⁵. Regardless of this, parents receive support in the form of a benefit paid by INPS⁶¹⁶.

4.2.6. Conclusions

Despite lack of wider public interest in the use of institutional forms of care, the state invests in development of nursery network (as exemplified by the 2007-2009 programme) and reduces expenditure on direct cash benefits (which is best demonstrated by temporary nature of the *Bonus Bebe* supplement for each child and its significant reduction in 2018 despite potentially positive impact on the overall fertility rate). Italy can therefore be regarded as an example of a moderate etatist model, with a tendency to promote collective forms of care.

The state does not interfere too much in the autonomy of the family, giving it a great deal of freedom in the use of resources and allowances according to the will of the parents. On the other hand, however, state family benefits are often temporary in nature, which is not conducive to stabilising financial situation of families. Temporary nature of family benefits is accompanied by a tendency to replace **direct cash payments with vouchers, the purpose of which is pre-determined by the state - and the etatist nature of this solution is mitigated by the possibility of using the voucher to pay for a nanny.**

Lack of excessive legal regulations concerning the profession of a nanny should be viewed with approval. It is appropriate to mention that nannies are covered by regulations that provide them, as employees, with an appropriate standard of protection within the CCNL.

The regulations on parental leave, including an appropriate balance between constitutionally guaranteed - within the framework of maternity protection - mother's rights and legitimate interests of the father in special cases, are positive.

Italian family policy does not translate into a significant improvement in demographic trends. The overall fertility rate in Italy still deviates from the EU average and amounts to 1.35 (2016)⁶¹⁷.

⁶¹⁵ *Ibidem*. Sometimes parents are entitled to 30% of remuneration within two years of their child's 6th birthday. The legislator has made this dependent on fulfilment of the income criterion. Further information on the INPS website at: <https://www.inps.it/nuovoportaleinps/default.aspx?itemDir=46130> (accessed 26.07.2017).

⁶¹⁶ T. Addabbo, V. Cardinali, D. Giovannini, S. Mazzucchelli (2017), *op. cit.*, p. 226.

⁶¹⁷ World Bank.

5. CONCLUSIONS⁶¹⁸

1. Majority of the countries analysed - including the largest European countries - adopt elements of the subsidiarity model for systems of care of children under 3 years of age. Its basic features are found in France, the United Kingdom, Finland, the Czech Republic, the United States (Arizona), in Slovakia and Hungary. Significant elements of the subsidiary model of relatively long paid parental leave are also present in Lithuania and Russia, although in both countries the system of childcare after the end of paid parental leave and before the child turns 3 is still based on one-sided support for institutional care, characteristic of the etatist model. In the group of analysed countries, Germany, Italy can be classified as countries where the system of early childcare is dominated by solutions typical for the etatist model.

The subsidiary model can take three forms⁶¹⁹:

a. **Childcare income tax reliefs**

A tax relief system may consist of a deduction for the child's parent or a deduction which may be used by an employer who finances childcare provided directly by the employee, family members or a care institution. This deduction should be independent of the general income tax relief for children provided for by current income tax structures adopted in most European countries. A natural person's relief may cover all families bringing up small children (general nature), or it may be addressed only to those families that do not benefit from institutional care financed by public authorities (nurseries, children's clubs, day-care facilities). Family support projects based on tax relief mechanisms have been widely discussed in recent years in the United States Congress, and tax structures allowing for compensation of part of the costs associated with childcare have been introduced in various formulas in most states. Parents in the UK, among others, enjoy the possibility to deduct from tax a significant part of the costs related to care for a young child (often performed not only in institutions, but also at home, by family members or a nanny).

b. **Child-raising voucher (in different forms)**

The primary objective of the voucher is to guarantee parents or legal guardians of a child the possibility of freely choosing the form of care to which state support will be allocated.

In countries where a voucher has already been introduced, parents have the possibility to use the instruments available within the framework of the voucher at the end of paid parental leave.

Allocation of public funds for various forms of care can be decided by the parents themselves, e.g. in Finland and France.

In Finland, the voucher is awarded to parents at the end of parental leave and allows them to choose between subsidising care in a collective institution (e.g. a nursery) or directly financing home care for young children (e.g. by a nanny). The voucher is financed partly by the central government and partly from the budget of competent local government. It is worth noting that

⁶¹⁸ Authors: Tymoteusz Zych (Cardinal Stefan Wyszyński University), Anna Świerzevska, Janusz Roszkiewicz (University of Warsaw).

⁶¹⁹ T. Zych, *Pomiędzy pomocniczością a etatyzmem. Prawne i ekonomiczne aspekty opieki nad dziećmi do lat 3 w perspektywie porównawczej* [in:] *Przyszłość rodziny w UE*, Warsaw 2017, pp. 289 - 294.

a similar system also operates in the area of childcare for children from 3 to 6 years of age - with the amount of financial support for home care being much lower.

Similarly, in France, at the end of paid parental leave, parents are free to decide what form of childcare they want to use, and public funds are allocated according to their decision (parents can choose a nursery, a carer employed by a public institution or parents' association, a carer employed by the family or can receive the full amount if they take care of the child). The French system guarantees a basic benefit to all parents of children under 3 years of age who meet the income criterion and a set of benefits and subsidies that parents can use to care for their child. The amount of funds received varies depending on, among other things, the form of childcare chosen by parents and the number of children in the family, but its total amount generally allows for covering a significant part or most of the costs associated with care, and part of the benefits (e.g. a nanny's contribution) may be collected even until the child reaches the age of 6 years.

c. Long-term parental leave

Paid parental leave of several years does not, in principle, deprive the parent of the right to take up gainful employment. In some countries, e.g. Hungary or the Russian Federation, leave entitlement may be transferred to the child's grandparents or other persons.

In the Czech Republic and Lithuania, the benefit paid during leave to parents allows them to cover a significant part of the family's subsistence costs. In the Czech Republic, receiving early childcare parental benefit does not exclude taking up gainful employment during this time, so the money received can be used by the parent to cover the costs of both home and formal childcare. As a result, the Czech *Rodičovský příspěvek* functions as one of the forms of child-raising voucher, which, after modification, can also be granted when the parent is not on parental leave.

The early childcare support model adopted in Estonia also grants parents who have already completed paid parental leave a simple, uniform, income-independent, direct benefit of 38 EUR per month until their child reaches the age of three, which is cumulated with other general benefits paid over a longer period of time. This benefit is cumulated with the basic family benefit, which is also independent of income and is paid until the child reaches the age of 16.

1. In none of the analysed countries, including countries which invest in nursery care in a one-sided way, is the majority of children under 3 years of age in institutional care.

Only in some countries - such as Germany - just over half of children between 2 and 3 years of age are in institutional care.

2. Conditions related to early childcare constitute one of many elements of the state family policy. In most countries, these solutions are part of a broader system of family policy instruments and are representative of it. In this context, it is interesting to compare the childcare model adopted with the total fertility rate in each country. It can be seen that, in principle, in jurisdictions leaving families free to choose state-supported forms of childcare, the overall fertility rate is higher (e.g. in 2014-2016 in France 2.01 - 1.96, in the United Kingdom 1.81, in Finland 1.71 - 1.65) than in countries with an etatist family policy based on unilateral financing of nursery care (in 2014 - 2016 in Germany 1.47 - 1.5, in Slovakia 1.37 - 1.4, in Italy 1.37 - 1.35, or in Poland 1.29 - 1.36).

Although in some countries where explicit elements of subsidiary model are present, the total fertility rate is far from adequate for simple generation replacement (in 2016 in the Czech Republic 1.63, in Hungary 1.49), it is also higher there than in other countries of the region, including Slovakia and Poland. Relatively high values of the total fertility rate are also found in countries where parents can take relatively long paid parental leaves (1.75 in Russia in 2016, 1.7 in Lithuania)

3. The analysis carried out did not show that in any of the countries analysed, where significant and unilateral investments in nursery infrastructure were undertaken, the total fertility rate increased significantly in the period immediately after their completion. "Nursery programmes" were implemented, inter alia, in Germany in 2009-2013 (TFR 1.34 in 2009, 1.41 in 2013 and 1.5 in 2016) and from 2014 onwards in Slovakia (TFR 1.37 in 2014 and 1.4 in 2016). Developing its nursery infrastructure from 2012 (TFR in 2012 was 1.56), Estonia did not experience a significant increase of the total fertility rate (1.52 in 2013, 1.54 in 2014, 1.58 in 2015 and in 2016). However, some correlation can be observed in the case of countries where solutions typical of subsidiary model were introduced (various formulas of parental vouchers, longer paid parental leaves), which started an upward trend in the total fertility rate. An example is the Czech Republic, where, for example, after the introduction in 2004 of additional leave for parents until the moment the child turns 3 years and a benefit up to the age of 4 years (in 2006 it was increased from around 120 to 300 EUR), fertility started to rise steadily (the TFR in 2004 was 1.23 and already 1.5 in 2008). Also in Hungary, where a law on family protection was passed in 2011, the TFR started to grow gradually (1.23 in 2011 and 1.49 in 2017). In a number of countries, including in particular Central European countries, higher TFR after 2005 may have been linked to changes in reproductive calendar, including higher average age of women giving birth, which in an earlier period had lowered the fertility rate. It also stresses the importance of broader economic context and the inverse correlation between unemployment and fertility rates in a number of countries.
4. In those countries where surveys have been carried out concerning evaluation of different family policy models for the care of children under 3 years of age, the need for pluralism of different forms of childcare, including home care, clearly dominated. In Poland, as many as 60.95% of respondents considered that parents should have influence on what form of care public money will be spent. In Hungary, the vast majority of parents are in favour of direct parental care and 56% of parents benefit from grandparents' help with childcare. In the Czech Republic, 38% of respondents admitted that they counted on public institutions for childcare, while 58% of respondents stated that a child of pre-school age should remain mainly in the care of family members. The model based on unilateral financing of nurseries does not, in principle, find support among respondents.
5. In all analysed countries, in addition to paid maternity leave, parents are entitled to parental leave, which may be partly paid (Czech Republic) or associated with the possibility of receiving additional benefits (Hungary). As a rule, leave is granted at any time, up to the child's age of 3 years (Czech Republic, Estonia, Slovakia, Russia, France, Lithuania, Germany), less frequently in a specific amount, e.g. 158 working days (Finland), 18 weeks (United Kingdom), 6 months (Italy) or 35 weeks (Canada). Unique and most comprehensive solution was adopted in Hungary, where there are 3 types of leave, of which the first is for uninsured parents of children under 3 years of age (GYES), the second is for mothers of children up to 2 years of age (GYED), and the third is for parents with many children between 3 and 8 years of age (GYET). Particularly worthy of imitation is the possibility of using GYES by the child's grandparents.

6. In most of the analysed countries, within the framework of supporting mothers' economic activation, paternal quotas – parts of parental leave which cannot be taken by the mother – were introduced; such solutions were adopted in the United Kingdom, Estonia, France, Finland, Lithuania, Italy and Hungary, as well as in Germany, where father's participation in parental leave results in its extension by an additional two months. In some countries, the paternal quota is very limited. In Italy it is limited to 2 days, in Hungary it is generally 5 days, in Estonia 9 days, and in France and Great Britain - 2 weeks.

In none of the countries analysed does the paternal quota exceed 9 weeks (Lithuania - 4 weeks, Canadian province Quebec - 5 weeks, Finland - 9 weeks, Germany - 2 months) and is always lower than the amount of leave for mothers.

In the analysed group of countries it is difficult to indicate the obvious relation between the existence of “paternal quota” in the legal system and the value of the total fertility rate - among the countries with a relatively long paternal quota, there are both Lithuania, Finland and Germany. In France, paternal quota was introduced in 2012, which coincided with the onset of a slight downward trend in the TFR (2012 - 2.01, 2013 - 1.99).

7. In most of the countries analysed, the profession of a nanny is regulated to varying degrees by the state. This is reflected, for example, in the obligation to obtain a permit (e.g. in Germany, if the care is provided outside the parents' home) or to register (e.g. in the UK and, as a rule, in Slovakia). Estonia and the Russian Federation do not regulate access to this profession. In Italy, the only requirement is to provide the parents of the child to be looked after with appropriate documents such as, among other things, identity card and information confirming insurance. In considering whether it is appropriate to introduce such requirements, it should be recalled that formal confirmation of qualifications does not per se determine the relationship of trust between parents and nannies, so parents should be free to choose the person to whom they will entrust care of the child.
8. As a side remark it should be added that in all analysed countries parents of children under 3 years of age can benefit from tax reliefs and other instruments dedicated also to families with older children. They can provide additional support for the care of children under 3 years of age. In all countries analysed, there are simple universal and direct benefits for families⁶²⁰.

Moreover, everywhere, regardless of the family policy model, pro-family tax reliefs are provided⁶²¹.

620 In France, for example, there is a childcare allowance, the amount of which varies according to income and the number of children; in Hungary, every family, regardless of income, is entitled to a monthly family allowance of approximately 42 EUR per child with one child in the family, which increases to approximately 46 EUR for two children and to approximately 55 EUR per child with three or more children in the family; in Canada, there is a universal childcare allowance of 160 CAD per month for a child under the age of six. Total amount of benefits nowhere compensates for all or even a greater part of the cost of bringing up a child.

621 However, the level of tax relief does not automatically translate into fertility growth, as exemplified by Germany, which provides the highest deduction from income in Europe of 7 248 EUR per child, yet for several years has been characterised by low total fertility rate. French experience shows that flexibility of tax instruments, depending on the number of children, is crucial. The essence of this solution is to reduce the tax burden as the family grows.

APPENDIX

FACTORS AFFECTING FERTILITY RATES BASED ON STATISTICAL DATA ANALYSIS

1. INTRODUCTION

In recent decades, developed countries⁶²² have seen a disturbing decline in fertility rates. In most European countries, fertility rates⁶²³ have dropped well below the simple replacement-level fertility (i.e. below 2.1) as early as in the 21st century⁶²⁴. Difficult demographics drive the constant search for ways to encourage couples to have children, but neither politicians nor scientists failed to develop a clear-cut solution for increasing fertility rates⁶²⁵.

2. REVIEW OF PREVIOUS STUDIES

Previously conducted studies have identified a number of factors influencing the fertility rate. However, a synthetic analysis of scientific papers leads to a clear conclusion that these factors undeniably include **state expenditure on family policy**. The study by Ch. Hilgeman and C. Butts of 2009⁶²⁶ showed a positive correlation between fertility rate and percentage of children attending formal childcare facilities (the more children there are in nurseries, the higher the fertility rate) and a negative correlation between fertility rate and length of paid maternity leave (the longer the paid maternity leave, the lower the fertility rate).

Kalwija's 2010 study⁶²⁷ indicates a beneficial effect of the state expenditure per child on formal childcare on family size. It also demonstrates a favourable impact of expenditure on paid maternity leaves on the age of women at the time of having their first child.

The study by A. Luci-Greulich and O. Thevenon (2013)⁶²⁸ demonstrates a positive correlation between the fertility rate and the following variables: percentage of children attending formal childcare facilities, state expenditure on formal childcare per child, length of maternity leave, budget expenditure

622 I.e. European countries, as well as the US, Canada, Australia, New Zealand, Japan and South Korea.

623 Total Fertility Rate (TFR) index representing the number of children born per woman at reproductive age (15-49 years).

624 Cf. e.g. CIA *World Factbook* (data for 2018), <https://www.cia.gov/library/publications/resources/the-world-factbook/fields/356.html>, accessed on October 28, 2019. See also: *Total Fertility Rates of All Religions, by Country* (2015 data), https://www.pewforum.org/2015/04/02/main-factors-driving-population-growth/pf_15-04-02_projectionsfertilitymaps4_all640px/, accessed on October 28, 2019.

625 On the other hand, the growing radical and antagonistic sociopolitical movement striving to counteract climate change by reducing CO₂ footprint preaches against pronatal policy, calling for reducing fertility rates for the sake of saving the planet from disastrous climate change effects that they forecast to occur if CO₂ emissions are not reduced.

626 Ch. Hilgeman, C. Butts, *Women's employment and fertility: A welfare regime paradox*, "Social Science Research", 38, No. 1 (2009), pp. 103-117.

627 A. Kalwij, The impact of family policy expenditure on fertility in western Europe, "Demography", 47, No. 2 (2010), pp. 503-519.

628 A. Luci-Greulich, O. Thevenon, *The Impact of Family Policies on Fertility Trends in Developed Countries*, "European Journal of Population", 29, No. 4 (2013), pp. 387-416.

on paid maternity leave per child, average budget expenditure per child. This means that **the birth rate increases together with an increase in state expenditure on paid maternity leave and childcare benefits and the increase in the length of maternity leave.**

The 2017 paper by I. Jang, M. Jun and J.E. Lee⁶²⁹ presents interesting results: they have shown that financial assistance from the government has a positive effect on the willingness of potential parents to have children only if they have a conservative approach to marriage⁶³⁰.

Then, the study by A. Erlandsson (2017)⁶³¹ on the correlation between choosing to have a second or third child and receiving a family allowance paid in Finland to mothers of children under three years of age who do not use public childcare facilities shows that **mothers receiving such allowance are more likely to have a second or third child, and they have them earlier than women who do not receive such allowance.**

3. STATISTICAL SURVEY OF THE ORDO IURIS INSTITUTE FOR LEGAL CULTURE

The Ordo Iuris Institute undertook to carry out its own statistical analysis, which involved studying the correlation between fertility and the following factors:

- marriage rate – the number of civil marriages contracted per 1000 persons per year⁶³²;
- percentage of children aged 0-2 attending formal childcare facilities;
- the average number of hours spent by a child aged 0-2 in formal childcare facilities;
- GDP per capita in purchasing power parity;
- state budget expenditure on family benefits as a percentage of GDP;
- the length of paid maternity leave and parental leave available to women, paid at the level of at least 70% of the previously gained salary;
- percentage of women in gainful employment aged 15-64 having at least 1 child under the age of 15 (for Sweden: having at least 1 child under the age of 19) living in the same household;
- the percentage of women in part-time employment among all women in gainful employment;
- the unemployment rate.

629 I. Jang, M. Jun, J.E. Lee, *Economic actions or cultural and social decisions? The role of cultural and social values in shaping fertility intention*, "International Review of Public Administration", 22, No. 3 (2017), pp. 257-275.

630 The conservative approach to marriage was defined based on the respondents reacting to the three following statements: "Men's task is to earn money, and women's task is to take care of family and children" (the answers 'I agree completely' and 'I agree' denoted a conservative approach), 'People who want to have children should marry' (the answers as above were considered to reflect the conservative approach) and 'It is okay if two people live together without being married' (answers 'I disagree completely' and 'I disagree' denoted a conservative approach).

631 A. Erlandsson, *Child home care allowance and the transition to second- and third-order births in Finland*, "Population Research and Policy Review", 36, No. 4 (2017), pp. 607-630.

632 Definition of the Polish Central Statistical Office (GUS): the ratio of the number of marriages contracted in a given period (usually a year) to the number of people in the middle of the period or the average number of people in this period, expressed in ‰ (i.e. per 1000 people).

The analysis used panel⁶³³ data from OECD and Eurostat⁶³⁴ databases from 2005-2013 for the following 13 European countries: Austria, Belgium, Czech Republic, Finland, France, Germany, Ireland, the Netherlands, Poland, Portugal, Spain, Sweden and the United Kingdom.

4. METHODOLOGY

Data analysis was carried out using the R statistical program. A linear model of panel regression with random effects on the fertility rate was used, i.e. a model assuming that the variable determining the fertility rate for each country and for each subsequent year is shaped by the other variables in the following manner:

$$Y_{i\tau} = \beta_1 X_{1,i\tau} + \beta_2 X_{2,i\tau} + \dots + \beta_9 X_{9,i\tau} + \alpha + u_{i\tau} + \varepsilon_{i\tau}$$

Variables $X_{1,i\tau}$..., $X_{6,i\tau}$ are explanatory variables in the model for the n th country and year τ , i.e. the percentage of children aged 0-2 attending formal care facilities, the number of hours spent on average by a child in formal care facilities, marriage rate, GDP per capita, length of maternity leave, percentage of mothers in gainful employment, percentage of women working part-time, unemployment rate and state budget expenditure on social benefits. The last two components denote random errors, $u_{i\tau}$ corresponds to random variability between countries, whereas $\varepsilon_{i\tau}$ represents random variability within countries. The model allows for estimating the coefficients β_1, \dots, β_9 , which allows to estimate the correlation between the fertility rate and each of the other variables.

In order to select an appropriate model for the data being analysed, three models were first developed: a standard linear regression model, a panel regression model with random effects, and a panel regression model with fixed effects, and two statistical tests were conducted. The first one, the Breusch-Pagan Lagrange Multiplier test, verifies whether a simple linear regression model (corresponding to the zero hypothesis) or a panel regression model with random effects (corresponding to the alternative hypothesis) is more appropriate. The second test, namely the Hausman test, is used to establish which panel regression model is better suited to the data being analysed: the model with variable effects

633 Panel data denote cross-sectional data of a population at a given time that is sequential in nature, i.e. describing the same individual at different time points.

634 Sources: <https://stats.oecd.org/viewhtml.aspx?datasetcode=FAMILY&lang=en> (accessed on April 27, 2019),
<https://stats.oecd.org/> (accessed on June 18, 2019),
https://ec.europa.eu/eurostat/web/products-datasets/-/ilc_camnforgo (accessed on June 26, 2019),
https://appsso.eurostat.ec.europa.eu/nui/show.do?dataset=demo_frate&lang=en (accessed on July 22, 2019),
<https://www.leavenetwork.org/leave-policies-research/archive-reviews/> (accessed on May 24, 2019),
<https://www.reportlinker.com/data/series/ZAA-egezfdI> (accessed on April 27, 2019),
<https://www.reportlinker.com/data/series/QtSvuP-hOiw> (accessed on April 27, 2019),
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<https://www.reportlinker.com/data/series/lWcZv40AtqM> (accessed on April 27, 2019),
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<https://www.reportlinker.com/data/series/Tr5ehFHpeME> (accessed on April 27, 2019),
<https://www.reportlinker.com/data/series/jo8NX6jOgx8> (accessed on April 27, 2019),
https://www.reportlinker.com/data/series/w_7Iq4eEypY (accessed on April 27, 2019),
<https://www.reportlinker.com/data/series/EtD-uzvIHnI> (accessed on April 27, 2019),
<https://www.reportlinker.com/data/series/Y9NojL7KKic> (accessed on April 27, 2019),
https://www.reportlinker.com/data/series/IjY_PU4m_Zg (accessed on April 27, 2019).

(corresponding to the zero hypothesis) or fixed effects (corresponding to the alternative hypothesis). The tests were conducted sequentially, in the order as above, each at the level of significance of 5%, so that obtaining a p-value of less than 5% for a given test means rejecting a zero hypothesis in favour of the alternative hypothesis.

The procedure described above carried out for the data being analysed resulted in the rejection of the zero hypothesis in the first test, while in the second test no basis was found to reject the zero hypothesis, which means that the panel regression model with random effects described above is optimal for the data being analysed⁶³⁵.

A series of diagnostic tests was also conducted in order to verify the assumptions of the statistical model adopted. It was determined whether there are correlations between countries in the data, whether there is autocorrelation, and whether there is heteroscedasticity⁶³⁶. The tests identified autocorrelation and correlations between countries, so that a suitable resistant estimator of the covariance matrix was used in subsequent tests of the rate significance β_1, \dots, β_9 .

The linear model developed allows for conducting a t-test of statistical significance for each of the explanatory variables, which makes it possible to determine which of the examined variables show a statistically significant correlation with the fertility rate. The t-test is carried out for each variable individually and it determines whether a particular variable is statistically significant in the model. The level of significance adopted for the test was 5%.

The linear model also uses the R^2 metric, which determines how much of the variability of the explained variable, i.e. R the fertility rate in this case, was explained by the developed model. Furthermore, the root of this metric, i.e. is the so-called multiple correlation coefficient, which determines to what extent all explanatory variables included in the model are correlated with the explanatory variable (100% denotes total correlation).

In our model, the coefficient R^2 is 56.28%, which means that the model explains the 56.28% of the variability of the fertility rate for the analysed countries, while the multiple correlation coefficient is 75.02%.

The GDP per capita variable has been scaled down by dividing it by 100 for all observations to reduce the differences between its order of magnitude and that of the other variables.

The data gaps were filled using NOCB (Next Observation Carried Backward), LOCF (Last Observation Carried Forward) and linear interpolation methods (in each case using data from the same time series).

5. STUDY RESULTS

The variable that was found to be the best predictor of the fertility rate based on the model adopted is the one that represents the state budget expenditure on family benefits⁶³⁷. Another variable found to have a statistically significant correlation with the fertility rate is the marriage⁶³⁸ rate. Other variables,

⁶³⁵ P-values close to 0 (less than) and equal to , respectively.

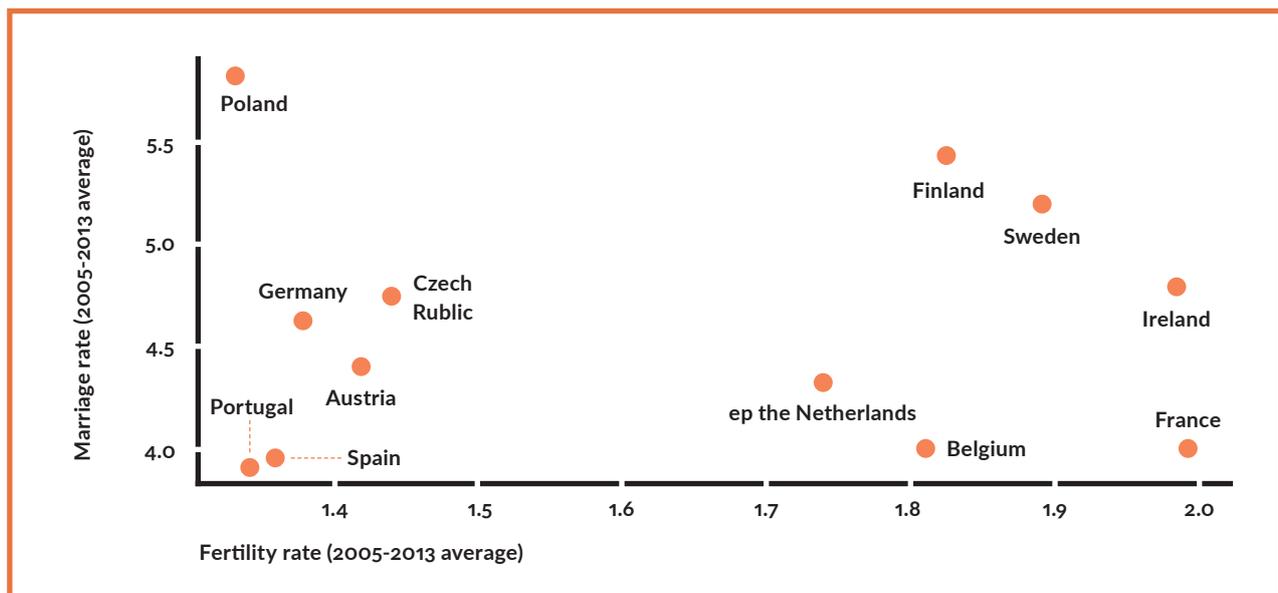
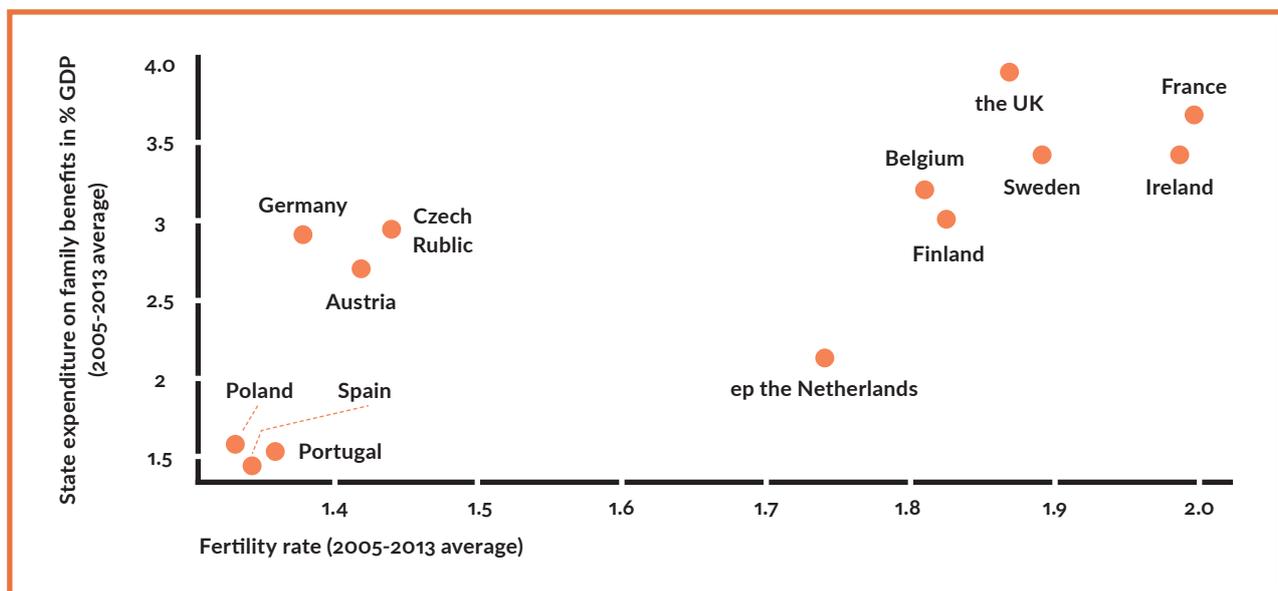
⁶³⁶ Heteroscedasticity is defined as the lack of equality of random error variance for individual observations; it may be due to inappropriate functional form of the model, omission of important variables, insufficient data quality, etc.

⁶³⁷ P-value of the significance test of the rate of .

⁶³⁸ P-value of the significance test of the rate of 0.002.

except for the unemployment rate and the length of maternity leave, are positively correlated with the fertility rate. It is, however, a statistically insignificant correlation. The correlations indicated above are shown in the diagrams below.

However, the diagram of correlations between the fertility rate and the marriage rate shows significant outliers for countries such as Poland and France. France has a high fertility rate combined with low marriage rate. It may be due to a high share of common law marriages or the effect of another significant variable not included in the model used here, such as religiousness⁶³⁹. Now, Poland has a high marriage rate combined with a low fertility rate. This is likely to be due to employment insecurity or insufficient pro-family solutions such as a parental voucher, which would allow for choosing between home and institutional childcare. Importantly, perhaps, some pro-family instruments in Poland discriminate against married couples and primarily target the unmarried⁶⁴⁰.



639 Based on *The Future of World Religions: Population Growth Projections, 2010-2050*, <https://www.pewforum.org/2015/04/02/main-factors-driving-population-growth/> (accessed on October 28, 2019), the highest fertility rate is usually observed in Muslim families.

640 Source: T. Zych, K. Dobrowolska, O. Szczypiński, *Raport Instytutu Ordo Iuris. Jakiej polityki rodzinnej potrzebuje Polska?*, Warsaw 2015.

6. SUMMARY

- The fact that the most significant variable in the statistical model under consideration, which is positively correlated with the fertility rate was found to be the one corresponding to state budget expenditure on family benefits makes it plausible that **family policy state aid is indispensable** to encourage families to have children.
- This conclusion is corroborated by a 2017 study carried out on the Finnish population, showing that the fertility rate is improved for mothers of children under 3 years of age who choose not to use public childcare facilities, which is possible due to the family⁶⁴¹ allowance paid to such mothers in Finland.
- The statistical analysis carried out by the Institute shows that **contracting a marriage has a positive impact on fertility**⁶⁴². Note that the percentage of marriages contracted reflects in fact the society's attachment to traditional family values. It seem reasonable, therefore, to conclude that a tradition and culture-based approach to parenthood, as well as the stability and security provided by marriage, constitute important factors behind the intention to have children. Meanwhile, **much of the research conducted so far has not taken culture-related factors into consideration, which seems to be a major oversight.**

Accordingly, the proposals of the Ordo Iuris Institute presented in the report “Opieka nad dziećmi do 3. roku życia w Polsce i na świecie” [Care for children up to three years of age in Poland and worldwide]⁶⁴³ concerning the optimal family policy seem to be well-grounded. **In order to increase fertility rates, states should focus their family policies on ensuring that parents can choose from a variety of childcare forms.** To do that, it is necessary e.g. to extend paid parental leaves and introduce the institution of a childcare voucher that would allow for financing, more than institutional care for young children, also nanny care or direct care of one of the parents or other relatives (such as grandparents).

The number of marriages contracted is also of importance for fertility rates, which means that the **state should focus on promoting traditional family values** and, in particular, on protecting the identity of the marriage, as well as on programmes to support young spouses in building their family life.

Notably, the statistical analysis carried out by the Institute does not exhaust the subject and leaves room for further research. It would be expedient for a subsequent study on the impact of various factors on fertility to consider the degree of religiousness in individual countries. According to studies from Pew Research Center, this cultural factor may correlate with the number of children⁶⁴⁴. Other interesting, and yet uninvestigated variables include the possibility of working flexible hours, allowing the mother to combine gainful employment and childcare, or the state offering parental vouchers, which is a solution already implemented in Finland.

641 A.L. Ellingsæter, *Cash for Childcare Experiences from Finland, Norway and Sweden*, “International Policy Analysis” 2012, <https://library.fes.de/pdf-files/id/o9o79.pdf>, accessed on October 28, 2019

642 The exceptions here include Poland and France, where this correlation is not that pronounced. Perhaps the impact of the number of marriages contracted in these countries is counterbalanced by other factors.

643 T. Zych, A. Świerżewska, M. Olek, J. Roszkiewicz, *Opieka nad dziećmi do 3. roku życia w Polsce i na świecie. Aspekty prawne, ekonomiczne i społeczne*, Warsaw 2018.

644 *The Future of World Religions: Population Growth Projections, 2010-2050*, <https://www.pewforum.org/2015/04/02/main-factors-driving-population-growth/>, accessed on October 28, 2019.

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APPENDIX

The following table shows the correlations described by the model. The P-VALUE column indicates the p-value of the t-test of rate significance.

VARIABLE	RATE IN THE MODEL	P-VALUE
% of children in care facilities	0.001	0.329
Hours spent in care facilities	0.002	0.312
Marriage rate	0.059	0.002**
GDP per capita	0.003	0.065°
Duration of maternity leave	0.0	0.729
% of mothers employed	0.001	0.639
% of women working part-time	0.004	0.204
Expenditure on family benefits	0.138	***
Unemployment rate	-0.002	0.326

Legend: ° Significant variable with the significance level of 0.1. ** Significant variable with the significance level of 0.01. *** Significant variable with the significance level of 0.001.

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