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An international comparison of the impact of child benefits on poverty outcomes for single mothers

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ABSTRACT

Single mothers are vulnerable to living in poverty in contemporary European societies, which translates into economic dependency and threatens women's capacity to form autonomous households. Given their difficulties to engage in paid employment in a context of increasing dual earnership, the question how to safeguard the economic status of single mothers is a crucial one. In this article we address this issue by focusing on child benefits and exploring their impact on the poverty risk of single mothers in 15 European countries. In doing so, we combine two methodological traditions and devote specific attention to the design of child benefit systems in Europe which adds to the universality versus targeting-debate. We find that child benefits play a major role in complementing the household income of single mothers but that the poverty-reducing impact differs greatly between countries, depending on the generosity and the design of the benefit system. We also find that designing a single mother-friendly child benefit system does not necessarily come at a great cost. Our results demonstrate that a well-designed child benefit system has the potential to play a crucial role in strengthening women's autonomy.

Keywords: Child benefits; single mothers; poverty; autonomy; comparative; universalism

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1. Introduction

Single mothers are commonly perceived as being among the most vulnerable social groups in society. In fact, a vast amount of research stemming from various disciplines (economy, sociology, psychology and epidemiology) has proven this to be true. Single motherhood is related with *inter alia* bad health, stress, joblessness, problems in coping with the work-family conflict, poverty and social exclusion (Mullins et al. 2011; Burström et al. 2009; Misra, Moller, and Budig 2007; Christopher 2005; Shaver 2002; Christopher 2002; Christopher et al. 2002; Whitehead, Burström, and Diderichsen 2000; Bradshaw et al. 1993). Obviously, these disadvantages are interrelated: the economic strain of living with an income below the poverty line coincides with the burden of having children which cannot be alleviated by a partner, which in turn leads to parenting stress. Yet, those risks are not equally dispersed across societies.

Differences between countries in the occurrence, prevalence and extent of poverty among single mothers can for a large part be attributed to differences in employment rates and varieties in the systems of social protection and family policy (Misra, Moller, and Budig 2007). This relates to the way the role of single mothers has been defined, either as *mothers* or as *workers*, and how these roles were translated into policies. Indeed, it has been shown that policies inherently carry out gendered views on the interplay between the family, state and market (Daly and Lewis 2000; O'Connor, Orloff, and Shaver 1999). Where the family (and the care for children) is seen as a private (read: women's) responsibility, the state was wary to interfere in care arrangements and policies were often limited to cash transfers to help with the upbringing of children. In this case, women are *de facto* regarded as mothers or caregivers. United Kingdom has been a case in point until the late 1990s (Lewis 2006; Sainsbury 1996). In contrast, where single mothers are regarded as breadwinners in their own right, state policies such as remunerated parental leave and public childcare services developed with the aim to facilitate paid work and to reconcile the work/family conflict. Examples *par excellence* are the Nordics, where state interference with regards to the care and upbringing of children was deemed both a duty and a necessity (Lewis 2006).

Nowadays, this dichotomy has somewhat weakened. In European welfare states, the aim of increasing employment (for men and women alike) became part and parcel of social policy and the role of family policy was gradually expanded from financially supporting families with the upbringing of their children to facilitate dual earnership and contribute to gender equality in the labour market (Ghysels and Van Lancker 2011; Lewis et al. 2008; O'Connor 2005). Consequently, all European welfare states have crafted a mixture of universal and means-tested cash benefits, tax allowances and credits, and services, to assist families with children, although differences in the structure, generosity and entitlement remain firmly in place (Ferrarini 2006; Bradshaw 2006; Montanari 2000). Safeguarding the economic status of single mothers remains a crucial

issue in this regard: how do they fare in a context where policies to support families are increasingly aimed at dual-earner couples? The poverty risk of single mothers could hence be regarded a litmus test for the protective capacity of contemporary family policy (e.g. Hobson 1994).

In this article we address this issue by focusing on one key element of the family-related policy mix, child benefits, and assess its impact on the economic position of single mothers. This relates to *decommodification*, one of the central concepts in Esping-Andersen's seminal work (1990). The decommodifying effect of child benefits is the extent to which they enable single mothers to enjoy an acceptable standard of living, independent of market participation, to use Diane Sainsbury's phrasing (Sainsbury 1996, 75). Following European practice, we regard an income above the poverty line (defined at 60 per cent of the median disposable income in a given country) as the minimum income level that is considered necessary in order to avoid social exclusion and enjoy such acceptable standard of living (Cantillon 2011). The issue of decommodification is of uttermost importance in the case of single parenthood. Although being employed has been shown to be the most efficient way to stay out of poverty (Cantillon, Marx, and Van den Bosch 2003), the very fact of attaining a job is often a difficult undertaking for single mothers. They are constrained in both time and resources because of the absence of a partner (and thus the absence of an additional source of income) and the care obligations towards their children (Lewis 2006). Obviously, these constraints not only depend on the decommodifying effect of family benefits, but also on the provision of policy measures to help single mothers cope with the work/family balance, such as remunerated parental leave, affordable and available childcare and flexible employment opportunities (Craig and Mullan 2011).

The concept of decommodification has been criticized as being, in a nutshell, 'gender blind' (Lewis 1992; Knijn and Ostner 2002; Bamba 2004) and gender theorists have consequently argued that it should be melded with the concept of *defamilization*, i.e. the degree to which women are able to uphold an acceptable standard of living, independent of the family (Lister 1994). This is essentially a matter of power and autonomy, following Hirschman's classic study (1970) often coined the "exit option" from marriage (Hobson 1990; Fraser 1994). Indeed, if single mothers are able to maintain a socially accepted standard of living by means of social policies and state support, partnered women's "voice" is enhanced as they are provided with the opportunity to make autonomous decisions regarding their familial situation. In other words, they are able to "exit" unwanted relationships. Previous research confirms that gender egalitarian policies result in higher divorce rates (Yodanis 2005; Iversen, Rosenbluth, and Soskice 2005), demonstrating a genuine exit option. Yet marital dissolution often has detrimental financial consequences – irrespective of other important adverse effects, especially for those women living with a breadwinning partner (Jansen, Mortelmans, and Snoeckx 2009). Given the difficulties single mothers face in attaining paid

employment, we assume that genuine autonomy is only to be achieved when the least well-off, i.e. non-working single mothers, are able to avoid a situation of poverty (for a similar reasoning, see Huber et al. 2009) and are thus able to form autonomous households (Orloff 1993).

In this respect, child benefits play an important role. Several authors have pointed out that these are exceedingly important to reduce child poverty¹ among families with children in general and for single mothers in particular (Bradshaw 2010; Kamerman et al. 2003; Immervoll, Sutherland, and de Vos 2001). This is why it is crucial to look at child benefits when analysing the cross-country variation in the relationship between poverty and single motherhood. Before we proceed any further, it is however important to define what is exactly meant by the *explanans* in this article. We focus on *cash support for families with children*, hereafter *child benefits*, which are specifically designed to help families cope with the financial burden of having and raising children. This excludes family-related policy designed to reconcile the work/family conflict, such as parental leave benefits, childcare subsidies and homecare allowances. We explicitly stated above that any true measure of autonomy should be measured on the basis of the least well-off, i.e. non-working single parents. Hence a distinction between measures aimed at the support of families with children and measures underpinning employment. Obviously, the restriction of our explanatory variable to measures of cash support can be criticised. Jonathan Bradshaw, for instance, argues that comparing just one part of the whole package can be misleading (2010, 294). Although we agree with his critique, the aim of this article is not to compare the generosity and structure of full family-related policy packages (or 'child benefit packages' in Bradshaw's terminology) between European countries, but to explore the role of specifically child benefits in mitigating the poverty risk among single mothers.

Given the assumption that living in poverty translates into economic dependency, the main aim of this article is to evaluate *which configuration of child benefits produces the best outcomes in terms of poverty risk for single mothers*, fuelled by the underlying concern about women's autonomy. More broadly stated: under which circumstances are child benefits most effective in mitigating the poverty risk of single mothers? In doing so, we will compare the poverty-reducing capacity of child benefits for non-working and working single mothers relative to couples with children. As we regard the outcomes of non-working single mothers as a litmus test for the protective capacity of family benefits, our analysis will learn more about the economic (in)dependency of all mothers alike. In our investigation, we will devote specific attention to the design of the benefit system, i.e. the *modus operandi*, focusing on whether and how additional

¹ Because poverty is measured at the household level, income is adjusted for the number of family members using an equivalence scale (to account for the differing needs related to the number of children and adults living in one household), and the intra-household sharing of resources is assumed to be equal, reducing child poverty in families with children entails reducing the risk of poverty in those families *as a whole*. For further reading on this issue, see (Bradbury and Jäntti 2001)

benefits are targeted to single mothers, which will add to the universality versus targeting-debate. Scrutinizing the policy mix in European countries and its poverty outcomes will be revealing in this respect, and identifying the design of successful policy schemes can learn valuable lessons for future policy reforms. Before proceeding, the reader should be reminded that governments may set up child benefits for other reasons than poverty reduction. In this article we are only concerned with the poverty objective.

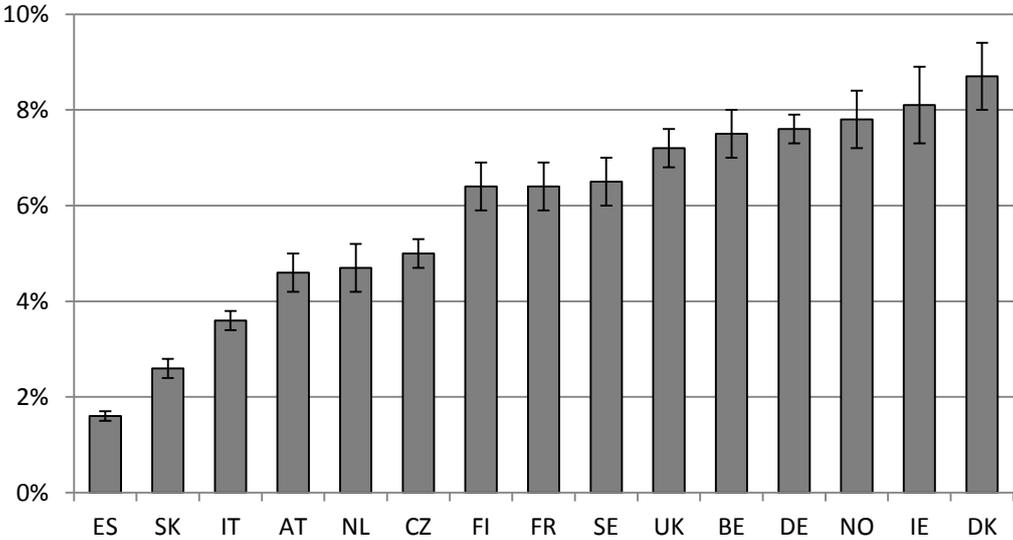
This article positions itself at the intersection of two research traditions. First, inquiries into the poverty-reducing effect of welfare states use empirical survey data to analyse to what extent government programs and transfers help to alleviate poverty (Nelson 2004; Christopher et al. 2002; Kenworthy 1999; Deleeck, Van den Bosch, and De Lathouwer 1992). In this method, pre-tax/pre-transfer poverty is compared to post-tax/post-transfer poverty, and the difference between the two is then regarded as the 'welfare state effect'. Most of these studies however measure the total impact of the tax/transfer system rather than the effect of specific benefits. When studies do assess the effect of specific policy measures, they are often limited to one or few countries (e.g. Notten and Gassmann 2008). A second strand of research employs the so-called 'family model methodology' or 'model families approach', which is a comparable and detailed description (based on national informants) of benefit packages in several industrialised countries. The methodology, which was pioneered by Sheila Kamerman and Alfred Kahn (1978) and refined by Jonathan Bradshaw (2010, 2006; 1993), allows to map the interaction of policies with family types and earnings levels *as it ought to be* according to the legislation in the respective countries. This approach has been used in the past to examine benefit policies for single parents (Kilkey 2000; Whiteford and Bradshaw 1994). In this article, we unite these two approaches: we combine the structural characteristics of child benefit systems in 14 European countries using one of the most recent family benefit package matrices available (year 2008) containing specific information on single mothers, with an analysis of poverty figures before and after the inclusion of child benefits using 2008 EU-SILC (*European Union Survey on Income and Living Conditions*) data. Standard errors of poverty figures are calculated taking into account the sample design of the survey using Goedemé's (Forthcoming) estimation method. The combination of the two approaches allows to capture both the *de jure* and the *de facto* impact of child benefits on the poverty risk of single mothers.

2. The prevalence and poverty risk of single mothers

Before assessing the prevalence of single motherhood in European countries, we have to clarify what is exactly meant by 'single mothers'. This is a crucial yet difficult task, especially in a comparative setting, but a full-fledged discussion on the pitfalls and difficulties associated with defining single mothers goes beyond the scope of this article (we refer the interested reader to the excellent discussion in Kilkey (2000)). In what

follows, single mothers are defined as 'female adults living alone in a private household with dependent children', whereby the latter include all persons under 18 (or under 24 when economically inactive). These mothers are assumed to be solely or primarily responsible for their children. This is a somewhat stringent definition, because it does not take into account single mothers living together with other adults or with their parents in larger households. Yet it allows for reliable cross-country comparisons using the EU-SILC database. Bear in mind that we report the percentage of single mothers at active age as a proportion of all families at active age with dependent children. This may lead to different percentages as compared to other sources (e.g. OECD 2007).

Figure 1. Prevalence of single motherhood, active age (25-59), European countries



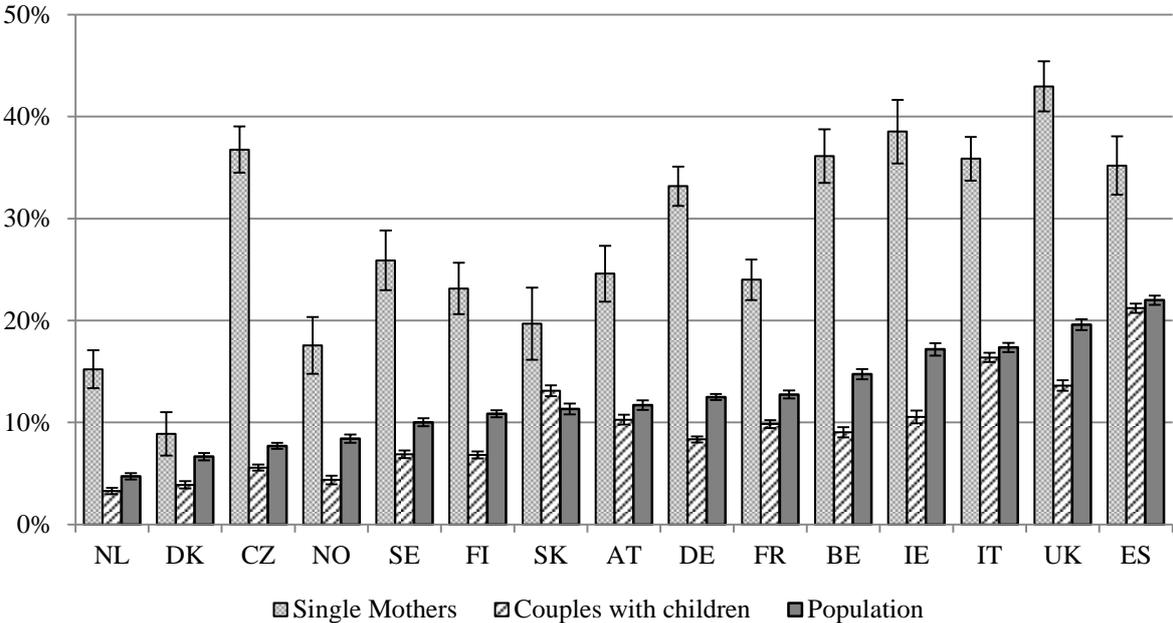
Source: own calculations on EU-SILC 2008. Ordered by prevalence of single mother households.

Figure 1 shows that in most countries included in our sample the incidence of single mother households against all families with children is rather limited. Denmark, Ireland, Norway, Germany, Belgium and United Kingdom report the highest proportions of single mothers (ranging from 7% tot 9%), followed by Sweden, France and Finland (around 6,5%). Ithe other countries the prevalence of single motherhood does not exceed 5% of families with children at active age. The Mediterranean countries Italy and Spain, Slovak Republic and The Netherlands together with Austria and Czech Republic report the lowest figures.

To (re)test the assertion that single mothers are among the most vulnerable in contemporary society, we report poverty figures for single mothers, couples with children and the general population in figure 2. Three observations emerge from this picture. First, in all countries, single mothers face a significantly higher poverty risk than couples with children and the country-average. This reconfirms the truly disadvantaged position of single mothers in contemporary societies. Second, cross-country differences are particularly great, ranging from less than 20% (Denmark and the Netherlands) to over 40% (United Kingdom and Ireland). Third,

there is a strong correlation ($r = 0.79, p < 0.001$) between the overall poverty rate and the poverty risk for single mothers: countries with high overall poverty rates also display high poverty rates for single mothers. Apparently countries with a welfare system capable of mitigating poverty shape beneficial circumstances for all citizens alike. There are however some exceptions to this rule: notably Czech Republic but also – and surprisingly enough – Sweden report higher than expected poverty figures among single mothers. For instance, the gap between the average poverty rate and the poverty rate of single mothers in Sweden (18 percentage points) is larger than the gap in Spain (16 percentage points).

Figure 2. Poverty rates for single mothers and couples at active age (25-59) with dependent children and the general population, European countries



Source: own calculations on EU-SILC 2008. Ordered by population poverty rate.

Above we depicted non-working single mothers as the most vulnerable because we expected them to experience most difficulties in attaining paid employment. Table 1 confirms this expectation. First of all, columns 1 and 2 show that the rates of non-employment are significantly higher for single mothers than for couples with children. Not being able to engage in paid employment affects a high number of single mothers. Second, the results reconfirm that being employed is an effective strategy to avert the risk of living in poverty, although the extent to which having a job protects single mothers from that risk differs between countries: poverty figures range from around 6% in The Netherlands and Denmark over around 20% in most countries to 25% (Czech Republic and Spain) and even 30% in United Kingdom. Third, the living conditions of non-working single mothers in European countries are truly detrimental. In most countries, around half of those mothers are classified as being poor while in some other countries this even holds for more than two thirds. Even in the best performing country, Denmark, a quarter of the non-working single mothers are living in poverty.

This should not come as a surprise. Single motherhood not only entails enormous difficulties to overcome to combine the dual role of being a mother and being a worker, it also means less disposable income. In the case of non-employment, single mothers have to rely on unemployment (in case of previous work experience) or social assistance benefits. Recent research for European welfare states has shown that those benefits are often inadequate to keep a sufficient living standard and have by and large further eroded in the past decades relative to average wages and living standards (Van Mechelen et al. 2010; Nelson 2008), consequently inducing a higher poverty risk.

Table 1. Non-employment prevalence and poverty rates, European countries

	Prevalence of non-employment		Poverty rates for single mothers	
	Couples with children	Single mothers	Employed	Non-employed
AT	3,6	25,6 *	17,3	50,8 *
BE	4,0	33,7 *	17,9	72,6 *
CZ	2,5	28,6 *	24,0	68,8 *
DE	4,5	34,0 *	17,2	63,7 *
DK	1,2	18,3 *	5,8	24,2 *
ES	4,2	22,6 *	24,4	70,5 *
FI	2,8	21,7 *	18,3	42,6 *
FR	3,7	27,3 *	13,0	53,7 *
IE	6,3	46,3 *	19,2	61,1 *
IT	4,9	24,8 *	22,5	76,4 *
NL	0,7	26,6 *	7,0	38,2 *
NO	1,8	21,3 *	13,5	35,0 *
SE	2,5	19,6 *	18,6	54,5 *
SK	2,5	8,7 *	18,1	(36,4)
UK	9,6	39,1 *	30,2	64,0 *
<i>Obs.</i>	68.938	4.843	3.477	1.366

Source: own calculations on EU-SILC 2008. *Note:* Non-employment = no adult at active age in the household is gainfully employed. χ^2 -test: * < 0.05. (x): less than 20 observations.

What is shown in figure 2 and table 1 are the poverty outcomes, i.e. poverty calculated after taxes and transfers (thus after taking into account welfare state redistribution). In the subsequent analyses we will assess the role of child benefits in achieving these poverty outcomes, which equates to the following counterfactual: how would single mothers fare regarding poverty without the existing child benefit systems?

3. The structure and generosity of child benefits

In this section, we focus on the present-day structure and generosity of child benefit systems in European countries. As a first step, we look closely into the modus operandi of child benefits, i.e. the way benefits are provided to families with children. Looking at the mode of operation of child benefits directly feeds into the 'universalism versus targeting-debate. In essence, this boils down to the question "who should get what type and degree of social protection?" (van Oorschot 2002, 171) but the exact meaning of both concepts is not always clear (see van Oorschot, 2002, for an excellent discussion). Broadly defined, universal benefits are granted to every individual irrespective of needs, while benefits are targeted

whenever entitlement is restricted for whatever reason. However, in this sense, benefits are always targeted in one way or the other: child benefits are never truly universal because not every family has children. Here we apply a simpler criterion (Raitano 2007): benefits are universal if they cover the whole reference population (*in casu* all families with children) while benefits are targeted if eligibility is restricted to a specific category of the reference population based on certain conditions (e.g. having a low income or being a single mother). Of major interest here is the question whether, how and to what extent benefits are targeted towards single mothers.

Table 1 shows the configuration of child benefits for the European countries in our sample. We include cash benefits, tax reliefs and additional benefits which can be attributed to countries' child-related benefits while excluding work-related benefits. Cash benefits capture universal (non-income related) and targeted benefits and their variation with children's age and rank. Tax relief includes tax allowances and tax credits related to children. The columns under the heading 'single parents' comprises the benefits (tax and/or cash) that are specifically targeted at this category. Guaranteed child support means that the state *automatically guarantees* payment in cases when the non-resident partner does not or cannot pay. This is crucial to include in our analysis as it is directly related to women's exit options out of marriage.

Table 2. The structure of child benefit systems in 14 European countries, 2008

	Cash benefits				Tax relief	Single parents			
	Income-related	Var. by age	Var. by children	Low income HH		Cash benefits		Tax relief	Guaranteed Child support
						Income-related	Non-income related		
Austria	n	•↑	•↑	•			•	•	
Belgium	n	•↑	•↑	•	•		•		
Czech R.	y	•		•					
Denmark	n	•↓				•		•	
Finland	n		•↑			•		•	
France			•↑		•		•	•	
Germany	n		•↑	•	•		•	•	
Ireland	n		•↑	•	•		•		
Italy	y		•		•				
Netherlands	n	•↑	•↑	•	•		•		
Norway	n				•	•	•	•	
Slovak R.	n							•	
Spain	y	•↓	•↑		•		•		
Sweden	n		•↑					•	
UK	n		•↓	*	•				

Source: own compilation based on Missoc, OECD Taxes and Benefits, ESSPROS, International Family Benefit Package 2008/2009. When necessary the websites of the relevant Ministries have been consulted.

Notes: 'low income HH' = additional benefits for low income households.

* Via the tax system.

Spain has a selective child benefit system targeted at low-incomes: Families with a household income surpassing a threshold are not entitled to cash benefits. The threshold increases for families with 3 dependent children or more, rewarding large families, and the benefits also vary with the age of the child. A non-refundable tax credit was however implemented in 2008 which depends on the age and number of children. There are no additional cash benefits for single mothers and no system of guaranteed child support. Single mothers are however favoured by an additional tax allowance. Means-tested cash benefits are also in place in Italy: the benefit is calculated by a formula based on the number of children and the household income, up to a certain threshold. The benefit is however only granted when at least 70% of household taxable income is income from employment. Single mothers are entitled to an increased allowance, subject to an income-test. Families with children also benefit from tax deductions, irrespective of having a partner.

The Nordic countries are in many respects the antipode of the Mediterranean countries and the configuration of child benefits is no exception to this rule. All four Scandinavian countries are characterized by a citizenship-based, universal system of child benefits. In Denmark, the amount depends on the age of the child while in Sweden and Finland the benefit varies with the number of children. There is no variation with age or the number of children in Norway. In all countries but Sweden single mothers are entitled to an additional allowance while in all countries a system of guaranteed child support is in place. Finally, in Norway single mothers are entitled to extended child benefit (which is benefit for one child more than you actually live with) and an income-related transitional infant supplement for young children. These benefits are supplemented with tax relief for single mothers.

Slovak Republic resembles the Nordics with respect to the design of the child-related benefit system. Slovak families are entitled to a universal fee without rank or age variation. Families with children are also entitled to a tax bonus, subject to an income test. Additional cash benefits for single parents are non-existent, yet a system of guaranteed child support is in place. Czech Republic diverged from its neighbour when it transformed its universal system into an income-tested child benefit in 1996 (Sirovátka and Mareš 2006). The allowance varies with the age of the child. No additional child benefits for single parents are in place, but low-income families with children are granted a general social assistance benefit when they have an income below 2.4 times the subsistence minimum. The amount of the allowance decreases with rising income.

United Kingdom has a universal system of cash benefits with two separate amounts (the highest amount for the eldest child and a lower but equal amount for each of the other children). This universal benefit is supplemented with an income-tested and non-wastable child tax credit. The tax credit is paid in full to low income families and tapers away with rising income. Low income families (and single mothers) often combine

the child tax credit with the Working Tax Credit, but the latter is not included in our overview because it depends on the employment status of one of the parents. Ireland has implemented a system of universal cash benefits with a rate of payment dependent on the number of children. Unlike UK, extra allowances are paid for low income families or families on social assistance, and single parents are eligible for a means-tested additional 'One Parent Family Payment' and a personal tax credit. Yet no general tax credit for families with children is in place. No generalized system of guaranteed child support exists in both UK or Ireland.

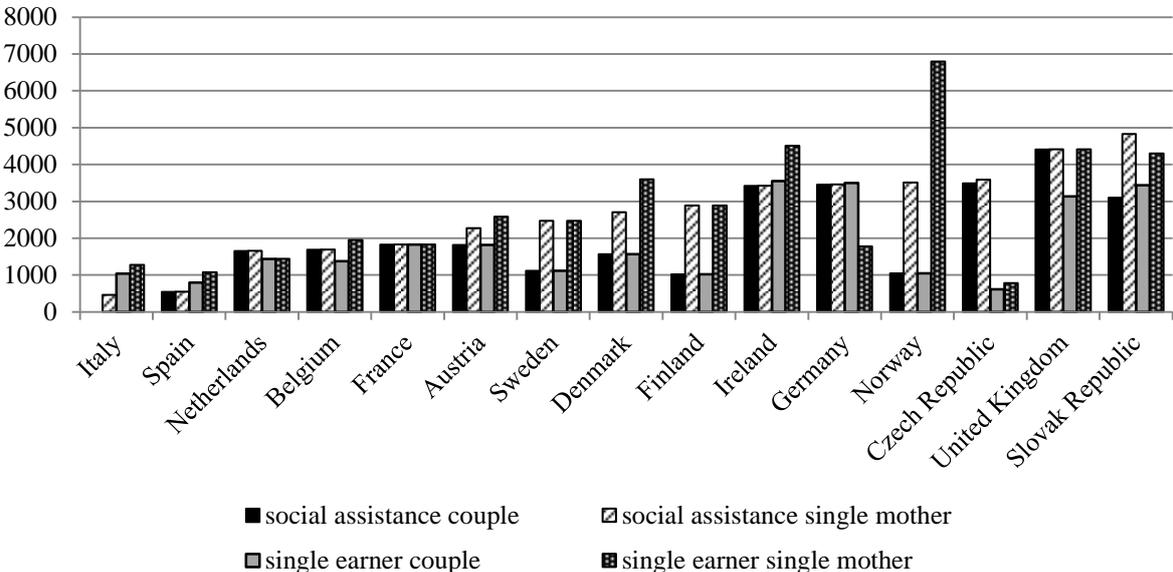
A final set of countries are the continental welfare states. All of these countries have a universal system of cash benefits with the exception of France. Although France has a non-income related cash benefit, it is only granted to families with two or more children following pro-natal objectives. The amount also increases with each additional child. Next to the regular benefit, France provides a monthly benefit for children under 3 and an additional benefit for single parents up to the minimum income. Families with children are favoured by the tax system through the *Quotient Familiale* which awards more weight to children living in a single parent family. German families with children are entitled to a universal cash benefit which however favours large families with a flat fee for the first two children and a higher amount for the third and subsequent children. This cash benefit is substituted by a child tax allowance for higher-income families. Other child-related benefits consist of an additional tax deduction for single parents and supplementary child benefits for low income families. In Austria, the universal system of cash benefits increases by the age of the child and the number of children, net of an additional supplement for large families for the third and subsequent children subject to an income-test. Single mothers benefit from a special tax credit for single parents, and low income families are entitled to an additional cash benefit as part of a child-raising allowance for children under 3, which is granted regardless of prior or current employment. The Netherlands provide income-related allowances targeted at low-income families on top of its universal cash benefit scheme. Both benefits vary with age and number of children. Families with children benefit from a child tax credit and from an additional tax credit when they have low income. No additional cash allowances for single mothers are in place, but they are entitled to a single parents tax credit. Child cash benefits in Belgium, finally, vary by age and parity of the child and are supplemented by benefits targeted to low income families and single parents. Additionally, parents are entitled to a non-wastable tax credit for dependent children which is more beneficial for single parents. Only in Austria, France and Germany a system of guaranteed child support is in place.

To conclude our overview, we to explore the generosity of the abovementioned child benefit systems. To do this, we make use of the 'model families matrix method' which allows cross-country comparisons for different 'model family' types at different earnings levels, including

both cash benefits and tax reliefs. In other words, what we present is the *de jure* generosity of child benefits, i.e. how it ought to be according to the rules and legislation in each country. As we stressed above the importance of looking at non-employed single mothers, we compare between couples and single mothers, both in and out of employment. All cases are assumed to have one 2-year-old child. The only real difference between the couples and the single mothers is the simple fact that the latter, *ceteris paribus*, don't have a partner.

The results are presented in figure 3. Looking at overall generosity, it is clear that the amounts provided to families with children in the Mediterranean and the continental countries (except Germany) are low in comparative perspective. Most generous child benefits are provided in Slovak Republic, United Kingdom, Ireland and Germany. Child benefits in Czech Republic are also substantial in comparative perspective, but only for low income families. The Nordics are generally characterized by relatively low levels for couples but much higher benefits for single mothers. Especially Norway is a case in point here, with very generous benefits for single mothers with young children through the infant supplement and additional benefits for working single mothers through tax relief.

Figure 3. Generosity of child benefits for model families, €PPP, 2008



Source: International Model Family Database 2008/2009. Ordered by generosity for 'social assistance single mother.'

Note: amounts have been converted to purchasing power parities (PPPs) to allow for cross-country comparisons. Four model families are compared:

1. A couple where both adults are on social assistance
2. A single mother on social assistance
3. A couple where one partner is working
4. A working single mother

All families have one 2-year old child. Benefits for the employed are average amounts based on two income cases (minimum wage and average earning levels). Only child-related (cash and tax) benefits are included.

Single mothers are also favoured over couples in Ireland, United Kingdom (in case of employment), Slovak Republic (which is surprising but completely due to the guaranteed child support system) and Austria. For the model families included, the effect of additional benefits for single mothers in the other countries is modest, to say the least, and Germany even favours breadwinner couples (category 3) over single mothers (category 4). Only in few countries the social assistance cases are favoured over working families. Transfers to families with children decrease sharply when entering paid employment in Czech Republic due to the income-related child benefit system and the eligibility for social assistance benefits for families on low income while a couple on social assistance in Italy is not entitled to any child benefit.

Let us summarize before proceeding. Although Bradshaw and Finch (2002) wrote that in general a move from non-income related cash benefits to income-related cash benefits took place before the mid-nineties, the majority of European countries in our sample still have a universal system of cash benefits in place, albeit often complemented with targeted benefits towards low income families and single parents (selectivity within universality). The targeted benefits are not always very generous, however, as exemplified in figure 3 (e.g. Belgium). Overall, we observe great dispersion of benefit levels between countries. We should recall here that we only take child-related benefits into account. The absence or low level of targeted child benefits does not necessarily mean that countries do not provide additional support for single mothers at all. Housing and childcare subsidies, for instance, may have an important impact on a household's welfare position which is not captured here (e.g. Van Mechelen and Bradshaw forthcoming).

4. The poverty impact of child benefits

In this section, we employ EU-SILC survey data (wave 2008) to assess the effect of the above described child benefit configurations on poverty levels of working and non-working single mothers relative to couples with children. The SILC dataset provides unique and comparable data on income and living conditions of European households and allows to distinguish child-related allowances from other components of the income package. We proceed as follows: First, we calculate the share of child benefits in families' disposable household income to compare the relative importance of child benefits in the composition of the household income across European countries. Second, we assess the effectiveness of child benefits in reducing poverty by calculating poverty rates for couples with children and single mothers and for employed and non-employed single mothers before and after the inclusion of child benefits in the household income². Briefly summarized, we investigate the extent to which countries'

² The poverty rates are based on two different poverty thresholds because we want to estimate the counterfactual scenario of how the situation of single mothers would be without child benefits. Because poverty rates are calculated on disposable household income, using a fixed

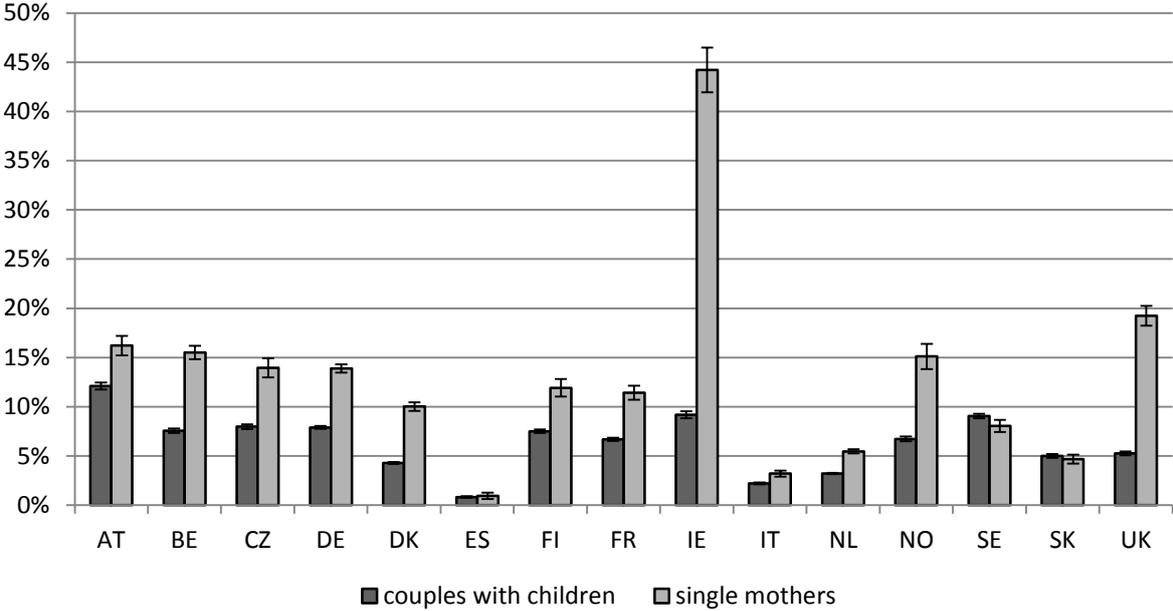
child benefit systems enable single mothers to form non-poor, autonomous, households (Christopher 2002). Of course, we should be aware of the fact that our counterfactual, i.e. the poverty outcomes without child benefits, is fictional. Poverty outcomes *pre* child benefits are obviously conditional on confounding factors which are directly and indirectly related to the very absence or existence of child benefits, e.g. labour market and fertility decisions (see Bergh 2005 for an overview of criticisms). Hence our results should be interpreted carefully.

Figure 4 shows the proportion of disposable household income taken by child benefits. The proportion varies from 1% (Spain) to 12% (Austria) for couples with children, and from 1% (Spain) to a whopping 44% (Ireland) for single mothers. These figures generally reflect the design and generosity of child benefit configurations as described above. The negligible share of child benefits in total disposable household income in Spain, for instance, demonstrates its residual system while the observation that child benefits in Ireland are most generous for single mothers and the second most generous for couples reflects its universal and generous coverage with additional targeting for single mothers. Child benefits represent the largest share of single mothers' household income in Ireland, UK, Austria, Belgium, Czech Republic and Germany, while the largest portion of couples' household income is to be found in Austria, Ireland and Sweden. Overall, the table shows that child benefits constitute a more important part of household income for single mothers compared to couples with children (except for Spain, Sweden and Slovak Republic where the difference is not significant³). This should not come as a surprise. We have seen *supra* (table 1) that on average non-employment is more common among single mothers than among couples with children. Consequently, government transfers play a more important part in the household income package of single mothers. The question now is how this higher share translates into lower poverty risk: does the share of child benefits in the income package suffice to bridge the gap and surpass the poverty threshold?

poverty threshold (calculated while child benefits are included) would yield unrealistic estimates of the effect of removing child benefits from the income package.

³ This does not mean that there is no difference whatsoever, only that we cannot reject the possibility that there is no difference between the two based on the dataset at hand.

Figure 4. Child benefits as % of disposable income for couples with children and single mothers



Source: own calculations on EU-SILC 2008.

Table 3 reports poverty outcomes for both couples with children and single mothers including all taxes and transfer ('with CB'), and including all taxes and transfers leaving out child benefits ('without CB'). To easily explore the extent to which child benefits reduce poverty rates, the absolute (percentage point) and relative (percentage) decrease are also given.

Countries differ in the extent to which their child benefit systems reduce poverty for both couples with children and single mothers. In Italy and especially Spain, for instance, the impact of child benefits on poverty rates for both couples with children and single mothers is negligible. The combination of means-tested and low benefits with only limited additional spending towards single mothers turns out to be an ineffective policy instrument as far as combating poverty is concerned. In Spain, the effect of excluding child benefits amounts to a 1% decrease for single mothers while Italy does only somewhat better with a 3,7% decrease. On the other end of the spectrum we find Ireland, Norway and Denmark, that almost halve their single mothers' poverty rate.

It is striking that despite our finding (figure 4) that child benefits are more important for single mothers in terms of household income share, they generally do not benefit most from child benefits in terms of poverty reduction. Only Norway and Denmark, United Kingdom and Ireland, and the Netherlands have succeeded in designing a child benefit system that is more 'friendly' towards single mothers relative to couples with children. Apparently, in most countries the economic position of single mothers is too deprived to close the poverty gap by means of child benefits. Comparing Belgium and Norway, for instance, learns that in both countries child benefits make up approximately 15% of single mothers'

disposable household income but that the poverty reducing effect is much greater in the latter compared to the former. Indeed, the 'starting point' (which we define here as the poverty rate before including child benefits) differs greatly between the two countries (46% in Belgium v 34% in Norway). The initial welfare position of single mothers cannot be the sole explanation however: single mothers in Ireland are characterized by a much higher poverty risk relative to Belgium, yet that risk is almost halved by means of child benefits making it the most effective system in terms of poverty reduction. Although both countries have a universal system of cash benefits in place, complemented by additional benefits targeted at single mothers, figure 2 demonstrates that Irish child benefits are more generous for families with children in general and more than twice as generous for working single mothers in particular. The level of targeting in the Belgian system is very modest and does not translate into better outcomes for single mothers.

The design of the child benefit system clearly matters. Consider the Nordic countries: While Norway, Finland and Denmark succeed in reducing the poverty risk with 48%, 34% and 45% respectively, this amounts to only 15% in Sweden. We saw earlier that Sweden reported the highest poverty risk for single mothers among the Nordic countries. One can easily guess it is not a coincidence that Sweden is the only Scandinavian country without explicitly targeting benefits towards single mothers. Another example of the impact of the design of child benefits is to be found in Germany. According to the *de jure* situation as outlined above, breadwinner couples are favoured over single mothers and table 3 shows that poverty is indeed reduced to a larger extent for couples than for single mothers (36% v 27%). Thus, in assessing the relevance of child benefits for poverty reduction, both the degree of targeting (design) and the generosity of those benefits are relevant factors (making abstraction of the broader social context for now).

Table 3. Spending on child benefits, poverty rates and the poverty-reducing role of child benefits

	Couples with children				Single mothers			
	% in poverty		Reduction		% in poverty		Reduction	
	With CB	Without CB	Absolute	Relative	With CB	Without CB	Absolute	Relative
AT	10,3	21,5	11,2	52,1	24,6	37,5	12,9	34,4
BE	9,0	11,8	2,7	23,2	36,1	46,3	10,1	21,9
CZ	5,6	13,0	7,4	57,1	36,8	46,3	9,6	20,7
DE	8,3	12,9	4,6	35,5	33,2	45,3	12,2	26,9
DK	3,9	4,8	0,9	18,9	8,9	16,1	7,2	44,8
ES	21,2	21,5	0,3	1,4	35,2	35,6	0,4	1,0
FI	6,8	11,3	4,5	39,9	23,1	34,9	11,7	33,7
FR	9,8	15,6	5,8	37,0	24,0	36,9	12,9	34,9
IE	10,5	17,3	6,8	39,1	38,5	74,6	36,1	48,4
IT	16,4	18,8	2,5	13,0	35,9	37,2	1,4	3,7
NL	3,3	4,3	1,0	24,0	15,2	21,5	6,3	29,2
NO	4,4	7,6	3,2	42,6	17,6	33,5	16,0	47,6
SE	6,9	11,4	4,6	39,8	25,9	30,4	4,5	14,7
SK	13,1	17,1	4,0	23,2	19,7	22,8	3,1	13,8
UK	13,6	17,7	4,1	23,1	43,0	62,5	19,6	31,3

Finally, comparing working to non-working single mothers (table 4) delivers more insight into the subtleties of policies. Countries with a child benefit system reducing quite successfully poverty for working single mothers, are not always equally successful in doing the same for non-working single mothers. Ireland, for instance, is exceptionally successful in pulling working single mothers out of poverty (a 67% reduction) but less so for non-working single mothers (a 34% reduction). This follows directly from the design of the system. We have seen above (figure 3) that the system is indeed more generous for working single mothers than for their non-working counterparts. Without child benefits, however, almost all Irish non-working single mothers would live in poverty which makes it still one of the most efficient systems in Europe in terms of poverty reduction. A similar situation is present in United Kingdom: being at work yields extra benefits which goes together with a less 'friendly' system for the non-employed.

The effect of the means-test based on taxable income in Italy is also clear: where one observes an, albeit limited, effect of child benefits on poverty rates of working single mothers, the non-employed do not benefit from the system at all. In Spain, this pattern is reversed. The means-tested system in both countries, however, is undoubtedly not an effective policy instrument to reduce poverty among single mothers and to enhance women's autonomy. Notable is the weak effectiveness in the continental welfare states Germany, The Netherlands and Belgium. While child benefits in these countries are somewhat targeted at single mothers (supra, table 4), the system apparently yields no significant additional protection for the non-employed. This seems to be especially problematic in Belgium and Germany where the poverty rates for non-working single mothers are among the highest in Europe.

In effect, only Czech Republic, Slovak Republic, Finland and Norway reduce poverty among the non-working to a larger extent than among working single mothers, while Denmark does reduce the poverty risk for both categories substantially. Austria displays a similar pattern, although we have seen above that the Austrian child benefit system generally is more friendly towards couples which is not the case in Denmark. Again we observe that Sweden is the weaker sibling of the Nordics.

Table 4. Poverty rates and the poverty-reducing role of child benefits, working and non-working single mothers, European countries

	Working single mothers				Non-working single mothers			
	% in poverty		Reduction		% in poverty		Reduction	
	With CB	Without CB	Absolute	Relative	With CB	Without CB	Absolute	Relative
AT	17,3	26,6	9,2	34,8	50,8	75,4	24,6	32,6
BE	17,9	28,0	10,1	36,1	72,6	83,2	10,6	12,8
CZ	24,0	29,5	5,4	18,5	68,8	88,8	20,0	22,5
DE	17,2	29,7	12,5	42,0	63,7	75,1	11,4	15,2
DK	5,8	10,8	5,0	46,7	24,2	42,4	18,2	42,9
ES	24,4	24,4	0,0	0,0	70,5	72,1	1,6	2,3

FI	18,3	26,8	8,5	31,6	42,6	67,2	24,6	36,6
FR	13,0	21,0	8,0	38,2	53,7	78,0	24,4	31,2
IE	19,2	59,2	40,0	67,6	61,1	92,0	31,0	33,7
IT	22,5	24,3	1,8	7,5	76,4	76,4	0,0	0,0
NL	7,0	12,7	5,7	45,2	38,2	44,9	6,7	15,0
NO	13,5	23,4	9,9	42,4	35,0	72,5	37,5	51,7
SE	18,6	23,3	4,7	20,0	54,5	61,4	6,8	11,1
SK	18,1	20,7	2,6	12,5	36,4	45,5	9,1	20,0
UK	30,2	46,9	16,7	35,7	64,0	88,4	24,4	27,6

Source: own calculations on EU-SILC 2008.

5. Discussion

It is now time to put the pieces of the puzzle back together. It has been demonstrated earlier (see amongst others Korpi and Palme 1998; Kahn and Kamerman 1975) that universal benefit systems are superior in reducing poverty than their selective counterparts. Indeed, welfare states with universal characteristics tend to report lower poverty figures for all (Nelson 2004). Following arguments support this claim: universal benefits are less stigmatizing, do not lead to poverty traps, require less administration costs, do not suffer from the problem of non-take up and yield more political support (Brady and Burroway 2010; van Oorschot 2002; Skocpol 1991). Moreover, Korpi and Palme argue that there is a trade-off between the extent of selectivity and the size of the budget: universal systems are more efficient in poverty reduction because they are also the most generous welfare states. In effect, plenty of studies have shown that the lowest poverty rates are found in countries with the most generous benefit systems (Nolan and Marx 2009; Smeeding 2006; Brady 2005; Kenworthy 1999). Following this logic, the poverty risk of single mothers should be lower in such environment because everyone benefits. We indeed found a strong correlation between the general poverty level and the poverty risk of single mothers (figure 2).

Proponents of means-testing often emphasize, however, that targeted policies allocate more resources to the needy, instead of to the middle and higher classes, and are as such both cheaper and more efficient (e.g. Le Grand 1982). Consequently, the availability of more resources for those who need it should result in higher benefit levels. A similar argument has been formulated by Ann Orloff who wrote that “the range of needs covered by such [universal] benefits often betrays a gender bias” (Orloff 1993, 316). Because universal benefits deny the different needs of vulnerable groups, *in casu* single mothers, targeted policies are more likely to alleviate poverty among these groups. Targeted benefits should thus be more effective in combating poverty for single mothers. However, as those two camps are in theory diametrically opposed, reality turns out to be far more nuanced. In the case of child benefits, most countries have made room for “targeting within universalism” (Skocpol 1991): targeted benefits and transfers within a universal framework. In effect, no single country can be placed on one of the extremities of a targeting-universalism continuum. Even the most universal system, Sweden, has a

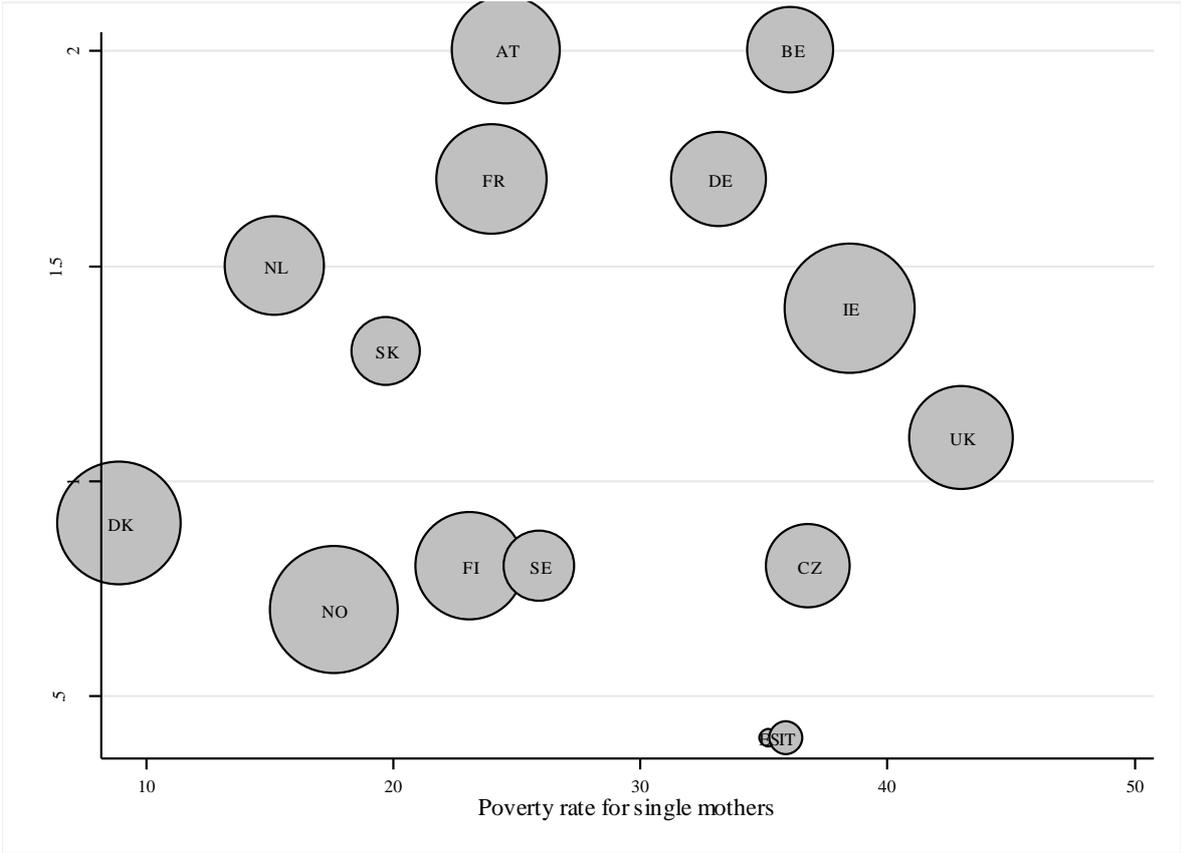
system of guaranteed child support in place which financially aides single mothers while countries with a selective system also provide additional support for low income families and/or single mothers.

Our results show that both the generosity and the design of the benefit system are important to explain its efficacy as a policy instrument to reduce poverty among single mothers. While the non-universal and residual child benefit systems of Spain and Italy are underachievers, *prima facie* confirming the expectation that universal systems achieve better results than targeted systems, the best results are actually found in countries combining a universal system of child benefits with generous benefits targeted specifically towards single mothers (Norway, Denmark, Finland and Ireland) or in countries with generous benefits (Ireland and United Kingdom). Indeed, the rather weak performance of Belgium, which has additional benefits targeted at single mothers shows that additional benefits should be sizeable enough in order to have a significant impact on the economic position of the beneficiaries.

Our methodological approach of supplementing the de jure situation with real-life data yields important implications for policy evaluation, however. The Czech Republic system, for instance, with its means-tested but generous benefits, reduces poverty to a larger extent (both in absolute and relative terms for couples and single mothers) than its Slovakian counterpart which is characterized by universal and even more generous benefits. Looking at the structure and generosity of the Slovak child benefit system, one would expect to see a significant poverty-reducing effect (for both couples and single mothers) which is however not found in the data. This demonstrates that a rather simple design-generosity classification of benefit systems obscures the complexity of evaluating policy performance.

Another interesting issue from a policymaking point-of-view is the feasibility to implement an effective child benefit system in terms of total cost for the government. Figure 5 shows the relationship between government spending on child benefits in % of GDP, single mothers' poverty rates and the extent to which poverty is reduced for single mothers. There is no relationship between spending on child benefits and single mothers poverty rates ($r = -0.02$, $p > 0.05$) on the one hand and a weak but non-significant relationship between spending on child benefits and total poverty reduction ($r = 0.34$, $p > 0.05$) on the other. In other words, designing a viable child benefit system capable of mitigating poverty among single mothers does not *a priori* come at a great cost for governments and taxpayers. In fact, the figure shows that the most successful child benefit scheme in terms of poverty reduction, that of Norway, is also the cheapest one (apart from the residual systems in Spain and Italy). Conversely, the most expensive systems in the continental countries are not the most effective systems in terms of poverty reduction, to say the least. Belgium is a case in point here.

Figure 5. The relation between child benefit costs in % of GDP, single mothers' poverty rate and the extent of poverty reduction, European countries



Note: The size of the circle reflects its percentage poverty reduction. Source: ESSPROS 2010 for child benefit expenses. Poverty rates and poverty reduction are taken from table 3 (column 1 and 4 under the 'single mothers' heading).

We need to be careful, however, in translating these findings into ready-made policy advice because the efficacy of child benefit systems cannot be seen apart from the broader context of the welfare state. If we were to ignore this, the conclusion would be that the largest extent of defamilization is not only achieved in Norway, Finland and Denmark, but also in United Kingdom and Ireland. It is quite obvious that this would be a paradoxical conclusion taking into account that both countries display the highest poverty rates for single mothers *after* inclusion of child benefits (supra, figure 2). The opposite holds for Slovak Republic, which displays among the lowest poverty rates yet has one of the least successful child benefit systems poverty reduction-wise. Here, the role of child benefits in ensuring an autonomous life for single mothers, and thus all women, is negligible. These examples show that, in the wordings of Joya Misra and her colleagues, "the combination of transfers and employment is crucial to explaining variation in poverty rates" (2007, 807).

This relates first and foremost to labour market participation. We have seen in the introduction that it is a difficult undertaking for single mothers to combine work and family duties but that the poverty rate among employed single mothers was significantly lower than for their non-

employed counterparts. And indeed, countries reporting high poverty rates for single mothers are also characterized by high shares of non-employment among single mothers ($r = 0.68, p < 0.01$). Bringing employment into the explanatory framework complements our findings on child benefits. It reveals why Slovak Republic reports such excellent poverty figures for single mothers despite its child benefit system being an underachiever: less than 10% of single mothers are not employed (supra, table 1). In contrast, the highest shares of non-working single mothers (above 30%) are found in countries also reporting a high poverty risk for single mothers, such as Belgium and Germany (featuring expensive yet not very successful child benefit systems) and, especially, United Kingdom and Ireland. Unlike the Southern countries, which are also characterized by high poverty rates in combination with a residual system of child benefits, the prevalence of single motherhood in these countries is high in comparative perspective (supra, figure 1) which makes it an even more pressing social issue.

Despite the good performance of child benefits with regards to poverty reduction in United Kingdom and Ireland, the crucial factor behind the detrimental poverty outcomes of single mothers in these market-oriented countries is the limited policy support, not only in terms of income protection but also in terms of policies facilitating employment (Mandel 2009). It is for instance often assumed that dual earner policies reduce poverty levels by enabling women to work (Misra, Moller, and Budig 2007; Bäckman and Ferrarini 2010). However, in Ireland and UK the poverty-reducing effect of child benefits is more likely offset than reinforced by the limited availability of affordable childcare services, which makes it more difficult for single mothers to engage in paid employment (Bradshaw and Kilkey 1999). In sum, the evaluation of the efficacy of child benefits in reducing single mothers' poverty risk yields viable results only in conjunction with policies enabling them to engage in paid employment. This should however not distract us from the observation that the design and the generosity of child benefits makes a genuine difference. Within the framework of an 'adult worker model' (Lewis 2006), with welfare policies enabling mothers to work and providing adequate minimum income protection for those not able to work, Norway and Denmark succeed in reducing poverty by means of targeted child benefits with more than 40% while Sweden, with its universal and less generous design, is much less successful which results in higher poverty rates for single women. Norway has been cited earlier as a good example of fruitful policies single mothers (Rowlingson and Millar 2002) and our analysis of child benefits confirms that picture.

To conclude, we have to mention an important caveat of our exercise: the focus on income and employment eschews other dimensions of single mothers' well-being. Employment is not a *panacea* simply leading to a lower poverty risk but entails in itself several problems for single mothers: in order to combine both care and work they often end up working part-time, in flexible and/or low paid jobs which not only has repercussions on

their degree of autonomy but also and maybe foremost on other interrelated factors for their well-being such as health, stress and recognition. In sum, a focus on child benefits risks to distort our view and neglect other important dimensions of social reality which are preconditions for single mothers to live an autonomous life.

These final considerations should however not lead us astray from the main point to take home: a well-designed child benefit system has the potential to play a crucial role in strengthening women's autonomy.

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