

Table 1.91: Family-related tax allowances and tax credits in European Union countries

	<i>Family tax allowances</i>	<i>Family tax credits</i>	<i>Universal child benefits¹</i>
Austria	None	Children, lone parents, one-earner couples	Yes
Belgium	None	Children, lone parents, one-earner couples, widows, other dependants, disabled children	Yes
Denmark	None	Transferable tax credits	Yes + lone parent supplement
Finland	None	None	Yes + lone parent supplement
France	None	None	
Germany	Allowances for old age, lone parenthood, children, owner-occupiers with children	None	Yes (maximum is income related)
Greece	Handicapped persons	Children, one-earner couples	Yes (maximum is income related) + lone-parent supplement
Ireland	Allowances for widow(er)hood, caring, disabled children, lone parenthood		Yes
Italy	None	Children, other dependents, spouse (all income dependent ²)	No
Luxembourg	Lone parent allowance	None	Yes
Netherlands	Lone parent allowance (varies by age of child); single allowances are transferable between spouses	Lone parents	Yes
Portugal	None	One-earner couples	Yes
Spain	None	Children, other dependents	No
Sweden	None	None	Yes
United Kingdom	None	Married couples, lone parents	Yes + lone parent supplement

Source: Cathal O'Donoghue and Holly Sutherland (1998). *Accounting for the Family: The treatment of marriage and children in European income tax systems*, Innocenti Occasional Papers, EPS 65. Florence, Italy: UNICEF.

	<i>Family tax allowances</i>	<i>Family tax credits</i>	<i>Universal child benefits³</i>
United States	Exemptions for family members by status	Low-income working families and individuals with children.	Yes, child tax credit.

Source: U.S. information compiled by Clearinghouse staff with information from [Background Material and Data on Programs Within the Jurisdiction of the Committee on Ways and Means](#), "The 2000 Green Book," (Washington, D.C.: 2000); and Internal Revenue Service, [Your Federal Income Tax, Publication 17](#). Washington D.C.: Department of the Treasury.

¹ Broadly equivalent to refundable child tax credits.

² If one spouse has income less than a set limit, then the other spouse receives a credit. The value of this credit also depends on the recipient's income.

³ Broadly equivalent to refundable child tax credits.