

**Table 1.92: Family-related tax deductions and reliefs in European Union countries**

	<i>Tax deductions for family-related expenses</i>	<i>Children's education</i>	<i>Childcare</i>
<b>Austria</b>	Automatic expense deduction varies with family composition	No	No
<b>Belgium</b>		No	Yes, 80 percent
<b>Denmark</b>	None	No	No
<b>Finland</b>	None	No	No
<b>France</b>	None	Yes (credit)	Yes
<b>Germany</b>	None	Yes (allowance)	Yes, for lone parents
<b>Greece</b>	Family-related expenses with official receipts; life assurance expenses	Rent when in education deductible	Yes
<b>Ireland</b>	None	No	No
<b>Italy</b>	Life assurance expenses	Tuition costs deductible	No
<b>Luxembourg</b>	None	No	
<b>Netherlands</b>	None	No	Partially, depends on income
<b>Portugal</b>	None	Tuition costs deductible	
<b>Spain</b>	None	No	Yes, 15 percent of expenses up to a maximum
<b>Sweden</b>	None	No	No
<b>United Kingdom</b>	None	No	No

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>Tax deductions for family-related expenses</i>	<i>Children's education</i>	<i>Childcare</i>
<b>United States</b>	Tax credits for adoption and dependent care, and flexible spending accounts.	Yes, credits for higher education and student loan interest deductions.	Partial for child care expenses to a maximum.

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.