

The Clearinghouse on International Developments in Child, Youth and Family Policies  
at Columbia University

**Table 1: Child And Family Cash And Tax Benefits In Select Industrialized Countries**

	Child or Family Allowances			Tax Benefits		Other Benefits	
	Cash benefits	Universal	income-related	Is benefit taxed?	Tax credit		Tax allowance
<b>Australia</b>	<i>Family Tax Benefits Part A</i> <i>Part B</i> (single income families with children under age 5)		✓ ✓	No			Youth allowance; child care benefit; youth disability supplement; large family supplement; multiple birth allowance.
<b>Austria</b>	<i>Familienbeihilfe</i> – child benefit	✓		No	✓ refundable & by age of child	None	Special needs child grant; dependent family benefit; infant allowances for year one when mothers stay at home; large family supplement; child care allowances.
<b>Belgium</b>	<i>Gezinsbijslagen</i> contributory	✓		No	✓	None	Disabled child grant; means-tested allowance.
<b>Canada</b>	<i>Canada Child Tax Benefit Supplement</i> (NCBS) for lower-income families		✓ ✓				Goods and services tax credit; disability benefit; child care tax deduction.
<b>Denmark</b>	<i>Bornefamiliydelse</i>	✓		No	No	None	Single-parent supplement; additional allowance for pensioner families; adoption benefit.
<b>Finland</b>	Child allowances	✓		No	No	None	Child care allowances for disabled (& ill) children and single parents.
<b>France</b>	<i>Allocations familiales</i> (must have 2 or more children to be eligible)	✓		No	✓	None	Additional means-tested benefits are for; large families; single-parents; adoption; parental education; special education; and child disability. There are also school and housing allowances.
<b>Germany</b>	<i>Kindergeld</i> (child benefit) is integrated with tax system.	✓		No	✓	✓ refundable	Tax allowances for children and lone parents; special needs benefit; child care allowance for under 2 years if parent not or minimally working.
<b>Greece</b>	Separate benefits for children of public and private sector workers.		✓	Yes	✓		
<b>Iceland</b>	<i>Child benefit</i> (administered by tax system)		✓				Single parents; child pension for education (retired parents).

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	Child or Family Allowances			Tax Benefits		Other Benefits	
	Cash benefits	Universal	income-related	Is benefit taxed?	Tax credit		Tax allowance
<b>Ireland</b>	Child benefit	✓		No		✓	Lone-parent and low-income hhs supplements; adoptive benefit; multiple birth grant
<b>Italy</b>	<i>Household cheque</i> (not only for hhs with children)		✓	No	✓ for all children	None	Large family supplement; additional tax credit for children under 3.
<b>Luxembourg</b>	<i>Allocations familiales</i> : child-rearing allowance.	✓		No	✓	For lone parents	School and supplementary allowances and disabled child supplement.
<b>Netherlands</b>	<i>Kinderbijslag</i>	✓		No	✓ Child tax credit for all		Additional tax credits for low-income and lone-parents.
<b>New Zealand</b>	<i>Family Assistance Family Support</i>	✓	✓		✓		Child & family tax credits; child disability allowance.
<b>Norway</b>	<i>Barnetrygd</i> : child benefit	✓		No			Universal child care cash benefit.
<b>Portugal</b>	<i>Subsidio familiar a crianas e jovens</i> (contributory)		✓	No		None	Disabled child & special education supplements; nursing allowance; good attendance add-on.
<b>Spain</b>	<i>Prestacion economica por hijo a cargo</i>		✓	No	✓		Disabled child & low income supplements.
<b>Sweden</b>	<i>Barnbidrag</i> .	✓		No	None	None	Supplement for large families; advanced maintenance (child support); disabled child and foreign adoption allowances; housing allowance.
<b>United Kingdom</b>	<i>Child benefit</i>	✓		No	✓ Working family and children's refundable tax credits	None	.Single-parent allowance.
<b>United States</b>					✓	✓	Child-related tax allowances and benefits; means-tested family (welfare); and disabled child benefits.

**Sources:** International Social Security Association (1999). *Social Security Programs Throughout the World*. Washington, D.C.: Social Security Administration and updates available online at <http://www.issa.int/eng/ssw.htm>; European Commission (1998). *MISSOC: Social protection in the Member States of the European Union*. Luxembourg: Office for Official Publications of the European Communities, and updates available online at [http://europa.eu.int/comm/employment\\_social/soc-prot/missoc99/english](http://europa.eu.int/comm/employment_social/soc-prot/missoc99/english); International Reform Monitor (2002). *Social Policy, Labour Market Policy, Industrial Relations: Country Summary*, Bertelsmann Foundation Retrieved March 2002 from <http://www.reformmonitor.org/>; Bradshaw, J & Finch, N. (forthcoming). *A comparison of child*

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