

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

**Table 3: Recipient of family benefits according to type of benefit in select countries**

	<b>To whom benefit is paid by type of benefit</b>			
	<b>First law</b>	<b>Universal</b>	<b>Income-related</b>	<b>Tax benefit</b>
<b>Australia</b>	1941			Main carer/main tax payer
<b>Austria</b>	1948	Mother	Either Parent	Main breadwinner/lone parent
<b>Belgium</b>	1930	Mother		Tax unit
<b>Canada</b>	1944			Mother
<b>Denmark</b>	1952	Mother/single parent		
<b>Finland</b>	1948	Mother		
<b>France</b>	1932	Mother/single parent	Mother	Head of household
<b>Germany</b>	1954		Family decides	Head of household
<b>Greece</b>	1958		Contributing wage earner(s)	Highest earner
<b>Iceland</b>	1946	Person maintaining child		
<b>Ireland</b>	1944	Mother	Employee/welfare recipient	Lone parent
<b>Italy</b>	1937		Wage earner	Both if working, share credit in certain cases
<b>Luxembourg</b>	1947	Father/child, if over 18		Head of household
<b>Netherlands</b>	1939	Mother		Highest earnings claimant
<b>New Zealand</b>	1926			Principal caregiver
<b>Norway</b>	1946	Mother		
<b>Portugal</b>	1942		Either	
<b>Spain</b>	1938		Parent under threshold	Lone parent/working couples divide on pro rata basis
<b>Sweden</b>	1947	Mother		
<b>United Kingdom</b>	1945	Mother		Parent or guardian claiming
<b>United States</b>	1954			Head of household – tax payer

Source: Jonathan Bradshaw and Naomi Finch (2002). *A comparison of child benefit packages in 22 countries*. York, U.K.: University of York, Social Policy Research Unit.