Cross-National Measurement of Social Care for Children:

A Critique of Jonathan Bradshaw's Family Benefit Package Methodology

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Abstract

This article critically evaluates research by Jonathan Bradshaw and co-authors who have advanced to new heights comparison of social care practices in 22 OECD member states by modeling the interaction of social services, tax expenditures and cash benefits available to families with children (2002). Notwithstanding their important accomplishment, the Bradshaw et al. analysis pays insufficient attention to the gender division of care that remains at the heart of social care practices internationally, in part because their more recent publications neglect the influence of child care service fees on benefit package values and parental decisions between care and employment (2006; 2007). In response, the author demonstrates that the benefit package methodology is failing to deliver on its potential to enable cross-national evaluation of two analytic themes that are now central to comparative welfare scholarship which takes gender analyses seriously: first, the degree to which state policies encourage commodification, or employment, among women in place of full-time specialization in informal child care, as emphasized by Orloff (1993); and, second, the degree to which policy promotes defamilialization, or the capacity for citizens to form autonomous households without relying on family, particularly male relations, as advanced by both Orloff (ibid.) and Lister (1997). The article concludes with the observation that the benefit package method is also well positioned to explore a third theme: the degree to which public policy, including parental leave benefits, decommodifies men by facilitating private time to care in order to promote equal sharing of child rearing responsibilities across the sexes, as urged by Kershaw (2006). Measuring the latter theme is necessary to ensure that comparative social care scholarship resists being too preoccupied with employment objectives.

Keywords: social care; gender; family policy; social policy; comparative welfare

Cross-National Measurement of Social Care for Children:

A Critique of Jonathan Bradshaw's Family Benefit Package Methodology[1]

The family benefit package methodology developed by Jonathan Bradshaw and colleagues factors prominently in two new anthologies that compare the evolution of welfare states in response to family changes: one edited by Bradshaw and Hatland (2006); the other edited by Lewis (2007). The prominence of this method in the comparative literature is well deserved. Early work by Bradshaw et al. (1993), along with feminist critics (e.g. Langan and Ostner, 1991, Lewis, 1992, Orloff, 1993, Sainsbury, 1996), anticipated Esping-Andersen's (1999, 97) decision to revisit his seminal welfare regime typology in the light of the observation that 'the great challenges of our times, be they international, technological, or demographic, coexist with and are, indeed, provoked by what happens within the fours walls of our nations' families.'

The benefit package methodology is particularly well-designed to measure the ways in which states structure activities within families by manipulating the standard range of policy levers that governments have at their disposal. Its unique strength rests with the breadth of policy domains that are integrated into a single analysis. Every industrial country, Bradshaw observes, has a 'package' of tax allowances, cash benefits, exemptions from charges, subsidies and services in kind, which support parents with the costs of raising their children. The package concept is enormously important in comparative literature because it facilitates exploration of the relationships between a much wider range of social services, tax expenditures and cash benefits than is usually considered in cross-national research. As Daly and Lewis (1998, 2, , 2000, 286) observe, cash benefits typically receive the bulk of attention because they are more easily quantified than services. Attention to services in comparative research, however, regularly results in the identification of welfare regime patterns that diverge from Esping-Andersen's (1990) typology, both in terms of heterogeneity within country-groupings (eg O'Connor et al., 1999, Lewis, 1998), and in terms of inconsistent membership across groupings (Bradshaw and Finch, 2002).

The purpose of this article is to charitably critique the family benefit package methodology. Work by Bradshaw and colleagues is remarkable at exploring how as many as 22 affluent countries compensate families with children for the socially valuable care they provide to the next generation of citizens (2002). Their work is much less effective, however, at analysing the gender dynamics that infuse social care practices for young children.

Daly and Lewis (2000) recommend the term 'social care' to capture the significance of caregiving for political-economy research. This term resists the tendency to privatize the non-medical care on which citizens depend for their well-being by alerting theorists and practitioners to its social value irrespective of whether the care is delivered by the state, voluntary sector, as part of a formal market exchange, or informally in one's private domain. Although postwar policy expanded the collectivity's role in care provision through, among other things, enhanced health care coverage and pension entitlement, the legacy of patriarchy positioned the state to obfuscate from the political arena the majority of daily caregiving performed disproportionately by diverse groups of women for no or little pay. The social care concept challenges this obfuscation. Daly and Lewis (p. 285) use it to draw attention to (i) the labour involved in caregiving in order to beg comparison with other forms of work and the circumstances in which labour is carried out; (ii) the normative framework of obligation, and I would add aspiration, within which so much caregiving is provided, especially in networks of familial and friendship relations; and (iii) the economic, physical and emotional costs of care.

Guided by the social care concept, I argue that the benefit package method is not being used to its full potential. In order to align the labour involved in caregiving with other forms of work, modeling must account for how the policy package in each country influences the private time to care available both to male and female citizens depending upon their earnings potential. Similarly, the normative framework of obligation in which care is provided behooves scholars to explore not just horizontal inequalities between families with and without children, the mainstay of the Bradshaw methodology, but also the extent to which state policy induces or discourages the feminization of caregiving.

The international data collection from 22 countries that Bradshaw and Naomi Finch supervised for their study of benefit packages in the year 2001 includes considerable potential to explore these social care issues. But the more recent updates to their study (Bradshaw, 2007, Bradshaw and Mayhew, 2006) abandon the potential by largely overlooking the cost of child care services. Were this service information re-integrated into future modeling, the benefit package methodology would enable cross-national evaluation of two analytic themes that are now central to comparative welfare scholarship that is serious about gender analyses: first, the degree to which governments organize policies to encourage commodification, or employment, among women in place of full-time specialization in informal child care, as emphasized by Orloff (1993); and, second, the degree to which governments promote defamilialization, or the capacity for citizens to form autonomous households without relying on family, particularly male relations, as advanced by both Orloff (ibid.) and Lister (1997). I conclude by observing that the benefit package method is also well positioned to integrate leave benefit policy data as one step toward exploring a third theme: the decommodification of men to encourage or oblige equal sharing of child rearing responsibilities, as urged by Kershaw (2006).

My arguments in the article draw extensively on the international data collection from 16 countries that Bradshaw has supervised for his study of benefit packages in 2001 and 2004, which span across Esping-Andersen's regime types, but, unfortunately, do not include any Mediterranean representatives. For readers who are less familiar with the package method, I begin the paper by illustrating it using data from two provinces in Canada. The Canadian data will be of interest to international readers who wish to understand the heterogeneity within the cluster of countries to which Esping-Andersen assigns the 'liberal' moniker. Recent publications by Bradshaw (2006) reveal that the UK is now surging ahead of many Nordic countries when it comes to family policy. The significance of the UK's shift in welfare regime status with respect to family policy is more fully appreciated, however, when compared to countries like Canada and the US with which the UK has been clustered in the past. The Canadian comparison is particularly useful in this regard because I will show that there is reason to be skeptical about the quality of the American family model data that Bradshaw and colleagues collect.

The Model Family Method

Bradshaw and co-authors compare the net impact of family supports delivered by different countries through their tax, benefit and service systems, while controlling for some of the national variation that exists. They control for variation in population size, marriage/divorce rates, and fertility patterns by comparing the interaction of policies for a number of model families. The most recent study examines five models relative to a benchmark childless married couple: a lone parent divorced with one child under age three years who is enrolled in a full-time child care service; a lone parent with one child age seven; a couple with one child age seven; a couple with two children age seven and fourteen; and a couple with three children age seven, fourteen and seventeen (Bradshaw, 2007). These models allow Bradshaw and collaborators to compare the public support available to families with and without children, the treatment of child care service costs for lone parents with young children, along with variation in the benefit package as the number of children increase in a family.

The model families are then examined according to whether they earn one of five different income levels: income assistance; one earner making half average individual employment income in the jurisdiction under question; one earner making average earnings; two breadwinners, one receiving average income, the other half-average; and, finally, two earners with both parents remunerated at the average-income level. These income assumptions permit exploration of how the benefit package varies as earnings rise, as the number of parents in employment increases, and relative to families that are completely reliant on the social safety net.

The model method adds family income from earnings to child-related policy benefits delivered by the income tax system; income-related cash benefits; non-income related cash benefits; rent/housing benefits; child care service subsidies; social assistance; and guaranteed child support, where it exists. From net income, the benefit package methodology then subtracts a range of expenses that include income tax payments, social security premiums, child care service costs for families that are presumed to use full-day regulated arrangements, and housing expenses. Although housing costs are notoriously difficult to model, Bradshaw attributes to *all model families, regardless of earnings and family size*, a housing cost of 20 per cent of average earnings.[2]

For each income level, Bradshaw et al. define the total value of the family benefit package as the *difference between disposable income for families with children versus the disposable income enjoyed by a childless couple.* This method of measuring the total benefit package value shines light directly on the issue of horizontal equity between families with and without children in recognition of the civic contribution that the former families provide through their childrearing.

The Dearth of Child Care Service Cost Data

Bradshaw and Mayhew (2006, 99) concede that the most recent publications represent a compromise in order to lessen 'the burden of work' required of national informants who must tackle the interactions of a wide range of policy minutiae from the income tax system, welfare, child care, family demogrants, etc. They therefore reduced the number of family types and income cases they explore in the 2006 and 2007 publications relative to the more ambitious study of benefit packages in 22 countries (2002). The former study also included the costs incurred when children attend school and receive a standard set of health care, pharmacare and dental care services. Since 'these were not found to be important elements of the package for most countries,' Bradshaw and colleagues excluded these elements from their more recent work (Bradshaw and Mayhew, 2006, 99).

One key compromise, however, goes unacknowledged by Bradshaw in the latest publications: namely, the exclusion of child care service costs for couples with young children. In the 2002 study, it was presumed that both lone-parents and two-earner couples with a toddler relied on the most common type of full-day regulated child care in each jurisdiction. But in the more recent publications, only lone-parents are presumed to incur such expenses in regards to children under three. This presumption exacerbates a weakness of the 2002 study, which did not consider the before- and after-school child care service expenses that families must cover for children age seven while the only, or both, parent(s) participate in the formal labour market. Insufficient attention to the costs of child care services significantly weakens Bradshaw's examination of family policy by failing to engage directly with the gendered nature of social care for young children. Econometric evidence about the elasticity of female labour supply (e.g. Cleveland et al., 1996) makes clear that child care fees are integral to understanding the degree to which family benefits reinforce or challenge the gender division of daily caregiving.

Tables I and II show what is concealed in Canada when child care service costs are excluded from family model calculations.[3] The first table illustrates how the benefit package value is calculated for families residing in the province of Alberta in which one parent earns half-average provincial employment income, or $2,000 per month.[4] At this income level, the families with children access three income-targeted family tax credits, which cumulatively provide nearly $300 of assistance. All Canadian families at this low-level of income also receive a monthly federal sales tax credit: $38 a month for the couple, plus an additional $10 in recognition of the added sales tax that parents spend on behalf of a child.

From this monthly income, all of the one-earner families deduct social security premiums for Employment Insurance and Canada Public Pension, which equal $123.56. While the couple without children must also pay $58 for health, prescription drug and dental care, the Alberta Adult and Child Health Benefits programs save these costs for the families with children.

Child care service fees reduce disposable income for lone-parents who participate in the paid labour force. The families with a seven-year-old must pay the full cost of services, which on average equals $284.50 a month, because there is no subsidy for before- and after-school care in Alberta. In contrast, there is a $500 subsidy for families with a toddler at this income level, which reduces the net service cost to just $32 per month. Families that incur child care service fees are eligible for some modest tax savings as a result of the Child Care Expense Deduction (CCED). A deduction of $284.50 a month from taxable income reduces monthly tax payments by $42.68. Lower taxable income in turn increases the value of income-related child benefits for this model family by $2.22 a month. The tax saving and modest increase to child benefits means that the net cost of out-of-school child care for the lone-parent with a seven-year-old is $239.60, or 12 per cent of monthly income. Unfortunately, the Bradshaw and Finch methodology in 2002 and subsequent studies neglects this expenditure.

TABEL I ABOUT HERE

The relative disregard for child care expenses is even more significant now that Bradshaw and colleagues no longer presume that two-earner couples rely on services. Table II summarizes the family benefit package for couples in British Columbia, Canada in which both partners work in the paid labour force: one for average provincial earnings, $3,758; the other for half-average earnings. This income level is supplemented for families with children only by the federal income-related Canada Child Tax Benefit, which delivers $61 to $72 each month depending on the age of the child and whether the family deducts child care service costs.

From this monthly income, families subtract cumulative federal social security premiums of $330.70. There is no provincial government assistance with Medical Service Plan premiums, dental costs or periodic prescription drugs for families at this income level. The childless couple therefore incurs $147 in monthly health care expenses, while the families with one child must cover an additional $35 per month in related costs for a child on top of the parental expenses.

Families that use child care services incur their full cost because government subsidies are targeted to low-income families. The average cost of care for toddlers in BC is $647; and $284.50 for a school-age child. These costs can be deducted from the lower earner’s taxable income, saving the family with a toddler $122.79 a month from their income tax bill. The corresponding saving for the family with a seven-year-old is $59.89. Lower taxable income in turn raises the value of income-related child benefits modestly: for example, by $5.69 per month for the couple with a seven-year-old.

Given that the tax saving and modest increase to income-contingent child benefits do not match the actual cost of child care services in BC, families who rely on services have less monthly disposable income than couples without children or couples that receive child care free from a family member or friend. The couple with a seven-year-old in before and after-school services is out of pocket nearly $220 a month relative to the couple with a seven-year-old who is not in care ($26.78 + $192.14). For the couple with a toddler in regulated full-day care, the difference is over $510 per month ($26.78 + $485.68), or 9 per cent of monthly household income. These costs are absent from the benefit package modeling performed most recently by Bradshaw and collaborators.

TABLE II ABOUT HERE

Overlooking child care service costs is problematic when Bradshaw ranks national benefit packages. Since package values vary depending on what model family and income level is considered, Bradshaw et al. recommend a summary 'average' measure for each jurisdiction. Bradshaw (2007, Appendix) assigns a self-described crude weighting to the five model families at five income-levels in favour of more common population patterns in order to produce an 'average' benefit package value for each country. In total, Bradshaw works with thirty-two family cases, adding emphasis on lone-parent families; and couples in which the only breadwinner earns average employment income. The results are summarized in column one of Table III, with 'average' values expressed as a share of average income in each jurisdiction to facilitate comparisons across currencies.

Since Bradshaw and colleagues calculate child care service costs only for lone-parents with toddlers, just four of the thirty-two cases factor these expenses into the ranking. The assumption that less than 13 per cent of families with children would rely on non-parental services is out of step with international data showing that mothers with children under age six participate in the paid labour force at a rate that ranges from 35 per cent in Japan to 78 per cent in Sweden.[5] It is therefore useful to examine the ranking produced by Bradshaw's 'average' package relative to the ranking that results for lone parents with toddlers, the only model families for whom child care service fees are assumed in the 2006 and 2007 publications. There is a significant shift in the order of countries in column two of Table III. Although ranked relatively high in column one, Ireland plummets to the very bottom, while France also falls steeply where it joins other conservative countries, save Austria, in the bottom third. By contrast, liberal and social democratic countries scatter across the top two tritiles, including BC and Alberta which jump from near the bottom of column one to middle positions in column two.

Given that benefit package values for lone mothers earning half-average income are influenced by policy geared toward economically insecure families, it is also useful to consider the cost of child care services incurred by more affluent families with two parents. For this purpose I return to data collected as part of Bradshaw and Finch's study of 22 countries (2002). Column three in Table 3 estimates net child care costs for two-earner couples in 2001, after deducting any tax saving reaped by a family with a toddler in non-parental care relative to the couple with a seven-year-old for whom no child care service fees are assigned. This calculation assumes that the tax saving, if it exists, is the result of a tax credit or deduction for child care service expenses, as in Canada. Given this assumption, Belgium, France, New Zealand and Norway join Canada by using tax expenditures to reduce nominal service costs for toddlers, at least according to Bradshaw's national informants. Unfortunately, the US models do not show any tax saving for couples, which raises concerns about the quality of the US data given that the federal child care tax credit in that country should reduce the income tax bill for a two-earner family relying on non-parental services.

The country order in column three again differs from other columns in Table III, urging still more caution when interpreting the 'average' package values that Bradshaw reports. English-speaking countries, including the UK, cluster at the bottom of the international ranking in column three by charging child care fees equal to 19 per cent or more of average female earnings, except in Canada where tax savings from the Child Care Expense Deduction reduce gross service fees sufficiently to locate Alberta and BC in a middle cluster with Norway and Germany. Belgium, France and Austria join the remaining members of the social democratic cluster toward the top of the ranking by delivering toddler child care services at a cost equal to between eight and twelve per cent of average female earnings.

TABLE III ABOUT HERE

The Benefit Package Methodology and Gender Comparative Welfare Scholarship

The difference in disposable income enjoyed by families with and without children is analytically important for social care research because it allows scholars to estimate the cumulative value that national governments place on parental childrearing. However, the analytic priority that Bradshaw ascribes to the issue of horizontal equity between families with and without children obscures methodological insights shared by the likes of Orloff, Lister and Lewis who have cogently revealed that much comparative welfare scholarship remains inattentive to the gender division of care. To be sure, this theme is not lost on Bradshaw and colleagues. The 2006 anthology includes two very insightful chapters by Finch (2006a, , 2006b) who examines child care services, parental leave benefits and gender equity in time use in five Nordic countries along with the UK, The Netherlands, and Germany. She finds that the gender politics of time remain significant in these countries, with fathers spending on average 33 per cent or less of their time on child care and other unpaid work, while mothers devote at least 55 per cent of their working time in these areas, and upwards of three-quarters of their time in Iceland, the UK, Germany, and the Netherlands. Finch concludes that these data confirm Lewis' (1992; 2001) finding that social democratic countries exhibit weaker male breadwinner characteristics compared to Non-Nordic countries in Europe.

But, regrettably, neither Bradshaw nor Finch link diverging gender time patterns to their analyses of benefit package variation. Three critical themes to which the benefit package methodology could speak therefore remain mute in their work: (i) commodification of female time in place of specialization in informal care; (ii) defamilialization of citizens, particularly mothers of children; and (iii) decommodification of men to facilitate equitable sharing of informal care between the sexes. I chart below the potential for the benefit package methodology to measure all three gendered components of social care across countries.

Access to Paid Employment

Benefit package data permits detailed analysis of the degree to which policy mediates informal female caregiver norms by attracting or dissuading maternal employment. In this case, the important issue is not the difference in disposable income enjoyed by a family with and without children. Rather, the key analytic interest is the difference in disposable income enjoyed (1) between one- and two-earner couples, and (2) between lone parents on and off social assistance, *after child care expenses, additional taxes,* *social security premiums and reductions in income-contingent family benefits are subtracted from the extra earnings yielded by increased parental employment time*. Using the Bradshaw et al. matrices for 2004, along with child care service data from 2001, this difference can be depicted as the share of gross earnings that are forgone by a parent who shifts from full-time unpaid domestic work to earning half average employment income. Column one in Table IV illustrates the transition for a married or common-law mother in British Columbia, Canada.

TABLE IV ABOUT HERE

Measuring the (dis)incentive that family policy in each country exerts over maternal labour market attachment yields a league table that differs importantly from that based on Bradshaw's 'average' package (see Table V, column 1 vs. Table III, column 1). Japan, BC, Alberta, and Belgium rise from near the bottom of the Bradshaw ranking toward middle and above-average positions, while Finland rises from the middle of the Bradshaw pack to the very top because a second earner in that country forgoes just 33 per cent of gross earnings. Australia, the UK and Sweden all drop in ranking. In the latter, second earners lose 58 per cent of gross earnings to taxes, child care costs, lost income-related family benefits, etc.

The United States and Ireland bring up the rear, as second earners in these countries lose over 80 per cent of their gross income. Ireland's low ranking is again a significant drop compared to the Bradshaw order. Both the US and Ireland tax personal income at relatively low rates, so owe their low ranking predominantly to the high cost of child care services for preschool age children. The average cost is exceptionally high in Nassau County in New York State, the jurisdiction that was selected by the American collaborator in Bradshaw's data collection.[6] In that county, the average child care service cost is reported to equal 42 per cent of average female income, although, as discussed above, this net fee does not reflect tax savings that should otherwise be yielded by the US federal government's child care tax credit.

TABLE V ABOUT HERE

While second earners in Canada lose roughly half of their nominal wage to forgone spousal tax credits, added personal taxes, child care expenses and reduced family benefits, the four percentage point difference between BC and Alberta is analytically instructive. The net wage in BC is less because average earnings in Alberta are greater, while *average child care costs are lower*. Alberta child care costs are lower because child care workers in that province earn lower wages, about $5,000 less for full-time, full year work than in British Columbia (Beach et al., 2004). Higher wages in BC must not be interpreted as a sign of largesse, however, since the pan-Canadian child care sector suffers substantial pay inequity, even when comparing average sector wages to those of other Canadian women with similar education levels (Cleveland and Hyatt, 2002). Instead, the variation in wages between the Canadian provinces should be interpreted as a signal of how labour relations in any jurisdiction's child care sector play an important role in determining the value of family benefit packages, as well as maternal employment incentives.

Figure I illustrates the association between the financial inducement for a second earner in each country and actual full-time female employment rates. Generally, the relationship is as expected. Countries that organize social care policy to provide incentives that are more likely to attract a full-time at-home caregiver contribute to a greater proportion of local women working *less than* full-time. The relatively high rate of full-time employment in the US is an exception to this generalization, however, given the modest real wage that country makes available to second earners.

While the association between financial inducements and employment rates is as expected, variation in female employment patterns between countries with similar reductions to gross wages for second earners are equally telling (see also Immervol, 2006). Consider, for example, the vertical gaps in Figure I between Finland and Austria; between France, Norway and Alberta; or between Australia and Denmark. Provided that these gaps do not simply reflect errors in measurement of benefit package policies, they draw attention to the role that cultural norms play in mediating the influence of financial inducements implemented by public policy. Without denying that human behaviour is rational or purposive, men and women turn to established routines or familiar patterns of behaviour to attain their purposes. As part of this process, the legacy of the gender division of labour provides moral and cognitive templates for interpretation and action, along with financial (dis)incentives to encourage or discourage fulfillment of socially and culturally prescribed roles. Variation in actual employment outcomes relative to similar policy-imposed labour force incentives thus holds potential to shine light upon jurisdictions in which policy is not equally successful at mediating patriarchal cultural norms. This observation is analytically useful as Lewis (2001) and others revisit how, and to what extent, countries remain strong, moderate or weak male breadwinner regimes because it points to the gap in each country between policy reform and the pace of cultural adaptation to divergent social care expectations for mothers and fathers.

FIGURE I ABOUT HERE

Just as the international data collected by Bradshaw permits analyses of the net wages available to second-earners, so it also facilitates examination of the employment inducements available to lone-parents on social assistance, the vast majority of whom are women. In this case, the key analytic interest is the difference in disposable income enjoyed between *lone-parents on and off social assistance* after welfare benefits, child care expenses, additional taxes, social security premiums and reductions in income-contingent family benefits are subtracted from the earnings yielded by increased parental employment time that is rewarded at half average earnings. Readers can follow in detail the impact of such a transition for Alberta families by comparing the income and costs incurred by lone-parents with a toddler in column two of Table IV.

The ranking of employment incentives for lone-mothers on social assistance differs significantly from the ranking of real wages for married mothers (compare column 2 vs. column 1 in Table V). Alberta is ranked at the top, with 45 per cent of a lone-parent's wage forgone to added taxes, child care service costs, lost welfare and lower child benefits. BC and Australia follow with wage losses in the mid-50 per cent range, while the Netherlands and the US also cluster toward the top with wage losses over 60 per cent. The top ranked countries fall into the liberal cluster of countries, save for the Netherlands which shares with them a basic security approach to social assistance (Korpi, 2000). But another member of the liberal cluster, New Zealand, ranks at the very bottom, where it is joined by two members of the social democratic cluster: Norway and

Denmark. According to benefit package models, lone parents leaving welfare for employment at half-average earnings in these countries do not witness an improvement in their disposable income. The association between such policy incentives and employment rates for lone mothers is considered below.

Defamilialization

The autonomous household and defamilialization dimensions with which Orloff and Lister propose to gender comparative welfare scholarship are concerned about the extent to which adult citizens are able to secure an acceptable standard of living in the absence of relying on family, or spousal, relationships. The generosity of state assistance available to lone-parents is a key marker of this defamilialization, particularly when it is considered in conjunction with family benefits and expenses as Bradshaw's methodology permits. The net value of welfare in turn influences the share of gross wages that lone parents leaving social assistance forgo (see column 2 in Table V). For instance, the primary reason for high net wages in BC and Alberta is the stinginess of their income assistance policy. Recall that the combination of income-related child benefits, welfare and GST credits leave lone-parents caring for a toddler in Alberta with $237 in monthly disposable income (after subtracting housing costs) with which to purchase food, transportation, etc (Table I). The comparable figure in BC is $414 a month.

Column three of Table V places the generosity of Canadian welfare into international context, showing the share of disposable income available to someone earning half-average employment income that is replaced by social assistance. The two Canadian jurisdictions rank at the bottom with the United States in terms of the extremely modest commitment to defamilialization that they institutionalize. The replacement rate in BC in 2005 is just under a third of that available to lone-mothers in New Zealand, Norway and Denmark, while the income level in Alberta and the US is less than one-fifth. The move from welfare to paid work thus results in a substantial gain for lone-mothers in the Canadian provinces, because the welfare system permits them to live on income well below the poverty line as part of a North American strategy to 'make work pay.'

The replacement rates in North America are notably below other liberal regime cluster members, including Australia, the UK, Ireland and especially New Zealand. The latter pays welfare at a level that is more generous than net in-paid-work income earned by someone making half-average earnings. Financially speaking, then, some may conclude that New Zealand lone-mothers may be better off not working for pay if their earnings potential plateaus around half-average income. The same observation is true for lone-mothers in Norway and Denmark.

'Make work pay' presumptions in North America imply that such high replacement levels will generate welfare traps by undermining parental employment incentives. Figure II shows, however, that the evidence for this presumption is weak at best, a finding that Bradshaw also emphasizes (Bradshaw, 2007, Bradshaw and Finch, 2002). Despite their high replacement rates, Norway and Denmark actually have greater rates of employment among lone-mothers than is the case in Canada and the US. *More generally*, *lone-mother labour force participation rates rise as replacement rates increase*. This correlation raises serious questions about welfare to work schemes in the US and Canada, which strive to make reliance on public support sufficiently unbearable that any job, even a dirty, dead-end job, appears more attractive than welfare. Longitudinal, semi-structured, qualitative interviews with lone-mothers receiving income assistance in BC reveal that this strategy leaves many mothers with little time to upgrade skills and pursue employment opportunities because they are struggling full-time to piece together food and other material resources for their children from family members if, and when, they reside nearby, and/or from a patchwork of uncoordinated systems like food banks, school breakfast programs, charities, and neighbourhood centres without affordable access to transportation (Pulkingham et al., 2006). Thus, while stingy welfare levels compromise the degree of defamilialization that women citizens enjoy in North America, the larger net wages to which they give rise do not obviously generate stronger labour force attachment for lone-mothers in either Canada or the US.

FIGURE II ABOUT HERE

The fact that the US, BC, Alberta, and Japan report lone-mother labour force participation levels on par with some countries that implement more generous replacement rates again shines light on the mediating influence yielded by cultural norms over women's employment decisions. The welfare-to-work analysis, however, also invites questions about the role that regulatory 'sticks' play in motivating employment in addition to financial 'carrots'. In British Columbia, for instance, citizens only have a statutory entitlement to income assistance for two years in any five year period. Lone-parents are exempt from this 'two in five' policy when their children are under age three. After that age, however, a parent is deemed 'employable' at which point s/he must abide by employment search requirements, and is at considerably heightened risk of losing access to welfare should s/he remain on the income assistance system for more than 24 months. Similar regulatory sticks are present in many US states (Klein and Long, 2003).

Time to Care Personally

So far, I have utilized Bradshaw's benefit package data to compare how social care policy in 16 affluent OECD countries commodifies and/or defamilializes women's status as citizens. These analytic foci should not be interpreted, however, to imply support for a social vision that is overly engrossed with the work ethic or which unambiguously values individuals' separation from family. Rather, I have argued elsewhere that family and other private time is often an important source of social inclusion for citizens, as well as a legitimate aspiration to which public policy should attend (author, 2005).

The influence of public policy over citizens' private care time is admittedly more difficult to measure than is its relationship to employment incentives. In particular, conceptual and methodological innovation is required to compare across countries the degree to which paid work time norms induce or discourage male reductions in paid work over the week, year and life course, since the opportunity cost associated with greater time in employment for men is less time for personal child caregiving and the concomitant reification of the patriarchal division of care.

One step along the innovation path is to extend benefit package modeling to include maternity, paternity and/or parental leave benefits. Bradshaw and Finch (2002, chapter 7) acknowledge explicitly that these benefits are 'an important part of the child benefit package' (117). They also remark that 'leave from paid work for both parents can specifically address gender equity both in the labour market but also in relation to unpaid care work by actively encouraging men's role in childcare which, in turn, potentially enables women to participate in the labour market and to compete on equal terms as men' (103). Despite these observations, they do not factor leave policies into package models.

This decision is a significant oversight because leave policy structures familial decisions about the division of labour at a life course stage that is already rife with gendered expectations (Zvonkovic et al., 1996). Leave policy in Canada, for instance, provides up to 50 weeks of benefits for new parents, which must be used in the first year of a newborn's life. Fifteen weeks of the leave benefit period are defined as maternity leave for which only biological mothers are eligible. The remaining 35 weeks are characterized as parental leave, and benefits may be taken by the mother or father (biological or adopted), or shared by both. The value of maternity/parental leave benefits is income contingent, calculated at a rate of 55 per cent of the recipient's earnings up to a maximum benefit of $413 a week. Table VI shows that this characteristic of the system induces lower-earners to take the (majority of) leave, since a couple maximizes household income when it does not incur the minimum 45 per cent reduction from the higher earner's salary. Given the persistent gender earnings gap, the lower earner is more often the mother in a heterosexual couple. Together, the structural incentive implicit in the policy and the gender earnings differential help to explain why Canadian fathers represent just 15 per cent of benefit recipients in 2004/05, and stay on parental leave for a much shorter period than mothers (10 weeks for men who share parental leave with their partner compared to 23 weeks for women) (Canada Employment Insurance Commission, 2006, 17).

TABLE VI ABOUT HERE

Factoring leave policy into family benefit modeling will be an important step toward examining the degree to which countries redress the gap between male and female care time. But it is just one step. Given that none of the countries considered in this study have bridged the gender gap in work time allocation between caring and earning (Hook, 2006, Finch, 2006a), the benefit package methodology must ultimately adapt to consider statutory regulations and/or social norms governing full-time employment, overtime pay and holidays as key components of the family benefit package. For instance, reductions in statutory definitions of full-time employment of the sort witnessed in France under the *loi Aubry* in 1998, or negotiated through collective bargaining in Germany in the early 1990s, contribute to shifts in social care architecture because they help to erode the *functional division* between breadwinner and unpaid caregiver. Theoretically, at least, reductions in the time on the job presumed 'normal' for core, full-time employees better enables citizens with substantial caregiving obligations to synchronize caregiving with paid labour market success.

In contrast, recent policy changes in British Columbia and other Canadian provinces have extended the number of weekly hours that can be legally demanded of employees (Kershaw, 2005, chapter 8). Such changes reinforce barriers to successful labour force participation among people with significant care obligations and aspirations. The consequences for single parents who balance earning and caring alone may be particularly adverse since they have the least flexibility to approximate an ideal employee norm that demands well over 40 hours a week, especially in the absence of affordable, quality child care. The longer hours required of core employees also increases the likelihood that heterosexual couples will approximate the primary breadwinner/primary caregiver family model, which remains the norm within a majority of Canadian households that are home to a child under 12 (for a more thorough discussion of this theme see Kershaw, 2005, chapter 6). International comparisons of family benefit packages would thus be well advised to explore not only the average income in each country, but also the average hours that men and women labour in employment to earn such wages, and/or the statutory regulations that govern full-time employment norms. Without this information, it remains difficult to fully appreciate the influence of public policy on gender time usage patterns in child care and unpaid work, which remain critical components of any country's approach to social care.

TABLE I: *The Influence of Child Care Service Fees on Monthly Family Benefit Packages, One Earner with Half-average Monthly Earnings, Various Family Models, Alberta Canada, 2005 (Canadian dollars)*

	Couple – No children	Lone-parent + 2 yr 11 mo *with child care service costs*	Lone-parent + age 7 – *with child care service costs*	Lone parent + age 7 – *no child care service costs*
Income				
Earnings	2000.00	2000.00	2000.00	2000.00
Income related child benefit		+295.24	+289.33	+287.11
Non-income related child benefit		0	0	0
GST/HST credit	+37.83	+47.83	+47.83	+47.83
Expenses				
Income Tax	-192.02	-192.02	-192.02	-192.02
Federal and Provincial Spousal and Eligible Dependent Credits income tax savings	+139.23	+139.23	+139.23	+139.23
CCED income tax savings		+4.80	+42.68	
Employee social security	-123.56	-123.56	-123.56	-123.56
Rent	-800.00	-800.00	-800.00	-800.00
Gross child care service costs		-532.00	-284.50	
Child care service subsidy		+500.00	0	
Doctor visit	-6.23	0	0	0.00
Prescription drug costs	-9.08	0	0	0.00
Dental care	-42.77	0	0	0.00
Net disposable income	1003.42	1339.52	1118.99	1358.59
Family benefit package value		336.10	115.57	355.17

Author's calculation based on Jonathan Bradshaw's (2007) methodology using Canadian public data

TABLE II: *The Influence of Child Care Service Fees on Monthly Family Benefit Packages, Two Earners with Average and Half-average Monthly Earnings, Various Family Models, BC Canada, 2005 (Canadian dollars)*

	Couple – no children	Couple + 2 yr 11 mo	Couple + age 7; child care service costs	Couple + age 7; *no child care*
Income				
Earnings	5637.50	5637.50	5637.50	5637.50
Income related child benefit		+72.77	+66.72	+61.03
Non-income related child benefit		0	0	0
GST/HST credit	0	0	0	0
Expenses				
Income Tax	-731.12	-731.12	-731.12	-731.12
Federal and Provincial Spousal and Eligible Dependent Credits income tax savings		0	0	
CCED income tax savings		+122.79	+59.89	
Employee social security	-333.70	-333.70	-333.70	-333.70
Rent	-751.67	-751.67	-751.67	-751.67
Gross child care service costs		-647	-284.50	
Child care service subsidy		0	0	
Doctor visit	-96.00	-108.00	-108.00	-108.00
Prescription drug costs	-9.08	-10.15	-10.15	-10.15
Dental care	-42.77	-63.94	-63.94	-63.94
Net disposable income	3673.17	3187.48	3481.03	3699.95
Family benefit package value		-485.68	-192.14	26.78

Author's calculation based on Jonathan Bradshaw's (2007) methodology using Canadian public data.

TABLE III: *International Rankings of Family Benefit Packages and Net Child Care Service Costs, 2004*

Column 1 'Average' Benefit as % of Avg. Earnings (2004)		Column 2 ½ Avg. Earnings, Lone-Parent Benefit as % of Avg. earnings (2004)		Column 3 Toddler Child Care Costs as % of Avg. *Female*[7] Earnings (2001)	
Austria	20.16%	Austria	31%	Belgium	8%
France	10.22%	Norway	24%	Finland	10%
Norway	9.84%	Australia	14%	Austria	10%
Australia	8.94%	Denmark	12%	Denmark	10%
Ireland	8.77%	UK	8%	Sweden	11%
Sweden	8.66%	Finland	8%	France	12%
UK	8.63%	BC 2005	8%	Alberta (2005)	13%
Denmark	8.28%	Alberta 2005	7%	Norway	13%
Finland	8.22%	Netherlands	7%	Germany	15%
Germany	7.59%	Sweden	5%	BC (2005)	16%
Belgium	6.92%	United States	2%	Japan	19%
Alberta (2005)	5.97%	Japan	1%	Australia	19%
BC (2005)	5.67%	France	1%	UK	25%
US	5.44%	New Zealand	1%	Netherlands	29%
Netherlands	4.45%	Germany	0%	New Zealand	32%
Japan	2.35%	Belgium	-4%	Ireland	37%
New Zealand	0.78%	Ireland	-5%	United States	42%

Author's calculations based on data compiled by the Social Policy Team's project, 'Welfare Policy and Employment in the Context of Family Change,' in the Social Policy Research Unit, York University, United Kingdom (see http://www.york.ac.uk/inst/spru/research/summs/welempfc.htm).
Canadian income data available from: Income Statistics Division, Statistics Canada. Table 202-01-02. 'Average female and male earnings, and female-to-male earnings ratio, by work activity, 2004 constant dollars, annual.'

TABLE IV: *Per cent of Gross Income Forgone when Parent Transitions from Full-Time Unpaid Care to Full-Time Employment at Half-average Earnings, Various Family Models, BC and Alberta, 2005 (Canadian dollars)*

	One Earner Couple (Avg Income, BC) + 2 yr 11 mo	Two Earner Couple (Avg + ½ Avg Income, BC) + 2 yr 11 mo	Lone-parent (welfare, Alberta) + 2 yr 11 mo	Lone-parent (½Avg Income, Alberta) + 2 yr 11 mo;
Income				
Earnings	3758.33	3758.33 +1879.17	732.00	2000.00
Income related child benefit	+114.77	+72.77	+257.41	+295.24
Non-income related child benefit	0	0	0	0
GST/HST credit	+3.39	0	+47.83	+47.83
Expenses				
Income Tax	-554.76	-731.12	0	-192.02
Federal and Provincial Spousal and Eligible Dependent Credits income tax savings	+129.25	0	0	+139.23
CCED income tax savings		+122.79	0	+4.80
Employee social security	-218.48	-333.70	0	-123.56
Rent	-751.67	-751.67	-800.00	-800.00
Gross child care service costs		-$647	0	-532.00
Child care service subsidy		0	0	+500.00
Doctor visit	-108	-108.00	0	0
Prescription drug costs	-10.15	-10.15	0	0
Dental care	-63.94	-63.94	0	0
Net disposable income	2298.75	3187.48	237.24	1339.52
Net wage from additional employment		888.73		1102.28
Per cent of gross income from additional employment that is forgone		53%		45%

Author's calculation based on Jonathan Bradshaw's (2007) methodology using Canadian public data.

TABLE V: *International Rankings of (Dis)Incentive to Maternal Transition from Full-Time Unpaid Care to Full-Time Employment at Half-average Earnings, 2004*

Column 1 Married or Common-Law Mothers		Column 2 Lone Mothers		Column 3 Lone Mothers	
	% of Gross Earnings Lost		% of Gross Earnings Lost		Replacement Rate
Finland	33%	Alberta (2005)	45%	United States	18%
Austria	34%	BC (2005)	53%	Alberta 2005	18%
Alberta 2005	49%	Australia	56%	BC 2005	32%
France	49%	Netherlands	61%	Netherlands	43%
Norway	49%	United States	66%	BC 2004	44%
Belgium	50%	Japan	73%	Australia	52%
BC 2005	53%	BC (2004)	73%	Japan	52%
Japan	54%	Finland	74%	Finland	64%
UK	54%	Ireland	84%	UK	77%
BC 2004	54%	Austria	84%	Ireland	78%
Australia	55%	UK	87%	Germany	80%
Denmark	57%	France	92%	France	82%
Sweden	58%	Sweden	93%	Belgium	82%
Netherlands	60%	Germany	93%	Sweden	86%
New Zealand	68%	Belgium	93%	Austria	86%
Germany	72%	Denmark	100%	Denmark	99%
Ireland	83%	Norway	100%	Norway	100%
United States	89%	New Zealand	104%	New Zealand	108%

Author's calculations based on data compiled by the Social Policy Team's project, 'Welfare Policy and Employment in the Context of Family Change,' in the Social Policy Research Unit, York University, United Kingdom (see http://www.york.ac.uk/inst/spru/research/summs/welempfc.htm). *The International figures are based on data from the 2004 matrices, converted into Canadian purchasing power parity dollars, with the exception of child care service fees for two-earner families and health expenses, which are based on data from the 2001 matrices available at: http://www.york.ac.uk/inst/spru/research/summs/childben22.htm.*

FIGURE 1:

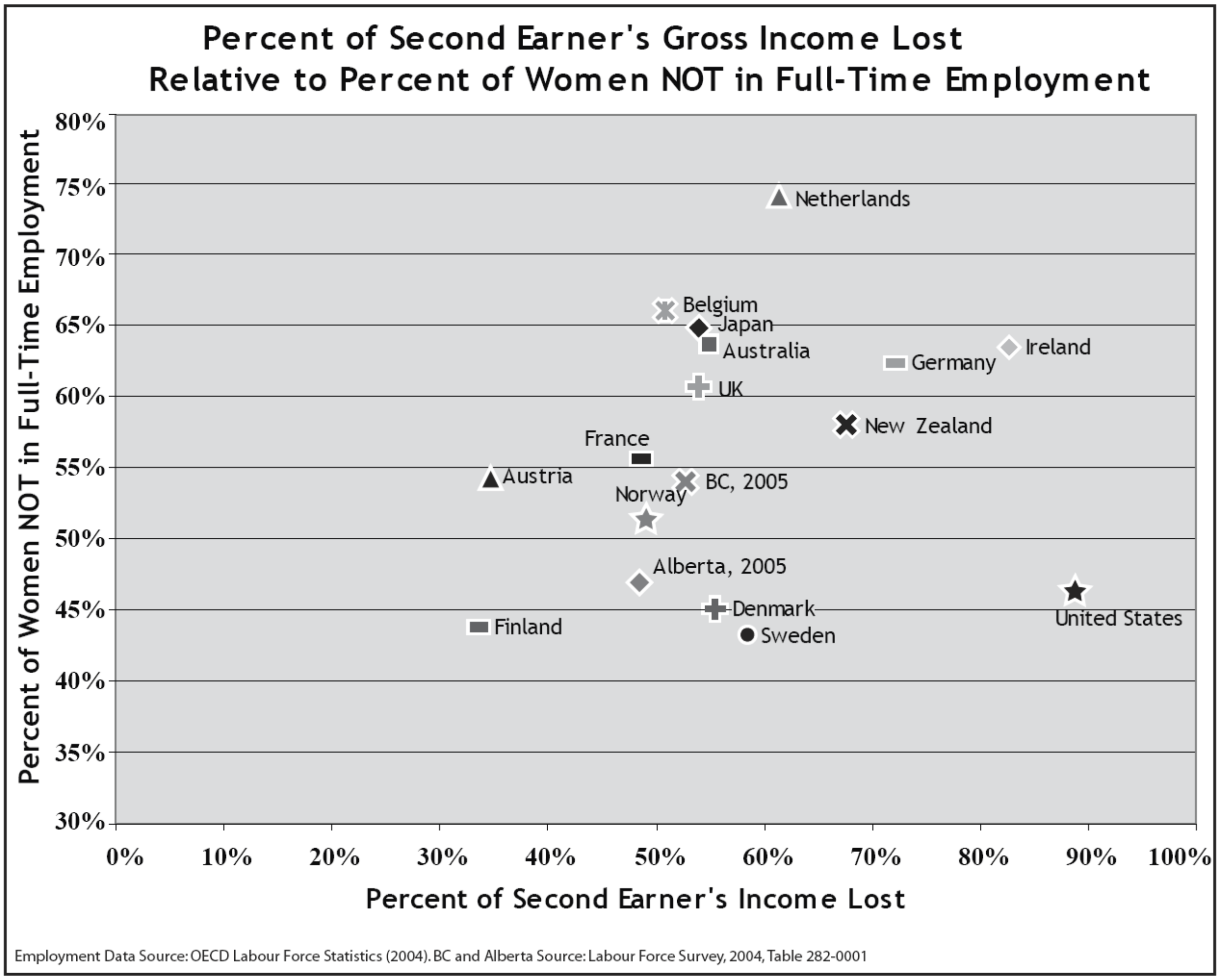
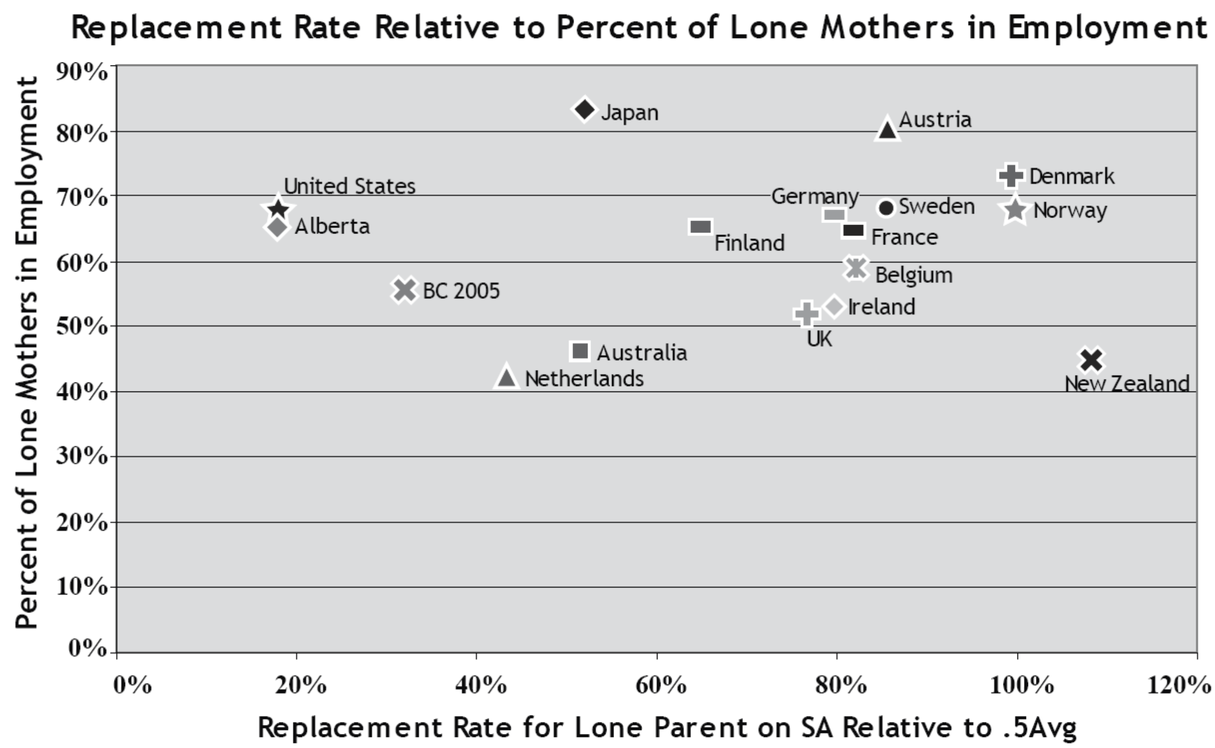

Percent of Second Earner's Gross Income Lost
Relative to Percent of Women NOT in Full-Time Employment
Percent of Women NOT in Full-Time Employment
80%
75%
70%
65%
60%
55%
50%
45%
40%
35%
30%
Netherlands
Belgium
Japan
Australia
Ireland
Germany
UK
New Zealand
France
Austria
BC, 2005
Norway
Alberta, 2005
United States
Denmark
Finland
Sweden
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%
Percent of Second Earner's Income Lost
Employment Data Source: OECD Labour Force Statistics (2004). BC and Alberta Source: Labour Force Survey, 2004, Table 282-0001

FIGURE II



International Employment Data Source:
Bradshaw and Finch (2002, 162). Source for BC and Alberta: Census of Canada, 2001, Census public use microdata file. Individuals. ID #: 906.

TABLE VI: *Disposable Income Lost When on Parental Leave, Two-Earners with Average and Half-average Monthly Earnings, British Columbia Canada, 2005 (Canadian dollars)*

	Couple, no children	Lower Earner on Leave	Higher Earner on Leave	Couple Splits Leave Equally
Income				
Earnings: higher earner	3,758.33	3,758.33	1,820.83	2,811.83
lower earner	+1,879.17	+1,093.75	+1,879.17	+1,572.83
Income related child benefit		+98.05	+118.10	+102.19
Non-income related child benefit		0	0	0
GST/HST credit	0	0	0	0
Expenses				
Income Tax	-731.12	-572.31	-328.73	-452.27
Federal and Provincial Spousal and Eligible Dependent Credits income tax savings	0	0	0	0
CCED income tax savings		0	0	0
Employee social security	-333.70	-251.73	-186.53	-226.58
Rent	-751.67	-751.67	-751.67	-751.67
Gross child care service costs		0	0	0
Child care service subsidy		0	0	0
Doctor visit	-96.00	-108.00	-108.00	-108.00
Prescription drug costs	-9.08	-10.15	-10.15	-10.15
Dental care	-42.77	-63.94	-63.94	-63.94
Net disposable income	3673.17	3092.37	2269.06	2774.05
Disposable Income Lost from Leave		-580.79	-1,404.11	-899.12

Author's calculation based on Jonathan Bradshaw's (2007) methodology using Canadian public data.

Notes

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[2] See Bradshaw and Finch (2002) for an extensive discussion of the difficulties in modeling shelter expenses, along with a justification for the decision to attribute to all families a housing cost of 20 per cent of average earnings.

[3] A detailed description and analysis of the components of the benefit package for families with young children in the Canadian provinces is available in Kershaw (2007).

[4] The Canadian dollar can be converted into other currencies, controlling for purchasing power parities, by dividing by 0.49 for the pound in the UK; by 0.69 for the Euro; and 0.79 for the American dollar (OECD 2006).

[5] See OECD (2002, 2003, 2004), *Babies and Bosses: Reconciling Work and Family Life, Volumes 1, 2 et 3*, OECD, Paris (see also *www.oecd.org/els/social/familyfriendly*).

[6] The US family matrices that focus on the intersection of federal, state and county policy in Nassau County, New York are available at http://www.york.ac.uk/inst/spru/research/nordic/usax.xls. Nassau County child care costs are found in the US matrix at http://www.york.ac.uk/inst/spru/research/summs/childben22.htm.

[7] Net child care costs are calculated as a percentage of 'average female earnings' in each jurisdiction to address minor differences in family model methodologies between Bradshaw et al.'s 2002 publication and their more recent book chapters.

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