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## COMPARATIVE ANALYSIS OF PRACTICES OF FAMILY BENEFITS IN EU MEMBER STATES

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### Abstract

According to the ILO Convention No. 102, family benefits are a social security branch established to compensate for the increase in the expenditure of those protected due to the expenses necessary for the care of the children, they are responsible for, and to protect the level of life they have reached before the child's existence. Nevertheless, family benefits can make contributions in many such areas as increasing the fertility and population of the country, reducing poverty, preventing child poverty, extending the country's welfare level to the whole society, and raising physically and mentally healthier individuals. In this respect, countries develop various practices of family benefits depending on their policies. In this study, current practices in EU member countries are examined on the basis of minimum standards of family benefits under Convention No. 102 and a comparative analysis of these practices is presented. As a result of the study, it has been determined that there is a child benefit application, which is a periodic payment aid, in all EU member states although there is no obligation to make periodic payments within the scope of family benefits in the Convention No. 102. In addition, it has been observed that many types of family benefits that can contribute to goals such as increasing birth rates and encouraging parents, especially women, to stay in employment are widely applied in EU member states. There are almost all types of family benefits in Türkiye, including the child benefit application, which is the most common benefit in the family benefits social security branch. However, when compared to the practices in EU member states, the scope and utilization conditions of these benefits are quite limited. Gathering these benefits under an institutional family benefits social security branch and restructuring them to cover all people residing in the country will increase the effectiveness of the existing benefits in Türkiye and make significant contributions in many areas such as preventing the aging of the population by increasing the birth rates and encouraging women to stay in employment.

**Keywords:** Family Benefits, Child, ILO Convention No. 102, Social Security, Social Risk

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## AB Üyesi Ülkelerdeki Aile Yardımı Uygulamalarının Karşılaştırmalı Analizi

### Öz

102 sayılı ILO Sözleşmesi'ne göre aile yardımları, geçimini sağlamakla mükellef oldukları çocukların bakımı için gerekli harcamalar nedeniyle korunan kimselerin giderlerinde meydana gelen artışların telafi edilmesi ve çocuğun varlığından önce ulaşılmış oldukları yaşam seviyesinin korunması amacıyla kurulan bir sosyal güvenlik koludur. Bununla birlikte aile yardımları; ülkedeki doğurganlığın ve ülke nüfusunun artırılması, yoksulluğun azaltılması, çocuk yoksulluğunun engellenmesi, ülke refah seviyesinin tüm topluma yaygınlaştırılması, fiziki ve ruhsal açıdan daha sağlıklı bireylerin yetiştirilmesi gibi pek çok alanda katkı sağlayabilmektedir. Bu bakımdan ülkeler, ülke politikaları çerçevesinde farklı aile yardımı uygulamaları geliştirmektedir. Bu çalışmada 102 sayılı Sözleşme kapsamındaki aile yardımı asgari standartları esas alınarak AB üyesi ülkelerdeki mevcut uygulamalar incelenmiş ve bu uygulamaların karşılaştırmalı bir analizi sunulmuştur. Çalışma sonucunda 102 sayılı Sözleşme'de aile yardımları kapsamında periyodik ödeme yapılması zorunluğu bulunmamasına rağmen tüm AB üyesi ülkelerde periyodik ödeme şeklindeki bir yardım olan çocuk yardımı uygulamasının olduğu tespit edilmiştir. Ayrıca doğum oranlarının artırılması ve özellikle kadınlar olmak üzere ebeveynin istihdamda kalmasını teşvik edilmesi gibi amaçlara katkı sağlayabilecek pek çok aile yardımı türünün AB üyesi ülkelerde yaygın olarak uygulandığı görülmüştür. Aile yardımları sosyal güvenlik kolundaki en yaygın yardım olan çocuk yardımı uygulaması da dâhil Türkiye'de hemen hemen tüm aile yardımı türleri bulunmaktadır. Ancak AB üyesi ülkelerdeki uygulamalar ile karşılaştırıldığında bu yardımların kapsamı ve yararlanma koşulları oldukça sınırlıdır. Bu yardımların kurumsal bir aile yardımları sosyal güvenlik kolu altında toplanması ve ülkede ikamet eden tüm kişileri kapsayacak şekilde yeniden yapılandırılması, Türkiye'deki mevcut yardımların etkinliğini artıracak doğum oranlarının artırılması yoluyla nüfusun yaşlanmasının önlenmesi ve kadınların istihdamda kalmasının teşvik edilmesi gibi pek çok alanda önemli katkı sağlayabilecektir.

**Anahtar Kelimeler:** Aile Yardımları, Çocuk, ILO 102 sayılı Sözleşme, Sosyal Güvenlik, Sosyal Risk

### Introduction

Social security can be defined as securing individuals against certain social risks and providing the necessary assistance to individuals if they encounter these risks in order to protect the level of life they reached before they faced these risks. Taking into account the ILO Income Security Recommendation 1944 (No. 67), adopted at the International Labour Conference convened in Philadelphia in 1944, the social risks covered by social security may be listed as; a) illness, b) maternity,

c) disability, d) old age, e) death of the breadwinner, f) unemployment, g) unexpectedly increased expenses, h) occupational risks (work accidents and occupational diseases) (Dilik, 1980, p.77). Similar social risks have been adopted with the Social Security (Minimum Standards) Convention No. 102 during the International Labour Conference in 1952, and minimum standards for benefits have been defined in terms of 9 social security branches which are a) medical care benefits, b) sickness benefit, c) unemployment benefit, d) old-age benefit, e) employment injury and occupational disease benefits, f) family benefit, g) maternity benefit, h) invalidity benefit, and i) survivors' benefit so that individuals can be secured against these social risks.

The minimum level of benefits required for a social security branch is generally determined in international documents. The minimum standards for such benefits in different international instruments may differ. In addition, the demographic structure, level of economic development and social policies of the countries and method of financing the benefits are also effective in determining the social security benefits. In economically developed countries, higher minimum standards may be set for a social security branch. In this respect, framework regulations may be adopted to provide higher standards of social security benefits in countries with communities with higher welfare levels, as in European Union (EU) countries.

In the context of ILO Convention No. 102, family benefits are the ones provided to individuals in order to protect them against the increase in expenses on grounds of their dependent children and to maintain the level of welfare they reached previously. However, as a result of the provision of these benefits, many positive outcomes will likely such as increasing the fertility and population of the country, reducing poverty, preventing child poverty, extending the welfare level to the whole society, and raising physically and mentally healthier individuals. Conclusions on the possible positive contributions of family benefits can be found in the following studies:

Kurtulmuş (1988, p.243) states that family benefits are adopted in Western countries in order to alleviate even a little bit of the burden of social problems

brought about by the dissolution of family structures. In addition, she emphasizes that in our changing world in terms of individual-family- society relations, it has become essential to support the family due to socioeconomic reasons and consequently family benefits gain great importance. Dumon and Esengün (1991, p.5) state that family benefits are set up as measures to increase the welfare of children and/or to contribute to social equality while it is debatable whether social security measures to strengthen the family should be considered within the family or population policy or not. They also state that although these measures are not defended as measures encouraging childbirth, they turn out to be measure which encourage childbirth, and national reports showing that family benefits do not have childbirth-promoting results are of political nature. Kurtulmuş (1995, 145) emphasizes that in Western societies, through family benefits, at least the economic burden families endure for children can be reduced and thus a little bit of material satisfaction can be achieved, and it is emphasized that by doing so, an effort is made to prevent the collapse of the family even to some extent.

Gauther and Hatzius (1997, p.295), taking into account the levels of financial government support for families in 22 industrialized countries in the 1970-1990 period, concluded that there was a 0.07 fertility increase per woman if, on average, 25% more benefits was provided in the long-term in these countries. In his own study, Björklund (2006, p.3) examined the change in completed fertility patterns for Swedish women born in 1925-1958, concluded that the expansion of policies for family benefits increased the fertility level, shortened the birth intervals and caused fluctuations in the fertility rates. Oberlin and et al. (2007, p.1) concluded that family benefits can serve additional goals, such as promoting a higher birth rate or supporting a health policy, and can be used as a tool for alleviating risks as well as providing non-formal education by tackling poverty. Atatanır (2011: 164) states that as the demographic structure affects the social security system and policies, social security systems can also be determinative of demographic data such as birth, average life expectancy, migration and age pyramid.

As Özdemir and Karabayır (2019, p.96) quoted from Prude'humme (2004), there are two important reasons for financing family benefits within the scope of the social security system. First, it can be a balancing tool that allows women to take part in work life and have children. The second is the redistribution of income, securing the family with a minimum income and allowing the family to be protected as a whole.

The goal of this study is to examine the current practices of family benefits in EU member states and to present a comparative analysis of these practices, taking into account the minimum standards related to the social security branch defined in ILO Convention No. 102. Thus, it is aimed to shed light on practices of family benefits that can be put into practice in Türkiye in the course of its EU accession process.

In some EU member states, family benefits have been designed with the livelihood of the whole family in mind, including children and spouses. However, under ILO Convention No. 102, family benefits are based on the liability to maintain children. In this context, in our study, while examining the practices of family benefits in EU member countries, the benefits that can only be considered within the scope of the liability to maintain children, without considering the benefits granted to the spouses, have been taken into account.

In the first part of the study, the concepts of child and family benefits in international documents, especially ILO Convention No. 102, are touched on and the minimum standards determined for family benefits in these documents are examined. In the second part, the data and method used in the study and the practices of family benefits encountered in EU member countries are introduced in general. In the third part of the study, practices of family benefits in EU member countries are compared.

### **1. Concepts of Child and Family Benefits in International Documents**

Many international documents contain arrangements for the protection of children's rights and interests. One of the most fundamental documents in which these arrangements appear is the UN's Universal Declaration of Human Rights of

1948. In Paragraph 2 of Article 25 of the Declaration is stated that children have the right to special care and benefits, and the right of all children to benefit from the same social protection, even if they were born out of wedlock, is secured. Another fundamental document that regulates the rights of the child and imposes liabilities on the States party to the Declaration to protect these rights is the (Revised) European Social Charter of 1996. With the Social Charter, significant liabilities are imposed on the States party to the Charter in order to take the necessary measures to effectively realize the fundamental rights and principles in the Charter in acknowledgement that 'Children and young persons have the right to a special protection against the physical and moral hazards to which they are exposed' and 'the right to appropriate social, legal and economic protection'.

The liability to maintain children and ensure the conditions of their living is primarily entrusted to the parents or others responsible for the child, as per Paragraph 2 of Article 27 of the Convention on the Rights of the Child. It is the responsibility of the States Parties not only to take the necessary measures for the parents to show the necessary attention towards the maintenance of their children but also to support the parents to secure their children's living. This responsibility is clearly regulated in Paragraph 3 of Article 27 of the Convention on the Rights of the Child. According to this regulation, "States Parties, in accordance with national conditions and within their means, shall take appropriate measures to assist parents and others responsible for the child to implement this right and shall in case of need provide material assistance and support programmes, particularly about nutrition, clothing and housing". Within this framework, various social security practices of benefits are being developed in countries. Family benefits are the most important social security branch that aims to support individuals within the framework of ensuring parents' responsibility to maintain their children and to provide for their living.

Children's fundamental rights are generally defined and secured by international instruments such as the Universal Declaration of Human Rights, the Convention on the Rights of the Child and the (Revised) European Social Charter. There are

also various international documents that contain minimum standards of benefits to families or individuals in order to ensure these basic rights of children. These documents are multilateral documents for the protection and promotion of social security rights, in which the minimum amounts of benefits which the States Parties are required to provide to the protected persons are determined.

The most basic international document that sets the minimum standards for family benefits and social security is the ILO Convention No. 102. In this Convention, it has been determined in which situations family benefits will be provided, who will be secured, whether such conditions as premium payments for a certain period of time, working or residence period must be met or not, and which minimum benefits will be provided within the framework of social security family benefits branch. The document that imposes liabilities on countries regarding family benefits to be provided in the European region and sets the minimum standards for these benefits is the 1964 European Social Security Code of the Council of Europe. No additional benefits to the minimum standards regarding family benefits in ILO Convention No. 102. is considered in the Code.

In Article 40 of ILO Convention No. 102, the situation in which family benefits will be provided is defined as “the responsibility for the maintenance of children” as prescribed by the legislation. According to the definition of child in the Convention, a child whose maintenance entails liability is a child under the school-leaving age prescribed in the legislation or under 15 years of age.

The age requirement set by ILO Convention No. 102 is the minimum age requirement, and the ages above this age requirement may be set as an upper limit depending on the type of benefits to be provided within the scope of family benefits. However, in accordance with Article 1 of the Convention on the Rights of the Child, “a child means every human being below the age of eighteen years unless under the law applicable to the child, majority is attained earlier”. In addition, benefits may be provided for children over the age of 18, taking into account the type of expenditures for a child whose maintenance entails liability. For example, if it is recognised that

the child's parents are responsible for the expenses incurred during his/her university education, the age requirement may be increased to the 20s. Similarly, when it comes to a child with a disability who needs of his/her parents' care, the age requirement may be removed completely.

In Article 41 of ILO Convention No. 102, not children nor family but persons working or residing in the country, workers and servants who have the liability of providing a living for the child are defined as persons protected in family benefits, and it has been made possible for anyone of these three groups to be designated as a person protected within the scope of family benefits by the States Parties. The designation of these groups as protected persons by Convention No. 102 is also compatible with Article 27 of the Convention on the Rights of the Child.

In ILO Convention No. 102, it is stipulated that family benefits be secured at least for protected persons who fulfil the conditions of at least 3-month premiums payment or employment or one-year residence within a certain period, in accordance with the procedure prescribed by the legislation. ILO Convention No. 102 hence allows room for establishing systems financed by taxes on the basis of residence, as well as systems where family benefits are financed by premiums.

Within the framework of Article 42 of Convention No. 102, the benefits to be provided within the scope of family benefits may be a periodical cash payment granted to any person protected, as well as in-kind benefits in the form of food, clothing, housing, holidays or benefits for household management. However, Article 42 of the Convention makes it possible to provide the above-mentioned benefits in cash and in kind together within the scope of family benefits.

In Article 45 of the Convention, it is prescribed that the benefits to be provided in the form of periodic payments will be provided during the continuation of the situation requiring benefits. Since the situation requiring benefits is defined as the liability to maintain the child's living, periodic payments must be made as long as the liability to maintain the child's living continues. The parent's liability to maintain the child's living will be lifted if the child reaches the predetermined age or

becomes an adult for reasons such as marriage, or engages in an income-generating activity for his/her own living, or dies or if the parent refuses to maintain the child.

In addition to international documents that set minimum standards for social security benefits, States also conclude social security agreements in order to protect and develop their citizens' social security rights in other countries. Social security agreements have some differences compared to international documents such as ILO Convention No. 102 and European Social Security Code. While conventions such as the ILO Convention No. 102 and the European Social Security Code indicate the minimum standards of benefits to be provided to those protected under a social security branch, social security agreements allow benefits to be provided over the total insurance periods spent in the contracting countries within the scope of a social security branch. In addition, if a residence condition is stipulated in order to provide benefits in a social security branch, it is assumed that the residence condition is fulfilled in case of residence in the countries that are party to the agreement through these agreements.

Another international document with regulations on family benefits is the European Convention on Social Security. The concept of family benefits in Article 1 of the European Convention on Social Security is dealt with differently from ILO Convention No. 102. There are two distinct definitions, namely "family allowances" and "family benefits" in subparagraph (w) of the first paragraph of Article 1 of the European Convention on Social Security. The term family allowances is defined as "periodical cash benefits granted according to the number and age of children", while the term family benefits is defined as "any benefits in kind or in cash granted to offset family maintenance costs, except the special birth grants. From this, it is understood that the question of family benefits is addressed by the Council of Europe Member States with a broader approach than the family benefits approach of ILO Convention No. 102. As a matter of fact, individuals within the scope of the concept of family benefits are secured not only against the increase in their expenses regarding children, but also by taking into account the liability to provide for the living of the

whole family consisting of the spouse and children. However, in this study, the concept of family benefits is addressed within the scope of ILO Convention No. 102, and only the benefits provided depending on the existence of children are taken into account while making a comparison among practices of family benefits in EU member countries.

## 2. Obligations of EU Member States in the Scope of Family Benefits According to International Documents

The multilateral international documents that have provisions related to family benefits, to which the EU member states are party are the Rights of the Child, the European Social Charter, the Revised European Social Charter, ILO Convention No. 102 on Social Security (Minimum Standards), the European Code of Social Security and the Revised European Code of Social Security. All of the EU countries we examined in this article are parties to the Convention on the Rights of the Child.

**Table 1.** *Ratifications of EU Member States on the International Documents Related to Family Benefits*

Member State	European Social Charter	European Social Charter (Revised)	ILO Convention No. 102	European Code of Social Security	European Code of Social Security (Revised)
Austria	x	x	x	Not ratified	
Belgium	x	x	x	x	
Bulgaria	x	x	x	Not ratified	
Croatia	x	Not ratified	Not ratified Part VII	Not ratified	
Cyprus	Not ratified the Article 16	Not ratified the Article 16	Not ratified Part VII	x	
Czechia	x	Not ratified	x	x	
Denmark	x	Not ratified	Not ratified Part VII	x	
Estonia	x	x	Not ratified	x	
Finland	x	x	Not ratified	Not ratified	
France	x	x	x	x	

Selim DAĞLIOĞLU & Uğur Emre BEKTAŞ, Comparative Analysis Of Practices Of  
Family Benefits In EU Member States

Germany	x	x	x	x	
Greece	x	x	Not ratified Part VII	Not ratified Part VII	
Holland	x	x	x	x	x
Hungary	x	x	Not ratified	Not ratified	
Ireland	x	x	x	x	
Italy	x	x	x	x	
Latvia	x	x	Not ratified	Not ratified	
Lithuania	x	x	Not ratified	Not ratified	
Luxembourg	x	Not ratified	x	x	
Malta	x	x	Not ratified	Not ratified	
Poland	x	Not ratified	x	Not ratified	
Portugal	x	x	x	x	
Romania	x	x	x	x	
Slovakia	x	x	x	Not ratified	
Slovenia	x	x	Not ratified Part VII	x	
Spain	x	x	Not ratified Part VII	Not ratified Part VII	
Sweden	x	x	x	x	

Part VII of ILO Convention No. 102, the European Code of Social Security and the Revised European Code of Social Security contain provisions on family benefits. The European Social Charter and the Revised European Social Charter have provisions on family benefits in Article 16.

As seen in Table 1, the European Social Charter has been ratified by all member states. Article 16 of the aforementioned document has not been ratified only by Cyprus. The Revised European Social Charter has been ratified by 22 member states. Among these 22 states, Cyprus has not ratified Article 16 of the Revised Charter. ILO Convention No. 102 has been ratified by 21 member states, 6 of which have

not ratified Part VII of the Convention. The European Code of Social Security has been ratified by 17 member states. Among these 17 states, Greece and Spain have not ratified Part VII of the Code. Finally, the Revised European Code of Social Security has been ratified only by Holland.

Croatia, Finland, Greece, Hungary, Latvia, Lithuania, Malta and Spain have ratified neither Part VII of ILO Convention No. 102 nor VII of the European Code of Social Security. Thus, there are not any obligations of these member states of the EU in the scope of family benefits according to ILO Convention No. 102 and the European Code of Social Security.

### **3. Data Sources and Research Method**

In the study which aims to identify and comparatively analyse the practices of family benefits in the EU member countries, the data and documents on the websites of the official institutions or organizations responsible for providing these benefits have been taken into account. These data and documents have been used to construct the tables showing whether there is an application of family benefits concerned in an EU member county. Although the information on the family benefits from official websites of the countries is taken into account for the findings and comments of this study, the information from websites has not been directly cited but constitutes a base together with other sources of information for this study. Therefore each of the official websites is not individually referred but stated in the bibliography section. In addition to these data, the data in the Mutual Information System on Social Protection (MISSOC) information sharing system, which was established in 1990 to encourage continuous information sharing on social protection in EU member countries, the data on the website of The International Social Security Association (ISSA) and the national reports submitted in conformity with Article 74 of the European Code of Social Security have also been used. In other words, the results obtained in this study, which is based on qualitative comparative data analysis, are

based on the information and documents obtained from the country institutions responsible for providing family benefits in EU member countries, as well as MISSOC and ISSA.

Considering the purpose of the study and the number of EU member countries, all EU member countries were included in the study without using any sampling method.

In the study, primarily the data sources were examined and the framework of the study was formed. Considering the data obtained from data sources, the benefits provided within the scope of practices of family benefits in EU member countries have been examined and different types of benefits provided in this context have been identified in the second phase of the study. While identifying the benefits provided within the scope of family benefits, the minimum standards set for social security branches in the ILO Convention No. 102 have been taken into account. In this context, some benefits provided under a different social security branch in the relevant country have also been evaluated within the scope of the family benefits social security branch. Nevertheless, although some benefits are indicated within the scope of the family social security branch in the relevant country, they have been excluded from the family benefits since they are considered to be the ones within the scope of a different social security branch according to ILO Convention No.102. In ILO Convention No. 102, the benefits provided for spouses are not considered as family benefits, since the social security branch of family benefits is based on the liability to care for the children.

When the benefits provided within the scope of practices of family benefits in EU member countries are examined, it is seen that there are many types of benefits provided for individuals within the scope of the liability to provide for their children. Since these benefits are of the same type but have varying names according to the countries, first of all in the third phase of the study, a certain need arises to categorize the benefits provided within the scope of practices of family benefits in EU member countries. In this respect, the benefits discussed in the study have been defined by

taking into account the scope, conditions and durations of the existing benefits in the EU member states. In this framework, even though they are defined under different names in the relevant country, the benefits in countries are categorized by considering the family benefits in ILO Convention No. 102. The definitions of family benefits used in the study are presented in the following section.

Using the data coded and categorized in the third phase of the study, tables showing which family benefits are available in EU member countries were created in the fourth phase. In the last stage of the study, the findings obtained in the study were interpreted and presented in the fifth part of the study.

#### **4. Types of Family Benefits in EU Member States**

In this section, the categories of family benefits created for benefits in EU member states by taking into account the minimum standards set for the social security branch of family benefits in the ILO Convention No. 102 have been presented. Moreover, for each category of family benefits available in EU member states, the current benefits available in Türkiye are also included.

**Childcare benefits:** Benefits provided for parents in countries to support their children's care costs are considered childcare benefits. These benefits may be provided in the form of daily care of the child in kindergartens, nursing homes or by caregivers free of charge, the form of partial compensation of the care costs, or in the form of a fixed monthly cash payment. There are practices that may be categorised under these benefits in 22 EU member countries. Although there are some applications for childcare benefits in Türkiye, there has not been an institutional childcare benefit. These benefits have been provided to their workers, especially female workers, by employers. In addition, some municipalities may provide free childcare assistance to families residing within the municipality's borders. There are also examples of childcare assistance provided in Türkiye within the scope of some temporary projects financed with EU funds.

Child benefits: In order to mitigate the costs of raising children and to ensure that the basic needs of children are met, the monthly benefits provided for the parents for each child until the child reaches a certain age, are considered child benefits. Basically, to be eligible for these benefits, the child and the eligible parent must reside in the country that provides the benefits. In addition, some countries may have additional conditions such as premiums and participation in employment. Child benefits are usually provided in cash. While the number of benefits may be fixed for all ages, there are also examples where benefits are provided in amounts that vary according to the age of the child. All EU member states have similar practices for child benefits. Viewing that, one can say that child benefits are the most basic practices of family benefits.

Child benefits are paid up until the specified age limit. In some cases, such as the child's continuing schooling, disability or living in an extended family, the period of child benefits may be extended. These time extensions may be mistaken for benefits such as allowances for children in education, disabled child benefits, and large family allowances. The purpose of time extensions is to offset the child's care costs through child benefits. Therefore, prolonging the period of child benefits for whatever reason is still considered within the scope of child benefits. However, in the event that additional benefits are provided in addition to the family benefits and to the number of child benefits for the reasons listed above, such benefits are not considered within the scope of child benefits but are assessed under different family benefits items according to the purpose of the grant.

There are also child benefit applications such as the family allowance (named as Aile Ödeneği) given to civil servants for their children and the Multiple Birth Assistance Aid (named as Çoklu Doğum Yardımı) given to needy families for children born with multiple births are a child benefit application in Türkiye. There are also child benefits given to their employees by their employers within the scope of the collective bargaining agreement. However, the scope of these benefits is quite limited compared to the scope of child benefits in EU member states.

**Childbirth grants:** In countries, one-time benefits provided for parents for each live-born child are generally accepted as childbirth grants in order to support the first expenses related to children after birth. Childbirth grants may be in kind and/or in cash. Cash benefits amounts are generally fixed and applied incrementally in multiple births. There are equivalents of childbirth grants in 19 EU member states. There is also a childbirth grant application (named as Doğum Yardımı) in Türkiye.

**Parental leave:** Benefits in countries in the form of full-time or part-time leave to the parent who takes care of the child in order to provide care for the child, starting from the end of the parental leave period until the child reaches a certain age limit, are considered as parental leave benefits. The leave given within the scope of parental leave may be paid or unpaid leave. These equivalents of benefits are implemented in 26 EU member states. There are parental leave practices in the form of both paid and unpaid leave in Türkiye. In addition, the postpartum milk leave (named as Süt İzni) given to female employees in Türkiye is also an application of parental leave family benefit.

**Parental benefits:** In countries, the benefits provided for parents for the care of the child, starting from the end of the parental leave period until the child reaches a certain age limit, are considered parental benefits. While these benefits are usually provided for persons who use parental benefits throughout their leave, in some member states they may also be provided for those who do not use parental leave. The equivalents of these benefits are implemented in 21 EU member states. Half work allowance (named as Yarım Çalışma Ödeneği) which has been paid in accordance with the Unemployment Insurance Law No. 4447 during the unpaid leave given to a female employee within the scope of the Labour Law No. 4857 is an application of parental benefit.

**Allowances for children in education:** The benefits provided for parents in order to support the schooling expenses of their children in countries are considered allowances for children in education. Allowances for children in education may be provided in kind or cash including free schoolbooks, stationery items, lunch at

schools, etc. There are practices in 14 EU member states that can be included in these benefits. There are many applications of allowances for children in education made to support parents in meeting the additional costs incurred for the education of their children in Türkiye. These are Educational Material Aid, Miscellaneous Educational Aid, Student Housing-Transportation-Food Aid, Conditional Educational Aid, Conditional Education Aid for Foreigners, Aid for Higher Education Students, Private School Education and Training Support, Free Textbooks, Education and Training Aid grants.

**Disabled Child Benefits:** The benefits provided for the parents of disabled children under a certain age or the persons who have become disabled at a certain age and exceeded this age, in order to support the expenses arising from their disability are considered the disabled child benefits. The benefits are usually in cash and paid monthly. In 24 EU member countries, there are equivalents of these benefits. There are many disabled child families benefits for children with disabilities to support parents in meeting the additional costs of children because of their disabilities in Türkiye. These are Home Care Support for the Disabled, Free Transport of Disabled Students, Disabled Relatives Pension and Disabled Special Education Support.

**Large family allowances:** The benefits provided for parents with more than a certain number of children in order to alleviate the raising costs of their children, are considered large family allowances. The benefits may be given in kind or cash. There are practices that can be included in the scope of these benefits in 10 EU member countries. There is not an application for large family allowance specifically given to extended families in Türkiye.

**Housing benefits:** The benefits provided for parents with children who do not have a home and pay rent for their residence, to support their rental costs or to help them buy a house to live in, are considered as housing benefits. In rental supports, the total or a part of the house rent where the family resides may be covered. In benefits that support the purchase of housing, a certain percentage of the price of the house to be purchased is covered by the State and/or low-interest housing loans

are made available to the family. There are practices that can be included in this scope of benefits in 4 EU member countries. There is not an application for housing benefits in Türkiye.

**Alimony benefits:** In countries, the benefits provided in connection to children whose care is undertaken by a single parent, for the other parent, who is obligated to pay child support and cannot pay the child support amount partially or completely, are considered as alimony benefits. These benefits are provided for the child's parent in cash, equal to the amount of unpaid child support. Alimony benefits are implemented in 15 EU member states. There is not an application of alimony benefit in Türkiye.

**Social and cultural benefits:** The benefits provided for parents in support of the expenses incurred due to the social and cultural activities they participate in, to ensure their children's personal development in countries, are considered within the scope of social and cultural benefits. These benefits are usually provided in kinds such as free trips, movie tickets, theater tickets, gym memberships and music courses. There are practices that can be included in this scope of benefits in 8 EU member countries. Youth camps (named as Gençlik Kampları), which were established to enable young people to spend their free time with various social, cultural and sportive activities and benefit from free of charge, can be given as an example of social and cultural family assistance in Türkiye.

**Single-parent benefits:** The benefits provided for single parents who have at least one child under a certain age that they are responsible for, or for parents with a single income, to support their child-rearing expenses, are considered within the scope of single-parent benefits. Single-parent benefits are usually provided as an addendum to child benefits. The benefits are usually in cash and paid monthly. There are practices that can be included in this scope of benefits in 16 EU member countries. Examples of the implementation of Single-parent benefits in Türkiye are Aid for Military Children in Need, Aid for Orphans and Social and Economic Support (SED) Service.

Tax allowances and social insurance premium supports: The benefits provided for parents in countries to support their children's living expenses are assessed within the scope of Tax allowances and social insurance premium supports. Within the scope of tax exemptions; housing, education, healthcare, etc. expenses incurred for children are not taxed or tax deductions are applied to them. In addition, certain deductions may be made from the annual income tax payments of the parents. In the social insurance premium supports, the social insurance premiums of the parents who cannot continue their work due to the daily care of their children, are covered. There are practices of tax allowances and/or social insurance premium supports that can be included in this scope of benefits in 21 EU member states. There are family benefits in the form of both tax exemption and insurance premium support in Türkiye. In Türkiye, some tax exemptions are applied to parents who have children with disabilities. In addition, the Minimum Living Allowance, which is the basic application of the tax exemption family benefits application, in which the necessary part of the taxpayer's children is subtracted from their income and no tax is charged on this part, was implemented in Türkiye between 2008 and 2022. Social insurance premium payment for women insured within the scope of half-time work allowance in Türkiye is an insurance premium support family benefit. The early retirement right provided to women insured who have severely disabled children in need of someone else's constant care with the seventh paragraph of Article 28 of Law No. 5510 is also a kind of social security support and family benefit.

Other benefits: Although other benefits are less common than the ones listed above, benefits that may be considered as family benefits among the existing benefits in EU member countries are defined as other benefits. These benefits are benefits that can be defined as sick child care benefits, emergency benefits, church confirmation and clothing benefits and vehicle purchase support.

Sick child care benefits are benefits provided for a parent who stays at home with their sick child during their child's sickness and cannot continue to work. These benefits are implemented in 2 EU member countries (Germany and Sweden).

Emergency benefits are benefits provided for families with children when they encounter difficulties in their financial livelihood due to extraordinary reasons (natural disaster, disease, accident, fire, epidemic, death, etc.). These benefits are implemented in 3 EU member countries (Austria, Hungary and Slovakia).

Confirmation to the church and clothing benefits are religious benefits in Denmark. With these benefits, it is aimed to support the children's confirmation of the church and the costs of clothing for this special ceremony.

Vehicle purchase support is a benefit in the form of cash support for families with multiple children for the purchase of a vehicle they will use, within the framework of the need for larger vehicles, which arises depending on the number of children.

Compared to the family benefits applied in other countries, the benefits in Türkiye, which have no examples or are rarely found in these countries; Breastfeeding Benefit (Emzirme Ödeneği), Sick Child Care Assistance and Circumcision Assistance (named as Sünnet Yardımı) are examples (Dağlıoğlu and Bektaş, 2022).

### **5. Comparison of Practices of Family Benefits in EU Member States**

The types of family benefits provided in EU member states differ from country to country. Although the names of benefits provided within the scope of family benefits in EU countries vary from country to country, it is possible to define different categories of family benefits explained in the second part, taking into account the scope, conditions and durations of the benefits in question. The types of family benefits provided within the scope of practices of family benefits in EU member countries are discussed in this part, taking into account the types of benefits defined in the second part.

**Table 2.** *Types of Family Benefits in EU Countries*

Member State	Child Benefits	Parental leave	Disabled Child Benefits	Childcare Benefits	Parental benefits	Tax allowances and social insurance premium supports	Childbirth grants

Selim DAĞLIOĞLU & Uğur Emre BEKTAŞ, Comparative Analysis Of Practices Of  
Family Benefits In EU Member States

Austria	x	x	x		x	x	
Belgium	x	x	x	x	x	x	x
Bulgaria	x	x	x		x	x	x
Croatia	x	x	x	x	x	x	x
Czechia	x	x	x	x	x	x	x
Denmark	x	x	x	x	x		
Estonia	x	x	x	x	x	x	x
Finland	x	x	x	x	x		x
France	x	x	x	x	x	x	x
Cyprus	x	x		x			x
Germany	x	x		x	x	x	
Greece	x	x				x	x
Holland	x	x	x	x		x	
Hungary	x	x	x	x	x	x	x
Ireland	x	x	x	x			x
Italy	x	x	x	x	x	x	
Latvia	x	x	x	x	x		x
Lithuania	x	x	x	x	x	x	x
Luxembourg	x	x	x	x	x	x	x
Malta	x		x	x		x	x
Poland	x	x	x	x	x	x	x
Portugal	x	x	x	x	x	x	
Romania	x	x	x		x	x	
Slovakia	x	x	x	x	x	x	x
Slovenia	x	x	x	x	x	x	x
Spain	x	x	x			x	x
Sweden	x	x	x	x	x		

Table 2 shows the types of family benefits provided within the framework of family benefits implementation in EU member states. When examined, the Table shows that periodic cash benefits are included in the EU member countries and these periodic benefits are diversified to provide different types of benefits, taking into account different conditions. In addition, there are different types of family benefits that are in-kind within the scope of family benefits in EU member states.

**Table 2.** *Types of Family Benefits in EU Countries (continued)*

Member State	Single-parent benefits	Alimony benefits	Allowances for children in education	Large family allowances	Social and cultural benefits	Housing benefits	Other benefits
Austria	x	x	x	x	x		x
Belgium	x		x				
Bulgaria		x	x		x		
Croatia							
Czechia							
Denmark	x	x	x				x
Estonia	x	x		x			
Finland	x	x					
France	x	x	x	x	x	x	
Cyprus	x						
Germany		x	x		x	x	x
Greece							
Holland							
Hungary	x	x	x	x	x	x	x
Ireland	x		x				

Selim DAĞLIOĞLU & Uğur Emre BEKTAŞ, Comparative Analysis Of Practices Of Family Benefits In EU Member States

Italy				x	x		
Latvia		x		x			
Lithuania	x		x	x			
Luxembourg		x	x		x		
Malta	x	x	x				
Poland	x	x	x	x			
Portugal	x		x				
Romania	x						
Slovakia		x	x				x
Slovenia	x	x		x			
Spain	x			x	x		
Sweden		x		x		x	x

As can be seen from the Table above, the most basic type of benefits provided within the framework of practices of family benefits in EU Member States are child benefits. Child benefits in cash in the form of periodic payments are available in all EU Member States. After child benefits, the most common benefits provided within the scope of practices of family benefits in EU member States, are parental leave (26 countries), disabled child benefits (24 countries), childcare benefits (22 countries), parental benefits (21 countries), Tax allowances and social insurance premium supports (21 countries) and childbirth grants (19 countries). Of these benefits, parental leave, childcare benefits, parental benefits and social insurance premium benefits not only contribute to the purpose of offsetting the decrease in the welfare level of the protected persons due to the expenses incurred within the framework of the liability to maintain the child's living, which is the main purpose of family benefits, but also serves the purposes of encouraging parents to stay in employment and increasing birth rates.

The two countries that provide the most different types of benefits within the scope of family benefits from the EU member states are Hungary (14 different benefits) and France (13 different benefits). The country with the fewest number of different types of family benefits in the EU member states is Greece (4 different benefits).

### **Conclusion**

When the current practices of family benefits in EU member countries are examined, it is seen that there are some benefits additional to the minimum family benefits determined in the ILO Convention No. 102. Some of these benefits (child-care benefits, parental leave, parental benefits, large family allowances, housing benefits, insurance premium benefits and vehicle purchase support) have the aspect of not only offsetting the decrease which may occur in the welfare level of the protected persons on grounds of presence of children for whom they have the liability to provide a living, which is the main purpose of family benefits under ILO Convention No. 102, but also of encouraging parents to have children. Some benefits (child care benefits, parental leave, parental benefits and social security premium benefits) serve the purpose of keeping parents (especially mothers) in employment and increasing the birth rates and population of the country, in addition to the main purpose of family benefits.

Although the ILO Convention No. 102 does not require periodic payments within the scope of family benefits, there exist child benefits practices in the form of periodic payments in all EU member states. Considering that these benefits are available in all EU member states, it is possible to say that the most basic family benefits in these countries are child benefits.

All parents residing in EU member states are under social security in terms of family benefits. However, for parents to benefit from family benefits, they and/or their children must meet certain conditions. These conditions generally stipulate that the parents maintain their children and that the child resides with his/her parents in the country providing the benefits (this condition is not required in case of residence

in one of the EU/EEA countries or in a country with which a bilateral social security agreement has been concluded), and that his/her income is below a certain level (income requirement exists in Bulgaria, Czech Republic, Cyprus, Croatia, Spain, Italy, Malta, Poland, Portugal, Slovenia and Greece).

Following family benefits, the most common benefits provided within the scope of practices of family benefits in EU member states are parental leave (26 countries), disabled child benefits (24 countries), childcare benefits (22 countries), parental benefits (21 countries), tax exemptions and social insurance premium benefits (21 countries) and childbirth grants (19 countries). The widespread implementation of parental leave, childcare benefits and parental benefits in EU member states shows that these countries' family benefits aim also at increasing birth rates and encouraging parents, especially women to stay in employment. It is aimed to increase the number of child benefits depending on the number of children, to contribute positively to the demographic policies of the countries concerned, and to increase fertility rates with the help of tax exemptions and social insurance premium benefits.

Apart from a few benefits, applications for family benefits in EU member states, including child benefits, which is the most basic family benefit, are also available in Türkiye. Nevertheless, the scope of current assistance in Türkiye, especially child benefits, is quite limited. Despite the fact that almost all of the existing family benefits in EU member countries are also available in Türkiye, the fact that these benefits are not gathered under an institutional roof and that limited groups benefit from some basic benefits such as child benefits, which form the basis of family benefits, reduces the effectiveness of these benefits.

Considering the possible positive contributions of family benefits in areas such as increasing the country's fertility rates and population, reducing poverty, preventing child poverty, extending the country's welfare level to the whole society, raising healthier individuals physically and mentally, it would be beneficial to provide the existing benefits in Türkiye from a single source under an institutional structure. Within the framework of this institutional structure, the scope and utilization

conditions of the current benefits, especially child benefits, should be reviewed and restructured.

Family benefits that there have been in EU member states but not there has not been in Türkiye are large family allowances, housing benefits and alimony benefits. Among these benefits, large family allowances and housing benefits are the benefits aiming at encouraging families to have children. Türkiye has a relatively young population structure. However, it is a known fact that fertility rates are on a downward trend. If the fertility rates continue at this level and below, it is inevitable that the population of the country will decrease and the population will age. While Türkiye still has a young population, it would be beneficial to review family benefits, especially child benefits, to encourage the increase in fertility rates. Nevertheless, considering the divorce statistics in Türkiye and the problems related to the enforcement of alimony for children, the establishment of alimony benefits in Türkiye may provide a solution to the problems in this area.

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