

Treating all children equally?

Why policies should adapt to evolving family realities

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Across the OECD on average, 4 in 5 children live in couple families, but over the past 10 years, the share of children living with informally cohabiting parents has increased from 10 to 16%. Around 17% of children live in single parent families.



Modern family life is increasingly diverse and children are more likely to experience different family settings throughout childhood. This can have a large bearing on children's living standards. For example, a child in a single parent family is three times more likely to be poor than a child in a couple family.



The partnership status of parents should not affect entitlements to child-related support within tax/benefit systems. However, less than two thirds of OECD countries allow non-married couples to register their partnerships, let alone grant them the tax/benefit advantages available to married couples. Similarly, partner alimony rights generally do not apply to cohabiting couples.



The growing diversity and fluidity of family life challenges tax/benefit systems to be more responsive to changes in children's living arrangements. This requires better information systems, straightforward and transparent benefit rules and needs assessment criteria to help social policy treat all children equally and deliver supports in step with their living conditions.

What is the issue?

Children's experiences of family life are increasingly diverse. A growing number of children are born or grow up with parents who cohabit informally, with rights to benefits and social protection that are different from those for children with married parents. In addition, family reconstitution after family break-up is becoming more frequent, and patterns of family reconstitution today are more heterogeneous than they were only a few years ago.

Living arrangements after parental separation can also be rather complex. Children can live with one biological parent and with a "step-parent" (if their resident biological parent is married or in a registered partnership) or a "social parent" (if the parent is cohabiting informally), and/or may commute between the home of their two biological parents. They may have siblings, half-siblings, step-siblings, and/or "social siblings", and they may live with some or all of these siblings some or all of the time.

Furthermore, many children live in a family environment that changes – often more than once – as they grow up. For example, if one of the parents leaves home, another parental partner may enter the household or there could be a change in the child custody agreements among parents, creating "fluidity" in family living arrangements during childhood. Therefore, it is important for policy to ensure that children are adequately protected against changes in family living arrangements that can affect

various aspects of their economic situation and other aspects of well-being.

However, tax/benefit systems do not treat all family living arrangements in the same way. In many countries, children with informally cohabiting parents do not have the same access to benefits as children with married parents because tax rules may vary by the partnership status of the parents. Similarly, financial support for children affected by informal partnership break-up or death of a parent is often not the same as when parents were previously married.

Most countries have particular family policies to provide support to single-parent families. In addition, OECD countries have adapted legal frameworks to cover "new" family arrangements, albeit to various degrees. For example, some adaptations address parental obligations in case of separation and divorce and/or have extended access to social and/or fiscal benefits of families with unmarried parents. However, in many countries, the tax/benefit systems need to be further adapted to the increasingly heterogeneous family living arrangements so that all children are treated equally.

Why is this important?

More than 4 in 5 children (82%) in OECD countries live with two (biological or step-) parents who are either married, in a registered partnership or cohabiting informally (the data do not allow for a distinction on a cross-national basis). The proportion of children

living with informally cohabiting parents has risen sharply since the mid-2000s: from 10% in 2006 to almost 17% of children in 2018. The decline in marriage rates and the growing acceptance of informal cohabitation as a way to establish a stable relationship are key factors for this increase.

Informal cohabitation can involve different degrees of resource sharing among partners. Some parents do not cohabit permanently and share only part of their income because they also spend part of their time in another dwelling. This often includes parents who re-enter a relationship after the dissolution of a previous union. For other parents, unmarried cohabitation is a lasting life choice made to maintain a certain degree of independence, especially in terms of resource management (Hiekel et al., 2014). In this case, partners tend to keep their income separated and share a limited number of expenses. Also, some partners may have an interest in not disclosing their “de facto” relationship to officials in order to keep certain social welfare benefits (Besharov and Gilbert, 2015).

On average across the OECD, one in six children live in single-parent households. However, this proportion varies from less than 6% in Turkey to over 20% in Belgium, Chile, Denmark, France, Ireland, New Zealand, and the United Kingdom and over 25% in Latvia and the United States (Figure 1). Single parents face particular challenges in balancing work and family life. Since there is no second earner in the household, children in single-parent families are, on average, three times more likely to be poor than families with two adults (OECD, 2018).

The increasing complexity and fluidity of family living arrangements

Figure 1 provides a simplified representation of family situations for the purpose of international comparison. However, it does not fully capture the increasing diversity, complexity and fluidity of family living arrangements that a child may experience.

For example, in the United States, nearly 40% of childbirths in 2016 were to unmarried mothers and a little more than a third of these births involved single mothers who do not live with a partner on a permanent basis (Wu, 2017). Family complexity increases over a child’s early years. In the United States, by age 10, 60% of firstborn children of unmarried mothers have a half-sibling, 23% have half-siblings only on their father’s side, 18% have half-siblings only on their mother’s side, and 19% have half-siblings from each of their parents (Cancian et al., 2011). Nearly half of American children experience at least one change in their family

situation in their first nine years of life, and 17% experience at least three changes (Berger, 2016).

Across the OECD, family reconstitution is becoming more and more frequent (Bernardi and Mortelmans, 2018). However, the transition to a “new family” takes many forms and often involves several steps before new partners move into the same dwelling for long-term cohabitation. Part-time coresidence is common: for varying periods of time, new partners will often continue to have two dwellings, and at least one partner commutes between dwellings.

Men and women who re-partner after a first union are often non-cohabiting couples (i.e. so-called “living apart together”). For example, in Belgium (28%), France (27%), the Netherlands (33%), and Norway (28%), more than a quarter of all non-residential relationships are between “divorcees” around the age of 40 who intend to start living together within the next three years (Mortelmans et al., 2015).

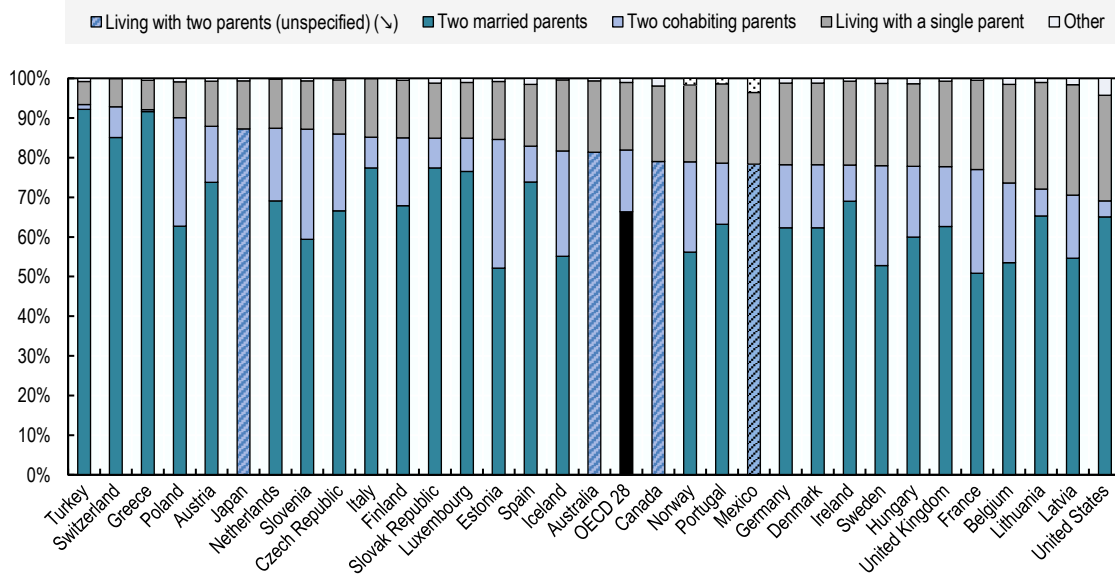
The nature of family living arrangements upon partnership dissolution is also changing. Children of separated parents are increasingly in shared custody and alternating between two homes (Figure 2). This has a financial cost because some expenditures, such as housing and furniture, are duplicated; but shared custody may also lead to more equal sharing of clothing or food expenses between parents. Yet, many low-income parents cannot afford to share the physical custody of their children, and thus, they (usually the mother) are more likely to opt for custody as a single parent.

Family complexity affects how parents allocate both income and time within and across households. However, it is hard to know precisely how the family’s standard of living is affected because household surveys usually do not identify the different dwellings in which children and other family members live and how time and income are distributed. However, a few available studies show that having parents and/or children commuting between different households substantially increases poverty rates.

For example, Toulemon (2012) suggested that in France, child poverty rates would increase by three percentage points if adult household members who also live elsewhere are assumed to share only half of their income with the surveyed-household. By contrast, the child poverty rate drops significantly if it is assumed that most of individual income is spent in only one household. Such estimates require information on the different dwellings where parents and children live and assumptions about sharing of income and expenses across the different dwellings.

Figure 1. Most children live in couple families

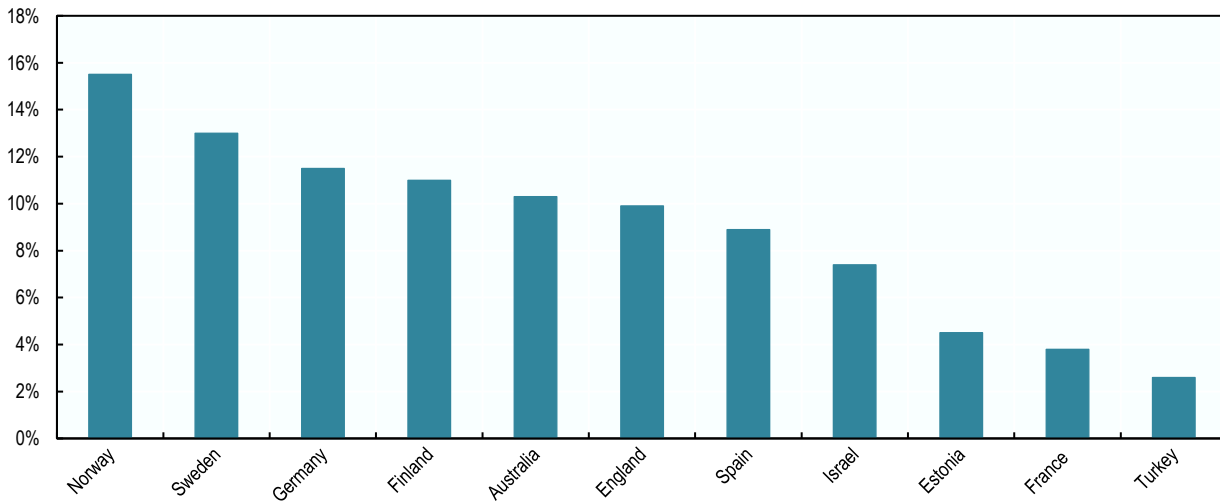
Panel A: Distribution of children (aged 0-17^a) by presence and marital status of parents^b in the household, 2018^c



Notes: a) For Japan and Mexico, children aged 0-14; b) 'Parents' generally refers to both biological parents and step-, adoptive parents. 'Living with two married parents' refers to situations where a child lives in a household with two adults that are considered parents and these parents are married to each other or have a registered partnership. 'Living with two cohabiting parents' refers to situations where a child lives in a household with two adults who are considered parents and who are cohabiting without being married nor registered. 'Living with a single parent' refers to situations where a child lives in a household with only one adult who is considered a parent. 'Other' refers to a situation where the child lives without any parent; c) Data for Mexico refer to 2010, for Australia to 2012, for Japan to 2015, for Canada and Iceland to 2016, and for France, Hungary, Ireland, Luxembourg, Turkey, Slovak Republic, and Switzerland refer to 2017.
Source: [OECD Family Database](#), SF1.2 Children in families.

Figure 2: Children commuting between two homes

Distribution of children aged 8-14 commuting between two homes, 2013/17^a



Note: a) 2017 for Finland; 2016-17 for Sweden; 2016 for France; 2012-13 for Australia; 2013-14 for other countries; age 10 to 14 for Australia, Finland and France, 13 to 18 years for Sweden and 8 and 10 years for other countries. Differences in the definition of residential status can affect data comparability.

Source: Australia : Family characteristics and transition survey, 2012-13 ; Finland: 2017 [Leisure Survey](#); France: Algava et al. (2019), Insee Première, 1728; Sweden: Barns boende 2016-2017, Statistics Sweden; for other countries: [Children's Worlds: The International Survey of Children's Well-Being](#); samples are based on mainstream schools and are representative of the entire country or federal region in Germany (Thuringia, Hesse, Baden-Württemberg and North Rhine-Westphalia), Spain (Catalonia), Turkey (Istanbul).

What should countries do?

Countries need to modernise their family policy to prevent children from becoming financially vulnerable. This involves social protection rights and welfare benefits being extended to better cover children with unmarried parents and to cater to modern family living arrangements.

There are different options to adapt existing rights to “new “family living arrangements and grant rights to children whose parents are not legally married (Sanchez Gassen and Perelli-Harris, 2015). The rights of families where parents cohabit informally can be extended, but the provision of legal rights and protection is often conditional on the registration of the partnership.

Extend the scope of registered partnership

Apart from the option to marry, over half of OECD countries (21 out of 36) allow partners to register their partnerships, which grants their children rights to certain family benefits and protects them in the event of parental separation or death. However, in many countries (including the Czech Republic, Germany, Italy, Slovenia and the United Kingdom), only same-sex couples can formally register their partnerships. In some other countries (notably Canada, Mexico, Spain, Switzerland and the United States), civil partnership registration exists only in certain cantons/states/provinces.

Make tax and benefit eligibility rules more neutral vis-à-vis parental marital status.

Partnership legal status can be an important factor in the calculation of income tax liabilities and/or eligibility for means-tested benefits.

Where registered partnerships exist for different-sex couples, their tax treatment is often equal to that of married couples, e.g. they are taxed jointly (where a joint tax system exists) or as married partners, and they can benefit from relevant tax deductions in individualised tax systems. By contrast, as shown in Figure 3, some countries (Australia, the Netherlands, Portugal, Slovenia and Sweden) grant couples who cohabit informally the same tax advantages as married couples. In many other countries where married partners are taxed jointly (including Belgium, and Greece), informally cohabiting partners are eligible for the same tax treatment only if they have a child together. Partners who cohabit informally are not eligible for the same tax rights as married couples in the Czech Republic, France or Germany, even if they have a child together.

Several countries tax married partners on an individual basis, but grant tax deductions on a collective basis. In Slovenia and Sweden, the same rules also apply to informally cohabiting partners regardless of whether they have a child. In Finland, Iceland and Italy, informally cohabiting couples are

entitled to the same tax reductions as married couples only if they have a child together. By contrast, in Ireland and the United Kingdom, cohabiting partners do not have the same rights as married couples. In Poland, married partners have the choice between joint or individual taxation, but cohabiting couples do not have that choice.

The French “quotient conjugal” introduced in 1945, exemplifies a difference in tax treatment on the basis of marital status. It involves married and registered partners benefiting from an uncapped tax reduction, the amount of which increases with the couple’s income and the difference in income between them. The complexity of fiscal rules implies large variation in the amount of tax support given across households. In addition to this advantage, the presence of children results in an additional tax reduction (the “family” part of the quotient), which is capped at a certain income level, but does not depend on parents’ marital status.

Different options are available to introduce greater neutrality in the tax system vis-à-vis partners’ marital status (Allègre et al., 2019). For instance, individualisation of the tax base could be considered. However, this would lead to many households in France paying higher taxes, which makes such a reform politically difficult to introduce. An alternative is to cap the tax reduction given to married and registered partners. In this case, the number of “losers” will be smaller, yet the group of children living with informally cohabiting parents will continue to be treated differently, depending on their parent’s marital status.

Another option, applicable to France as well as other countries, would be to extend the tax/benefit provision for married and registered couples to informally cohabiting couples. However, this is likely to be costly. Moreover, such a reform requires clear criteria to identify couples who are in a *de facto* relationship and share expenses like other couples.

Set criteria to assess the economic resources of cohabiting couples

A “de facto” relationship is when two people, who are not married, are in a couple-relationship on a “genuine domestic basis”- a legal concept defined by case law that varies across countries. The criteria used to define a de facto relationship are diverse. Partners could be asked to provide evidence of their emotional bond, the duration of their relationship or proof that they live together in a common residence (e.g. addresses used for electoral rolls, official correspondence, etc.). However, such information may not be sufficient to determine the degree of financial interdependence between partners and their children.

Figure 3. Tax treatment and eligibility to social assistance benefits by legal family form, 2016^a

Tax treatment				Social assistance benefits	
Joint taxation for married couples		Individual taxation for married		Same rights for informal cohabitants	Partial rights for informal cohabitants
Same rights for all informal cohabitants	Same rights for informal cohabitants with children	Same rights for all informal cohabitants	Same rights for informal cohabitants with children		
Netherlands	Belgium	Australia	Austria	Austria	Greece
Portugal	Greece	Slovenia	Finland	Czech Republic	Iceland
	Norway	Sweden	Hungary	Finland	Italy
			Iceland	France	Norway
			Italy	Germany	
No rights for informal cohabitants		No rights for informal cohabitants		Hungary	
				Ireland	
Czech Republic				Netherlands	
France				Poland	
Germany				Portugal	
				Slovenia	
				Sweden	
				United Kingdom	

Note: a) Data from 2016 for Austria, Ireland, Italy, and the United Kingdom. Data from 2015 for Belgium, the Czech Republic, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, the Netherlands, Norway, Poland, Portugal, Slovenia and Sweden. In Portugal and Slovenia, tax reductions for informal cohabitants are contingent on a minimum period of time of living together (usually two years), or proof of emotional and/or economic ties
Source: LawsAndFamilies database, covering European countries only, <https://www.lawsandfamilies.eu/>; national authorities for Australia.

Clear criteria to assess whether partners share household expenses are also important for setting rules for eligibility of social assistance benefits. Broadly speaking, countries determine the eligibility for (means-tested) social assistance benefits based on the income of either the “family bond” (individuals related by blood, marriage or adoption) or the “economic unit” (individuals living together who share resources). Definitions of the “family unit” vary across countries and so do the rules on income- and means-testing.

In general, partners living together are assumed to pool their income and share their expenses regardless of civil status. For married and registered partners, the “income pooling” assumption is consistent with the obligation of mutual assistance that underlies their union. However, this may not apply to informally cohabiting parents. If individuals wish to be treated as independent units, then evidence that partners pay their rent and buy their food separately can be requested.

Other criteria may be used to ascertain if resource sharing of cohabiting partners is more or less akin to that of married partners. For instance, in Denmark, resource sharing is assumed if informal cohabitants are 25 or older, have a shared residence, and have a child or can provide other evidence that they are a couple, such as a joint bank account or a shared mortgage. Other criteria may also be used to demonstrate some degree of financial

interdependence, such as the payment of rent by one of the couple’s partners to the other, payments towards joint loans and joint property, electricity bills, joint health insurance, etc. In any case, it is important to use easily enforceable criteria and to ensure that these criteria are consistently used by the different agencies and case managers responsible for various social benefits and for tax collection.

Align “partner alimony” rights across all forms of partnerships

Parental separation can have very different material consequences for children depending on the marital status of their parents. Alimony is a legal obligation after marriage dissolution in most countries that is paid to a former partner and the children of that partner. However, the same legal obligations do not always apply to unmarried couples.

Of the countries that allow registered partnerships, Greece and the Netherlands grant registered couples the same partner alimony rights as married couples, while Belgium and France do not. Out of the eighteen countries covered in Figure 4, only Slovenia explicitly extends the same alimony rules that apply to married couples, to informal cohabitants. Other countries acknowledge partner alimony rights in the presence of children (Germany, Hungary and Ireland) or at the discretion of the courts on a case-by-case basis (Belgium, Finland and France).

Figure 4. In case partners split up, do statutory rules on alimony to former partners apply? ^a

Registered partnership		Informal cohabitation	
The same rights as married couples	Not the same rights as married couples	The same rights as married couples	Not the same rights as married couples
Austria	Belgium	Slovenia	Belgium
Greece	France		Finland
Netherlands			France
Countries where registered partnership for opposite sex couples do not exist			Germany
			Hungary
			Ireland
Czech Republic	Ireland	No rights to partner alimony	
Finland	Italy	Austria	Norway
Germany	Norway	Czech Republic	Poland
Hungary	Poland	Greece	Portugal
Portugal	Slovenia	Italy	Sweden
Iceland	Sweden	Iceland	United Kingdom
United Kingdom		Netherlands	

Note: a) Data from 2016 for Austria, Ireland, Italy, and the United Kingdom. Data from 2015 for Belgium, the Czech Republic, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, the Netherlands, Norway, Poland, Portugal, Slovenia and Sweden. The information concerns partner's alimony and not the payment due to support children, for which in many countries the same rules may apply regardless of the former legal status of parental partnership.
Source: LawsAndFamilies database for European countries only, <https://www.lawsandfamilies.eu/>.

Better acknowledge the presence of two custodial parents

Shared custody of children among former partners is increasingly common in many countries. Often, this is considered an effective way to maintain a father's involvement in his child's education and care. Sharing the physical custody of children reduces the amount of child support paid by one parent to the other as compared to the case where there is only one custodial parent.

Shared custody can involve children alternating their place of residence between each parent's home, with varying frequency. However, an appropriate formal/legal framework does not always exist to ensure that the adopted arrangement promotes the child's well-being. Existing rules are sometimes extremely general. For instance, in Germany, there is no guidance on how to account for shared custody arrangements beyond the general principle in the German Code on Family Law that both parents must contribute to the child's care according to their own resources.

By contrast, in Finland, the ministries of justice and of social affairs and Health issue joint recommendations that are rather detailed. A parent receives a smaller amount of child support if the other parent cares for the child for at least seven nights per month. Other subsequent cut-off points are when the time shared concerns 10 to 13 nights per

month, where in the latter case child support payments can be cancelled. In Australia, the child custody is shared if each parent takes care of the child at least 35% of the time and the amount of child support paid by one parent to the other is reduced if the time share increases. In Sweden, there is no consideration of different thresholds, and no child support is required from either parent when a child spends an equal amount of time in both households (Hakovirta and Rantalaiho, 2011). In contrast, in Canada, France and the United Kingdom, fathers are expected to continue to contribute financially in order to offset the lower income of mothers, even when they care for their children in their household for part of the time.

Accounting for custodial arrangements and parental preferences is a good general guideline. However, it is necessary to define rules on possible arrangements, otherwise parents may act according to their own interests rather than the best interests of children. For instance, a parent who pays child support may push for an extra night per week for the child to stay in his/her dwelling, simply to reduce the child support payment due. In a similar vein, a parent may resist any increase in the time a child spends with the other parent, as this may reduce the child support payment he/she will receive. One way to limit this risk is to put boundaries on the reduction of child support payments that are associated with a change in the custody arrangements (Claessens and

Mortelmans, 2018). For instance, in Canada, there is only one cut-off point allowing for a reduction in child support paid by one parent to the other when a child resides with each parent for at least 40 percent of the time.

Policy should also ensure that changes in child support payments do not lead to drastic reductions in social assistance payments and disposable incomes of low-income families (Skinner et al., 2017). To this aim, self-sufficiency can also be enhanced by ensuring that the child-related costs of children born by the non-custodial parents are taken into account when setting up eligibility criteria for welfare benefits. For instance, in France, following a decision by the Conseil d'Etat on 21 July 2017, each parent can now receive a housing allowance in cases of shared custody. The amount granted is calculated based on the period during which each parent has the child in his or her own home during the year.

Consider supports for the non-custodial parent

Some children live with their biological parent who may have children from a previous union, so the parent is bound to pay child support. Alternatively, children may live with a step-parent who may also have biological children living in other households. In these situations, the material well-being of children will crucially depend on the ability of parents to support all children for whom they are responsible, regardless of where they live.

On average across the OECD, at 14% of their disposable income, child support payments are an important source of income for single-parent families (OECD, 2011, Beaumont et al., 2014). However, this share is much higher if the full amount of child support due was paid. In the United States, child support payments account for about 10% of the mean personal income of households receiving the payment on average in 2015. However, it represents 16% of household income for those who received the full support they were supposed to receive (Grall, 2018).

Child support is even more important for lower income parents. For example, among American custodial parents below the poverty line and who receive full payments, the mean annual child support received in 2015 represented 58 percent of their mean personal income. Child support payments are so key to prevent poverty in families with separated parents.

Non-payment (or delayed payment) of child support is not uncommon. In France, between 30 and 40% of alimony payments due to families with children are unpaid or partially paid, and re-partnering and/or break-up with new partners are frequently the cause of the (temporary) suspension of child support payments (Favrat and Fernandez, 2016). In the United States, around 43% of custodial parents receive the

full amount due to them and about 30% receive nothing at all (Grall, 2018). On average, custodial parents with a child support order receive USD 3 447 per year, which accounts for roughly 60% of their order amount.

Repercussions for the non-payment of child maintenance by the non-custodial parent can range from enforced payment, salary deductions, seizure of assets and bank accounts, and, in some countries, imprisonment. Child support can be guaranteed in some countries by the state (in Austria, Estonia, Finland, Germany, Hungary, Italy and Sweden); by local authorities (in the Czech Republic and Finland); by special funds (in Latvia, Lithuania, Luxembourg, Poland and Portugal); or by a special administrative agency (in Denmark, France, the Netherlands and the United Kingdom). Several countries, including Australia, New Zealand, the United Kingdom and more recently France, have strengthened their systems to assist parents pursuing their claims and to help them take the appropriate administrative and/or legal steps.

Helping non-custodial parents be self-sufficient is key to enabling them to fulfil their obligations regarding child support payments in the long run (Berger, 2017). Non-custodial parents frequently lack stable employment, may work for low wages, or may have a new family to support which hampers their ability to comply with child support payments (Ha et al., 2018). Providing vulnerable non-custodial parents with the employment and/or social supports they need to be self-sufficient reduces the risk of “non-payment”.

The provision of such “self-sufficiency” support should be conditional on payment of child support. Evidence suggests that arrangements to facilitate the payment of child support arrears, work as incentives to enter/remain in employment, enhancing the ability to comply with child support obligations (Heinrich, Burkhardt and Shager, 2011).

In practice, monitoring the family situation of benefit recipients can be difficult and may lead to “incorrect” benefit payments. For example, the initial assessment of entitlements may be wrong, so benefit recipients are paid too much, creating a debt for the government. This occurred in Australia around the expansion and fine-tuning of family tax benefits in 2000 (Millar and Whiteford, 2017). Australian Government waived some of these overpayments and then introduced end of year supplements to Family Tax Benefit in order to offset any overpayments incurred during the year. Similar difficulties with making the correct payments were experienced in the United Kingdom around the same time with the introduction of a new system of tax credits for working people and families, and in the Netherlands with the payment of the childcare

supplement. In such circumstances, it is important that repayment schemes are transparent and do not create insurmountable debts. The increased use of digital technology, tele-procedures and the electronic transmission of information to benefit recipients can help track changes in earnings and family living arrangements, which in the end, may facilitate the management of complex cases. However, the experience with making income-dependent, child-related payments in different OECD countries shows there are limits to the extent with which social protection systems can accurately respond to changing income and household arrangements (OECD, 2019).

The growing diversity and fluidity of family life will further challenge tax/benefit systems to be more responsive to changes in children's living arrangements. This requires better information systems, straightforward and transparent benefit rules and needs assessment criteria to help social policy treat all children equally and deliver supports in step with their living conditions.

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