



Appendix

Appendix to: *Penne, T., Hufkens, T, Goedemé, T and Storms, B. (2019) “To what extent do welfare states compensate for the cost of children? The joint impact of taxes, benefits and public goods and services” in Journal of European Social Policy.*

Appendix Table 1. Categories of essential goods and services included in the reference budgets for families with children (ImPRovE budgets, 2014)

Housing	rent, utility costs, taxes estimated at 30th percentile (EU-SILC 2012) meeting list of quality criteria
Food	liquids bread, grains, potatoes fruit & vegetables dairy meat, fish, eggs fats & residual kitchen equipment physical activity
Clothing	coats sweaters shirts & tops pants/dresses sport clothes underwear & socks accessories



	shoes maintenance, repair & storage
Personal care	hand hygiene mouth hygiene body hygiene cosmetics and perfume intimate hygiene women/girls shaving toiletry bag hair care basic bathroom equipment (e.g. mat, rubbish bin)
Rest and leisure	bed with necessities fold-out sofa accessories (bedside table, lamp) domestic leisure (e.g. TV, radio) + access to library non-organised leisure (pub, cultural activities) organised leisure (membership association) babysit yearly domestic holiday
Maintaining social relations	visits of family and friends (+ extra dinnerware & chairs) take away food/ eating out computer with internet printer and camera mobile phone (for adults) celebrations, cards and presents obligations as a citizen cheerfulness at home
Safe childhood	day trip mobile phone (teenagers)



	birthday party (< 12 years) youth association toys cultural activities pocket money
Mobility	Bicycle and bicycle equipment and repair
Publicly provided or subsidised services	
Health care	consult GP (every day diseases, minor traumata) consult dentist (+ filling tooth) sun glasses and -lotion family medicine chest (common medicines, plasters & bandages) medical prevention (vaccines) contraception health insurance
Education*	enrolment fee compulsory insurances compulsory school uniform compulsory school books notebooks, cover paper, files school- and gym bag case holder & writing material desk & chair lunchbox & thermos (if no lunch at school) extracurricular activity/ field trip
Public transport	annual card for use of public transport in the city budget to travel outside the city occasionally (holiday & day trip)

*Note: for secondary education, we have calculated the average costs required for studying a general discipline (no specialization) in a public school.



Appendix 2. Child cost compensation indicator for different household types. The child benefit package for single earners working full time at 40, 100 or 150% of the average national wage, expressed as a percentage of the essential cost of one or two children (10 and 14y), living in a single parent or couple family, 2014.

Table 2.1. Child cost compensation for private tenants.

		PRIVATE TENANTS					
		Single parent			Couple single earner		
	% of OECD average wage	1 child (10y)	1 child (14y)	2 children (10y, 14y)	1 child (10y)	1 child (14y)	2 children (10y, 14y)
Athens	40%	0.13	0.12	0.12	0.11	0.10	0.11
	100%	0.03	0.03	0.06	0.06	0.06	0.06
	150%	0.00	0.00	0.03	0.03	0.03	0.03
Barcelona	40%	0.06	0.05	0.06	0.06	0.05	0.06
	100%	0.38	0.30	0.22	0.10	0.08	0.10
	150%	0.29	0.23	0.18	0.10	0.08	0.10
Budapest	40%	0.30	0.23	0.30	0.24	0.19	0.24
	100%	0.25	0.20	0.21	0.21	0.16	0.20
	150%	0.25	0.20	0.21	0.21	0.16	0.18
Milan	40%	0.41	0.32	0.33	0.21	0.17	0.24
	100%	0.28	0.22	0.31	0.28	0.22	0.31
	150%	0.22	0.17	0.20	0.22	0.17	0.20
Helsinki*	40%	1.02	-	1,09	0.52	-	0.79
	100%	0.32	-	0.39	0.22	-	0.27
	150%	0.32	-	0.39	0.22	-	0.27
Antwerp	40%	0.58	0.47	0.58	0.34	0.33	0.43
	100%	0.43	0.39	0.50	0.34	0.32	0.46
	150%	0.43	0.39	0.50	0.34	0.32	0.46



Table 2.2. Child cost compensation for outright owners.

		OUTRIGHT OWNERS					
		Single parent			Couple single earner		
	% of OECD average wage	1 child (10y)	1 child (14y)	2 children (10y, 14y)	1 child (10y)	1 child (14y)	2 children (10y, 14y)
Athens	40%	0.22	0.20	0.15	0.09	0.08	0.09
	100%	0.03	0.02	0.05	0.03	0.02	0.05
	150%	0.00	0.00	0.03	0.00	0.00	0.03
Barcelona	40%	0.06	0.05	0.06	0.06	0.05	0.06
	100%	0.31	0.24	0.18	0.10	0.08	0.09
	150%	0.29	0.22	0.18	0.10	0.08	0.09
Budapest	40%	0.32	0.24	0.30	0.27	0.21	0.28
	100%	0.27	0.21	0.22	0.25	0.19	0.22
	150%	0.27	0.21	0.22	0.25	0.19	0.20
Milan	40%	0.53	0.40	0.39	0.53	0.40	0.39
	100%	0.31	0.24	0.33	0.31	0.24	0.33
	150%	0.24	0.19	0.22	0.24	0.19	0.22
Helsinki*	40%	0.38	-	0.66	0.38	-	0.66
	100%	0.38	-	0.42	0.38	-	0.42
	150%	0.38	-	0.42	0.38	-	0.42
Antwerp	40%	0.67	0.53	0.65	0.67	0.53	0.65
	100%	0.50	0.44	0.56	0.50	0.44	0.56
	150%	0.50	0.44	0.56	0.50	0.44	0.56

*Note for both tables: In Helsinki the second child is 4 years instead of 14 years old

Note: The indicator is based on a comparison in Euros, both in the numerator and the denominator.

Source: own calculations using HHoT/EUROMOD 2014 & ImPRovE budgets 2014 (Goedemé et al, 2015)



Appendix Table 3. Government social expenditure on families with children, 2013 and latest available, expressed as % of GDP

	Total	Cash	Tax breaks	ECEC & services	Education (primary to secondary)
Greece*	1.28	0.97	/	0.31	/
Spain	4.15	0.52	0.12	0.82	2.70
Italy	4.69	0.76	0.55	0.65	2.73
Hungary	6.22	1.91	0.69	1.05	2.58
Finland	7.25	1.51	0.00	1.70	4.05
Belgium	7.68	1.83	0.52	1.03	4.30

Notes: Cash benefits include family benefits, allowances and parental leave benefits. Education includes primary to secondary education.

*Data for Greece refer to 2012, and exclude expenditures on tax breaks and education.

Source: OECD Social expenditure database and OECD education database (accessed April 2018).