The Just Commodification of Women, Equal Care Obligations for Men, and Autonomous Households: Gendering the Comparative Analysis of Welfare States in 20 OECD Countries

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Just Commodification of Women, Equal Care Obligations for Men, and Autonomous Households: Gendering the Comparative Analysis of Welfare States in 20 OECD Countries

In her recent review article, Ann Shola Orloff (2009, 320) observes that "the agenda of gendering comparative welfare state studies remains unfinished." On one hand, comparative scholarship about welfare states stands out among other subfields of political science and sociology for the degree to which gendered insights have been incorporated into the broader literature (eg. Bradshaw 2006; Bradshaw and Finch 2002; Bradshaw and Hatland 2006; Esping-Andersen 1999, 2002, 2009; Korpi 2000; Michon 2008; Pankratz 2009). Orloff (2009, 320) observes that "The arguments between feminists and mainstream scholars over… the last two decades have been productive, powering the development of key themes and concepts pioneered by gender scholars, including 'defamilialization', the significance of unpaid care work in families and the difficulties of work-family 'reconciliation'..." But despite these important developments, Orloff (2009, 320) concludes "the mainstream still resists the deeper implications of feminist work, and has difficulties assimilating concepts of care, gendered power, dependency and interdependency."

Embracing the deeper implications of feminism requires as a necessary (albeit not sufficient (Kershaw, Pulkingham, and Fuller 2008; Gornick and Meyers 2008)) condition the development of cross-national measures to analyze the extent to which welfare states promote three fundamental feminist goals: (i) the just commodification of women; (ii) the obligation of men to shoulder a fair share of domestic caregiving; and (iii) access to autonomous households. The first has its origins in Orloff's (1993) seminal discussion about the comparative analysis of gender relations and welfare states from nearly two decades ago. Whereas Esping-Andersen (1990) organized his now commonplace regime typology around the concept of decommodification by which states enable citizens to sustain themselves without selling their labour in the market, Orloff (1993) argued that comparative scholarship must also attend to the practices of commodification required to challenge socio-cultural factors that presuppose women should specialize in unpaid caregiving at the expense of employment (see also O'Connor 1993; Langan and Ostner 1991). In the years since, the commodification of women has been the feminist theme appropriated most enthusiastically into the broader literature, primarily because of its important instrumental value. In documenting the evolution of the "adult worker citizen" as a normative ideal, Jane Lewis and co-authors (Lewis 2006; Lewis, Campbell, and Huerta 2008; Lewis and Giullari 2005) show that increasing female employment is applauded in the literature because it promotes economic growth and competition, and helps to diminish the budgetary risks created by aging populations and the growing dependency ratio (eg. Esping-Andersen 2002). In response, the Lisbon Council of the European Union set in 2000 a female employment target of 60 percent by 2010, while the Organization for Economic Cooperation and Development (OECD) increasingly emphasizes the value of reconciling work with family as part of its *Babies and Bosses* series in order to encourage states to elevate female labour supply (Mahon 2006).

The commodification of women raises a key question about the informal care work culturally aligned with women's domestic production: Who will perform it as mothers maintain stronger labour market ties? In much of the literature, the instrumental value ascribed to female labour supply is matched by an instrumental interest in commodifying, and thus defamilializing, child and other dependent care. For example, One key element of Esping-Andersen's (1999, 179) argument is that child care services are employment multipliers. Double-earner households and employed lone parents are time squeezed, and desire services to decrease this pressure. Services like child care therefore accelerate demand for other services in restaurant, cleaning and related industries. Esping-Andersen supplements this employment argument with a strong third way social investment strategy to promote early child development, rather rely on remedial strategies in adulthood (Esping-Andersen 2002). Various forms of this logic have been embraced by governments across OECD countries, as documented by Jane Jenson and Denis Saint-Martin in their discussion of the LEGO model of social and economic state management (Jenson 2006; Jenson and Saint-Martin 2003).

Absent from much of the commodification/defamilialization discussion within the broader literature is the second key feminist insight which must be integrated into comparative metrics: that caregiving is a valuable personal activity of citizenship. Although care remains a site of discrimination for diverse groups of women because the activity is not equally shared with men, between classes, or across ethnocultural groups with and without citizenship, it is also enormously important social reproductive work, and a potential site of much satisfaction. Formally commodifying some care is therefore important for gender equality. Feminists argue that men must shoulder a fair share of caregiving both to promote women's equality, and to have equal opportunity to find fulfillment through care (Kershaw 2005). Indeed, the redistribution of care within the family sphere is increasingly identified as the lynchpin in a gender egalitarian agenda (eg. Fraser 1994; Lister 2003; Gornick and Meyers 2003, 2008; Mandel and Semyonov 2005, 965; Misra, Moller, and Budig 2007, 822; Brighouse and Wright 2008).

Regrettably, the value of commodifying some care is generally ignored in the comparative literature. As Orloff (2009) observes in her review article, "in most discussions of welfare states and care, men are simply absent (but see Kershaw (2006))—their capacity to take up employment and their lack of serious care responsibilities are assumed" (see also Hobson, Duvander, and Halldén 2006). As a consequence, next to no effort is made to measure the manner by which states engage men as caregiving citizens, despite the fact that Esping-Andersen (2002, 70) concedes that "if we want more gender equality our policies may have to concentrate on men's behaviour." Such measurement is rare even in feminist scholarship, although Janet Gornick and Marcia Meyers (2008) and Naomi Finch (2006) provide important exceptions, and a nascent fatherhood regime literature is emerging (eg. Gregory and Milner 2008; Hobson 2002).

At present, then, the gender division of care continues to be occluded in the comparative literature, and often overlooked by policy-makers. One implication is that work-life reconciliation policies disproportionately target mothers, and reinforce statistical discrimination for women. Mandel and Semyonov (2005, 950) provide compelling evidence that some reconciliation policies, especially maternity/parental leave, may enable women to retain stronger links with the labour force and increase their economic independence, but simultaneously "limit [women's] occupational opportunities and earnings capacity" so long as fathers do not use the policies as much as mothers.

In addition to discounting the value of personal caregiving, another shortcoming of the defamilialization debate in the mainstream literature is its disregard for the relations of dominance and dependence to which the concept referred when first coined by Ruth Lister (1994). , In an article that is astute enough to recognize that some familialization can be "positive," Piotr Michon (2008, 35) nevertheless defines defamilialization "as the degree to which households' welfare and caring responsibilities are relaxed—either via welfare state provision or via market provision." His focus, following Esping-Andersen (1999; 2002), is on relieving families of responsibility for care. By contrast, Lister defines defamilialization (1994, 37 emphasis added) as "the degree to which individuals can uphold a socially acceptable standard of living *independently of family relationships*, either through paid work or social security provision." At issue in this original conception is the balance of power between men and women, between dependents and non-dependents. Defamilialization was thus initially intended to convey an analytic theme similar to that developed by Orloff (1993) regarding citizens', and especially women's, "capacity to form and maintain an autonomous household" apart from male adult family members and spouses. I elect to use Orloff's discourse in place of the language of defamilialization when discussing this third key feminist goal in order to renew attention for the concept's more transformative intent when developing comparative metrics. For this concept, lone mothers are a bellwether group. Although Bradshaw and colleagues (Bradshaw and Finch 2002; Bradshaw and Hatland 2006, chapter 6) have developed a relatively strong comparative measure for this group of women's access to autonomous households across OECD member states, it remains underutilized in the literature.

Insufficient Comparative Metrics for Gender Analyses of Welfare States

Integrating the just commodification of women, male obligations to share caregiving equally with women, and the capacity to form autonomous households in a single analysis has so far proven beyond reach in comparative studies, although the three concepts have been brought to bear in examinations of single countries (for example, Nyberg's (2002) review of Swedish policy). Within the comparative literature, Priscilla Lambert (2008) has recently developed a Maternal Employment Policy (MEP) index for twenty OECD countries, using data describing policy up to 2003. Her index combines data about public investment in parental leave and child care services. Mandel and Semyonov (2005) use a similar strategy to create the Welfare State Intervention Index (WSII), which combines parental leave and child care service indicators, along with a measure of the percentage of the total workforce employed in the public social service sector. Both of these indices provide important, but incomplete, measures of the just commodification of women by public policy. Gornick and Meyers (2008) recently analyze parental leave data separately from early learning and child care service data in order to develop metrics for the commodification *and* male obligation to care themes, which they apply to six European countries as part of their very important article on the "Real Utopia." This research updates earlier comparative work they conducted with Katharine Ross in the 1990s for 14 countries (Gornick, Meyers, and Ross 1997, 1998). Similar to Gornick and Meyers, Joya Misra, Stephanie Moller and Michelle Budig (2007) examine separately data about child care services and parental leave, in addition to family benefit cash transfers, to analyze poverty outcomes for single and partnered women in 11 countries. Their analysis thus explores simultaneously the commodification and autonomous household analytic dimensions.

Although no study has yet to examine the three analytic themes in a single project, one strength of the recent comparative work by Gornick and Meyers and Misra et al. is that they emphasize the importance of policy design in recognition that not all family policies share the same goals or have the same influences. Total expenditure on family policy is too blunt a comparative metric for gender analyses of welfare states because some family policies may reinforce women's role as domestic caregivers, while others can subvert this cultural construction in favour of redistributing care between the sexes and between family, market and public spheres. For example, multi-year poorly remunerated at-home caregiver benefits reinforce the gender division of care (Bergmann 2008), whereas non-transferable daddy leaves counter it (Whitehouse, Diamond, and Baird 2007). Even combining leave benefits and child care services, as Mandel and Semyonov do, risks occluding that the design of the former may be working against the latter. While Lambert (2008, 321) laudably aims to avoid this pitfall in her MEP index by only measuring the first 52 weeks of leave in recognition that longer transferable leave benefits reduce the likelihood that women will return to employment, Misra et al. (2007, 806) are ultimately correct to argue that "more fine-grained measures lead to more precise understandings of policy effects." It is therefore absolutely essential for comparative scholars to "recognize the different assumptions embedded in work-family policies and their potential impact on differing groups of women" (Misra et al. 2007, 807) and men if gender analyses of welfare states are to be conducted adequately.

Just as it is imperative to attend to policy design details, so gendering the comparative literature requires analyzing how the details of one policy envelope interact with a broad range of other policy areas. Presently, a primary limitation of the feminist comparative welfare literature is that studies engage too narrow a range of policies. Anne Gauthier (2004, 3) explains this limitation in her report for the European Population Forum by acknowledging the magnitude of the challenge: "Reviewing the efforts of countries in the field of state support for families is a daunting task," she argues, "and this, for two main reasons. First, there is no systematic monitoring and reporting of state measures to support families… Second, support from national governments is not the only source of support for families: state, provincial, regional or local governments may also be key players" (Gauthier 2004, 3). Although researchers can compile data about cash support for families and working parents from various sources, "programs are difficult to compare because of cross-national differences in eligibility conditions, family allowance rates, and cost of living" (Gauthier 2004, 7). More generally, Gauthier's acknowledges that her analysis, and I would add almost all others to date, "fails to capture the total level of state support for families as it omits key areas such as health, education, family law and housing… for which cross-nationally comparable data is limited. Policies in the field of pension, employment/unemployment, social assistance, transport, agriculture, etc., are also excluded even though they may theoretically have impact on partnership, childbearing and parenting" (Gauthier 2004, 3).

Regrettably, the most conspicuously absent policy area in recent gender analyses of comparative welfare studies is not even acknowledged by Gauthier: taxation. A central strength of Diane Sainsbury's (1994; 1996; 1999) feminist comparative research from the 1990s was that it explicitly integrated taxation, as did some of the early comparative work by Gornick, Meyers and Ross (1997; 1998). More recent comparative analyses have neglected this issue (although Michon (2008) provides an exception, but he does not build sufficiently on the strengths of feminist analytic contributions to the field). Early attention to taxation was an important methodological decision, because, as Sainsbury concluded, "Equality in benefits is only one factor affecting redistributive outcomes. To assess the degree of equality in outcomes for women and men, we need to look at disposable income rather than benefit income and the equalizing effects of *both* transfers and taxes. Benefit income may be nearly identical to disposable income in some countries, but taxation substantially alters inequalities in benefit income in others" (Sainsbury 1996, 164 italics in original). A focus on taxation may be especially necessary in Anglo-Liberal countries where tax expenditures have grown to be critical delivery mechanisms as part of the fiscalization of social policy in that welfare regime (Bashevkin 2002).

Refining the Model Family Benefit Package Methodology to Generate Comparative Gender Metrics

My purpose in this article is to bring the depth and breadth of policy analysis required to measure the just commodification of women, male obligations to share caregiving equally with women, and the capacity to form autonomous households into a single analysis of contemporary (2008) policies for twenty OECD member states. The twenty selected countries represent members from across Esping-Andersen's (1990; 1999) three welfare regime types, with due attention to the imperfect fit of several Mediterranean countries and Japan, and growing variation in the Anglo-liberal regime (O'Connor, Orloff, and Shaver 1999; Bradshaw and Finch 2002). Developing robust measures for these three analytic dimensions requires integrating the broad range of transfers and services to which Gauthier refers in addition to the taxation issues that Sainsbury emphasized. The more a study can achieve this integration, the more it can provide the full picture of the contribution that welfare state policies make to the gender order in any country or region.

The intention to measure cumulative financial incentives generated by public policies does not imply that such incentives determine individual behaviour. Rather, Lewis and colleagues (2008, 25) rightly observe that it can be difficult to specify the direction of relationship between policy and personal practice. Referring to research by Himmelweit (2005), they maintain "there is an iterative relationship between attitudes and behaviour, and that policies can help to change both." Scholarship will only discern this policy influence, however, *if* its cumulative incentives are accurately quantified in ways that are comparable across countries. The data reported below contribute importantly to this end.

To integrate the requisite breadth and depth of policy design information, my analysis starts with the family model methodology which Jonathan Bradshaw has refined over the last two decades for his child benefit program of research (Bradshaw 2006; Bradshaw et al. 1993; Bradshaw and Finch 2002; Bradshaw and Hatland 2006). This methodology factors prominently in two recent 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 enjoyed by this method in the comparative literature is well deserved. Gauthier's (1999) review of comparative scholarship helps us to recognize that the Bradshaw approach introduced significant methodological innovations: it examines a much broader range of social policies than is typically considered in other comparative approaches, including taxation; it integrates policies from multiple levels of government within the same country before engaging in cross-national comparisons; and it illuminates how the effects of public policy vary according to family structure and income – all limitations of much other research to which Gauthier, Sainsbury and others have referred.

Every industrial jurisdiction, Bradshaw argues, 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. Bradshaw best developed the package concept in a publication with Naomi Finch (2002) in which they examined simultaneously select costs and benefits for child care services, education, health and housing in addition to child/family cash transfers and child/spousal support where it is mandated by the state. They examined how these costs and benefits interact with income taxation administered by national and regional governments, local property taxes and social security premiums for unemployment insurance and pensions. The methodology explicitly addresses how the package varies with (a) family structure, examining households in which the number of parents varies, along with the number of children; and (b) household income levels, investigating differences between households with one paid worker making half average national earnings; one earner making average earnings; two earners brining in average and half average earnings respectively; a dual earner household in which both breadwinners make average national earnings; and, finally, households relying entirely on income assistance. Bradshaw's methodology adjusts for the cost of living by calculating and examining benefits relative to average individual earnings in each jurisdiction, and controlling for purchasing power parities when comparing policies across countries. This impressive methodological accomplishment thus addresses elements from all but the agriculture and transportation themes to which Gauthier (2004) alluded in the wish-list from her review article, while also adding a sophisticated treatment of the taxation issues she overlooked.

Informed by these methodological strengths, the primary analytic focus for Bradshaw and colleagues has been the "child benefit package value," which they calculate as the disposable income available to families with children relative to a couple without children earning the same gross income. This package value provides a strong measure of the degree to which the caring responsibilities of different family formations are supported (or not) financially by welfare states, in keeping with the mainstream approach to studying defamilialization in the comparative literature. Bradshaw (a co-investigator on the grant that funded the data collection featured in this article) represents some of the best of mainstream comparative welfare state research when it comes to integrating insights from feminists. He and his colleagues have always included a specific focus on the benefit packages available to lone parents, primarily lone mothers. Their methodology also provides the most robust measure available in the literature to quantify the financial support for maintaining autonomous households, although Bradshaw and colleagues themselves do not analyze the data this way. In the 2006 anthology edited by Bradshaw and Hatland, their co-author Finch (2006; 2006) examines child care services, parental leave benefits and gender equity in time use in five Nordic countries, the UK, the Netherlands, and Germany. Not surprisingly, she finds that the gender politics of time and distribution of labour remain central to social care strategies across countries, with fathers spending on average 33 percent or less of their time on child care and other unpaid work, while mothers devote at least 55 percent of their working time in these areas, and upwards of three-quarters of their time in Iceland, the UK, Germany, and the Netherlands. Finch's work thus lends further support for the finding from Lewis (1992; 2001) that social democratic countries exhibit weaker male breadwinner characteristics compared to Non-Nordic countries in Europe, with the exception of Iceland.

Unfortunately, neither Bradshaw nor Finch link diverging gender time patterns or strong versus weak breadwinner norms to their analyses of child benefit package variation. The potential for the benefit package methodology to bring a full gender analysis to comparative welfare studies remains to be developed – which is the task of this article. The first requisite adaptation is the need to redress a methodological decision made by Bradshaw in the most recent data collection. In publications since the 2002 study of benefit packages in 22 countries, child care service expense information was recorded only for lone-parent model families. The cost of child care for two-parent families was not included, even when both parents are presumed to work for pay. Bradshaw and Mayhew (2006, 99) concede that this methodological change represented a pragmatic, not theoretical, compromise in order to lessen "the burden of work" required of national informants. The 2002 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 Mayhew (ibid.) also excluded them in their more recent family modeling.

The decision *not* to attribute child care fees to at least some two-parent model families in which there is a toddler exacerbates a failing of the 2002 study, which did not consider the before- and after-school child care service expenses which families must cover for children age seven when the parent(s) participate full-time in the formal labour market. Insufficient attention to the costs of child care services significantly weakens any examination of family policy because econometric evidence about the elasticity of female labour supply (e.g. Cleveland, Gunderson, and Hyatt 1996; Lefebvre and Merrigan 2008) makes clear that child care costs are integral to understanding the degree to which family benefits reinforce or challenge the gender division of daily caregiving. The most recent work by Bradshaw and colleagues thus does not permit adequate analysis of the commodification of mothers. In response, the study reported in this article revises the benefit package methodology to re-integrate child care service, health, and education expenses incurred by families, including when households do not rely on a parent to care at home full-time either for preschool- or school-age children.

Another innovation to the benefit package methodology is required to compare across countries the degree to which states justly decommodify men in expectation that they shoulder with women a fair share of caregiving. This entails revising benefit package models to include maternity, paternity, parental, at-how care allowances and other personal caregiving time subsidies, including income splitting for taxation purposes. As Hobson et al. (2006, 271) report, while much of the concern to reconcile work-life conflict in the European Union has been preoccupied with supporting female employment, its Directive about leave time and benefits has potential to address directly the opportunities for men to find more time to care personally. Bradshaw and Finch (2002, chapter 7) acknowledged explicitly that such benefits are "an important part of the child benefit package" in their 2002 study. They also remarked 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" (ibid.: 103). Despite these observations, Bradshaw and colleagues have never integrated leave policies into their benefit package models. This decision represents a significant oversight because leave allowances structure familial decisions about the division of labour at a life course stage that is already rife with gendered expectations (Kershaw 2005; Gornick and Meyers 2008). In response, this study examines explicitly the role of maternity, parental and paternity leaves, stay-at-home caregiver allowances, and tax savings from income splitting at national and sub-national levels in order to explore the interaction of these policies with other elements in the benefit package methodology to which Bradshaw and colleagues have historically given attention.

By making these adaptations, the benefit package methodology can generate robust cross-national measures for all three analytic dimensions of interest in this article. Access to autonomous households can be measured with one indicator as the disposable income available to a lone mother who does not have market income. The disposable income is calculated in the light of all categories of cash transfers from national and sub-national governments for which the mother is eligible, subtracting any taxation or other premiums, and paying for rent, a visit to the doctor, dentist and a standard antibiotic prescription for both parent and child. An analysis of this measure for twenty countries is discussed in the section on autonomous households below.

Four indicators are required to measure comprehensively the cumulative financial incentives created by welfare state policies in support of the just commodification of women and the associated decommodification of men to share caregiving. These indicators are illustrated in Figure 1. The first considers the choice before a childless couple as it anticipates the birth of a new infant. The couple can either split responsibility for parental infant care, or follow a path that assigns this responsibility disproportionately to one parent, generally the mother. The more the welfare state financially supports the former, the more it decommodifies men to promote their role as caregiving citizens. This requires measuring how much money a household forgoes when fathers take six months of leave in order to share responsibility over a year for infant care with the child's mother. Such a calculation must not consider just the reduction in gross earnings, but also the new child benefits, leave subsidies, tax reductions, housing benefits and other supports which a state may provide the family. An analysis of these income trade-offs is explored for the twenty countries in a section featuring policy that influences the parental division of labour involved in rearing infants.

Figure 1 about here

The second measure considers the alternate route before the couple, and the degree to which states privilege attracting one parent to specialize in infant care over a year as opposed to splitting it between fathers and mothers. As Gornick and Meyers (2003) observe, policy inducements for just one parent to withdraw from the labour market upon the birth of a child inclines families toward a traditional division of labour. In the section featuring leave policy incentives, I also report the cumulative policy inducements for this strong male breadwinner family model in order to compare the net disposable income available to the couple if the parents share a year away from employment compared to the mother withdrawing for 12 months.

The third measure examines the options for dividing labour as a child matures into toddlerhood. It recognizes that long caregiving breaks from the labour market further reinforce a traditional gender division of labour at the expense of justly commodifying women in the labour market and decommodifying men to care personally (Gornick and Meyers 2008; Morgan and Zippel 2003). In this case, the key analytic issue is the difference in disposable income available to a two-earner couple with a toddler versus a single-earner couple with a toddler, 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. This difference points to the net wage from employment available to the 'second earner', presumed to be a woman because of the gender earnings gap that is common across OECD countries. This metric is analyzed for the twenty countries in the section that introduces child care service fees and subsidies, but does not estimate the unpaid domestic production the household will forgo by committing more parental time to the labour market.

The egalitarian intention behind the dual-earner/dual caregiver model is that someday there will not be (as large) a gender earnings gap because the modal experience will be for both mothers and fathers to earn average income while synchronizing their employment with personal caregiving time (in contrast to the one-and-a-half earner equation which has evolved in many OECD countries today (Lewis, Campbell, and Huerta 2008)). On the other hand, so long as welfare state policies reinforce the male breadwinner/female care specialist family model, Mandel and Semyonov (2005) show convincingly that this will reinforce a gender earnings gap to the advantage of men. To capture the relative degree to which states support these alternatives, the fourth indicator measures the net disposable income available to one earner couples versus two earner couples with the same gross household earnings, after considering all child income benefits, personal caregiving time subsidies, taxation, housing benefits, child care fees and subsidies, and routine health care expenditures.

For the sake of brevity, the cross-national analyses I report in this article focus exclusively on families with one young child, either an infant or toddler. Research shows that the birth of a child pushes many straight couples along a path of neotraditionalism regardless of their intentions or attitudes about gender roles in advance of the birth (Zvonkovic et al. 1996). Readers can contact the author if interested in how the comparative metrics would change when older children are considered, or households with multiple children are examined.

Notwithstanding the many strengths of the methodology on which I report below, it is important to note that the service analyses only consider the costs of services, not their availability or quality . Inattention to these service dimensions will overstate the degree to which families can avail themselves of the benefit package, as well as its value, in many Anglo-liberal regime countries, especially Canada where there are spaces for about just one in five children under age six (Friendly et al. 2007). Readers interested in these issues can consult UNICEF (2008), which has produced a report card about child care service provision across affluent countries that addresses service access and quality directly. The availability and quality of services are also relevant considerations when evaluating the place of medical and dental care in countries.

The data reported below were generated by expert teams of national informants in each of the 20 selected countries, all of which were coordinated by the author as principle investigator of the study. For sub-national and local policy measures, national informants selected representative regions and municipalities within their countries. In Canada, for instance, the representative region is British Columbia, and the municipality is Vancouver.

Autonomous Households

Table 1 reports the financial resources to which lone mothers with a toddler are eligible by law in the twenty OECD countries in support of their forming and maintaining autonomous households without relying on support from family or spouses. The twenty countries are ranked from left two right in terms of the generosity of state support measured as the net disposable income available to the lone mother after considering housing expenses and the costs of routine medical care. All figures are calculated for the calendar year 2008 and presented in Canadian dollars, controlling for purchasing power parities as reported by the OECD (2009) for that year.

The first column of Table 1 shows readers how net disposable income for this family model is calculated in each country. Under the income category, any support allowance available from the welfare or income assistance system is considered first, because it is the dominant form of support delivered by most OECD countries. This is followed by attention to universal cash benefits delivered to all families regardless of household income in support of the costs of raising children; along with cash benefits that disproportionately target households with lower income. In a select few countries, lone mothers on welfare can access benefits designed more generally to subsidize informal caregiving performed by a parent at home, either as parental leave, which continues to be available to parents of a child age 24 to 36 months in Austria, or a stay-at-home caregivers' allowance, as is allocated to parents in Norway and Finland. Rounding out the income available to lone mothers on welfare are child support payments guaranteed by the state in the four Scandinavian countries and the Slovak Republic. Since lone mothers in the US rely significantly on food stamps, such support is captured in the "Other" category for this country.

Lone mothers without employment income face a range of expenses they must pay from available income sources when these costs are not offset by specific subsidies. The first expense is income taxation which is paid at the national and/or sub-national level in Norway, Denmark, Finland and New Zealand. National income taxes in Norway are reduced for this model family by the presence of a one-time child tax deduction or credit against tax owed. In Belgium, a lone mother also receives a one-time refundable child tax credit even though her income is not sufficient to pay income taxes directly.

For lone mothers who do not rely on child care services to facilitate employment (searches), housing is consistently the most expensive cost they incur. These costs are notoriously difficult to address in comparative research about the tax, benefit and service systems in welfare states, as Bradshaw and Finch (2002, chapter 4) discuss extensively. Since no set of assumptions is perfect, Bradshaw and Finch currently follow the OECD (2001) practice in its *Taxing Wages* series by attributing to all families a housing cost of 20 percent of national average earnings regardless of income and family size. In previous work, Bradshaw and colleagues relied on national informants to specify a gross rent level for a one, two and three bedroom dwelling, of the most common housing form for a specific municipality. Although this approach had the advantage of capturing higher housing costs for larger families, Bradshaw et al. subsequently concluded that it undermined comparability across nation-states. The 20 percent of average earnings assumption, they argue, provides greater consistency, is simpler for national informants and makes the family benefit package results more comparable with OECD analyses.

In the light of their experience over the past two decades, I follow the Bradshaw et al. housing decision by capturing rental costs in this study as 20 percent of national average individual earnings, with full recognition of the pitfalls of this approach. For income assistance recipients, this approach risks overstating housing expenditures made by poor families, as is the case in Italy where the assumption leaves the lone mother with negative disposable income. However, particularly germane to the analysis of autonomous households is the maximum value of the housing subsidy available to a lone parent. The consistent, albeit sometimes high, housing assumption across countries allows for a common analysis of the shelter support available to citizens who parent alone from either the welfare system and/or other social policy supports. Readers will notice that housing subsidies are particularly generous in the UK and Sweden.

In some jurisdictions, renters also incur local property or other non-income taxes, although these are typically subsidized for households with low income and/or who receive welfare: see, for example, the UK, the Netherlands and Ireland. However, French families on income assistance pay a local tax (*taxe d'enlèvement des ordures ménagères)* without subsidy, as do similar families in the village of Wommelgem in Belgium, and the municipality of Ancona in Italy.

The remaining expenses considered in the calculation of net disposable income refer to health care. The benefit package analysis considers the cost incurred for the lone mother and toddler to both visit a doctor once a year (other than payments made through income or sales taxes, which are counted above); to fill a standard antibiotic prescription (including dispensing fees) once a year; and to visit a dentist twice a year for checkups, receiving one filling over the twelve month period. The nominal out of pocket expenses to visit a doctor are particularly high in Canada, where British Columbians pay a monthly medical service premium. However, as Table 1 shows, these premiums are entirely subsidized for poor families with net adjusted annual earnings below $20,000.

After considering all of these income sources, taxes, costs and subsidies, Norway, Austria and Denmark standout as the leaders internationally among the twenty OECD countries in terms of providing women the opportunity to form and maintain autonomous households. All three provide a lone mother with a toddler access to a disposable income that is equal or greater than 40 percent of gross national average earnings for an individual, with Norway providing $20,560 in Canadian currency to the family *after taxes, housing, and routine medical care.* The three countries achieve this level of support for autonomous households in different ways. Norway does not rely at all on welfare *per se*, but instead implements a particularly generous targeted child benefit supplemented with a stay-at-home caregiver allowance. Denmark relies predominantly on a welfare system that is sufficiently generous to require income assistance recipients to pay income tax. Austria combines both of these elements with a welfare payment that is in the middle of the international pack in terms of generosity, supplemented with the most generous subsidy for caregiving time, paid in this case through a parental leave system that stretches well beyond a child's first year.

The UK and Sweden cluster together in a second group of states that are relatively supportive of an entitlement to autonomous household formation for citizens living alone without reliance on family or a marriage contract. These countries provide net disposable incomes of around 30 percent of gross national average earnings, with the UK paying $16,070 in Canadian currency, controlling for domestic purchasing power. Central to the approach in these countries is a mid-range income support benefit paired with housing subsidies that completely eliminate this cost for households without employment income.

Germany, Australia, the Netherlands, Japan, Finland, New Zealand and France form a third cluster, providing net disposable incomes to a lone mother caring for a toddler that equals about 20 percent of national average earnings. The combination of welfare support payments and housing subsidies in these countries range from about 50 to 70 percent of the amount provided in Denmark. None of the countries in the third cluster have a generous targeted child benefit by Norwegian standards, nor do they have any subsidy for parental time to care as in Norway or Austria (with the exception of Finland, which issues a care allowance that compensates somewhat for its very low income support payment).

The cluster that provides the least support for autonomous household formation includes Ireland, Belgium, Canada, the US, the Czech Republic, Spain, the Slovak Republic and Italy. In these jurisdictions, the net disposable income for lone mothers is equal to 15 percent or less of national average earnings. In British Columbia, Canada, lone mothers of a toddler are expected to get by on $5,343 per year to meet necessary expenditures other than housing and routine health care. The corresponding figure in the US and Ireland is $3,170 and $8,102 respectively. Belgium joins Ireland in making available net disposable incomes that approach those issued at the less generous end of the third cluster when expressed in Canadian currency, controlling for purchasing power. They thus leave Canada and the US to align most closely with the Czech and Slovak Republics, Italy and Spain, despite the fact that the North American countries report some of the highest average earnings in the OECD, whereas the latter four countries report the lowest.

At the Birth of an Infant: The Just Decommodification of Men to Care Personally and the Just Commodification of Women

Table 2 quantifies the cumulative policy incentives that couples confront when deciding how to divide labour following the birth of a new child. It shows in detail what happens to household finances when fathers earning average national income and mothers earning half-average income share a year of time away from paid employment in order to care personally for an infant age three to fifteen months (see Arrow 1 in Figure 1). I select this age period in order to capture parental leave benefits that extend beyond the first year of a child's life in some countries.

The Table begins by showing the reduction in gross household earnings, by parent. In all but one case, both parents forgo 50 percent of gross earnings. Denmark is the exception, because it is the norm for employees to be fully compensated during the first six months of leave by their employers. The Table also makes explicit the importance of examining income and other taxation when considering welfare state incentives to redistribute care opportunities and labour between women and men. In eleven of the countries, reductions in household taxes prove to be most significant change in disposable income as a result of the transition into parenthood and leave from employment. Germany provides by far the most generous tax reduction, as a combination of income tax and social security premium savings that amount to almost $25,000 over the year in Canadian currency. Belgium issues $13,027 in tax relief, followed by Denmark, Austria, the Netherlands, France, Australia and the US, all of which reduce taxes owed by about $11,000 per year.

In seven countries, a combination of subsidies for personal caregiving time (excluding income splitting for taxation purposes) represent the primary policy mechanism by which welfare states deliver support to the household in which fathers share leave with mothers: Sweden, Austria, Finland, Spain, Norway, Canada and Ireland. Sweden stands out with the most generous leave payments to the household, at over $30,000 for the year. Norway follows with leave cumulative payments of $22,327. Although tax relief outweighs the value of leave benefits in Germany, the caregiver subsidy in that country is the next most generous, valued at $18,729. The leave benefit value in Canada follows closely behind, at $18,217.

For the Czech and Slovak Republics, a combination of child benefits delivered directly as cash benefits and as tax expenditures represent the most generous support delivered to a family in which parents share 12 months to care personally. The Netherlands, Spain, the UK, New Zealand and Australia also issue child benefits that are on par or greater than those provided by the Czech Republic. Finally, the reduction in gross earnings as a result of leave time renders households eligible for additional housing benefits in four countries, and health benefits in two. In the UK and Australia, families that make egalitarian leave decisions gain about $2,700 in shelter subsidies, and in the Netherlands, the family accesses an additional $1,002 in health care subsidies compared to when the parents did not have children.

When evaluating the cumulative public policy incentive for fathers to share a year of infant care with mothers, three clusters of countries emerge. The first includes Denmark, Germany and Sweden, which provide the couple with more disposable income than they had the year before the birth of their child. Countries follow different pathways to this outcome. Denmark relies on a combination of employer subsidy, substantial tax relief and a government leave benefit. Germany provides twice as much tax relief as Denmark, and a leave benefit that is two-thirds the combination of public and private leave subsidies in that country. Sweden publicly delivers a leave benefit that is on par with the combination of private and public leave subsidies in Denmark, but issues only limited tax relief.

A second group of countries consists of Finland, the Netherlands, Spain, the UK, Belgium, Norway and Canada. In these countries, couples that split the year of leave incur a disposable income reduction of about 20 to 25 percent compared to the year before the birth of their new baby. Again, there is no uniform set of policies to achieve this outcome. We have seen that Norway issues one of the most generous leave benefits, but provides relatively little tax relief or support in the form of child benefits. The Netherlands relies relatively equally on tax relief, leave payments and child benefits, as do Spain and the UK. Finland, Belgium and Canada prioritize tax relief and leave subsidies, but do not issue generous child benefits by international standards.

A third category of countries includes New Zealand, Italy, France, Australia, Ireland, the US and Japan. In these countries, households forgo between 32 and 48 percent of disposable income compared to the year before the birth of their child when parents share responsibility to care personally. With the exception of Italy and Ireland, these countries provide limited leave benefits by international standards, although New Zealand and Australia compensate with some of the largest cumulative child benefits for this age group. Tax relief tends to be the dominant, but still modest, source of support among this group, especially in the US, France and Japan.

The final row in Table 2 shows the cumulative policy incentive for households to split leave between parents rather than elect for lower-earning mothers to withdraw from the labour market exclusively (see row "NDI, Compared to if Mother Takes 12 months of leave"). Since the Danish employer contribution negates any income loss for the first six months in that country, Denmark is an outlier in terms of the overall incentive ($10,943) it provides to fathers to share leave. The combination of policies in Sweden, the Netherlands and Germany also render it more financially advantageous for couples to split personal care time between fathers and mothers than for one parent to take the entire year. In all other countries, the combination of welfare state policies make it more financially lucrative for the household if the mother takes more leave than the father (see Arrow 2 in Figure 1). The Czech Republic, US, France, Ireland and especially Japan stand out as providing the largest cumulative financial inducement for the lower-earner in a couple to withdraw full-time rather than share leave with the higher earner. In Japan, assuming a gender earnings gap which privileges fathers, a household that approximates the dual-earner/dual caregiver model while their child is age three to fifteen months will have $13,154 less in disposable income over the year than if the household follows the male breadwinner/female care specialist pattern. (Only the summary figure is provided in Table 2 due to space constraints).

Toddler Care: A Dual-Earner/Dual Caregiver Approach vs. the Unjust Decommodification of Mothers

Table 3 reports on the commitment of the twenty countries to challenge the unjust decommodification of women who are in spousal or common law relationships with toddler-age children (see Arrow 3 in Figure 1). Again, I list from left to right the countries with public policy regimes that demonstrate the strongest commitment to this goal. The calculation for each country assumes that a previously at-home caregiver shifts to full-time employment, adding a second income of half the national average to the average earnings assumed for the parent already in the workforce. A range of benefit reductions, taxes and additional costs are subtracted from this second wage.

The additional taxes owed by the second earner represent the largest reduction to gross earnings in ten countries: France, Sweden, Belgium, the Netherlands, Germany, Norway, Italy, Austria, along with the Czech and Slovak Republics. Taxes owed range from $2,412 in Spain to over $14,000 in Germany. The total tax payment represents additional income taxes and social security premiums paid by the second parent, along with tax savings from income splitting that are forgone when an adult is not out of the labour market full-time. The latter is an important personal caregiving time subsidy that is too often overlooked in the comparative literature.

In eight countries, net child care service fees reduce the second earner's gross wages more than any other factor: these are Australia, Japan, Canada, Ireland, Spain, the UK, the US and New Zealand. Table 3 records gross child care service fees calculated as the average cost of the most common care arrangement in the jurisdiction. Direct fee subsidies are subtracted from the gross fees, as are income tax savings when child care costs can be deducted from taxable income, or credited against income tax owed at either the national and/or sub-national levels of government. There is massive variation in the net costs of child care services for a child age 24 to 36 months across the twenty countries, ranging from a low of $663 a year in France to $14,002 in the UK as measured by Canadian currency.

In the remaining two countries, Finland and Denmark, it is the elimination of the stay-at-home caregiver allowance that represents the most substantial reduction in gross earnings for the second earner. In Denmark, this provision costs a mother $8,203 when she elects employment at half national average earnings; the comparable cost is $5,319 in Finland. Care allowances also undermine the financial incentive for mothers to seek employment in Norway and Austria, although their net impact is slightly less significant than the impact of taxation.

Beyond additional taxes, child care service costs and forgone care allowances, the additional gross income brought home by the second earner reduces income-targeted child benefits delivered as cash, or as one-time income tax deductions or credits. Such losses occur most notably in Australia and New Zealand where the transition from the one-earner household reduces child benefits by over $3,000 a year. Smaller reductions are recorded in France, Japan, Spain, Italy and Canada. Canada records a reduction in both its targeted and non-income-related child cash benefits because its universal child care benefit (a family allowance) for children under age six is taxable for the lower earner, which means its net value declines as the lower earner's income rises.

Finally, a mother's transition into employment also affects housing and health benefits in a few countries. While rental subsidies are available to couples in which a single earner makes average earnings in Australia, Denmark and Spain, the housing support diminishes as the second parent earns new income in the first two countries by over $1,000 a year, and by $348 in Spain. The outlier status of the US when it comes to public medical care means that the cost of visiting a doctor once a year is higher for the two-earner household because of mandatory employee health care premiums in Wisconsin, the region of focus for that country. The mother's employment in the Netherlands and Spain also means an additional $579 to $795 dollars in health care costs due to reductions in medical, dental and pharmacare subsidies.

After all the taxes, benefit reductions and added costs are considered, five clusters of countries emerge in terms of cumulative welfare state commitments to commodify women justly in support of the dual-earner/dual caregiver family model. France and Sweden show the strongest commitment to commodifying mothers in spousal and common law relationships, providing net annual wages of over $15,000 a year, representing 70-plus percent of the second parents' gross earnings. Australia provides a similar financial inducement to maternal employment when measured in Canadian currency, but this return is driven disproportionately by the higher average earnings in that country compared to the first two. Since net earnings for the Australian mother are 58 percent of gross earnings, this country is better aligned with Spain in a second group where net returns to maternal employment are also 60 percent of gross earnings. In both Spain and Australia, child care service costs pose the greatest drain on gross maternal earnings, whereas in France and Sweden, these costs are modest in comparison to cumulative income taxation and social security premiums.

A third group of countries cluster together by providing net returns on maternal employment around 50 percent of the gross wages: Japan, Belgium and the Netherlands, all of which provide a $13,000/year financial inducement (Canadian currency, controlling for purchasing power) to the second employed parent with half national average earnings. In Japan and the Netherlands, net child care service costs and cumulative income tax and social security payments represent roughly equal reductions from gross earnings, while in Belgium child care service costs have only about half the impact on net returns that additional taxes do.

Canada, Ireland, Germany, Norway, Italy, Austria and Finland align with one another as a fourth group of welfare states that reduce net earnings to between 40 and 46 percent of gross wages. The countries get to this net result, however, through various policy pathways. Canada and, especially, Ireland have very high net child care service costs. The latter, as is well known internationally, has modest income taxes and social security premiums, but nevertheless taxes maternal earnings on par with Canada because tax relief delivered through income splitting diminishes as maternal income rises. The combination of income taxes, forgone savings from income splitting and social security payments puts Canada in the middle (8^{th} highest) of the twenty OECD countries. Germany, by contrast, has relatively modest child care service costs, but reports by far the highest cumulative income and social security taxes on maternal employment. In Italy, the cumulative income and social security taxes paid by married and common-law employed mothers is also high by international standards, while the cost of child care services is mid-range on par with the countries in cluster three.

Norway, Austria and Finland fall into cluster four despite having considerably lower net child care service fees than Japan, Belgium and the Netherlands respectively, because working mothers lose personal caregiving time allowances. For such families, the at-home caregiver subsidies that contribute especially to Norway and Austria's top ranking when it comes to supporting the capacity for women to form and maintain autonomous households works against the commodification of women who are partnered with men earning average wages.

The UK, the US and New Zealand form a fifth group of countries in which net returns on maternal employment are between 18 and 25 percent. The value of the Czech and Slovak Republics inducement to maternal employment would rank them with this subset of Anglo-liberal countries, but this primarily reflects that the Republics have the lowest average national earnings of the twenty countries under consideration. By contrast, the Anglo-liberal members of this group all achieve their near-bottom rankings because they impose the highest net child care service fees. These service costs dwarf the taxes and social security premiums that mothers pay on employment, even after factoring in income splitting losses in the US and New Zealand.

Finally, Denmark is an outlier in which maternal employment does not pay, legislatively speaking – although as I discuss in more detail in the conclusion, one must interpret the influence of welfare state policies in the light of other market and household norms when evaluating the gender order in any country (Pfau-Effinger 2004; Pfau-Effinger 2005; Pfau-Effinger 2006). The primary reason for Denmark's outlier status is that it offers by far the most generous stay-at-home caregiver allowance, equal to over $8,200 Canadian per year. The loss of th is allowance in the move to a dual-earner household is exacerbated by a reduction in housing support. Thus similar to Norway and Austria, policy measures that rank Denmark in the top cluster internationally for promoting autonomous households for women simultaneously undermine the commodification of women in relationships with average male breadwinners. This finding supports Pankratz's (2009) argument that it is valuable to consider the class implications of family policy in addition to its gender implications. However, the country groupings reported in Table 3 do not support his conclusion that Esping-Andersen's regime typology typically captures this interplay, primarily because Pankratz considers too narrow a range of policy measures when evaluating the interaction of gender and class logics in welfare states.

Table 4 provides the final metric by which to evaluate the degree to which welfare states use financial policy incentives to encourage fathers to share caring and earning responsibilities with mothers. In this case, I consider two affluent households with a toddler, both grossing twice national average individual earnings. The first household, however, does so with one breadwinner; the second with two average income earners.

In all but five countries, the dual-earner couple pays lower taxes than the one earner couple, saving the former between $2,000 and $12,000 per year depending on their country of residence. Although dual-earners typically pay less tax than the single-earner couple, the former must incur child care service costs in order for both parents to participate in employment. We have already seen that annual net child care service costs (gross fees minus fee subsidies and income tax rebates) vary widely across the 20 OECD countries. The degree to which child care expenses leave the dual-earner family with net taxation benefits therefore also varies considerably. Sweden stands out because the dual-earner couple's tax advantage dwarfs the cost of child care services by a ratio of six-to-one. In Australia, Finland and Norway, the ratio is between two- and three-to-one. However, in these countries, dual earner parents are not eligible for generous child benefits and caregiver allowances received by the solo-earner household. The latter benefits substantially reduce the tax advantages of the household in which both parents are employed.

In five countries, there is a very different pattern: Germany, France, the Czech Republic, the Slovak Republic and the US. Germany stands out in this group because the dual earner couple pays $7,489 more in tax than the affluent one-earner couple, despite all the additional domestic productivity forgone by the household in which both parents are employed. France shows a similar pattern, although the tax advantage for the one-earner couple is only $1,504. In the Czech and Slovak Republics, and in the US, the taxes owed by the single- and dual-earner couples are relatively equal. However, one earner couples in the Czech Republic receive a $7,804 child benefit for which the dual-earner couple is ineligible, making the net effect more akin to the pattern in Germany. In each of these countries, net child care service costs incurred by dual-earner households are not at all mitigated by any tax or other family benefit advantage.

When all benefits, taxes and costs are considered, three broad clusters emerge, along with two outliers – one at each end of the continuum. Sweden provides the dual-earner couple with nearly $10,000 more disposable income than the solo-earner couple with comparable gross earnings – equal to 23 percent of national average income. It does so by keeping net child care service fees low, and using progressive income tax rates calculated at the individual level. The Czech Republic is the foil to this pattern, because it leaves the dual-earner couple with nearly $11,000 less in disposable income (44 percent of average income) compared to the one-breadwinner couple because there is no tax advantage for the former while the latter receives a very generous child benefit by international standards.

Toward the Swedish end of the continuum is a cluster of five countries: Australia, Belgium, Finland, Spain and Canada. In each of these countries the dual-earner couple has between $500 and $4,000 Canadian (or 1 to 8 percent of average earnings) more disposable income than does the one-earner household. A middle cluster consisting of Norway, the Netherlands, Japan, Austria, France, Italy, New Zealand and Ireland, operate in the alternate direction, leaving the one-earner couple with between 1 and 8 percent of average earnings in additional disposable income compared to the dual-earner couple. The final cluster, including Denmark, the UK, the Slovak Republic, Germany and the US tend toward the Czech Republic end of the continuum. In each of these countries, single-earner couples enjoy 12 to 20 percent more disposable income compared to a dual-earner couple with the same gross earnings. Despite its generous tax advantage for dual-earners, and mid-range child care costs, Denmark joins this latter group because its caregiver allowance outweighs these other policy decisions.

Considerable Variation within, and Across, the Dominant Regime Typology

Analysis of the five cumulative financial measures for gendering comparative welfare studies confirms a pattern reported in the previous literature (eg. Lewis 1992, 2001; Sainsbury 1994, 1996, 1999; Meyers, Gornick, and Ross 1999; Knijn 2000; Pfau-Effinger 2004; O'Connor, Orloff, and Shaver 1999; Hobson 2002): the dominant regime types popularized by Esping-Andersen (1990; 1999) include considerable variation when examined explicitly in the light of gender dynamics emphasized by feminist scholarship. Table 5 offers a summary of the country orderings for the five cumulative financial measures to reinforce this observation.

If any metric aligns with the social democratic, conservative/corporatist and liberal/residual ideal-types produced by Esping-Andersen, it is the autonomous household measure. This alignment only holds, however, if one recognizes the divergent Mediterranean pattern within the continental conservative regime, and the growing split within the Anglo-liberal model. The latter increasingly witnesses the UK demonstrating real leadership internationally in terms of challenging child poverty, and Australia departing from the residual approach that is common in the US, Canada and Ireland.

In terms of the just commodification of women and the just decommodification of men to share caregiving, there is tremendous variation within the Esping-Andersen ideal types, including in the Scandinavian model. The cumulative financial inducements in Denmark and Sweden rank these countries among the international leaders in promoting a dual-earner/dual caregiver model while families care for an infant. But Denmark is consistently among the weakest at financially promoting this model for a toddler-age child, whereas Sweden retains its top ranking. By contrast, Finland and Norway are nowhere near as strong as Denmark and Sweden in providing financial incentives for fathers to share personal care for infants with mothers, and they are behind several liberal and conservative regime members when it comes to attracting maternal employment in households where there is a preschool-age child.

Among the liberal-regime type, there is consistently weak financial support for integrating fathers as caregivers following the birth of child. This is true even for Canada, despite its more extensive system of leave compared to the other Anglo-liberal countries. But there is considerable variation when it comes to financially promoting a dual-earner/dual-caregiver model for parents of toddler-age children. The UK, the US, and New Zealand cluster with Denmark and the Slovak and Czech Republics for their strong financial incentives in support of a male breadwinner/female care specialist family model. Australia and Canada, by contrast, tend far closer to the Swedish end of the continuum by organizing social and tax policy to attract maternal employment, and the associated sharing of personal caregiving to which this is found to contribute between men and women (Pleck 1997; Yeung et al. 2001; Coltrane 1996, 2004; Ravanera, Beaujot, and Liu 2009). Ireland, like Canada, is relatively strong at attracting a second earner when coupled with an average wage earner, but is considerably weaker when it comes to attracting a second earner when partnered with an affluent breadwinner.

Among prime representatives of corporatist regime, the cumulative effect of social policy in Germany is now relatively strong at providing financial incentives for fathers to share caregiving obligations and aspirations with mothers following the birth of a child. But the same policy system is weak at attracting this division of labour when children are a year older, with Germany ranking among the strongest proponents of the male breadwinner/female care specialist pattern among affluent households. The pattern in Austria is similar to that in Germany. France, on the other hand, is very weak at providing a financial rationale for men to shoulder a fair share of caregiving with women upon the birth of a child; but the country's social policy framework surpasses even Sweden's when it comes to financially rewarding a second earner in households, provided the mother is not partnered with an affluent breadwinner. Finally, the Netherlands and Belgium, countries that are historically more challenging to categorize, again do not follow closely either the German or French patterns. While the Netherlands makes it financially more lucrative for the higher earner to share a year away from employment to care personally for a child, it still imposes a nearly $9,000 reduction in household earnings compared to the previous year, whereas no such reduction occurs in Germany. Alternately, Belgium, like France, is relatively weak at decommodifying men to care personally; but unlike France, it is consistently strong at financially inducing maternal employment among couples with toddler-age children, regardless of household income.

Next Analytic Steps

The gender analysis of comparative welfare state requires metrics that capture the cumulative financial incentives generated by states in support of female commodification, male obligations to care, and autonomous households. The need for such metrics has been emphasized by Lambert (2008, 336), even after she develops and analyzes her Maternal Employment Index based on child care services and parental leave information. As she concludes from her research, “there is still much to be done to understand the cross-national variation in [maternal employment policy]. One direction for future research is to incorporate more policy areas into the measure of family policy such as policies that encourage fathers to take leave.” This article responds to Lambert’s conclusion by providing a methodology, and several comparative indicators, which incorporate the much broader range of policy envelopes to which she, and others (eg. Gauthier 2004; Sainsbury 1996), refer.

One strength of the metrics I develop in this article is that they are capable of illuminating the contradicting logics that exist within, and between, policy envelopes in each country, as these logics relate to citizens occupying diverse social locations. For instance, outside of Sweden where cumulative policy financial incentives reveal consistent and relatively strong support for a dual-earner/dual-caregiver societal vision, most states hesitate to commit uniformly to this vision at the expense of past practices that favoured breadwinner/caregiver specialization between men and women. We saw above, for instance, that several countries like Germany show a relatively strong commitment to commodify some women, but not those coupled with male partners who have high earnings potential. Similarly, we saw that some countries, like Denmark, are relatively strong at decommodifying fathers when their children are first born, but not thereafter.

Although necessary, measuring the cumulative financial incentives generated by a state’s public policy for citizens in diverging social circumstances is not sufficient for studying the three feminist analytic dimensions considered in this article. Rather, financial incentives must be analyzed in combination with data about a number of other issues. These include non-monetary policy factors (i.e. the symbolic implications of a daddy quota, or the widespread availability child care services at inexpensive fees, as opposed to tax relief that aims at similar policy ends but in ways that are less visible to most citizens); data about population attitudes, and labour market norms, regarding gender roles (Pfau-Effinger 2004; Pfau-Effinger 2005; Pfau-Effinger 2005; Hobson, Duvander, and Halldén 2006), or the cultural vision of a “good childhood” (Pfau-Effinger 2006); and, finally, data describing actual time use and behaviour by the population (Mutari and Figart 2001; Gregory and Milner 2008; Lewis, Campbell, and Huerta 2008; Letablier 2006). Several examples of the discontinuity between cumulative financial incentives and actual behaviour reinforce this point. For instance, although the combination of welfare policies in Denmark, Sweden and Germany make it more financially attractive for coupled adults to share a year out of employment to rear an infant, it is not the norm in these countries for fathers to devote six months to infant care. With its two month daddy quota, Sweden stands out internationally in terms of the proportion of leave days used by dads; but fathers still only use one-fifth of the total leave exercised by parents in that country (Morgan 2008, 407; Olson 2002). The decommodification of men to care personally thus clearly requires more than financial incentives for men and women to transform the gender division of labour, and/or far larger financial incentives to attract individuals to diverge from patriarchal practices.

The same can be said of financial incentives to (de)commodify mothers. Consider Denmark, where the female employment/population ratio as of 2008 remains the highest in the OECD at 84 percent (on par with Sweden and Norway) (OECD 2010). Yet beyond infant care, we have seen that Denmark currently provides the weakest cumulative financial support for partnered women to seek paid employment, after considering taxation, leave policy, child benefits, child care services, housing, health care, etc. The net wage to second earners in Denmark is also well below Australia, Belgium and Canada, which report female employment/population ratios of 73 percent, 74 percent and 78 percent respectively (OECD 2010). Even though Lewis et al. (2008, 23) report a far more pronounced gender employment gap for Denmark than Sweden or Finland when measured as full-time equivalent positions, and the World Economic Forum ranks Denmark several positions below its Nordic counterparts in terms of promoting gender equality (Hausmann, Tyson, and Zahidi 2008), the divergence between policy inducements and overall female labour force participation still requires examination in the Danish, and many other, case(s) (on this point, see Strandh and Nordenmark 2006).

In analyzing the interplay of policy financial inducements and other normative influences on the gender division of labour, it is imperative to consider the full-time labour force norms and employment standards that exist across countries (Kershaw 2005; Gornick and Meyers 2008; Mutari and Figart 2001; Gregory and Milner 2008; Lewis, Campbell, and Huerta 2008; Letablier 2006). The US Bureau of Labour Statistics (2009, chart 5) show that employees in Austria, Italy, Japan, the US, Australia and Canada labour between 1740 and 1840 hours per year on average, compared to 1420 to1430 in the Netherlands, Norway and Germany, and 1550 to 1660 in France, Spain, Belgium, Denmark, Sweden and the UK. Such variation in what is perceived to be normal attachment to the labour market means dramatic cross-national differences in the time available for citizens, including men, to care personally. Countries like the Netherlands, Norway and Germany are now better poised to facilitate men and women to both work full-time hours, but according to employment standards that redefine full-time in the light of constraints faced by citizens who synchronize earning and caring, as opposed to norms that reflect a nostalgia for when many men would specialize in earning with the support of a spouse who specialized in care provision. It is also worth noting that the US Bureau of Statistics (2009, chart 4) documents that the average employee in Norway and the Netherlands is more productive per hour worked than the average American and Canadian employee (and Germany also reports higher productivity per hour worked than does Canada).

Among feminist scholars, Birgit Pfau-Effinger(2004; 2005; 2005; 2006) has emerged as a leader in studying gender regimes in terms of cultural attitudes regarding the roles of women and men, as these interact with visions for an ideal childhood. She (2005, 12) shows that “the social action of individuals is not a simple outcome and not determined by state policies, although this is often assumed when statistics on behaviour (such as labour force participation rates, unemployment rates and birth rates) are used as indicators for welfare state policies.” “Such assumptions,” however, “do not reflect the fact that social behaviour of individuals is a process which takes place in a very complex field of influences, where cultural ideals and values also play an important role” (see also Lewis, Campbell, and Huerta 2008, 25). Kevin Olson (2002) makes a similar point in regards specifically to disrupting male patterns vis-à-vis time allocation to employment versus personal caregiving, observing an iterative relationship between individual behaviour and the cultural and policy contexts within which men act. Comparative scholarship will be better positioned to identify and elucidate these cultural influences the more researchers work with comprehensive measures of the financial incentives generated by welfare policy, of the sort that I produce for this article. Such measures are needed in order to identify accurately convergence and divergence between financial policy inputs versus population outcomes, with due attention for the internal inconsistencies evident in many policy packages across OECD countries. Attention to instances of convergence and divergence should become more of a methodological focus as Lewis and colleagues (Lewis 2001, 2006; Lewis, Campbell, and Huerta 2008; Lewis and Giullari 2005; Lewis et al. 2008), Gornick and Meyers (2008) and others revisit how, and to what extent, countries transition from strong, moderate or weak male breadwinner regimes toward adult worker policy norms that privilege the dual-earner/dual caregiver society.

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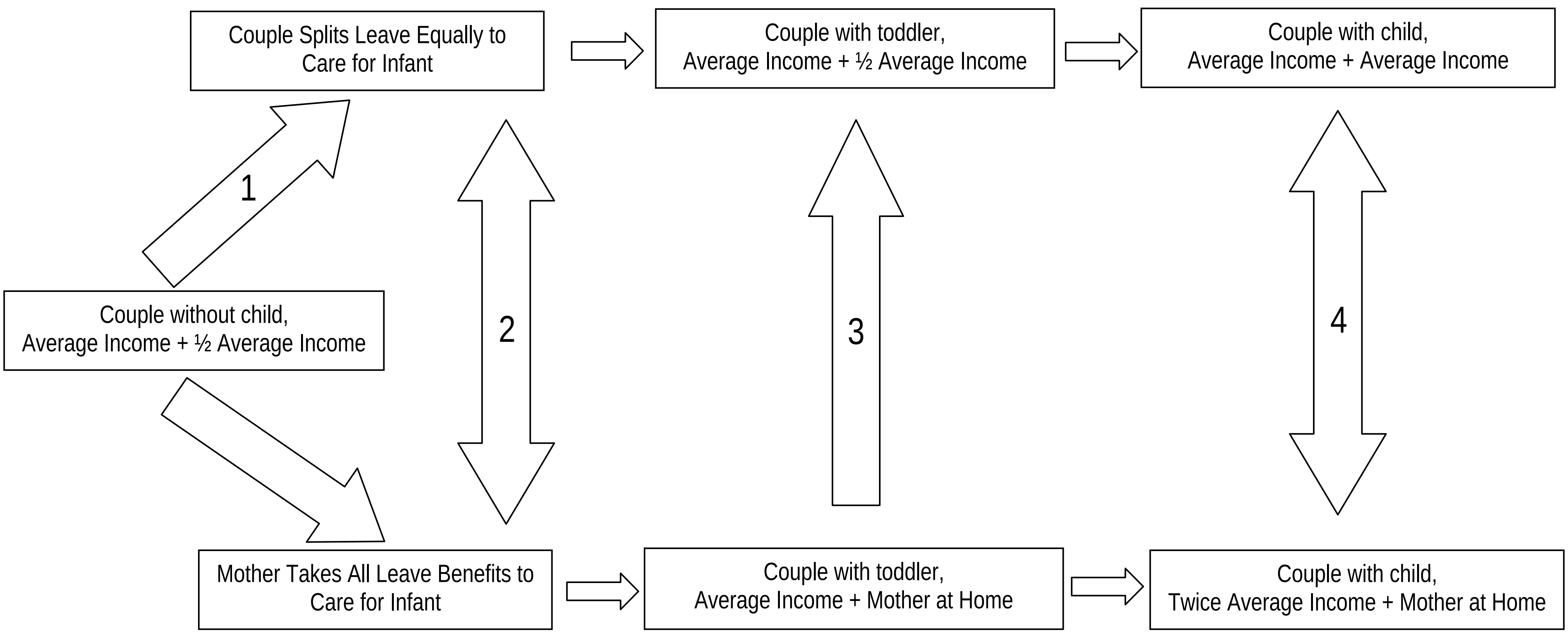
Figure 1

Justly Commodify Women and Decommodify Men to Promote
Dual Earner / Dual Caregiver Family Model



Unjustly Commodify Men and Decommodify Women to Promote
Male Breadwinner / Female Care Specialist Family Model

Table 1: Autonomous Households

Net Disposable Income: Lone Mother with Toddler on Income Assistance (2008)

Canadian Currency (controlling for purchasing power parities)

	Norway	Austria	Denmark	UK	Sweden	Germany	Australia	Neth	Japan	Finland	NZ	France	Ireland	Belgium	Canada	US	Czech	Spain	Slovak	Italy
Income																				
Income Assistance (less any housing support)		12291	25995	9288	8785	11918	12241	15177	20898	3123	12309	7615	12183	15228	4507	9938	107	9032	85	4489
Non-Income Related Child Benefit	3130	2730	2290	1839	1689			1098		2200			3808	2020	1200		3902		4623	
Income Related Child Benefit	18229			4944		5197	6902	1419	106		3483	2767	1443		3332		1475	818		673
Parental Leave		7329																		
Stay At Home Caregiver's Allowance	5329									7241										
Guaranteed Child Support	2130		1648		2048					2047									2565	
Other																3308				
Expenses																				
National Income Tax: Subtract Parent 1	-1804		-7867								-1661									
Savings from child credit/deduction	1462																			
Sub-National Income Tax: Subtract Parent 1	-1422									-1229										
Savings from child credit/deduction														508						
Housing/Rent	-10320	-8140	-7980	-9498	-8720	-11984	-10276	-10427	-10266	-8374	-8105	-8777	-10916	-10015	-10652	-10056	-4987	-6922	-4225	-9753
Add Housing Benefits	3537	3787	3625	9498	8720	6842	2788	4340		5210	3189	6254	1584		6840		3662			3721
Local Property/Non-Income Tax if Paid by Renter				-2403				-677				-252	-303	-490						-400
Add Local Tax Subsidy				2403				677					303							
Doctor Visit	17				-18	-14		-507		-16	-128		-126	-58	-1152	-2	-62			
Add Medical Care Subsidy					18			321			82		126	55	1152					
Dentist Visit	249	-662	-98	-342	-233	-14	-327	-681		-62	-478		-76	-188	-646	-15	-1027	-469	-869	-1158
Add Dental Care Subsidy		55		342	233			321			239		76	188	323					1158
Pharmaceutical Expenses	24		-33	-40	-27	-7	-8	-531		-35	-12		-38	-9	-92	-2	-240	-10	-123	-26
Add Pharmacare Subsidy				40	27			321		15	9		38	8	92			6		19
Net Disposable Income (NDI)	20560	18072	17442	16070	12522	11937	11320	10850	10738	10026	8926	8261	8102	7247	5343	3170	2830	2455	2056	-1277
NDI as % of national average earnings	40%	44%	44%	34%	29%	20%	22%	21%	21%	24%	22%	19%	15%	14%	10%	6%	11%	7%	10%	-3%

Table 2 — Net Disposable Income in Dual-Earner Couple with Average plus Half Average Income: Higher Earner Takes Leave vs Childless Couple (2008)

Canadian Currency (controlling for purchasing power parities)

	Denmark	Germany	Sweden	Austria	Czech	Slovak	Finland	Neth	Spain	UK	Belgium	Norway	Canada	NZ	Italy	France	Australia	Ireland	US	Japan
Household Gross Earnings Reduction	-9975	-44939	-32701	-30525	-18700	-15844	-31426	-39099	-25958	-35617	-37558	-38701	-39945	-30394	-36574	-32912	-38529	-40936	-37711	-37681
Parent 1		-29960	-21800	-20350	-12467	-10563	-20951	-26065	-17306	-23744	-25039	-25800	-26630	-20262	-24383	-21942	-25684	-27291	-25140	-25665
Parent 2	-9975	-14980	-10900	-10175	-6233	-5281	-10475	-13033	-8653	-11873	-12519	-12900	-13315	-10132	-12191	-10971	-12845	-13645	-12570	-12016
Total Tax Savings	11633	24708	1932	11089	4001	3543	7729	11892	5054	8954	13027	4113	8066	7016	9873	11001	11027	8986	11007	7983
Income Tax	11633	12864	1932	5310	1663	1251	4545	11892	3854	5753	9674	4113	5194	6590	6899	3318	11027	8301	7959	3690
Income Splitting		2419				169										287		-1333	162	
Local Property or Other Non-Income Tax										596	-151					291				
Social Security		9426		5779	2338	2123	3184		1200	2605	3504		2872	426	2974	7106	0	2018	2885	4293
Total Leave Benefit	8978	18729	30198	13418	1488	968	13457	8421	6747	6855	12220	22327	18217	4427	9753	2910		9180		5017
Maternity Leave	8978		2447		1488			8020	5325	6855			4225					9180		1892
Paternity Leave			2447					401	1422											
Parental Leave		18729	25304	13418		968	12251				12220	22327	13992	4427	9753	2910				3125
Stay At Home Caregiver Allowance							1206													
Total Child Benefits	2290	2668	1689	2730	7417	4436	1501	9159	4219	6864	2019	1565	2074	5544	1913	2928	8578	3808	3017	711
Non-Income-Related Cash Benefit	2290	2668	1689	2730	6503	3931	1501	1098	4090	1839	1339	1565	959				4145	3808		
Income-Related Cash Benefit								1115		5025			809	5544	880	2767	4433			
One-time non-income-related tax credit/deduction					914	506		5581	128		680		306						1231	
One-time income-related tax credit/deduction								1365							1032	161			1787	711
Housing Benefit Increase							281			2780				816			2601			
Routine Health Care, Change	-11		-13	-7	-151	-62	-10	1002	-2	127	-6	9	-190	-2	-3	-12	-21	-82	567	-50
Net Disposable Income (NDI), Change	12915	1166	1105	-3295	-5945	-6958	-8468	-8624	-9941	-10036	-10298	-10687	-11779	-12592	-15160	-16085	-17039	-19044	-23119	-24019
NDI Change, as % of Childless Couple's NDI	42%	3%	3%	-9%	-26%	-35%	-23%	-19%	-26%	-23%	-26%	-22%	-24%	-32%	-40%	-42%	-33%	-32%	-48%	-47%
NDI, Fathers Share Leave vs. Mothers Leave Employment for 12 Months	10943	112	3635	-2904	-6317	-4707	-3774	635	-4300	-3762	-3850	-3380	-4808	-3334	-3507	-7605	-3107	-8648	-6731	-13154

Table 3 Net Earnings: Full-Time Caregiver of Toddler in One Earner Couple Shifts to Full-Time Employment at Half Average National Earnings (2008)

Canadian Currency (controlling for purchasing power parities)

	France	Sweden	Australia	Japan	Belgium	Neth	Canada	Ireland	Germany	Norway	Spain	Italy	Austria	Finland	UK	Czech	Slovak	US	NZ	Denmark
Gross Earnings: Parent 2	21942	21800	25689	25665	25039	26067	26630	27290	29960	25800	17306	24383	20350	20951	23744	12467	10563	25140	20262	19950
Total Taxes	-7046	-4805	-2613	-5369	-7554	-6918	-6473	-3987	-14278	-6714	-2412	-8391	-3720	-4470	-3966	-4085	-3154	-7057	-3614	-5071
Income Tax: Parent 2	1008	-4805	-2613	-1342	-4803	-4000	-2884		-3376	-3240		-5381		-2284	-2484	-400	-382	-2321	-3331	-5071
Forgone Savings: Income Splitting	-3317			-776	-2287	-2919	-1637	-3063	-4767	-1462	-1313	-1027	-681			-2126	-1356	-2813		
Social Security Premiums	-4737			-3252	-464		-1952	-924	-6134	-2012	-1099	-1982	-3039	-2186	-1482	-1559	-1416	-1923	-283	
Child Care Service Net Costs	-663	-1798	-3976	-5652	-4142	-6178	-7236	-11216	-3646	-2505	-3330	-5206	-3622	-3497	-14002	-3081	-2607	-12367	-9448	-4515
Gross Fees	-1251	-1798	-11036	-5652	-5435	-23995	-8640	-11216	-4469	-3446	-5039	-5379	-4432	-3497	-14002	-3081	-2607	-13106	-9688	-4515
Fee Subsidies			3084								1710		810							
Savings from Income Tax Credits/Deductions	588		3976		1293	17817	1404		823	941		174						738	241	
Total Leave Benefit										-5329			-3645	-5319						-8203
Parental Leave													-3645							
Stay at Home Caregiver's Allowance										-5329				-5319						-8203
Total Child Benefits	1591		-3062	-1267		448	-727				-788	-572						-1	-3518	
Non-Income Related Child Cash Benefits							-241													
Income Related Child Cash Benefits			-3062	-1267		-760	-486					-572							-3518	
Non-Income Related Tax Credit/Deductions											-788									
Income-Related Tax Credit/Deductions	1591					1207												-1		
Housing Benefits			-1041								-348									-1131
Routine Health Care						-794						-579						-1021		
Net Earnings: Parent 2	15751	15197	14989	13561	13288	12624	12194	12086	11958	11253	10428	9635	9266	8515	5939	5302	4802	4694	3682	892
Net Earnings, as % of Gross Earnings	72%	70%	58%	53%	53%	48%	46%	44%	40%	44%	60%	40%	46%	41%	25%	43%	45%	19%	18%	4%

Table 4

Net Disposable Income: Couple, Twice Average Earner minus Average plus Average Earners (2008)

Canadian Currency (controlling for purchasing power parities)

	Sweden	Australia	Belgium	Finland	Spain	Canada	Norway	Neth	Japan	Austria	France	Italy	Slovak	NZ	Ireland	Denmark	UK	Czech	Germany	US
Total Taxes	-11722	-12197	-5793	-8818	-3219	-7344	-7072	-6985	-4582	-5797	1504	-2217	1	-6252	-7199	-7496	-5103	-1	7489	-591
Income Taxes: Parent 1	-23500	-21618	-22241	-17592	-9696	-16952	-18998	-24742	-10608	-12811	-9381	-14700	-3476	-14976	-22378	-21315	-13172	-5052	-25376	-16154
Income Taxes Parent 2	11778	9420	13408	8900	3982	9308	10464	14839	3963	5334	2652	12169	2120	8723	8301	13681	7233	2926	12805	7895
Savings from Income Splitting			3039		2047	1637	1462	2919	1151	681	6520	315	1356		4691			2126	11708	7668
Local Property/Non-Income Tax									42											
Social Security: Parent 1			-6545	-4646	-1750	-5273	-4025		-5635	-6299	-7761	-3965	-2830	-567	-921		-3257	-3117	-3916	-3846
Social Security: Parent 2			6545	4520	2198	3934	4025		6504	7298	9475	3965	2831	567	3108	138	4094	3116	12268	3846
Child Care Service Net Costs	1858	5214	4614	3497	3330	6561	2505	9353	6108	4432	836	5206	2607	9448	11216	4515	14002	3081	3646	12367
Total Leave Benefits				4716			5329			3645						8203				
Parental Leave										3645										
Stay At Home Caregiver Allowance				4716			5329									8203				
Total Child Benefits		3062				356		-1207	337			-462						7804	123	
Non-Income-Related Child Cash Benefits						356												7804		
Income-Related Child Cash Benefits		3062																		
Income-Related Tax Credits/Deductions								-1207	337			-462							123	
Housing Benefits					-696															
Routine Health Expenses		21												239						
Net Disposable Income (NDI), single- minus dual-earner	-9864	-3891	-1180	-605	-585	-427	762	1161	1863	2280	2340	2527	2608	3434	4017	5222	8899	10883	11259	11777
NDI difference, as % of average income	-23%	-8%	-2%	-1%	-2%	-1%	1%	2%	4%	6%	5%	5%	12%	8%	7%	13%	19%	44%	19%	23%

Table 5

Summary: Gendering Comparative Welfare Studies

Strong Support for Autonomous Households ⟷ Weak Support for Autonomous Households

Dual-earner / Dual Caregiver model ⟷ Male Breadwinner / Female Caregiver model

Autonomous Households Net Disposable Income (NDI), after housing & routine health	Norway	Austria	Denmark	UK	Sweden	Germany	Australia	Neth	Japan	Finland	NZ	France	Ireland	Belgium	Canada	US	Czech	Spain	Slovak	Italy
	20560	18072	17442	16070	12522	11937	11320	10850	10738	10026	8926	8261	8102	7247	5343	3170	2830	2455	2056	-1277
Higher Earner (Father) Shares Leave NDI, Change from Childless Couple	Denmark	Germany	Sweden	Austria	Czech	Slovak	Finland	Neth	Spain	UK	Belgium	Norway	Canada	NZ	Italy	France	Australia	Ireland	US	Japan
	12915	1166	1105	-3295	-5945	-6958	-8468	-8624	-9941	-10036	-10298	-10687	-11779	-12592	-15160	-16085	-17039	-19044	-23119	-24019
Lower Earner (Mother) Takes All Leave NDI father shares leave, vs mother leaves employment for 12 months	Denmark	Sweden	Neth	Germany	Austria	Australia	NZ	Norway	Italy	UK	Finland	Belgium	Spain	Slovak	Canada	Czech	US	France	Ireland	Japan
	10943	3635	635	112	-2904	-3107	-3334	-3380	-3507	-3762	-3774	-3850	-4300	-4707	-4808	-6317	-6731	-7605	-8648	-13154
Net Earnings, Second (Maternal) Earner NDI, Average plus Half-Average Household vs One Earner Couple with Average Earnings	France	Sweden	Australia	Japan	Belgium	Neth	Canada	Ireland	Germany	Norway	Spain	Italy	Austria	Finland	UK	Czech	Slovak	US	NZ	Denmark
	15751	15197	14989	13561	13288	12624	12194	12086	11958	11253	10428	9635	9266	8515	5939	5302	4802	4694	3682	892
One-Earner Couple vs. Dual-Earner Couple: Same Gross Earnings NDI, single-earner couple minus dual-earner couple	Sweden	Australia	Belgium	Finland	Spain	Canada	Norway	Neth	Japan	Austria	France	Italy	Slovak	NZ	Ireland	Denmark	UK	Czech	Germany	US
	-9864	-3891	-1180	-605	-585	-427	762	1161	1863	2280	2340	2527	2608	3434	4017	5222	8899	10883	11259	11777