

TABLE 2
MAJOR ECEC FINANCING PROGRAMS BY COUNTRY AND TYPE

COUNTRY	LEAVES AND BENEFITS	PUBLICLY-FUNDED ECEC SERVICES	SUPPLY SUBSIDIES	DEMAND SUBSIDIES	OTHER	PUBLIC FUNDING AS % GDP
AUSTRALIA	-Maternity leave and benefits by private agreement only (not statutory) -Maternity allowances -Parental leave (unpaid)	Preschools and Kindergartens for 4 and 5 year-olds	Operating subsidies to all child care services Private Provider Incentive	Child Care Benefit for use of approved services (means tested – sliding scale)	Quality Improvement and Accreditation System (QIAS)	0.1% for ISCED Level 0 institutions; 0.3% on all childcare (not education); 2.63% including cash benefits
BELGIUM – FLEMISH COMMUNITY	-Maternity leave and benefits -Parental leave and benefits -child-rearing leave and benefits	Pre-primary school from 2.5 – 5 years	Supplementary investments to kleuterschools serving low income/ethnic families	-Tax relief -In subsidized care sector, sliding scale of fees		
BELGIUM – FRENCH COMMUNITY	-Maternity leave and benefits -Parental leave and benefits -child-rearing leave and benefits	Pre-primary school from 2.5 – 5 years Day care centres from 0-3	Supplementary investments to schools serving disadvantaged families	-Tax relief -In subsidized care sector, sliding scale of fees		0.5% for ISCED Level 0 (all Belgium)
CANADA	- Maternity leave and benefit - Parental leave and benefit	-Kindergarten (5 year olds) -Junior Kindergarten in some provinces (4 year olds) - centre and family child care in Quebec (0-4 years old)	Operating grants for licensed/regulated ECEC in some provinces	- tax deductions for child care expenses - subsidies for the use of licensed child care for low-income families		
CZECH REPUBLIC	Maternity leave and benefit Parental leave and benefit	Kindergarten				1.16% (0.5% for ISCED Level 0)
DENMARK	Maternity leave and benefit Parental leave and benefit Paternity leave and benefit Child-rearing leave and benefit New child-rearing leave and benefit	Day Care facilities: Centre care – creche, kindergarten, age-integrated facilities, after-school centres Municipal childminding Private facilities based on public grants Pre-school class School-based leisure-time facilities		Free-choice schemes		2.37% (1.1% for ISCED Level 0) US\$4,082 per child 0-6 annual spending on ECEC services
FINLAND	-Maternity leave and benefit, -Parental leave and benefit, -Paternity leave, -Child care leave and home care allowance	-Municipal day care centres from 0-6 years -Family day care homes from 0-6 -Pre-school groups for 6 year-olds - Open ECEC services		Private Care Allowance. Money paid directly to service provider.		0.91% GDP for children 0-6 in day care (not including leaves or benefits, private care allowance, or pre-school).
FRANCE	Maternity leave and benefit Parental leave and benefit Paternity leave	Creche Ecole maternelle		For family day care For in-home care providers Tax relief	Employer contributions to CAF	US\$2,951 per child 0-6 annual spending on ECEC services (not including tax relief)
GERMANY	Maternity leave and benefit Child-rearing benefit	Kindergarten Pre-school class		Some subsidized care for low-income		

COUNTRY	LEAVES AND BENEFITS	PUBLICLY-FUNDED ECEC SERVICES	SUPPLY SUBSIDIES	DEMAND SUBSIDIES	OTHER	PUBLIC FUNDING AS % GDP
				Tax relief		
ITALY	Maternity leave and benefit Parental leave and benefit	Asili nidi for infants and toddlers Scuola materna (nursery school) for 3-6 year-olds Integrated municipal services				0.4% for ISCED Level 0
LUXEMBOURG	Maternity leave and benefit	Creches Jardins d'enfants Centre d'enfants Enseignement prescolaire		Tax deduction		
NETHERLANDS	Maternity leave and benefit Parental leave (unpaid) Career Interruption Benefit	Family day care 0-4 Out-of-school care 4-12 Playgroups 2-4 Primary education 4-12	Centre care 0-4 (in transition to demand-driven system)	Tax deduction	Encouragement to employers to sponsor centres (in some sectors, by collective labour agreement there are special child care funds)	0.4% for ISCED Level 0; US\$1,372 per child 0-6 annual spending on ECEC services
NEW ZEALAND	Maternity leave Parental leave Paternity leave	Kindergartens Centre care Family day care Te Kohanga Reo (Maori community based ECEC) Pacific Islands ECEC	Direct Grant funding subsidies for chartered ECEC services Funding for license-exempt services	Targeted fee subsidies for low-income parents of special needs		
NORWAY	Maternity leave and benefit Paternity leave and benefit Parental leave and benefit Time account	Kindergartens Family day care Drop-in centres	(Public financing of ECEC occurs through operating subsidies to all approved barnehager, private and public)	Tax deductions for ECEC expenses	Cash benefit for at-home or unsubsidized care	0.6% for ISCED Level 0. Also 0.6% for parental benefit
PORTUGAL	Maternity leave Parental leave Paternity leave	Creche (0-3) Amas (0-3) Creche familiar (0-3) Jardim d'infancia (pre-school – 3-6)	3-6: free, except for private profit centres > free milk (public centres) > lunch and after-hours activities are partially financed by the State for public and non profit centres	> breast-feeding subsidies > RMG (minimum income pay) > tax deduction > Family subsidies for children and young people > Subsidies for children that attend special needs centres		
SWEDEN	Maternity leave Parental leave and benefit Paternity leave and benefit Pregnancy leave and benefit	Preschool Family day care Preschool class				SEK 34,500 m for ECEC services 0-6 (2001). SEK 15,000 m for leaves/benefits (2002)
UNITED KINGDOM	Maternity leave and maternity pay Paternity leave and paternity pay Parental leave Time off for dependents Adoption leave and adoption pay	Sure Start Local Programmes and Children's Centres All 4 year olds entitled to 3 terms of free, part-time nursery education. This entitlement will be extended to	> Free early education places for 3 and 4 year olds, funded through LA/EYDCP > Early Years and Childcare Grant (including	Childcare Tax Credit		0.4% for ISCED Level 0; US\$627 per child 0-6 annual spending on ECEC

COUNTRY	LEAVES AND BENEFITS	PUBLICLY-FUNDED ECEC SERVICES	SUPPLY SUBSIDIES	DEMAND SUBSIDIES	OTHER	PUBLIC FUNDING AS % GDP
	Duty to consider requests for flexible working	all 3 year olds from April 2004. Currently around 70% of 3 year olds benefit.	Neighbourhood Nurseries Initiative in England only) and the Standard Spending Assessment.			services
UNITED STATES	Maternity leave	-Head Start and Early Head Start -kindergarten -some prekindergarten	Food subsidy program	> tax credit for child care expenses > subsidies to child care for families below 85% of state median income		0.4% for ISCED Level 0; US\$600 per child 0-6 annual spending on ECEC services

**TABLE 3
CHILD-RELATED LEAVES AND BENEFITS**

COUNTRY	NAME/ TYPE OF PROGRAM	ELIGIBILITY	LENGTH OF LEAVE/ BENEFITS	% WAGE REPLACED	TAKE-UP RATE	JOB PROTECTION	ANNUAL COST
AUSTRALIA	Maternity	Estimated 17% - 38% mothers eligible for some sort of paid maternity leave (depends on workplace agreement)	6-12 weeks	varies		By individual or collective agreement	
	Maternity Allowance	Paid to all families at childbirth who receive Family Tax Benefit A	Lump-sum payment per child	Aus\$780 (2001)			
	Maternity Immunization Allowance	At 18 months paid if children immunized to families receiving FTB(A)	Lump-sum payment per child	Aus\$208 (2001)			
	Parental	<i>Workplace Relations Act 1996</i> provides entitlement to unpaid parental leave of 12 months for permanent employees with same employer for 12 months continuously	52 weeks	unpaid		yes	
BELGIUM	Maternity		15 weeks	82% first month, 75% thereafter		Yes	
	Parental		3 months full-time for each parent or 6 months part-time (before 4 years)	Low flat rate – 20,400 FBE; approx E505/mth; 37% of average wage (1999)		Yes	
	Paternity		2 weeks	100%		Yes	
	Child-rearing		indeterminate	12,308FBE/mth (4,450FBE supplement in Flemish community)		No	
CANADA	Employment Insurance (Maternity Benefit)	Birth mother or adoptive parent having worked 600 hours in last 12 months; does not include self-employed or students	15 weeks benefit after two-week waiting period. Job-protected leave varies by province	55% up to a ceiling; up to 65% for low-income; benefits are taxable. Income earned reduces benefit dollar for dollar		Yes	Cdn \$848 million in 2001-2
	Employment Insurance (Parental Benefit)	Either parent	35 weeks benefit; no additional waiting period; job-protected leave varies by province	55% up to a ceiling; up to 65% for low-income; benefits are taxable above some level		Yes	Cdn \$1.311 Billion in 2001-2
	Maternity and Parental Leave	Varies by province/territory	Varies by province/territory	No provincial/territorial benefit; only job-protected leave		Yes	
CZECH REPUBLIC	Maternity		28 weeks	69%		Yes	
	Parental		Until age 4	Flat rate	Almost entirely mothers	Yes	
DENMARK	Maternity	120 hoursemployment during preceding 13 weeks; includes self-employed	18 weeks (of which 14 after birth)	100% for most mothers (or unemployment benefit)		Yes	
	Parental	120 hours employment during preceding 13 weeks; includes self-employed	32 weeks for family	100% of earnings or unemployment benefit; benefits are taxable		Yes	

COUNTRY	NAME/ TYPE OF PROGRAM	ELIGIBILITY	LENGTH OF LEAVE/ BENEFITS	% WAGE REPLACED	TAKE-UP RATE	JOB PROTECTION	ANNUAL COST
	Paternity	Public sector and many private sector	2 weeks (use it or lose it)	100%; benefits are taxable		Yes	
	Child-rearing	For parents with custody of child 0-8. If child is 0-2 child must be outside childcare institution. Only for parents with children born prior to January 2002.	13 consecutive weeks for each parent. Extended to 26 weeks each if child is 0-1 or adopted. With employer's permission extended to 52 weeks.	60% of unemployment benefit			
	Subsidy caring for own children	Parents of children from 24 weeks until they begin in a pre-school class	Duration minimum 8 weeks, maximum 1 year. Maximum 3 subsidies per family.	The local authority determines the size of grants, which must be the same for all children within the same age group. The maximum grant from the local authority is equivalent to 85% of the net cost of the cheapest place in a day care facility for the relevant age group in the municipality.	0-2 years: 490 3-6 years: 140 (2003)		24m Danish Krona
FINLAND	Maternity	Resident of Finland for 6 months prior	18 weeks (of which 6 weeks before birth)	66% ; benefits are taxable		Yes	Together 500.1 million Euros
	Parental	Resident of Finland fir 6 months	26 weeks	66%		Yes	
	Paternity		18 days (3 weeks)			Yes	
	Home Care Allowance		Until age 3 or partial leave to age 6 - the family is entitled to the allowance only if they have at least one child under 3 cared for at home. If they also have older children less than school age, they are entitled to additional benefit for those children	For the first child under 3, 252.28 Euros per month and depending on family income up to 168.19 Euros additional per month (with possible municipal supplements as well). For every other child less than 3, 84.09 Euros per month. For every child under school age, but over 3, 50.46 Euros per month.			305.1 million Euros. Additional municipal benefits 37.9 million Euros
FRANCE	Maternity	Insured 10 months before leave; minimum work hours (1200 hours) or insurance contributions	16 weeks (compulsory 6 weeks prior to birth) – longer for third and multiple births	84% of wage to max U.S.\$1742/mth (1991). Monthly stipend of U.S.\$192 for those without current job if employed at pregnancy; benefits not taxable		Yes	Total parental leave costs \$1.43B (\$U.S.) in 1991
	Parental – Allocation Parentale d'Education	If 2 or more children. Parent staying home must have worked at least 2 years in 5 years preceding birth	Until age 3	Flat rate, income-tested; E485/mth; 39% of average wage (1999)		Yes	
	Paternity		3 days			Yes	
GERMANY	Maternity	Insured for 12 months, between 10 th and 14 th month before confinement	14 weeks (of which 6 weeks before birth)	100%; taxable in principle but rarely in practice		Yes	
	Parental/child-rearing	Can be alternated between mother and father up to 3 times. Claiming parents can work up to 19 hours/week.	3 years (6 months limited to fathers)	Flat rate E307 (24% of average wage)for first 6 month, income tested for next 1 1/2 years, 3 rd year unpaid		Yes	
ITALY	Maternity	Employed and insured at start of pregnancy	21 weeks (5 months)	80% (paid by employer)		Yes	

COUNTRY	NAME/ TYPE OF PROGRAM	ELIGIBILITY	LENGTH OF LEAVE/ BENEFITS	% WAGE REPLACED	TAKE-UP RATE	JOB PROTECTION	ANNUAL COST
	Parental	Any time until child reaches 8 th birthday	10 months (extended to 11 months if father takes 3 months)	30% (paid by employer)		Yes	
LUXEMBOURG	Maternity		16 weeks	100%		Yes	
NETHERLANDS	Maternity	Employees working full-time or part-time; not self-employed or housewives	16 weeks (4-6 weeks before birth)	100% to a ceiling (unemployed mothers at lower rate); benefits are taxable		Yes	
	Parental	Parents must work at least 20 hours per week	6 months (partial leave) for each parent	Unpaid		Yes	
	Child-rearing benefit (Career Interruption)	Employees and civil servants, only with employer agreement	2-18 months	430 Euros/month		No statutory protection. Employer agreement necessary.	
NEW ZEALAND	Maternity		14 weeks	Unpaid (but income-tested benefit for low-income single mothers)		Yes	
	Parental		38 weeks	Unpaid		Yes	
	Paternity		2 weeks	unpaid			
NORWAY	Maternity, paternity and parental	Employed and insured at least 6 of last 10 months	52 weeks of which 30 days for father (use it or lose it). 3 weeks before birth and 6 weeks after for mother.	80% to a ceiling (or 42 weeks at 100% to a ceiling)		Yes	
	Time account	Parents working at least half time and eligible for parental leave	From 12 weeks – 104 weeks. Parents may combine part-time work with paid part-time leave, stretching normal parental leave benefits over a longer time.	Parents can work 50/60/75 or 90% of full-time and receive benefits accordingly. Parents may combine leave simultaneously or consecutively.		Yes?	
PORTUGAL	Maternity	Employed with pay deductions for at least last 6 months	Up to 120 days	100%		Yes	
	Paternity	Employed with pay deductions for at least last 6 months	5 days simultaneous with mother or up to 120 days instead of mother	100%		Yes	
	Pregnancy	When the child or mother are at clinical risk	Indeterminate, depending on risk	100%		Yes	
	Parental	Until the child is 6 years old	Up to 3 months	100%		Yes	
	Grandparents	Birth of grandchildren when parent is less than 16 years old	30 days	100%		Yes	
	Assistance to the handicapped or chronically sick	Parents with children less than 12 years old	6 months to 4 years	65%		Yes	
SWEDEN	Maternity		7 weeks before and 7 weeks after birth			Yes	
	Pregnancy	Pre-birth if unable to continue working	50 days before birth	80% to a ceiling (289,500 SEK)		Yes	375 m SEK (2002)

COUNTRY	NAME/ TYPE OF PROGRAM	ELIGIBILITY	LENGTH OF LEAVE/ BENEFITS	% WAGE REPLACED	TAKE-UP RATE	JOB PROTECTION	ANNUAL COST
	Parental		18 months, of which 480 days with cash benefit (but may be used until age 8); 6 additional months for multiple births (include 0s 30 days for father non-transferable)	80% to a ceiling for 13 months (minimum 60 days for each parent), minimum SEK 120/day, flat rate for next 3 months at SEK 60/day	95% of high-rate days	Yes	14,115 m SEK (2002)
	Paternity		10 days at birth	80% to a ceiling	75%	Yes	518 million SEK (2002)
UNITED KINGDOM	Maternity Pay	Pregnant employed earners with minimum 26 weeks continuous employment by 15 th week before baby is due and earning at least lower earnings limit for National Insurance.	26 weeks	Either 6 weeks at 90% of average weekly earnings followed by 20 weeks at a standard rate of 100 pounds sterling (2003/4) or 26 weeks at 90% of average weekly earnings (if this is less than the standard rate)	350,000 mothers are currently estimated to claim maternity pay. 300,000 (85%) are estimated to take up the additional 6 weeks of paid leave from April 2003. 60,000 to 100,000 are expected to take 6 weeks of the available 26 weeks of unpaid maternity leave	Yes	Cost to employers of extensions to maternity leave entitlement from April 2003 = 51 – 94 million pounds sterling. Cost to taxpayers of additional maternity pay = 305 million. Cost to employers of additional maternity pay = 20 million.
	Maternity leave	Ordinary maternity leave: all pregnant employees Additional maternity leave: pregnant employees with at least 26 weeks continuous service by 15 th week before baby is due	26 weeks ordinary maternity leave, followed immediately by 26 weeks additional maternity leave for qualifying women	26 weeks statutory maternity pay (see above) or Maternity Allowance		Yes	
	Paternity pay	Employed earners with minimum 26 weeks continuous employment by 15 th week before baby is due and earning at least lower limit for National Insurance	1 or 2 weeks	100 pounds sterling per week or 90% of wage, whichever is lower, for one or two weeks.	Estimated that around 280,000 fathers will take up this benefit (60% - 80% of 400,000 eligible)	Yes	57 million pounds sterling to taxpayers; 30 to 52 million pounds sterling to business
	Paternity leave	Employees with at least 26 weeks continuous employment by 15 th week before baby is due.	1 or 2 weeks	Statutory paternity pay		Yes	

COUNTRY	NAME/ TYPE OF PROGRAM	ELIGIBILITY	LENGTH OF LEAVE/ BENEFITS	% WAGE REPLACED	TAKE-UP RATE	JOB PROTECTION	ANNUAL COST
	Parental leave	Applies to employees with one year's service with parental responsibility for children less than 5 years (or disabled children less than 18 years)	13 weeks (18 weeks for parents of child with disability)	unpaid	The RIA for the 1999 Employment Relations Bill estimated a take-up of 82,000. In the RIA following the extension of Parental leave, it was estimated that take-up would be 3%-12% of those eligible (2.8 m)	Yes	The RIA for the 1999 Employment Relations Bill estimated the cost of Parental Leave to business to be 29 million pounds sterling. The RIA following the extension of parental leave (using different assumptions) estimated additional cost to business of 6 – 39 million pounds sterling.
	Adoption pay	Employed earners with minimum 26 weeks continuous employment by week in which they are notified about adoption and earning at least lower limit for National Insurance	26 weeks	100 pounds sterling per week or 90% of employee's average weekly earnings, whichever is lower	Estimated 100% take-up; 3,850	Yes	10 million pounds sterling to taxpayers; 1 to 1.5 million pounds sterling for business
	Adoption leave	Employed earners with minimum 26 weeks continuous employment by week in which they are notified about adoption	26 weeks ordinary adoption leave followed immediately by 26 weeks additional adoption leave	26 weeks statutory adoption pay		Yes	
	Time off for dependents	Employees who require time off to deal with emergencies involving a dependent, including children	An amount of time considered reasonable	unpaid		Yes	
	Duty to consider requests for flexible working	Working parents with children under six			Estimated that 396,000 requests (82% of requests) for flexible working will be accepted	Yes	Estimated cost to business = 296 million pounds sterling
UNITED STATES	Maternity leave	In firms over 49 employees (estimated half of female workers are eligible)	12 weeks	Unpaid. Some states provide partial benefits through Temporary Disability Insurance or equivalent.		Yes	

**TABLE 4
PUBLICLY-FUNDED ECEC SERVICES FOR 0-3 AND 3-6 YEAR OLDS**

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
0 – 3 YEARS										
AUSTRALIA	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	6
BELGIUM – FLEMISH COMMUNITY	Kinderdagverblijf – child care centres		Kind & Gezin, public agency of Ministry of Welfare, Health and Equal Opportunities	centre	(30% of children 0-3 served in publicly-financed care)	Full-day, all year				
	Kleuterschool (pre-primary school - from 2.5 years)	2.5 – 5 years	Dept of Education, Ministry of the Flemish Community	Pre-primary school	About 54% of 2 year olds (2000)	Daily from 8:30 – 15:30 (half day Wednesdays), after-school care available in many locations	No access fee for pre-primary school but schools can ask for money for after-school care			6
BELGIUM – FRENCH COMMUNITY	Creche	0-3	Office de la Naissance et de l'Enfance	centre		Full-day, all year	Linked to income			6
	Ecole maternelle (from 2.5 years)	2.5 – 5 years	Ministry of Education	Pre-school/school	85% at 2.5 years	Half-days at 2.5 years	Free			6
CANADA	Centre and family child care	0-4 in Quebec.	Ministere de la Famille et de l'Enfance, Government of Quebec	Centres and family child care	Approx. 40% of children 0-4 in Quebec in 2000-1	Full-day, all year	Cdn \$5 per day	Child:staff ratio 5:1 (0-18 months), 8:1 (18 months-3 years)	Cdn \$1.013 Billion in 2001-2 for children 0-4	6
DENMARK	Kommunal dagpleje (Municipal childminder)	0-2 years (90% of municipalities guarantee places for all children 1-5 according to rules and 5% have alternative form of guarantee)	Ministry of Social Affairs, municipalities	Family day care homes	Overall 0-2 years: 59% (2002) Kommunal dagpleje: 0-2 years: 35%, 3-6 years: 2%	Full-day, all year	Free for low incomes or special needs. Maximum 33% for 1 child in day care facilities. Maximum 16.5% for second child and successive children	Child-staff ratio 3:1		

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
	Vuggestuer (creche)	0-36 months (90% of municipalities guarantee places for all children 1-5 according to rules and 5% have alternative form of guarantee)	Ministry of Social Affairs, municipalities		Vuggestuer: 0-2: 9%	Full-day, all year	Vuggestuer: average 21% of costs Free for low incomes or special needs. Maximum 33% for 1 child in day care facilities. Maximum 16.5% for second child and successive children	Child-staff ratio 3:1		7
	Aldersintegrerede institutioner (age-integrated facility)	(90% of municipalities guarantee places for all children 1-5 according to rules and 5% have alternative form of guarantee)	Ministry of Social Affairs, municipalities	centre	Aldersintegrerede inst. 0-2 years: 13%	full-day, all year	Aldersintegrerede inst. Average: 22% of costs. Free for low incomes or special needs. Maximum 33% for 1 child in day care facilities. Maximum 16.5% for second child and successive children	Child-staff ratio 6:1		7
FINLAND	Paivakoti (Day care centres), perhepaivahoitto (family day care), ryhmäperhepaivahoitto (Group family day care)	Legal right for every child 0-6	Ministry of Social Affairs and Health, municipalities	Centres and family homes	21.4% of children 0-3 full day; 1.1% of children part-time (2001)	Full-day, all year (part-time services available)	Average 7.9 - 11% of costs, depending on family income, to max of 200 Euros per month (first child), 180 Euros per month (successive children)	Child-staff ratio 4:1 under 3 years	248 million Euros in 2001 (approximation based on data for 0-6)	7
	Avoin varhaiskasvatusta (open ECEC services)						Part-time all year			
FRANCE	Creche	0-36 months	National Ministry for Social Affairs, and municipal social services		(23% of children 0-3 served in publicly-financed care)	Full-day, all year	Charge fees graduated to income. Average daily fee about U.S.\$10., max about \$22 (1991)	Director is puericultrice with specialized training and 5 years experience	U.S.\$1.11B in 1991.	6
GERMANY	Krippe	0-36 months	Local authorities		(2% of children 0-3 served in publicly-financed care)	7:00 – 16:30, closed short period in summer				6
ITALY	Asilo Nido	3-36 months	Regions and	centre	6% of 0-3	8-12 hours	Varies; average	Child-staff ratio		6

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
			Municipalities			daily, for 11 months	36% of costs or 12% of disposable income	7:1		
LUXEMBOURG	Foyer de jour	Includes creche (0-36 months), jardin d'enfants (2-3 years) and centre d'enfants (4-12 years)	National Ministry for Family and Solidarity and local authorities		(3% of 0-3 served in publicly-financed care)	Full-day, all year				6
NETHERLANDS	Kinderdagverblijf (ChildcareCentres)	0-4 (but waiting lists due to shortages)	Ministry of Labour and Social Affairs	Centre	8% of 0-3 served in publicly-financed care	Kinderdagverblijf open full-day all year for children 2 months- 3 years	Varies by income; average 44% of costs (6-21% of net family income)	Child-staff ratio 4:1 to 6:1		5
	Gastouderopvang (family child care)	0-4/0-12	Ministry of Labour and Social Affairs	Family home						
	Peuterspeelzaal (preschool playgroups)	No legal right to services for children 0-3	Ministry of Health, Welfare and Sports, and local authorities	Centre	Over 50% of 2-4 year olds in playgroups					
NEW ZEALAND					In 1997, 12.6% of < 1 yr, 31.4% of 1-2, 50.1% of 2-3 were in some form of ECEC					6
NORWAY	Barnehage (kindergarten)	0-6	National Ministry of Children and Family Affairs; Regions and municipalities	Centres	48% of 1-4 year-olds (47% public; 53% private)	Usually open at least 41 hours per week	28%-45% depending on municipality, income and type of care	Only 1/3 have 2-3 years tertiary; 7-9 children per trained preschool teacher		6
	Familiebarnehager (family day care)	0-6	National Ministry of Children and Family Affairs; Regions and municipalities	Family day care homes						6
	Apen barnhager (drop-in centres)	0-6	National Ministry of Children and Family Affairs; Regions and municipalities	centres						6
PORTUGAL	Creche	0-3	Ministry of Social Security and Work	Centres		4-11 hours daily	According to parents taxable income			6

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
	Creche familiar	0-3	Holy House of Mercy	Home-based		4-11 hours daily				6
	Amas	0-3	Municipal	Home-based	n.a.	According to parent needs				6
SWEDEN	Preschool (Forskola)	Children at 1 year old have right to ECEC if both parents work or study. If parent is unemployed or on child-related leave, children have right to 15 hours/week	Municipal	Centres	64% of 1 and 2 year olds	Full-day, full year	To be eligible for special government grant, the maximum fee is 3% of household's income (before tax) for the first child, 2% for second and 1% for third child. Fees may not exceed SEK 1140 for first child, SEK 760 for second, SEK 380 for third.	Child-staff ratio 5.4: 1 for 1-5 years	SEK 27,345 million for 1-5 years	7
	Family day care (familjedaghem)	Children at 1 year old have right to ECEC if both parents work or study. If parent is unemployed or on child-related leave, children have right to 15 hours/week	municipal	Family day care	8% of 1 and 2 year olds	Full-day, full year	To be eligible for special government grant, the maximum fee is 3% of household's income (before tax) for the first child, 2% for second and 1% for third child. Fees may not exceed SEK 1140 for first child, SEK 760 for second, SEK 380 for third.	Child-staff ratio 5.3:1 for 1-12 years	SEK 3,530 million for 1-12 years	7
UNITED KINGDOM	Sure Start Local Programmes	All families with children 0-3 in defined catchment area	Overseen by partnership of statutory and voluntary sector agencies and parents. Accountable body is Local Authority, PCT or Voluntary Organisation	Range of activities and services targeted at specific needs	522 communities based in 20% most deprived wards in England. Approx. 800 children 0-3 in each community			Nationally and locally set targets	499 million pounds sterling (2002-3)	5 in Great Britain and 4 in Northern Ireland
	Children's Centres	Families with children 0-5	Local Authority		Also in 20% most deprived wards					

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
UNITED STATES	Early Head Start	Low-income children 0-3		centres	(5% of 0-3 in publicly-financed care)	Part-day, part-year	Free	Child-staff ratio 4:1 for infants and toddlers	U.S.\$279 million (1998)	6 generally (varies from 5-7 by state)
3 – 6 YEARS										
AUSTRALIA	Preschool (Kindergarten)	Approx. 4 years	State or Territory Education or Community Services authority	Some attached to schools; some separate	Approx. 84% of 4 year olds (Productivity Commission Report, 2000-1)	10-12 hours/wk during school term	Government-subsidized, parent expected to make some contribution, but can be exempted on financial grounds	Pre-school teachers require 3-4 year university degree, not necessarily with early childhood specialisation		6
	Kindergarten (preparatory)	Approx. 5 years	State or Territory Education authority	Primary schools	Almost 100%	6 hours daily, school term	Free, but varying levels of voluntary parent contributions	School teachers require a 3-4 year university degree, not necessarily with early childhood specialisation		6
BELGIUM – FLEMISH COMMUNITY	Kleuterschool (pre-primary school - from 2.5 years)	2.5 – 5 years	Dept of Education, Ministry of the Flemish Community	Pre-primary school	Almost 100% at 3-4 year olds	Daily from 8:30 – 15:30 (half day Wednesdays), after-school care available in many locations	No access fee for pre-primary school but schools can ask for money for after-school care	Pre-primary teachers have three years in teacher training colleges. Well-developed in-service training. Child-staff ratio 18:1		6
BELGIUM – FRENCH COMMUNITY	Ecole maternelle	2.5 – 5 years	Office de la Naissance et de l'Enfance, Ministry of Childhood	Preschool/school	Almost 100% at 3-4 years	Daily from 8:30 – 15:30 (half day Wednesdays), after-school care available	Free	Maximum child-staff ratio 19:1, often less Teachers get 3 years at higher education college; puericultrices have two years child nursing after 4 year special secondary		6

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
CANADA	Kindergarten	Aged 4.75 at school start in Sept	Provincial Ministries of Education; Department of Indian and Northern Affairs Canada (for on-reserve aboriginal Canadians)	School	99%	2 ½-3 hours each day during school term; full school day in Quebec	Free	All teachers have five years post-secondary; 20 – 28 students per class		6, (5 in some provinces)
	Junior kindergarten	Aged 3.75 at school start in Sept	Provincial Ministries of Education; Department of Indian and Northern Affairs Canada (for on-reserve aboriginal Canadians)	School	40% (primarily in Ontario and Quebec)	2 ½-3 hours each day during school term	Free	Teachers have five years post-secondary; 17-20 students per class		6, (5 in some provinces)
	Centre and family child care	0-4 in Quebec.	Ministere de la Famille et de l'Enfance, Government of Quebec	Centres and family child care		Full-day, all year	Cdn \$5 per day	Child:staff ratio 10:1 (4-5 year olds)	Cdn \$1.013 Billion in 2001-2 for children 0-4	6, (5 in some provinces)
	Aboriginal Head Start and First Nations Head Start	For off-reserve and on-reserve aboriginal Canadians	Health Canada	Centre	10,900 children in 2001-2	Typically half-day, 4 days per week, September to June	Free		Cdn \$47.5 million (2001-2)	6, (5 in some provinces)
CZECH REPUBLIC	Materska skola or kindergarten	3-6 years	Ministry of Education	School	66.5% at 3 years; 98% at 5-6 years; average 86% 3-6	8 or more hours per day	Capped at 30% of costs, reduced for families in need	More than 95% of teachers have 4 years of training; child-staff ratios 12:1.		6
DENMARK	Bornehaver	3-6 years (90% of municipalities guarantee places for all children 1-5 according to rules and 5% have alternative form of guarantee)	Ministry of Social Affairs, Municipalities	Centre	Across all services: 3-6 years – 92% Bornehaver: 0-2: 1% 3-6: 46%	Full-day, all year	Average: 21% of costs. Free for low incomes or special needs. Maximum 33% for 1 child in day care facilities. Maximum 16.5% for second child and successive children			7

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
	Aldersintegrerede institutioner (age-integrated facilities)	0-6 years (90% of municipalities guarantee places for all children 1-5 according to rules and 5% have alternative form of guarantee)	Ministry of Social Affairs, municipalities	Centre	Alderintegrerede inst. 3-6: 30%	full-day, all year	Average: 22% of costs. Free for low incomes or special needs. Maximum 33% for 1 child in day care facilities. Maximum 16.5% for second child and successive children	Staff-child ratio 6:1		7
	Fritidshjem (after-school centers)	About 5 to 9 years	Ministry of Social Affairs, municipalities	centres	3-6 years: 2%	Full day all year	Average: 18% of costs. Free for low incomes or special needs. Maximum 33% for 1 child in day care facilities. Maximum 16.5% for second child and successive children	Child-staff ratio 9:1		7
	Bornehaveklasse (pre-school class)	nearly all 6 year-olds and a few 5 year-olds (legal right to place in out-of-school provision)	Ministry of Education, municipalities	School	Approx 98% of 6 year olds	During school term, 3-4 hours/day (out-of-school provision for other half day)	Free (out-of-school is fee-paying)	Staff-child ratio 6 or 7 to 1. Class led by pedagogue 3.5 years training at tertiary level		7
	Skolefritidsordninger – SFO (school-based leisure-time facilities)		Ministry of Education, municipalities	School-centres	3-6 years: 11%		Average: 25% of costs			
FINLAND	Paivakoti (Day care centres), perhepaivahoido (family day care), pyhmaperhepaivahoido (Group family day care)	Legal right for every child 0-6	Ministry of Social Affairs and Health, municipalities	Centres and family homes	55.9% of children 3-5 (2001). For children 6 years not participating in preschool education, 5.5% in full day care, 1.7% in part-time (2001)	Full-day, full year	7.9 – 11% of costs, depending on family income, to max of 200 Euros per month for first child, 180 Euros per month for successive children	Child-staff ratio 7:1 for full-days 3-6	992 million Euros in 2001 (approximation based on data for 0-6)	7

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
	Avoin varhaiskasvatusta (open ECEC services)				55.1% of 6 year olds part-time day care (of those who attend preschool)	Part-time, all year				
	Esiopetus (Preschool)	6		Centres or schools	93% of age 6 (2001)	18-20 hours per week (700 hours/year – school year)	Free	Child-staff ratio 13:1 for part-day	Annual cost per child 3300 Euros (total 191.64 million Euros in 2001)	7
FRANCE	Ecole maternelle	2-5 years	National Ministry of Education	Preschool/school	99% of 3-6 served in publicly-financed services	8:30 – 16:30 in term time, but usually closed Wednesdays	free		U.S.\$ 5.77B in 1991. Per-child annual cost estimated at U/S/\$2,396 (1991)	6
GERMANY	Kindergarten	3-5 years	Länder Ministries of Social Affairs		(85% of children 3-6 served in publicly-financed services)	5-7 hours/day not including lunch time, mainly during term time				6
	Vorklassen	5 years	Länder Ministries of Education							6
ITALY	Scuola Materna	Legal right to place in school-based ECEC 3-6 years	National Ministry of Education and local authorities	school	70%-90% from age 3; 96% at age 5-6	8:30-4:30, Sept–June plus municipal summer programs	Free, except meals for public (71%); varying fees for private (29%)	Staff-child ratio of 20-28 children per teacher		6
LUXEMBOURG	Foyer de jour	Includes jardin d'enfants (2-3 years) and centre d'enfants (4-12 years)	National Ministry for Family and Solidarity and local authorities		(67% of 3-6 in publicly-financed services)	Full-day, all year				6
	Enseignement préscolaire	Compulsory preprimary school for children aged 4 and 5	National Ministry of Education and communes	School	compulsory	8:00 – 16:00 but closed for 2 hour lunch and Tuesday and Thursday afternoons	free			6

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
NETHERLANDS	Child care centres - Kinderdagverblijf	0-4 years	Ministry of Social Affairs and Labour	centre	About 20% of children (71% of 3-6 in publicly-financed services)	On average centre is open 10 hours a day, 51 weeks a year	Varies according to income; overall parents pay 44% of costs (6-21% of net family income)	Staff-child ratios: 1:4 (age 0-1) 1:5 (age 1-2) 1:6 (age 2-3) 1:8 (age 3-4) local by-law on quality is required and sector has to monitor and improve quality relative to ISO standards	About 11,000 Euros per full-time place	5
	Out-of-school care	4-12 years	Ministry of Social Affairs and Labour	centre	5.3% of children	Average 3.6 hours on full schooldays, 10 hours per day during holidays	Varies according to income; overall parents pay 44% of costs (6-21% of net family income)	1:10 (age 4-12)	On average 4000 Euros per year per place	5
	Playgroups	2-4 years	Ministry of Health, Welfare and Sports	centre	About 50% of children of 2-4 year olds	Twice a week 2-3 hours per visit	Varies according to income; overall parents pay 44% of costs (6-21% of net family income)	No central regulations; most local authorities set local standards	Varies widely; less costly than childcare	5
	Primary school (Basischool)	4-12 years (Legal right to place in primary school from 4 years)	Ministry of Education, Culture and Science	school		School day; 5 hours per day, 40 weeks per year	Free	National standards (but freedom of pedagogy) and national inspection	3400 Euros per child (excluding special education)	5
NEW ZEALAND	Kindergarten	3-5 years	National Department of Education; Regional and national kindergarten associations		In 1997, 85.9% of children 3-4 and 96% 4-5 years used some form of ECEC. Vast majority of 5 year olds are in school, but school is compulsory only at age 6.	Half-days, 3 day/wk for younger; 5 days/wk for older		Teachers in kindergarten must hold Diploma of Teaching and be registered teachers		6
	Te Kohanga Reo	Maori language ability	National Department of Education; Te Kohanga Reo National Trust		Most popular ECEC for Maori families					6

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
	Pacific Islands ECEC centres	Range from bilingual to full-immersion	National Department of Education							6
NORWAY	Barnehager (kindergartens)	0-6	Children and Family Affairs; Regions and municipalities	Centres	80% of 4-6 year-olds (47% of barnehager are municipal; rest are private)	Full-day	28%-45% depending on municipality, income and type of care	Only 1/3 have 2-3 years tertiary; 7-9 children per trained preschool teacher		6
PORTUGAL	Jardim de infancia (preschool)	3-6 years	Ministry of Education, parent associations, municipalities	Centres, integrated school	47% in public centres; 73% total coverage	5 hours, 5 days/wk (education time); up to 5 hours daily of lunch and after-hours activities	Free for education time; other time paid according to parents taxable income	Ratio 25/1 educator plus educational auxiliary staff; four year superior for educator - curriculum guidelines		6
SWEDEN	Preschool (forskola)	Children at 1 year old have right to ECEC if both parents work or study. If parent is unemployed or on child-related leave, children have right to 15 hours/week	municipal	Centres	77% of 3-5; (93% of 6 year olds attend preschool classes in schools)	Full-day, full year	Free preschool class in schools from 5 years	Child staff ratio is 5.6 to 1 in preschool centres, and 13-1 in preschool classes.	SEK 27,345 million for 1-5 years	7
	Family day care (familiedaghem)	Children at 1 year old have right to ECEC if both parents work or study. If parent is unemployed or on child-related leave, children have right to 15 hours/week	municipal	Family day care	9% of 3-5	Full-day, full year			SEK 3,530 million for 1-12 years	7
	Preschool class (Forskoleklass)	Age 6	Municipal	School	93%; Voluntary, not compulsory	At least 525 hours/yr; leisure time center rest of the day	Free; fee in leisure time center	Child-staff ratio 12:1	SEK 3,833 million (approx SEK 2,200 m for leisure time centers)	7

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
UNITED KINGDOM	Nursery education	All 4 year olds entitled to 3 terms of free, part-time nursery education. This entitlement will be extended to all 3 year olds from April 2004. Currently includes about 70% of 3 year olds.	Local education authority/ Early Years Development and Childcare Partnerships	Variety of providers including maintained nursery schools and classes, independent schools, private day nurseries, playgroups and childminder networks	See elsewhere	Minimum of 2.5 hours per day, 5 days a week for 33 weeks a year	Free nursery education for all 4 year-olds and, by April 2004, all year-olds	Child-staff ratio 8:1 (playgroup) 13:1 (nursery class) 30:1 reception class	275 million pounds sterling for free nursery places for 3 year olds in 2002-3, and 1.61 billion pounds sterling for 4 year olds.	5 in Great Britain, 4 in Northern Ireland
	Early Years and Childcare Grant (including Neighbourhood Nurseries Initiative – England only)		Local education authority/ Early Years Development and Childcare Partnerships	Variety of providers including maintained nursery schools and classes, independent schools, private day nurseries, playgroups and childminder networks						
	Reception classes for 4 year-olds		Local education authority	Schools		6.5 hours daily (9:00 – 3:30) during school term	free			5 in Great Britain, 4 in Northern Ireland
UNITED STATES	Head Start	Children from families below federal poverty line; 826,000 per year (1999); mostly 4 years old	National Department of Health and Human Services; Head Start is separate federal bureau	Centres, some in homes; include health and development screenings and parent participation	36% of eligible children are served	Part-day		Child-staff ratio 8:1 at 3 years, 10:1 at 4 or 5 years 90% of teachers have either CDA, teachers' certificate or bachelor's degree	U.S.\$5.27Billion (2000)	6 generally. Varies from 5-7 by state

COUNTRY	NAME OF SERVICE	ELIGIBILITY	ADMINISTRATIVE AUSPICES	LOCUS OF CARE	COVERAGE / ACCESS	DURATION OF SERVICE	PARENTS' SHARE	QUALITY INDICATORS	ANNUAL COST	AGE OF COMPULSORY SCHOOLING
	Kindergarten and prekindergarten		State government	Schools, some private kindergartens	About 90% of 5 year olds in kindergartens (54% of 3-6 in publicly-financed services)	About 2.5 hours per day during school term	Kindergarten free for 5 year-olds in most states, prekindergarten free for 4 year-olds in some states		\$1.7 Billion (U.S.) 1998-9 for prekindergarten	6 generally. Varies from 5-7 by state

TABLE 5
SUPPLY SUBSIDIES TO PRIVATELY PROVIDED ECEC

COUNTRY	NAME OF PROGRAM	TYPE OF FACILITY	PURPOSE OF SUBSIDY	ELIGIBILITY/CONDITIONS	AVERAGE ANNUAL ASSISTANCE	ANNUAL COST
AUSTRALIA	Private provider incentive		To encourage private providers to open child care centres in areas of identified need			\$7.5 m (Aus.) over 4 years from July 2001.
	Operational subsidies to providers	Family Day Care, in-home care and some occasional care service providers	Operating subsidy for approved services			\$87.2m (Aus.) in 2001-2
CANADA	Varies by province; operating grants in some provinces	Typically in licensed or regulated facilities, sometimes only non-profit	Varies; to enhance wages and provide stable operating funding	Varies by province		
NEW ZEALAND		Licensed and chartered ECEC services	Universal funding; quality enhancement	Licensed or chartered. Max funding for six hours/childspace/day to max 30/wk; must provide annual audited statements; includes commercial and non-profit	Formula varies according to type of service, quality standard met, and ages of children enrolled. 1997 NZ\$4.84/hr for <2, NZ\$2.43/hr >1, 11% supplement for higher quality; \$3.24/hr/childspace for kindergartens	
PORTUGAL	Co-operation protocols between state and non-profit centres	Licensed and regulated non-profit centres (3-6)	Allow free and equal access; to promote educational quality	all	Annually revised by Ministry of Education	
	Development contracts between state and profit centres	Licensed and regulated profit centres (3-6)	Allow equal access	Low-income families	Annually revised by Ministry of Education	
UNITED KINGDOM	Free early education places for 3 and 4 year olds funded through the LA/EYDCP	Variety of providers including maintained nursery schools and classes, independent schools, private day nurseries, playgroups and childminder networks	To enable providers to make free places available to eligible children	Paid through Local Education Authority to providers of free places. To be able to provide free places, providers must satisfy certain conditions (e.g., offer Foundation Stage Curriculum)	Local Authority will set rate at which they fund providers – approx 416 pounds sterling per place	

COUNTRY	NAME OF PROGRAM	TYPE OF FACILITY	PURPOSE OF SUBSIDY	ELIGIBILITY/CONDITIONS	AVERAGE ANNUAL ASSISTANCE	ANNUAL COST
	Early Years and Childcare Grant (including NNI – England only) and the Standard Spending Assessment. The New Opportunities Fund also provides pump-priming funding for out of school places, including holiday schemes, before/after school clubs and education projects, focused on deprived areas.	Variety of providers including maintained nursery schools and classes, independent schools, private day nurseries, playgroups and childminder networks	To enable providers to make free places available to eligible children. The Early Years and Childcare Grant can be used to sustain existing good quality provision in danger of closure. The NNI element can be used to sustain and support new Neighbourhood Nurseries. The Standard Spending Assessment proved for early years education for four year olds.		Each Local Authority allocated grant annually	Total Early Years and Childcare Grant available for 2001-4 is 561 million pounds sterling.
UNITED STATES	Child and Adult Food program	Licensed child care centres, schools and family child care homes	Subsidizes meals	Must be serving low income children under 13		\$1.1Billion (1999)

**TABLE 6
DEMAND SUBSIDIES FOR THE USE OF PRIVATE OR PUBLIC ECEC SERVICES**

COUNTRY	NAME OF PROGRAM	TYPES OF CARE	ELIGIBILITY	TAKE-UP RATE	AVERAGE ANNUAL ASSISTANCE	ANNUAL COST	TAX RELIEF
AUSTRALIA	Child Care Benefit (Commonwealth Government)	Formal services; lower payments for registered informal services	Higher for low-income families, nearly all users of formal or registered services receive CCB (486,000 families in 2001-2)	Fee support is available to over 98% of those using formal, approved and informal/registered services	Max rate CCB for families at < \$30,806 (Aus) or on income support. Max assistance for 50 hrs/wk = \$133/\$278/\$434 per week for 1/2/3 children. (2002-3) 37% of claimants on max rate (187,106 customers). Average CCB/child is \$45.12/wk. Average cost to parents is 9% of disposable income	\$1,315B (Aus) in 2001-2	no
BELGIUM	Tax deduction				Reduce taxable income by 80% of actual costs to maximum of BF345 per day (US\$9) if employed; by up to BF11,000 (US\$299) per year if nonemployed		
DENMARK	Fritvalgordninger (free-choice schemes)	Private childcare instead of public day care	Parents are offered grants for private care of children from the age of 24 weeks until they begin a pre-school class. The child must have used or must have been given a place in a day care facility.	0-2 years: 2,790 = 1% 3-6 years: 650 = 0.2%	The local authority determines the size of grants, which must be the same for all children within the same age group. Grants may not exceed 70% of parents' documented expenses for private arrangement to max of 85% of the net cost of the cheapest place in a day care facility for this age group in this municipality.		No
CANADA	Subsidies directed at lower income families. Various names in different provinces	Licensed centre care, licensed or regulated family child care	Criteria vary. Low-income families with parents employed or in training, or child at developmental risk. Full subsidy ends at \$10,000-\$20,000 (Cdn) for one parent family (1998)	About 36% of children in regulated childcare are subsidized (2001) – excludes Quebec and all kindergartens			No
	Child Care Expense Deduction	All types except care by family member < 21 years	Claimable by lowest earning spouse	90% -100%	Maximum claim (Cdn) \$7000 per child < 7 years, or actual expenditure; actual benefit depends on marginal tax rate, varies between approximately \$1400 and \$3500 per child; not refundable	Cdn \$401 million (2001-2)	Yes, tax relief from federal and provincial income taxes
FINLAND	Private Care Allowance	For purchase of private day care	Parents must apply. Allowance is paid directly to service provider.	Received by estimated 2% of children 0-6	Basic allowance is 117.73 Euros per child per month. Additional allowance up to 134.55 Euros per month per family according to family income.		

COUNTRY	NAME OF PROGRAM	TYPES OF CARE	ELIGIBILITY	TAKE-UP RATE	AVERAGE ANNUAL ASSISTANCE	ANNUAL COST	TAX RELIEF
FRANCE	Aide a la famille pour l'emploi d'une assistante maternelle agreee	For use of registered family day care providers			Up to FF800 (US\$134) per month for a child < 3, up to FF400 (US\$67) for a child 3 - 6	U.S. \$ 83 mil in 1991	
	Allocation de garde d'enfant a domicile	For use of in-home provider			Payment of social security contribution (employee and employers' share) up to ff4,297 (\$655) annually	U.S. \$ 43 mil in 1991	
		Employed parents			Tax reduction of up to 25% of child care scosts to limit of FF3,750 (US\$626) per child annually; up to 50% of costs to limit of FF45,000 (US\$7,514) annually for in-home care	U.S. \$ 155 mil in 1991	Yes
GERMANY		Private family day care services or centre services approved by local authorities	Limited number of subsidies for low-income parents				
	Tax deduction		Working lone parents; married couples only if one parent is sick or disabled				
LUXEMBOURG	Tax deduction	Costs of public or private services for children under 14			Reduce taxable income by amount of documented costs (or by undocumented costs to maximum of LF24,000 (US\$616) per child annually)		
NETHERLANDS	Tax deduction	Expenditures on licensed childcare centres above normal parental contribution	Normal parental contribution established by government, varies with income and number of parents		Deduction of a portion of the actual amount to maximum of NFL20,000 (US\$9,847) annually		
NORWAY	Tax deduction	Kindergarten and other paid care	Documented child care expenses for children < 10 years may be deducted from income of lowest earning spouse		Maximum deduction (for 2 or more children) E2817 (US\$3541) annually (for 2 earner family 25000 NOK, for 1 earner 50000 NOK)		Tax deduction for expenses
UNITED KINGDOM	Working Families Tax Credit and Disabled Persons Tax Credit	Registered or approved childcare (includes childminders and nurservies)	Low and middle income families	WFTC take-up rate by caseload estimated at 62-65% in 2000-1; no official estimates for childcare tax credit element	Worth up to maximum of 70% of the cost of childcare up to 135 pounds sterling for one child and 200 pounds sterling for two or more children in registered or approved childcare. The rate will stay the same under the new tax credits being introduced in April 2003. The childcare element will be linked to the Working Families Tax Credit	Estimated at around 300 million pounds sterling in 2001-2	WFTC and DPTC are credits against taxes otherwise payable
			Targeted subsidies through national Department of Health and local authorities' social services				

COUNTRY	NAME OF PROGRAM	TYPES OF CARE	ELIGIBILITY	TAKE-UP RATE	AVERAGE ANNUAL ASSISTANCE	ANNUAL COST	TAX RELIEF
UNITED STATES	Dependent Care Tax Credit	All paid care	Working parents		Can claim expenses of \$2400 per child to max \$4800; max credit of \$720 per child (parents generally are calculated to pay 60% of child care costs)	\$1.6 Billion (U.S.) 1999	Credit against taxes otherwise payable
	Targeted subsidies through state welfare systems with federal financing through Child Care and Development Fund	Approved types of care	Families with working parents earning less than 85% of state median income		Sliding scale of fees	\$3.2 Billion (U.S.) 1999	

**TABLE 7
OTHER ECEC FINANCING PROGRAMS**

COUNTRY	NAME OF PROGRAM	ELIGIBILITY	CONDITIONS OF USE	AVERAGE ANNUAL ASSISTANCE	ANNUAL COST
AUSTRALIA	Quality Improvement and Accreditation System	Centres are required to take part in QIAS for parents to be eligible for Child Care Benefit (about 98% do)	Self-study based on NAEYC and ECERS-type quality criteria. Then evaluation by outside peer reviewer.		National Childcare Accreditation Council received \$3.4 m in 2001-2; will receive \$5.7 m in 2002-3
BELGIUM	Employers provide 0.05% of wage bill for development of services for children 0-3				
FRANCE	Employers contribute to cost of service through compulsory contributions to the Family Allowance Funds (CAF)			Employer contributions cover an estimated 25 % of cost of services in social welfare system	
ITALY	Employers contribute 0.1% of wages for social services; this may be spent on nurseries for children < 3				
NETHERLANDS	Stimulative Measure on Child Care to encourage employers to sponsor centres for younger children	Depends upon sector and employer. Estimated 65% of industrial agreements include childcare provisions.	Often paid to childcare foundation established by employers and unions to purchase childcare places from private providers.	Estimate employers now subsidize 25% of costs; employers can deduct cost of employer-provided care from taxable earnings	Typical employer contribution is 0.1% - 0.5% of payroll.
NORWAY	Cash Benefit	If caring for 1 yr old or 2 yr old child at home or purchasing care for these ages which receives no government grants		About U.S. \$400 per month (approx. equal to kindergarten subsidy per child) – about 3000 NOK/mth	
PORTUGAL	Financial support to municipalities and profit institutions for construction, renewal and material of ECEC centres	Licensed and regulated centres	<ul style="list-style-type: none"> - Must be in an area with low ECEC provision - Priority to areas at risk of social and educational 		

COUNTRY	NAME OF PROGRAM	ELIGIBILITY	CONDITIONS OF USE	AVERAGE ANNUAL ASSISTANCE	ANNUAL COST
			exclusion, with high rates of school failure and high population density		

Notes to all tables:

>The information in these tables is the best available to the authors at the time of publication. Some of the data has been checked by government officials (Australia, Belgium, Canada, Denmark, Finland, Netherlands, Portugal, Sweden, United Kingdom). Some of the data comes from recent studies of ECEC prepared for the OECD (Czech Republic, Italy, Norway, United States). The rest comes from other sources, generally less up to date and less reliable. Even where data has been checked by government officials, fragmented responsibilities for ECEC mean that not all data has necessarily been checked. The data should therefore be regarded as giving a good general picture of the structure of ECEC policy and programs in different countries, but should not be regarded as completely accurate. In particular, information comes from different recent years for different countries, and even for different years within one country.

>Most countries also have financial benefits for families with children, delivered either as universal demogrants or as income-tested benefits, either through the tax system or otherwise. Although these benefits may assist parents who wish to stay home with their children after birth, these benefits are only included in the tables if their receipt is conditional upon taking child-rearing leave.

>ISCED Level 0 data is supplied to the OECD by Ministries of Education. ISCED Level 0 data includes only “centre or school-based programmes that are designed to meet the educational and developmental needs of children at least 3 years of age, and that have staff that are adequately trained (i.e., qualified) to provide an educational programme for the children.” (OECD, 2001, p. 147)

Sources: OECD (2001a, 2002), Kamerman (2000a; 2000b), Ruhm (1998), Meyers and Gornick (2000), Ministry of Education (1998), Bergmann (1996), Friendly et al., (2002); Rostgaard and Fridberg (1998), government officials in various countries.