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**Working Paper**

## Family dissolution and public policies in Germany: Social provisions and institutional changes since the 1980s

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Markus Wörz

## **Family Dissolution and Public Policies in Germany**

Social Provisions and Institutional Changes  
since the 1980s\*

April 2011

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## Abstract

Germany has long been faced with low birth rates and a pronounced aging of society. Recently divorces and single parenthood have been on the rise. Family policies and regulations dealing with family break-up are thus confronted with new and greater challenges. After describing important changes in household and family composition in more detail, this paper outlines the regulation of the consequences of family break up in relation to alimony and child support. The main part of the paper focuses on public policies in support of families. Here monetary benefits as well as child care services are considered. Because of the increase of single-parent families a small-subsection specifically looks at special benefits for single parents.

The analysis of child care and parental benefits, and their evolution in Germany, reveals considerable increases in benefits since the mid-1980s. The changes in child benefits and parental allowance can be broadly classified into three periods where benefits rise from low to high: 1) until 1985, benefits were very low; 2) in 1986, parental allowance was introduced, so that from 1986 to 1995 the level of benefits was moderate; 3) in 1996, the period of high benefits began and benefits were increased considerably. The 2007 reform of parental allowance led to an implicit indexation in which the benefit is now related to formerly earned income. This reform entailed clear increases for middle and high earners. However, low income earners and recipients of social transfers clearly lost when the benefit duration was reduced. Not only have cash benefits been increased, but child care services have also been extended in the western federal states. In terms of institutional reforms regarding alimony and child support, there has been little change compared to the development of family policy benefits.



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# 1 Introduction<sup>1</sup>

The increases in divorce and single parenthood observable in many OECD countries are central to what are sometimes called *new social risks* (Aust & Bönker, 2004). Family policies<sup>2</sup> and regulations dealing with family break-up can alleviate the potentially devastating consequences of such events. In contrast to the US, family policies in Germany are regulated predominantly at the federal level. Since 1953, the Federal Ministry of Family Affairs administers these policies through a system of benefits supporting children and their upbringing. While there is a uniform, federally regulated framework for child care facilities, some latitude exists for the federal states (Bundesländer) and local authorities regarding child support services. Additionally, as a legacy of the divided Germany, different infrastructures for child care services still survive between former East and West Germany – especially for children under three. Compared with the US, Germany is faced with lower birth rates<sup>3</sup> and a more pronounced aging of society. Facing such strong demographic pressures, questions of how to increase birth rates and the participation of women in the labour force have much higher relevance in Germany since the early 2000s (Henninger et al., 2008).

The following section presents important changes in household and family composition in more detail. Then the description turns to the regulation of the consequences of family break up in relation to alimony and child support. The main part of this working paper is about public policies in support of families. Here monetary benefits (both direct benefits and also benefits via the tax system are taken into account) as well as child care services are regarded. Because of the increase of single parent families a small-subsection specifically looks at special benefits for single parents. Finally, the main institutional changes since the 1980s are summarized in a concluding section in which hypotheses are offered regarding the impact of these changes on the financial consequences of family break-up.

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<sup>1</sup> This paper is part of a series of working papers, produced for the research project “The economic consequences of key life risks in Germany and the US and their evolution since the 1980s” at the Social Science Research Center Berlin (research unit: Inequality and Social Integration), 2009–2011.

<sup>2</sup> Family policy is a rather elusive field and varied measures can be subsumed there under (for discussions of the term see e.g. Clasen, 2005: 137 or Kaufmann, 2002: 427ff.). Here, we take a pragmatic stance and focus mainly on two policies related to the consequences of family break-up, one of the so-called *new social risks*: In-cash transfers and In-kind services, which support the nurturing of children, and methods of regulating the financial consequences of divorce and separation.

<sup>3</sup> This is only true, however, for society as a whole, whereas the birth rates of women in higher occupational groups is similar in both countries (Bertram et al., 2005: 13f.).



## 2 Changes in Household and Family Composition

While all European countries are affected by declining birth rates, this tendency is particularly pronounced in Germany (Bäcker et al., 2008: 275). In both East and West Germany birth rates have declined since the 1960s. Whereas there were explicitly designed pronatalist policies in the German Democratic Republic, for example to repay partly a public loan by having children (the so called “abkindern”), there were no such policies in the former Federal Republic of Germany (Ostner et al., 2003: 8). The fertility rate decreased further in Germany from 1.45 in 1990 to 1.37 in 2007<sup>4</sup> and is one of the lowest in the world (Statistisches Bundesamt, 2006a, 2008 – see also Figure 2). The declining birth rate is to an increasing degree reflected in political debates and policy measures. As shown in section 4 there were considerable increases in both benefits in in-cash and in-kind. One reason – amongst others – for these increases are concerns with this low fertility rate amongst policy makers (see also Clasen, 2005: 153ff.; Henninger et al., 2008 for descriptions and analysis of family policy processes).

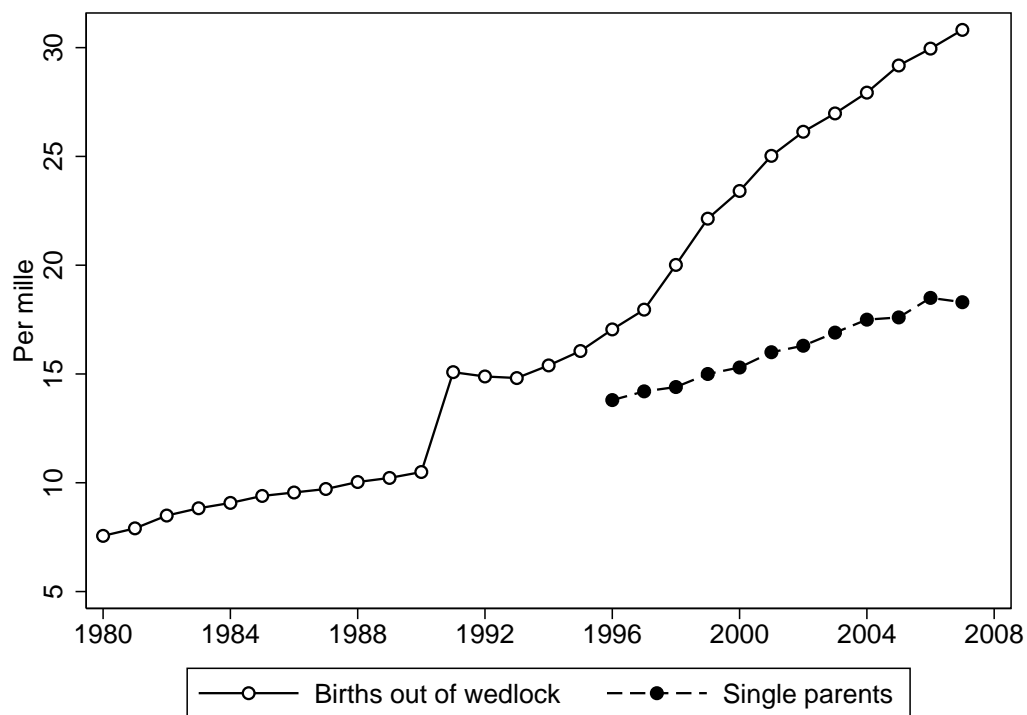
Next to declining birth rates, a notable change in relation to family composition concern births out of wedlock. Figure 1 shows that births out of wedlock increased markedly in particular since the 1990s. In contrast to the United States, however, this in itself is not seen as an issue for government intervention. The rise in and consequences of single parenting on the other hand are subject of political debate, e.g. single parenting as a poverty risk (see also section 4.5 for single parent families as recipients of means-tested social assistance benefits) or as a hindrance for educational opportunities for children in single parent families. In 2007 there were 1.57 mio. single parents with children below 18 years. This corresponds to 18% of all families with children. In East Germany (including Berlin) this figure is with 26% much higher than in West Germany where it amounts to 17%. However, also evident from Figure 1, the share has risen in the past. Until the end of the 1970s the share of single parent families in Germany was below 10%. Most of single parents were married: 42% are divorced and about 17% are still married but live separated. About 90% of all single parents are women only 10% are men (FamilienForschung Baden-Württemberg, 2008: 5ff.).

As can be derived from Figure 2 rising single parent families are in parts a by product of rising divorce rates. The divorce rate rose by more than 4 percentage points from 6.1 in 1980 to 10.3 in 2007. However, the rise was not steady, it peaked in 2004 with 11.5 and declined since then (Gude, 2008, Figure 2).

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<sup>4</sup> Whereas there was a downward surge with a low of 0.77 in 1993/1994 in East Germany, the fertility rates in East and West converged after this and in 2007 they were exactly the same (Statistisches Bundesamt, 2006a, 2008).

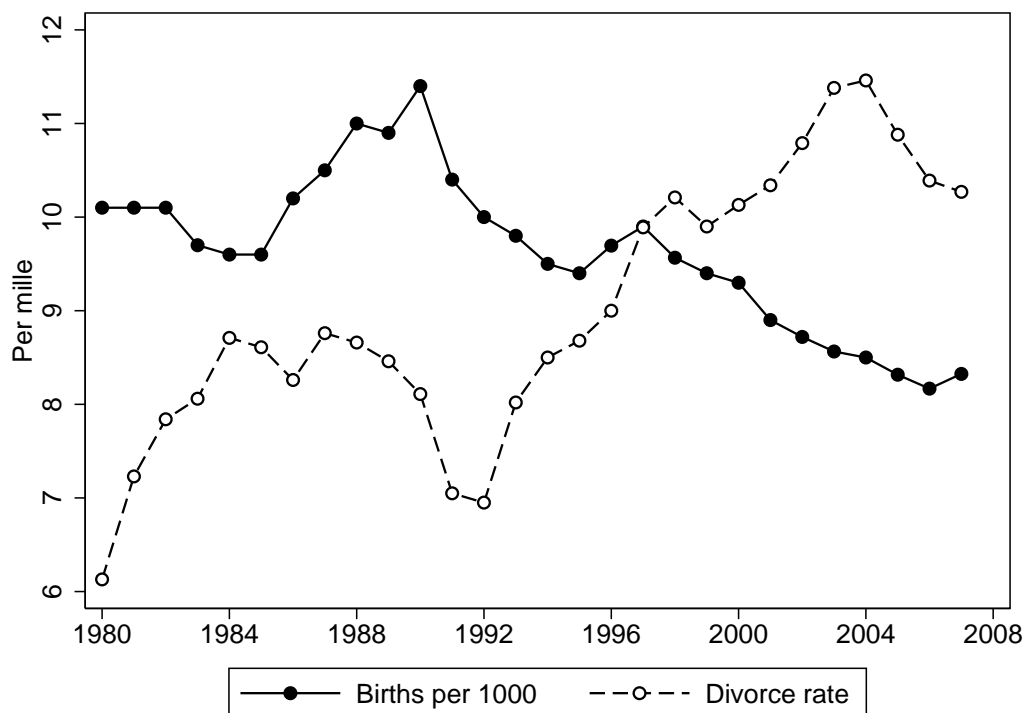
Figure 1: Births out of Wedlock and Single Parents since the 1980s



Sources: Statistisches Bundesamt, 2006b, 2008; Statistisches Jahrbuch (various issues)<sup>5</sup>  
 Note: Before 1991 only West Germany

<sup>5</sup> Existing data on single parents based on the Mikrozensus (which is the data source used here) before 1996 is not comparable to the time thereafter and is therefore not shown here (Statistisches Bundesamt, 2010: 8).

Figure 2: Births and Divorces since the 1980s



Sources: Emmerling, 2005; Krack-Rohberg, 2009, Statistisches Bundesamt, 2006a, 2008, Statistisches Jahrbuch (various issues)  
 Note: Before 1991 only West Germany

### 3 Alimony and Child Support

#### Alimony for (Ex)-Partners and Children in Case of Divorce

1977 was a turning point in the regulation of post-divorce consequences when the principle of fault-based divorce (Schuldprinzip) was abandoned for the principle of marital breakdown (Zerüttungsprinzip). Since then, a marriage can be divorced if it is considered a failure – even if one of the spouses does not consent to the divorce. In case of mutual consent, the spouses must live apart for one year after which the divorce becomes final. In case one partner disagrees, they must live apart for at least three years. During this period of separation, the same standard of living must

be guaranteed to the economically weaker spouse (Hummelsheim, 2009: 57f.; Peschel-Gutzeit, 2008: 18). After final divorce, the former spouses are expected to be self-sufficient. However, if one partner is unable to earn a living, s/he can obtain alimony from the former partner. Here, the number and age of children are of major importance. Normally, women with children under age 6 are not expected to work (Hummelsheim, 2009: 58). Where alimony is concerned, the so called *difference method* is applied. If the dependent partner is not employed, s/he gets 3/7 of the income of the employed partner. If both are employed, the economically dependent partner is eligible to 3/7 of the *difference* between the incomes of the partners (Andreß et al., 2003: 151f.). On January 1, 2008, the Law to Modify Alimony Regulation reformed alimony and child support in three ways: First, payment of child support for minors (i.e. below 18 years) and children under 21 became the highest priority; second, an increased responsibility to earn one's own living after divorce (e.g. more possibilities to set a deadline on alimony payments and stricter work requirements); and, third, a simplification of complex legal regulations.

In general, there is no age limit on parental liability to pay alimony to their children. The guiding principle is that an adequate living must be provided until the child has completed a satisfactory, professional education, which may include university studies (Bundesministerium der Justiz, 2008). In case of divorce, the amount of alimony depends on the age of the child as well as the income of the liable parent (normally, the father). A Federal Ministry of Justice ordinance regulates standards regarding alimony for children by classifying children into three age groups: 0-5, 6-11, 12-17 years, respectively. The specified amounts for the different age groups are the minimum standards, called the *standard rate*. To fairly assess the income of the liable parent (as well as the age of the child), judges use the so called "Düsseldorf Table" (Düsseldorfer Tabelle), which was developed by the High Court Düsseldorf and classifies alimony according to age and income of the liable parent. The lowest alimony amount in the Düsseldorf Table corresponds to the *standard rate* as defined by the Federal Ministry of Justice ordinance. Appendix Tables 1 and 2 show extracts from the Düsseldorf Table valid for the year 2007 (the Table is updated regularly) as well as values for the *standard rate* from 1980 to 2007. If the income of the liable party is above a certain threshold,<sup>6</sup> then half of the child benefit is deducted from the alimony (Andreß et al., 2003: 146f., Grandel, 2004: 237f.).

### Alimony for (Ex)-Cohabiting Partners and Children of Cohabitation Relationships

Normally, ex-partners of cohabitations have no right to alimony. Alimony only comes into play if children are involved. Until 1995, mothers of illegitimate children were entitled to alimony only 4 months before - and 1 year after - childbirth. A

<sup>6</sup> 135% of the standard rate.

1995 reform extended this entitlement to 3 years after childbirth. In 2008, treatment equal to formerly married mothers was introduced (Bosch, 2007: 300f.; Hahne, 2006: 24; Limbach & Willutzki, 2002: 38). Over time, the original existing differences in alimony regulations between legitimate and illegitimate children have been adjusted by the judiciary. In 1998, the remaining differing rules were abolished and equal treatment was reached (Gerhardt, 1998: 14; Limbach & Willutzki, 2002: 38f.). Table 1 summarizes the described regulations in relation to alimony.

Table 1: Different Alimony Arrangements after Divorce or Breakup

|             | <b>Marriages</b>  |   |
|-------------|---|---|
|             | <b>Alimony during separation while still married</b>  | <b>Alimony after finalized divorce</b>                          |
| (Ex) spouse | Alimony to maintain the standard of living attained during marriage   | Principle of self-sufficiency (until 2008 with many exemptions) |
| Children    | Alimony according to Düsseldorf Table. Advanced child maintenance payments amounting to the <i>standard rate</i> in case of unpaid alimony.   |   |
|             | <b>Cohabitations</b>  |   |
| Ex-partner  | Alimony paid only for minding of children <ul style="list-style-type: none"> <li>- until 1995: 4 months before and one year after birth</li> <li>- from 1995 (until 2008): 4 months before and 3 years after birth</li> <li>- as of 2008: equal treatment for formerly married mothers</li> </ul> |   |
| Children    | Alimony according to Düsseldorf Table. Advanced child maintenance payment amounting to the <i>standard rate</i> in case of unpaid alimony.  |   |

Source: own compilation

## 4 Public Policies in Support of Families

### 4.1 Child Allowances

Since 1975, child care benefits are a universal benefit paid to all families with children. Before then, families received no benefits for the first child (Lampert & Althammer, 2001: 343 - 345). Until 1996, a dual system of family benefits existed entitling families with children to child care benefits both as a monthly salary supplement (direct benefit) and a tax exemption allowance (indirect benefit).<sup>7</sup> Prior to 1994, child benefits for the second child were reduced if family income exceeded certain thresholds and, until 1996, for the third and each additional child (Bundesministerium der Finanzen, 2008: 63). Since 1996 and the introduction of the so-called option model, families are no longer entitled to both direct and indirect benefits, but receive either the direct child benefit or the indirect, tax exemption allowance.<sup>8</sup> After 1980, child benefits rose remarkably. As shown in Table 2, benefits for the first three children were gradually aligned so that, currently, child care benefits for the first three children are equal while, beginning with the fourth child, the benefit amount is somewhat higher. The 1996 reform also abolished all forms of income testing so that a higher income no longer reduces child benefits (see Böhmer et al., 2008: 8, Blome et al., 2009: 167, Table 2). Additionally, Table 2 indicates that, at times, there were special benefits for low-income families. Between 1986-1995, families who paid little or no taxes and, therefore, not entitled to indirect, child care, tax exemptions received a surcharge added to their direct, monthly benefits as compensation - Bundesministerium der Finanzen, 2008: 64). Since January 1, 2005, this "child supplement" (Kinderzuschlag) is available to parents with an income high enough to secure their own subsistence, but inadequate to provide for their children without social assistance. Per child, it amounts to a maximum of 140 € per month and is paid for up to three years (Blome et al., 2009: 172).

### 4.2 Parental Leave Policies

In 1986, parental leave allowance (Erziehungsgeld) was introduced providing employed parents paid leave to deal with family issues - especially childbirth. Initially it covered ten months but was then gradually extended. For births as of July 1, 1990,

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<sup>7</sup> Between 1975 and 1982, however, there were no tax exemptions for children (Lampert & Althammer, 2001: 343).

<sup>8</sup> Owing to the progressive tax system, tax exemption allowances favour higher income families.

it amounted to 18 months. Parental income was not a factor in the six months following childbirth; but starting with the seventh month, the benefit amount decreased as parental income rose above certain thresholds (full benefit: 307 €/mth – Bundesminister für Arbeit und Sozialordnung (Hg.), 1991: 355ff.).<sup>9</sup> In 2001, income tests stiffened, and parental income during the six months post-childbirth became relevant. Still, even under the new rules, over 90% of all parents received full benefit amounts. However, income thresholds increased after the first six months so that, overall, fewer parents received benefits. After 2001, eligible parents could choose between the so-called, standard rate (Regelbetrag) of 307 €/mth with a benefit duration of 24 months, or the so-called budget (Budget), offering 460 €/mth but a reduced duration of 12 months (Bundesministerium für Arbeit und Sozialordnung (Hg.), 2002b: 603).<sup>10</sup>

Sweeping reforms, in 2007, renamed the benefit parental allowance (Elterngeld) and adjusted the benefits offered. If both parents take leave, it provides up to 67% of former net-earnings (prior to leave-taking) with an upper limit of 1,800 €/mth for a maximum of 14 months – or 12 months, if only one partner does. For those unemployed or with low income, the minimum amount is 300 €/mth, although their income from the parental allowance fell when the benefit duration was reduced after 2007 (Bundesministerium für Arbeit und Soziales (Hg.), 2007: 798). If both partners are not gainfully employed, they do not qualify for the two additional partner-months. Single parents, however, are eligible for the full 14 months (Bäcker et al., 2008: 305: 71, Henninger et al., 2008).

Since 1986, employees have been entitled to unpaid family leave for up to three years (before 1991, maximum unpaid leave was 16 months – see Table 2). During this period, job protection and non-contributory insurance in statutory health and unemployment insurance are guaranteed. One can also work part-time, up to 30 hours per week (before 1991, a maximum 18 hrs/wk part-time was allowed); in this case, non-contributory insurance is discontinued (Lampert & Althammer, 2001: 347).

Moreover parents are entitled to sickness leave benefit from statutory health insurance (which – since 1997 – amounts to 70% of former gross income, for more details on this benefit see the working paper on health) in case of sickness of their child or children. However the child must be below 12 years of age, no one else in the household must be available for care and there must be a medical certificate. The benefit is restricted to 10 working days per parent and year, in case of several

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<sup>9</sup> A special maternity benefit exists for members of statutory health insurance. It is paid six weeks before – and eight weeks after – giving birth and amounts to 390 €. This benefit offsets the *parental allowance*, and since it is higher, recipients don't receive the *parental allowance* during this time (Bundesministerium für Arbeit und Sozialordnung (Hg.), 2002b: 603, Bundesministerium für Arbeit und Soziales (Hg.), 2007: 833).

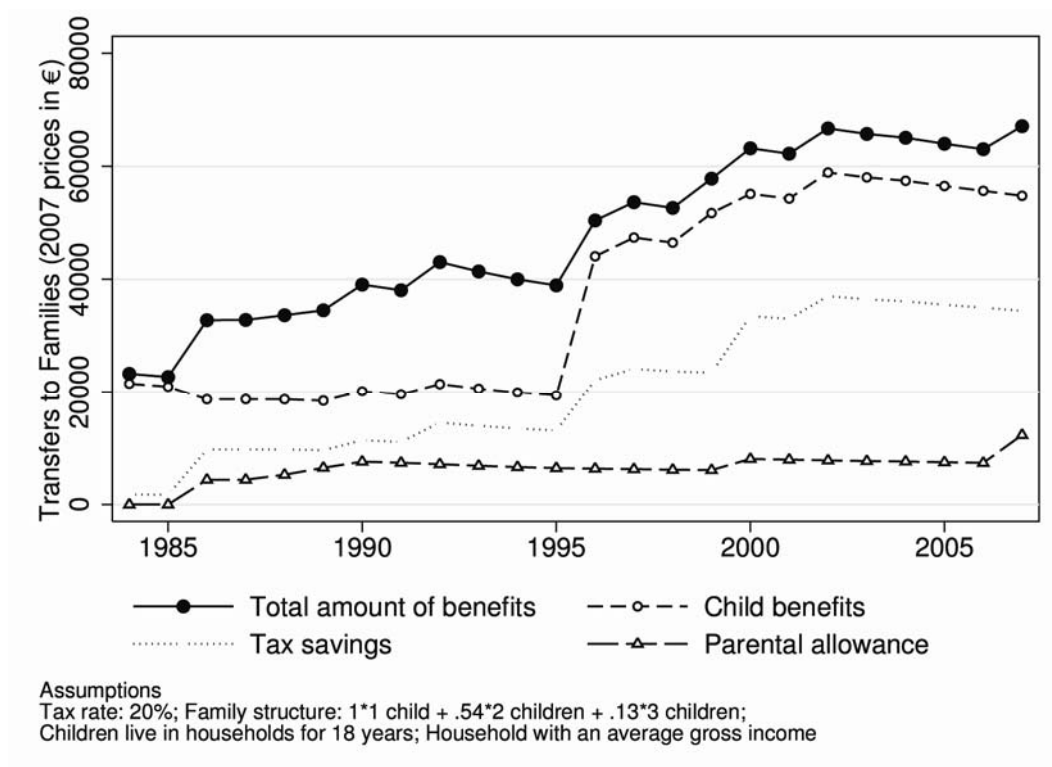
<sup>10</sup> Beginning in 2004, benefits were slightly reduced from €307 to €300/mth (standard rate) and from €460 to €450mth (budget) (Bundesministerium für Gesundheit und Soziale Sicherheit (Hg.), 2004: 633; Gerlach, 2004: 221).

children the maximum duration is 25 working days per parent and year. For single parents the benefit claim doubles to 20 and 50 working days respectively (Bundesministerium für Arbeit und Soziales (Hg.), 2009).

Figure 3 shows the evolution of child care and child-raising benefits, since 1984, for families of average income. It is calculated for every year in which benefits would have been paid until the child's 18th birthday (2007 prices in €s refer to West Germany only). Included are child benefits, tax savings due to tax exemptions for children, parental allowance benefits, and the total amount of all benefits (the total amount of benefits shown before 1996 is the sum of all benefits; those since 1996, the sum of parental and child benefits - or tax savings - since the option model was introduced in 1996, see above). Overall, Figure indicates that in real terms benefits have increased since the mid 1980s. The aforementioned changes are also visible in Figure . Most obvious is the increase in child benefits, 1995-1996, simultaneous with the introduction of the option model (the introduction of the option model is visible in Figure as the line showing the total benefit amount approaches the child benefit line). Following the introduction of the option model, drawing direct child benefits has been the better alternative for average earners than using indirect tax exemptions. Figure 3 also underlines the increased advantage of the new parental allowance benefit for average earners.



Figure 3: Cash Child-Care Benefits 1984–2007 for an Average Income Family



### 4.3 Child Care Services

For a long time, child raising policies in the Federal Republic of Germany favoured mothers providing child care at home. As part of education reforms since the 1960s, more child care facilities were built for children aged 3–5 years. By contrast, to facilitate female employment, a longstanding, state-wide infrastructure of child care facilities existed early on in the former German Democratic Republic (Blome et al., 2009). Since the 1990s, however, not only have there been several increases in cash benefits for children (see above), but increasing investment in child care facilities, as well. Since 1999, an unrestricted legal claim to child care exists from age 3 until school enrolment. A 2004 reform expanded services for children under 3. Table 2 shows that children’s services have increased in the western federal states. Equally important as the number of child care facilities, however, are business hours, since longer hours facilitate employment opportunities for parents. Here, as well, there are differences between former East and West Germany.

Table 2: Key Dimensions of Child Benefits and Child-Raising Allowances in Four Years

|   | 1981  | 1991  | 2000  | 2007  |      |    |      |    |      |    |      |    |   |   |
|---|---|---|---|---|------|----|------|----|------|----|------|----|---|---|
| <b>Benefit amount - in €<sup>a</sup></b>                                |   |   |   |   |      |    |      |    |      |    |      |    |   |   |
| 1. child  | 26 (2.8)  | 26 (2.3/4.4)  | 138 (10.2)  | 154 (10.4)  |      |    |      |    |      |    |      |    |   |   |
| 2. child  | 61 (9.3)  | 66 (8.1/12.4)   | 138 (20.4)  | 154 (20.9)  |      |    |      |    |      |    |      |    |   |   |
| 3. child  | 123 (22.3)  | 112 (17.9/24.3)   | 153 (31.8)  | 154 (31.3)  |      |    |      |    |      |    |      |    |   |   |
| 4. child  | 123 (35.4)  | 123 (28.7/37.2)   | 179 (45.0)  | 179 (43.5)  |      |    |      |    |      |    |      |    |   |   |
| any other child   | 123 (48.5)  | 123 (39.4/50.2)   | 179 (58.3)  | 179 (55.6)  |      |    |      |    |      |    |      |    |   |   |
| <b>Age limits for drawing benefits</b>                                  | 18, possible extension to age 23 (in case of unemployment), / to age 27 (in case of education or community service) | 16, possible extension to age 21 (in case of unemployment), / to age 27 (in case of education or community service)   | 18, possible extension to age 21 (in case of unemployment), to age 27 (in case of education or community service) | 18, possible extension to age 21 in case of unemployment, to age 27 (in case of education or community service) |      |    |      |    |      |    |      |    |   |   |
| <b>Income test</b>  | -   | In excess of certain income thresholds child benefits are reduced gradually to 36 € (second child) and 72 € (third and further children) <sup>11</sup>  | -   | -   |      |    |      |    |      |    |      |    |   |   |
| <b>Benefits for low earners</b>   | -   | Extra amount to child benefit up to 25 €  | -   | Extra amount to child benefit max.: 140 € for max. 3 years  |      |    |      |    |      |    |      |    |   |   |
| <b>Cash benefits for child raising</b>                                  | -   | <b>Since 1986 Parental leave allowance (Erziehungsgeld)</b>   |   | <b>Since 2007 Parental allowance (Elterngeld)<sup>12</sup></b>  |      |    |      |    |      |    |      |    |   |   |
| <b>Benefit amount (in €, in brackets: in % of average net earnings)</b> | -   | 307 € (26.9%)   | 307 € (standard rate) (22.7%)<br>460 € (Budget) (34.0%)   | 67% of former net income (min.: 300 € max: 1,800 €)   |      |    |      |    |      |    |      |    |   |   |
| <b>Duration of benefits</b>   | -   | <table> <tr> <td>Birth</td> <td>Months</td> </tr> <tr> <td>1986</td> <td>10</td> </tr> <tr> <td>1988</td> <td>12</td> </tr> <tr> <td>1989</td> <td>15</td> </tr> <tr> <td>1990</td> <td>18</td> </tr> </table> <p>Family leave:<br/>max. 16 months (for employees)<sup>13</sup></p> | Birth   | Months  | 1986 | 10 | 1988 | 12 | 1989 | 15 | 1990 | 18 | 24 months<br><br>Family leave: max. 36 months (for employees) | 12 months (plus 2 partner-months)<br><br>Family leave: max. 36 months (for employees) |
| Birth   | Months  |   |   |   |      |    |      |    |      |    |      |    |   |   |
| 1986  | 10  |   |   |   |      |    |      |    |      |    |      |    |   |   |
| 1988  | 12  |   |   |   |      |    |      |    |      |    |      |    |   |   |
| 1989  | 15  |   |   |   |      |    |      |    |      |    |      |    |   |   |
| 1990  | 18  |   |   |   |      |    |      |    |      |    |      |    |   |   |

<sup>a</sup> Values in brackets indicate the sum of child benefits as a proportion of average net earnings (up to the 5th child). Values in italics indicate the shares of net earning including tax exemption for children (tax exemption for children in 1991 amounted to €1,546 bottom tax rate in 1991 was 19% – both taken from Bundesministerium der Finanzen, 2008: 58/65).

Sources: *Amount of child benefit, share in average net earnings and income test*: Bundesministerium für Arbeit und Soziales (Hg.), 2008a: Tab. 1.14, 8.14, 8.14a und Bundesministerium für Arbeit und Sozialordnung (Hg.), 2002a: 1.14, 8.17 und 8.17a; *Age limits*: Blome et al., 2008: 222, Bundesminister für Arbeit und Sozialordnung (Hg.), 1991: 349, Der Bundesminister für Arbeit und Sozialordnung (Hg.), 1977: 237 and own calculations; *Benefits for low earners*: Bundesministerium der Finanzen, 2008; *cash benefits for child raising*: Bundesminister für Arbeit und Sozialordnung (Hg.), 1991, Bundesministerium für Arbeit und Soziales (Hg.), 2007; *Duration of benefits*: Gerlach 2010.

<sup>11</sup> Between 1994 and 1996, there was an income test beginning only with the third. During this period, the child benefit could be reduced to 36€ for these children.

<sup>12</sup> The new child raising benefit in 2007 (renamed in German from “Erziehungsgeld” to “Elterngeld”) was for children born as of 2007 (Bundesministerium für Arbeit und Soziales (Hg.), 2007: 796).

<sup>13</sup> Family leave was extended to 36 months for children born after 31. 12. 1991 (Gerlach, 2010: 207).

Table 3: Available Kindergarden Spaces for Children (in %) 1990/91-2008

|  | 1990/1991  | 1994 | 1998  | 2002  | 2006   | 2007 | 2008 |
|--|--|------|-------|-------|--|------|------|
|  | <b>Places for children below 3 years</b>                 |      |       |       | <b>Day care rate for children below 3 years</b>  |      |      |
| <b>Germany</b>                               | 11.2   | 6.3  | 7.0   | 8.6   | 13.6   | 15.5 | 17.6 |
| Western non-city federal states <sup>a</sup> | 1.1  | 1.4  | 1.9   | 2.4   | -  | 9.8  | 12.1 |
| Eastern federal states (without East-Berlin) | 52.6   | 40.0 | 34.8  | 37.0  | -  | 41.0 | 42.4 |
| City states                                  | 22.8   | 20.7 | 22.7  | 25.8  | -  | -    | -    |
|  | <b>Places for children from 3 years school enrolment</b> |      |       |       | <b>Proportion of children enrolled in a day-care center - children from 3 to 6 years</b> |      |      |
| <b>Germany</b>                               | 75.5   | 78.2 | 90.4  | 92.0  | 86.9   | 89.0 | 90.7 |
| Western non-city federal states <sup>a</sup> | 68.8   | 74.8 | 88.2  | 90.6  | -  | 88.1 | 89.9 |
| Eastern states (without East-Berlin)         | 97.4   | 96.6 | 113.7 | 105.1 | -  | 94.0 | 94.6 |
| City states                                  | 73.7   | 71.2 | 82.6  | 84.0  | -  | -    | -    |

<sup>a</sup> From 2007/2008: western federal states without Berlin

Source: Riedel, 2005: 48; Statistische Ämter des Bundes und der Länder (Hg.), 2007: 25; 2008: 36; 2009a: 49

Explanatory notes: Data are based on official statistics. In 2006, statistical recording was changed: Before 2006, the number of potential spaces was counted. Since 2006 recording reflects the children actually present. Statistics are collected annually. Before that, collections were made every four years (Kolvenbach & Taubmann, 2006: 167-169).

While 33.4% of children under 3 were looked after more than seven hours in the western states (without the city of Berlin), the figure amounted to 65.7% in the eastern states (both referring to 2008, Bundestags-Drucksache 16/12268, 2009: 9/10). Also, for children 3-6, the rate of full-time day care is higher in the east than in the west.

Financing of child care services depends on the federal states and the age of the children. In principle, three groups are involved: all levels of government (the federation, the federal states, rural districts (Landkreise) and local authorities); non-profit, youth welfare services; and, parents. Fees are graduated according to parental income and the number of children (Prott, 2005: 37f.). In addition, the fee amount depends on whether placement for the child is full - or half - time. An empirical study based on the socio-economic panel (SOEP) finds that, in 2005, parents paid on

average 130 €/mth for full-time, and 70 €/mth for half-time child care (Fuchs-Rechlin, 2008: 216f.).

#### 4.4 Tax Privileges for Families

Germany is one of the few European countries where the income of married couples is jointly taxed (Dingeldey, 2001, especially: 658). According to this tax splitting system, the spousal income is first added together, then divided into halves from which each half is taxed separately. Owing to tax progression, this means that the two halves obtain lower tax brackets if the two incomes are very unequal. The monetary gains from this are called the *splitting effect*. The more unequal the two incomes are the stronger *splitting effect*. It reaches a maximum for single income households. In 1992, the Federal Constitutional Court ruled that the basic tax allowance was too low since, conceivably, tax payers might nevertheless require social assistance to maintain subsistence level living standards. Consequently, the Court called for a tax-free, subsistence level by 1996. To compensate for the financial losses of the much higher, basic, 1996 tax allowance, the government simultaneously increased the basic tax rate to 25.9% (from 19%) and made the marginal tax rate curve more progressive for lower incomes (Ganghof, 2006: 123). As shown in Table 4, this increase was rescinded in subsequent years. In 2004, the bottom tax rate became 16% - even lower than before 1996 (Bundesministerium der Finanzen, 2008). The 1996 measures led to an increase of the *splitting effect* for low incomes. Table 5 shows the possible, maximal, splitting amount in different years since 1985.

Regarding the financial consequences of family break-up, one must consider that joint housekeeping achieves economies of scale so that two separate households are much more cost-intensive to keep than a joint household. Beyond this scale effect, there are also income losses due to the lost *splitting effect*. In addition, some collective agreements had - or still have - provisions for higher incomes for married couples. In relation to statutory health insurance, the non-contributory insurance of the un-employed spouse is a financial advantage which is lost in case of family break-up. If in that case alimony and/or child support payments are paid, then the provider can deduct the payments up to certain thresholds from his or her taxable income. In return, the recipient has to pay taxes on these payments.

Table 4: Some Features of the Income Tax Tariff 1981-2007

|                            | 1981  | 1990  | 1996  | 2000  | 2007     |
|----------------------------|-------|-------|-------|-------|----------|
| Basic tax allowance (in €) | 2,154 | 2,871 | 6,184 | 6,902 | 7,664    |
| Bottom tax rate (in %)     | 22    | 19    | 25.9  | 22.9  | 15       |
| Top tax rate (in %)        | 56    | 53    | 53    | 51    | 42 (45*) |

\* For incomes starting with €500,000 for married couples

Source: Bundesministerium der Finanzen, 2008: 54

Table 5: Some Features of the Splitting Effect 1985-2007 (in €)

|      | Maximum splitting effect | Single earner income from which max. effect is reached | Average gross income of employees |
|------|--------------------------|--|-----------------------------------|
| 1985 | 7,586                    |  | 21,646                            |
| 1990 | 11,679                   |  | 25,272                            |
| 1995 | 11,679                   |  | 29,500                            |
| 2000 | 10,052                   |  | 31,320                            |
| 2005 | 7,914                    | 104,304  | 32,853                            |
| 2007 | 15,414 <sup>14</sup>     |  | 33,544                            |

Sources: Bäcker et al., 2008: 312; Wagenhals, 2007: 241, Bundesministerium für Arbeit und Soziales (Hg.), 2008a: Tab. 1.12

## 4.5 Special Benefits for Single Parents

Since the late 1970s, the proportion of single parents among all families has nearly doubled from below 10% to circa 18.3%, currently (Heimer et al., 2009: 8). There are several benefits for single parents (see also section 2). Until 2000, there were special tax exemptions, e.g. in 2000, €2,916 was deductible from annual taxable income for the household. €2,045 could also be deducted for day care for the first child and €1,022 for every child, thereafter. These regulations were discontinued by the Con-

<sup>14</sup> The considerable increase of the maximum *splitting effect* to €15,414, in 2007, is due to the introduction of a tax on those with a tax rate of 45% (risen from 42%) for incomes starting with €500,000 for married couples as of that year (Wagenhals, 2007: 246, see also Table 4).

stitutional Court and transformed into general tax exemptions for all families. Since 2004, there is a separate tax class for single parents, allowing a €1,308 deduction from yearly taxable income (Althammer, 2002: 71; Gerlach, 2004: 219).

According to EU-SILC data the *at risk of poverty rate* of people living in single parent households was 36% (which is very high compared to a at risk of poverty rate of 8% for people living in households with two children and two adults). Correspondingly single parents often are recipients of means tested transfer benefits (Statistisches Bundesamt, 2010: 5). The shares of single parents are high both in relation to all single parents and in relation to recipients of UB II. In 2007 of all single parent families with minors, 42.6% drew UB II. In the same year about 18% of all recipient households were single parents (Bundesagentur für Arbeit, 2008: 141; Statistisches Bundesamt, 2010: 5). Moreover there is evidence that there is not only a large group of single parent recipients of social assistance benefits but that this group also remains longer dependent upon such benefits than childless couples or singles (Statistische Ämter des Bundes und der Länder (Hg.), 2009b: 13f.). Within social assistance/ UB II Single parents receive a so called supplement for special needs (Mehrbedarfszuschlag). Whereas this supplement for special needs has been cut from 30% to 20% of the standard rate in 1982 social assistance benefits for single parents (eligible were single parents with two or three children below 16 years of age) were increased several times since then and cut slightly in 2005 (see Table 6 for details). There is also the child supplement (Kinderzuschlag), a benefit specifically designed to avoid that people have to apply for UB II (see section 4.1).

In 1980, the Child Alimony Security Law took effect, introducing advance payments to help maintain children without support from the liable parent. The benefit is paid to children under 12 for a maximum of 72 months (until 1993: 36 months) as a temporary assistance in a difficult, life situation not as a replacement for reasonable maintenance of the child. In 2006, the benefit amounted to €127/mth for children below the age of 6 and €170/mth for children aged 6-12 (Alber, 2003: 14; Bäcker et al., 2008: 313; Blome et al., 2009: 172).

## 4.6 Other Relevant Benefits for Families

Whereas previous sections have dealt with benefits and services which are targeted explicitly at families, there are other benefits not specifically geared to but also helping families. These benefits, however, depend upon need and are subject to a means test (the following benefit schemes are presented in more detail in the working paper on unemployment; here merely the specifics in relation to families are described). The most basic minimum income scheme in Germany is social assistance. In 2004 (coming into force in 2005) this basic scheme was split into social

assistance and Unemployment benefit II (UB II) – (Arbeitslosengeld II – Alg II) for those capable of work. Nevertheless single parents with children below three years of age are eligible for UB II and not expected to look for work (Bäcker et al., 2008: 314).<sup>15</sup> Social assistance and UB II are secondary in relation to other benefits. As a result child allowance is offset against them and so the benefit is reduced. *Parental leave allowance* and the parental allowance as of 2007 are disregarded, however, and therefore de facto increase disposable income of benefit recipients (Bäcker et al., 2008: 314, [http://ec.europa.eu/employment\\_social/missoc/db/public/compareTables.do](http://ec.europa.eu/employment_social/missoc/db/public/compareTables.do), accessed: 20. 08. 2010).

A benefit which lost in importance also for families is housing allowance (Wohngeld) which is a tax-free benefit for tenants and owner-occupiers. The benefit amount depends on family income, the number of persons in the household, and the rent obligation (“zu berücksichtigende Miete”), which, among other factors, depends on the local rent levels. In 2006, the average housing allowance payment was €91, underscoring that this benefit is merely a partial payment and that full-payment for housing depends on other sources of income (Bundesministerium für Arbeit und Soziales (Hg.), 2008b: 899ff.). Since UB II excludes beneficiaries from receiving housing allowances, the proportion of unemployed among all housing allowance beneficiaries declined from 39.3%, in 2004, to 8.3%, in 2006 (Bundesministerium für Arbeit und Soziales (Hg.), 2008b: 898).

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<sup>15</sup> In fact a large proportion of UB II recipients is not looking for work (the title unemployment benefit is insofar somehow misleading). In 2007 55% of all recipients were not registered as unemployed. These recipient can be categorised into three groups, first those who actually work for more than 15 hours a week and nevertheless have to apply for benefits in order to make ends meet (in 2007 this was about one quarter of all recipients), those who go to school or participate in further education, and those who care for children or relatives in need of long term care (Statistische Ämter des Bundes und der Länder (Hg.), 2009b: 18ff.).

## 5 Major Statutory Changes since the 1980s

Table 6: Most Important Legislation with Consequences for Family Policies and Benefits (1980-2007)

|       | <b>Alimony Provisions/<br/>Child Support</b>  | <b>Child Care Provisions</b> | <b>Income Support<br/>(Cash Transfers) and<br/>Tax Policies</b>   |
|-------|---|------------------------------|---|
| 1980s | <p><b>Maintenance Security Law 1980 (passed in 1979)</b><br/>(Unterhaltsvorschussgesetz)<br/>Introduction of public advance payments for single parents not in receipt of maintenance payments from liable parent</p> |                              | <p><b>Second Budget Structure Law (1982) (2. Haushaltsstrukturgesetz)</b> unlimited consideration of children for tax exemptions only until they are 16 years old.<br/>Social assistance: supplement for special needs cut from 30% to 20% of the standard rate</p> <p><b>Supplementary Budget Law 1983</b> (Haushaltsbegleitgesetz) re-introduction of the dual system</p> <p><b>Federal Parental Allowance Law 1985</b> (Bundeserziehungsgeldgesetz) Introduction of parental allowance and parental leave</p> <p><b>Fourth Federal Social Assistance Modification Law 1985</b> (Viertes Gesetz zur Änderung des BSHG)<br/>Social assistance: Also single parents with children below seven years receive the supplement for special need of 20% (before that only single parents were eligible with two or three children below 16 years of age)</p> <p><b>Tax Reduction Act (1986/1988)</b><br/>(Steuersenkungsgesetz) increase of tax exemptions for children</p> <p><b>Tax Reform Act (1988)</b><br/>(Steuerreformgesetz) increase of tax exemptions for children</p> |



|       | <b>Alimony/<br/>Provisions/<br/>Child Support</b>  | <b>Child Care Provisions</b>  | <b>Income Support<br/>(Cash Transfers)</b>  |
|-------|--|---|---|
| 1990s | <p><b>Law to Modify Maintenance Security Law and Maintenance Security Ordinance (1991)</b> (Gesetz zur Änderung des Unterhaltsvorschussgesetzes und der Unterhaltssicherungsverordnung)<br/>Extended duration of benefit (from 36 to 72 months)</p> <p><b>Childship reform law (1997)</b> (Kindschaftsreformgesetz/ Kindesunterhaltsgesetz)<br/>final abolishment of legal differences between marital and nonmarital children</p> | <p><b>Law to Help Families and Expectant Mothers (1992)</b> (Schwangeren- und Familienhilfegesetz) Introduction of legal claim for child minding for children between three years of age and school enrolment (unlimited legal claim fully effective in 1999)</p> | <p><b>Second Modification of Federal Parental Allowance Law (1991)</b> (Zweites Gesetz zur Änderung des Bundeserziehungsgeldgesetzes) extension of family leave to 36 months (from 16 months)</p> <p><b>Law to Help Families and Expectant Mothers (1992)</b> (Schwangeren- und Familienhilfegesetz)<br/>Social assistance: Increase of supplement for special need for single parents with one child below 7 years or 2 or 3 children below 16 years to 40% ( before that: 20%) and to 60% of standard rate if single parent has 4 or more children (before that: 40%)</p> <p><b>Tax Amendment Act 1996</b> (Jahressteuergesetz) Payment of child allowance until 18th year of the child</p> |

|                   | <b>Alimony/<br/>Provisions/<br/>Child Support</b>  | <b>Child Care Provisions</b>   | <b>Income Support<br/>(Cash Transfers)</b>  |
|-------------------|--|--|---|
| 2000<br>-<br>2007 | <p><b>Law for the proscription of violence in upbringing and Modification of child support (2000)</b> (Gesetz zur Ächtung der Gewalt in der Erziehung und zur Änderung des Kindesunterhaltsrecht) stricter payment rules for liable parents with low incomes</p> <p><b>Law to Modify Alimony regulations 2007</b> (Gesetz zur Änderung des Unterhaltsrechts)<br/>Priority of child support, more self responsibility after divorce</p> | <p><b>Day Care Law (2005)</b> (Tagesbetreuungsausbaugesetz) - expands child care provisions for children below three years</p> <p><b>Children and Youth Welfare Further Development Act (2005)</b> (Kinder- und Jugendhilfweiterentwicklungsgesetz) Contends accompanying measures to expand day care services for children</p> <p><b>Children's promotion act 2008</b> (Kinderförderungsgesetz) legal claim for child minding for children beginning with the first year of life as of 2013</p> | <p><b>Third Modification of Federal Parental Allowance Law (2000)</b> (Drittes Gesetz zur Änderung des Bundeserziehungsgeldgesetzes) tougher income tests for the drawing of parental allowance</p> <p><b>Supplementary Budget Law 1983</b> (Haushaltsbegleitgesetz) tax exemptions for single parents</p> <p><b>Fourth Act for Modern Services in the Labour Market 2004</b> (Viertes Gesetz für moderne Dienstleistungen am Arbeitsmarkt) introduces an extra amount for families with low earnings to child benefit of max.: 140 € for max. 3 years<br/>Social Assistance : Cut of supplements for special needs to 36% (before: 40%) of standard rate</p> <p><b>Federal Parental Allowance Act</b> (Bundeselterngeld- und Elternzeitgesetz) 2006 changes parental allowance from a flat rate into an earnings related benefit</p> |

Source: Alber, 1986: 278-281; Gerlach, 2010; Steffen, 2008, and own compilations

## 6 Summary and Hypotheses

The analysis of child care and parental benefits, and their evolution in Germany, reveals considerable increases in benefits since the mid 1980s. The development of child benefits and *parental allowance* can be broadly classified into three periods where benefits rise from low to high: 1) until 1985, benefits were very low; 2) in 1986, *parental allowance* was introduced, so that from 1986 to 1995 the level of benefits was moderate; 3) in 1996, the period of high benefits began with the new *option model*, when the *direct benefit* was increased considerably. The analysis also showed that average earners always fared better with the *direct benefit* than the *indirect*, tax exemption option. Only minor changes have been made to *parental allowance* since its introduction in 1986. Since it was not indexed, benefits deteriorated in real terms. The 2007 reform of *parental allowance* led to an implicit indexation in which the benefit is now related to formerly earned income. This reform meant clear increases for middle and high earners. Low earners and recipients of Unemployment Benefit II clearly lost, however, when the benefit duration was reduced. Not only cash benefits have been increased, but child care services have been extended in the western federal states, as well. These reforms are not in line with the notion of a “risk shift” since they partially buffer individual, personal, financial responsibility by providing more generous benefits.

As to institutional changes regarding alimony and child support, there has been little change compared to the development of family policy benefits. As shown, there were two turning points: 1977, when fault-based divorce changed to the principle of marital breakdown; and 2008, when alimony regulations were reformed with, among others, tougher rules on work requirements. However, these reforms lie at the beginning and end of the period under consideration and, therefore, cannot serve as guidelines by which to formulate hypotheses about the financial consequences of divorce since the 1980s. Together with the reforms in family policies, the following hypotheses can be formulated.

### Hypotheses

1. Due to increases in child benefits, the post government income of divorced mothers improved since the 1980s.
2. The financial situation of unmarried mothers has become increasingly similar to formerly married mothers since the 1980s.

## Appendix

Appendix Table 1: Extract from Düsseldorf Table (retrieved 1 June 2007)

|     | Net income of liable person<br>(in €) | Age groups (in years) |        |         |
|-----|---------------------------------------|-----------------------|--------|---------|
|     |                                       | 0 - 5                 | 6 - 11 | 12 - 17 |
| 1.  | up to 1,300                           | 202                   | 245    | 288     |
| 2.  | 1,300 – 1,500                         | 217                   | 263    | 309     |
| 3.  | 1,500 – 1,700                         | 231                   | 280    | 329     |
| 4.  | 1,700 – 1,900                         | 245                   | 297    | 349     |
| 5.  | 1,900 – 2,100                         | 259                   | 314    | 369     |
| 6.  | 2,100 – 2,300                         | 273                   | 331    | 389     |
| 7.  | 2,300 – 2,500                         | 287                   | 348    | 409     |
| 8.  | 2,500 – 2,800                         | 303                   | 368    | 432     |
| 9.  | 2,800 – 3,200                         | 324                   | 392    | 461     |
| 10. | 3,200 – 3,600                         | 344                   | 417    | 490     |
| 11. | 3,600 – 4,000                         | 364                   | 441    | 519     |
| 12. | 4,000 – 4,400                         | 384                   | 466    | 548     |
| 13. | 4,400 – 4,800                         | 404                   | 490    | 576     |

Source: [http://www.olg-duesseldorf.nrw.de/07service/07\\_ddorftab/07\\_ddorf\\_tab\\_2007/2007-07-01\\_ddorftab.pdf](http://www.olg-duesseldorf.nrw.de/07service/07_ddorftab/07_ddorf_tab_2007/2007-07-01_ddorftab.pdf) (accessed on 26 October 2009)

Appendix Table 2: Standard rates of Düsseldorf Table - selected years (in €)

| Year | Age groups (in years) |        |         |
|------|-----------------------|--------|---------|
|      | 0 - 5                 | 6 - 11 | 12 - 17 |
| 1980 | 96                    | 117    | 138     |
| 1985 | 117                   | 141    | 167     |
| 1992 | 149                   | 180    | 214     |
| 1995 | 178                   | 217    | 257     |
| 2000 | 182                   | 220    | 261     |
| 2005 | 204                   | 247    | 291     |
| 2007 | 202                   | 245    | 288     |

Source: Andreß et al., 2003: 150, [http://www.olg-duesseldorf.nrw.de/07service/07\\_ddorftab/index.php](http://www.olg-duesseldorf.nrw.de/07service/07_ddorftab/index.php), (accessed on 26 October 2009), and own calculations

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