

Comparative Analysis of Practices of Child Benefits in EU Member States

AB Üyesi Ülkelerdeki Çocuk Yardımı Uygulamalarının Karşılaştırmalı Analizi

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ABSTRACT

According to the ILO Convention No. 102, family benefits are a social security branch established to compensate for the increase in the expenditure of those protected due to the expenses necessary for the care of the children, they are responsible for, and to protect the level of life they have reached before the child's existence. Periodic payments made to those who take care of the child within the scope of the family benefits social security branch are generally called child benefits. Child benefit is the most basic and common type of benefit provided under the family benefits social security branch. It is possible to find child benefits in all countries where there is an institutional family benefits social security branch. Child benefit can make positive contributions in many such areas as increasing the fertility and population of the country, reducing poverty, preventing child poverty and extending the country's welfare level to the whole society. In this respect, countries develop different child benefit practices by developing different benefit conditions depending on their population policies and economic development levels. In this study, current practices in EU member countries are examined on the basis of minimum standards of child benefits under the Convention No. 102 and a comparative analysis of these practices is presented. As a result of the study, it has been seen that all parents residing in EU member countries have the opportunity to benefit from child benefits for their children residing in these countries, and child benefits are provided without premium except Austria and France.

KEYWORDS

Child benefits, Child, ILO Convention No. 102, Social security, Social risk

ÖZ

102 sayılı ILO Sözleşmesi'ne göre aile yardımları, geçimini sağlamakla mükellef oldukları çocukların bakımı için gerekli harcamalar nedeniyle korunan kimselerin giderlerinde meydana gelen artışların telafi edilmesi ve çocuğun varlığından önce ulaşmış oldukları yaşam seviyesinin korunması amacıyla kurulan bir sosyal güvenlik koludur. Aile yardımları sosyal güvenlik kolu kapsamında çocuğun bakımını üstlenen kişilere yapılan periyodik ödemeler ise genel olarak çocuk yardımı olarak adlandırılır. Çocuk yardımı, aile yardımları sosyal güvenlik kolu kapsamında yapılan en temel ve yaygın yardım türüdür. Kurumsal aile yardımı sosyal güvenlik kolunun bulunduğu tüm ülkelerde çocuk yardımlarına rastlamak mümkündür. Çocuk yardımı; ülkedeki doğurganlığın ve ülke nüfusunun artırılması, yoksulluğun azaltılması, çocuk yoksulluğunun engellenmesi ve ülke refah seviyesinin tüm topluma yaygınlaştırılması, gibi pek çok alanda olumlu katkı sağlayabilmektedir. Bu bakımdan ülkeler, nüfus politikaları ve ekonomik gelişmişlik düzeylerine bağlı olarak farklı yararlanma koşulları geliştirerek farklı çocuk yardımı uygulamaları geliştirmektedir. Bu çalışmada 102 sayılı Sözleşme kapsamındaki aile yardımı asgari standartları esas alınarak AB üyesi ülkelerdeki mevcut çocuk yardımı uygulamaları incelenmiş ve bu uygulamaların karşılaştırmalı bir analizi sunulmuştur. Çalışma sonucunda AB üyesi ülkelerde ikamet eden tüm ebeveynlerin bu ülkelerde ikamet eden çocukları için çocuk yardımlarından yararlanma imkânı bulunduğu ve çocuk yardımlarının Avusturya ve Fransa dışında primsiz olarak sağlandığı görülmüştür.

ANAHTAR KELİMELELER

Çocuk yardımları, Çocuk, ILO 102 sayılı Sözleşme, Sosyal güvenlik, Sosyal risk

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INTRODUCTION

Taking into account the ILO Recommendation No. 67 on Providing Income Guarantee (assurance) of 1944, the social risks covered by social security may be listed as; a) sickness, b) maternity, c) invalidity, d) old age, e) death of the breadwinner, f) unemployment, g) emergency expenses and h) employment injuries (work accidents and occupational diseases) (Dilik, 1980: 77). Similar social risks have been adopted with the Social Security (Minimum Standards) Convention No. 102 during the International Labour Conference in 1952, and minimum standards for benefits have been defined in terms of 9 social security branches which are a) medical care Benefits, b) sickness benefit, c) unemployment benefit, d) old-age benefit, e) employment injury and occupational disease benefits, f) Family Benefit, g) Maternity Benefit, h) Invalidity Benefit, and i) survivors' benefit so that individuals can be secured against these social risks.

The minimum level of benefits required for a social security branch is generally determined in international documents. The minimum standards for such benefits in different international instruments may differ. In addition, the demographic structure, level of economic development and social policies of the countries and method of financing the benefits are also effective in determining the social security benefits. In economically developed countries, higher minimum standards may be set for a social security branch. In this respect, framework regulations may be adopted to provide higher standards of social security benefits in countries with communities with higher welfare levels, as in European Union (EU) countries.

In the context of ILO Convention No. 102, family benefits are the ones provided to individuals in order to protect them against the increase in expenses on grounds of their dependent children and to maintain the level of welfare they reached previously. However, as a result of the provision of these benefits, it is likely that many positive outcomes will emerge such as increasing the fertility and population of the country, reducing poverty, preventing child poverty, extending the welfare level to the whole society, and raising physically and mentally healthier individuals.

Kurtulmuş (1988: 243) states that family benefits are adopted in western countries in order to alleviate even a little bit the burden of social problems brought about by dissolution of family structures. In addition, he emphasizes that in our changing world in terms of individual-family-society relations, it has become essential to support the family due to socioeconomic reasons and consequently family benefits gain great importance. Dumon ve Esengün (Ç. M., 1991: 5) state that family benefits are set up as measures to increase the welfare of children and/or to contribute to social equality in all countries. Kurtulmuş (1995: 145) states that in western societies, children leave their family environment at a very young age, such as 13-15 years of age, they become economically independent and break away from the family, and this weakens family ties. For this reason, it is emphasized that in western societies, through family benefits, at least the economic burden families endure for children can be reduced and thus a little bit of material satisfaction can be achieved, and it is emphasized that by doing so, an effort is made to prevent the collapse of the family even to some extent.

Gauther ve Hatzius (1997: 255), taking into account the levels of financial government support for families in 22 industrialized countries in the 1970-1990 period, concluded that there was a 0.07 fertility increase per woman if, on average, 25% more benefits was provided in the long-term in these countries. Björklund (2006: 3), in his study examining the change in completed fertility patterns for Swedish women born in 1925-1958, concluded that the expansion of policies for family benefits increased the fertility level, shortened the birth intervals and caused fluctuations in the fertility rates. Oberlin ve diğ. (2007: 1) concluded that family benefits can serve additional goals, such as promoting a higher birth rate or supporting a health policy, and can be used as a tool for alleviating risks as well as providing non-formal education by tackling poverty. Atatanır (2011:164) states that as the demographic structure affects the social security system and policies, social security systems can also be determinative on demographic data such as birth, average life expectancy, migration and age pyramid.

Immervoll et al. (2000), find that family benefits and child benefits in particular vary in their importance to household incomes and in the prevention of child poverty across Europe. According to them, family benefits have different effects in preventing child poverty in three different groups of countries. In some countries where the amount of benefits is high, these benefits have no effect on preventing child poverty. In the second group of countries where benefit amounts are relatively small, these benefits have a small effect on preventing child poverty. In the third group, which includes United Kingdom and the Netherlands, family benefits is an effective tool in protecting children from poverty.

According to Prud'homme (2004; quoted in Özdemir and Karabayır (2019):96), there are two important reasons for financing family benefits within the scope of the social security system. First, it can be a balancing

tool that allows women to take part in work life and have children. The second is the redistribution of income, securing the family with a minimum income and allowing the family to be protected as a whole.

Van Lancker et al. (2015) investigated the impact of child benefits on the poverty risk of single mothers in 15 European countries. They found that the countries studied differed in the extent to which their child benefit systems reduced poverty for both couples with children and single mothers. While some countries such as Italy and especially Spain the impact of child benefits on poverty rates for both couples with children and single mothers was negligible, child benefits reduce the single mother poverty risk by 40 or even 50 per cent in some countries such as Ireland, Norway, Finland and Denmark.

Hájek, J. and Olexová, C. (2023) presented the qualitative comparative analysis of the child benefit and tax allowance systems of the Czech Republic, Slovakia and Sweden to examine what kind of state assistance would be most effective in helping families with children and increasing the birth rate at a time when families are facing financial problems resulting from COVID-19 pandemic and the inflation and energy problems caused by the war in Ukraine. One of the most significant findings of the paper is that the Czech system appears to be the best at reducing child poverty and encouraging a pro-natal environment, notwithstanding the apparently unequal nature of the society.

Periodic payments made to persons who take care of the child under the family benefits social security branch are generally referred to as child benefits. Child benefits are the most basic and common type of benefit provided under the family benefits social security branch. Child benefits can be found in all countries where there is a institutional family benefit social security branch. In this respect, it is possible to compare family benefits practices in countries over child benefit.

The goal of this study is to examine the current practices of child benefits in EU member states and to present a comparative analysis of these practices. Thus, it is aimed to shed light on practices of family benefits that can be put into practice in Turkey in the course of its EU accession process.

In the first part of the study, the concepts of child and family benefits in international documents, especially ILO Convention No. 102, are touched on and the minimum standards determined for family benefits in these documents are examined. In the second part, the data and method used in the study are introduced in general. In the third part of the study, practices of child benefits in EU member countries are compared.

1. CONCEPTS OF CHILD AND FAMILY BENEFITS IN INTERNATIONAL DOCUMENTS

Many international documents contain arrangements for the protection of children's rights and interests. One of the most fundamental documents in which these arrangements appear is the UN's Universal Declaration of Human Rights of 1948. In the Paragraph 2 of Article 25 of the Declaration is stated that children have the right to special care and benefits, and the right of all children to benefit from the same social protection, even if they were born out of wedlock, is secured. Another fundamental document that regulates the rights of the child and imposes liabilities on the States party to the Declaration to protect these rights is the (Revised) European Social Charter of 1996. With the Social Charter, significant liabilities are imposed on the States party to the Charter in order to take the necessary measures with a view to effectively realizing the fundamental rights and principles in the Charter in acknowledgement that 'Children and young persons have the right to a special protection against the physical and moral hazards to which they are exposed' and 'the right to appropriate social, legal and economic protection'.

The liability to maintain children and ensure the conditions of their living is primarily entrusted to the parents or others responsible for the child, as per the Paragraph 2 of Article 27 of the Convention on the Rights of the Child. It is the responsibility of the States Parties not only to take the necessary measures for the parents to show the necessary attention towards the maintenance of their children but also to support the parents to secure their children's living. This responsibility is clearly regulated in the Paragraph 3 of Article 27 of the Convention on the Rights of the Child. According to this regulation, "States Parties, in accordance with national conditions and within their means, shall take appropriate measures to assist parents and others responsible for the child to implement this right and shall in case of need provide material assistance and support programmes, particularly with regard to nutrition, clothing and housing.". Within this framework, various social security practices of benefits are being developed in countries. Family benefits are the most important social security branch that aims to support individuals within the framework of ensuring parents' responsibility to maintain their children and to provide for their living.

Children's fundamental rights are generally defined and secured by international instruments such as the Universal Declaration of Human Rights, the Convention on the Rights of the Child and the (Revised) European Social Charter. There are also various international documents that contain minimum standards of benefits to families or individuals in order to ensure these basic rights of children. These documents are multilateral

documents for the protection and promotion of social security rights, in which the minimum amounts of benefits which the States Parties are required to provide to the protected persons are determined.

The most basic international document that sets the minimum standards for family benefits and social security is the ILO Convention No. 102. In this Convention, it has been determined in which situations family benefits will be provided, who will be secured, whether such conditions as premium payments for a certain period of time, working or residence period must be met or not, and which minimum benefits will be provided within the framework of social security family benefits branch. The document that imposes liabilities on countries regarding family benefits to be provided in the European region and sets the minimum standards for these benefits is the 1964 European Social Security Code of the Council of Europe. No additional benefits to the minimum standards regarding family benefits in ILO Convention No. 102. is considered in the Code.

In Article 40 of ILO Convention No. 102, the situation in which family benefits will be provided is defined as "the responsibility for the maintenance of children" as prescribed by the legislation. According to the definition of child in the Convention, a child whose maintenance entails liability is a child under school-leaving age prescribed in the legislation or under 15 years of age.

The age requirement set by ILO Convention No. 102 is the minimum age requirement, and the ages above this age requirement may be set as an upper limit depending on the type of benefits to be provided within the scope of family benefits. However, in accordance with Article 1 of the Convention on the Rights of the Child, "a child means every human being below the age of eighteen years unless under the law applicable to the child, majority is attained earlier". In addition, benefits may be provided for children over the age of 18, taking into account the type of expenditures for a child whose maintenance entails liability. For example; If it is recognised that the child's parents are responsible for the expenses incurred during his/her university education, the age requirement may be increased to the 20s. Similarly, when it comes to a child with a disability who is in need of his/her parents' care, the age requirement may be removed completely.

In Article 41 of ILO Convention No. 102, not children nor family but persons working or residing in the country, workers and servants who have the liability of providing a living for the child are defined as persons protected in family benefits, and it has been made possible for anyone of these three groups to be designated as person protected within the scope of family benefits by the States Parties. The designation of these groups as protected persons by Convention No. 102 is also compatible with Article 27 of the Convention on the Rights of the Child.

In ILO Convention No. 102, it is stipulated that family benefits be secured at least for protected persons who fulfill the conditions of at least 3-month premiums payment or of employment or of one-year residence within a certain period, in accordance with the procedure prescribed by the legislation. ILO Convention No. 102 hence allows room for establishing systems financed by taxes on the basis of residence, as well as systems where family benefits are financed by premiums.

Within the framework of Article 42 of the Convention No. 102, the benefits to be provided within the scope of family benefits may be a periodical cash payment granted to any person protected, as well as in-kind benefits in the form of food, clothing, housing, holidays or benefits for household management. However, Article 42 of the Convention makes it possible to provide the above-mentioned benefits in cash and in kind together within the scope of family benefits.

In Article 45 of the Convention, it is prescribed that the benefits to be provided in the form of periodic payments will be provided during the continuation of the situation requiring benefits. Since the situation requiring benefits is defined as the liability to maintain the child's living, periodic payments must be made as long as the liability to maintain the child's living continues. The parent's liability to maintain the child's living will be lifted if the child reaches the predetermined age or becomes adult for reasons such as marriage, or engages in an income-generating activity for his/her own living, or dies or if the parent refuses to maintain the child.

In addition to international documents that set minimum standards for social security benefits, States also conclude social security agreements in order to protect and develop their citizens' social security rights in other countries. Social security agreements have some differences compared to international documents such as ILO Convention No. 102 and European Social Security Code. While conventions such as the ILO Convention No. 102 and the European Social Security Code indicate the minimum standards of benefits to be provided to those protected under a social security branch, social security agreements allow benefits to be provided over the total insurance periods spent in the contracting countries within the scope of a social security branch. In addition, if a residence condition is stipulated in order to provide benefits in a social security branch, it is assumed that the residence condition is fulfilled in case of residence in the countries that are party to the agreement through these agreements.

Another international document with regulations on family benefits is the European Convention on Social Security. The concept of family benefits in Article 1 of the European Convention on Social Security is dealt with differently from ILO Convention No. 102. There are two distinct definitions, namely "family allowances" and "family benefits" in subparagraph (w) of the first paragraph of Article 1 of the European Convention on Social Security. The term family allowances is defined as "periodical cash benefits granted according to the number and age of children", while the term family benefits is defined as "any benefits in kind or in cash granted to offset family maintenance costs, except the special birth grants. From this, it is understood that the question of family benefits is addressed by Council of Europe Member States with a broader approach than the family benefits approach of ILO Convention No. 102. As a matter of fact, individuals within the scope of the concept of family benefits are secured not only against the increase in their expenses regarding children, but also by taking into account the liability to provide for the living of the whole family consisting of the spouse and children.

2. DATA SOURCES AND METHOD

In the study, while identifying the practices of child benefits in the EU member countries, the data on the official websites of the institutions or organizations responsible for providing these benefits have been primarily used. In addition to these data, the data in the *Mutual Information System on Social Protection (MISSOC)* information sharing system, which was established in 1990 to encourage continuous information sharing on social protection in EU member countries, the data on the website of *The International Social Security Association (ISSA)* and the national reports submitted in conformity with Article 74 of the European Code of Social Security have also been used.

Considering the purpose of the study and the number of EU member countries, all EU member countries were included in the study without using any sampling method.

This study depends on the qualitative comparative analysis. In the first step, primarily the data sources were examined and the framework of the study was formed. Considering the data and documents obtained from data sources, the practices of child benefits in EU member countries have been examined and benefit conditions have been identified. In the second step, tables have been prepared by using data and documents. In the last step of the study, the findings obtained in the study were interpreted and presented.

3. COMPARISON OF CHILD BENEFIT PRACTICES IN EU MEMBER STATES

In order to mitigate the costs of raising children and to ensure that the basic needs of children are met, the monthly benefits provided for the parents for each child until the child reaches a certain age, are considered as child benefits. Basically, to be eligible for these benefits, the child and the eligible parent must reside in the country that provides the benefits. In addition, some countries may have additional conditions such as premiums and participation in employment. Child benefits are usually provided in cash. While the amount of benefits may be fixed for all ages, there are also examples where benefits are provided in amounts that vary according to the age of the child. All EU member states have similar practices for child benefits. Viewing that, one can say that child benefits are the most basic practices of family benefits.

Child benefits are paid up until the specified age limit. In some cases, such as the child's continuing schooling, disability or living in an extended family, the period of child benefits may be extended. These time extensions may be mistaken by benefits such as allowances for children in education, disabled child benefits, large family allowances. The purpose of time extensions is to offset the child's care costs through child benefits. Therefore, prolonging the period of child benefits for whatever reason is still considered within the scope of child benefits. However, in the event that additional benefits are provided in addition to the family benefits and to the amount of child benefits for the reasons listed above, such benefits are not considered within the scope of child benefits, but are assessed under different family benefits items according to the purpose of the grant.

The benefits provided for parents in order to support the schooling expenses of their children in countries are considered as allowances for children in education. Allowances for children in education may be provided in kind or in cash including free school books, stationery items, lunch at schools, etc. There are practices in 14 EU member states that can be included in these benefits.

The benefits provided for the parents of the disabled children under a certain age or the persons who have become disabled at a certain age and exceeded this age, in order to support the expenses arising from their disability are considered as the disabled child benefits. The benefits are usually in cash and paid monthly. In 24 EU member countries, there are equivalents of these benefits.

As can be seen from Table 1, all EU member States have child benefits. Disabled child benefit is also a common (24 countries) family benefit application in EU member States. Allowance for children in education (14 countries) is not as common in EU member States as child benefit and disability child benefit.

Table 1. Child Benefits in EU Countries

Member State	Child Benefit	Disabled Child Benefits	Allowances for children in education
Austria	x	x	x
Belgium	x	x	x
Bulgaria	x	x	x
Croatia	x	x	
Czechia	x	x	
Denmark	x	x	x
Estonia	x	x	
Finland	x	x	
France	x	x	x
Cyprus	x		
Germany	x		x
Greece	x		
Holland	x	x	
Hungary	x	x	x
Ireland	x	x	x
Italy	x	x	
Latvia	x	x	
Lithuania	x	x	x
Luxembourg	x	x	x
Malta	x	x	x
Poland	x	x	x
Portugal	x	x	x
Romania	x	x	
Slovakia	x	x	x
Slovenia	x	x	
Spain	x	x	
Sweden	x	x	

3.1. Scope Comparison

In this part, the term 'scope' includes the persons protected in the practices of child benefits in the EU member states along with the conditions related to children who are the basis in granting benefits to protected persons and the conditions of receiving benefits in relation to protected persons. In this respect, the comparison of child benefits in EU member states in terms of scope shows who can benefit from child benefits in these countries and under what conditions.

Persons protected in family benefits in Article 41 of ILO Convention No. 102 are identified as workers and servants, who are liable to provide for their children's living, working people or people residing in the country. When Table 2 is examined, it is understood from Table 2 that in terms of child benefits in EU member countries, all residents residing in the country are generally identified as protected persons.

The child to be taken into account in the benefits to be provided for those who will be protected within the scope of family benefits due to their liability to provide for their children is defined as "a child under school-leaving age or under 15 years of age" in accordance with Article 1 of the Convention No. 102. When Table 2 is examined, it is seen that the age of children to be taken into account during the provision of child benefits for persons protected within the scope of family benefits in Czechia, Croatia and Latvia has been adopted as the minimum age requirement determined by the Convention No. 102. Apart from this, it is understood that the age conditions above the minimum age requirement determined by the Convention No. 102 are determined in other EU member countries.

In Article 1 of the Convention on the Rights of the Child, a child is defined as "human being below the age of eighteen years unless under the law applicable to the child, majority is attained earlier.". In EU member

states, child benefits are generally granted until the child reaches the age at which he or she is considered a minor in that country. However, in EU member states, the age requirement for children to be considered within the scope of child benefits is generally 18 (in 15 countries). The highest age requirement for child benefits in EU member states is 21 years of age for the Walloon Region of Belgium.

Table 2. Scopes of Child Benefits Applied in EU Countries

Member State	Protected Persons	Age Requirement	Age Requirement Exceptions		Income Test	Residence Requirement
			Status of Schooling	Status of Disability		
Austria	Residents	18	24 for continuing vocational or higher education	25	N/A	Applicable
Belgium	Residents	18*	25 for continuing vocational education	21 for heavily disabled	N/A	Applicable
Bulgaria	Residents	16	20 for continuing secondary education	-	Applicable	Applicable
Croatia	Residents	15	19 for continuing vocational education	27	Applicable	Applicable
Cyprus	Residents	18	20 for continuing secondary education	Unlimited	Applicable	Applicable
Czechia	Residents	15	26 for continuing secondary or higher education	26	Applicable	Applicable
Denmark	Residents	18	-	-	N/A	Applicable
Estonia	Residents	16	19 for continuing compulsory education	-	N/A	Applicable
Finland	Residents	17	-	-	N/A	Applicable
France	Residents	20	-	-	N/A	Applicable
Germany	Residents	18	25 for continuing vocational or higher education	Unlimited for the disabled in need of care	N/A	Applicable
Greece	Residents	18	25 for continuing higher education	24 for heavily disabled (over %65)	Applicable	Applicable
Holland	Residents	18	-	-	N/A	Applicable
Hungary	Residents	18	23 for continuing secondary or vocational education	Unlimited	N/A	Applicable
Ireland	Residents	16	18 for continuing education	18 for heavily disabled	N/A	Applicable
Italy	Residents	18	21 for continuing education	Unlimited	Applicable	Applicable
Latvia	Residents	15	20 for continuing secondary or vocational education	18	N/A	Applicable
Lithuania	Residents	18	21 for continuing education	-	N/A	Applicable
Luxemburg	Residents	18	25 for continuing secondary or vocational education	25 for continuing education in private education institutions	N/A	Applicable
Malta	Residents	16	21 for continuing education	-	Applicable	Applicable
Poland	Residents	18	25 for continuing higher education	24	Applicable	Applicable
Portugal	Residents	16	24 for continuing secondary or vocational education	27	Applicable	Applicable
Romania	Residents	18	Until the completion of educational or vocational educational courses	-	N/A	Applicable
Slovakia	Residents	16	25 for continuing vocational or higher education	-	N/A	Applicable

Slovenia	Residents	18	-	-	Applicable	Applicable
Spain	Residents	18	-	Unlimited for heavily disabled (over %65)	Applicable	Applicable
Sweden	Residents	16	Until the end of compulsory education	-	N/A	Applicable

^a 21 in Walloon Region

In France, there are two types of periodic payments made to parents based on the presence of children. One is Basic Benefit for children under the age of 3 under Childcare Service for Young Children (*Prestation d'Accueil du Jeune Enfant-PAJE*). The other is Family Allowances (*Allocations Familiales*). While Basic Benefit is also given in case of a child within the scope of the benefit, in order to benefit from family allowances, there must be at least two children in the family who can benefit from the family allowances. As it can be seen from Table 2, family allowances, which is the main child benefit practice in France, are given until the child under the benefit reaches the age of 20. However, in order to receive this benefit, there must be two children who are within the scope of the benefit. This means that parents with a child between the ages of 4 and 15 are not provided with child benefits in France.

According to Article 45 of the ILO Convention No. 102, "where the benefit consists of a periodical payment, it shall be granted throughout the contingency". Pursuant to Article 40 of the Convention, "the contingency covered shall be responsibility for the maintenance of children as prescribed" and the Article 1, "the term child means a child under school-leaving age or under 15 years of age, as may be prescribed". In this context, the discontinuation of the periodic payments made to a parent with an only child under the age of 15, when the child turns 3 years old, is not in line with the Convention No. 102.

Considering the schooling and disability status of the child, some exceptions may be made to the age requirements applied in EU member states. Child benefits may continue to be provided until the age of 18 to 26 for children who continue their schooling. There are also EU member states where the age requirement has been completely removed, taking into account the disability status of children.

Persons protected within the scope of child benefits in EU member states are generally all residents residing in the relevant country, however, in order to benefit from the benefits provided within the scope of these benefits, the condition of having a household income level below a certain amount may also be required. If such a condition exists, an income test may be applied to determine the household income. As a result of the income test, child benefits may be provided for parents whose household income is below a certain amount. While determining the monthly income ceiling, factors such as being a single parent, the number of dependent children, the disability of the children and the property owned may also be taken into account. In 11 EU member states out of 27 EU member states, it is seen that there is an income test practice in determining the residents to be included in the scope of child benefits. In other words, residents whose income is below a certain level in 11 EU member states are included in the child benefits.

3.2. Financing Methods Comparison

In Article 43 of the ILO Convention No. 102, it is stated that the benefits to be provided within the scope of family benefits will be secured for the protected persons who have completed the prescribed qualifying period, which may be envisaged as "within a prescribed period, has completed a qualifying period which may be three months of contribution or employment, or one year of residence". This regulation has made it possible for countries to provide the benefits within the scope of family benefits, depending on the condition of paying premiums or working for a period of 3 months. With the said Article, it is also envisaged to provide family benefits for residents residing in the country for 1 year without setting any premiums or working conditions.

Table 3. Financing Methods of Child Benefits Applied in EU Countries

Member State	Financing Method	Qualifying Period
Austria	Combined	Registered Residence
Belgium	Not Premiums-based	Registered Residence
Bulgaria	Not Premiums-based	Registered Residence
Croatia	Not Premiums-based	Permanent residence in Croatia for at least 3 years. For foreigners, they must meet at least one of the following conditions appropriate to their status:

		- having an approved permanent residence permit or refugee status for at least 3 years, -being under subsidiary protection without the requirement of citizenship or residence.
Cyprus	Not Premiums-based	Legal and permanent residence in areas under the effective control of the Greek Cypriot Administration for at least the last five years prior to the submission of the application
Czechia	Not Premiums-based	Registered Residence
Denmark	Not Premiums-based	Parents having resided or worked in Denmark (including Greenland and the Faroe Islands) for at least 6 years in the last 10 years (for those who started and still receive benefits before 1 January 2018, this rule applies as 2 years.)
Estonia	Not Premiums-based	Registered Residence
Finland	Not Premiums-based	Registered Residence
France ¹	Premiums-based	Registered Residence
Germany	Not Premiums-based	The child must reside in Germany or another EU or EEA Member State or Switzerland. In addition, if the child resides in Turkey, Algeria, Bosnia and Herzegovina, Kosovo, Morocco, Montenegro, Serbia, Tunisia, which have signed a Social Security Agreement with Germany, the parent is provided child benefits. If you do not reside in Germany but pay income tax (unlimited tax liability), child benefits are granted as long as above-mentioned situation continues.
Holland	Not Premiums-based	Registered residence (Benefits may also be provided even in case of residing in an EU or EEA country other than the Netherlands, or in a country with a social security agreement concluded with the Netherlands, and being insured in the Netherlands in terms of child benefit.)
Hungary	Not Premiums-based	Registered residence (In the event that the recipient resides abroad for more than 3 months, the benefits are cut off.)
Ireland	Not Premiums-based	Registered residence of the applicant and his/her child in Ireland
Italy	Not Premiums-based	-Having a work permit for at least 6 months, - Having a residence permit for research purposes for at least 6 months, - Having been residing in Italy for at least two years, even if not permanently, - Having an open-ended or fixed-term employment contract lasting at least six months.
Latvia	Not Premiums-based	Legally residing in the EU and working or receiving unemployment benefits in Latvia.
Lithuania	Not Premiums-based	Being a permanent resident of Lithuania/Resident as a foreign national and being the legal guardian of the child (Lithuanian citizen).
Luxembourg	Not Premiums-based	-The child residing in Luxembourg, an EU/EEA member country or one of the countries with which Luxembourg has signed a social security agreement (Turkey, Bosnia and Herzegovina, Morocco, Cape Verde, Montenegro, Quebec, Macedonia, Serbia, Tunisia), - The parent is employed in Luxembourg or subject to the Luxembourg Social Security Institution (Social Security Common Center)
Malta	Not Premiums-based	- At least 3 months of registered residence or working on a Maltese-flagged ship, - Having worked for 3, 6 or 9 months, depending on the type of visa held, if he/she is not a citizen of Malta, an EU member state or a country that has accepted the EU Social Charter and does not have refugee status in Malta.
Spain	Not Premiums-based	Registered Residence
Sweden	Not Premiums-based	Registered Residence
Poland	Not Premiums-based	Registered Residence
Portugal	Not Premiums-based	Registered Residence
Romania	Not Premiums-based	Being a taxpayer for 12 months in the last 2 years before the birth of the child, unless one is a registered resident and is one of the persons defined in the Law.

¹ In France, there are two types of periodic payments made to parents based on the presence of children. One is Basic Benefits for children under the age of 3 under the Childcare Service for Young Children (Prestation d'Accueil du Jeune Enfant-PAJE). The other is Child Benefits (Allocations Familiales). While Basic Benefits are provided in case of a child within the scope of the Benefits, there must be at least two children in the family who can benefit from the child benefits to entitle to Child Benefits. Although at least two children are required to benefit from Child Benefits within the framework of demographic policies, Child Benefits account preponderantly for the practice of child benefits in France. In this respect, the child benefits is accordingly taken as the basis here.

Slovakia	Not Premiums-based	Registered Residence
Slovenia	Not Premiums-based	Registered Residence
Greece	Not Premiums-based	Registered Residence

ILO Convention No. 102 sets minimum standards for 9 social security benefits. The conditions determined to benefit from a social security benefit here indicate the maximum conditions that may be brought up in order to provide the relevant benefits for the persons protected under the said social security benefits. In this respect, the length of prescribed qualifying period that may be foreseen in order to benefit from a family benefits may be the condition of paying premiums or working for a maximum of 3 months, as well as the condition of residing in the country for 1 year.

According to Article 42 of the Convention No. 102, family benefits can also be made only in the form of periodic payments. In this regard, the upper limit for the qualifying period of child benefits may be three months of contribution or employment, or one year of residence.

As can be seen in Table 3, financing child benefits in EU countries, except for Austria and France, is covered from the State budget without premiums. However, in EU countries, the prescribed qualifying period condition is usually related to residence condition. However, in addition to the residence requirement, entitlement to family benefits is subject to tax liability in Germany and Romania, to a work permit in Italy, to employment or unemployment benefits in Latvia, and to working conditions in Malta and Luxembourg.

Duration of residence prescribed for family benefits varies from country to country. According to ILO Convention No. 102, if all persons residing in the country are protected within the scope of family benefits, a one-year residence period can be imposed. The European Committee of Social Rights, Article 16 of the Social Charter does not allow for a residence requirement to be able to benefit from family benefits in premium-based systems; however, in order to benefit from family benefits in non-contributory systems, it may apply a residence period condition, provided that the duration is not excessive. While a period of 6 months is considered reasonable regarding the duration of the residence period, it is stated that the periods of 1, 3 or 5 years are clearly excessive and if these periods are foreseen to benefit from family benefits, these periods will be contrary to Article 16 (Conclusions 2019 (Malta), 2019). According to the Committee, nationals of States Parties to the Charter must have a permanent residence permit in another Charter country in order to qualify for family benefits. However, the Committee notes that stipulating a long-term residency requirement for permanent residence would be contrary to the principle of equal treatment in access to family benefits among the citizens of countries party to the Charter. In this regard, the Committee states that it would be contrary to Article 16 to impose the conditions of residence for more than 6 months within the scope of the official residence condition in order to benefit from family benefits (Conclusions 2019 (Greece), 2019). The Committee states that for official residence in Belgium (Conclusions 2019, Belgium) and Greece (Conclusions 2019 (Greece), 2019), the condition of legal residence for an uninterrupted five years is required and this condition will be contrary to Article 16.

Of EU countries, in Denmark, Cyprus, Croatia and Italy, durations longer than the upper limit of residence period defined in ILO Convention No. 102 are required. Among these countries, Denmark, Cyprus and Croatia have not ratified the part VII of the Convention which includes family benefits. In Italy, although the relevant part of the Convention has been ratified, a duration of residence longer than that determined in ILO Convention No. 102. has been set in its conditions for benefiting from child benefits. The countries other than the Cyprus have ratified Article 16 of the European Social Charter. In the Conclusions XXI-4 (Denmark) (2019) Report of the European Committee of Social Rights, it was noted that the right to child benefits and child subsidies are, among others, conditioned by the fact that at least one of the persons who has custody of the child must have had residence or employment in Denmark for at least 6 years in the last 10 years prior to the period that the payment regards. In the report, it was determined that this situation was in violation of Article 16 of the Charter. The benefit is gradually earned every six months so that the right to the full benefit is obtained after six years of residence or employment in Denmark. It has been determined that it is in violation of Article 16 of the Charter.

With Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, and Regulation No. 987/2009 of the European Parliament and of the Council of 2009, which indicates the implementation of Regulation No. 883/2004, in the event that the children of the parents who are entitled to family benefits reside in another EU member state, it has been made possible for the parent to be entitled to child benefits as if their children resided with them. Thus, with the aforementioned EU regulations, in countries where the child is required to reside in the country in question in order for parents to be entitled to child benefits for a child, an exception has been made to the condition that the child is required to reside in EU member states. However, as a result of the stipulation of residence condition for the

prescribed qualifying period in EU member states for entitlement to child benefits and of the convenience provided for free movement of persons in EU member states, the situation of parents being entitled to child benefits may arise in more than one EU member countries. In this way, in order to prevent the overlapping payment of child benefits by more than one country, the principle of the country of employment has been adopted in the aforementioned regulations regarding the granting of benefits. Accordingly, in the event that parents have the right to benefit from child benefits in more than one EU member state, child benefits are provided by the country of employment. This rule applies even if the dependent child lives with a non-working parent in another EU country. If both parents work in separate countries, then the country of residence of the family is required to provide benefits. However, if the amount of child benefits received from the country of employment is less than that of the country of residence, then the difference is paid to the beneficiary by the country of residence upon the request of the beneficiary.

Table 4. Premium Rates in Practices whose Financing is Based on Premiums

Member State	Financing	Premium Contribution Rates		
		Employer	Employee	State
Austria	Combined	%3.9	-	State contribution equal to the amount determined in the budget law every year
France	Premiums-based	%5,25 (3.45 % for the insured earning up to 3.5 times the monthly minimum wage.) Rates varying between 0% and 3.10% for self-employed people	-	State Contribution, General Social Participation and Taxes according to the rates set in the Social Security Budget Law adopted every year.

As seen in Table 4, child benefits in France are financed by employer premiums and no premiums are collected from the insured. A premium of 5.25 % of the insured's monthly payroll earnings is collected from the employer. For insurance holders whose earnings are up to 3.5 times the monthly minimum wage, a premium of 3.45% of the insured's monthly payroll earnings is collected from the employer. Self-employed members pay premiums at rates ranging from 0% to 3.10%, depending on their declared income.

In Austria, the financing of child benefits is covered by premiums received from employers (3.9%) and the share allocated from the State budget in varying amounts every year.

3.3. Comparison by Amount of Benefits

The minimum standard for the amount of benefits to be provided in Article 44 of the Convention No. 102 is determined by multiplication of 3% of the wage of a male worker in compliance with the principles set forth in Article 66, with the number of children of the protected persons or by multiplication of 1.5% of the said wage with the number of children of all residents. As can be seen from Table 2, all residents in EU member states are covered by social security. Viewing that, a child benefit amounting to the aftermath obtained by the multiplication of 1.5% of the minimum wage applicable in the country with the number of all children residing in the country will meet the minimum standards set in Article 44 of ILO Convention No. 102. In other words, in the event that the ratio of the minimum wage to the amount of child benefit is greater than 1.5%, the above-said minimum standard is thus met. In Article 44 of the Convention, the amount of benefits to be provided within the scope of family benefits indicates the minimum amount. There is no obstacle for countries to provide benefits above this amount.

Table 5. Comparison of Child Benefits Applied in EU Countries in terms of Amount of Benefits

Member State	Amount (Monthly)	Minimum Wage (Monthly)	Amount/ Minimum Wage (%)	Variations Based on Age Groups	Variations Based on Income	Variations Based on Number of Children
Austria	114 €	1.750 €	6,5	Applicable	N/A	Applicable

Belgium	Flemish Community	1.658,20 €	9,8	Applicable	N/A	N/A
	163,20€		9,5			
	Walloon Region		9,0			
	158,10€		9,6			
Brussels Region	150€					
	German-speaking community	159,63€				
Bulgaria	40 BGN (20€)	650 BGN (332,3€)	6,1	N/A	Applicable	Applicable
Croatia	299,34 HRK	4.549,79 HRK (623,7€)	6,6	N/A	Applicable	Applicable
Cyprus	39,58 €	870 €	4,5	N/A	Applicable	Applicable
Czechia	630 CZK (25€)	16.200 CZK (630€)	3,9	Applicable	Applicable	N/A
Denmark	1.551 DKK (622€)	17.000 DKK (2.285€)	9,1	Applicable	Applicable	N/A
Estonia	60 €	654 €	9,2	N/A	N/A	Applicable
Finland	94,88 €	3.692 €	2,6	N/A	N/A	Applicable
France ²	182,00 €	1.603,10 €	11,35	N/A	Applicable	N/A
Germany	219 €	1.621 €	13,5	N/A	N/A	Applicable
Greece	70 €	774 €	9	N/A	Applicable	Applicable
Holland	223,37 €	1.725 €	12,9	Applicable	N/A	N/A
Hungary	12.200 HUF (35€)	200.000 HUF (542€)	6,1	N/A	N/A	Applicable
Ireland	140 €	1.774,50 €	7,9	N/A	N/A	N/A
Italy	258,33 €	920 €	28,1	N/A	Applicable	N/A
Latvia	11,38 €	500 €	2,3	N/A	N/A	Applicable
Lithuania	73,50 €	730 €	10,1	N/A	N/A	N/A
Luxembourg	265 €	2.257 €	11,7	Applicable	N/A	N/A
Malta	104,35 €	792 €	13,2	Applicable	Applicable	N/A
Poland	95 PLN (21€)	3.010 PLN (655€)	3,2	Applicable	Applicable	N/A
Portugal	149,85 €	822,50 €	18,2	Applicable	Applicable	N/A
Romania	427 RON (87€)	2.550 RON (515,5€)	16,7	Applicable	N/A	N/A
Slovakia	25,88 €	646 €	4	N/A	N/A	N/A
Slovenia	117,05 €	1.074 €	10,9	Applicable	Applicable	Applicable
Spain	28,41 €	1.166,70 €	2,4	N/A	Applicable	N/A
Sweden	1.250 SEK (123€)	23.800 SEK (2.330€)	5,3	N/A	N/A	Applicable

Note: Benefits amounts have been added to the Table, taking into account the maximum amounts for 1 child. For minimum wages, the legal monthly minimum wages of the countries, if any, have been used. In Germany and Ireland, where there is an hourly minimum wage practice, the monthly minimum wage is calculated using the assumption of 39.1 hours per week for Germany, of 39 hours for Ireland and of 52 weeks for one year. In countries where there is no general minimum wage practice (Austria, Denmark, Finland, Cyprus, Sweden and Italy), estimated monthly minimum wage amounts have been determined by taking into account the base amounts announced by trade unions and/or professional organizations. The data in the table are valid as of March 2022.

Table 5 indicates the comparison in terms of amount of child benefits provided under the family benefits social security branch in EU member states. From examining the ratios calculated as the ratio of the minimum wage to the amount of child benefit in EU member states, it is understood that child benefits in all EU member states meet the minimum standards set for family benefits to be provided in the form of periodic payments in

² In France, parents who have only one child eligible for child benefits are provided with Basic Benefit in the form of periodic payments up to the age of 3 under the Childcare Service for Young Children (*Prestation d'Accueil du Jeune Enfant-PAJE*). Since Child Benefit, which constitutes the child benefit practice in France, is not given for only one child, Basic Benefit has been taken into account in order to be comparable with other countries.

ILO Convention No. 102. The amount of child benefits in all of these countries is above the lower limit for family benefits set in ILO Convention No. 102.

The amount of child benefits also varies from country to country. As can be seen in Table 5, the amount of child benefits provided in EU member states ranges from 11.38 € to 622 € per month. Considering the amount of child benefits paid in countries, the lowest child benefits are provided in Bulgaria, while the highest child benefits are provided in Denmark. The amount of child benefits may vary according to the age of the child, the income of the family and the number of children in the family.

CONCLUSION

Although the ILO Convention No. 102 does not require periodic payments within the scope of family benefits, there exist child benefits practices in the form of periodic payments in all EU member states. Considering that these benefits are available in all EU member states, it is possible to say that the most basic family benefits in these countries are child benefits.

With some exceptions such as Austria and France, child benefits are financed by the State through taxes in EU member states and no premiums are charged for these benefits. In EU member countries where premiums are collected for child benefits, premiums are paid by employers. In Italy, where child benefits used to be provided on the basis of premium payments, the premiums-based system was abandoned and as of March 2022, child benefits have begun to be financed by the State.

All parents residing in EU member states are under social security in terms of family benefits. However, in order for parents to benefit from child benefits, they and/or their children must meet certain conditions. These conditions generally stipulate that the parents maintain their children, that the child reside with his/her parents in the country providing the benefits (this condition is not required in case of residence in one of the EU/EEA countries or in a country with which a bilateral social security agreement has been concluded), and that his/her income be below a certain level (income requirement exists in Bulgaria, Czech Republic, Cyprus, Croatia, Spain, Italy, Malta, Poland, Portugal, Slovenia and Greece).

In EU member states, child benefits are generally granted until the child reaches the age at which he/she is considered a mature adult in that country. However, in 15 countries, the age requirement for children to be considered within the scope of child benefits is applied as 18. However, in some countries, such as the age requirement of 20 in France, the age requirement for child benefits has been set higher. In addition, depending on the federation structure in some countries, the highest age requirement for children within the country may vary and the age requirement applied throughout the country may be increased to higher ages (while the age requirement is 18 in Belgium, it is 21 in the Walloon Region). In Czechia, Croatia and Latvia, the age of children to be taken into account when providing child benefits for persons protected under family benefits is applied as 15, which is the minimum age requirement set by Convention No. 102. In other EU member countries, different age conditions may be set; In Bulgaria, Estonia, Ireland, Sweden, Malta, Portugal and Slovakia it is set as 16 years of age and in Finland 17 years of age.

The age requirement, which is set depending on the country's policies, is extended in case of continuing education and higher age conditions may be applied according to the education status. In EU member states (excluding Denmark, Finland, France, the Netherlands, Spain, Romania and Slovenia), the age requirement is generally made flexible, taking into account the educational status of the children. In some countries such as Denmark and France, although no exception is made to the age requirement considering the education status, allowances for children in education are provided in addition to the child benefits if the children continue their education. In 17 countries, which have made exceptions to the child benefit age requirement, taking into account the education status of children, additional educational benefits are provided in addition to the child benefits. In some countries (Czech, Estonia, Cyprus, Croatia, Sweden, Italy, Latvia and Greece), neither child benefits are extended timewise, nor additional education benefits are provided in the country, even if the children continue their education. These countries (except for Greek Cypriot Administration, Italy and Greece) have generally adopted the minimum age requirement set in ILO Convention No.102.

In some EU member states (Germany, Austria, Belgium, Croatia, Latvia, Luxembourg, Hungary and Slovakia), child benefits continue to be provided for persons protected especially for children in vocational training, in order to promote vocational training.

Another situation that brings an exception to the age requirement in child benefits is the case of children with disabilities. Depending on the disability of children, the age requirement may be extended to older ages, it may as well be completely removed. In EU member countries (15 countries), exceptions have been made in general to the age requirement for child benefits, taking into account the disability status of children. In some countries such as Germany, Greek Cypriot Administration, Spain, Italy and Hungary, the age requirement has

been completely abolished considering the disability status of children. In Bulgaria, Denmark, Estonia, Finland, France, the Netherlands, Sweden, Lithuania, Malta, Romania, Slovakia and Slovenia, the age requirement is applied regardless of the disability status of children. It is a common situation in EU member states (except for Germany, Greek Cypriot Administration and Greece) that disabled child benefits are provided for parents in addition to child benefits in case of disability of a child. Disabled child benefits are the most common type of family benefits following child benefits in EU member states. Of these three countries where no disabled child benefits are provided in addition to child benefits, in Germany and the Greek Cypriot Administration, child benefits continue to be provided regardless of age requirement in relation to the disability status of children. In Greece, on the other hand, in the event that the children are disabled, the age requirement is not completely removed, but the age requirement for child benefits is made flexible.

There is no uniformity of practices in the EU member states in terms of the amount of child benefits. Child benefits are provided at different levels according to the development levels of countries, their social policies and economic structures. In EU member states, the amount of child benefits granted to parents ranges from 11.38 € to 622€. The lowest family benefits are provided in Latvia at 11.38€, while the highest family benefits are provided in Denmark at 622€. Considering the amount of child benefits provided in EU member states, the countries that provide the lowest amount of child benefits in ascending sequence are; Latvia (€11.38), Bulgaria (€20) and Poland. (21€). In order to take into account the minimum wage levels in the country when making comparisons between the relevant countries, when the ratios for minimum wage/child benefits amounts are calculated for each country, the three countries where these rates are the lowest are; Latvia (2.3), Spain (2.4) and Finland(2,6).

In addition, in many countries (Austria, Czechia, Denmark, France, the Netherlands, Luxembourg, Malta, Poland, Portugal, Romania and Slovenia), the amount of child benefits varies according to the age of the children, considering that the expenses to be incurred by the parents for their children will increase depending on their age. In countries where the amount of child benefits differs according to the income of the parents (Bulgaria, Czechia, Denmark, France, Cyprus, Croatia, Spain, Italy, Malta, Poland, Portugal, Slovenia and Greece), although the amount of benefits varies, in the event that the income of parents exceeds a certain amount, the parent gets removed from the scope of child benefits in these countries, except for Denmark and France, and child benefits are no longer provided. In countries where the amount of child benefits differs according to the number of children (Germany, Austria, Bulgaria, Estonia, Finland, France, Cyprus, Croatia, Sweden, Latvia, Luxembourg, Hungary, Slovenia and Greece), the amount of benefits generally increases as the number of children increases. This situation, on the one hand, ensures that the main purpose of family benefits is achieved, it increases on the other, the birth rates and the population of the country and contributes to the shaping of the demographic policies in the countries in question.

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