

# THE ANALYSIS OF STATE SOCIAL ASSISTANCE PROGRAM OF MATERNITY AND PARENTAL LEAVE – A CASE STUDY OF SERBIA

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## ABSTRACT

From the fiscal point of view, there are two major social assistance programs in Serbia. We have decided to analyze the one concerning maternity and parental leave. The program is discussed from the angle of targeting, inclusion errors (assistance is received by non-entitled ones) and exclusion (help is not received by those who are eligible) in order to assess its coverage and adequacy, as well as comparability with similar programs in the group of selected EU countries. Although the analysis is also focused on the program's usefulness for individuals it is meant to, its evaluation and suggestions for possible improvements do not include the study of other relevant elements (parental allowance, child allowance, etc.) which have broad social implications and are important for understanding the overall financial support that the state gives to families with children.

**KEY WORDS:** social assistance, maternity leave, parental leave, Serbia.

## 1. INTRODUCTORY REMARKS

Studying the social welfare function economists as well as theorists belonging to other social sciences, despite their various approaches, agreed that redistribution of the social "cake" could not be considered strictly wrong, and in some cases it is treated as socially acceptable and justified. In an empirical sense, ideas about the state as a pivot of social protection (i.e. the one that cares about certain social groups) have undergone materialization at the end of the 18th century. A fundamental shift in this area occurred thanks to Otto von Bismarck in the eighties of the XIX century (Kersbergen & Vis, 2013).

Social assistance is one of the two pillars of social protection (besides social insurance; the author's note), that includes targeted and categorical programs either in cash or in kind which are of *non-contributory* nature. In other words, they are financed through taxes and mainly aimed at the poor and vulnerable categories of the population (Barrientos & Hulme, 2009, p. 3; Stiglitz, 2013, p. 393).

Having recognized the significance of such programs, the states gradually introduced them, especially in response to humanitarian crises, which is why this segment of social protection has become one of the pillars of the welfare state during the period 1940-1960. However, the lack of financial resources and institutional capacities in the less developed countries caused the reducing of its rate in the years that followed. That is why the legal coverage of this issue doesn't correspond to the fact that the majority of world's population enjoys inadequate access to it (International Labor Organization [ILO], 2014/15, p. 2). Although in the meantime developed countries, international institutions and humanitarian organizations engaged either directly or indirectly to assist the introduction of social assistance in underdeveloped countries, certain segments of it (such as maternity and parental leave) remained national states' affairs.

The social assistance system in Serbia contains a fragmented range of categorical programs constituted in the time of socialism (Avram, 2013), but also some new and modified ones. According to the World Bank estimates (2015, p. 82) this segment of welfare state accounts for just 2% of GDP annually, which is comparable with the countries of the region and the new EU member states (Poland, Latvia, Lithuania), but is far below the European Union average (4, 3%). Since most of the expenditures go to categorical programs that are not determined by the material condition of the family, but are

dependent on acquired rights, efficiency of social assistance's spending is low, which is why Serbia is positioned at the last place in Europe (WB, 2015, p. 83-85).

From the fiscal point of view, maternity and parental leave allowance is one of two largest and the most important programs in Serbia: it makes up even one third of the total expenditure for social assistance. The program is discussed from the angle of targeting, inclusion mistakes (recipients are those who do not exercise the right) and exclusion errors (assistance is not received by those who are eligible). We intend to evaluate its coverage and adequacy, as well as comparability with similar programs in a group of selected EU countries, in order to give some suggestions regarding possible improvements of the program.

## 2. BASIC FEATURES OF THE PROGRAM

When the child is born, the employed parents (particularly mothers) exercise the right to birth and child care leave, a social program known as maternity and parental leave. As the main goal of the program is to harmonize work and parenting, the state compensates their income during the period of the absence from work. The amount of compensation is equal to the previously paid salary, but may be lower if all conditions are not met. The total duration of the leave is one year for the first and second child, while for the third and every next is two years. These rights are defined by the Law on Labor (2017), whereas the amount of compensation and conditions for acquiring the rights are subject to the Law on Financial Support to Families with Children (2017).

The duration of leave on the occasion of childbirth and childcare is divided into three phases:

1. Maternity leave
2. Child care leave (known as parental leave)
3. The leave meant to special care of the child

Maternity leave is related to the period just before birth and the first months after the birth of the child. It primarily aims at protecting the health of the mother and child (ILO, 2014, p. 8). Therefore, it is meant only to mothers, while father has the right to use it only in exceptional cases when the mother is not present (for serving a prison punishment, due to serious illness, death or abandonment of the child). According to the Law on Labor (article 94, paragraph 2) an employed woman has the right to begin maternity leave no sooner than 45 days, and no later than 28 days before delivering time. It lasts up to three months from the childbirth.

The child care leave begins three months after the birth of the child and lasts for 365 days for the first and second child or two years for each next one. Unlike maternity leave, both father and mother can use it (but not simultaneously). It aims to compensate employee's earnings and thus enable work and parenting alignment.

The leave for the special care of the child is realized by the parent whose child needs special treatment because of a severe degree of psycho-physical obstruction. Upon the expiration of maternity and child care leave, one of the parents is prolonging absence from work or is allowed to work half time, up to the age of five years old child. This right is exercised on the basis of the opinion of the competent body for assessing the degree of psychophysical obstruction of the child. Wage compensation is the same as for exercising the previously described rights.

The amount of compensation depends on the length of employment preceding maternity leave. The full amount belongs to persons who worked for 18 months continuously before going to use maternity and child care leave. Otherwise, the lower amounts are realized. For example, if the number of months preceding the onset of leave due to complications with pregnancy is less than 18, an average compensation is calculated by multiplying the monthly salary (i.e. net wage) with the number of months at work and then dividing with eighteen. The state has prescribed a maximum and minimum amount of compensation. The minimum is set at the level of the minimum wage, while the maximum goes up to the five-fold average salary in the Republic of Serbia.

Eligibility to use maternity leave belongs to full or part time employed women, women with contracts on temporary and occasional work, entrepreneurs and owners of agricultural farmsteads. On the other hand, all women engaged in gray economy, dependent women as well as those who did not work for the last eighteen months could not get the above mentioned compensation.

Since 2016, compensation is paid directly from the account of the Ministry of Labor, Employment, Veterans' and Social Affairs, in order to reduce the delay and prevent the use of money for other purposes. Until then, gross wages were paid to employers who repatriated part of it to the state through taxes and contributions, and then transferred net wages to beneficiaries.

Although problems concerning these issues still exist, some of them are solved by changes in the Law on Financial Support to the Family with Children. For example, in the previous laws, compensation was calculated either on 6 or 12 months period (laws ceased to implement in 2011 and 2016, respectively). This has encouraged users to sign up for fictitious jobs when they find out to be pregnant. Although the latest changes in the Law do not prevent such type of employment, the prolongation of the period on which the amount of compensation is determined has significantly reduced the benefits that would be derived from fictitious employment. Another way of artificial compensation' rising – extreme salary increase in the period of pregnancy - was also disabled. Since the compensation is related to the salary, private employers, for instance, were raising employees' earnings in order to receive greater compensation in the future, while at the same time they either would not pay off net earnings or would do it conditionally (employees were obliged to return a portion of their wages). State-owned enterprises, on the other hand, increased salaries to pregnant women so they can exercise their right to a higher budgetary fee. Out of this reason, a maximum for a salary increase is set at 10 percent. Also, the Law expanded the coverage of persons entitled to leave as well as the base for the compensation' determining. Until then, persons who had contracts on temporary and occasional jobs could not exercise these rights; now they are included.

### 3. FISCAL FRAMEWORK: EXPENDITURES AND USERS

From the point of view of budget expenditures, the maternity and child care leave is the most generous social assistance program, since 30 billion dinars or 0.7 percent of the GDP of the Republic of Serbia is annually allocated for its financing. In other words, one third of the total social assistance funds are spent on this program (WB, 2015, p. 86). In order to explain how this program is financed and implemented, we have to emphasize couple of things. Being considered as categorical social assistance, the funds for the program are provided from general income. On the other hand, one of its basic functions is compensation of earnings during the leave and, as we have already mentioned, unemployed women are not entitled to any compensation from the budget. In fact, the program clearly differentiates and "helps" employed women who are in a better financial position than the unemployed ones. Since being related to employment, this type of leave would essentially be treated as social insurance issue (such as health insurance or unemployment insurance) eligible to those who work. Therefore, it would be more appropriate if it is funded by the contribution to the budget; this is usual practice in some countries, which will be discussed later.

Although federal budget has not allocated funds to unemployed mothers, some local governments still care about this social category. Local authorities (municipalities) in Belgrade, Novi Sad and Kragujevac give one-off cash assistance (a certain amount of money), while Jagodina, for example, donates to unemployed pregnant women and mothers 12000 dinars a month (approximately 100 Euros), starting from the third month of pregnancy until the first birthday of the child.

From the users' standpoint, this social assistance program is far from the most numerous one. To be more precise, according to available data from Ministry of Labor, Employment, Veterans' and Social Affairs, about 40 thousand persons exercised their right to this type of leave in 2016. As it was expected, the leaves were almost exclusively used by mothers, while the number of fathers was negligible.

The level of exploitation of the right to maternity and child care leave is 100 percent. In other words, an insignificant number of mothers return to work before it expires. One of the main reasons for such behavior concerns incentives because women returning to work do not have any benefits for waiving part of their leave. On the other hand, a significant number of women exercised the right to prolong their absence from work using the leave for the special care of the child. Moreover, many mothers of healthy children use this type of leave even though they are not entitled for it. For example, according to the Census (2011), the total number of children with disabilities up to five years was about 1,200, which significantly varied from the average annual number of beneficiaries for special care (2,500). Since there is no official data regarding this issue, the number of those who have managed to bypass the system may be even higher (Cash benefits for children and families with children in Serbia: analysis and recommendations, 2014, p. 115).

### 4. ANALYSIS OF THE PROGRAM'S EFFECTIVENESS

The effectiveness of the program can be analyzed from three perspectives: coverage (scope), extent and level (of adequacy). Coverage denotes how many of the total number of mothers gets compensation. The extent indicates how many persons entitled to this type of social assistance are in the system. In contrast to the aforementioned, simple indicators, adequacy is much more complex and needs to be evaluated when the following questions are answered: first, whether the lasting of leave and the amount of compensation are sufficient (i.e. beneficial) for recipient's welfare; second, could duration of maternity and parental leave affect the position of women in the labor market?

The coverage of the maternity and parental leave depends to a large extent on the employment rate of the mother. Due to the lack of official data, we do not have an accurate insight into the number of employed mothers, but we can make fairly reliable estimates. Based on data from the Ministry of Labor, Employment, Veterans' and Social Affairs, the total number of transactions (including payments for maternity and parental leave, as well as compensations for special child care) is slightly below 500,000 a year. This means that about 40,000 fees are transferred monthly, which can be regarded as the upper limit for the number of women receiving this compensation. Further, it is necessary to correct this number to exclude external factors. Due to the fact that women who deliver three or more than three children are entitled to a two-year leave, we must exclude the influence of overlapping. Since we know that the number of families with three or more children is just under 10 per cent (around 4000), the number of mothers joining this social assistance system each year drops to 36,000. Also, we have to exclude mothers who exercise their right on the basis of special care for children (approximately 2,500). As a result, the number of ultimate users decreases to 33,500. The coverage is further simply calculated by dividing the number of mothers entering into the system each year with the number of live births. Since more than 65,000 children are born annually in Serbia, we conclude that coverage is slightly above 50 percent. As we have already mentioned, dependent and unemployed women, as well as those employed in the gray sector, who, on average, account for half of the total number of pregnant women, do not realize the benefits of maternity and parental leave.

A fairly simple indicator is used to estimate the extent to which the beneficiary exercised the right provided by the state: the number of women joining the program every year is compared with the number of those who are (according to the Law) entitled to use the leave. Although there are no official data, according to Government documents it is approaching maximum, i.e. the number of active persons (those who are eligible), and not in the system, is statistically insignificant. Such a large extent of subject matter is explained by regularity of payments, as well as the lack of complicated legal procedures that could jeopardize these rights.

Adequacy of maternity and parental leave is evaluated according to two criteria: the amount of compensation and duration of leave. On the one hand, the possibility of paid leave stimulates and increases the participation of women in the labor market, while on the other hand, every leave (and prolonged one in particular) worsens their position on the labor market (ILO, 2010; OECD, 2011).

If we want to include the influence of both arguments in the assessment of adequacy, several indicators can be used. First, it is the number of weeks of absence during which a woman could not get fired (more precisely, the period of job's protection). According to Serbian legislation, pregnant women, as well as women who are using maternity, parental or the leave meant to special care of the child, could not be fired.

Another indicator - so-called full-rate equivalent (FRE) - was developed by the OECD (2017) to allow comparability of programs in different countries. This indicator takes into account the duration of leave and the rate of compensation. It is calculated by multiplying total number of weeks of absence from work (i.e. the length of leave) with the average payment rate (i.e. the amount of compensation received by the user, expressed as a percentage of earnings). Practically, the indicator gives an answer to the following question: how many weeks the leave would last if the state could compensate the full amount of the earnings. Since in Serbia the ratio of salary and compensation is 1: 1 (up to a maximum of 5 average salaries), total length of paid leave is 52 weeks.

Speaking of job's protection, there is a difference between workers with permanent employment and those who have temporary contracts. Employees with permanent contracts are protected during the whole period of absence from work, no matter what are the reasons (including maternity, parental or the leave meant to special care of the child, as well as sick leave). On the other hand, for those who are temporary employed, job's protection lasts until the expiration of the contract, and the employer is not obliged to extend its validity period.

## 5. COMPARISON WITH SELECTED EU COUNTRIES

In order to position the Serbian program related to maternity and parental leave, we will consider how these programs are set up in other countries of European Union. First of all, it is necessary to pay attention to the legislation of the European Union, in particular the directives and recommendations of the European Commission.

The first and main directive of the European Union (Council Directive 92/85/EEC), prescribing the minimum of maternity leave, was adopted in 1992 (EEC). It recommended that every woman has the right to use 14 weeks of continuous leave (two weeks are mandatory). However, various official EU institutions declared that it was still insufficient for this purpose, so that the extension should be considered. Owing to ILO Maternity Protection Convention and its accompanying Recommendation (No. 183 and No. 191, respectively; ILO, 2014, p. 8), an initiative suggesting the increase of minimum leave to 18 weeks was launched in 2008. Afterwards, the European Parliament has attempted to further increase the

minimum maternity leave for which the income would be fully compensated to 20 weeks, with 2 weeks of paid leave for fathers. Unfortunately, these recommendations have not been adopted by the member states even ten years after their proposal, and the debate on these issues seemed to be currently postponed.

Regarding child care leave (i.e. parental leave) there was no consensus within the institutions of the European Union until 2010. At that time, the Directive (2010/18/EU) which stipulates a minimum of 4 months leave was adopted, but its implementation started from 2012. In order to ensure gender equality and include fathers in the childcare, it is recommended that both parents can use leave, so that each parent uses at least 1 month (EU, 2010).

Maternity leave and nursing of the child are not treated in the same way in Serbia and in the EU countries. To be more precise, although the concept of maternity leave shows no sign of difference, the child care leave does not fully correspond to the concept of parental leave. This type of leave in Serbia is linked to the maternity leave period, and together with it constitutes a whole. On the other hand, in the European Union, the parental leave does not have to be fully used after the maternity leave, but can be redistributed to the child's fifth or seventh birthday (depending on the country). Due to legal differences, comparability is questionable: parental leave in the EU is optional and not often used by parents. In other words, full equivalent rate and the maximum compensation in some countries are so set as if they don't encourage the use of this right. Data referring to maternity, parental and total paid leave in selected EU countries are presented in the table below.

**Table 1.** Duration of different types of leave and full-rate equivalent (FRE) in selected countries

	Maternity leave			Parental leave			Total leave		
	Number of weeks	% of compensated earnings	FRE	Number of weeks	% of compensated earnings	FRE	Number of weeks	% of compensated earnings	FRE
Austria	16.0	100.0	16.0	44.0	80.0	35.2	60.0	85.3	51.2
Croatia	30.0	100.0	30.0	26.0	33.6	8.7	56.0	69.2	38.7
Czech Republic	28.0	62.6	17.5	82.0	43.4	35.6	110.0	48.3	53.1
Hungary	24.0	70.0	16.8	136.0	40.4	55.0	160.0	44.9	71.8
Italy	21.7	80.0	17.4	26.0	30.0	7.8	47.7	52.7	25.2
Poland	20.0	100.0	20.0	32.0	67.5	21.6	52.0	80.0	41.6
Slovenia	15.0	100.0	15.0	37.1	90.0	33.4	52.1	92.9	48.4
Serbia	17.5	100.0	17.5	34.5	100.0	34.5	52.0	100.0	52.0

Sources: OECD family database, <http://www.oecd.org/els/family/database.htm>

Ministry of Labor, Employment, Veterans and Social Affairs (for Serbia), <https://www.minrzs.gov.rs/>

Judging by the duration of maternity and parental leave, as well as the rates of replacement, programs obviously vary from one country to another. When we compare Serbia with other analyzed countries, two discrepancies are noticed. The first is related to the rate of replacement during parental leave, which is in our country 100 percent, while in other countries it is significantly lower. Only in two of them - Austria and Slovenia - it is equal to or greater than 80 percent, while in other observed countries it is about 40 percent. According to the overall FRE, Serbia is also well positioned - only Hungary and the Czech Republic are better ranked.

However, although in Hungary and the Czech Republic parents have the right to use this leave its utilization is rather poor in practice. In Hungary, for example, the maximum amount for parental leave is set at 440 Euros, which is about 65% of the average salary (Gábos, 2018). Also, the leave lasting for more than a year leads to further downgrading of the replacement rate. Therefore, most parents decide to return to work earlier. Additionally, in comparison with all analyzed countries, Hungary has the most complicated system of maternity and parental leave, with an extremely large number of restrictions such as that the compensation during the maternity leave could not exceed two minimum wages.

In Czech Republic, on the other hand, there is no paid parental leave (Kocourková, 2018). The only thing guaranteed by parental leave is job's protection (i.e. job with the same or similar description). Still, parents of children under the age of 4 years have the right to a parental allowance (parental benefit) that could not exceed 220,000 Czech crowns (about 8,500

Euros) in total. Parents themselves choose the dynamics of receiving this supplement. However, the law stipulates that the allowance is not valid for two children, but only for the youngest. Out of this reason and particularly due to the fact that the amount of the allowance does not motivate or encourage using of parental leave, most of them return to work.

Full rate equivalent in Austria is slightly below the Serbian one. That is why we will explain how the program works in that country for the children born till March 2017. Austrian citizens choose between two schemes - a flat model and an income-dependent (flexible) model (Rille-Pfeiffer, Dearing & Schmidt, 2018). The first implies that a person who is on parental leave receives a uniform assistance that only depends on the leave duration (12, 15, 20 or 30 months). The longer the leave, the lower is the amount paid monthly: they range from 436 Euros per month (for the leave lasting 30 months) to 1000 Euros per month (for the leave of 12 months of duration). Additionally, if the father also decides to use parental leave, the duration of the program is extended by 20 percent. It is also important to note that if they choose this type of leave, parents can earn up to 60 percent of the monthly salary they received. The second model of parental leave is related to earnings and lasts 12 or 14 months, depending on whether the father of the child takes the leave. The state reimburses 80 percent of the earnings, but only up to the amount of 2000 Euros (i.e. average monthly salary). When the maximum amount of the monthly fee is taken into account, the perspective is changed. In other words, the replacement rate falls due to a relatively low set maximum. This is particularly noticeable in large cities like Vienna and Graz, where average salaries are higher than those at the state level. Therefore, the full-rate equivalent is even lower in practice than the one presented in the table.

If we take into account the way in which parental leave works in practice and harmonize the FRE with the actual situation, we come to the conclusion that Serbia is very generous state regarding maternity and parental leave. The reasons are following ones: high payment rates, long length of total leave, poor incentives for parents to return to work.

## 6. INSTEAD OF THE CONCLUSION: POSSIBLE IMPROVEMENTS TO THE PROGRAM

The maternity and parental leave in Serbia is a categorical social assistance program, which is not dependent on material conditions of the family, but on acquired rights. Since being financed through general taxes, only employees are entitled to it. Having been designed this way, the program creates some kind of distortion in the system. The reason for such an interpretation is that from the point of view of financing (general taxes) it is underpinned by social assistance (i.e. it should be available to everyone). On the other hand, if we take into account recipients of assistance as well as conditions required for its eligibility, the program could easily be interpreted as a social insurance issue (since only those who pay taxes and contributions receive assistance). Therefore, the first recommendation would be to specify whether the program actually belongs to social assistance. If it is related only to employees, it is expected to be financed from contributions and transferred to another pillar of social protection. This way the social assistance would become less ballasted, releasing more funds for other programs which undoubtedly belong to this category.

Previously conducted comparative analysis confirms that this program in Serbia is more than generous. Moreover, judging by length of leave as well as payment rates, it stands quite well in the group of analyzed developed European countries. In spite of this, from the standpoint of economists, there is room for rationalization, especially bearing in mind that other social assistance programs could not provide an adequate financing because this program makes up one third of total budget expenditures. However, before deciding on a possible reduction in the fund meant for maternity and parental leave, a comprehensive analysis should be carried out. The first thing that should be analyzed is the resistance of birth rate, since its decline would further aggravate demographic situation in Serbia. If a slight reduction of compensation appeared not to have a significant impact on birth, some changes in the amount of assistance could be included.

Judging by programs implemented in the European Union, four different options can be identified. The first one offers more flexibility for parents since the amount is determined whereas a time-span of its receiving varies: it is a matter of choice between a longer leave implying a lower monthly compensation and a short leave which is fully compensated. The second option clearly differentiates the amount of compensation for maternity and parental leave: the first remains unchanged while the compensation rate for parental leave could be reduced for a certain percentage. The third possibility refers to a linear reduction of the rate of compensation, i.e. its approaching to most EU countries. The last option would not provide significant resources, but would undoubtedly mitigate inequality by reducing the maximum amount of compensation (which is at the moment equivalent to five average salaries).

Speaking of the length of leave, the program exhibits some sort of rigidity. The main reason for such a claim is its fixed character – it lasts 52 weeks. There are no incentives for early return to work and employers are not invited to provide half-time work when maternity leave is finished. Also, if the mother returns earlier, she loses the right to any further compensation as well as on unused days. The space for program improvement is more than obvious. The state

is expected to recognize the needs of parents and let them more flexible use of this program. It would be extremely important to make parents able to use the leave over a long period of time whenever it suits them (i.e. until the child's third or fourth birthday). It would also mean that parents would be allowed to work less than 40 hours a week (receiving corresponding – proportional salary) after the leave has expired.

Certainly, there are some other options that can directly or indirectly affect the program of maternity and parental leave. This includes, inter alia, the study of parental and child allowances, which surely go beyond the objectives of this paper, but still represent a particular challenge for another research.

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## ANALIZA RODILJNIH I RODITELJSKIH POTPORA KAO PROGRAMA DRŽAVNE SOCIJALNE POMOĆI - STUDIJA SLUČAJA SRBIJE

### SAŽETAK

Od dva, sa fiskalne točke gledišta, najveća programa socijalne pomoći koji egzistiraju u Srbiji, odlučili smo analizirati onaj koji se tiče porodičnog i roditeljskog dopusta. Program se raspravlja iz kuta ciljanja, pogrešaka uključivanja (pomoć primaju oni koji ne ostvaruju pravo) i isključivanja (pomoć ne primaju oni koji imaju pravo) kako bi se procijenila njegova pokrivenost i adekvatnost, kao i usporedivost sa sličnim programima u skupini odabranih zemalja EU. Iako se analiza također usredotočuje na korisnost za pojedince kojima je namijenjen, procjena programa i prijedlozi za moguća poboljšanja ne uključuju istraživanje drugih relevantnih elemenata (roditeljski doplati, dječji doplati itd) koji imaju široke društvene implikacije i važni su za razumijevanje ukupne financijske potpore koju država daje obiteljima sa djecom.

**KLJUČNE RIJEČI:** socijalna pomoć, porodični dopust, roditeljski dopust, Srbija.