

► Social Protection Spotlight

February 2024

The promise of universal child benefits: The foundational policy for economic and social development

Key points

- **Progress in increasing effective global social protection coverage for children has been modest and unequal, even as the challenges faced by children continue to grow.** Only 28.1 per cent of children aged 0–15 years has access to a child or family benefit, despite children being twice as likely as adults to live in poverty.
- **The unfolding climate crisis together with other recent crises have shown the importance of social protection systems in upholding the rights of children** and protecting them from the acceleration in child poverty triggered by these crises.
- **Significant underinvestment in social protection has contributed to persistent gaps in coverage for children.** Public expenditure on social protection often lags behind other sectors, particularly in low- and middle-income countries. Gaps and inequalities in social protection coverage often result in children being excluded for reasons of age, gender, disability status, location and more.
- **Universal child benefits (UCBs) are the foundational policy for child and social development.** As regular cash or tax payments they offer flexible support for children's needs, and provide a simple and scalable route for increasing public investment in children through universal coverage, strengthening welfare systems, supporting children's rights and promoting child and socio-economic development.
- **The evidence shows UCBs to be a cost-effective way to reduce child poverty in both absolute and relative terms, with the potential to meet a broader array of social and economic goals.** Currently, 47 countries and territories provide UCBs or quasi-UCBs. Benefit amounts vary widely across countries, but the key factors are adequacy and setting benefits at the right level is key to achieve impact.
- **This brief identifies a set of policy design considerations, informed by international social security standards, intended to support countries considering enhancing or establishing a UCB.** They include periodicity; duration; adequacy; indexation; coverage; eligibility rules with regard to children's age, family structure, and other socio-demographic considerations including geography.
- **A well-designed and adequate UCB that ensures universal coverage can provide the foundation for a comprehensive social protection system for children that also enhances the design and delivery of other services, and promotes broader socio-economic development.**

Introduction

Extensive evidence shows that social protection reduces poverty and increases income security in households, with positive repercussions for child health, nutrition, education, and food security and protection (ILO and UNICEF, 2019, 2023). Social protection also provides households with the economic security to boost their productivity and earning potential, while lowering the risk of the persistence of poverty across generations, and helping to prevent child labour (ILO and UNICEF, 2022). Nonetheless, across countries there are gaps and inequalities in social protection coverage that often result in children being excluded for reasons of age, gender, disability status, geography and more.

Universal child benefits (UCBs) can also act as the foundation for a comprehensive and adequate system of child social protection. Paid as regular cash or tax transfers to families for their dependent children (see below for full definition), they constitute a core type of social protection policy that can effectively reduce disparities in child social protection coverage, reduce child poverty and generate positive returns on public investment, both within and across countries.

Approximately 50 countries currently operate some form of UCB policy, but there exists wide variation in benefit amounts, delivery, coverage and other aspects. Policy design has a decisive effect on results. This brief explains what UCBs are, catalogues where and on what terms they currently exist around the world, reviews the existing evidence on how UCBs contribute to child poverty reduction and other goals, identifies specific design considerations to create an optimally designed UCB policy and outlines the goals that UCBs can help to meet when designed well. Taken all together, the brief provides a resource for countries intending to enhance their existing child benefit policy or establish a UCB scheme.

Child poverty results in profound costs to children and the societies and economies in which they live

Social protection is a critical pillar of public policy used to address child poverty, and is every child's right. Yet, approximately only three tenths of children globally has access to a child or family benefit, despite the fact that children are twice as likely as adults to live in poverty. Globally, this means 1.4 billion children aged 0-15 years lack any form of social protection. This not only

constitutes a violation of children's rights to benefit from social security and to a standard of living adequate for their development, as laid out in the United Nations Convention on the Rights of the Child (OHCHR, 1990), it also increases their risk of poverty and of incurring negative lifelong consequences. Income poverty can significantly diminish children's aspirations and life opportunities, by keeping them out of school and increasing the risk of child labour and child marriage (ILO and UNICEF, 2023). The result is significant levels of unrealized human potential, with long-term implications for children, their families, their communities, and the societies and economies in which they live (National Academies of Sciences, Engineering, and Medicine, 2019; Richardson, Olsson and Richardson, 2023).

Poverty risks for children have increased globally in recent years, albeit unequally across regions. According to projected data, COVID-19 has had significant repercussions for child poverty, with 2020 witnessing the first global growth in child poverty in generations (ILO and UNICEF, 2023). The cost-of-living crisis which started in 2022 has affected the incomes of households with children and poorer households disproportionately (Richardson, Olsson and Richardson, 2023). Children constitute 41 per cent of the 83.9 million forcibly displaced people across the world. The unfolding climate crisis carries an extremely high poverty risk for children and has been deemed "a form of structural violence against children" (OHCHR, 2023a). These risks together increase the urgency to close existing gaps in social protection worldwide in order to protect children's rights and well-being and avoid long-term social and economic costs. Social protection works, but the gaps and inequalities in finance and coverage need to be addressed.

Investment in social protection for all children generates positive outcomes (ILO and UNICEF, 2023; Richardson et al., 2023). Establishing a child benefit and progressively expanding it towards universal coverage is within all countries' capability. In particular, UCBs have a unique ability to achieve full and equal social protection coverage for children, but gaps and inequalities in public investment and coverage across countries lower the effectiveness of social protection in terms of promoting positive child, family, and societal outcomes. National public expenditure on child social protection equates to just 1.1 per cent of GDP on average across all countries, significantly below the levels required to close coverage gaps and extend adequate coverage to the most vulnerable groups, and less than half of the amount spent

in the average OECD country (ILO and UNICEF, 2023). Historically, investment in social protection in low- and middle-income countries lags behind other sectors such as health and education. Social protection often accounts for less than 10 per cent of overall spending on children (social protection, childcare, human services, and education (excluding health)), while education is often the largest investment (Richardson et al., 2023). By contrast, high-income countries spend close to 30 per cent of their child budget on social protection benefits and services (Richardson et al., 2023).

Underinvestment typically results in the persistent exclusion of children from social protection coverage because of:

- **Age:** Analysis of age-related welfare spending on children in 84 countries, representing more than half of the world's child population, reveals that youngest children receive the smallest share of public expenditure, despite early childhood being a time when families' need for social protection benefits and services is often at its highest. Child development is a most sensitive area, and one where public investment can generate the greatest returns over the long term (Richardson et al., 2023). A lack of early investment brings risks later, and it is no coincidence that the majority of children at risk of child labour have no access to social protection and are younger children in the 5–11 years age group; these also accounted for all of the increase in child labour registered in 2020 (ILO and UNICEF, 2022).
- **Gender:** Girls and women experience higher poverty rates than boys and men and can be disproportionately impacted by crises. Poor design features in family and child benefits, such as conditionality, often carry high compliance, transactional and opportunity costs for women and girls (Cookson, 2018) and risk adding to the unequal distribution of unpaid care (ILO, 2024, forthcoming). While commitment to gender-responsive social protection is growing, significant gaps in coverage, adequacy, and comprehensiveness remain, particularly in lower-income countries. Only 12 per cent of the measures adopted in response to COVID-19 could be considered fully gender-responsive (UN Women and UNDP, 2022). A range of social protection schemes and family-friendly policies is needed to

ensure that social protection is gender-responsive, including child benefits, maternity benefits, care policies and parental leave. Social protection schemes also need to be linked to broader gender-responsive services.

- **Disability:** Children with disabilities or living in a household with a family member with a disability are more vulnerable to poverty, as such families often face high support costs, and their caring responsibilities often mean that their earned income levels are lower. They are less likely to receive adequate social protection (UNICEF, 2021; WHO and World Bank, 2011), and this further exacerbates the poverty risks.
- **Country and regional context:** Significant and troubling regional disparities exist in effective social protection coverage for children; in many regions, progress has been too little and too slow. In low-income countries, coverage rates remain staggeringly low, around 9 per cent.¹ At the same time, most children – 84.6 per cent – in high-income countries are covered, while 15.4 per cent are missing out. The regions of the world with the largest share of children in the population and highest rates of extreme poverty also have some of the lowest coverage and expenditure rates. For example, the countries of sub-Saharan Africa have an average public expenditure on social protection of just 0.4 per cent of GDP and their effective coverage rates remain low (ILO and UNICEF, 2023), reaching less than 13 per cent of children under the age of 15. Fiscal space constraints are a significant factor in these countries, and international support is needed to overcome this and to address the lower-income countries' debt burden.
- **Parents' and other caregivers' labour market status:** Where existing child and family benefits are limited to contributory benefits or family-related tax breaks, the children in households with unemployed parents and other caregivers may not qualify for any family or child benefit. If there is no non-contributory (tax-financed) benefit in place, children will miss out.

A number of other conditions, such as living in fragile settings, being a migrant or a displaced child, or a child living without primary caregivers or in an institution, can further limit children's access to social protection. UCBS offer an effective way to address disparities in coverage

¹ All effective coverage rates are for 2023 or the latest available year and from [World Social Protection Database](#), based on the SSI, ISSA, ILOSTAT; national sources.

for children within and between countries and can act as the foundational policy within a comprehensive and adequate system of social protection.

How universal child benefits can help

What are universal child benefits and where are they found?

Universal child benefits (UCBs) are payments made, as a cash or tax transfer, on a regular basis (bi-weekly, monthly, or quarterly) for children under 18 years of age, for a minimum of ten years (ILO and UNICEF, 2019).² Benefits are usually paid to a parent or primary caregiver, irrespective of their or the family's employment or income status (i.e. they are not income-targeted/means-tested). These schemes are fully financed from general taxation and have statutory status³ enshrined in national legislation. They are not 'benefit-tested' and do not count against children's eligibility for other benefits, nor against the caregiver's eligibility for other life-cycle benefits. The regularity of the payment allows families to plan expenditures on food and clothing and on other items, for example in relation to schooling or leisure. This fungibility increases the utility and freedom-enhancing dimensions of the transfer. Aside from a few countries where UCBs are conditional on educational enrolment after post-compulsory schooling, most do not impose conditions or other design features whereby benefits can be withdrawn or suspended or penalties imposed. The lack of sanctions and non-withdrawability protects households against interruptions to their income security. UCBs may also have supplementary provision built into them, such as higher

payments for large families or sole parents, or be part of a wider child benefit system that includes additional means-tested benefits for lower-income families.

A well-designed UCB will provide universal coverage (Garfinkel, 1982; Shaefer et al., 2018) and can function as the foundation of a comprehensive child social protection system that also enhances the design and delivery of other services. While universal coverage has important poverty reduction effects (see below), its absolute advantage lies in its "welfare optimization" role in ensuring children's rights. The relative simplicity of UCBs conceals a powerful added value: they can hardwire a country's overall social policy system and act as the starting point for building systems that optimize child welfare provision. This is particularly the case if recipient data enables policymakers to establish children's numbers and whereabouts and provides them with the key socio-demographic information needed to inform policy planning on school and hospital construction or childcare provision.

Statutory child benefits that share some of the characteristics of UCBs but do not fulfil all their criteria, particularly in terms of coverage, are called **quasi-universal child benefits**, or **qUCBs**. The distinction made between UCBs and three categories of qUCBs generates a typology (see Table 1 for characteristics of existing UCBs and qUCBs) used to clarify differences in benefit design between the UCBs and child social protection schemes worldwide that exhibit most of the principles of universal coverage.

² The reason for this distinction is that 10 years constitutes a meaningful period of time, and more than half of childhood.

³ Statutory status is important in this delineation of what constitutes a UCB for reasons of sustainability and national coverage considerations.

► **Table 1. Key design parameters of existing UCBs and qUCBs**

Design feature	Type of child benefit			
	UCBs	Age-limited qUCB schemes	Affluence-tested qUCB schemes.	Coordinated, mixed-scheme qUCBs
Coverage	All children	All children within a defined age range	All children below the affluence-test threshold	All children
Eligibility	Usually citizens/legal residents	Usually citizens/legal residents	Usually citizens/legal residents	Usually citizens/legal residents
Age covered	At least 10 years of a child's life; usually 0-18; sometimes up to 25 years when still in education or training	<10 years	At least 10 years of a child's life; usually 0-18; sometimes up to 24 years when still in education or training	At least 10 years of a child's life; usually 0-18; sometimes up to 25 years when still in education or training
Adequacy variables	Can vary according to age of children and number of children in the household, and sometimes tapers for higher income	Can vary according to age of children and number of children in the household	Can vary according to age of children and number of children in household	Can vary according to age of children and number of children in the household and sometimes tapers for higher income
Income test	No	No	Yes (affluence test)	Sometimes (i.e Argentina and Japan)
Benefit test	No	No	No	No
Sanctionable	No	No	No	No
Payment modality	Paid in cash or as a 'non-wastable' ⁴ tax credit	Paid in cash	Paid in cash	Paid in cash or as a non-wastable tax credit
Periodic payment	Yes	Yes	Yes	Yes
Conditions	Unconditional	Unconditional	Unconditional	Unconditional
Financing	Tax-financed	Tax-financed	Tax-financed	Tax-financed and social insurance

As of 2023 (see Figure 1) more than one in three (64) of the 185 countries or territories for which data is available do not provide any statutory child or family benefits, although non-statutory, non-contributory, means-tested schemes may still exist in these countries. Of the 121 countries with statutory periodic child or family benefits, 33 operate contributory social insurance child and family benefit schemes only, mainly for formal workers. Forty-four countries offer means-tested non-contributory benefits that tend to cover only a small part of the

population. Research has shown that some of these means-tested benefits suffer from large exclusion errors, and thus fail to cover vulnerable families (ILO and UNICEF, 2023).

Forty-seven countries and territories operate UCBs or qUCBs (see Annex 1 for a detailed description); of these, 29 countries provide UCBs anchored in national legislation, recent additions being Belgium, Italy, Lithuania, Montenegro and Poland. And most recently, a UCB has come into force in Oman in 2023 (ILO, 2023b).

⁴ There are two types of tax credit: those which apply to tax liability only (wastable, or non-refundable) and those which apply first to tax liability and pay out the remainder in cash (non-wastable or refundable). Non-wastable tax credits make a difference to parents/caregiver outcomes because they ensure that the full value of the benefit is passed on to all families regardless of employment status.

Most UCBs are currently found in high-income countries, though Libya, Panama and Suriname also offer them.

A further 18 countries/territories provide statutory child benefits that fall under the qUCB category:

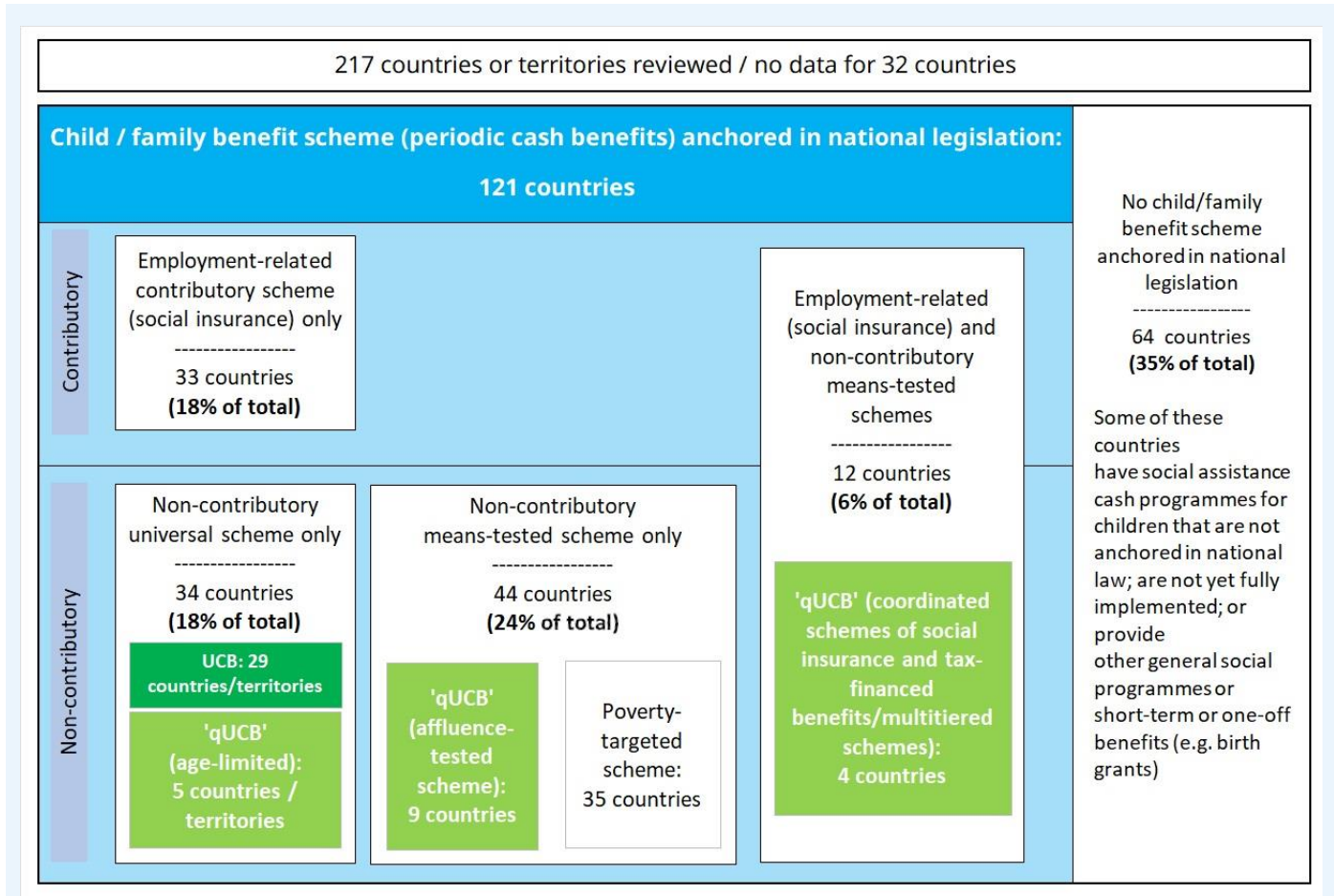
- Five countries/territories provide **age-limited qUCB schemes** for a limited period of a child's life-course. While these leave significant numbers of children in the 0–18 years age bracket without access, they are still considered qUCBs as they are an important example of the universality principle which also shows promise of progressive extension; this is the case in the Republic of Korea that has gradually increased the ages covered (ILO and UNICEF 2019, 2023).
- Nine countries have **affluence-tested qUCB schemes**. These schemes meet most of the UCB criteria and cover the large majority of households, including middle-class ones, but they intentionally screen out very high-income households. Affluence-tested qUCBs can be

highly inclusive, covering most children, often 80 per cent or more (or 100% as in Canada and Mongolia).

- Four countries operate **coordinated, mixed-scheme qUCBs**. This is another approach for achieving universal coverage, through the combination of social insurance and non-contributory targeted/means-tested schemes. These countries' schemes display a high degree of coordination, ensuring that most individuals ineligible for a social insurance family benefit can receive a non-contributory benefit, thereby achieving universal coverage. This approach is also known as a "multi-tiered" scheme (McClanahan and Barrantes, 2021; McClanahan and Gelders, 2019).

Although the composition of the schemes that make up affluence-tested and coordinated, mixed-scheme qUCB approaches can vary, they can achieve progressivity and coverage equivalent to that achieved by full UCB schemes.

► **Figure 1. Overview of child and family benefit schemes (periodic cash benefits) by UCB and qUCB status, 2024 or latest available year**



Notes: These schemes are defined solely on the basis of their child or family benefits, and do not include reference to other family-related benefits such as birth grants or housing allowances. There is no data for 32 of the countries and territories studied. The following criteria are used for the classification of countries: qUCB (age-limited) – benefits are universal but paid for less than ten years; qUCB (affluence-tested) – means-tested schemes with a maximum income/resource threshold set at more than 200 per cent of the national minimum wage; poverty-targeted scheme – means-tested with a minimum income/resource threshold set at less than 200 per cent of the national minimum wage (more affluent families are excluded).

Sources: ILO, World Social Protection Database, based on the SSI; ISSA/SSA, ILOSTAT; national sources.

Benefit levels

Benefit amounts vary widely across existing UCB and qUCB schemes, as seen in Figure 2. In the countries with UCBs or qUCBs and available data for meaningful comparison, and based on values for two children, the minimum monthly payments range from US\$39 PPP in Suriname to US\$1,796 PPP in Qatar. Countries reporting a minimum and maximum range in Figure 2 adjust benefit amounts by family income. Some countries that adjust by income – for example, Denmark, Italy, Malta, Romania (UCBs); Cyprus and Portugal (affluence-tested qUCBs); and

Argentina (coordinated qUCBs) – report wide variations between minimum and maximum payments. None of the existing five age-limited qUCBs adjust benefit levels by income.

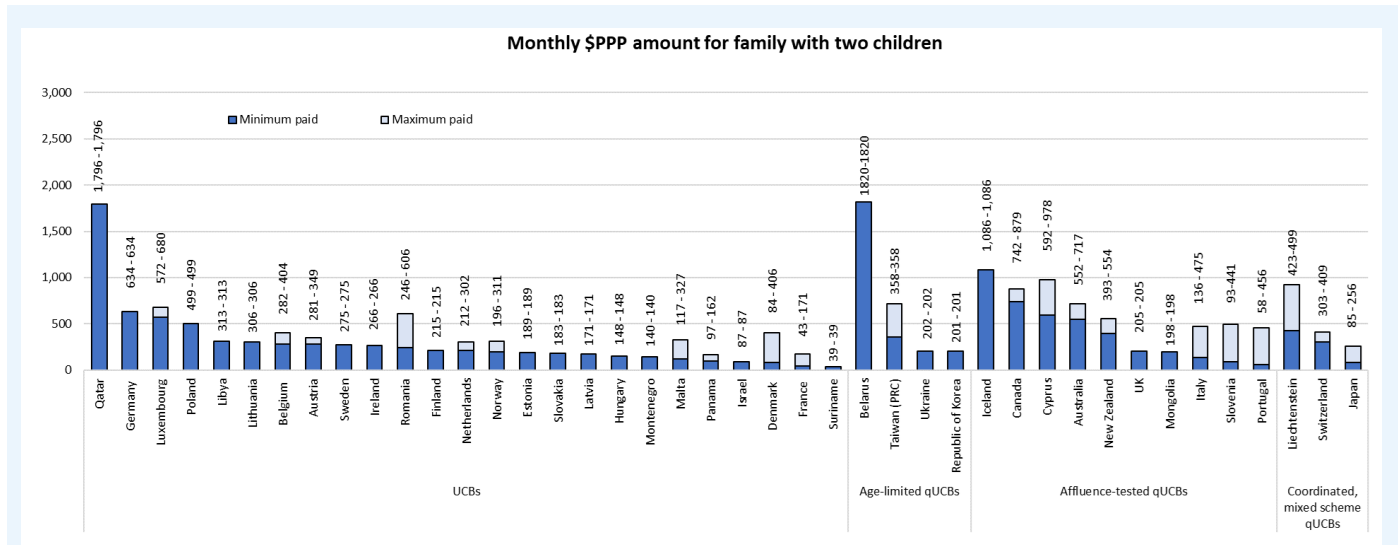
Monthly minimum levels of UCB/qUCB payments start from US\$39 PPP, the average being US\$353 PPP for two children each month. For UCBs alone, the minimum payment starts at US\$39 PPP, and the average payment at US\$296 PPP for two children each month. For age-limited qUCBs, these averages are US\$201 PPP and US\$645 PPP, respectively; for affluence-tested qUCBs, US\$58 PPP and

US\$405 PPP; for coordinated, mixed-scheme qUCBs they stand at US\$85 PPP and US\$679 PPP.

If further adjusted to calculate the value of the benefit from birth to 18 years, higher-spending countries such as

Qatar and Belarus, whose policies are limited to children of certain ages, would see meaningful falls in expenditures, as would be the case for other age-limited qUCBs.

► **Figure 2. Monthly minimum and maximum levels of UCB/qUCB payments for a family with two children start from US\$39 PPP and average US\$353 PPP**



Notes: Calculations are based on equivalent monthly payments for families with two parents and two children and standardized using US% PPP for private consumption available for the most recent year. Up-to-date PPP data was not available for Argentina, Greenland, Lithuania, Singapore and Taiwan (Province of China). Oman is not included as the law regulating its new UCB is yet to come in force and benefit levels have not been established.

Source: See table in Annex 1. For US\$ PPP converters, see World Bank DataBank (2023).

As to the relationship between UCBs and qUCBs and average gross wages, benefits range from 1.7 per cent (France) to 22.8 per cent (Iceland) of average gross wages at minimum payment rates, and from 5.6 per cent (the Netherlands) to 60 per cent (Denmark) at maximum payment rates (see Annex 1).

Universal child benefits reduce child poverty

The evidence shows that UCBs can be powerful instruments for combating child poverty – the key force adversely affecting children’s well-being. For instance, evidence has shown that spending on UCBs as part of a set of higher-coverage family policies in a high-income country produces lower rates of relative child income poverty overall, even after controlling for economic growth, socio-demographic factors and other redistributive mechanisms in the welfare system (ILO and UNICEF, 2023; Richardson, 2015).

Most OECD countries with UCBs or qUCB schemes report lower child poverty rates than countries without them (ODI and UNICEF, 2020, 83–84). In 15 of the former, these schemes reduced income poverty in households with children by an average of five percentage points. In Germany and Luxembourg, UCBs are responsible for half of the impact of cash transfers on child poverty reduction (ODI and UNICEF 2020, 83–84). Countries reporting some of the lowest rates of child income poverty could be called “comprehensive UCB” countries. These include Denmark, Estonia, Finland, France, Hungary, Norway and Sweden, which historically have long enjoyed robust UCBs (Richardson, 2015). When comparing marginal increases in national spending among this group of countries, on ‘universal versus targeted’ approaches, the universal systems exhibit more efficient reductions in relative child income poverty rates (Richardson, 2015). This is because UCBs are more reliable in raising incomes for all children for as long as they are eligible, in comparison to the population as a whole (the income threshold for relative

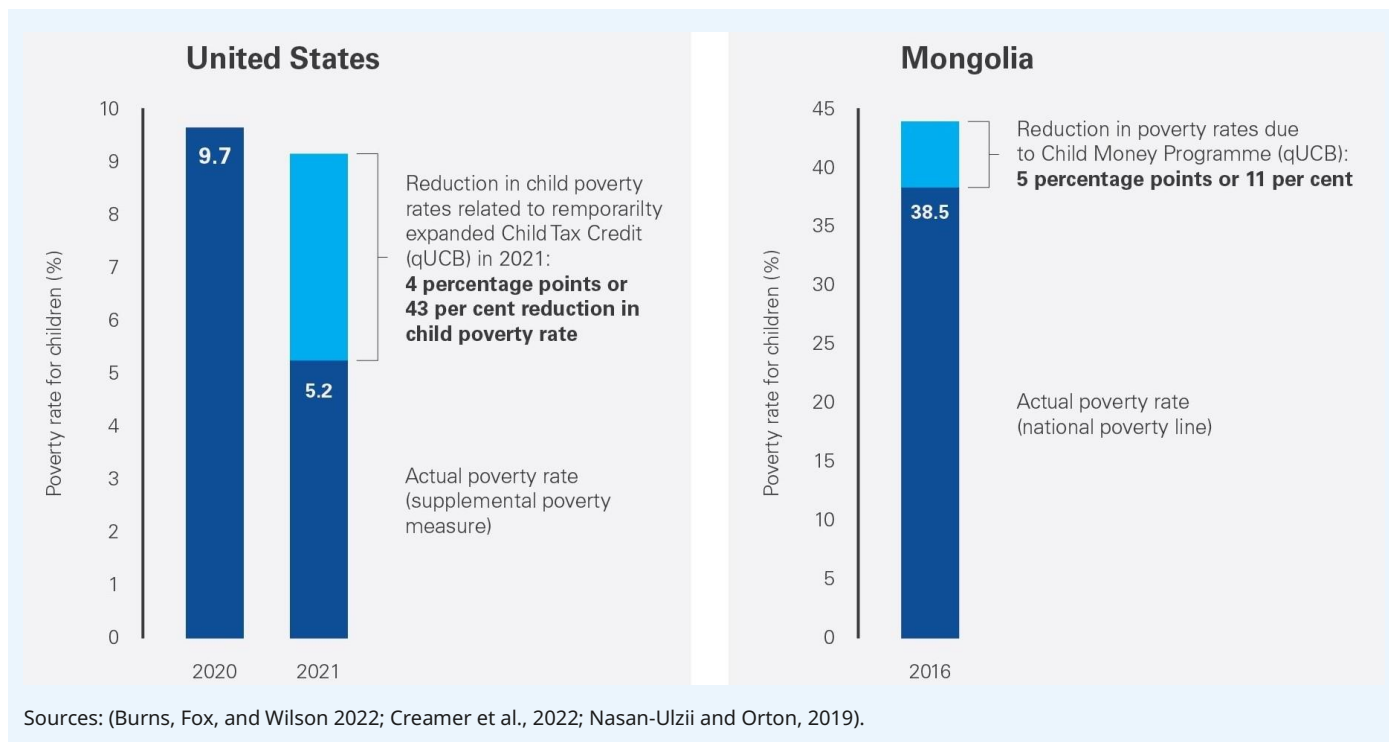
child population is based on all households' incomes), and they also avoid targeting errors, poverty traps or disincentives to parents seeking earned income.

Beyond high-income settings, simulations conducted for 14 middle-income countries show that a UCB scheme costing 1 per cent of GDP would reduce poverty for the whole population of each country by as much as 20 per cent, and that the child poverty reduction would be equal to or greater than that level (ODI and UNICEF, 2020). Further evidence from UCBs provided in middle- and high-income countries shows a substantial reduction in income inequality as measured by the Gini coefficient (ILO and UNICEF, 2023; ODI and UNICEF, 2020).

Recent country-specific evidence on the poverty reduction properties of UCBs or qUCBs in Mongolia and the United States provides interesting insights (see Figure 3):

- Mongolia's Child Money Programme (CMP) accounted for a reduction of child poverty from 43.5 to 38.5 per cent in 2016 according to UNICEF (Nasan-Ulzii and Orton, 2019). Furthermore, simulations suggest that the five-fold increase in the value of the CMP that occurred during the pandemic would have resulted in a reduction of poverty by more than half (ESCAP, 2021). Moreover, an earlier World Bank review of social welfare schemes in Mongolia stated that, although universal when evaluated, the CMP was in fact a pro-poor programme, with larger shares of benefits received by lower quintile groups (Onishi and Chuluun, 2015). The CMP has also made a significant contribution to reducing inequality, for example by 7.6 percentage points (35.02% to 32.27%) in 2010 when measured by the Gini coefficient, and 12.8 percentage points (1.48% to 1.29%) when measured by the Palma ratio (Nasan-Ulzii and Orton, 2019).
- Although not included in the current list of 47 countries operating UCBs or qUCBs, the United States temporarily expanded its federal Child Tax Credit in 2021, as part of the response to the pandemic, into an affluence-tested qUCB (See Annex 4 to ILO and UNICEF, 2023). This expansion increased benefit levels, significantly increased coverage by extending the full benefit to the one third of children in low- and no-income households nationwide previously excluded because their families earned too little to qualify, and also altered the periodicity from annual to monthly payment delivery. The child poverty reduction effects of this temporary adjustment were huge: the new monthly benefit was up and running in four months, slashing monthly poverty dramatically upon receipt of the first payments (Parolin et al., 2021). By the end of 2021, the child poverty rate had been cut by nearly half – 43 per cent – to the lowest level on record, moving 2.9 million children out of poverty (Burns, Fox and Wilson, 2022). This case demonstrates the substantial child poverty reduction that countries can achieve with rapidity by moving in the direction of UCBs or qUCBs, and also shows what countries can achieve within a short time span. In the wake of the federal expansion, more than ten states have expanded and/or created Child Tax Credits, ranging in coverage and design and in some cases including the authority to deliver the benefit monthly. The largest state benefit to date is that of Minnesota, which provides an affluence-tested annual child benefit of US\$1,750 for each child, predicted to cut absolute child poverty by one third (Center on Poverty and Social Policy, Columbia University, 2023).

► **Figure 3: The reduction of child poverty in Mongolia (2016) and the United States (2021) through qUCBs**



How to construct an optimal universal child benefit?

While many characteristics of UCBs are already highly child-sensitive, the guidance provided by international social security standards can usefully complement the discussion of optimum child benefit design. The ILO Social Protection Floors Recommendation, 2012 (No. 202),⁵ emphasizes the universality of protection, stating that the basic social security guarantee should apply at a minimum to all residents, and specifically all children, as defined in national laws and regulations and subject to existing international obligations (Para. 6). The ILO Social Security (Minimum Standards) Convention, 1952 (No. 102) (Part VII)⁶ sets minimum standards for the provision of family (or child) benefits in the form of a periodic cash benefit, in-kind benefits (e.g. food, clothing or housing), or a

combination of both benefit types. It also specifies what the minimum total expenditure on children should be in a given country. Even if countries meet this minimum, where fiscal space permits, countries should consider higher expenditures on children – Convention 102 sets a minimum floor, not a ceiling.⁷

The ILO’s Committee of Experts⁸ has also recently stressed the importance of appropriate benchmarks for benefit levels. As they observe: “Income support available for children in many countries still remains relatively low and insufficient to fulfil children’s basic needs” and benefit levels have been eroded by high inflation and the cost-of-living crisis (ILO 2023a). Consequently, the Committee “encourages Member States to take the necessary measures to ensure that families with children have effective access to child benefits at a sufficient level” and

⁵ See [Social Protection Floors Recommendation, 2012 \(No. 202\)](#)

⁶ See [Convention No. 102](#).

⁷ The minimum standard states that between 1.5 and 3 per cent of the average annual wage of an unskilled labourer in a given country should be multiplied by the total number of children, then divided by 12 months, to give the range of monthly benefit needed to meet the minimum amount specified in Convention 102. However, it is likely that the calculated minimum level of benefit adequacy will be lower today in real terms than when these standards were conceived in the late 1950s, owing to growth in the difference between average earnings overall and that of the average annual wage of an unskilled labourer.

⁸ The Committee of Experts was set up in 1926 to examine the growing number of government reports on ratified Conventions. Today it is composed of 20 eminent jurists appointed by the ILO’s Governing Body for three-year terms. The experts come from different geographic regions, legal systems and cultures. The role of the Committee is to provide an impartial and technical evaluation of the application of international labour standards in ILO Member States.

to explore the potential of UCB schemes to cover all children (ILO, 2023a). The need for “appropriate benchmarks” for child benefit adequacy might imply the need for a higher international social security standard for the branch of family and child benefits, given that this is the only branch of social security without a higher standard.

An optimum UCB would cover each child up to 18 years of age, or longer if the child is in education or training (see ILO and UNICEF, 2023). The rate at which a UCB is paid will vary and can be determined on the basis of other cash benefits available – such as housing, unemployment, disability, and childcare benefits – the available fiscal space, the poverty level of the child population, and international guidance.

The optimum benefit amount will vary across countries, but ensuring adequacy is essential. In more comprehensive child and family policy systems, the UCB benefit level might be relatively smaller, but still adequate if families with children are already in receipt of other benefits or supports related to living conditions or care needs. In countries where poverty risks are higher, the benefit level should be higher in order to meet minimum living standards. Benefit levels for children should also be determined so that they balance the benefits paid to other population groups (e.g. working-age, pensions) and thus reduce inequality by age over the life cycle.

By providing universal coverage, UCBs avoid the risk of children being left behind because of targeting errors and coverage churn, as is often found with means-tested benefits. UCBs are designed to be preventive, by reducing poverty risks through regular, predictable, and adequate payments for all families raising children; they thus represent an investment in children no matter what the family status. In this design, they enable families to plan for the longer term, which can increase household welfare. UCBs can reduce relative child income poverty without compromising reductions in absolute income poverty rates – the inverse cannot be said for means-tested schemes. UCBs, through their universal coverage, can also be effective and efficient in reducing relative and absolute child income poverty in all income contexts. While poverty-targeted benefits can be effective in reducing poverty in the general population in absolute terms in countries, where children are poorer than other age groups, targeting the poorest children in the income distribution with means-tested benefits may raise absolute incomes for some children but may not change

relative income child poverty rates at the national level. UCBs also increase the incomes of all children across the income distribution and therefore have a greater relative effect on child poverty reduction overall when compared with means-testing of the general population.

Countries with high rates of poverty but lower public budgets may face challenges in implementation. Recent examples of welfare expansion for children include policies that initially cover only younger children but expand the age range over time. The Republic of South Korea, for example, has implemented an age-limited qUCB but has expanded it since 2018 (Government of the Republic of Korea, 2022). Coverage first began with infants and expanded each year to allow the initial cohort of children to retain eligibility as they aged. This was introduced alongside improved family leave policies and childcare services (extended to workers in the informal economy), both of which now play a key role in supporting formalization and increasing tax receipts, in turn strengthening the sustainability of the social protection system overall.

Key design considerations

The authors consider that an optimally designed UCB should incorporate, or at least consider, the following design characteristics:

- **Duration:** 18 years of coverage from birth to adulthood, or longer if a child/young person is in education or training. This might mean coupling UCBs with additional benefits, such as lump-sum birth grants or periodic child-raising allowance, and supplementary benefits for children with disabilities or chronic diseases, or those for sole parents or large families during the critical early years. Later, this would mean providing young people with income security while they transition from education to the labour market, as is the case in the 13 countries which continue to pay their UCBs to young people aged 18 and above (ranging from up to 20 years old to up to 25 years old) if they are in education or vocational training.
- **Adequacy:** Benefits should pay enough to meet the stated goals of schemes (child-raising costs, nutrition goals, etc.) and those of the international social security standards, which establish combating poverty, vulnerability and social exclusion as priority areas of attention. They also stress that poverty reduction should be achieved as soon as possible. In existing comprehensive systems where other benefits such as

those for housing, unemployment, disability, and childcare are also available, payments are made at the rate of approximately 2 per cent and 3 per cent of average earnings per annum per child. ILO's Convention No. 102 provides precise guidance on minimum levels of adequacy (see above), and Recommendation No. 202 also stresses the importance of adequacy, together with 17 other design principles⁹ that should inform the design and implementation of every social protection benefit.

- **Indexation:** Ensuring adequacy requires regular review and revision of transfer amounts to account for inflation, including by indexing benefits to appropriate markers of changes in the cost of living or wages.
- **Progressive universalism (i.e. targeting additional supports within universal schemes):** Simulations conducted for low-income and middle-income countries suggest that UCBs as part of a progressive universalist approach could reduce poverty significantly. An exercise done for 14 middle-income countries showed that universal transfers financed by one per cent of GDP reduced total poverty and child poverty uniformly (ODI and UNICEF, 2020). The maximum poverty reduction occurred when transfers were weighted, with higher transfer levels made towards the poorest 40 per cent and then taxed back from higher earners; this led to a fall in the child poverty headcount of up to 32 per cent and a reduction in the child poverty gap of up to 48 per cent (ILO and UNICEF, 2023; ODI and UNICEF, 2020). This approach is also confirmed by Scotland's 2020 introduction of a new means-tested 0–16 years child benefit for lower-income families, paid on top of the United Kingdom's main child benefit (an affluence-tested qUCB, see Annex). In a short space of time, this has made sweeping inroads into child poverty and inequality (Financial Times, 2023).
- **Age-related increments at different stages of the child's life course** Evidence suggests that families with younger children may need additional cash support owing to weaker labour-market attachment on the part of their parents, the fact that people generally earn less when they and their children are younger and the possibility that very young children are less likely than older ones to receive schooling and childcare. Age-related increments can also be used to promote further education and training and to delay labour-market entry for older adolescents (Richardson et al., 2023).

There are many examples of higher payments being made for the youngest children under UCB or qUCB schemes, as in Italy and in the recent one-year expansion of Child Tax Credit in the United States (See Annex 4, ILO and UNICEF, 2023), although no clear pattern exists of how age-related increments are being applied across countries.

- **Family size and family structure increments:** There is no global consensus on increments for family size, but benefits should be paid on a per child basis from the first child onwards (See Curran and Köppe, 2024, forthcoming). Larger families generally have higher care needs and more limited labour market attachment, which, together with the wealth of evidence on birth order effects, would appear to provide a case for increasing the benefits to children higher in the birth order (i.e. the first-born child). Evidence also indicates that benefits aimed at single parents, either as part of a UCB or child benefit or paid separately, have strong anti-poverty properties.
- **Extra increments to combat inequality:** Increments based on disability, gender, ethnicity and other proxies for high vulnerability may warrant consideration in contexts of systemic discrimination or disadvantage. Such increments can make a modest contribution to at least countering the systemic disadvantages that such discrimination places on these groups before their lives have even begun. Disability increments can address the extra costs involved as well as higher care needs or barriers to parents' and other caregivers' labour force participation. Gender-based increments have been practised in India's Bihar state through a state-wide UCB paid for girls and young women only (See ILO and UNICEF, 2019; Kaushik et al., 2023) in order to counter systemic gender discrimination. Increments based on indigenouness or ethnicity may be justified in certain settings, too. Even without such increments, the welfare outcomes of minority ethnic groups can be enhanced by making child benefits more inclusive and by removing exclusionary design features. The positive results of doing this were seen quickly in the US during the temporary expansion in eligibility of its Child Tax Credit, which improved access for minority groups and consequently poverty rates for African American and Hispanic children fell by 8.8 and 6.3 percentage points, respectively (Burns, Fox, and Wilson, 2022).

⁹ See Article 3, [Social Protection Floors Recommendation, 2012 \(No. 202\)](#)

- **Location- and context-based increments:** These may be required when geographical remoteness negatively affects families' purchasing power because of limited access to markets or additional transaction costs. For example, Greece pays an additional child benefit to families living in mountainous and disadvantaged areas (Government of Greece 2023). Adapting transfer amounts according to changes in contexts such as local prices and wages, while accounting for the opportunity costs of schooling, including between rural and urban settings, is essential in this context. The levels of such increments could be informed by community-based participatory research, including with children and families, to better understand their basic needs and related costs.

Universal child benefits can improve child well-being, accelerate human development and strengthen systems

UCBs hold particular promise as support for realizing children's rights and a wide range of well-being outcomes that cannot easily be achieved by other child-related policies.

The evidence shows that UCBs can be powerful instruments for combating child poverty – the key force adversely affecting child well-being. UCBs can also be understood as the foundational policy for welfare optimization. Notwithstanding the very real fiscal space constraints some countries face (UNICEF Innocenti, 2021), the comparative advantages of UCBs represent important options for countries contemplating the best way to guarantee social protection and decent lives for their children while ensuring the sustainability of their social protection systems. There is considerable support for this policy among development partners such as OHCHR (2023b), and also backing for UCBs expressed recently from within the IMF (Hallert, Vassileva and Chen, 2023).

More specifically, UCBs can fundamentally shift the course of children's lives, as well as societies, as illustrated by the extensive impacts outlined below. While some of these points apply to all child benefits and not only UCBs, they are particularly relevant to UCBs/qUCBs:

1. Social outcomes for children and their families

- **Enabling every child to fulfil their potential by addressing child poverty and well-being.** The effect

of child poverty on children today is pernicious, impacting their nutrition, health, education and protection, and the achievement of their rights; these failings have permanent impacts on their futures. While children facing the most extreme forms of poverty suffer worst, the majority of children face limits on their opportunities based on income constraints in the household. Moreover, all children, regardless of their background, should be guaranteed their rights. UCBs address these issues directly, both by covering all children and by avoiding the challenges and errors of poverty-targeted approaches, which leave so many children without coverage. Indeed, a recent study of middle- and low-income countries found that UCB-based policies are associated with significant reductions in mortality among children under five years of age and women (Richterman et al., 2023).

- **Maximizing dignity and social inclusion by minimizing shame and stigma.** The stigma of living in poverty can be exacerbated by programmes which narrowly target and condition the behaviour of recipients (Yang et al. 2019). For children, this can be particularly pernicious, as aspirations and expectations for the future are set in childhood. Narrow targeting and punitive conditionality can stigmatize children and their caregivers and result in social exclusion. UCBs are less likely to be divisive in this way – for instance, they reduce the need for information checks or the fulfilment of strict behavioural conditions.
- **Promoting partnership decisions and more inclusive family structures.** A marginal advantage of UCBs over means-tested benefits is that they may help more caregivers enhance their ability to choose the precise nature of their family arrangements by ensuring that basic child-raising costs are met sustainably. By providing modest income security, UCBs can help reduce the financial risks associated with family household formation or dissolution.

2. Development goals

- **Accelerating human capability development, with long-term impacts on societies and economies.**

There is no sustainable human development without child development. Many of the impacts described in this section are the results of child development. The situation of children today simply offers a window onto the societies and economies of tomorrow. UCBs are the foundational element in the portfolio of child

policies, optimizing key education and health services by reducing the transaction costs of access and enabling more children to be better educated, nourished and protected, facilitating more social and economic opportunities and helping create more productive lives. Optimal child development is the foundation of future economic growth and societal health, the rewards of which will be felt for generations.

- **Building and sustaining social cohesion and reducing inequality.** Many societies are increasingly facing division and social fracture. As children constitute an area of shared concern, a visible commitment to investing in all of a nation's children is an important step in addressing these challenges. This concern applies across key services such as health and education, but social protection – in the form of UCBs, delivered through a tax and transfer modality – is not only foundational to achieving better child outcomes but also an extremely strong expression of the social contract between a State and its citizens. The modest, though not insignificant contribution that UCBs make to reducing income inequality also contributes to social cohesion (Nasan-Ulzii and Orton, 2019), since income inequality can disrupt social peace and engender social unrest.
- **Enabling countries to seize their latent demographic dividend.** Countries with a high number of children and young people can invest in UCBs to harness the potential benefits of the untapped demographic dividend offered by future healthy, educated and skilled young people and adults, while also directly helping young people transition from education to work.
- **UCBs can support a gender-responsive approach.** Unlike conditional cash transfers, UCBs impose no implicit constraints on caregivers (often girls and young women). They can contribute to investments in girls that increase their opportunities to fully engage in society, thereby making a modest contribution to shifting gender norms; they also help to promote equal outcomes – essential elements of sustainable social development. Moreover, a 'Not in Education, Employment, or Training' status is much more prevalent among young women than men aged 20–24 years, with a rate of 31.5 per cent and 13.5 per cent respectively (ILO 2022, see table 1.2). Thus, UCBs extended beyond 18 years, as happens in several countries already, can provide some modest

income security to help young women. This can enable them to further develop their human capabilities and acquire the necessary education and skills to find decent work.

- **Building the resilience of today's and tomorrow's children to the challenge posed by the climate crisis.** Today's investments in UCBs represent an act of intergenerational solidarity and restorative and redistributive social justice, giving future generations of children a fighting chance of coping with the profound existential challenges ahead.

3. Child and family benefit system efficiencies

- **Bolstering public expenditure on children in all contexts by guaranteeing children a lifetime minimum income.** Analysis of age-spending across children's life-course indicates the need to front-load social protection for children, especially the 0–6 age group, through adequate parental leave, birth grants and childcare benefits or other family and child services. Where many countries have no benefits, or simply highly-targeted policies, a UCB can buttress the child policy portfolio by accompanying children throughout their life-course, thus adding value across the board.
- **Superior administrative simplicity and efficiency.** UCBs have lower administrative and transaction costs than targeted benefits, because both the eligibility criteria and the procedural aspect are simplified. UCBs require certification only once, through the child's birth registration involving a few minutes of form-filling, unlike other benefits which can call for onerous paperwork and frequent visits to the benefit office or online portals. Poverty-targeted programmes require frequent (re)certification (periodic reassessment) of eligibility in order to avoid exclusion and inclusion errors, and high-frequency recertification raises administrative costs significantly (Garfinkel et al., 2022; Grosh et al., 2022). The cost savings associated with the removal of means-testing and poverty targeting can leave more money available for the actual benefits.
- **Greater intelligibility and transparency. Simple policies cultivate trust and the perception and experience of fairness while facilitating quick and easy access to benefits.** The eligibility criteria of UCBs are clear to any prospective entitlement holders. The enrolment process is simple, always open and often part of a birth registration process.

This design underscores the strong rights-based nature of UCBs in contrast to poverty-targeted benefits for families with children, which can have unclear eligibility criteria and infrequent certification/recertification criteria. For example, the formulas used for proxy-means tests are not transparent and often not publicly available, so that individuals cannot understand the inclusion/exclusion criteria and why some households qualify and others do not. As a result, they cannot be contested easily, which is detrimental to trust and perceptions of fairness and impedes access to rightful entitlements. Lack of transparency coupled with infrequent certification/recertification and long waits to access benefits can further erode the social contract.

- **Negligible risk of exclusion and inclusion errors.** The universal coverage of a UCB maximizes take-up of entitlements¹⁰ and minimizes the pervasive risk of non-take-up (United Nations, 2022). This optimizes the impact of public expenditure. Progressive taxation, or progressive universal models and affluence-testing, can be used to address cases where concerns are raised regarding wealthier families receiving the benefit (i.e. inclusion error). However, this presupposes a tax and benefit system capable of determining people's income accurately, and many countries simply do not have such infrastructure. UCBs also avoid the risk of unwarranted interruptions to the receipt of benefits, as can happen in more fragmented systems when household circumstances change. UCBs provide continuous, guaranteed, automatic provision to children with no risks of interrupted provision, thus facilitating families' expenditure planning and helping them manage children's needs more efficiently.
- **Possessing the crucial characteristic of being non-withdrawable, as they are unconditional, not work-tested and non-sanctionable.** UCBs do not create poverty and precariousness traps or incentivize underemployment, since they are not withdrawn when circumstances change, as is the case when benefits are conditional on work or earnings or are means-tested. Since UCBs do not interfere with decisions relating to how much time parents devote

to work, they incentivize participation in formal employment and further promote secure incomes and escape from poverty.

4. Strengthening welfare systems for children and their families

- **UCBs can function as powerful "welfare linchpins"** that link families with children to state institutions and services, for example through birth registration, which in turn facilitates better planning and resource allocation for essential services across the life cycle. Poverty-targeted child benefits can achieve similar effects, however due to lower coverage of children may risk missing these opportunities, which add value by improving the efficiency of broader social services, including health and education, and by strengthening the child policy portfolio that promotes social and economic development. For children and their families, this 'crowding in' of social services helps to address multiple vulnerabilities that they often face, and maximizes positive impacts on children's well-being.
- **Providing a foundation for social protection systems, including when crisis hits.** As shown by COVID-19, their breadth of coverage means UCBs can function as effective automatic stabilizers by expediting the expansion of either the UCB itself, or of other benefits and services provided to all children in times of crisis. This was seen at the beginning of the pandemic, when countries with established UCBs/qUCBs were able to react quickly to support children and families as part of the overall response. Canada, Germany and Mongolia, for example, all topped up their benefits quickly (ILO and UNICEF 2019; Stewart, Bastagli, and Orton, 2020).
- **UCBs – designed with everyone in mind – can enjoy broad political support.** Benefits which are designed for everyone inherently tap into a logic of self-interest and must comply with higher public expectations, especially on the part of the middle class, with its greater voice representation and influence. Whereas benefits for the poor tend to be held to lower standards, resulting in lower-quality and inadequate benefits, broad coverage results in higher-quality benefits.

¹⁰ The take-up of the Italian UCB is now 88 per cent (9.65 million children), which is much higher than the previous child benefit schemes which provided more fragmented coverage.

Conclusion

Universal child benefits are the foundational policy for child development and represent an investment that delivers multiple socio-economic dividends. UCBs effectively reduce absolute and relative income child poverty, while also acting as the foundation of a child-sensitive social protection system to unlock human capabilities for social and economic development and inclusive growth. Countries seeking to build stronger systems of social welfare cannot afford to overlook them. UCBs can act as the foundational policy at the heart of countries' strategy to build child-sensitive social protection systems by:

- **Accelerating progress towards universal coverage of children through the expansion of child and family benefits.** This is essential in moving towards universal social protection and improving children's well-being.
 - **Progressively covering all children.** Not any child benefit will do! All countries can make a start on their UCB journey. Countries can progressively realize their UCB, and introduce an age-limited (e.g. 0-2 years) or affluence-tested UCB and build gradually towards a full UCB. If countries introduce the wrong type of child benefit, they risk creating greater inequality and setting a precedent for the normalization of sub-optimal provision and of expectations that are hard to shift.
 - **Guaranteeing adequate benefit levels.** The focus on extending coverage to all children is invaluable. However, for this coverage to be transformative it must deliver benefits set at high enough values to generate meaningful change in children's lives and well-being.
 - **Providing a comprehensive range of benefits.** While social protection instruments directed at families with children are critical for ensuring children's well-being, the evidence also points to the clear role of other social protection instruments across the life cycle, and to their combined power to reduce the drivers of diminished well-being through a system-wide approach.
 - **Ensuring sustainable and equitable financing for social protection systems.** Mobilizing additional investment in social protection for children must be part and parcel of a broader approach that ensures sustainable and equitable financing for social protection systems.
- **Building social protection systems that are rights-based, gender-responsive and inclusive.** Ensuring child well-being and addressing the conditions that adversely affect them requires robust social protection systems and schemes that are anchored in law, rights-based and inclusive in all dimensions, including but not limited to gender, disability, migratory status, race and ethnicity, and also coordinated well with social services, care and family-friendly policies and decent work opportunities for parents and caregivers.
 - **Ensuring that social protection systems are linked with broader social services and decent work policies.** Adequate social protection across the life cycle, together with decent work for parents and other caregivers is critical for the well-being of children. This also means extending social protection to workers in the informal economy and ensuring adequate social protection for workers in all types of employment.

► **Annex 1. Description of countries with UCBs or qUCBs as their principal national child benefit: 2024 or latest available year**

Country/territory	Benefit name	Description of UCB/qUCB child benefit	National amount for family with two children	Monthly \$PPP amount for family with two children	Percentage of average wage (2020)	Effective coverage rate 2024 (0 – 15 years)
Universal child benefits (UCBs)						
Austria	Familienbeihilfe (Family allowance)	UCB to children <19 years (+up to 24 years if in education, training or for a child with a severe disability). A monthly benefit is paid for each child. The amount depends on the age of the child. The total benefit is increased by a supplement according to the number of children in the household and whether there is a child with a disability.	€228-€283 a month	281.01-348.80	5.5% - 6.8%	100.00%
Belgium	Prestations familiales/Gezinsbijslag/Familienleistungen (Family benefit)	UCB to children <18 years (+up to 21 for a child with a disability, +up to 25 if in education, an apprenticeship or certain categories of job seekers). A monthly benefit is paid for each child. The amount depends on the region, the number of children in the household, and whether the child was born before or after 2019.	€233.93-€334.27a month	282.48-403.65	4.6% - 6.6%	100%
Cook Islands	Child Benefit	UCB to children <16 years. A biweekly benefit is paid for each resident child.	NZ\$100 twice a month	100%
Denmark	Børne-og ungeydelsen (Child and youth benefit)	UCB to children <18 years. A quarterly benefit is paid for each child. The amount depends on the age of the child and tapers as family income rises. ¹¹	DKK 1,970-DKK 9,492 each quarter	84.30-406.20	12.5% - 60%	100.00%
Estonia	Lapsetoetus (Child allowance)	UCB to children <19 years. A monthly benefit is paid for each child. The value increases for the third and subsequent children.	€120 a month	188.68	6.20%	100.00%
Finland	Lapsilisäläki (Child benefit)	UCB to children <17 years. A monthly benefit is paid for each child. The amount depends on the number of eligible children in the household.	€199.72 a month	215.29	6.30%	100.00%
France	Allocations familiales (Family allowance)	UCB to families with at least two children <20 years (+up to 21 for special circumstances). A monthly benefit is paid for each child. The amount depends on the number of eligible children in the household and tapers ¹² as family income rises.	€34.96-€139.83 a month	42.63-170.50	1.7% - 6.9%	100.00%
Greenland	Børnetilskud (Child benefit)	UCB to unmarried children <18 years. A monthly benefit is paid for each child. The amount depends on the number of eligible	DKK 1,516 a month	N/A	N/A	100.00%

¹¹ The standard child benefit amount tapers and is reduced by 2 per cent of the amount of income exceeding 828,100 kroner. This is a high income threshold equivalent to US\$115,551 and, given the high labour market formality and labour force participation rates, it covers most children. Refugee families with a residence permit are also eligible.

¹² France is included as a UCB as it has no income cap.

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		children in the household and tapers as family income rises.				
Germany	Kindergeld (Child benefit)	UCB to children <18 years (+up to 21 years if unemployed or up to 25 years if in education; no age limit if with a disability). A monthly benefit is paid for each child. The amount depends on the number of eligible children in the household.	€500 a month	633.82	11%	100.00%
Hungary	Családi pótlék (Family allowance)	UCB to children <18 years (+up to 23 years if in education; no age limit if with a disability). A monthly benefit is paid for each child. The amount depends on the number of eligible children in the household.	26,600 forints a month	148.48	6.30%	98.90%
Ireland	Child benefit	UCB to children <16 years (+up to 18 years if in education or with a disability). A monthly benefit is paid for each child. In the case of multiple births, the standard amount is doubled for each child.	€280 a month	265.99	7%	100.00%
Italy	Assegno Unico e Universale per i Figli (The Single and Universal Allowance for Children)	UCB to children from 7th month of pregnancy to <18 years (+ up to 21 years if in full-time education, volunteering or registered as unemployed). A monthly benefit is paid for each child. The amount depends on the number of children and tapers as household income rises.	€100–€350 a month	135.74-475.09	3.1% - 11%	100.00%
Israel	(Child allowance) קצבת ת הילדים	UCB to children <18 years. A monthly benefit is paid for each child. The amount depends on the number of eligible children in the household.	NIS 371 a month	86.89	2.80%	100.00%
Latvia	Gimenes valsts pabalsts (Family allowance)	UCB to children >1 year to <16 years (+up to 20 years if in education or vocational training and unmarried; up to age 18 if with a disability). A monthly benefit is paid for each child. The amount depends on the number of eligible children in the household and whether there is a child with a disability.	€100 a month	171.08	6.80%	100.00%
Libya	Allowances for Children and Wives	UCB to children <18 years (no limit for an unmarried daughter). A monthly benefit is paid for each child. A higher amount is paid for a child with disabilities.	200 dinars a month	313.4	N/A	81.3% ¹³
Lithuania	Vaiko išlaikymo išmoka (Child maintenance allowance)	UCB to children <18 years (+up to 23 years if in education or with a disability). A monthly benefit is paid for each child. Low-income households, families raising three or more children or a child with a disability receive a supplement for each child.	€161 a month	306.4	12.30%	100.00%
Luxembourg	Allocation familiale (Family allowance)	UCB to children <18 years (+up to 25 years if in education or with a disability). A monthly benefit is paid for each child. The amount depends on the age of the child.	Lowest: €570.82 a month; Highest: €678.52 a month.	571.66-679.52	9.1% - 10.8%	100.00%

¹³ Estimated as percentage of total number of households.

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Malta	Allowance tat-Tfal (Child allowance)	UCB to children <16 years (+up to 21 years if in education). A weekly benefit is paid for each child. The amount depends on the age of the child and tapers as family income rises.	Lowest: €17.32 a week; Highest: €48.16 a week.	117.35-326.92	3.3% - 9.3%	66.70%
Montenegro	Child benefit	UCB to children <18 years. A monthly benefit is paid for each child.	€60 a month	139.57	N/A	43.30%
Netherlands	Kinderbijslag (Child benefit)	UCB to children <16 years (+up to 18 years if in education). A quarterly benefit is paid for each child. The amount depends on the age of the child.	Lowest: €539.52 each quarter; Highest: €770.74 each quarter.	211.59-302.28	4% - 5.6%	100.00%
Norway	Barnetrygd (Child benefit)	UCB to children <18 years. A monthly benefit is paid for each child. The amount depends on the age of the child.	Lowest: NOK 2,108 a month; Highest: NOK 3,352 a month.	195.80-311.35	4.3% - 6.9%	100.00%
Oman	Child benefit	UCB to children <18 years. A monthly benefit is paid for each child.	OMR 20 a month	n/a	n/a	n/a
Panama	Programa de Asistencia Social Educativa – Universal (Universal Educational Social Assistance Programme)	UCB to children >6 years to <18 years. ¹⁴ An annual benefit (paid 3 times a year) is paid for each child. The amount depends on the age of the child.	Lowest: 540 balboas a year; Highest: 900 balboas a year.	97.47-162.44	4.9% - 8.1%	76.70%
Poland	Rodzina 500 plus (Family 5000 plus)	UCB to children <18 years. A monthly benefit is paid for each child.	1,000 zlotys a month	498.66	19.40%	100%
Qatar	Education voucher	UCB to all children >6 years to <16 years. ¹⁵ A biannual benefit is paid for each child enrolled in a private or public school from primary school age to the end of secondary school.	56,000 riyals a year	1796	N/A	0.50%
Romania	Alocatie de stat pentru copii (State allowance for children)	UCB to children <18 years (older if in full time education). A monthly benefit is paid for each child. The amount depends on the age of the child and whether the child has a disability.	Lowest: RON 486 a month; Highest: RON 1,200 a month.	245.55-606.29	10% - 24.6%	100.00%
Slovakia	Prídavok na dietu (Child benefit)	UCB to children <16 years (+up to 25 years if in education or a child with a disability). A monthly benefit is paid for each child.	€120 a month	182.7	8.90%	100.00%
Suriname	Algemene Kinderbijslag (AKB) (Child benefit (AKB))	UCB to unmarried children <18 years. A monthly benefit is paid for each eligible child, up to four children.	250 Surinamese dollars a month	39.31	N/A	56.40%
Sweden	Barnbidrag (Child allowance)	UCB to children <16 years (no age limit for children with learning difficulties who are attending a special school). A monthly benefit is paid for each child. For two or more children a supplement is paid.	2,650 kronor a month	275.01	7.30%	100.00%
Age-limited qUCBs are paid for a limited period of the child's life-course						
Belarus	Детское пособие (Child allowance)	Age-limited qUCB to children <3 years.	BR 1,299 a month	1,820.45	N/A	...

¹⁴ Panama places stringent conditions on its UCB, related to school attendance, school performance, vaccinations and medical check-ups.

¹⁵ This substantial amount effectively functions as a UCB, given that net enrolment exceeds 94 per cent, based on most recent data.

		A monthly benefit is paid for each child. The amount depends on the age of the child.				
Republic of Korea	아동수당 지급 (Child allowance payment)	Age-limited qUCB to children <8 years. A monthly benefit is paid for each child. The amount depends on the age of the child.	200,000 won a month	200.95	5.70%	35.30%
Singapore	Baby Bonus Cash Gift	Age-limited qUCB to all children <6.5 years. ¹⁶ A biannual benefit is paid for each child starting at birth. Higher amounts are paid for 0–1.5 years. For three or more children a supplement is paid.	SDG 800–SDG 3,500 biannually	...	N/A	27.80%
Taiwan (Province of China)	Child-rearing allowance	Age-limited qUCB to children <6 years. A monthly benefit is paid for each child. For two or more children a supplement is paid.	NT\$10,000	358	N/A	16.40%
Ukraine	Допомога при народженні дитини (Childbirth benefit)	Age-limited qUCB to children <3 years. A monthly benefit is paid for each child. For two or more children a supplement is paid. A one-off lump sum is paid at birth and then a monthly benefit is paid for each child.	Two one-off lump sums of UAH 20,640, and UAH 1,720 a month.	Lump sum (2421.68); 201.81 monthly.	N/A	100.00%
Affluence-tested qUCBs (to screen out high-income households)						
Australia	Family Tax Benefit (part A)	Affluence-tested qUCB to children <16 years (+up to 20 years if in education). A biweekly benefit is paid for each child. The amount depends on the age of the child and tapers as household income rises. ¹⁷ It is delivered through the income tax system.	A\$395.92–A\$514.92 every two weeks.	551.51–717.28	11.4% - 14.8%	100.00%
Canada	Canada child benefit	Affluence-tested qUCB to children <18 years. A monthly benefit is paid for each child. The amount depends on the age of the child and tapers as household income rises. ¹⁸ It is delivered through the income tax system.	C\$983.82 – C\$1,166.16 a month	741.80–879.29	15.5% - 18.4%	100.00%
Cyprus	Επίδομα τέκνου (Child benefit)	Affluence-tested qUCB to children <18 years (+up to 19 years if in education or up to 21 years if in military service). A monthly benefit is paid for each child. The amount is dependent on the number of children, household income and an asset test. ¹⁹	€392.20–647.98 a month	591.73–977.63	17.5% - 28.9%	60.30%
Iceland	Barnabætur (Child benefit)	Affluence-tested qUCB to children <18 years. A quarterly benefit is paid for each child. The amount is dependent on the number of children, the household income and whether the family is headed by a single parent or married/cohabiting parents. An annual supplement is paid for each child younger	A maximum annual benefit of 543,000 krona a quarter (without annual supplement)	1085.95	22.80%	63.40%

¹⁶ Eligibility is for Singaporean citizens and parents/caregivers must be lawfully married to their spouse.

¹⁷ For income between A\$58,108 and A\$103,368 the benefit tapers by 20 cents for each dollar of income above A\$58,108. For income above A\$103,368 the benefit tapers by 30 cents for each dollar of income above A\$103,368.

¹⁸ The full benefit is paid with adjusted family net annual income up to C\$32,797. Above this income level, the benefit decreases as income increases. The rate of decrease varies according to household income and number of eligible children.

¹⁹ Total household assets (bank accounts, stocks, investment funds, etc.) must not exceed €1,200,000.

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		than age 7. The qUCB is delivered through the income tax system. ²⁰				
Mongolia	Хүүхдийн мөнгө хөтөлбөр (Child Money Programme)	Affluence-tested qUCB to children <18 years. Monthly benefit is paid to each child. Children living in a household with monthly income above 3.5 million MNT (USD 1,017) are ineligible.	MNT 200,000 a month	198.16	16.40%	100%
New Zealand	Family tax credits	Affluence-tested system of qUCBs to children <18 years (+up to 19 years if in education). A system of weekly tax credit is paid for each child. The tax credit and amount paid are dependent on the number of children and taper as household income rises; also dependent on whether the caregiver is in gainful employment.	NZ\$145–204.29 a week	393.34–554.18	11.6% - 16.4%	79.90%
Portugal	Abono de família para crianças e jovens (Family Benefits for Children and Young People)	Affluence-tested qUCB to children <16 years (+up to 24 years if in education). A monthly benefit is paid for each child. The amount depends on the age of the child, the household income and total assets. ²¹ Eligible children aged 6–16 receive an additional payment each September towards education fees, conditional on enrolment and taking exams.	€37.82–292.84 a month	57.54–455.57	4% - 30.8%	91.50%
Slovenia	Otroški dodatak (Child benefit)	Affluence-tested qUCB to children <18 years. A monthly benefit is paid for each child. The amount depends on the number of eligible children in the household and tapers as family income rises.	€59.63–284.41 a month	92.54 – 441.35	3% -12%	100%
United Kingdom	Child Benefit	Affluence-tested qUCB to children <16 years (+up to 20 years if in education). A bi-weekly benefit is paid for each child. The amount depends on the number of children and tapers then phases out completely as household income rises. ²²	£36.25 a week	205.22	6.30%	100.00%
Coordinated, mixed-scheme qUCBs achieved through combination of contributory and non-contributory child benefits						
Argentina	Asignación Familiar por Hija e Hijo (contributory child benefit) & Asignación Universal por Hijo (non-contributory universal child allowance)	Coordinated, mixed-scheme qUCB for <18 years. Contributory scheme: A monthly benefit is paid for each child. The amount depends on the insured's income and region. Non-contributory scheme: A monthly benefit is paid for each child. The amount depends on the region.	<i>Contributory scheme:</i> 19,590 to 42,248 pesos a month. <i>Non-contributory scheme:</i> 19,590–25,468 pesos a month	N/A	<i>Contributory scheme:</i> 54.0% - 116.3% . <i>Non-contributory scheme:</i> 50.4% - 70.0%.	88%
Japan	"Iidou-teate" (児童手当)(Child allowance)	Coordinated, mixed-scheme qUCB for <16years. ²³ <i>Employer-liability and non-contributory scheme:</i> A monthly benefit is paid for each child. The	10,000–30,000 yen a month	85.33–255.99	2.4% - 7.1%	85%

²⁰ Benefits are reduced when annual household income exceeds 9,098,000 kronur (US\$63,439) for married or cohabiting parents; 4,549,000 kronur (US\$31,719) for single parents.

²¹ Total household assets (bank accounts, stocks, investment funds, etc.) must not exceed €106,368 (240 times the monthly social benefit rate), and annual household reference income must not exceed €10,548 (or €15,512.50 for children up to 36 months). The monthly social benefit rate is €443.20.

²² If one person's income in the household exceeds £50,000 a year, some or all of the benefit may be recovered through a tax charge. At income above £60,000 a year any benefit received is cancelled out by tax payments.

²³ The benefit is paid until the first 31 March after their 15th birthday.

		amount depends on the ages and number of the children and the household income.				
Liechtenstein	Kinderzulage (child allowance)	Coordinated, mixed-scheme qUCB <18 years. Employer-liability and non-contributory scheme: A monthly benefit is paid for each child. The amount depends on the ages and number of the children.	CHF 560–660 a month	423-499	N/A	100%
Switzerland	Family allowance	Coordinated, mixed-scheme qUCB for <16 years (+up to 20 years if incapable of gainful employment, up to 25 years if in education or an apprenticeship). Employer-liability and non-contributory scheme: A monthly benefit is paid for each child. The amount depends on the age of the child and whether the caregivers are agricultural or non-agricultural employees.	CHF 400–540 a month	302.64-408.56	6.7% - 9%	100%

Source: Adapted and updated from European Commission, 2023, [Your rights country by country](#); ISSA, 2023, [Country Profiles](#); and MISSCEO 2021, [Comparative Tables](#). PPP USD monthly figures are calculated using World Bank data dated March 2023, and are PPP conversions for private consumption / final household consumption expenditure reported by the World Bank as LCU per international \$. No up-to-date PPP data available for Argentina, Greenland, Liechtenstein and Taiwan (Province of China). Average wage data from ILO (2023) and OECD (2023) for Australia, Canada, Hungary, Iceland, Israel, Japan, New Zealand, Oman, Poland and Romania (male labourer wage not available for these countries). Average wage data not available from ILO sources for Belarus, Greenland, Libya, Liechtenstein, Montenegro, Qatar, Suriname and Ukraine.

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