International Labour Organization

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# More than a billion reasons: The urgent need to build universal social protection for children

Second ILO–UNICEF joint report on social protection for children

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# Foreword

Social protection is a universal human right – and a precondition for a world free from poverty. It is also a vital foundation to help the world's most vulnerable children fulfil their potential.

The evidence that social protection has immediate and profound impacts on children's lives and futures is beyond question. Social protection helps increase access to food, nutrition, education and healthcare. It can help prevent child labour and child marriage, and address the drivers of gender inequality and exclusion. Social protection can also reduce stress and even domestic violence, while supporting household livelihoods. And by tackling monetary poverty directly, social protection can also mitigate the stigma and exclusion so many children living in poverty experience – and the pain that a childhood feeling "less than" can produce.

But around the world today, 1.77 billion children aged 0–18 years lack access to a child or family cash benefit, a fundamental pillar of a social protection system. Children are twice as likely to live in extreme poverty as adults. Approximately 800 million children are subsisting below a poverty line of US$3.20 a day, and 1 billion children are experiencing multidimensional poverty.

The impact on their lives – and their communities, their societies and their economies – can be devastating.

It does not have to be this way. The commitments for change are already in place. The inclusion of social protection in Sustainable Development Goal (SDG) 1, "No Poverty", represents a crucial milestone. Its inclusion in SDG 10 on reducing inequalities underlines social protection's role in creating a fairer world. And the United Nations (UN) Secretary-General's creation of the Global Accelerator on Jobs and Social Protection for Just Transitions further emphasizes the importance of social protection – and the need to rapidly expand coverage.

The global response to the devastating impacts of coronavirus disease (COVID-19) has shown us how powerful social protection can be. More than 200 countries and territories either introduced new programmes or rapidly adapted existing schemes – amounting to approximately 4,000 policy measures in total – boosting social assistance and supporting children and families. It is no exaggeration to say that for families facing profound economic hardship or living through humanitarian emergencies, social protection can be a lifeline.

Unfortunately, most of these programmes have been short-lived, ebbing as the worst of the pandemic passed. But as they have ebbed, the needs of children and families have continued to grow. Today, the economic impacts of COVID-19 are ongoing. The cost-of-living crisis is unfolding. And the impacts of conflict and the climate emergency – to which children contributed so little but owing to which they will have to bear so much – inexorably grow.

This report, the second International Labour Organization–United Nations Children's Fund (UNICEF) joint report on social protection for children, reflects our shared commitment to strengthening social protection systems – and expanding them to reach every child who is at risk. It speaks to the reasons why this change must happen – and how it can happen. And it documents the rapid positive changes that are being made in countries from Montenegro to Tunisia – and the steps that need to be taken to accelerate progress.

For national policymakers who face difficult decisions, competing demands and constrained financing, we hope the evidence included in this report makes a compelling case for prioritizing social protection for children and families – demonstrating both immediate and longer-term returns. For in the end, the crucial choice sits with them.

It is a choice that will write the future.

**Gilbert F. Houngbo**
Director-General
International Labour Organization

**Catherine Russell**
Executive Director
United Nations Children's Fund

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# Abbreviations

| | |
|---|---|
| **AMG** | Free and Subsidized Medical Assistance Programme (Tunisia) |
| **ARP** | American Rescue Plan (United States of America) |
| **BBB** | Build Back Better (United States) |
| **BEPS** | (tax) base erosion and profit-shifting |
| **CCT** | conditional cash transfer |
| **CCTE** | Conditional Cash Transfer for Education (Turkey) |
| **CEACR** | Committee of Experts on the Application of Conventions and Recommendations (ILO) |
| **CMP** | Child Money Programme (Mongolia) |
| **COVID-19** | coronavirus disease |
| **CRC** | United Nations Convention on the Rights of the Child |
| **CSG** | Child Support Grant (South Africa) |
| **ECG** | European Child Guarantee |
| **ECLAC** | United Nations Economic Commission for Latin America and the Caribbean |
| **EU** | European Union |
| **Eurostat** | Statistical Office of the European Commission |
| **FAO** | Food and Agriculture Organization of the United Nations |
| **FMS** | Family Material Support (Montenegro) |
| **GDP** | gross domestic product |
| **GMI** | Guaranteed Minimum Income (Spain) |
| **ICESCR** | International Covenant on Economic, Social and Cultural Rights |
| **IDP** | internally displaced person |
| **IFI** | international financial institution |
| **ILO** | International Labour Organization |
| **IMF** | International Monetary Fund |
| **IOM** | International Organization for Migration |
| **IRS** | Internal Revenue Service (United States) |
| **ISSA** | International Social Security Association |
| **MCBP** | Mother and Child Benefit Programme (Bangladesh) |
| **MENA** | Middle East and North Africa |
| **MICS** | Multiple Indicator Cluster Surveys (UNICEF) |
| **MIS** | management information system |
| **ODA** | official development assistance |
| **ODI** | Overseas Development Institute (United Kingdom of Great Britain and Northern Ireland) |
| **OECD** | Organisation for Economic Co-operation and Development |
| **PEC** | Proposta de Emenda Constitucional (Constitutional Amendment Proposal) (Brazil) |
| **PNAFN** | National Aid Programme for Families in Need (Tunisia) |
| **PPAS** | School Allocation Programme (Tunisia) |
| **PPP** | purchasing power parity |
| **PSSN** | Productive Social Safety Net (United Republic of Tanzania) |
| **qUCB** | quasi-universal child benefit |
| **SDG(s)** | Sustainable Development Goal(s) |
| **SILC EU** | Statistics on Income and Living Conditions |
| **SSI** | Social Security Inquiry |
| **TCJA** | Tax Cuts and Jobs Act (United States) |
| **TSA** | targeted social assistance |
| **UBI** | universal basic income |
| **UCB(s)** | universal child benefit(s) |
| **UCDB(s)** | universal child disability benefit(s) |
| **UHC** | universal health coverage |
| **UN** | United Nations |
| **UNDP** | United Nations Development Programme |
| **UNICEF** | United Nations Children's Fund |
| **UN-Women** | United Nations Entity for Gender Equality and the Empowerment of Women |
| **USP2030** | Global Partnership for Universal Social Protection |
| **WFP** | World Food Programme |
| **WHO** | World Health Organization |
| **WSPD** | World Social Protection Database |

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# Executive summary: Key messages and recommendations

## Key messages on the state of social protection for children

- **The positive impacts of social protection for children are beyond question.** Extensive evidence shows that child-sensitive social protection reduces poverty while also contributing to income security in households, with broader significance for child health, education and food security and protection. Further, it provides resilience for households, allowing them to boost their productivity and earning potential, and lowers the risk of the intergenerational transmission of poverty. In this way, investment in social protection for children expands human capabilities and productivity, and creates a virtuous circle, fuelling economic growth and contributing to more sustainable tax and transfer systems that will enable further expansion of social protection for all, including children. However, in the absence of social protection, these basic conditions for well-being are less likely to be met during childhood, creating conditions difficult to rectify in later life. This gives reason for concern, as analysis of age-related spending shows that all children – and the families they live in – are underserved in terms of social protection, particularly in early childhood. This needs to be addressed urgently.

- **There are 2.4 billion children in this world who all need adequate social protection. However, today, children are still twice as likely as adults to live in poverty.** Over 800 million children are living on less than US$3.20 a day, 1.3 billion children are living on less than US$5.50 a day and over a billion are living in multidimensional poverty – deprived of key dimensions of childhood such as health, education and nutrition. The impacts on children are both immediate and lifelong – heightening rights violations such as child labour and child marriage, and diminishing children's aspirations and opportunities. And this unrealized human potential has inevitable adverse and long-term implications for communities, societies and economies more broadly.

- **Despite its immediate and long-term impacts, approximately 1.5 billion children below the age of 15 years[1] currently have no access to social protection and, alarmingly, progress in increasing effective coverage globally has stalled since 2016.** Effective-coverage figures for SDG indicator 1.3.1 show that the rates for children aged 0–15 years have either not progressed or have even stalled slightly. In 2020 only 26.4 per cent of children under 15 years globally received social protection cash benefits (equating to 523 million enjoying effective coverage and 1.46 billion uncovered), whereas in 2016 the effective coverage rate was 27.2 per cent (528 million enjoying effective coverage and 1.41 billion uncovered – see figure 2.5). In short, child populations are increasing and at the same time the effective coverage headcount is falling. Moreover, significant coverage gaps worldwide in other benefits are detrimental to child well-being. For example, gaps in social health protection directly affect children's access to healthcare, and gaps in unemployment protection for parents indirectly affect child well-being.

- **Significant and troubling regional disparities exist in effective coverage for children, and in some regions, progress has stalled or there has been a decline in coverage since 2016.** The most pronounced decline occurred in the Americas, where coverage fell by 6.4 percentage points from 63.8 to 57.4 per cent. Elsewhere, insufficient progress has been made, with coverage stalled. For instance, it remains relatively low in the Arab States at 15.4 per cent. Coverage declined slightly from 84.6 to 82.3 per cent in Europe and Central Asia. And of all regions, effective coverage remains the lowest in Africa, where the rate has barely moved since 2016, from 12.8 to 12.6 per cent. In Asia and the Pacific, coverage has remained more or less the same and is currently 18.0 per cent.

1 Although there are approximately 2.4 billion children aged 0–18 years worldwide, this report presents effective coverage data for those aged 0–15 years, which equates to 2 billion children in this age group; of these, 1.46 billion enjoy no effective social protection coverage. Furthermore, in this report, the use of "0–18 years" applies to all children aged from zero up until their 18th birthday. The use of 0–15 years refers to all children aged from zero up until their 15th birthday.

- **The challenges children face are growing and compounded as a result of ongoing impacts of COVID-19, the cost-of-living crisis, increased fragility, conflict and displacement and the unfolding effects of the climate emergency.** COVID-19 had significant repercussions for child poverty, with 2020 witnessing the first global growth in child poverty in generations. Children constitute 41 per cent of the 83.9 million forcibly displaced people across the world. Given the increasingly protracted nature of crises, displaced children are at high risk of spending a quarter of their childhood in deprivation and facing uncertain futures. While the economic impacts of COVID-19, conflict and displacement continue to be felt, children and families face a growing cost-of-living crisis, as well as the devastating impacts of an accelerating climate emergency to which children have contributed so little but of which they, especially the most vulnerable, will bear the greatest costs.

- **Enhancing the shock-responsiveness of social protection systems is crucial to upholding the rights of children and halting the acceleration in child poverty triggered by crises.** The response to COVID-19 highlighted the potential of social protection systems in supporting people affected by covariate shocks (see section 2.2). However, it also highlighted several gaps, especially related to their ability to rapidly include additional families, including migrants and forcibly displaced persons. A foundation of high coverage makes a crucial difference but needs to be complemented by national systems designed to be responsive to shocks. This requires that systems focus on preparedness and resilience-building before shocks strike, as well as having policy frameworks and operational mechanisms that allow for rapid scaling-up and the inclusion of populations impacted by crises. This extends to strengthening social protection systems in contexts impacted by fragility, and developing nascent systems on the foundation created by humanitarian assistance, including humanitarian cash transfers. With 73 per cent of the world's extreme poor and 24 per cent of the global population currently living in fragile contexts (OECD 2022b), the need for shock-responsive social protection systems is urgent.

- **Girls and women have been disproportionately impacted by multiple crises. They also experience higher poverty rates than boys and men and face multiple systematic barriers that impede gender equality.** Social protection also displays major gaps in gender-responsiveness, with evidence showing only 12 per cent of measures in response to COVID-19 could be considered fully gender-responsive**.** A range of social protection schemes and family-friendly policies are needed to ensure social protection is gender-responsive, including social transfers, maternity benefits, care policies and parental leave, as well as connecting social protection schemes to broader gender-responsive services. When designed appropriately, social protection can reduce gendered poverty, overcome barriers and promote girls' and women's fuller participation in economic and social life. While the commitment to gender-responsive social protection is growing, significant gaps in coverage, adequacy and comprehensiveness remain, particularly in lower-income countries.

- **Children with disabilities or living in a household with a family member with a disability are more vulnerable to poverty and face financial barriers to a full life, but are less likely to receive adequate social protection.** Families of children with disabilities face higher costs given the additional support and care needed to lead a full life, and yet additional care responsibilities in the home mean that while needs are greater, incomes are often lower. Work on both assessing disability and understanding its costs underpins disability-inclusive social protection systems; it is advancing in many parts of the world but needs to be expanded across countries. Universal child disability benefits (UCDBs) can be a crucial foundation, both for children with disabilities and as a starting point for expanding child benefits more broadly; but they also need to be connected to additional support and services.

- **Although there are proven pathways to expanding social protection for children towards universal coverage, investment remains insufficient.** Universal child benefits (UCBs), in particular, offer a simple and scalable route to universal coverage of children. In higher-income countries evidence has long shown the cost-effectiveness of UCBs in addressing child poverty, and in middle-income countries simulations show that an annual expenditure of 1 per cent of gross domestic product (GDP) can reduce poverty for the whole population by 20 per cent, and that child poverty reduction would be equal to or greater than this. Unfortunately, expenditure remains far too low to fill the financing gap, with upper-middle-income countries spending just 0.5 per cent and lower-income countries 0.1 per cent of GDP on social protection for children.

# Six recommended steps on the high road to universal social protection for children

Now is the time for decisive action to close the yawning gap in the coverage of social protection for children. With global challenges increasing, and the risk of a spiralling loss of human potential, progress in expanding social protection for children has largely stalled – and is starting to fall behind.

Social protection is an engine of development, and many of today's high-income countries, with extensive and often universal social protection systems for children, extended coverage early in their welfare development. This was an investment in nurturing human capabilities and fuelling economic development, as well as a foundation of social justice. Similar action is now needed globally and will require prioritization, including financing at both global and national levels, to expand child-focused policies, such as UCBs and related services. The challenge is stark in lower-income countries with high rates of poverty and smaller economies, but there are more affordable entry points, including starting with younger children and expanding the age range covered over time. Moreover, an effective approach is a comprehensive and inclusive approach, with improved leave policies, expanded care services and coverage extended to workers in the informal economy, which itself has a key role in supporting formalization and the sustainability of social protection systems. Without this urgent action, we are choosing a path that limits the potential of this generation of children, with sobering implications for our collective future.

Pursuing a path to universal social protection for children means closing the coverage gap and that national policymakers should pursue a "high-road" approach to building social protection for children by the following six steps (detailed in section 5).

- **Accelerate progress towards universal coverage for children as a critical step towards improving their well-being.**
- **Guarantee adequate benefit levels to generate meaningful change in children's lives.**
- **Provide a comprehensive range of benefits that supports children and families through a life-cycle approach.**
- **Ensure sustainable and equitable financing of social protection systems that allows for the necessary investment in social protection for children.**
- **Build social protection systems that are rights-based, inclusive, gender-responsive, informed by social dialogue and able to effectively respond to multiple shocks and crises, and that can therefore deliver for children and families.**
- **Ensure that social protection systems are adapted to developments in the world of work to enhance economic security for parents, caregivers and their families.**

# 1

# Addressing poverty and socio-economic vulnerabilities for children

All 2.4 billion children in the world need social protection to be healthy and happy and realize their full potential. However, according to the latest data on SDG indicator 1.3.1, only 26.4 per cent of children aged 0–15 years are covered, leaving the remaining 73.6 per cent unprotected and vulnerable to poverty, exclusion and multidimensional deprivations.[2]

UN Member States have committed to ending extreme child poverty by 2030, and halving child poverty as measured by nationally defined poverty lines. Furthermore, under SDG target 1.3, Member States explicitly recognize the role of social protection in addressing child poverty and vulnerability, and through SDG target 10.4 to achieve greater equality, they have committed themselves to increasing social protection coverage, including for children. Since the SDG commitments were adopted we have seen some, albeit slow progress, stalled by the multiple crises of protracted conflict, COVID-19 and climate breakdown; and further impeded by cost-of-living and food crises.

Combined, these crises are dealing a severe blow to the prospects of achieving the SDG goals; increasing inequality and child poverty risks everywhere, and in turn threatening children's futures worldwide.

Together these converging crises and stubbornly high levels of child poverty require policymakers to take into account longer-term structural factors related to the development of social protection systems, such as labour-market structures and employment patterns, informality, work–family balance, gender and income inequality and caregivers' labour-market attachment and earnings. Furthermore, social protection systems need to become increasingly shock-responsive to be able to prepare for, respond to and expand as crises strike.

Ensuring better social protection, livelihoods and decent work for parents and caregivers will also help reduce child poverty, enhance well-being and address social and economic inequalities – key goals for global sustainable development.

2 Although there are approximately 2.4 billion children aged 0–18 years worldwide, this report presents effective coverage data for those aged 0–15 years, which equates to 2 billion children in this age group; of these, 1.46 billion enjoy no effective social protection coverage. Furthermore, in this report, the use of "0–18 years" applies to all children aged from zero up until their 18th birthday. The use of 0–15 years refers to all children aged from zero up until their 15th birthday.

## 1.1 COVID-19 has reversed the progress made in child poverty reduction

Through illness, job and livelihood losses and disrupted access to school and key services, COVID-19 has reversed the modest progress made in reducing child poverty (see box 1.1) in all parts of the world and has negatively affected children's well-being, rights and development. Based on national poverty lines in low- and middle-income settings, it is estimated that, during 2020, the pandemic increased the number of children living in income-poor households by over 142 million, to around 725 million in total (UNICEF and Save the Children 2020a). Even high-income countries, on average, can expect their child income poverty rates to increase as a result of the economic consequences of the lockdowns, and to stay above pre-COVID-19 rates for up to five years (Richardson, Carraro, et al. 2020).

The cost-of-living and food crises are likely to further exacerbate the situation, as borne out by emerging evidence. For example, it is estimated that an additional 10.4 million people in the Europe and Central Asia region are likely to fall into poverty, including almost 4 million children. The increase in child poverty is about 19 per cent higher than the rate projected in the absence of war and economic downturn. Moreover, in terms of infant mortality, an additional 4,500 children will die in 2022 before their first birthday (about 8 per 100,000 live births) (UNICEF 2022h).

Crucially, the pandemic has brought into focus the multiple deprivations many children face. Pandemic-related closures of schools and childcare services, and overburdened health systems, have left whole child populations without key school, health, nutrition and sanitation services necessary for their development and well-being. COVID-19 also heightened the risk of violence both against children and based on gender, while further exacerbating a care crisis across regions. Before COVID-19, 1 billion or 45 per cent of children in developing countries were deprived of at least one key service. It is estimated that at the height of the pandemic in 2020, COVID-19 pushed 150 million more children – an increase of 9 percentage points – into multidimensional poverty (UNICEF and Save the Children 2020b). Analysis in the first months of the pandemic estimated that almost 7 million more children under the age of 5 years were at risk of malnutrition, translating into an estimated increase in avoidable deaths of approximately 10,000 per month (UNICEF 2020g). Compared with the 2019 figure, this represents an increase of 1.8 million potentially avoidable deaths of children under the age of 5 years attributable to malnutrition (WHO 2020).

### BOX 1.1 Child poverty numbers at a glance

In 2017, 17.5 per cent of children – or 356 million globally – were living in extreme poverty (down from an estimated 19.5 per cent in 2013). At higher poverty thresholds of US$3.20 purchasing power parity (PPP) and US$5.50 PPP, the numbers of children deemed poor increased significantly to 841 million and 1.35 billion respectively.

Although updates to these global child poverty estimates are not yet available, it is clear that the pandemic has severely exacerbated child poverty. Estimates that utilize national poverty lines show that at the height of the pandemic in 2021, the number of children living in income-poor households had increased by more than 142 million, bringing the total to almost 725 million (UNICEF 2022c).

Furthermore:

#### Children are disproportionately impacted by poverty

- they make up **more than half of the global poor** (both extreme poor and multidimensionally poor (OPHI and UNDP 2021)), despite constituting only **30 per cent** of the total global population.

**One in four children** in the European Union (EU) are at risk of poverty and social exclusion (Eurostat 2021).

#### One billion children are multidimensionally poor

- deprived in at least one of the following: education, health, housing, nutrition, sanitation and water (UNICEF 2021e).

**Child poverty is a global phenomenon;** in fact the majority of children living in poverty are in middle-income settings (Silwal et al. 2020).

**BOX 1.1** /continued

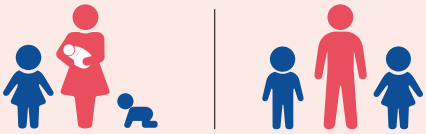
## Which children are in poverty?

**Although the following characteristics are based on extreme child poverty (Silwal et al. 2020), they tell a general picture of which children live in poverty:**

### **Young** children

(nearly **20 per cent** of all children under 5 years live in extreme-poor households).

- Children living in **conflict and fragile contexts** (**42 per cent** of children in these contexts are in extreme poverty versus **15 per cent** of those in non-conflict contexts); millions of children live in complex, protracted contexts that experience a layering of shocks such as violent conflict, recurrent climate shocks and displacement, thus keeping them locked in a cycle of poverty.

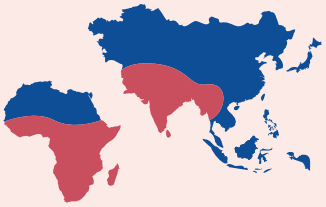


### Children living in **female-headed households**

(**25.9 per cent** of these children live in extreme poverty, compared with **17.7 per cent** in male-headed households).

- Children living in **rural** settings (**24.5 per cent** of children in rural areas live in extreme poverty versus **7.9 per cent** in urban areas). However, with growing urbanization trends (around **56 per cent** of the world's population – some 4.4 billion people – live in urban areas and that figure is set to rise to **70 per cent** by mid-century), **urban poverty** is on the rise: nearly 350 million children living in urban slums and informal settlements are at risk of exclusion.

While child poverty is a global phenomenon, the geographical distribution of children living in **extreme-poor** households is increasingly concentrated in

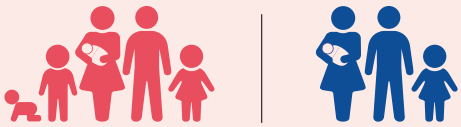


**sub-Saharan Africa and South Asia**

with **over half** of all children in extreme poverty living in Africa, and **35 per cent** living in South Asia.

- Households raising children with **disabilities,** due to disability-associated costs and lost earning opportunities as a result of additional caring responsibilities (UNICEF 2021f).

### Children **in large families**



(more than **20 per cent** of children in large households – of six or more members – live in extreme poverty versus **6 per cent** of children in households with three or fewer members).

- Children who live in households where the **head of household has no education** (**35 per cent** of these children live in extreme poverty versus **12 per cent** of children in households whose head has secondary education).

- In some regions and countries, children from certain **ethnic groups or castes** are particularly disadvantaged and vulnerable to poverty.

- Girls and women of reproductive age are more likely to live in poor households (Muñoz Boudet et al. 2018) (below the international poverty line) than boys and men, and women are disproportionately represented in informal jobs that are vulnerable during times of economic upheaval.

**And where the need is the most, social protection coverage is the lowest:**

It is no coincidence that, invariably, where the percentage of children receiving social protection is lowest is also where child poverty is high. As section 2.4 shows, effective coverage is only enjoyed by fewer than one in five children in Africa and in Asia and the Pacific, and approximately three in five children in the Americas.

## 1.2 Prior to COVID-19, one in six children lived in extreme poverty, and now multiple converging crises are increasing child poverty

Before COVID-19, children were more than twice as likely as adults to be living in extreme poverty. Comparative figures from the World Bank and UNICEF (Silwal et al. 2020) estimated that, in 2017, 17.5 per cent of children globally lived in households with a per capita income of less than US$1.90 PPP, compared with just 7.9 per cent of adults aged 18 and above. In real terms, this means that one in six children – 356 million in total – were living in extreme poverty. Although this is a modest improvement on the situation in 2013 – when an estimated 19.5 per cent of children and 9.2 per cent of adults were living in extreme poverty – the 2017 figures remain a long way off the global goal of extreme poverty eradication.

While poverty rates are typically high in low-income countries, middle- and high-income countries also experience child income poverty; in fact, the majority of children in extreme poverty live in middle-income contexts (Silwal et al. 2020). Furthermore, recent analysis of 41 high-income countries shows that no country has reported a relative child income poverty rate below 10 per cent (Richardson, Carraro, et al. 2020),[3] and the economic contraction due to COVID-19 is likely to have increased these figures (child income poverty rates are estimated to increase by 3 per cent on average for a 1 per cent fall in GDP per capita) (Richardson, Carraro, et al. 2020).[4] Persistent challenges for many people, related to disability and gender, and now multiple converging crises – the climate emergency, the cost-of-living crisis and ongoing conflicts – bring additional implications for the risks of child poverty, which are outlined below.

> Before COVID-19, children were more than twice as likely as adults to be living in extreme poverty.

### 1.2.1. The implications of disability for child poverty and well-being

Globally, an estimated 15 per cent of the population lives with a disability (WHO and World Bank 2011). UNICEF estimates that 240 million children – or one in ten – are living with a disability (UNICEF 2021f). In countries without coherent systems to support persons with disabilities and their families, disability can negatively impact overall household well-being. Children with disabilities are 34 per cent more likely to be stunted, 49 per cent more likely to have never attended school, 41 per cent more likely to feel discriminated against, 51 per cent more likely to consider themselves unhappy, and 20 per cent less likely to have expectations of a better life (UNICEF 2021f, 3).

Families who care for children or other family members with disabilities are more likely to live in poverty too. Disability can strain financial resources through the extra costs associated with it (e.g. medical and (re) habilitation interventions, assistive technology, adaptive housing, transport and care) and the forgone earnings of either the person with disability or their caregiver. Social protection systems that offer limited support to persons with disabilities and their families – in the form of income support, health insurance or care practices – rarely cover the extra costs of disabilities, and the additional expenditures compound the income losses lowering household well-being. When services and benefits are unavailable or inaccessible, families must make decisions about either caring for their child or other family member with disabilities or forgoing economic activities or schooling (and therefore future income), and choices on how money is spent, and on whom, in the household. These decisions not only impact the lives of the persons with disabilities themselves, but affect all other household members, though the impact on household members may vary considerably. With at least one in four households having a member with disabilities, the impacts are far-reaching (UN-Women 2017). Access to benefits and services for children with disabilities or other family members is therefore essential, not just for securing the social and economic inclusion of the person with disability, but for the whole family.

3 Relative child income poverty is measured as the proportion of children living below 60 per cent of the median equivalized household income of the entire population.

4 Analysis of the effects of economic trends and extreme poverty in Eastern Europe and Central Asia also found significant associations between changes in GDP per capita and extreme poverty risks (US$1.90 PPP per capita). More specifically, extreme poverty rates change by 1.1 per cent on average, after controls, when a 1 per cent change in GDP per capita is recorded (Richardson, Cebotari, et al. 2020).

### 1.2.2 The implications of gender for child poverty and well-being

Discrimination against adult women, contributing to a perceived lower status, also has adverse implications for child well-being and poverty (manifested through women's lower access to education, income and household resources). The interconnections between gender inequality and child poverty and child well-being are bidirectional. Structural gender inequalities, including discriminatory social norms, shape young girls' well-being, especially in regions where there is deep-seated discrimination against them (from higher mortality of girls to other markers of discrimination, such as early and forced marriage). These relationships are borne out in the statistics which show that, on one hand, girls and women are disproportionately represented in both care roles and informal and low-paid jobs and, on the other hand, that children living in female-headed households are more likely to live in extreme poverty than children living in male-headed households (25.9 and 17.7 per cent respectively) (see box 1.1).

### 1.2.3 The implications of the climate emergency for child poverty and well-being

The climate emergency further increases vulnerability to poverty and poorer child well-being across the globe, a growing emergency that shows no sign of being addressed easily. Recent estimates assess the number of children at extremely high risk of impacts of climate breakdown to be approximately 1 billion globally (UNICEF 2021g). These impacts can take the form of destructive sudden-onset events (flooding, heatwaves, cyclones, etc.), slower-onset changes (including increasing water scarcity or drought, and insect-borne diseases such as malaria and dengue) and environmental degradation and stressors (such as increased air pollution and lead pollution) (UNICEF 2021g). Destructive weather patterns, pollution and droughts can impact on families' and children's living standards and poverty risks by destroying homes, farms and communities, affecting productivity and increasing the risk of illnesses, which result in detachment from school or the labour market and bring their own financial burden.

Younger children's well-being is at particular risk from climate breakdown and environmental degradation. First, growing children are particularly sensitive to pollution due to their stage of physical and brain development – levels of toxicants safe for adults can be damaging for children. One in four deaths among children under 5 years worldwide is the result of avoidable environmental damage and the climate emergency (UNICEF Office of Research 2022). And second, children will live the longest under these conditions, experiencing the climate emergency for more of their lifetimes.

Although most of the countries experiencing climate risks are low- and middle-income countries (UNICEF 2021g), children living in high-income settings also experience risks (UNICEF Office of Research 2022). Evidence from UNICEF Report Card 17 suggests that as many as 1 in 20

> The interconnections between gender inequality and child poverty and child well-being are bidirectional.

children in Organisation for Economic Co-operation and Development (OECD)/EU countries live with elevated levels of lead in their blood – a toxicant responsible for slowing brain development and damaging heart health (UNICEF Office of Research 2022).

Evidently, the climate emergency is closely linked to family and child poverty risks and well-being. And so the need for social protection and key services to support children exposed to climate-related risks and families living with climate emergencies is acute. Moreover, how social protection is managed into the future will matter. Social protection systems will need to focus on preparedness and resilience-building before shocks strike, as well as having policy frameworks and operational mechanisms that are adaptable to changing environmental conditions. This will assist families in preparing, adhere to early warning triggers, and provide critical early support for people impacted by crises, including those in situations of displacement. Social protection might also be effectively utilized to address the costs of adopting climate adaptation practices, or encouraging behaviours and productivity that are more environmentally friendly, contributing to the prevention of worsening conditions.

### 1.2.4. The implications of conflict, fragility, displacement and humanitarian situations on child poverty and well-being

Conflict is a driver of poverty, insofar as it disrupts normal processes by which families can engage in paid employment or other productive activities, which in turn – alongside damage to infrastructure – can limit the supply of basic necessities, and increase the cost of living (particularly for low-income families). Recent data shows that children living in conflict and fragile contexts are significantly more likely to experience extreme poverty than children in non-conflict contexts (42 per cent of children in conflict settings compared with 15 cent of children in non-conflict settings). Protracted conflict further accentuates poverty risks by creating the conditions for persistent poverty and the depreciation of any household capital and/or goods.

Displacement due to conflict and crises creates further risks. Globally, 89.3 million people have been forcibly displaced owing to conflict, violence, fear of persecution and human rights violations. Forty-one per cent of those forcibly displaced are children. Most countries impacted by conflict and displacement are in Africa. Geographically, Africa alone is home to almost two thirds (65.6 per cent) of the world's extremely poor children. And, in stark contrast to the global trend, in sub-Saharan Africa extreme child poverty is estimated to have increased from 170 million in 2013 to 234 million in 2017 (Silwal et al. 2020). Based on demographic and growth projections, it is estimated that, by 2030, nine out of ten children experiencing extreme poverty will be living in sub-Saharan Africa (Wadhwa, 2018). Of especially serious concern are fragile contexts, where social protection coverage is very low and 41.6 per cent of children live in extreme poverty, compared with 14.8 per cent in non-fragile States (Silwal et al. 2020).

Conflict and fragility are also affecting children in other parts of the world. The ongoing conflict in Yemen, for instance, has resulted in an increase in the poverty headcount from 49 per cent pre-conflict (2015) to between 63 and 78 per cent in 2018, with GDP per capita falling by almost half (Al-Ahmadi and de Silva 2018; Moyer et al. 2019). Children in Yemen are necessarily affected: in 2021 more than 2 million children under 5 years were estimated to be suffering from acute malnutrition (Moyer et al. 2019).

The Ukraine conflict is impacting heavily on the lives of children in Ukraine, the Russian Federation and the surrounding countries of Eastern Europe and Central Asia (Richardson, Otchere, and Musatti 2022). Recent UNICEF estimates of the effect of the conflict on economic conditions and child poverty rates in the region show as many as 3.9 million children pushed into poverty due to the ongoing conflict (Richardson, Otchere, and Musatti 2022). Increases in child poverty rates have further implications for overall child outcomes, including child health and education. For instance, given the poverty effects of the conflict, it is estimated that cases of infant mortality in the region will increase by 4,600, and in total almost 120,000 school years will be lost across the child population (Richardson, Otchere, and Musatti 2022).

Children living in conflict and fragile contexts are significantly more likely to experience extreme poverty than children in non-conflict contexts.

### 1.2.5 The cost-of-living, food and nutrition crises are compounding child poverty risks

On top of COVID-19, the war in Ukraine has further exacerbated child poverty risks through disrupted energy markets and food supply chains.This has accelerated a cost-of-living crisis where inflation is eroding people's purchasing power, especially that of low-income groups, and worsening an extant food crisis already aggravated by climate havoc. This situation is made worse by the fact that real wages have stalled or even declined in many countries (ILO 2022a) and that many social protection schemes have no automatic indexation so cannot keep pace with inflation (ILO 2021a). Consequently, benefit adequacy is being eroded in this cost-of-living crisis.[5]

According to several UN agencies, the pandemic and food price rises have already enlarged the number of people around the world unable to afford a healthy diet by 112 million to almost 3.1 billion, and it is predicted that between 3.4 and 4.5 million more children may be stunted in 2022 as a result of the pandemic (FAO et al. 2022). According to the 2022 edition of the *Global Report on Food Crises,* there are currently 193 million people living in severely food-insecure contexts in 42 countries, with children under 5 years accounting for at least 27 million. These children are particularly vulnerable to wasting – the most life-threatening form of undernutrition in early childhood, which increases children's risk of death by up to 12 times (FAO, IFPRI, and WFP 2022; UNICEF 2022d).

### 1.2.6 The risks of austerity adjustments

Since the global financial and economic crisis of 2007–08, child poverty has been increasing or stagnating in a majority of high-income countries (Richardson, Carraro, et al. 2020), owing to the mutually reinforcing effects of low employment rates and austerity cuts, which included cuts to family policies – in some cases limiting coverage through targeting, or limited benefit values, e.g. though freezes or changes to indexation (Cantillon et al. 2017; ILO 2014; Ortiz and Cummins 2012; Richardson, Carraro, et al. 2020).

While the crisis response to COVID-19 was unprecedented, with fiscal stimuli adopted globally, it was insufficiently child-sensitive (see section 2.2). This deficiency, combined with the risk of a return to austerity and incomes eroded by inflation, puts recent progress in social protection systems for children in jeopardy. The first contractions of social spending, including social protection measures, are already under way.

Analysis indicates that budget cuts were expected in 154 countries in 2021, and as many as 159 countries in 2022, which would mean that in the latter year 6.6 billion people or 85 per cent of the global population will be living under austerity conditions (Ortiz and Cummins 2021), and we already see some clear contractionary reforms to social protection schemes (see section 3.2).

> The war in Ukraine has further exacerbated child poverty risks through disrupted energy markets and food supply chains.

5 See ILO Social Protection Monitor (ILO 2022b).

A recent review of the evidence shows that the outcomes of austerity policies are always harmful for children (Tirivayi et al. 2020). It is critically important that after the COVID-19 pandemic, fiscal adjustments do not undermine the progress made in child and family policies, or accentuate existing inequalities, and rather that recovery from these multiple converging crises is used as a policy opportunity to further strengthen child-sensitive and inclusive systems (see the UNICEF call to action on financing an inclusive recovery post-COVID-19 (UNICEF 2021d)).

## 1.3 Realizing children's right to social protection through a "high-road" approach is indispensable for combating child poverty

The pandemic brought many new challenges while also exposing and crystallizing existing issues, such as structural inequalities and the persistence of high levels of child poverty and vulnerability in many parts of the world. It also revealed large gaps in the coverage, adequacy and comprehensiveness of social protection for all groups, but especially for children. While the COVID-19 crisis provoked an unparalleled social protection response (see section 2.2), many countries now stand at a crossroads, facing a choice over the future of their social protection strategy, what kind of social protection they might wish to have for their children, and whether to pursue a high road or regressive low roads.

Building on the discussion of the ILO's *World Social Protection Report 2020–22* (ILO 2021a), all countries, irrespective of their level of development, have a choice: whether to pursue a "high-road" strategy of investment in reinforcing their social protection systems, or a "low-road" strategy that misses out on necessary investments, thereby trapping countries in a "low cost–low human development" trajectory that would jeopardize the achievement of the SDGs. This would represent a lost possibility for strengthening social protection systems and reconfiguring societies for a better future for all children.

Firm commitment to a high-road approach was affirmed in June 2021 by the International Labour Conference, which concluded with a strong call for universal social protection (see box 1.2) by governments, workers and employers from the ILO's 187 Member States (ILO 2021d). The UNICEF new strategic plan also prioritizes efforts to achieve inclusive social protection for all children, in the organization's work between 2022 and 2025 (UNICEF 2022j).

This clear political commitment to universal social protection as a high-road development strategy for children is desperately needed. That children are routinely more likely than adults to be living in poverty is not only a moral and economic concern, given the devastating impacts on their current well-being and long-term development; it also has adverse implications for economies and societies in general. These twin imperatives of child well-being and development underscore the urgency of extending child-sensitive social protection to reduce poverty and vulnerability. The multiple converging crisis discussed above merely adds to this urgency. The pandemic, and the limited provision of child-specific social protection responses (policies specifically for the purposes of supporting child-raising, e.g. child cash benefits and care policies; see section 2.2), call for a redoubling of efforts to prioritize child rights and well-being globally.

Social protection policies are powerful tools for alleviating poverty for children and their families protecting families at risk of falling into poverty, and helping all children deprived of key services as a result of the crisis. Social protection can also protect children from other major risks such as child labour (box 1.3) and forced labour (box 1.4), further accentuated by COVID-19 and other shocks.

Social protection policies are powerful tools for alleviating poverty for children and their families.

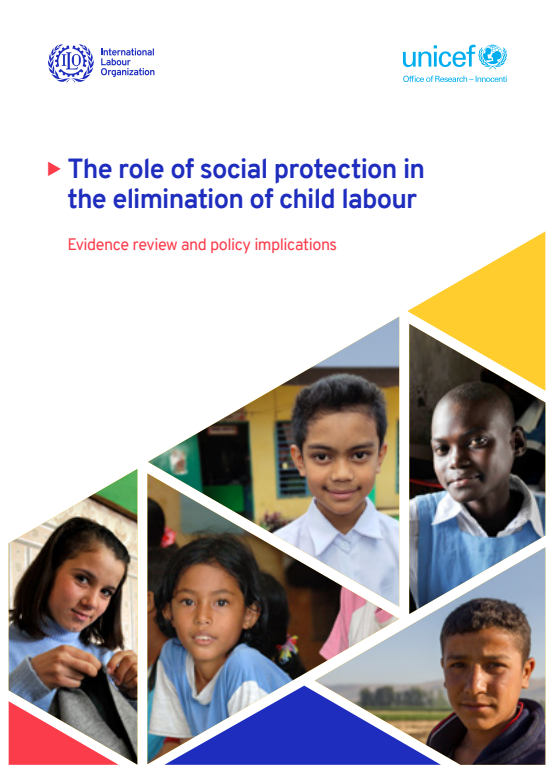
## BOX 1.2 Conceptualizing universal social protection

This report employs the definition of universal social protection agreed upon by governments, employers and workers at the 2021 International Labour Conference: "universal social protection entails actions and measures to realize the human right to social security by progressively building and maintaining nationally appropriate social protection systems, so that everyone has access to comprehensive, adequate and sustainable protection over the life cycle, in line with ILO standards" (ILO 2021d, para. 3).

This commitment to universal social protection sends a clear signal to policymakers. In contrast to a patchy, minimalist social-safety-net approach, building universal social protection systems anchored in a rights-based approach can progressively guarantee more comprehensive and adequate provision for all which is sustainably and equitably financed.

The Global Partnership for Universal Social Protection to Achieve the Sustainable Development Goals (USP2030) also emphasizes that universal social protection is achieved through a nationally defined system of policies and schemes that provide equitable access to all people and protect them throughout their lives against poverty and risks to their livelihoods and well-being. It emphasizes five core principles: protection throughout the life cycle, universal coverage, national ownership, sustainable and equitable financing, and participation and social dialogue (USP2030 2019).

## BOX 1.3 The need for a big push to expand social protection and end child labour




Child labour is a violation of every child's right to a childhood – and a breach of every government's most fundamental duty to protect its children. Since 2000, for nearly two decades, the world had been making steady progress in reducing child labour. But over the past few years, conflicts, crises and, since 2020, the COVID-19 pandemic have plunged more families into poverty – and forced millions more children into labour. Today, 160 million children are still engaged in child labour – some as young as 5 years. That is almost one in ten children worldwide (ILO and UNICEF 2021).

It is reasonable to assert that most of the children engaged in child labour lack social protection. This means that as many as 10 per cent of the 1.5 billion children aged 0–15 years (below legal working age) not effectively covered by social protection are compelled to labour. Nearly half of these children are engaged in hazardous work likely to cause physical and emotional harm. This is both morally unconscionable – and strategically short-sighted. Children who stay in school and out of work have a better chance to fulfil their own potential, in turn helping break intergenerational cycles of poverty and supporting sustainable economic growth.

New evidence compiled by the ILO and UNICEF (2022) has confirmed previous evaluations that social protection is a powerful instrument to combat child labour (ILO 2013). Considering the period 2010 to the present, this new report identified 62 studies covering 47 different programmes. Of these studies, 37 (60 per cent) found unambiguous reductions in children's engagement in productive activities (economic activities and/or household chores) (ILO and UNICEF 2022).

**BOX 1.3** /continued

Notably, however, the study shows that the design features of the social protection policies are all-important – and that demand for child labour can actually increase in cases where social protection policies boost household investments in productive assets in the absence of mitigating measures (ILO and UNICEF 2022). Preventing such an unintended consequence is not a question of denying households opportunities to increase their economic activity. Rather, social protection and other measures to improve livelihoods should be complemented by investment in good-quality schooling and support for childcare, which can help ensure that children, particularly girls, are not obliged to take over work previously done by their parents.

Providing families with social protection cash benefits, such as child benefits, to help them weather crises can help reduce negative coping strategies like child labour and child marriage. The latest evidence also shows that building integrated social protection systems is key. Reducing child labour will be easier if countries have a social protection system that provides comprehensive and adequate benefits across all the different phases of life and different contingencies, from child and family benefits, disability benefits, maternity and unemployment benefits to old-age pensions, as well as health protection. Furthermore, investing more in social protection to close protection gaps for children will help millions of children realize their right to be children. This means prioritizing child benefits, as well as extending social protection to the 2 billion workers in the informal economy, thereby supporting their transition from the informal to the formal economy and removing the awful dilemma that many parents face: to risk household members experiencing multiple deprivations and diminished well-being, or to resort to child labour with all its adverse effects on children, and which does not pull families out of poverty.

The report provides recommendations on strengthening social protection schemes and programmes for the reduction and elimination of child labour, including its worst forms, to end the scourge of child labour and expunge it from the world permanently. Policymakers should therefore:

- **Make use of inclusive universal social protection schemes**, which can increase the coverage and take-up of benefits by limiting exclusion errors, reducing stigma and shame as well as procedural complexity, and therefore lower transaction-cost and opportunity-cost barriers.

- **Apply child-sensitive designs** that consider the potential implications in terms of child labour, in the different sectors where children work. This can include sensitization on children's rights, or provision of information on the hazards related to child labour. In combination, positive messaging on the relevance of promoting education over labour can make the difference.

- **Ensure both adequacy and predictability of social protection benefits**. This is critical for generating protective impacts on child labour. Setting adequate benefit levels means taking into account household size and number of children, adapting transfer amounts according to contexts such as local prices and wages, and revising transfer amounts to account for inflation. Regular payments make for predictable incomes and longer-term decision-making, including productive investments, which secure futures, including for children at risk of child labour.

- **Combine social protection schemes with complementary and resourced interventions in the education and health sectors**. This is particularly relevant in humanitarian settings, or where services might be weak or supply struggles to meet demand. For instance, where education facilities are missing or of low quality, households may lack sufficient incentives to invest cash benefits in education opportunities (ILO and UNICEF 2022). Child benefits are therefore critical in enabling children to go to school and providing an adequate education. However, this presupposes supply-side interventions, such as more quality schools, along with demand-side investments. Moreover, the exclusion risks associated with benefits conditional on schooling can be mitigated by adding messaging on the relevance of education. Evidence from unconditional transfers shows this is also associated with better outcomes in terms of child labour and schooling (ILO and UNICEF 2022).

## BOX 1.4 Social protection's potential role in preventing the forced labour of children and supporting victims

Social protection can help limit the risk of such egregious violations of children's rights as commercial sexual exploitation and trafficking, and involvement in illicit activities, all of which are commonly considered forced labour. Yet while this remains to be extensively studied, there is great potential for social protection to play a preventive and remedial function in combating forced labour, especially if designed more with the latter in mind (Eckstein 2022; Howard 2019). ILO Recommendation No. 203 on Forced Labour (2014)[1] recognizes the role of social protection as an instrument to suppress forced labour and stresses that prevention and protection measures should be child-sensitive too.

The scale of forced labour is daunting and requires a serious policy effort to combat it. According to the latest estimates, there are a total of 27.6 million people in situations of forced labour, of whom 12 per cent, or 3.3 million, are children. Of the 3.3 million children in forced labour, 1.7 million are in commercial sexual exploitation, 1.3 million are in forced labour in other economic sectors and 0.3 million are in forced labour imposed by state authorities (ILO, IOM and Walk Free 2022). The forced labour of children constitutes one component of child labour, which the international community – through target 8.7 of the SDGs – has committed to ending by 2025.

Undoubtedly, adequate social protection cash benefits provided for vulnerable groups can reduce the need for poor and credit-constrained households to resort to unscrupulous moneylenders, in turn avoiding situations in which children are sent to work to service the debts incurred by their parents, or in which children have to work alongside their parents in situations of bonded labour in extreme cases, often linked to crises and displacement. The preventive approach to forced labour suggests that building comprehensive social protection systems providing adequate support should serve to crowd out and reduce the need for borrowing – and so engaging in bonded labour.

While focusing efforts on ex ante intervention is crucial, so is social protection for survivors of forced labour. Providing access to mainstream social protection systems is essential; just as critical is access to specific benefits and social services for children who are victims of forced labour or dependants of adult victims (Corbanese and Rosas 2020). The United Kingdom, for example, pays a special child benefit of £40.85 (US$46) per week for each child dependant of forced labour victims, in addition to other social protection support and a raft of social services (Government of the United Kingdom 2022b). Ensuring adequate and longer-term social protection, combined with legal access to decent work for those above the minimum working age, can reduce the probability of vulnerable children falling into forced labour and help child victims and their families exit it permanently.

[1] See Recommendation 203 – Forced Labour (Supplementary Measures) Recommendation, 2014.

With a view to making social protection more child-sensitive and avoiding unintended adverse impacts on children, social protection interventions should respect the principles anchored in the Joint Statement on Advancing Child-Sensitive Social Protection, issued in 2009 by a coalition of UN agencies, bilateral donor agencies and international non-governmental organizations (see box 1.5).

Ensuring children's rights to social security and to an adequate standard of living, health, nutrition, education and care, as well as achieving the 2030 Agenda, will not be possible without a conducive policy framework that prioritizes children's needs and requirements. International standards for child and family benefits (see box 2.1) are a significant component of this policy framework. A child-sensitive and rights-based approach to social protection, informed by international social security standards, can support policymakers in formulating policies that serve children's needs and rights and do no harm to the situation of families with children.

### BOX 1.5 Key principles of child-sensitive social protection

The Joint Statement on Advancing Child-Sensitive Social Protection sets out seven principles (DfID et al. 2009) as a basis for achieving child-sensitive social protection: namely, that it should avoid adverse impacts on children and reduce or mitigate social and economic risks that affect them; intervene as early as possible where children are at risk; consider the age- and gender-specific risks and vulnerabilities of children throughout the life cycle; mitigate the effects of shocks, exclusion and poverty on families; make special provision to reach children who are particularly vulnerable and excluded; consider intrahousehold dynamics affecting children; and allow for the participation of children and caregivers in the understanding and design of social protection systems and schemes.

This lack of child-sensitivity during the COVID-19 social protection response as discussed in section 2.2 (see box 2.5) underlines the need for governments and the global community to apply these principles better as it seeks to build stronger, child-sensitive social protection systems during and beyond the pandemic.

Source: DfID (United Kingdom Department for International Development), HelpAge International, Hope & Homes for Children, Institute of Development Studies, International Labour Organization, Overseas Development Institute, Save the Children UK, UNDP, UNICEF, and World Bank. 2009. "Joint Statement on Advancing Child-Sensitive Social Protection". London: Department for International Development. https://resourcecentre.savethechildren.net/pdf/3840.pdf/

# 2

# The state of social protection for children

This section focuses specifically on child and family benefits as the primary social protection instrument covering children. However, social protection for children does not only depend on family and child benefits. Rather, it depends on the full package of social protection that families receive, including benefits for working-age adults and older persons, as well as access to healthcare and family-friendly policies (and other social services). Wherever there are gaps in protection across the life cycle, this has implications for children too. If a caregiver loses their job or becomes sick and has no unemployment or sickness benefits, this has an adverse effect on total household income and potentially a negative impact on children. It is for this reason that the ILO and UNICEF stress a life-cycle approach to social protection, and this can ensure child- and family-sensitive social protection systems exist and realize all children's rights and innate potential (see box 2.1).

## 2.1 Types of child and family social protection schemes, and other family policies

Child and family social protection schemes are a key element of a comprehensive family policy portfolio, and can be aligned with multiple national and international goals for families and children, as well as social development. For instance, it is essential for the achievement of the SDGs – in particular SDG 1 on poverty and SDG 2 on hunger, but also those on health and education (SDGs 3 and 4) and gender equality (SDG 5), as well as SDG 8 (specifically target 8.7 on child labour) and SDG 10 on inequality – that social protection schemes and programmes reach all families with children.

> Wherever there are gaps in protection across the life cycle, this has implications for children too.

### BOX 2.1 International standards for child and family benefits

The UN legal framework contains several provisions spelling out the various rights of children that form part of their right to social protection. These include the human right to social security, taking into consideration the resources and circumstances of the child and people having responsibility for the child's maintenance;[1] the right to a standard of living adequate for the child's health and well-being; and the right to special care and assistance.[2] The UN Convention on the Rights of the Child (CRC) stipulates that "States Parties shall recognize for every child the right to benefit from social security, including social insurance, and shall take the necessary measures to achieve the full realization of this right in accordance with their national law" (Article 26). The International Covenant on Economic, Social and Cultural Rights (ICESCR) further requires States to give the widest possible protection and assistance to the family, particularly in respect of the care and education of dependent children (Article 10(1)).

Complementing human rights instruments, international social security standards are also part of the UN normative framework, with specific guidance on coverage, adequacy and key policy principles at the heart of a rights-based approach. The comprehensive ILO Social Security (Minimum Standards) Convention, 1952 (No. 102), sets minimum standards for the provision of family (or child) benefits in the form of a periodic cash benefit, benefits in kind (including food, clothing or housing) or a combination of both (Part VII).

The ILO Social Protection Floors Recommendation, 2012 (No. 202), emphasizes the universality of protection, setting out that all children should have access to at least a basic level of social security, including access to healthcare and income security, allowing for access to nutrition, education, care and any other necessary goods and services, allowing life in dignity. The basic social security guarantees of the nationally defined social protection floor should apply at a minimum to all residents and children, as defined in national laws and regulations and subject to existing international obligations (para. 6), including under the CRC, the ICESCR and other relevant instruments. Representing a rights-based approach strongly focused on outcomes, Recommendation No. 202 allows for a broad range of policy instruments to achieve income security for children, including child and family benefits (the focus of this report), as part of a broader portfolio of interventions.

Governments, social partners, international organizations, development partners, civil society actors and other stakeholders should draw on this internationally agreed normative framework to ensure that national child and family benefits are developed along the lines of a high-road approach (see section 5). Moreover, this framework provides valuable insight for implementing a life-cycle approach to social protection that is suitably holistic, comprehensive and adequate to address all child rights.

1 Universal Declaration of Human Rights, 1948, Art. 22; International Covenant on Economic, Social and Cultural Rights, 1966, Art. 9; UN Convention on the Rights of the Child, 1989, Art. 2.
2 Universal Declaration of Human Rights, Art. 25(1) and (2).

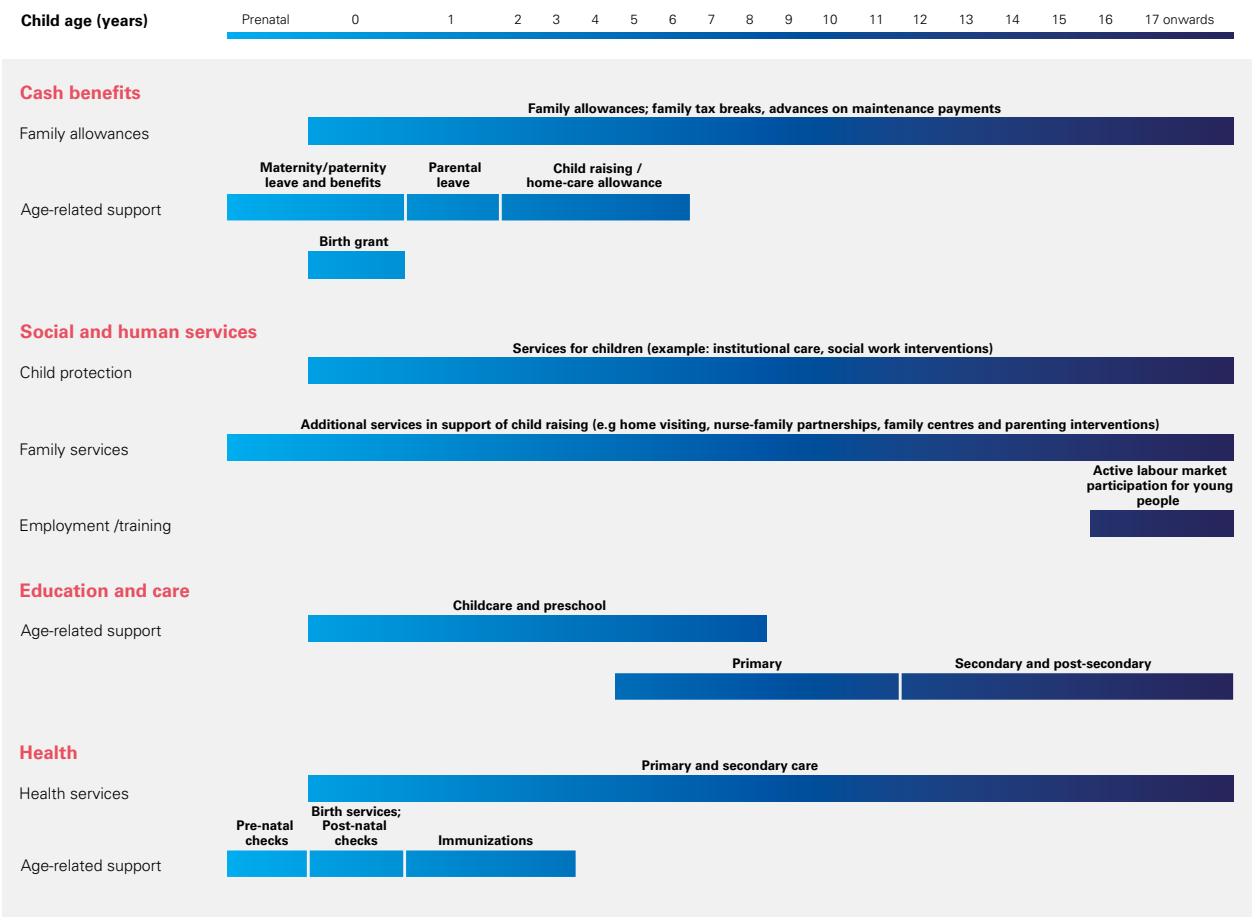
Most children worldwide live in family settings and ultimately rely on their families to guarantee their well-being.[6] Accordingly, family well-being is a crucial determinant of child well-being, and a range of public family policy instruments can be used to achieve improved income security and child well-being across the child's life course. These include the following (see figure 2.1):

- **Cash benefits for income security from birth to adulthood.** These benefits may be universal or targeted, conditional or unconditional, contributory or non-contributory/tax-financed child or family cash benefits, or tax rebates for families with children; they can take the form of tax breaks and credits, and be paid specifically to certain family types (lone-parent families) or certain children (for example, disability benefits). For more about preferred design approaches to cash benefits see box 4.3.

6 Children living outside family settings, including those living in an institutional setting, are often the most vulnerable. While social protection measures can help support the realization of their rights, child protection measures, including de-institutionalization and community-based care, are also essential.

- **Social protection benefits for those caring for infants or for children out of school or with specific needs.** Benefits provided for mothers, fathers and other caregivers, including during leave of absence from employment in relation to a dependent child (for example, benefits such as maternity, paternity, parental and other childcare leave benefits in cases of child illness) or benefits to ensure access such as affordable or free childcare.
- **Access to relevant services during the preschool period.** Effective access to relevant services such as family (mother and infant) healthcare, education and childcare.
- **Benefits/services preparing for school and while of school age.** School feeding,[7] vaccination or health programmes and other in-kind transfers such as free school uniforms, schoolbooks and after-school care.
- **Services in support of child protection and general family services.** Including social work interventions, family centres, parenting services and parent and youth employment services.
- **Benefits/services when families are in specific need.** Social protection benefits that do not explicitly target children, such as social pensions or unemployment benefits, can have clear benefits for children if families are being protected (UNICEF 2019). It is in this sense that figure 2.1 is distinct from figure 2.7, since the latter focuses on child-sensitive social protection across the full life course of other household members which can also benefit children.

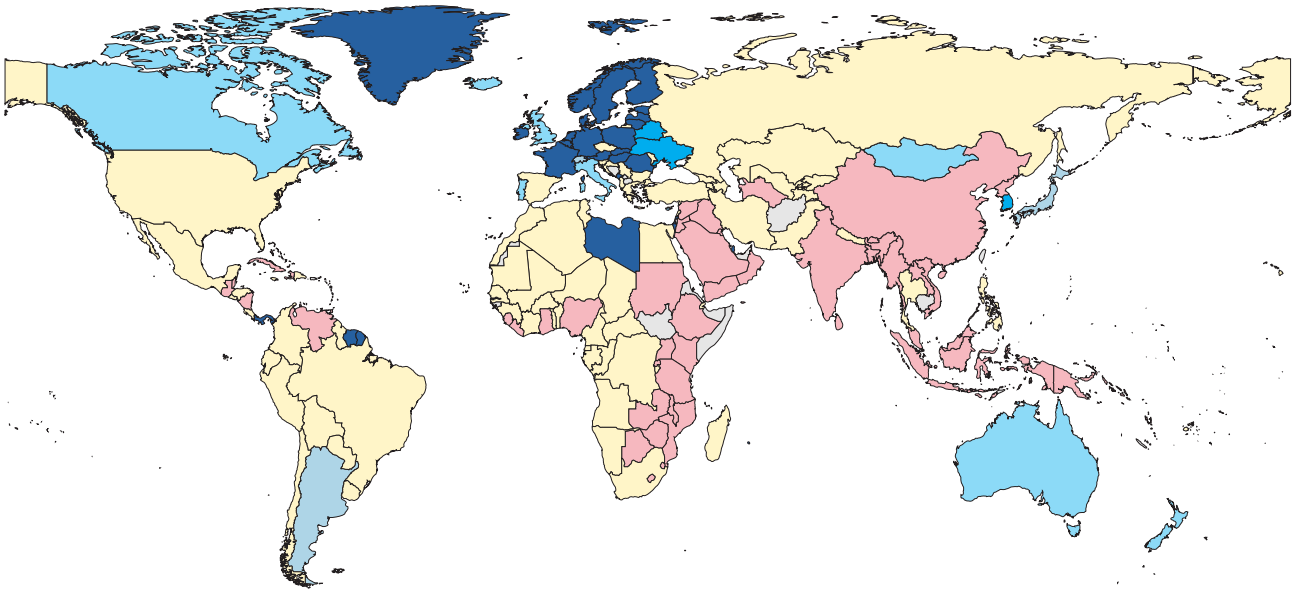
**FIGURE 2.1. A broad range of publicly provided family policies are available to improve income security and children's well-being across the life course**




Notes: Each of the main four categories of family and child policies in the far-left-hand column are separated into categories of cash or near-cash benefitsand services/leave, and further separated by age-sensitive interventions, and those with child life-course coverage.
Source: Adapted from Richardson (2015) and Richardson, Harris, and Hudson (2023).

7 School feeding programmes are the most common form of in-kind benefits: half of schoolchildren – 388 million – receive school meals every day in at least 161 countries, and the number of these children has increased by 36 per cent since 2013 in low-income countries (WFP 2020).

**FIGURE 2.2 Child and family social protection (cash benefits) anchored in law, by type of scheme, 2023 or latest available year**




Note: UCB: Universal child benefit.
Sources: ILO, World Social Protection Database, based on the SSI; ISSA/SSA, Social Security Programs Throughout the World; ILOSTAT; national sources.

Child and family cash benefit schemes constitute an important element of national social protection systems and play an essential role in ensuring income security for families. Figures 2.2 and 2.3 provide an overview of the typological characteristics of such schemes worldwide based on legal coverage provision. This differs from effective coverage, summarized in figures 2.5 and 2.6 (see section 2.4 below), which attempts to give an estimate of actual social protection provision received. Which children should be provided for is an issue also covered in multiple international agreements (see box 2.1). Both the CRC and the SDGs have set out the principle of non-discrimination, meaning that no child is excluded, and emphasize that effective coverage should be universal regardless of nationality. As for the duration of benefits, ILO Convention No. 102 establishes that family benefits should be provided at least until the end of compulsory schooling, but the ILO's Committee of Experts on the Application of Conventions and Recommendations (CEACR) suggests that family benefits be granted for as long as the child is receiving full-time education or vocational training and is not in receipt of an adequate income as determined by national legislation (ILO 2011).

Figures 2.2 and 2.3 show the different types of periodic child and family cash benefit schemes in operation worldwide. Over one in three (66) of the 183 countries or territories for which data is available do not have any statutory child or family benefits, although non-statutory, non-contributory, means-tested schemes may still exist in these countries. Of the 117 countries with statutory periodic child or family benefits, 31 have contributory social insurance child and family benefit schemes, mainly for formal workers. Forty-five countries have 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, thereby failing to cover vulnerable families (Kidd and Athias 2020; Kidd, Gelders, and Bailey-Athias 2017; ODI and UNICEF 2020).

Forty-two countries have reached[8] – or are close to or moving in the direction of – universal coverage in child and family benefits. While universal coverage has important poverty reduction effects, its absolute advantage lies in its "welfare optimization" role in ensuring children's rights (see box 4.1).

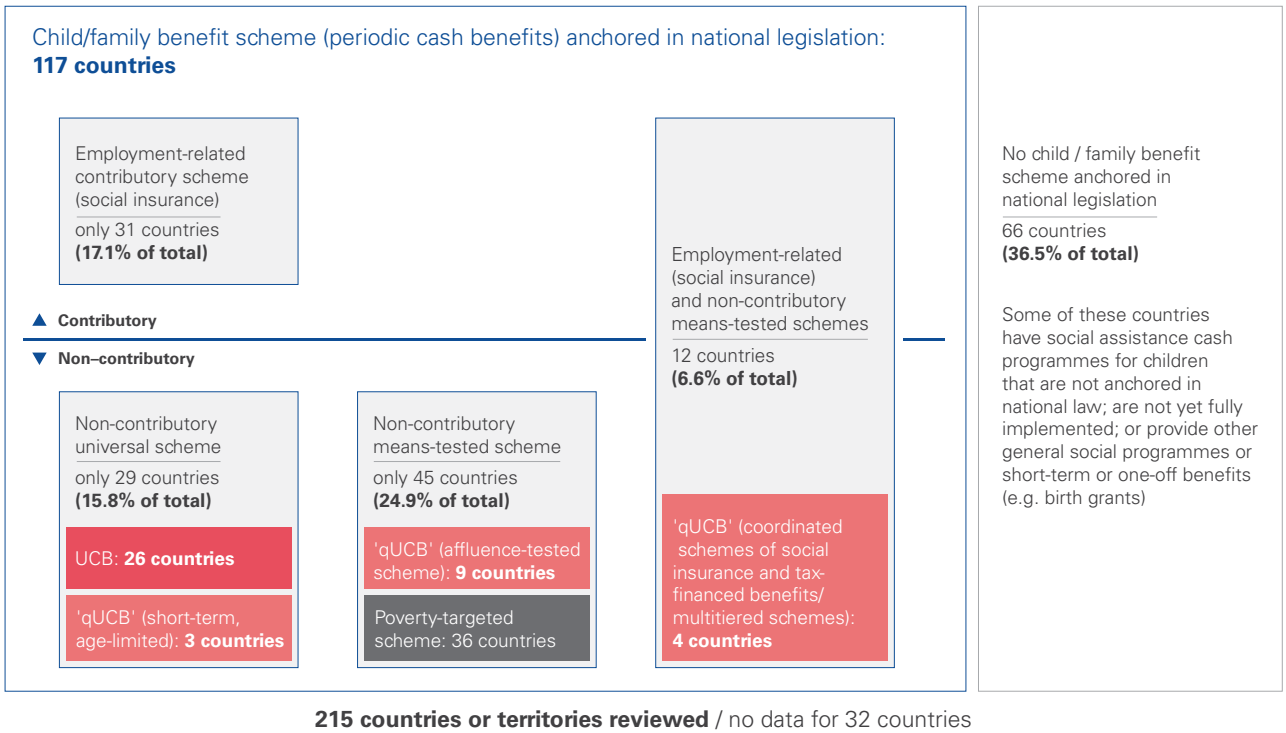
8 This comprises twenty-six countries with UCBs, three countries with short-term, age-limited qUCBs, nine countries with affluence-tested qUCBs and four countries with coordinated mixed-scheme qUCBs.

Twenty-six countries in total provide UCBs, now including Belgium, as well as Lithuania, Montenegro and Poland, which have all adopted full UCBs anchored in national legislation since the last ILO–UNICEF joint report in 2019 (see boxes 2.2 and 4.1).[9]

A further 16 countries provide statutory child benefits that share some of the characteristics of UCBs but do not fulfil all of their criteria, and so may be called "quasi-universal child benefits" (qUCBs) (see box 2.2). Three countries provide age-limited benefits for a limited period. 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 shows promise of progressive extension, albeit in age-restricted form. We see that the Republic of Korea has steadily been expanding its short-term, age-limited qUCB from 0–6 years in one-year increments to 0–8 years since the last joint report (ILO and UNICEF 2019).

Furthermore, nine countries have affluence-tested schemes, with Italy adding an affluence-tested qUCB in 2021. These schemes meet most of the UCB criteria and cover the large majority of households, including middle-class households, but intentionally screen out very high-income households. Affluence-tested qUCBs can be highly inclusive, covering the majority of children, often 80 per cent or more (as in Canada and Mongolia[10]), but do not fully cover 100 per cent of children.

## FIGURE 2.3 Overview of child and family benefit schemes (periodic cash benefits), by UCB and qUCB status, 2023 or latest available year




**215 countries or territories reviewed** / no data for 32 countries

Notes: The schemes are defined based on the attributes of the child or family allowances only, and do not include reference to other family-related benefits, such as birth grants or housing allowances. For a full list of countries, by scheme and reference date, see statistical table annex below. There are no data for 32 of the countries and territories studied. Criteria used for the classification of countries: qUCB (short-term) – 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). Where data are insufficient to assess quasi-UCB status, countries have not been categorized.

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

9 Having statutory status is important in this delineation of what constitutes a UCB, for reasons of sustainability and national coverage considerations.

10 As of 2020, effective coverage rates for children were 95 per cent in Canada and 85 per cent in Mongolia. Owing to substantial expansion of the Mongolian qUCB during the pandemic, it could be classified as a full UCB, as the 2022 effective coverage rate stands at 99.3 per cent (Government of Mongolia 2022). However, for comparability of effective rates, the 2020 rate is employed. This accounts for its classification as an affluence-tested qUCB in section 2.1.

Another approach to achieving universal coverage is to combine social insurance and tax-financed provision. Four countries combine social insurance and non-contributory targeted/means-tested schemes (see box 2.2) to reach universal coverage through that combination. These countries have schemes that display a high degree of coordination, ensuring that most of those individuals ineligible for a social insurance benefit receive a non-contributory benefit, thereby achieving universal coverage. This approach is referred to as a coordinated mixed-scheme qUCB and is also designated elsewhere a "multitiered" scheme (McClanahan and Barrantes 2021; McClanahan and Gelders 2019). Although the composition of the schemes that make up these coordinated mixed-scheme qUCB approaches can vary, they can achieve progressivity and coverage equivalent to that achieved by full UCB schemes.

This definitional distinction between UCBs and the three categories of qUCBs above is intended to generate a helpful typology and clarify different benefit design approaches that are full UCBs or aspirational UCBs (i.e. qUCBs). This typology has heuristic and analytical value as it helps promote understanding of social protection

## BOX 2.2 What are UCBs and qUCBs, and which countries have them?

**UCBs** are paid on a regular basis (i.e. monthly, quarterly or biannually, and in some previous cases, yearly) as a cash or tax transfer, to the primary caregiver for dependent children under 18 years of age,[1] for a minimum of ten years. The reason for this classification is that ten years constitutes a meaningful period and more than half of childhood. Usually these schemes are fully financed from general taxation. An optimum UCB would cover each dependent child up to 18 years, or longer if he or she is in education or training (see ILO and UNICEF, forthcoming). Most UCBs are located in high-income countries – with Libya, Panama and Suriname being the exceptions.

***Twenty-six countries or territories: Austria, Belgium, Denmark,[2] Estonia, Finland, France,[3] Germany, Greenland, Hungary, Ireland, Israel, Latvia, Libya, Lithuania, Luxembourg, Malta, Montenegro, the Netherlands, Norway, Panama,[4] Poland, Qatar,[5] Romania, Slovakia, Suriname and Sweden.***

**Quasi-universal UCBs (qUCBs)**

- **Short-term, age-limited qUCBs**, paid for a limited period of the life course (e.g. to all children aged 0–3 years):
  *Three countries: ages 0–3 years in **Belarus**, 0–8 years in the **Republic of Korea** and 0–3 years in **Ukraine.***

- **Affluence-tested qUCBs** that cover the large majority of households and primarily screen out the high-income ones, thus covering the large majority of the child population (benefits are tapered out for high-income households with the transfer clawed back from them via the tax system).
  ***Nine countries: Australia, Canada, Cyprus, Iceland,[6] Italy, Mongolia, New Zealand, Portugal and the United Kingdom.***

- **Coordinated mixed-scheme qUCBs**[7] that combine (contributory) social insurance and non-contributory means-tested schemes to achieve universal or close-to-universal coverage of children:
  ***Four countries: Argentina, Japan, Liechtenstein and Switzerland.***

1 Of the 26 UCBs, 13 are paid on behalf of young people aged 18 and older (ranging from up to 20 years old to up to 25 years old) if enrolled in further education or vocational training, or if an individual has a severe disability.
2 Denmark provides a child benefit covering ages 0–18 years (*børne- og ungeydelsen*) to caregivers who are registered taxpayers in the country. The standard child benefit amount tapers and is reduced by 2 per cent of the amount of annual 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 the vast majority of children. Refugee families with a residence permit are also eligible.
3 France is included as a UCB as it has no income cap.
4 Panama places a stringent condition on its UCB, related to school attendance and school performance.
5 An annual education voucher of up to 28,000 riyals (US$7,692) is paid in two instalments for each academic year for all students enrolled in a private or public school from primary school age to the end of secondary school. This substantial amount effectively functions as a UCB, given that net enrolment exceeds 94 per cent based on most recent data.
6 Child benefit in Iceland tapers away entirely at very high incomes, and so becomes a qUCB (i.e. it loses 4 per cent as it tapers, having a slow taper and therefore achieving high coverage).
7 In this typology the term "coordinated mixed-scheme" is preferred as it implies that, for this approach to be effective, there must be a high degree of coordination. Other terms such as "multitiered", or using "mixed system" in isolation for this approach, insufficiently capture the degree of coordination that is required.

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

provision for children in the world. Moreover, it indicates, to specific countries, areas of social protection provision for children where there might be possibilities for specific reform or expansion in different, progressive ways.

Beyond these statutory universal or quasi-universal measures, there are many promising developments in child benefits, either as large, non-statutory, non-contributory programmes in Somalia and the United Republic of Tanzania for example, or as statutory, means-tested schemes that are gradually becoming more inclusive and child-sensitive. This is the case with child benefits in countries such as Georgia, Nepal, Tunisia, Thailand and Uzbekistan (see section 3.1).

This section has focused on schemes anchored in national legislation, as these are usually more stable in terms of financing and institutional frameworks, and provide legal entitlements to eligible individuals and households, thereby guaranteeing protection as a matter of right. In addition to these schemes, many countries have a variety of non-statutory programmes providing cash or in-kind relief to children in need, often limited to certain regions or districts and typically designed in response to humanitarian crises or other non-typical circumstances. These are provided through the government, or supported by UN agencies, development partners, non-governmental organizations or charities.

> Universal health coverage and universal social protection are uniquely related and mutually reinforcing.

### 2.1.1 Combining cash benefits and access to universal social health protection and universal public services

Social protection measures, including cash benefits and effective access to health, nutrition, childcare, education and other services without hardship, are mutually reinforcing in terms of supporting positive child well-being outcomes. One important area of programming is connecting cash transfers to information, knowledge and services (often referred to as "cash-plus"). These programmes are a critical entry point to system linkages that help address the varied challenges children and families face. While cash-plus programmes create direct linkages at the programme level, in other cases complementarity is ensured through coordinated policies. Ensuring access to social protection cash benefits alongside universal access to health and other services without hardship is of critical importance for maximizing and sustaining the impacts of cash transfers, particularly across multisector outcomes, and for overcoming inequalities and fostering social inclusion, especially of children from marginalized families. And these linkages are at the basis of developing a systems approach to social protection (UNICEF 2019).

Universal health coverage and universal social protection are uniquely related and mutually reinforcing (Bayarsaikhan, Tessier and Ron 2022). Social health protection is a key element of social protection systems, including floors, and an important fortification against poverty and vulnerability. At the same time, other parts of social protection systems can impact on the social determinants of health, which in turn can influence the drivers of child poverty (ILO 2020d, 2021a). Without social health protection, diseases, premature death or even pregnancy and childbirth can place economic pressure on households in two ways: by reducing the earning capacity of individuals for some time, and by imposing added, unforeseen health-related costs on the household budget. For instance, while health-related costs include healthcare costs, they also include transportation costs (pertinent to rural areas) or nutrition costs (e.g. adherence to treatment or specific dietary needs). However, social health protection coverage is not yet a universal reality. While over 60 per cent of the global population is protected by a social health protection scheme, this proportion is only 34 and 16 per cent in middle-income and low-income countries respectively (ILO 2021a). Healthcare is an essential component of child-sensitive social protection systems and should be a priority for all policymakers.

### 2.1.2 Gender-responsive social protection

Gender and age determine how people experience opportunities, vulnerabilities and risks. For example, in lower-income settings, adolescent girls are at greater risk of child marriage, hindering their educational enrolment and attendance, and adult women tend to have fewer economic resources to cope with crises, whether at the household level or in broader emergencies.

There is significant evidence that social protection can make a difference to the particular life-cycle risks faced by women and girls, with contributory and non-contributory schemes that improve women's labour participation, nutrition, saving, investment, utilization of healthcare

services and contraception, as well as school enrolment and attendance for girls (Social Protection Floor Advisory Group 2011; Bastagli et al. 2016; Davis et al. 2016). Such schemes can also reduce unintended pregnancies among young women, risky sexual behaviour and transmission of sexually transmitted infections. There is also evidence that social protection can reduce gender-based violence and intimate partner violence too (UNICEF, Heart, and UKAID 2022). Other aspects of social protection, including social health protection, are also crucial, with non-contributory and contributory schemes increasing knowledge and utilization of sexual, reproductive and maternal health services. Labour-market programmes may improve not only participation in employment, but also savings and asset ownership among women receiving benefits, as well as earning capacity among young women.

Social protection policies also hold significant promise for enhancing gender equality and realizing girls' and women's rights if explicitly designed to do so (see box 8 in Social Protection Floor Advisory Group 2011; Bastagli et al. 2016; Davis et al. 2016), for example by addressing the gendered division of unpaid care and domestic work. This potential has been clearly recognized in the SDGs (SDG target 5.4), which see social protection policies as pivotal enablers of gender equality. However, social protection needs to become far more responsive if it is to address the structural disadvantages that women face, and contribute to transformative change, ensuring equal access to adequate protection and equal opportunities for full participation in social and economic life.

Currently, social protection coverage, adequacy and comprehensiveness worldwide for women, and young girls of working age at least, lag behind those enjoyed by men. At the national level, the lack of data disaggregation by gender on effective coverage of social protection functions is indicative of the progress that still needs to be made to better understand gender differences in provision as well as implications for the welfare of women and men, girls and boys (Perera et al. 2022). What is clear is that system barriers confront young girls from a young age, as girls perform the majority of unpaid care work (Muñoz Boudet et al. 2012); and demographic ageing trends are only going to exacerbate the care burden in many countries. And this early gender division of labour follows women into their adult lives (ILO 2016) (see box 2.3), morphing into different forms of structural inequalities when compared with men, and manifesting as lower labour-market participation, limited access to high-quality employment, over-representation in informal work and gender wage gaps. Coupled with broader societal disparities, these labour-market barriers further limit their opportunities to regularly contribute to social insurance schemes (if available at all), which typically provide higher levels of protection than non-contributory schemes.

The need to close this glaring gender gap presupposes not only striving for parity in social protection provision but also designing social protection systems to challenge, rather than mirror, gender inequality in the labour market, while at the same time addressing gender inequalities in

labour markets, employment and care, so as to achieve transformative outcomes (ILO 2021a; UN-Women 2018; UNDP 2021). Only then can the goal of achieving equity in social protection provision be attained, in conjunction with the dismantling of structural gender inequality, to be confident that truly gender-responsive social protection has been set in motion.

Providing affordable or, better still, free childcare services of good quality (as Portugal has just done – see table 3.2) would not only free many women and girls from the burden of taking care of their younger siblings or sick or older relatives; it could also have salutary effects on women's economic autonomy. Moreover, social protection schemes that include design features recommended by international social security standards, and that aim at offsetting gender inequalities in the labour market, achieve much better results for women of working age. For example, some countries provide minimum benefit guarantees for pensions or care credits, which recognize care periods in pension systems for both women and men (Fultz 2011). Actions such as this are supported by the conclusions of the 2021 International Labour Conference, which make explicit reference to advancing gender equality, including through care credits (ILO 2021d, para. 13).

Depending on their design and delivery, social protection schemes directed at families with children can have the effect of reinforcing traditional gender roles.

Depending on their design and delivery, social protection schemes directed at families with children can have the effect of either reinforcing traditional gender roles and responsibilities or promoting a more equal sharing of care responsibilities, which may increase the opportunity for women's economic empowerment and security (see box 2.3). Furthermore, as is argued later with regard to gender-responsive child and family benefits, the design features of UCBs exhibit the potential to be gender-responsive and even transformative. They ensure all girls and young women can enjoy continuous protection into adulthood and place no undue behavioural burdens on female caregivers owing to their absence of behavioural conditionality, which often burdens female caregivers (see box 4.1). And at worst they are gender-equality-benign;

something that cannot be said for many other types of cash benefits for families with children.

Evidence is also growing of the impact of "cash-plus" programmes on gender equity, including on poverty reduction, maternal health, child health and nutrition, economic inclusion, supporting girls' and boys' access to education and protection services and promoting positive changes in attitudes and practices on gender equality. This may include reducing women and girls' reliance on transactional and exploitative sex while increasing their economic independence and autonomy, and changing attitudes of men and boys towards discriminatory gender norms (UNICEF, Heart, and UKAID 2022).

However, while it is clear that social protection schemes have positive effects for women and girls across multiple outcomes, there remain significant gaps in the evidence base on social protection and gender, including the impacts of social care programmes, parental leave and old-age pensions on gender-equality outcomes, and within the outcome areas of voice and agency, and mental health and psychosocial well-being (Perera et al. 2022). What is emerging is that the specificity of design matters. Schemes with explicit objectives and clear intentions to address gender outcomes, with design parameters that meet those objectives and that are sustainable over time, producing stronger gender outcomes, tend to demonstrate higher effects in comparison with social protection schemes or programmes with broad objectives (UNICEF, Heart, and UKAID 2022).

## BOX 2.3 Making social protection work for both children and women

A disproportionate share of childcare is provided by women. Yet policies that focus on children have insufficiently reflected the implications for women, as mothers, care providers or childcare workers (Razavi 2020; Staab 2019). For instance, conditional cash transfers (CCTs) have been criticized for reinforcing traditional gender roles while adding to women's unpaid workloads (Bastagli et al. 2019; Cookson 2018; Fultz and Francis 2013; Molyneux 2007). While there is evidence that family benefits, conditional and unconditional, can empower women and girls (Davis et al. 2016; Hunter, Patel, and Sugiyama 2021; Perera et al. 2022), these schemes can also incorporate further design considerations to render them more effective in combating the structural inequalities women experience.

Furthermore, while adults in general living with children are more likely to experience extreme poverty than adults without children, this is especially the case for women in the age group 25–34 years, who are most likely to care for young children, and where differences in poverty rates by sex are largest. For instance, globally 10.7 per cent of women aged 25–29 years are poor compared with 8.3 per cent of men, and for ages 30–34 years, 10.1 per cent of women are poor compared with 8.6 per cent of men (UN-Women 2021). This is further evidence that social protection needs to become much more effective in addressing these gender inequalities and working better for women and young girls.

In order to guarantee the income security and well-being of families with children, it is essential that fathers have the possibility to take paternity leave to encourage shared responsibility, and that both women and men have access to adequate parental leave benefits and early childhood education and care services. Access to care services and flexible work arrangements is particularly important for parents of children with disabilities, who continue to require additional support in the longer term. Crucial also is addressing the social norms which underpin women's role as primary caregivers for children in many societies. Men can be given incentives to take up leave provisions by measures such as "daddy quotas" that reserve a non-transferable portion of the leave for fathers on a use-it-or-lose-it basis (OECD 2016). Measures adopted by employers to facilitate the sharing of work and family responsibilities for parents with children can also play a key role (ILO 2016). This combination of measures is particularly important with a view to expanding women's employment options by promoting a more equal distribution of childcare within families. Both aspects are essential in breaking the cycle of gender inequalities which trap women in informal, low-paid jobs without any social protection during their working lives, which adversely affects their income security also in old age (Alfers 2016; Moussié 2016).

The aim is not to eliminate unpaid care work: rather, it is to distribute the work more equally between women and men within families, and shift some of it to affordable and good-quality care services delivered by care workers who are adequately paid and have access to social protection (UN-Women 2018). Investing in the triad of childcare services, parental leave and child benefits can enhance both child development objectives and women's economic autonomy, while also creating decent jobs in the care sector.

Policymakers and development partners need to consider how child-oriented policies can be better designed and implemented to serve the needs of both children and women. The recent efforts by UNICEF to focus on family-friendly policies that strive to connect children's rights to women's rights and promote gender equality are a step in this direction (Richardson, Dugarova, et al. 2020). However, much more needs to be done to ensure that policies directed at children do not adversely affect women (Bierbaum and Cichon 2019; SPIAC-B 2020; UNDP and UN-Women 2020).

### 2.1.3 Disability inclusion and social protection

Globally, an estimated 15 per cent of the population lives with a disability (WHO and World Bank 2011). UNICEF estimates that 240 million children – or one in ten – are living with a disability (UNICEF 2021f). In countries without coherent systems to support persons with disabilities and their families, disability can negatively impact overall household well-being. Children with disabilities are 34 per cent more likely to be stunted, 49 per cent more likely to have never attended school, 41 per cent more likely to feel discriminated against, 51 per cent more likely to consider themselves unhappy, and 20 per cent less likely to have expectations of a better life (UNICEF 2021f, 152).

Families with disabilities are more likely to live in poverty too. Disability can strain financial resources through the extra costs associated with it (e.g. medical and (re)habilitation interventions, care, assistive technology, adaptive housing, and transport) and the forgone earnings of either the person with disability or their caregiver. Social protection systems that offer limited support to persons with disabilities and their families rarely cover the extra costs of disabilities, and the additional expenditures compound the income losses, lowering household well-being. When services and benefits are unavailable or inaccessible, families must make decisions around caring for their family member with disabilities and thus forgoing economic activities or schooling (and therefore future income), and choices on how money is spent, and on whom, in the household. These decisions affect the lives of not only the persons with disabilities, but all other household members, though the impact on household members may vary considerably. With at least one in four households having a member with disabilities, the impacts are far-reaching (UN-Women 2017). Access to disability-inclusive social protection benefits, both specific disability benefits and other benefits, and services therefore is essential, not just for securing the social and economic inclusion of the person with disability, but for the whole family (see box 4.2 below) (ILO and IDA 2019; ILO 2021a, 139–149).

## 2.2 Social protection for children during the COVID-19 pandemic

Social protection was a critical pillar of the COVID-19 response. Governments were effectively able to use existing systems to channel urgent and emergency support. Many aspects of the response were commendable given existing fiscal constraints and multiple priorities. At the same time, the pandemic also brought to light the large gaps in social protection provision, including highlighting the difficulties of the 2 billion informal-economy workers and their families, women, caregivers, migrants and others. However, an important development has been the crucial role that social protection has played in an unprecedented policy response worldwide and the change in narrative around the universal need for social protection, across income groups (see section 3.1.2).

> Without this massive and rapid expansion of social protection through the pre-existing provision, and introducing emergency measures, the human and socio-economic toll of the crisis would have been much greater.

Between February 2020 and August 2022, 1,891 social protection responses were announced or implemented in over 200 countries and territories, with 131 of these measures taken in 75 countries specifically for children (ILO 2022b), representing the largest ever mobilization of social protection measures. According to the World Bank, spending on social protection specifically was about US$3 trillion – dwarfing estimated spending during the 2008–09 financial crisis by a factor of 4.5 (Gentilini 2022). Social assistance cash transfers were relatively generous, 70 per cent higher than in the pre-COVID-19 period, yet were unlikely to have replaced forgone labour income, especially given their short duration (Gentilini 2022). And in some countries the responses were limited and had little impact.

Undoubtedly, without this massive and rapid expansion of social protection through the pre-existing provision, and introducing emergency measures, the human and socio-economic toll of the crisis would have been much greater – demonstrating the indispensability of social protection as a cornerstone of all well-functioning and responsive societies.

During COVID-19, countries that already had strong social protection systems were able to use them to guarantee better protection (see box 2.4). However, countries without such strong systems developed parallel arrangements to support many households, and although these were critical and life-saving for particular groups (such as migrants, caregivers and informal workers), on many occasions they could not take advantage of pre-existing infrastructure, were temporary, or lacked an adequate protective response.

However, the quality of response depended not only on the quality of pre-existing social protection systems, but also on the fiscal response that could be mobilized.

Expenditure on the social protection response varied across low-, middle- and high-income countries, with the average expenditure per capita ranging from US$8 in low-income countries to US$145 in upper-middle-income countries and US$716 in high-income countries (see table 2.1). While the fiscal constraints in many countries are recognized, this is insufficient to be deemed adequate for people to ride out the pandemic with enough protection against poverty and falling living standards.

Many countries provided benefits to previously unprotected workers, such as those in the informal economy, at least temporarily, and in doing so opened policy windows to extend social protection coverage to informal workers in a more sustained way (ILO 2020a, 2021a, 2021b). Extending protection to unprotected workers through social insurance, tax-financed benefits or a combination of both can positively impact on child well-being by enhancing income security and access to healthcare, including in family-based agriculture (ILO and FAO 2021).

### BOX 2.4 Using existing child benefits for a child-sensitive pandemic response

Countries with established child benefits were able to react quickly in support of children and families as part of the COVID-19 response. This emphatically underlines the importance of having systems and provisions in place to contend not only with ordinary life-cycle challenges but also with those that are primed and can be easily bolstered to respond to shocks in support of children and their caregivers during the crisis response and recovery phases. It is precisely for this reason that the ILO and UNICEF have been advocating the establishment of high-coverage child benefits and comprehensive life-cycle social protection systems to protect all children in both crises and times of non-crisis, and which could be further scaled up and adapted during the crisis, as the following examples show:

- **Austria, Egypt, Guatemala and the Philippines** dropped the behavioural conditions assigned to their child benefits to remove impediments to benefit take-up.
- **Germany**: families received a one-off child bonus of €300 (US$300) for each child in addition to the regular UCB. Some 18 million children and adolescents have received this bonus. Furthermore, tax relief has been granted for lone parents, 90 per cent of whom are women.
- **Mongolia** increased its Child Money Programme monthly benefit by five times from 20,000 tugriks (US$6) per month to 100,000 tugriks (US$31) from April 2020 to the present day.
- **South Africa** increased the amount of its Child Support Grant, usually 450 rand (US$26), by 300 rand (US$18) in May and 500 rand (US$29) in June–October 2020, and provided it to every caregiver each month.
- **Thailand** provided a top-up to its Child Support Grant (CSG) of 1,000 baht (US$27) for three months. A similar top-up to the Disability Grant was also delivered.

Sources: Gentilini 2022; Government of Mongolia 2022; Stewart, Bastagli, and Orton 2020; UNICEF 2021a.

**TABLE 2.1 COVID-19 response: Countries' expenditure on social protection and labour measures, by income group, 2020–2021**

| Income group | Spending (billions of US$) | Average per capita (US$) | Share of GDP (%) |
|---|---|---|---|
| HICs | **2 575.0** | **716** | **2.1** |
| UMICs | **324.3** | **145** | **2.5** |
| LMICs | **94.6** | **45** | **1.7** |
| LICs | **5.7** | **8** | **1.3** |

Notes: IC, high-income country; LIC, lower-income country; LMIC, lower-middle-income country; UMIC, upper-middle-income country.
Source: Gentilini, Almenfi, et al. 2022a.

Some countries temporarily enhanced access to benefits for children (e.g. removing conditionality) or increased benefit levels. Nevertheless, the sheer size of the COVID-19 reaction was deceptive, as in many cases the social protection responses were constrained by limited child-sensitivity (see box 1.5 for a definition of child-sensitive social protection). For example, in some contexts, government COVID-19 stimuli in high-income countries focused on straight-to-business support, often taking the form of loans and grants. Social protection measures specifically directed to families for raising children made up only around 2 per cent of these countries' overall response expenditure. In West and Central Africa, of 20 cash interventions implemented after the first pandemic wave, only one was specifically earmarked for families raising children, and of 20 food programmes only three were earmarked for children (Damoah, Otchere, and Richardson 2021).

The lack of benefits and services directed specifically to families raising children has a number of implications. The primary one was that children's receipt of a COVID-19 benefit was not aligned with the child's inalienable right to support, but instead determined on the basis of parents' circumstances, such as existing benefit entitlements, eligibility for unemployment benefits or formal employment. As a result, the resources allocated to work-related schemes dwarfed support for low-income families outside the labour market, thereby further accentuating the marginalization of more vulnerable families and children (Richardson, Carraro, et al. 2020).

Globally, of the social protection response measures announced between March 2020 and August 2022, only 7.5 per cent – mainly cash benefits or subsidies – were specifically directed at children and families (ILO 2022b). Beyond this specific figure, other types of schemes that should have reached children (food and nutrition, access to education, survivors' benefits, etc.) would account for approximately 28.5 per cent of all measures enacted (ILO 2022b). As aforementioned, some children will have benefited from employment-based schemes such as unemployment insurance if their parents or caregivers were covered for such a risk. Furthermore, according to the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the United Nations Development Programme (UNDP), out of some 3,099 social protection and labour-market measures, only 12 per cent have addressed women's economic security and only 7 per cent have provided support for rising unpaid care demand (UN-Women and UNDP 2022).

Consequently, children were among the vulnerable population groups that were underserved in the pandemic response (see box 2.5). And for these reasons, many COVID-19 responses failed to meet the indivisible principles of the Joint Statement on Advancing Child-Sensitive Social Protection (see box 1.5).

Such concerns were echoed by the UN Special Rapporteur on extreme poverty and human rights, who stated that many social protection responses have been "maladapted, short-term, reactive, and inattentive to the realities of people in poverty" (De Schutter 2020). This includes children, given their overrepresentation in extreme poverty.

These deficiencies are troubling given the evidence for child-sensitive social protection being an effective response to crises in all contexts (Tirivayi et al. 2020) and the pervasive gaps in social protection for women and girls identified earlier. Moreover, while some good-practice examples were observed, these were exceptions to the rule, and would have been insufficient to fully contain increased child poverty. To compound the issues of a lack of child focus in response, most emergency cash transfer support was short-lived (4.5 months on average) (Gentilini 2022).

Hopes that the multitude of pandemic response measures may result in the long-term and sustainable extension of social protection in some contexts have not materialized. Moreover, despite the recognition by many of the indispensability of universal social protection, little happened in terms of permanent provision, and "lack of fiscal space" is given as the excuse for not expanding systems.

However, the ruling is clearer from a child-sensitivity perspective. Despite its promise, an opportunity was lost during the COVID-19 response. One glimmer of hope is that the pandemic reconfigured policy mindsets and shifted policy narratives somewhat, emphasizing how social protection systems work as automatic social stabilizers; governments can deliver and political will can make fiscal space; and social protection is essential not only for the poor but for everyone, as everyone can become vulnerable when shocks hit.

Nevertheless, given the ongoing pandemic, fiscal consolidation (Ortiz and Cummins 2021; UNICEF 2021c), inflation, fuel and food price hikes and the pervasive challenges posed by climate breakdown, there is clear potential for the further exacerbation of child poverty and inequality, and this has significant implications for child well-being if left unaddressed. This prospect underlines the need for the global community to apply the principles of child-sensitive social protection as it seeks to build stronger social protection for managing the recovery from the pandemic and building resilience against future crises.

> Many COVID-19 responses failed to meet the indivisible principles of the Joint Statement on Advancing Child-Sensitive Social Protection.

### BOX 2.5 How did the overall pandemic response perform from a child-sensitivity perspective?

The principles of child-sensitive social protection (outlined in box 1.5) provide a helpful benchmark by which to evaluate the pandemic social protection response – effectively a "black swan" event – which engendered exceptional disruption and required an unprecedented response. Using these principles as a benchmark reveals some troubling shortcomings in the overall responses. These include the following.

- **Insufficient sensitivity to gender-specific risks and vulnerabilities**. Too few measures – approximately one in ten – addressed the needs of girls and women directly.
- **Substantial and untimely disbursement delays** in delivering support, ranging from 2 to 119 days.
- **Failure to reach especially vulnerable children,** who tend to live in families with limited labour-market attachment. They were missed by large flagship job or labour-market responses.
- **Limited duration of support, typically lasting 4.5 months** – support that was often of **questionable adequacy** given the very protracted nature of the crisis.
- **Little support was provided to caregivers.** Only 12 countries, mainly high-income countries, provided additional childcare allowance support to caregivers.
- **Non-existent or limited national dialogue with and participation of families and children occurred** in helping to formulate a policy response commensurate with their perceived needs. Social dialogue with persons of concern was conspicuously absent in the global social protection response.

Moreover, the measures that were taken did not lead to long-term system building or strengthening, and have now evaporated or been rolled back. Virtually none of the measures adopted attained permanent statutory status. The response may have reconfigured some policy mindsets but it has failed to leave a legacy that concretely improves social protection provision for children.

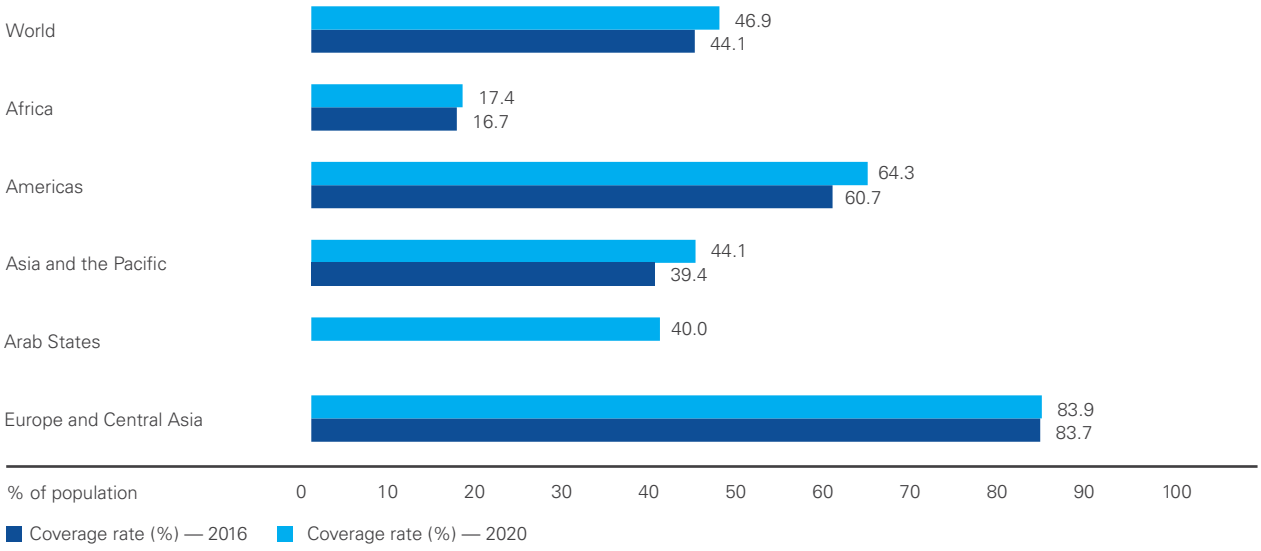
Sources: Gentilini 2022; ILO 2021a, 2021e; Richardson, Carraro, et al. 2020; UN-Women and UNDP 2022.

## 2.3 Effective coverage: Monitoring SDG indicator 1.3.1

As of 2020 and prior to COVID-19, only 46.9 per cent of the global population was effectively covered by at least one social protection benefit, while the remaining portion – as many as 4.1 billion people – were left wholly unprotected (see figure 2.4 below). As of 2020 and prior to COVID-19, only 46.9 per cent of the global population was effectively covered by at least one social protection benefit, while the remaining portion – as many as 4.1 billion people – were left wholly unprotected (see figure 2.4 below). This represents progress since 2016, when that global figure was 44.1 per cent.[11] Despite modest progress in this indicator in all regions since 2016, behind the global average there still remain significant inequalities across and within regions, with 2020 coverage rates standing at 83.9 per cent in Europe and Central Asia, 56.3 per cent in Latin America and the Caribbean, 44.1 per cent in Asia and the Pacific and 17.4 per cent in Africa (ILO 2021a). Furthermore, across all the different functions of social protection – the comprehensiveness of protection – there remain large effective-coveragew gaps as illustrated by the stark absolute numbers in box 2.6. Given that children usually live in families, gaps in social protection anywhere across the life cycle for other household members adversely affect children. This is why policymakers must focus on closing not only coverage and adequacy gaps but comprehensiveness gaps too.

11 The global and regional estimates presented in this report are based on econometric models designed to impute missing data in countries for which nationally reported data are unavailable. The 2016 global and regional estimates presented in this report may differ somewhat from the 2020 figures owing to the improved availability and quality of the national datasets, country revisions and methodological enhancements implemented since 2016, which resulted in the rerun of the models and adjustments of the estimates. For more information on the methodology, see Annex 2 of ILO (2021a).

**FIGURE 2.4** Effective social protection coverage (SDG indicator 1.3.1): Global and regional estimates of population covered by at least one social protection benefit for 2016 compared with 2020 or latest available year



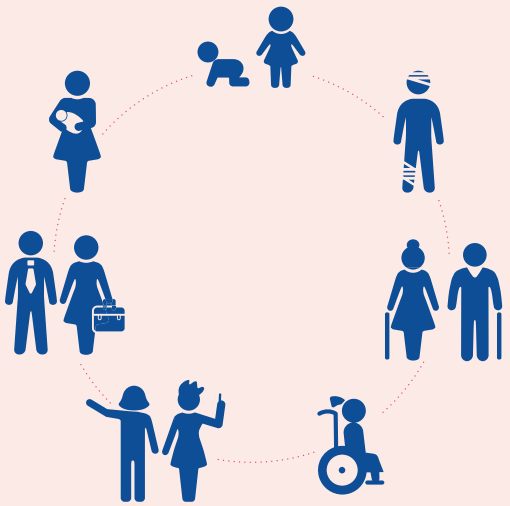

Notes: See Annex 2 of ILO (2021a) for a methodological explanation. Global and regional aggregates are weighted by population.
Sources: ILO (2021a); World Social Protection Database, based on the SSI; ILOSTAT; national sources.

**BOX 2.6** The numbers at a glance: The absence of social protection for different population groups and of comprehensiveness for selected benefits

**1.46 billion children aged 0–15 years**
receive no child or family cash benefits

**71 million mothers with newborns**
do not receive cash maternity benefits

**2.7 billion people**
are not protected by any kind of health protection scheme



**1.7 billion persons in the labour force**
are not legally entitled to sickness cash benefits

**164 million older persons**
do not receive a pension

**179 million unemployed persons**
do not have access to unemployment cash benefits

**150 million persons with disabilities**
do not receive disability cash benefit

Sources: ILO (2021a); World Social Protection Database.

## 2.4 Effective coverage for children

Despite some important progress in the extension of social protection to children in recent decades, the vast majority of them – 1.46 billion children aged 0 to 15 years – still have no effective social protection coverage. Contrary to coverage rates for other population groups, those for children have not progressed or have even stalled slightly since 2016. Effective-coverage figures for SDG indicator 1.3.1 show that in 2020, only 26.4 per cent of children globally received social protection cash benefits, representing a decline of 0.8 percentage points (for reasons, see box 2.7) compared with 2016, when 27.2 per cent of children globally were covered (see figures 2.5 and 2.6) – the period also registered a fall in the headcount (to 523 million in 2020 from 528 million children covered in 2016). In short, social protection coverage for children is not only not keeping up with population growth, but is registering a fall in the total number of children under 15 years who are covered (see the statistical table in the annex for effective coverage rates by country).

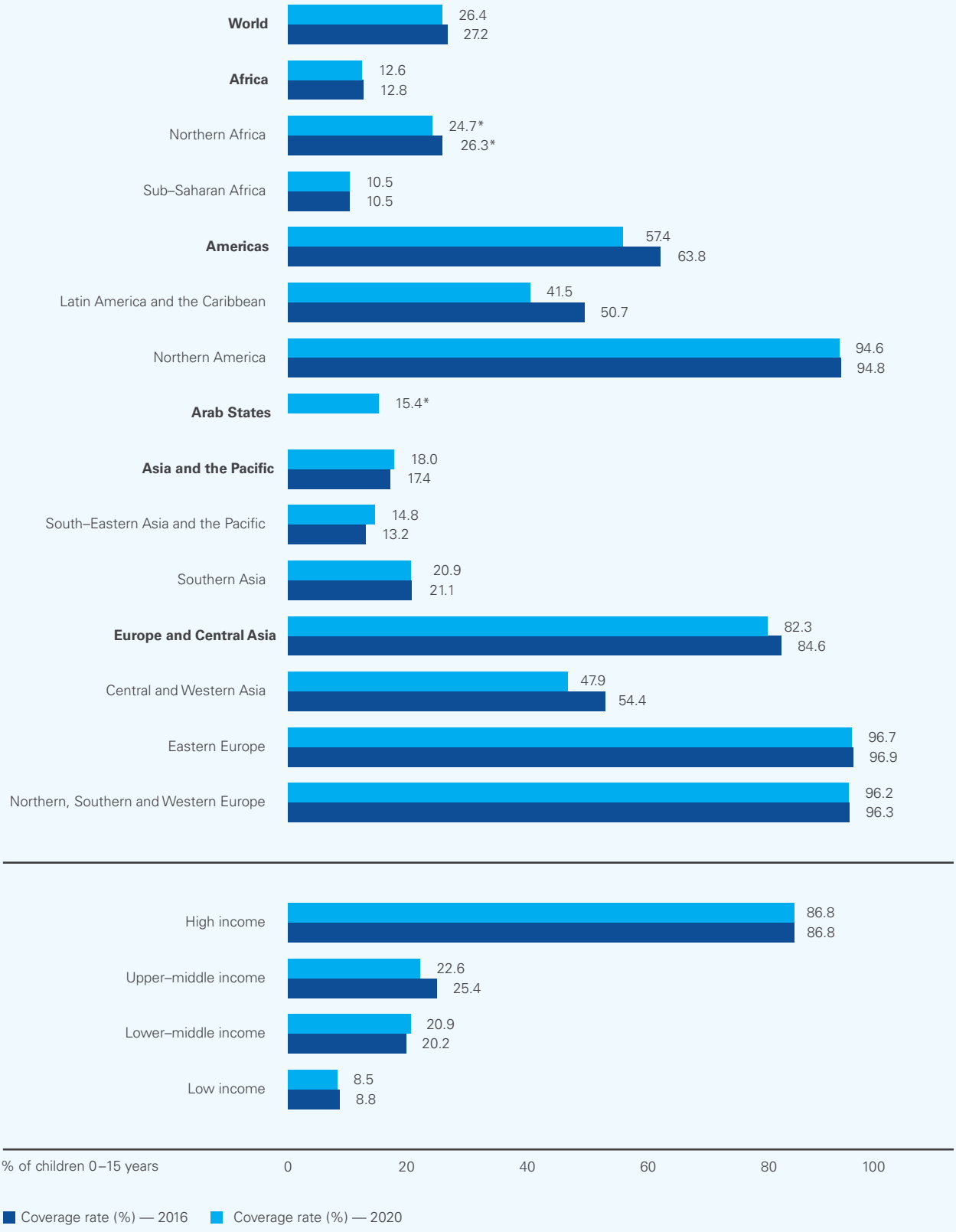
Significant and troubling regional disparities exist, and all regions apart from Asia and the Pacific have experienced a contraction of coverage since 2016. Stalled progress has occurred in the Americas, where coverage fell by 6.4 percentage points from 63.8 per cent to 57.4 per cent. Elsewhere, insufficient progress has been made, with stalled coverage progress in Europe and Central Asia, and relatively low coverage in the Arab States of 15.4 per cent.

In Asia and the Pacific, coverage has remained more or less the same and is currently 18 per cent. Of all regions, effective coverage remains the lowest in Africa, where the rate has barely moved since 2016. This means nearly 472.8 million children aged 0–15 years are not covered on the continent, and only 10.5 per cent in sub-Saharan Africa, the subregion where child poverty is highest.

The progress on coverage by country income level is mixed (see figures 2.5 and 2.6). The overall effective-coverage rate in high-income countries is high, at 86.8 per cent, and has not changed since 2016. In low-income countries it is just one tenth of this figure, 8.5 per cent, a drop of 0.3 percentage points since 2016, and this low rate is a matter of grave concern. Low-income countries are more likely to be affected by protracted humanitarian crises, locking children in a perpetual cycle of poverty. Progress on closing coverage gaps in these contexts requires urgent acceleration. Inter-agency efforts are also needed to improve the collection of data on social protection coverage and expenditure for children. Lower-middle-income countries have made modest progress, increasing coverage from 20.2 per cent in 2016 to 20.9 per cent in 2020. On the other hand, upper-middle-income countries have experienced a not insignificant drop of 2.8 percentage points, from 25.4 per cent in 2016 to 22.6 per cent in 2020.

1.46 billion children aged 0 to 15 years still have no effective social protection coverage.

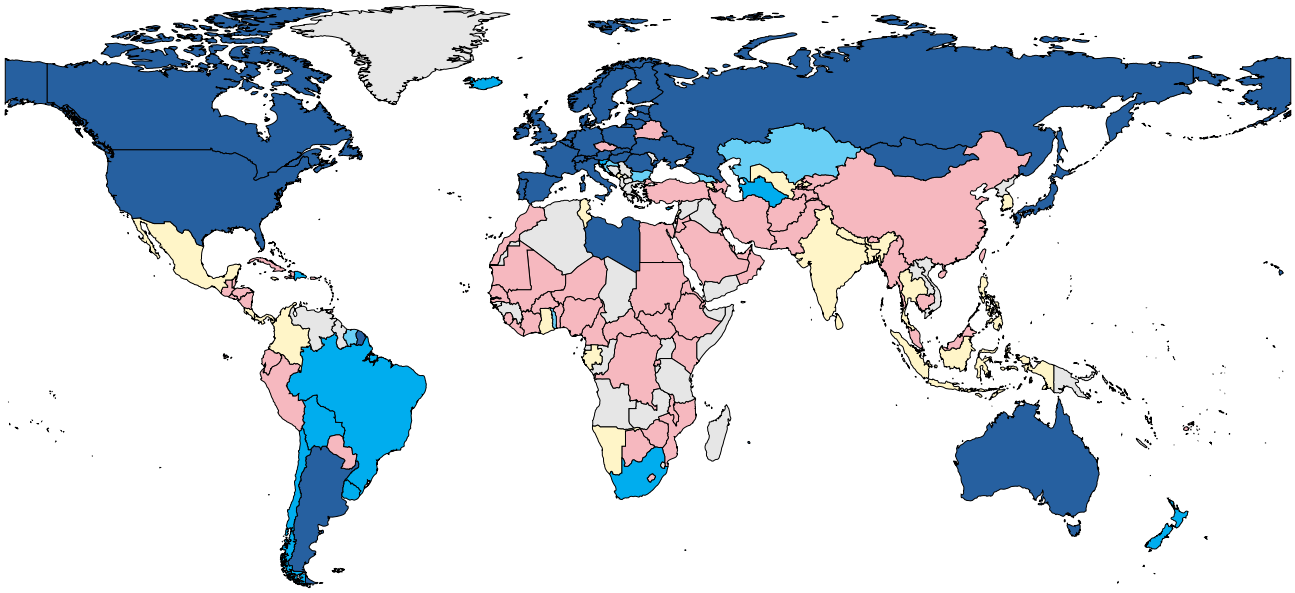
**FIGURE 2.5** SDG indicator 1.3.1 on effective coverage for children and families: Percentage of children 0–15 years receiving child or family cash benefits, by region, subregion and income level, for 2016 compared with 2020 or latest available year




* To be interpreted with caution: estimates based on reported data coverage below 40 per cent of the population.

Notes: See Annex 2 of ILO (2021a) for a methodological explanation. Global and regional aggregates are weighted by the number of children.
Sources: ILO (2021a); World Social Protection Database, based on the SSI; ILOSTAT; national sources.

**FIGURE 2.6 SDG indicator 1.3.1 on effective coverage for children and families: Percentage of children 0–15 years receiving child and family cash benefits, 2020 or latest available year**



- 80% and above
- 60–80%
- 40–60%
- 20–40%
- Less than 20%
- No data

| Region | Coverage rate % |
|---|---|
| Africa | 12.6 |
| Americas | 57.4 |
| Arab State | 15.4* |
| Asia and the Pacific | 18.0 |
| Europe and Central Asia | 82.3 |
| World | 26.4 |

* To be interpreted with caution: estimates based on reported data coverage below 40 per cent of the population.
Notes: See Annex 2 of ILO (2021a) for a methodological explanation. Global and regional aggregates are weighted by the number of children.
Sources: ILO (2021a); World Social Protection Database, based on the SSI; ILOSTAT; national sources.

## BOX 2.7 Why has effective coverage for children worldwide stalled since 2016? A brief methodological and policy explanation

This report is based on the ILO's World Social Protection Database (WSPD), the leading global source of in-depth country-level statistics on various dimensions of social protection systems. It is the first to feature trend data on effective coverage that compares 2020 rates with those for 2016.

The explanation for the decline in effective coverage as a percentage for children worldwide, and in all regions save Asia and the Pacific, relates to a number of intersecting factors. Primarily, there is the fact that new and better data are now available – owing to enhanced collection and national responses – than when SDG 1.3 data were collected in 2016. In addition to this, the child population weighting applied to countries also influences effective-coverage rates. Aggregate regional and global effective-coverage rates fall when rates fall in a large country as the global effective-coverage rate is affected by the population weighting if coverage falls in countries with a large child population. For instance, large family benefits in Latin America and the Caribbean shrank or have been discontinued since 2016, some replaced by schemes with smaller coverage. Changes to a country's main child benefits affect the aggregate effective rate. Among others in the Latin America and the Caribbean, this has been the case for Mexico – which has experienced a significant decline – as this country has a large child population weighting. Contractions in countries such as this account for the regional decline (see contraction measures in section 3.2). Some child benefit schemes may also not have kept up with population growth in certain countries.

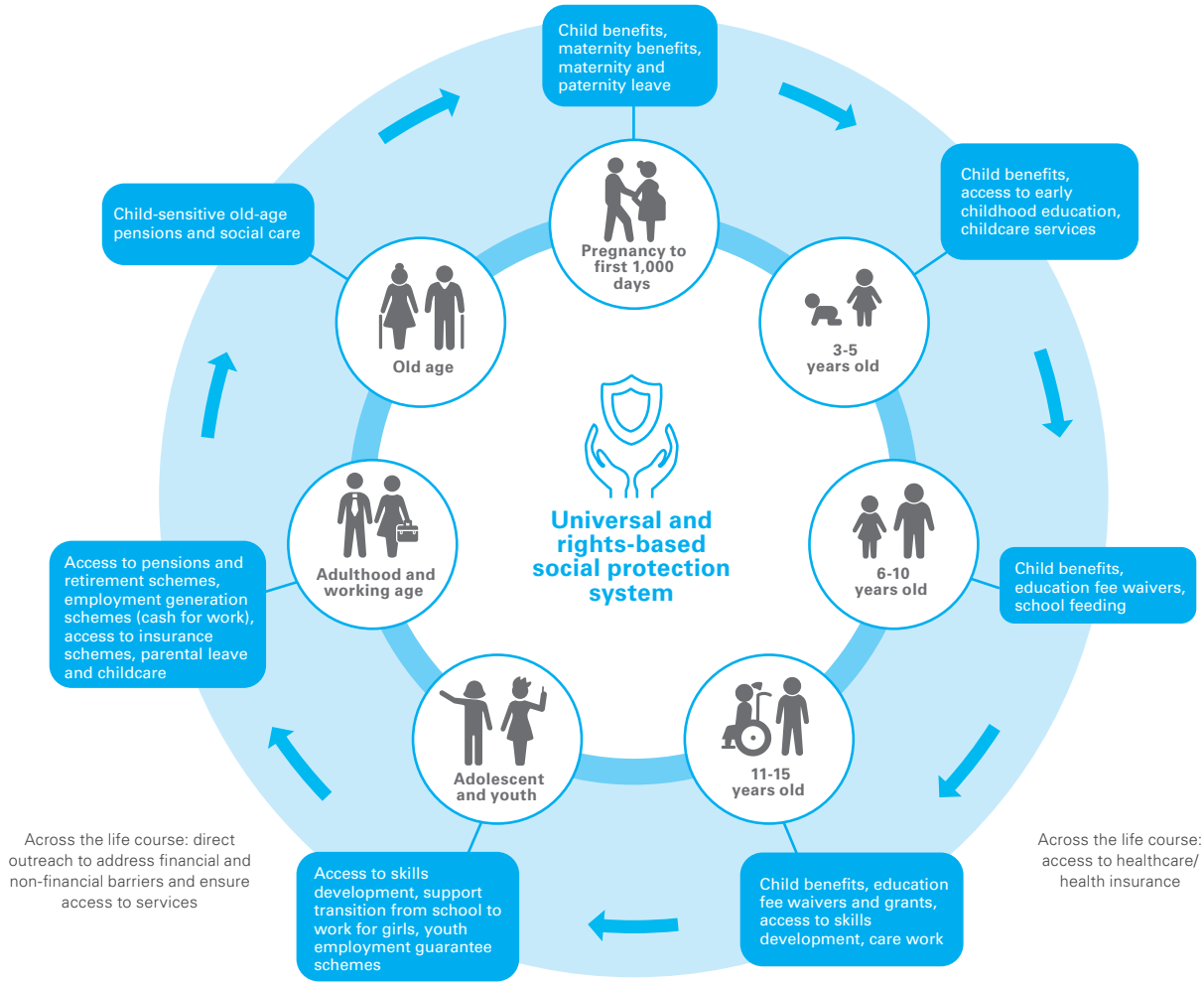
While the historical trend lines are demonstrative of growing coverage for children (see figure 2.1 of ILO (2021a)), the more recent developments between 2016 and 2022 point to stalled progress.

## 2.5 Adequacy of social protection for children

The amount of benefit paid, or the adequacy of a scheme, is a key element of a child-sensitive and comprehensive systems approach (see figure 2.7), of fundamental importance for ensuring all children's welfare and their families' economic stability (UNICEF 2019). Adequacy in child and family benefits means rates of payments that are sufficiently high to meet a child's individual needs (e.g. for children with disabilities) and needs that are defined by the settings in which they live (e.g. fragile contexts). Guidance for the adequacy of child and family benefits is provided by international social security standards, in particular ILO Convention No. 102 and Recommendation No. 202.

However, adequacy does not refer only to the value at which child and family benefits are set. Rather, it refers to the adequacy of all life-cycle benefits which also can positively impact child well-being, as depicted in figures 2.7 and 2.8. International social security standards are formulated with this life-cycle approach in mind and encourage countries to build comprehensive life-cycle provision that ensures adequacy for child and family benefits, but also adequate provision for other social protection functions to support caregivers. Providing protection for them has direct and positive well-being implications for children.

**FIGURE 2.7 Child-sensitive social protection across the life course**

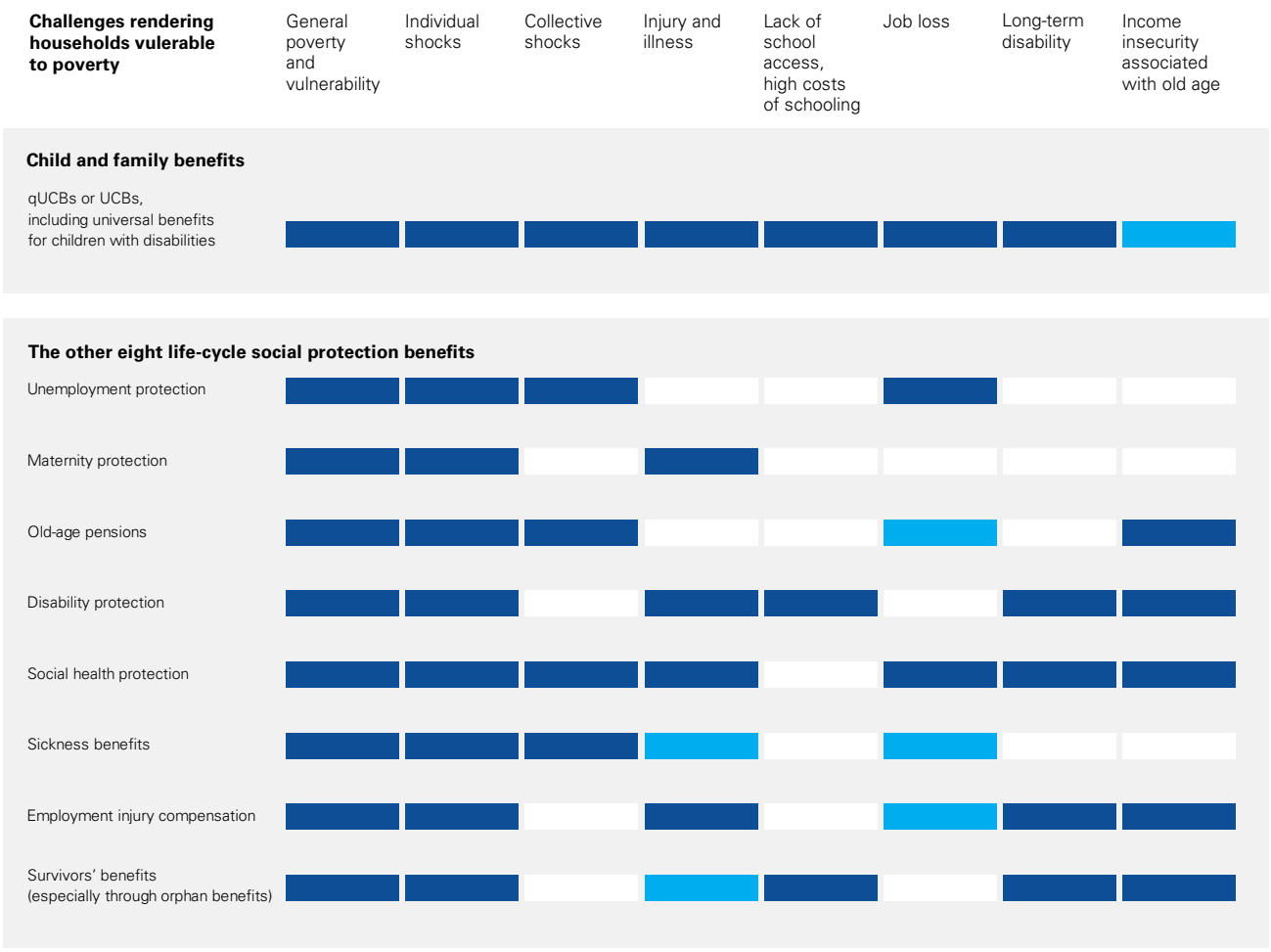



Source: UNICEF (2019).

A systems and life-cycle approach from a child well-being perspective should focus on how specific social protection instruments can complement one another in addressing contingencies rendering households impoverished and vulnerable. Figure 2.8 shows the nine life-cycle functions of social protection, and how all these functions can support child well-being from selected literature reviews, cited below. This complements figure 2.7 by drawing from a robust body of evidence, which illustrates the interaction of challenges and instruments within a social protection system and how the different elements of a system can be constructed to address child poverty and vulnerability.

Both figures 2.7 and 2.8 make it clear that child-sensitive social protection does not mean just child-focused provision, limited to child benefits alone. Rather, where there is a comprehensive range of adequate life-cycle protection for other groups such as those of working age and pensioners in households with children, this also reduces drivers of poverty and vulnerability for children, which in turn protects child well-being. Ultimately, a gap anywhere across the life-cycle social protection functions is to the detriment of children. For instance, if parents have no unemployment protection in the event of job loss, their children will be adversely impacted as household income will fall significantly.

**FIGURE 2.8 Impact evidence of how child poverty and vulnerability risks are addressed through the nine life-cycle social protection functions**




Note: Author's interpretation of results from the sources cited below.
Sources: Based on Social Protection Floor Advisory Group 2011; Bastagli et al. 2016; Davis et al. 2016; ODI and UNICEF 2020; Richardson 2015; Standing and Orton 2018.

There is no single solution in terms of social protection systems. Instead, the specific mix of interventions will necessarily depend on context, the specific challenges being addressed and a variety of other factors. Such an approach is fully in line with ILO Recommendation No. 202, which emphasizes national ownership and the importance of national strategies for social protection extension formulated through social dialogue, and with the UNICEF systems approach as outlined in its Social Protection Programme Framework (UNICEF 2019).

According to UN human rights frameworks and international standards (see box 2.1), all children should have access to, at least, healthcare and basic income security that guarantees "access to nutrition, education, care and any other necessary goods and services" (ILO Recommendation No. 202, para. 5(b)).[12] Although the Recommendation allows for the levels of provision to be nationally defined, it also provides clear guidance about what may be considered appropriate: the minimum level of income security should allow for life in dignity and be sufficient to provide for effective access to a set of necessary goods and services, such as may be set out through national poverty lines and other comparable thresholds (para. 8(b)).

According to international standards therefore, benefits should be set at levels that relate directly to the actual cost of providing for a child and should represent a substantial contribution to this cost – at a minimum, covering for basic necessities, achievement of children's rights (including rights such as those pertaining to leisure and active participation in communities and societies), and public goods; and family allowances at the minimum rate should be granted regardless of household income. Additional benefits should be included to account for individual needs and family conditions or contexts (e.g. child disability benefits aimed at compensating for extra costs can be based on disability assessments, rural–urban differences and new migrants).

As the costs of meeting living standards are affected by inflation over time, ILO instruments require that benefits be regularly indexed to respond to changes in the costs of achieving these standards (ILO 2011, paras 184–186). The index used (e.g. a specific basket of goods, the retail price index or the consumer price index) should be matched to general living costs – not solely basic commodities – and be in line with wages, to avoid increasing inequality between benefits and average earnings over time. Indexing should also be applied to calculations of minimum subsistence levels in countries where these are used to determine the eligibility for or amounts of benefits paid. The importance of regular or real-time indexing has become clear in the current cost-of-living crisis, where people's purchasing power and financial security are being eroded by volatile price inflation in many countries. Appropriate indexing becomes even more crucial when inflation can actually be much higher for lower-income groups – owing to their propensity to spend larger proportions of disposable income on basic goods and services that are more affected by inflation – than for higher-income groups. For instance, the United Kingdom Institute of Fiscal Studies estimates that inflation for the poorest fifth in October 2022 would be 17.6 per cent, versus 10.9 per cent for the richest fifth, owing to the poorest households devoting more of their spending on energy (Johnson et al. 2022).

ILO Recommendation No. 202 allows for a broad range of policy instruments to achieve income security for children. This goal can best be attained via an integrated systems approach, and adequacy can best be achieved through a complementary portfolio of child policies (UNICEF 2019) comprising both cash benefits and access to services. As depicted in figure 2.7, this should be sensitive to the child's developmental life course, the family context (family size and children's ages), and the personal attributes of the child (taking into account factors such as migrant status, disability and gender). A UCB is the linchpin around which the integrated system can be built (see box 4.1).

One way of determining the adequacy of social protection is to assess the extent to which it reduces child poverty. In the EU over the past decade, the reduction in child income poverty after taxes and social protection benefits falls into the range 36–41 per cent of market income (see figure 2.9). For example, in 2020 the pre-tax "at-risk-of-poverty" rate of 32.3 per cent fell to 18.9 per cent on average after taxes and transfers. Effectively, this represents a reduction in the poverty risk in the child population of 41 per cent. Moreover, outside the European context there is ample evidence that social protection reduces child poverty and accomplishes an array of positive human development outcomes for children and their families (Bastagli et al. 2016; Davis et al. 2016).

12 See R202 - Social Protection Floors Recommendation, 2012 (No. 202).

**FIGURE 2.9 Estimated at-risk-of-poverty rate for children 0–18 years before and after social transfers in the EU-27, 2012–20**


Source: Statistical Office of the European Commission (Eurostat), Data Browser, as of August 2022.

The example of Europe shows that, while social protection is making large inroads into poverty, it is not eliminating it, according to the European relative income poverty targets, and access to additional services and decent work for caregivers is also needed.[13] This is the case for all regions. However, a comprehensive package of benefits and services to help eradicate child poverty and ensure children's well-being requires a commitment to adequate expenditure.

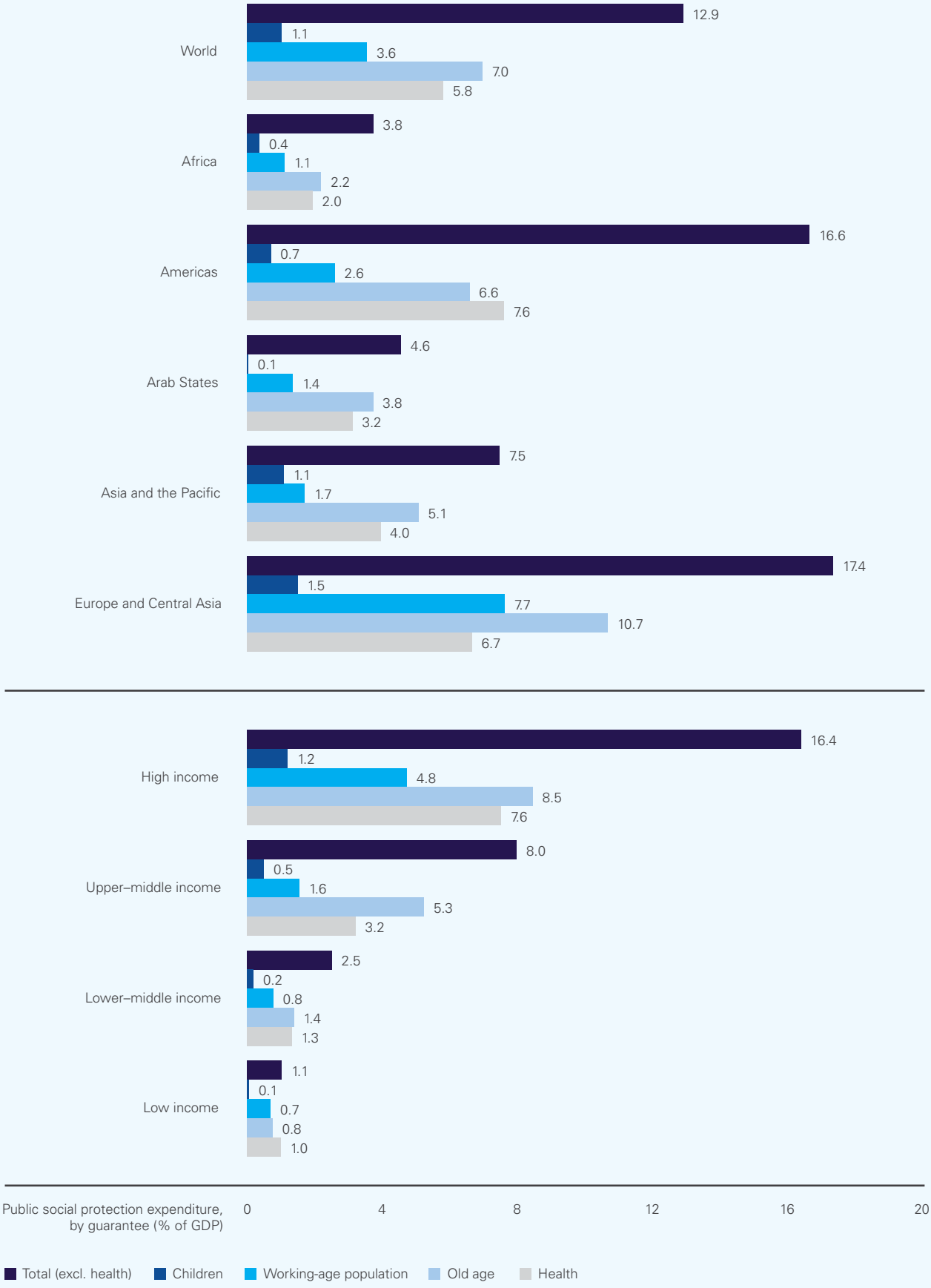
## 2.6 Expenditure on social protection for children

Many of these gaps in coverage, adequacy and comprehensiveness are associated with significant underinvestment in social protection systems for all groups, and especially children. At the global level, national expenditure on social protection for children reaches only 1.1 per cent of GDP, compared with 12.9 per cent of GDP spent overall on social protection (see figure 2.10), and accounted for the lowest expenditure of all the guarantees across all regions and all country income levels. While countries in Europe and Central Asia and in Asia and the Pacific[14] spend more than 1 per cent of GDP, in other parts of the world expenditure ratios remain well below 1 per cent of GDP. Regional estimates for expenditure in Africa, the Arab States and the Americas show expenditure levels of 0.7 per cent of GDP or below, even though children represent a large share of populations in these regions. An average expenditure level of only 0.1 per cent of GDP in low-income countries is particularly striking when it is recalled that children aged 0–15 years constitute 41.8 per cent of their aggregate population. It can also be observed that expenditure is 1.2 per cent of GDP in high-income countries and less than 0.5 per cent of GDP or lower in middle- and low-income countries.

13 These European systems do, however, eradicate extreme income poverty, measured in absolute terms of US$1.90 PPP per person per day, in cases where families have access to the benefits.

14 The regional estimate for Asia and the Pacific does not include China.

**FIGURE 2.10** Public social protection and health expenditure as a percentage of GDP, by social protection floor guarantee, 2020 or latest available year




Notes: See Annex 2 of ILO (2021a) for methodological explanation. The total social protection expenditure (excluding healthcare) does not always correspond to the sum of expenditures by age group. It depends on data availability, source and year and inclusion of non-age-group-specific expenditures. Public social protection expenditure global and regional aggregates are weighted by GDP. Expenditure figures for children in Asia and the Pacific do not include China.

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

# 3

# Recent developments, challenges and opportunities

## 3.1 Progress towards universal social protection for children

Since the last ILO–UNICEF joint report in 2019, there have been a number of significant policy developments in social protection for children which are outlined below and in Annexes 1–4 for detailed country case studies. This section mainly attempts to capture developments in child and family benefits for families with children. While the section shows the ambition of countries to extend their provision, it also illustrates the challenges they face when developing and implementing social protection schemes for children, including child benefits.

### 3.1.1 From renewed public debate about categorical benefits and UCBs to concrete policy reform

One promising development for both system strengthening and improved provision has been a growing interest in universal approaches to providing child benefits, such as UCBs. Furthermore, in several countries, including Angola, Botswana, Morocco and Tunisia (see table 3.2 and Annex 3), governments have been actively considering introducing UCBs or qUCBs (Harman et al. 2020; Kidd, Moreira Daniels, et al. 2020; Kidd, Athias, and Tran 2021; ODI and UNICEF 2020). For example, in 2021 the Government of Kenya committed to implementing an short-term, age-limited qUCB for all children aged 0–3 years (Government of Kenya 2020).

One promising development has been a growing interest in universal approaches to providing child benefits.

In Madagascar, UNICEF is piloting a small-scale sub-national UCB in two communes covering 20,000 children. A recent proposal indicates that the Government of Sri Lanka could gradually realize a full UCB scheme, starting by prioritizing the first 1,000 days from conception and extending coverage to age 18 years over the space of 12 years to keep the fiscal burden manageable (Kidd et al. 2020).

UCBs have also gained importance in the social policy discussion in recent years, and further traction has been gained in the context of the short- to long-term socio-economic impacts of the pandemic (Kidd, Athias and Tran 2021; Stewart, Khurshid, and Kielem 2021). In South Asia in particular, UCBs have also been advocated as an emergency COVID-19 response (Kidd, Athias, and Tran 2020; UNICEF 2020a, 2020c). While universal coverage has been perceived as feasible in high-income countries, the pandemic shone a spotlight on significant coverage, comprehensiveness and adequacy gaps that remain to be closed in these richer countries too (see table 3.2 and section 3.2) (Stewart, Bastagli and Orton 2020). Illustrative of this is the United States, which has its child poverty challenges and coverage gaps in social protection for children (Richardson et al. 2021). However, during the pandemic it temporarily expanded its Child Tax Credit to an affluence-tested qUCB, effectively providing a benefit for most United States children for the whole of 2021. This change accounted for a whopping 49 per cent reduction in child poverty: lifting 2.9 million children out of it (US Census Bureau 2022). Whether this reform will be permanent remains to be seen, but it represents a golden opportunity to build on the pandemic response (see table 3.2 and Annex 4).

Table 3.1 gives an overview of the types of measures that have been implemented (some permanent and some temporary) for children between 2018 and 2022. Worldwide, there has been a volley of policy activity from the introduction of new measures, increases in coverage and adequacy and many measures that contribute to improved provision for children. Much of this recent vibrant policy activity and reforms is also captured in table 3.2, which goes into deeper detail about the considerable number of countries that have progressively extended the coverage of their child benefits by incrementally increasing adequacy and population coverage, introducing additional new national (or subnational) benefits, top-up benefits or full UCBs, and used their child benefit to absorb displaced populations too. It mainly shows new reforms that have a statutory basis, anchored in law. This is important as their statutory basis has implications for scheme longevity, budget assignment and whether they are a demandable or contestable right. Moreover, many of the reforms documented in table 3.2 are progressive modifications that are advantageous to children and can improve their well-being. However, despite the clear positives of these developments in representing a departure on pathways towards universal provision, it is important to affirm that many of these reforms, unless further developed, will be no substitute for or comparable to the significance of the adoption of a full UCB or other forms of high-coverage, high-adequacy provision. The rationale for this contention is outlined in this report (see box 4.1).

**TABLE 3.1 Top ten measures announced for children, 2018–22 (totals worldwide)**

| Measure | Number |
|---|---|
| Introducing new programme or benefit | 327 |
| Extending coverage | 295 |
| Increasing benefit level | 291 |
| Introducing benefit for workers/dependants | 263 |
| Introducing benefit for poor or vulnerable population | 236 |
| Increasing benefit duration | 164 |
| Introducing subsidies or deferring or reducing cost of necessities/utilities | 157 |
| Increasing resources/budgetary allocation | 152 |
| Deferring, reducing or waiving contributions | 111 |
| Introducing subsidies to wages | 111 |

Source: ILO Social Protection Monitor

Arguably, the pandemic provoked a discernible discursive shift, at least temporarily, towards more universal approaches to social protection in general.

### 3.1.2 Greater openness to universal protection?

There have been tentative indications that the pandemic may have reinforced a discursive shift, already under way before the crisis, towards further coverage expansion for a wider range of population groups, but whether this is indicative of greater openness to universal approaches to social protection is inconclusive. The pandemic's socio-economic impacts made it difficult for policymakers to ignore a number of population groups – including children, older persons, unpaid carers and women and men working in insecure employment and in the informal economy – who were covered either inadequately or not at all by existing social protection measures. Arguably, the pandemic provoked a discernible discursive shift, at least temporarily, towards more universal approaches to social protection in general.

Under the circumstances, universal or universalistic provision was considered the most apt by many governments and international organizations, including the World Bank and the International Monetary Fund (IMF) (IMF 2020; Rutkowski 2020), given the society-wide impact of the crisis. This openness was observed in national responses which attempted to include whole or large segments of the population, including the "missing middle".

While not quite the same as advocating for universal coverage, there has been a recognition that "universal delivery systems" are an important prerequisite for possibly achieving universal coverage (Gentilini 2022), although some may argue this is just shorthand for social registries and persistence with poverty targeting.

The pandemic also provoked growing interest in a universal basic income (UBI), especially with calls for an "emergency basic income" to be implemented during the COVID-19 pandemic (ECLAC 2020; Gray Molina and Ortiz-Juárez 2020). The crisis saw 13 countries or territories provide one-off or several-time payments to the whole population, and 12 countries provided temporary universal childcare allowances. In the fast-moving and volatile context of the pandemic, temporary large-scale cash transfers were the go-to response in many countries, reaching large groups of the population (Gentilini 2022).

Yet for the time being, evidence suggests that country-level policy advice accompanying loans has in general continued to promote a limited safety-net approach with provision comprising poverty targeting, a weakening of social insurance, and labour deregulation that may lead to premature fiscal adjustment (Ortiz and Cummins 2021).

Furthermore, one recent study cites country examples where the IMF is pushing for an "intergenerational choice" and suggesting governments reallocate funding from spending on older persons to children (Ortiz and Cummins 2022). This would run counter to a holistic life-cycle approach to social protection, instead of identifying sufficient resources to finance provision for both. Aside from the need for older persons to have income security, the crucial role grandparents play in child development in many contexts must also be acknowledged. Thus, such policy advice also has adverse direct impacts on children.

More recently however, at the country level the IMF has recommended child allowances in China, for example, without insisting on targeting, which represents a departure from policy advice hitherto (IMF 2022). This increased focus on coverage expansion is somewhat supportive of the ILO's and the long-standing UNICEF policy stance that it is important to have universal social protection systems in place to cover ordinary life-cycle challenges and be ready for shocks, expanded and bolstered when shocks strike. From a child well-being perspective, universal approaches hold significant comparative advantages in times of crisis and non-crisis.

### 3.1.3 Achieving universal coverage for children through coordinated mixed-scheme approaches

Another promising way to achieve either universal or near-universal social protection is through coordinated mixed-scheme approaches. Countries such as Argentina, Tunisia (see Annex 3) and Viet Nam are pursuing or have considered universal coverage for children through a combination of contributory and non-contributory child benefits. For example, Argentina has progressively achieved an effective-coverage rate of 89.9 per cent, with an additional 1.3 million children still to be covered in 2022 (ANSES 2022; Government of Argentina 2022; National Institute of Statistics and Census 2022). This shows how different instruments – social insurance and

tax-financed, targeted/means-tested schemes – can be combined to cover children, as is the case with the other three coordinated or "multitiered" child benefit schemes (McClanahan and Barrantes 2021) operating in Japan, Liechtenstein and Switzerland, which achieve universal or close-to-universal coverage. A similar approach has been discussed in countries such as Viet Nam (McClanahan and Gelders 2019).

One of the challenges for the Argentine case and its coordinated mixed-scheme qUCB and similar social protection systems in terms of coverage extension lies in the ability to effectively "passport" children between the different parts of the system when their parents' circumstances change, and to identify those who are not covered at all. Interoperability – the system effectively and seamlessly communicating with other parts – in all systems is difficult in practice. Hypothetically, children receive the contributory benefits if their parents are formally employed; if this is not the case, they should receive the non-contributory child benefit for continued protection. The challenge with this coordinated mixed-scheme approach is that it requires a high level of coordination and up-to-date administrative databases which allow the identification of every child's coverage status and that of their family members. If certain parts of the system do not necessarily communicate with others, or information cannot be merged, the risk is that children might be ineffectively passported between different parts of that system or left out completely, and miss out on their benefit or incur delays in accessing it. In addition to these difficulties between national-level institutions, there are challenges related to the federal organization of the country, as there are subnational social protection policies and fragmented information collection which introduce more complexities and possible exclusion from entitlements. This perhaps indicates where UCBs hold a comparative advantage owing to their simplified inclusion in a single child benefit, avoiding at the same time a possible fragmentation among different subsystems.

Another strong argument in favour of UCBs has to do with the unequal treatment children may receive depending on which part of the system they are in. This includes different conditionalities required to be fully covered (i.e. to receive 100 per cent of the transfer) – as is the case with the Argentine non-contributory child benefit – which can end up creating a bottleneck for vulnerable population groups when attempting to access or maintain this benefit. And ultimately this can result in impeding the realization of their social protection rights. Despite these challenges, and the room for further improvement of its child benefit system, Argentina has nevertheless made very important strides forward in extending social protection for children over recent decades.

> Another promising way to achieve either universal or near-universal social protection is through coordinated mixed-scheme approaches.

Migrant and forcibly displaced children often lack statutory coverage of child and other social protection benefits despite being among the most vulnerable.

### 3.1.4 National child benefit systems can be and are being extended to protect migrant and forcibly displaced children

Migrant and forcibly displaced children often lack statutory coverage of child and other social protection benefits despite being among the most vulnerable. However, there are also promising examples of inclusive social protection systems for children and families on the move (UNICEF 2020e). In Brazil, migrants can access national social protection schemes and benefits. In fact, evidence shows that many vulnerable and displaced Venezuelan families hosted in Brazil receive the two main cash transfers: *Auxílio Brasil* /*Bolsa Família* (see Annex 1) and the *Beneficio de Prestação Continuada*, an unconditional cash transfer for the elderly population and persons with disabilities living in poverty. Similarly, in 2019 Guyana extended its social protection system to make migrant children and their families from Venezuela eligible for family cash benefits. Payments were used for housing or rent, and purchase of school supplies (UNICEF 2020e). During the pandemic, there have been a number of countries that loosened eligibility conditions for migrant and displaced families with children or temporarily regularized the status of non-nationals to enable their access to social assistance and healthcare (ILO 2020c, 2021a).

Another promising development along these lines is the expansion of the Turkish national Conditional Cash Transfer for Education (CCTE) scheme, in place since 2003 and covering 2.13 million Turkish children in 2021, which also started to incorporate a CCTE for Refugees scheme. This has been implemented by UNICEF, in partnership with the Ministry of Family and Social Policies and the Turkish Red Crescent, since 2017, covering 625,901 refugee children in 2021 (UNICEF 2020d).[15] Depending on the child's age, between 55 and 90 lire (US$3–5) is paid monthly for each child. There are slightly higher payments for girls as a gender-responsive (if not gender-transformative) feature of the CCTE since the launch of the national scheme in 2003. The CCTE for Refugees has not only built on the national model but also brought enhancements to it, such as the incorporation of a cash-plus element (a child protection component – household visits and case management – is implemented for children who stopped attending school, to understand the underlying reasons and get them back to education, which also allows the case worker to identify the children's and families' needs and challenges) and additional payments to further support families' back-to-school expenses, especially for older children. In this way, the CCTE for Refugees scheme sought to serve the twin goals of service delivery and technical assistance and advocacy for the most disadvantaged children. An external evaluation of the CCTE for Refugees found the scheme effective in encouraging regular school attendance, maintaining regular and predictable income security, and exceeding its planned results in a complex environment. The child protection component supported higher attendance, with a strengthened sense of being cared for among the vulnerable community (Ring et al. 2020).

The international and national social protection response to the war in Ukraine shows how well-developed systems are inherently shock-responsive and can rapidly support families with children. The war in Ukraine has displaced 7.2 million Ukrainians into Europe and created 6.9 million internally displaced persons in Ukraine (UNHCR 2022). Three million children inside Ukraine and over 2.2 million children in refugee-hosting countries are now in need of humanitarian assistance. Almost two out of every three children have been displaced by fighting (UNICEF 2022g). This level of displacement, in Europe at least, is unprecedented since the Second World War. What is equally unprecedented is seeing the power of States, especially those contiguous to Ukraine, rapidly accommodating millions of displaced children and their families into their social protection systems in the near blink of an eye, and extending critical rights, such as the right to work, with little difficulty. This has been an impressive response to behold; however, it has shown the glaring disparity of treatment of other refugees during other ongoing and previous refugee crises. It shows how geographical and cultural homogeneity and proximity significantly determine the extent of public support and potentially also the political response. It is important to have a balanced response to ongoing refugee crises and ensure that displaced and vulnerable children facing great risks, from Ukraine to Afghanistan and beyond, are provided with the resources and support required to address their vital needs.

15 UNICEF Turkey figures.

**BOX 3.1 Selected examples of countries that have rapidly incorporated Ukrainian children displaced by the current crisis into their child benefit systems in 2022**

In addition to granting newly arrived Ukrainian adults the right to work and access to education for all children, many countries provided simplified access to their social protection and healthcare systems. This often included refugee-specific ad hoc measures or full – or at least wide-ranging – access to their social protection systems, including their national child benefit schemes, often under the same conditions as for other residents or citizens. Below are some diverse examples of responses provided to Ukrainian children.

- **Canada** provides a one-off, non-taxable benefit payment of Can$1,500 (US$1,100) per child aged 0–18 years as a settling-in benefit (Government of Canada 2022).
- **Germany** is paying a monthly UCB to each Ukrainian child of between €219 and €250 (US$215–246) depending on the number of children in the family (Government of Germany 2022).
- **Latvia** amended its law and provides a childbirth allowance of €421.17 (US$415) for Ukrainian children born in Latvia, and a child benefit of €171 (US$168.50) a month for children aged 0–18 years plus other social assistance benefits (Government of Latvia 2022).
- **Poland** provides access to its monthly UCB of 500 zlotys (US$100) for each Ukrainian child, a yearly benefit of 300 zlotys (US$62) for each child for school supplies, and a family care support benefit for every second and subsequent child aged 12 to 36 months, up to a maximum of 12,000 zlotys (US$2,450) for each child (European Commission 2022a), as well as providing access to some of its means-tested child and family benefits.
- **Slovakia** is, in collaboration with the IOM and UNICEF, providing a disability Carer's Benefit for severe disability or severe illness of €508 (US$500) per month, with the IOM at the outset covering all adults and UNICEF covering all children, close to the average disability benefit of Slovak nationals (UNICEF 2022a). From October 2020 the Government assumed full responsibility for the programmes.

Source: Gentilini, Hrishikesh, et al. (2022).

Nevertheless, the fact that numerous countries, in Europe and beyond (e.g. Canada and New Zealand), have absorbed many thousands of Ukrainians into their systems so quickly exemplifies how comprehensive systems are inherently shock-responsive and do not necessarily require lots of ad hoc measures. This being said, the crisis has revealed both the strengths of some of the EU country systems and their weaknesses, as well as the mismatch between politics and capacity. It was also observed that in some of the more resource-constrained EU countries, refugees do not have full access to national provision and, even if they did, they would still have access to a system with extensive gaps. Nevertheless, the EU quickly issued a Temporary Protective Directive (European Commission 2022b) which gave guidance to EU Member States on how countries can give displaced Ukrainians access to many government services such as healthcare, social protection, schooling and more. Consequently, displaced Ukrainian families have been given access to the national child benefit systems and other parts of countries' social protection system in a number of countries (see box 3.1). This has been both a necessary and an important gesture of solidarity and shows what States can do if they wish to, especially with strong public support. While this was not always seamless, it represents a powerful example of how displaced children can be protected if receiving countries commit to such action.

Furthermore, the Ukrainian national social protection system has not collapsed either, and it has used its existing national system to significant effect to cope with the crisis, adapting it and scaling it up to respond to the fallout from the war. Since the start of the war, it has implemented 127 social protection and humanitarian responses in total. For instance, since May 2022 it has disbursed 3,000 hryvnia (US$100) a month to every internally displaced child or person with a disability whose homes were destroyed. It has also continued to pay its "baby box", equating to about US$100, to parents with newborns (Gentilini, Hrishikesh, et al. 2022; UNICEF 2020d). Notwithstanding this, Ukraine now looks poised to liberalize its labour protection and enact a new raft of entrenchment which will most likely have an adverse impact on its social protection provision (Rowley and Guz 2022).

## 3.2 Retrenchment, curbed ambitions and possible wrong turns

Despite all these positive developments, some countries have resiled from expansion and pursued fiscal consolidation policies in the past decade, the negative impacts of which are now, since the previous report, beginning to show. Some countries have tried to expand their provision for children but have been forced to curb these ambitions. Others have discontinued some benefits and introduced new ones which may or may not represent a good policy direction: it is too early to call, and these reforms are ambiguous from a rights-based perspective.

As mentioned already, fiscal consolidation is a megatrend, and it is estimated that in 2021 austerity affected 6.3 billion persons, or more than 80 per cent of the global population, which is expected to rise to 6.7 billion people or 85 per cent of humanity in 2023, with massive implications for children's lives (Ortiz and Cummins 2021; 2022). Child and family benefits have been subjected to austerity too. Experience shows that austerity policies are always harmful for children (Tirivayi et al. 2020; UNICEF 2021c). Below, some instructive examples are examined.

While it is very important that the poorest should be effectively reached with appropriate and tailored measures, this presupposes very careful design of schemes and programmes, especially when it comes to targeting. Ineffective targeting not only risks exclusion of the poorest but also compromises wider political support for such schemes. For example, several significant national child benefit schemes have, in recent years, undergone contractionary reforms or been discontinued, as is discussed below. There is an argument that this contraction of some schemes was able to happen because elements of poverty targeting or income targeting were introduced, and these schemes became more susceptible to reforms that eroded adequacy and quality, even resulting in their discontinuation. Other schemes that were poverty-targeted from inception had this risk baked in. Consequently, it was inevitable they would suffer their contracted or discontinued fate, precisely because they were or became poverty-targeted. From a political economy logic, it is reasoned that targeted schemes tend to lack sufficient public support as they do not have the same level of middle-class buy-in that typically accompanies universal benefits (ILO 2021a; Kidd 2019). This illustrates the particular vulnerability of targeted schemes and programmes to discontinuation, and the capricious nature of the political cycle. This policy observation should prompt significant reflection by policymakers who wish to ensure sustainable social protection for children, when weighing up the relative merits of poverty targeting and more inclusive, universalistic approaches.

### 3.2.1 Retrenchment in high-income settings

Reforms of child benefits in a number of high-income countries continue to impact children, showing how retrenchment is about reduction not only in coverage but also in adequacy and comprehensiveness (ILO and UNICEF 2019). One significant example of contraction in social protection provision for children is the United Kingdom 2012 "de-universalization" of its UCB into an affluence-tested qUCB. Inevitably, the immediate impact in the first year after this reform was a precipitous decrease in the number of children receiving a child benefit, followed by a steady decline over the ensuing years – from approximately 13.75 million children in 2012 to 12.3 million by 2022 (Government of the United Kingdom 2022a). Moreover, child benefit take-up rates have steadily fallen since the reform, declining from 97 per cent in 2012/13 to 91 per cent in 2019/20 (Government of the United Kingdom 2022a). The 2012 reform arguably opened the way for further contraction. In addition to introducing an affluence test, a benefit cap was introduced in 2013, limiting the total amount of benefit income that out-of-work families with children receive regardless of family size, affecting 120,000 households in 2022 (Government of the United Kingdom 2022c). In addition, support provided through Child Tax Credit and Universal Credit (low-income support benefit) is now limited to the first two children in a household with subsequent children born after April 2017, affecting 1.3 million children, a number which will grow every year the policy remains in place (Government of the United Kingdom 2022c). The evidence of long-lasting harm to children from these contractionary reforms has been well documented (Andersen, Patrick, and Reeves 2022), associated with an increase in child poverty from 27 per cent in 2010 to 31 per cent in 2019 (Joseph Rowntree Foundation 2022).

In other high-income contexts, policymakers have explored regressive adjustment reforms. In 2019, Austria introduced a new law on the indexation of family benefits, child tax credits and family tax credits for EU nationals who work in Austria and have children living abroad. Effectively, this means EU citizens in Austria paying taxes and contributions would receive fewer benefits. The EU took Austria to the Court of Justice of the EU in 2022. The court ruled that the Austrian law constituted unjustified indirect discrimination based on the nationality of migrant workers and an infringement of the Regulation on freedom of movement for workers within the EU (Court of Justice of the European Union 2022; EU 2020). This law also violates ILO Convention No. 118, which asserts the same principle.[16]

### 3.2.2 Setbacks, quashed ambitions and fightbacks in middle-income countries

Child benefits in some middle-income countries have experienced setbacks and had their ambitions quashed. In Kyrgyzstan, a planned legal reform of 2017 introducing a child benefit for all children aged 0–3 years was suspended because of political volatility and discouragement from the World Bank and the IMF. Despite this setback, and as a result of UNICEF advocacy for more inclusive social protection, the National Development Programme 2021–26 approved by the President (Kyrgyz National News Agency 2021) contains an explicit policy measure/target to introduce childcare benefit for children aged 0–3 years (UNICEF 2021b), effectively reinstating the policy objective of the previously blocked short-term, age-limited qUCB.

> COVID-19 had a significant impact on the fortunes of the CMP, as its value was bolstered fivefold during the pandemic.

In Mongolia, the IMF imposed loan conditions in 2017 increasing the targeting of its initially universal Child Money Programme (CMP) (Development Pathways 2018; ILO and UNICEF 2019; IMF 2017; UNICEF 2020d). However, COVID-19 had a significant impact on the fortunes of the CMP, as its value was bolstered fivefold during the pandemic (see box 2.4), and this high value remains applicable today for all children aged 0–18 years living in and outside the country. In fact, during the course of the pandemic, effective coverage increased from 96.6 to 99.3 per cent at the present day (Government of Mongolia 2022). Furthermore, the Government has introduced an e-welfare online system for social welfare services, which helped to increase the coverage of the CMP for children. Similarly, there is evidence elsewhere, in the Middle East–North Africa region (MENA), that international financial institutional

16 Equality of Treatment (Social Security) Convention, 1962 (No. 118).

activity with respect to withholding loans or attaching conditions to them has arguably impeded progress in implementing life-cycle approaches to social protection. This has occurred with government ambitions for child benefits and runs contrary to easily accessible life-cycle approaches (see the example of Egypt in Kidd S.D. 2022).

### 3.2.3 Benefit discontinuation and new provision whose rights-based nature is unclear

Elsewhere, in Latin America the renowned pre-existing targeted child benefits in Brazil and Mexico have been replaced or discontinued. This includes the *Bolsa Família* CCT, introduced in 2003 and replaced in November 2021 by the *Programa Auxílio Brasil* (Brazil Aid Programme). Though resembling the design of *Bolsa Família*, it provides higher cash transfer amounts, and covers 21.1 million families – 6.4 million more than *Bolsa Família*. It includes an increased focus on cash transfers to families with young children; three additional modalities; and the provision of bonuses for school performance. It has also reduced the income threshold at which families must exit the programme, which means families can stay in it longer, therefore increasing benefit and income security duration. However, its rights-based status as a demandable entitlement remains vague and unclear, targeting accuracy challenges persist, and there is insufficient regulation of the incentive bonuses. There are concerns around whether a sustainable budget can be assured and benefit adequacy maintained, and whether in the future all eligible families will be able to access the benefit without incurring substantial delays, which would compromise effective access. Another concern relates to the systematic decrease in the budget allocation for the maintenance of *Cadastro Único* – the country's main registry of potential social service beneficiaries – as well as for Social Assistance Services. This may contribute to the dismantling of these important services, which act at the local level as an important point for people to access benefits and other social services (for a full discussion of this reform see Annex 1).

### 3.2.4 Child benefit reforms that are ambiguous in terms of policy effectiveness and child-sensitivity

The much-touted *Prospera* CCT scheme in Mexico (previous incarnations of which were called *Progresa* and later *Oportunidades*) covered 6.5 million families with children and was discontinued in 2020. Subsequently, two new geographically targeted and means-tested school allowance programmes were introduced in the same year – the *Programa de Becas de Educación Básica para el Bienestar Benito Juárez*, covering 6.1 million children and adolescents aged 0–14 years, and the *Beca Universal para Estudiantes de Educación Media Superior Benito Juárez*, covering 4.3 million students aged 14–19 years (Government of Mexico 2022).

The abolition of *Prospera* and the creation of such programmes responded to a new Government´s social development strategy that claimed there were still traditionally excluded groups not reached by *Prospera*, such as the elderly population, people with disabilities and indigenous populations. Under this strategy, additional social protection programmes were created for (1) older people, (2) persons with disabilities, and (3) children of working mothers. All of these programmes are unconditional cash transfers.

The two programmes that replaced *Prospera* provide financial support through educational scholarships to children and adolescents, particularly those in situations of economic vulnerability. They comprise two modalities: (1) scholarships for primary or secondary public education to children aged 0–14 years from families in extreme poverty, and (2) scholarships for secondary public education to adolescents who are 14–19 years old (ECLAC 2022; Gómez 2020). They provide a flat-rate bimonthly transfer of 840 pesos (US$42) a month for ten months of the school year as a scholarship to children in nursery, primary and secondary education.

A significant change from the previous programme is that the new allowance provides unconditional transfers, thus reducing transaction/opportunity costs for the beneficiaries. According to the Government, unconditional transfers reduce potential corruption and the role of intermediaries in the verification of conditionalities and throughout the payment process. Unlike *Prospera*, which also included health and nutritional goals, the new programmes aim basically at supporting the school attendance of vulnerable children, though without any follow-up on educational progress. With such a focus on children who attend school, the nutritional support to pregnant mothers and young children provided by *Prospera* was lost and has not yet been recovered by any other federal programme.

Another relevant change is the shift from the strict targeting criteria applied by *Prospera* towards a more universalistic approach, adopting geographical targeting mechanisms rather than through explicit poverty targeting, and giving preference to municipalities with an

indigenous population as well as to those with indicators of strong vulnerability. The focus on the indigenous population functions as positive discrimination in favour of a population easier to identify, therefore making it less costly to operate. Providing access only for students in public education is also a mechanism for targeting less privileged families and avoiding inclusion errors, as wealthier parents typically send their children to private schools. In a 2020 constitutional amendment, various social protection programmes, including the ones targeted at students in vulnerable conditions, gained legal protection to gradually become universal (Government of Mexico 2020).

While the *Prospera* scheme was certainly not without its challenges, concerns were expressed that the new programmes may be less effective in providing support to the poorest families, and will struggle to address the multiple challenges in Mexico, including deepening poverty. The focus on indigenousness may, however, go some way to combating the poverty challenge.

In the case of the scholarships for primary and secondary education, the transfers are delivered to the family as opposed to the per-child payments of *Prospera*, and this might create a "perverse" incentive to only send one child to school. However, the scholarship for secondary education does provide the benefit per child rather than per household, thereby potentially reducing this risk. According to Gómez (2020), administrative procedures need to be implemented to prevent uneven uptake and payment issues across the country; a monitoring and evaluation system to assess the impact of the programmes is recommended. Concerns have also been expressed that the programmes have exhibited poor outcomes in terms of poverty and vulnerability reduction (SEGOB 2021). Another concern is related to inconsistencies within the programme registries as well as the lack of public information that would enable further understanding of the reach of the programmes, pointing to the need for improvements in transparency and the accuracy of data. However, the fact that the programmes provide an unconditional transfer has been cited by beneficiaries as reducing burdens.

Ultimately it is premature to exact a judgement either on how prudent the transformation of *Prospera* into these two new programmes was or on how well the other new social protection benefits are performing. It remains to be seen how well these programmes perform over time regarding child well-being outcomes related to education, what the poverty effects will be, and how transformative they might be. They do, however, represent a departure from the life-cycle recommendation of social protection provision that stresses the importance of periodic cash benefits throughout the life course of the child. Currently, families with children in their first 1,000 days are left uncovered by any social protection programme that provides not only cash but complementary health and nutrition services during this critical stage of life.

### 3.2.5 Conditionality in child benefit provision continues to prove controversial

The policy debate about whether to impose conditions on benefits or not is a recurrent one. An extensive body of evidence shows conditionality is complex and not without controversy, and can often run contrary to the best interests of the child. For example, despite some positive developments in Uruguay (see table 3.2), the school attendance condition of the non-contributory family child benefit has not been actively enforced; enforcement has tended to depend on the administration. However, the current Government has decided to enforce it, and in August 2022 it announced that 11,000 children would lose access to child benefit (out of 380,000 children receiving it). After this announcement, 4,000 children returned to school. However, the lack of schooling and the withdrawn child benefit for the 7,000 who did not return to school seems far from an optimal outcome from a child well-being perspective.[17]

The decision to introduce conditions linked to human development outcomes (such as health and education) depends on context-specific considerations and should carefully balance potential advantages and costs and understanding of drivers and access barriers, in line with national priorities. It should be decided by local authorities, guided by the set of principles contained in ILO Recommendation No. 202 (for a discussion of conditionality see ILO 2013, 2021a; ILO and UNICEF 2022; UNICEF 2016).

17 Source: UNICEF Uruguay country office.

### 3.2.6 Reverting to a policy preference for subsidies

An unfolding policy trend that gives cause for concern is a preference for subsidies in response to the cost-of-living crisis. It is well documented that subsidies are often anti-ecological and regressive, invariably benefiting richer groups and often being ineffective poverty reduction instruments when compared with support provided in the form of social protection cash benefits (ILO and AFD 2016). This is one of the motivations for the progressive move towards a qUCB in Tunisia (see table 3.2 and Annex 3) and why, in 2011, the Islamic Republic of Iran scrapped its fuel subsidy in favour of a quasi-universal basic income for most households (Gentilini, Grosh et al. 2020; Tabatabai 2012). However, according to the World Bank's recent analysis, there is a trend in the context of the cost-of-living crisis towards a policy preference for subsidies. Subsidies account for 61 per cent of the response to inflation and will cover some 317 million people worldwide. This trend is most pronounced in high- and low-income countries, which have implemented or announced more subsidy programmes compared with social assistance (Gentilini, Almenfi, et al. 2022b). In the context of a cost-of-living crisis, subsidies may have a role to play in directly addressing hikes in food and energy prices. However, given the risk of regressivity associated with subsidies, and their limited fungibility, they are less suitable as a long-term policy measure for protecting against poverty, vulnerability and reduced living standards.

If this trend towards subsidies were to persist, it would represent a departure from UN policy advice to move towards building comprehensive universal social protection systems typically providing cash benefits to ensure income security.

### 3.2.7 Failure to balance the use and promise of new technologies with a rights-based approach

New technologies offer considerable promise in delivering efficiency gains, improving benefit delivery, reaching all population groups including difficult-to-reach populations, and facilitating access to entitlements and information. However, pursuing a rights-based approach is essential to the introduction of new technologies in managing child and family benefit schemes. As many countries introduce these technologies, they do not always have the proper safeguards and mechanisms in place to guarantee the protection of human rights (UN 2019). For example, the Netherlands' child benefit system has come under significant criticism from non-governmental organizations and civil society, and from its own parliamentary investigative committee (Government of the Netherlands 2020), for algorithms used by its tax authorities to determine eligibility for child benefits and pursue fraud. According to Amnesty International, this system resulted in discrimination and racial profiling of non-nationals, and in 2018 erupted into a national scandal in which thousands of parents and caregivers were falsely accused of childcare benefit fraud by the tax authorities, leading to the loss of benefits, financial damage and significant stress for families (Amnesty International 2021; Economist 2021). Subsequently, the Government apologized and set aside compensation of about €30,000 (US$29,600) for each family adversely affected (Government of the Netherlands 2021). This experience illustrates how new technologies need appropriate oversight and accountability, and how these systems can often negatively affect some of the most vulnerable groups in society if not used judiciously.

> New technologies offer considerable promise. However, pursuing a rights-based approach is essential when introducing them.

## TABLE 3.2 Sweeping and incremental expansion of social protection for children: A selection of newly announced or implemented government measures and closely related provision, 2018–23

Reform: New statutory benefit introduced or planned | Increased coverage or benefit level | Year | See notes at the end of the table

| Country/group | Adopted or planned measure |
|---|---|
| **Expansion of national social protection schemes and programmes** | |
| **Armenia**<br>**2023** (forthcoming) | *New short-term, age-limited qUCB (planned, statutory)*<br>In line with the 2021–26 Government programme, the Government has initiated legal changes[1] for the introduction of an short-term, age-limited qUCB for some 47,728 children aged 0–2 years – initially covering 66 per cent of all eligible children. However, by 2025 all eligible children aged 0–2 years will be covered (Republic of Armenia 2022). This qUCB is already budgeted for in the 2023–26 Medium-Term Expenditure Framework. The reform represents an expansion of the pre-existing childcare benefit for children aged under 2 years, previously given only to working parents, to non-working parents (those in urban areas who were previously left out). This new reform means all parents, regardless of their place of residence, will receive a childcare benefit for children aged 0–2 years. Working parents in urban areas will receive a monthly benefit of US$89 for each child (as an equivalent percentage to the minimum wage), and those in rural areas a double monthly benefit of US$160 for each child. Non-working parents in both rural and urban areas will receive a monthly benefit of US$74 for each child (meaning not more than 85 per cent of the benefit given to working parents). |
| **Azerbaijan**<br>**2022** | *Increased benefit adequacy (statutory)*<br>A 2021 presidential decree instigated large-scale reform to increase the value of social benefits for vulnerable groups, including most benefits related to children. For example, on average the payments to low-income households through the Targeted Social Assistance (TSA) scheme were increased by 25 per cent in 2022; representing a twofold increase over 2018 values.<br><br>However, this reform has focused on increasing benefit adequacy and not on coverage extension. In 2021, 77,269 households received the monthly TSA of US$161, of which 54 per cent are households with children. However, recipient households of the TSA with children aged under 1 year receive a monthly supplementary payment of US$41. In 2021 this benefited 1,855 eligible families who received the benefit. |
| **Bangladesh**<br>(non-statutory adjustment)<br>**2019** | *New (means-tested) maternity and age 0–4 years child benefit (non-statutory)*<br>Considering women's general vulnerability and the adverse implications of deprivation for pregnant women and newborn children, Bangladesh introduced two programmes, namely maternity allowances and lactating mothers' allowances, targeting rural and urban areas, respectively. These two schemes are being consolidated into a Mother and Child Benefit Programme (MCBP) that has existed since 2019. This provides cash transfers to around half of all children aged 0–4 years in poor and vulnerable population groups. Recipients receive a monthly benefit of 800 takas (US$9) for up to two children. The MCBP has reached 1.2 million mothers across rural and urban areas, with plans for further scaling up to cover 7 million children (50 per cent of those aged 0–4 years) by 2026. |
| **Belgium**<br>**2019** | *Coordinated mixed scheme qUCB replaced by full UCB (statutory)*<br>This reform replaced the employment-related contributory system, combined with a non-contributory benefit, with a full UCB. This UCB covers all children 0–18 years and is paid to children up to 25 years if enrolled in full-time education, an apprenticeship or for certain categories of young job-seekers. The monthly benefit amount varies by region, the number of children and whether the child was born before or after 2019. For children born before 2019: €93.93–€157.00 (US$100.00–166.00) is paid for the first child; €140.00–€177.27 (US$148.00–187.00) for the second; €140.00–€292.00 (US$148.00–309.00) for the third and each subsequent child. For children born after 2019 a simplified payment regime applies: €150.00–€163.20 (US$159.00–173.00) is paid for each child. |
| **Denmark**<br>**2022** | *New non-contributory "child leisure allowance" (statutory)*<br>Recognizing the importance of leisure for child well-being, the Government has introduced a leisure allowance for some 40,000 children in households in receipt of social assistance. The leisure allowance provides 250 kroner (US$36) for each child each month – up to a maximum of 1,000 kroner (US$143) per family. It is intended to cover a large range of activities. The payment is conditional on parents demonstrating on a quarterly basis that this support has been spent on leisure activities.[2] |
| **Estonia**<br>**2021** | *Extended its UCB to cover all children aged 16–19 years by removing the education condition (statutory)*<br>Previously the UCB covered all children 0–16 years and children 16–19 years only if enrolled in full-time education. However, this education condition was removed in 2021 and all children aged 0–19 years are now covered, irrespective of educational status. |

| Country/group | Adopted or planned measure |
|---|---|
| **European Union**<br>2021 | ***Introduction of European Child Guarantee (statutory)***<br>Close to 25 per cent of all children in the EU are at risk of poverty or social exclusion. Consequently, the European Council approved a Council Recommendation establishing a European Child Guarantee (ECG),[3] to prevent and combat child poverty and social exclusion, and declared its intention to support members in realizing this guarantee. In 2022, all EU Member States developed national action plans which identify prioritized groups of children in need, key interventions to address their vulnerabilities, budget needs and resources and a well-defined monitoring and evaluation framework to track progress between now and 2030. |
| **Georgia**<br>2022 | ***Increased coverage and adequacy of new targeted child benefit and gradual increase of the child disability benefit (statutory)***<br>In addition to the pre-existing TSA scheme – a cash benefit for eligible low-income households – a new supplementary child benefit is paid to TSA recipient households with children. Eligible households with children already received 30–60 lari (US$11–22) per month; and now these households with children aged 0–16 years receive the new child benefit of 150 lari (US$54) a month for each child. The child benefit value has been increasing steadily since 2021 and is set to reach 200 lari (US$71) in 2023. Currently, over 225,000 children (25.3 per cent of the total) receive child benefit. In parallel, the coverage of the benefit is being extended to children in families with higher incomes (though still poor), and even some families that are ineligible for the TSA.<br><br>Furthermore, all children with disabilities are entitled to a disability cash benefit. Since 2018, there has been a steady growth in the adequacy of this benefit from 180 lari (US$64) to the current 275 lari (US$98) (representing a 53 per cent increase). |
| **India**<br>2020 | ***National "maturation" grant, health insurance and school scholarships for COVID-19 orphans (statutory)***<br>To date 31 states have implemented the national "PM CARES for Children" scheme,[4] a package of measures for 10,793 full orphans (children who have lost both parents), and 151,322 half-orphans (children who have lost one parent) due to the pandemic (Supreme Court of India 2021). Introduced in March 2020, it aims to support orphan children. A total of 1 million rupees (US$12,635) is available and can be paid on a monthly basis from age 18 to 23 to provide regular income support, or it can be taken as a lump sum when turning 23 (Government of India 2021). It also provides health insurance coverage for all eligible children in the national *Ayushman Bharat* health insurance scheme, with a coverage of 500,000 rupees (US$6,153), and an annual scholarship of 20,000 rupees (US$246) for each school-age child (from primary to upper secondary school). So far, 4,302 children have received support from the scheme (Supreme Court of India 2021). |
| **Italy**<br>2021 | ***New affluence-tested qUCB (statutory)***<br>A law came into force in April 2021 adopting an affluence-tested qUCB, with the first monthly benefit disbursed on 1 July. The benefit is paid to the majority of families with children, from the seventh month of pregnancy until the child is 18 years old (or 21 years for dependent children in full-time education or training). For ages 0–21 years, €50–175 (US$53–186) is paid for one child; €100–€350 (US$106–372) for two children; €165–€610 (US$175–648) for three children; €430–€970 (US$457–1,030) for four children or more. There are no age limits for dependent children with disabilities. A benefit taper means benefit amounts are reduced the higher the caregiver's income (Library of Congress 2022). |
| **Libya**<br>2021 | ***Reactivation of UCB (statutory)***<br>Libya reactivated its Law No. 27 on Allowances for Children and Wives in 2021 (Tabadul TV 2021), effectively reintroducing the UCB which had been suspended since 2013.[5] A monthly UCB of 100 dinars (US$20) is paid for all Libyan children under 18 years and to some wives and unmarried women. It covered 1,075,000 households in 2021, representing an effective-coverage rate above 80 per cent.[6] The implementation gap between 100 per cent legal coverage and effective coverage is accounted for by some bottlenecks which need to be addressed. These include the registration of internally displaced persons, lack of awareness from some population groups, and specific issues around children with disabilities and children born of a Libyan mother and non-Libyan father (UNICEF, UNHCR, and REACH 2022). In addition to the Children and Wives allowances, children with disabilities are entitled to 450 dinars (US$90) a month (ILO, UNICEF, and WFP 2022). This reactivation represents an important expansion of social protection for children in fragile contexts and is the only such benefit in the MENA region. |

| Country/group | Adopted or planned measure |
|---|---|
| **Lithuania**<br>2018 | ***New full UCB (statutory)***<br>A UCB for children aged 0–18 years (up to 21 years if in education, and in certain cases up to 23 years) was introduced in the Law on Benefits to Children to address challenges in the country's child tax allowance (Lazutka, Poviliunas, and Zalimiene 2019). A monthly benefit of €81 (US$77) is paid to each child resident, including refugee children. An additional income-tested child benefit of €47 (US$45) is paid for each child if the parent or caregiver's household monthly income is low, and an additional child benefit is paid for large families or for children with a disability (Government of Lithuania 2022). |
| **Montenegro**<br>2022 | ***New full UCB (statutory)***<br>The Government introduced a Law on Social and Child Protection to introduce a qUCB for ages 0–6 years and extended this into a full UCB covering ages 0–18 years at the end of 2022 (see Annex 2). |
| **Morocco**<br>2021 | ***New UCB (planned, statutory)***<br>Coverage of children has increased in recent decades through (1) contributory social insurance family allowances covering about 32 per cent of children aged 0–21 years in 2020; (2) the non-contributory schemes, comprising the 2008 *Tayssir* social assistance CCT programme, which is conditional on schooling and covers 22 per cent of children; (3) the *Daâm Al Aramil* social assistance programme, which provides support to poor and vulnerable widows, with the same criteria of eligibility as the RAMED health scheme and the same conditionalities as *Tayssir,* and covers some 215,000 children; and (4) the 2011 Family Mutual Aid Fund, a means-tested unconditional cash transfer only for female-headed households with children, covering in total more than 50 per cent of children in 2020.<br><br>A UCB for all children aged 0–18 years is now planned through an ambitious reform (2021–25) announced by the King in August 2020, to extend the coverage of social protection schemes, including reform of the non-contributory schemes to further extend the existing model of the contributory family allowance for all children aged 0–18 years between 2023 and 2024. In March 2021 a framework law was adopted and the new Government was mandated to pilot and implement the reform. |
| **Nepal**<br>2018-21 | ***Expansion of Child Support Grant (statutory)***[7]<br>Introduced by the Government in 2009, the grant coverage for children aged 0–5 years in low-income households has gradually been expanded and the benefit amount has also increased. The most recent expansions in 2018 and 2020 resulted in the total number of districts where the CCG is implemented rising to 25, equating to 1.2 million children under the age of 5 years being covered. |
| **Pakistan**<br>(non-statutory adjustment)<br>2019 2021 | ***Introduction of two new CCT benefits and an educational stipend***<br>In 2020, the *Taleemi Wazaif*, a nationwide education CCT, paid US$6 for boys and US$8 for girls at primary level on a quarterly basis; US$10.5 for boys and US$13 for girls at secondary level; and US$15 for boys and US$14 for girls for higher secondary level. It covers 9.4 million eligible children and young people aged 4–22 years throughout their schooling. Moreover, to address stunting in children, *Nashonuma*, a national, specialized, nutritious-food initiative for mothers and children aged 0–2 years, was introduced. On a quarterly basis it provides a CCT of 1,500 rupees (US$6.3) for each pregnant or lactating woman with a male child, and 2,000 rupees (US$8) for each female child. This is linked to consumption of specialized, nutritious food and conditional on immunization as well as attendance at health awareness sessions on a quarterly basis. |
| **Poland**<br>2019 2022 | ***Adoption of full UCB and two new child benefits introduced (statutory)***<br>A 2019 reform meant that the means-tested child benefit was amended and converted into a UCB, the *Rodzina* 500+, which pays 500 zlotys (US$100) a month for each child aged 0–18 years, regardless of family income and number of children in the household (ISSA 2022b).<br><br>The Polish Social Security Institution (ZUS) added two new child benefits in 2022, paid for from the savings from digitizing the registration and payment processes for its main UCB. This includes the Family Care Capital scheme, a pronatalist intervention which provides a non-contributory and unconditional monthly cash benefit of 1,000 zlotys (USD$200) per child to all families for their second and subsequent children aged 12–35 months. It is estimated that some 615,000 children benefited in 2022. The Government also introduced the Nursery Care Benefit, which subsidizes the costs of nursery care for the first or only child in the family (not covered by the Family Care Capital benefit). An estimated 108,000 children were covered by this support in 2022 (Government of Poland 2021). |
| **Portugal**<br>2022 | ***Free day-care centres introduced (statutory)***<br>This measure will be gradually extended to all children, to combat inequality and relieve families, including middle-class ones, from a considerable, fixed, monthly expense. The goal is to reach 100,000 children by 2024 (Government of Portugal 2022). |

| Country/group | Adopted or planned measure |
|---|---|
| **Republic of Korea**<br>2018 2019<br>2022 2023 | ***New short-term, age-limited qUCB (statutory)***<br>A qUCB for children aged 0–6 years was introduced by the Ministry of Health and Welfare in 2018 under the Law on Benefits to Children, extended to 0–7 years in 2019, and subsequently to 0–8 years in 2022 (Government of the Republic of Korea 2022). To address declining fertility and alleviate the costs of parenting, in 2023 the Government introduced a parental benefit for the early years (New York Times 2022). Now a variable rate benefit is paid each month for children, depending on age and whether they are in home care or day care. For children aged 0–1 years: 800,000 won (US$627) for each eligible child; 1–2 years: 450,00 won to 600,000 won (US$353–471) for each child; 3–8 years: 100,000 won (US$78) to 441,000 won (US$322) for each child (ISSA 2022a). |
| **Slovakia**<br>2023 | ***Doubled the adequacy of its UCB (statutory)***<br>An amendment to the Child Benefit Act means that from January 2023, the UCB was increased from €30 (US$32) to €60 (US$64) a month for each child.[8] |
| **Somalia**<br>(non-statutory adjustment)<br>2019 | ***New social assistance programme (non-statutory)***<br>The Government launched the *Baxnaano* programme to provide – for the first time – cash transfers currently covering 188,766 households, or just over 1 million individuals, in 2020. It is paid to low-income and vulnerable households with children under the age of 5 years in the targeted communities. Part of the Government's vision to move away from humanitarian interventions and provide social protection benefits, the programme is implemented by the Ministry of Labour and Social Affairs, in close collaboration with the World Food Programme and UNICEF (Government of Somalia 2020; ILO 2021e). |
| **South Africa**<br>2022 | ***Increasing adequacy of national child benefit for vulnerable children (statutory)***<br>In June 2022 the Government introduced a Child Support Grant (CSG) Top-Up. The Top-Up grant aims to increase the CSG amount for orphans and children heading or living in a child-headed household by introducing a higher value for the CSG. This provides 150 per cent of the standard CSG benefit (480 rand plus 240 rand = 720 rand (US$40)).[9] |
| **Spain**<br>2020 | ***Introduction of new Guaranteed Minimum Income (GMI) scheme (statutory)***<br>The pandemic expedited much-needed reform in Spain (Alston 2020) when it introduced a new GMI – *Ingreso Mínimo Vital* – programme in May 2020. This marks an important extension of the provision of social protection to several million low-income and vulnerable groups, including low-income families (working or otherwise) with children, other low-income workers and unemployed workers. Crucially the benefit does not penalize or phase out for working parents and caregivers until they reach a guaranteed income floor comprising GMI benefit plus earned income from work. Thus, for a couple with two children, the minimum guaranteed annual income for 2022 should be €11,209.24 (US$10,811) (Government of Spain 2021). |
| **Thailand**<br>2019 | ***Expanded (income-tested) national child benefit (statutory)***<br>In 2019 CSG expanded age eligibility from 0–3 years to all children under the age of 6 years in poor families, as well as increasing the income eligibility threshold. A monthly benefit of 600 baht (US$16) is paid for each child. Some 2.3 million children were reached as of 2022 (UNICEF 2022i). |
| **Tunisia**<br>2022 | ***New (income-tested) non-contributory child benefit for all eligible children aged 0 to 5 years (statutory)***<br>The Tunisian social protection system is one of the most comprehensive in the MENA region (IPC-IG 2018). However, too many children have been excluded from the pre-existing contributory and non-contributory family allowances or government-provided and income-tested school allowances. Moreover, historically there has been an over-reliance on universal subsidies, often criticized as being regressive and ineffective poverty reduction instruments. Consequently, 2020 saw the introduction of a new monthly income-tested child benefit of 30 dinars (US$10) for all eligible children aged 0 to 5 years, with the assistance of UNICEF and financial support from BMZ (Federal Ministry for Economic Cooperation and Development) and KfW (Germany). By December 2021, about 129,000 or 52 per cent of children aged 0 to 5 years were receiving monthly benefits. Significantly, the Government adopted this benefit into law in 2022 (see Annex 3).[10] |

| Country/group | Adopted or planned measure |
|---|---|
| **United Republic of Tanzania** (non-statutory adjustment) **2020** | ***Public works combined with three targeted (means-tested) child-focused cash benefits (non-statutory)*** The Productive Social Safety Net (PSSN) programme, introduced in 2020, aims to improve access to income-earning opportunities and socio-economic services for targeted households while enhancing and protecting the human capital of their children. It provides three types of bimonthly cash transfers, ranging from US$2 to US$22 (socialprotection.org 2022) for households with children: (1) A fixed, direct transfer for a household with no labour capacity, and a time-limited productive transfer for households with labour capacity; (2) a CCT for households with children to serve as an incentive to invest in the education and health of their children; and (3) a child grant for households with children aged 0–18 years or with persons with disabilities. The cash transfers are complemented by a livelihood component and public work to ensure a minimum level of consumption and invest in productive activities. The total number of eligible households is 1,375,107 and 2,502,288 children aged 0–18 years are recipients of the PSSN. |
| **United States** (non-statutory adjustment) **2021** (only) | ***Temporary (still possibly becoming permanent) introduction of affluence-tested qUCB (non-statutory)*** As a pandemic response and to address long-standing child poverty and exclusion of marginalized children, the Government expanded the eligibility criteria of its existing Child Tax Credit for one year. This change increased inclusivity and paid a higher-value benefit in monthly increments. For one year, the United States had an (affluence-tested) qUCB akin to that of Iceland. There remains a chance that some form of the expansion will be continued after the 2022 midterm elections as part of a larger "must pass" spending package to fund the Government, or part of the Democrats' future agenda (see Annex 4). |
| **Uruguay** **2022** | ***New non-contributory "parenting bonus" introduced, and reduced income threshold for the income-tested non-contributory family allowance (statutory)*** In January 2022 the Government introduced the *Bono Crianza* (parenting bonus), a new monthly benefit of 2,000 pesos (US$49) paid for each child aged 0–4 years in an eligible household. It aims to cover approximately 30,000 households including pregnant women, or children aged 0–4 years. The goal is to mitigate poverty by resourcing access to goods and services for early childhood.<br><br>In 2022 the Government eliminated the monthly earned-income ceiling of 11,400 pesos (US$280) per capita for the non-contributory, conditional, income-tested family allowance for vulnerable families *(Asignaciones Familiares–Plan de Equida)*. This means eligible families with children aged 0–18 years are no longer subject to an income cap and can exceed the income limit without losing the benefit, with rising income resulting in increased household income (Government of Uruguay 2022a, 2022b). |
| **Uzbekistan** **2021** | ***Introduction of a new more inclusive child benefit (statutory)*** A 2021 reform replaced the means-tested household-based childcare allowance (for children aged 0–2 years), and a means-tested allowance for low-income families with children aged 0–13 years, with a new individual child benefit scheme. The benefit for children from low-income families was expanded to cover those aged 0–18 years. Its duration increased also from 6 to 12 months. The minimum monthly income threshold for eligibility was increased by 10.5 per cent too, meaning more families with children qualify.<br><br>Furthermore, the cap on the number of eligible children in a family was removed, which means there are increments for each additional child. This provides better support to larger families that typically experience a greater poverty risk. Currently, a monthly benefit of 325,000 soum (US$32) is paid for the first child aged 0–3 years; 150,000 soum (US$15) for the second child; and 100,000 soum (US$10) for each additional child aged 0–3 years. For children aged 3–18 years a monthly benefit of 250,000 soum (US$25) is paid for the first child, 150,000 soum (US$15) for the second child and 100,000 soum (US$10) for each additional child aged 0–18 years.<br><br>The reform has resulted in a 30 per cent increase in the total number of children now receiving child benefit and has been assigned a budget 50 per cent larger than before the reform, showing the political commitment to it. The reform resulted from the close collaboration of UNICEF with the Government in establishing the Single Registry, a nationwide management information system (MIS) of social protection, where digitization was pivotal in supporting the implementation of the reform. In August 2022 the total number of families receiving child benefit via the Single Registry reached an unprecedented 2.2 million families, implying overall coverage of 26 per cent and representing a twofold growth since September 2021. |

| Country/group | Adopted or planned measure |
|---|---|
| **Promising subnational measures** | |
| **Various cities and provinces, China**<br>2021 | ***Several 0–3 years child benefits introduced (statutory)***<br>Panzihua was the first Chinese city to announce a monthly child benefit payment of 500 yuan (US$75) for each child aged 0–3 years (China Daily 2021). Similarly, Linze County, Zhangye City, Gansu Province provides an annual child-raising subsidy of 5,000 yuan (US$740) for the second child and 10,000 yuan (US$1,480) for the third child on an annual basis up until the age of 3 years. Beijing, Guangdong, Zhejiang, Hunan, Jilin and Heilongjiang also announced similar measures or called for measures between August 2021 and March 2022 (Xinhuanet 2022). However, there remains no national child benefit scheme in China. |
| **India, multiple states**<br>(non-statutory adjustment)<br>2018-20 | ***Several statewide measures introduced for girls and young women (non-statutory)***<br>A new statewide UCB – Mukhya Mantri Kanya Utthan Yojana – was launched in 2018 to cover 16 million girls and young women aged 0–21 years and is fully funded by the state government, with the aim of combating systemic discrimination and gender inequality (ODI and UNICEF 2020). It provides a total benefit of 60,000 rupees (US$738) for girls and young women up to a maximum of two girls per family, disbursed at various stages of life, starting from birth and continuing during primary school through completion of secondary school and university graduation. There is also a menstrual hygiene grant administered between ages 12 and 18 (Mukhyamantri (CM) Kanya Utthan Yojana 2022).<br><br>Other Indian states have been implementing cash transfer schemes for girls over recent decades, with three introducing such benefits between 2007 and 2016.<br><br>More recently, in 2019, the Mukhya Mantri Sukanya benefit was introduced in Jharkhand for girls and young unmarried women aged 0–20 years, covering 700,000 individuals. They receive approximately 40,000 rupees (US$505) split into five instalments paid at different points over the life course (e.g. at birth and entering upper secondary school).<br><br>The state of Uttar Pradesh also introduced the Mukhyam Mantri Kanya Sumangla Yojana benefit in 2019 for 1.2 million girls and young unmarried women aged 0–18 years. They receive approximately 15,000 rupees (US$89) split into seven instalments over the life course. These cash transfer programmes aim at bolstering girls' value, tackling child marriage, improving their education and reducing rates of female feticide (Government of Uttar Pradesh 2022; UNICEF 2022f). |
| **Nampula province, Mozambique**<br>(non-statutory adjustment)<br>2018 | ***New (means-tested, geographically targeted) 0–2 years child grant (non-statutory)***<br>The Government introduced a new unconditional monthly child benefit of 540 meticals (US$10), paid for each eligible child aged 0–2 years. Eligible children are those living in poor and vulnerable households at risk of malnutrition in selected districts of Nampula province. The grant also offers a "care component" together with cash transfers (Republic of Mozambique 2019). The Government has committed to expanding the programme to reach 250,000 children between 2022 and 2026. |
| **Scotland, United Kingdom**<br>November 2020 | ***New (means-tested) 0–6 years child benefit (statutory)***<br>Devolution in the United Kingdom has endowed the Scottish Government with a wide range of powers, including social protection policy. Consequently, the Scottish Child Payment was introduced in 2020. This means-tested benefit is paid in addition to United Kingdom child benefit and other income support benefits. The CSP aims to contribute to tackling child poverty and supporting low-income families with child-raising costs. It provides £20 (US$23) per child per week, for each child aged 0–6 years. Some 103,000 children are receiving the CSP. The Government plans to expand the CSP to children aged 0–16 years by the end of 2022 (Scottish Government 2022b, 2022a). |

Notes:
1 The amendments are to the Law on State Benefits.
2 See https://bm.dk/nyheder-presse/pressemeddelelser/2022/06/aftale-paa-plads-nyt-kontanthjaelpssystem-til-gavn-for-boernene/.
3 See European Child Guarantee.
4 See PM CARES for Children.
5 See first Law No. 27 of 2013 on Allowances for Children and Wives.
6 Effective coverage is estimated as a percentage of the total number of households.
7 See https://www.lawcommission.gov.np/en/wp-content/uploads/2019/07/The-Social-Security-Act-2075-2018.pdf.
8 See https://www.nrsr.sk/web/Default.aspx?sid=udalosti/udalost&MasterID=56218.
9 See Social Assistance Amendment Act 16 of 2020.
10 See Decree-Law Number 2022-8.

Sources: If not cited in the table, these descriptions are from the ILO Social Protection Monitor; ILO 2021a; 2022b plus information from national sources and UNICEF country offices, except where indicated otherwise.

# 4

# The impact of social protection for children and society: The compelling case for UCBs

The insufficient progress in effective coverage for children and some of the retrenchment developments described above deny many children their legitimate right to social protection. In this context, political prioritization as well as more resources need to be allocated to financing social protection and other services for children to ensure that the child-related SDGs are achieved.

While lower- and middle-income countries today face significant fiscal challenges, it is important to note that the history of European welfare state development illustrates this effect and shows that social protection investment in fact preceded and was a precondition for economic growth (Lindert 2009; Obinger et al. 2010; Obinger 2021). Irrespective of the circumstances, no country can afford to delay building its social protection system. Moreover, the evidence suggests that there is no economic threshold which countries should reach before they are able to "afford" social protection benefits.

Furthermore, it should be recalled that when high-income countries introduced their first child and family benefits, they were much poorer in terms of GDP per capita purchasing power than many middle-income countries are today, although the former had better opportunities to borrow to finance fiscal space. For example, Bhutan, India, the Maldives and Sri Lanka are wealthier today than Ireland was when it introduced its UCB in 1944 (Kidd, Athias, and Tran 2021) and it is, therefore, a misconception that lower-income countries are too resource-constrained to adopt high-coverage child benefits. What is more, eight of today's high-income countries introduced their first child and family benefits in very difficult circumstances and what we today call "fragile contexts", with massive

Irrespective of the circumstances, no country can afford to delay building its social protection system.

internal displacement in Europe in the aftermath of the Second World War. These are Finland (1948), France (1946), Ireland (1944), Luxembourg (1947), Norway (1946), Slovakia (1945), Sweden (1946) and the United Kingdom (1945), joining Estonia (1922), Hungary (1938) and the Netherlands (1939) that had already introduced their child and family benefits earlier (ISSA 2022d). However, despite these challenging circumstances, introducing child benefits was seen as a priority and these countries' investment in their children was a powerful expression of a desire to remake society and create a strong social contract.

Today, high-income countries in Europe are allocating around 40 per cent of total government expenditure to social protection,[18] with the most advanced economies (pre-COVID-19) spending on average 2.34 per cent of GDP on family benefits, including UCBs or affluence-tested qUCBs (OECD 2021). Among these family benefits (see figure 2.10 for examples), in the majority of European countries, expenditures on cash benefits alone to families do not fall below 1 per cent of GDP (OECD 2021). This substantial investment demonstrates that social protection enables social development to evolve and become a self-propelling phenomenon as it starts a transformative "flywheel effect". Small development gains accumulate over time, and subsequently generate a critical momentum such that development and growth become significant and automatic. Social protection, and the investment in children this enables, is the oil that enables the flywheels of economic growth and development to begin rotating.

The message is clear: political prioritization and adequate investment in social protection are needed, and more fiscal space can be found. Options for expanding fiscal space include:

- enhancing efficiency of current allocations of expenditure in social protection systems;
- increasing tax revenues, including by broadening the tax base; tackling tax evasion and building fair and progressive tax systems, which may include taxes on natural resources or windfall profits;
- expanding coverage and revenues of social insurance and tackling the avoidance of social security contributions;
- reprioritizing and reallocating public expenditure to enhance national prioritization of social protection as a critical investment linked to growth;
- eliminating corruption and illicit financial flows;
- managing debt through borrowing or restructuring debt;
- in lower-income countries, supporting the development of nationally owned social protection systems through official development assistance support but also debt relief (Ortiz et al. 2019; Bierbaum and Schmitt 2022).

Thus, where possible, policymakers and development partners should harness the momentum gathering behind UCBs, and other high-coverage child benefits, to advance coverage for children and pursue a "high-road" approach to social protection for children (see section 5). Such an approach is compelling for both normative reasons (i.e. to ensure children's rights) and for economic and societal reasons (i.e. to unlock and unleash development and strengthen the social contract).

## 4.1 The comparative advantages of UCBs stretch beyond poverty reduction effects

While the goal of achieving universal social protection for children can be met in different ways – including through a combination of different schemes – it is clear that UCBs hold particular promise as policies for supporting the realization of a very wide range of child rights and well-being outcomes that cannot so easily be achieved, or to the same extent, by other child policies.

In addition, UCBs perform very well when evaluated by the prevailing metric of impact: how well they reduce poverty. The evidence shows that, on average, spending on UCBs as part of a set of higher-coverage family policies in a high-income country setting produces lower rates of relative child poverty overall (after controlling for economic growth, other transfers and other redistributive mechanisms, in the overall welfare system) (Richardson 2015). This is borne out in what could be called the "comprehensive UCB" countries – Denmark, Estonia, Finland, France, Hungary, Norway and Sweden – which historically have long enjoyed robust UCBs. Moreover, when comparing marginal increases in spending among this group of countries with universal versus targeted approaches (at the national level), universal systems exhibit more efficient reductions in relative child income poverty rates (Richardson 2015).

18 See OECD.Stat (OECD statistics database), downloaded at OECD Statistics, July 2022.

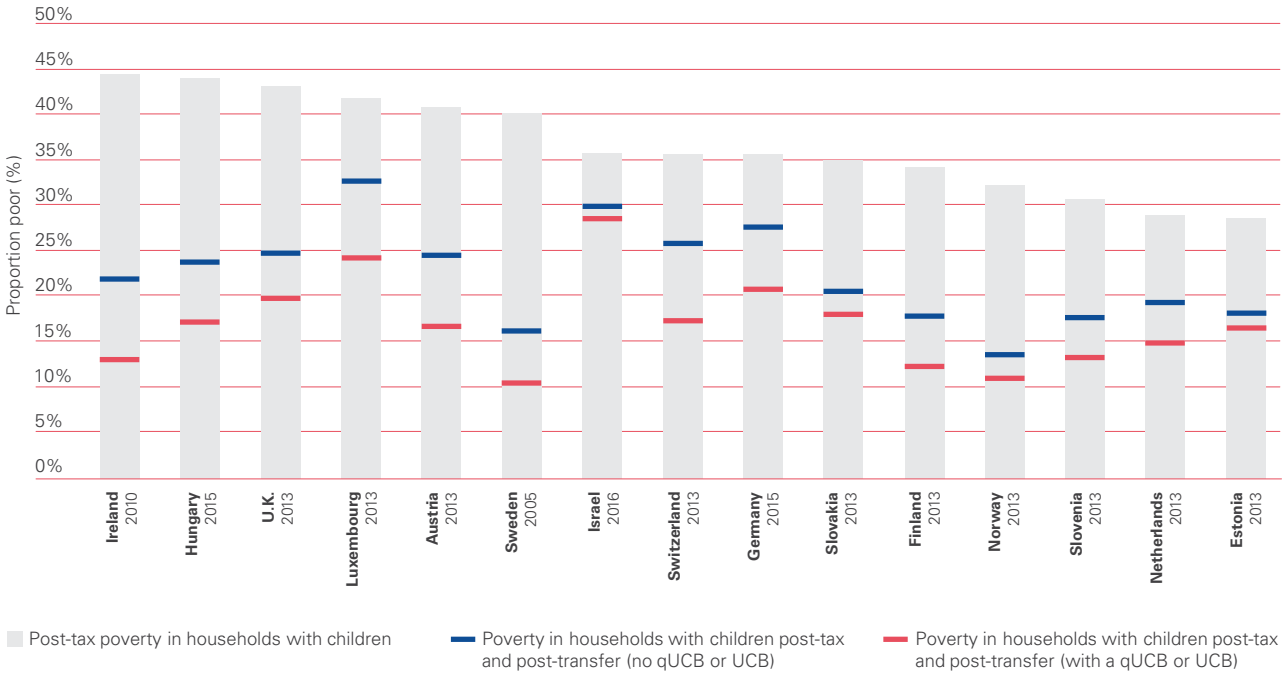
Evidence from other sources shows that most OECD countries with UCBs or qUCBs report lower child poverty rates than countries without them (ODI and UNICEF 2020, 83–84). In 15 OECD countries with UCB or qUCB schemes, these schemes reduced income poverty in households with children by an average of 5 percentage points (see figure 4.1). 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).

Country-specific evidence on the poverty reduction properties of UCBs or qUCBs in Mongolia and the United States provides interesting insights (figure 4.2). The Mongolian 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 fivefold increase in the value of the CMP (see box 2.4) during the pandemic could have resulted in a reduction of poverty by more than half (ESCAP 2021).

Beyond high-income settings, simulations for 14 middle-income countries show that a UCB scheme costing just 1 per cent of GDP would reduce poverty for the whole population in each country by as much as 20 per cent, and that child poverty reduction would be equal to or greater than this. Further evidence from UCBs in middle- and high-income countries shows a reduction in income inequality as measured by the Gini coefficient (ILO and UNICEF 2019; ODI and UNICEF 2020).

The United States temporarily expanded its main child benefit, the Child Tax Credit (see table 3.2 and Annex 4), in 2021 as part of the response to the pandemic.[19] This involved significantly increasing coverage, in particular by making children in low- and no-income households eligible for the full benefit, as well as increasing the value of the benefit, and delivering it monthly. The child poverty reduction effects of this temporary adjustment were huge: in a short space of time, the expanded Child Tax Credit slashed the child poverty rate nearly in half in 2021 – by 43 per cent – moving 2.9 million children out of poverty (Burns, Fox, and Wilson 2022). This is demonstrative of the substantial child poverty reduction countries can achieve with rapidity by moving in the direction of a qUCB or UCB, and shows what countries can do almost overnight when they set their minds to it.

**FIGURE 4.1 Actual and simulated poverty rates for households with children, before and after cash transfers (percentage)**




Notes: This figure describes actual relative poverty rates for disposable incomes (red lines post-tax and -transfer, based on a poverty line of 50 per cent of median per capita disposable income) with two counterfactuals: poverty rates without a qUCB or UCB scheme (blue lines) and poverty rates without all transfers (grey bars). The difference between these measures indicates the impact of the qUCB or UCB and all social protection transfers on the reduction of poverty.
qUCB: quasi-universal child benefit; UK, United Kingdom.
Source: ODI and UNICEF 2020.

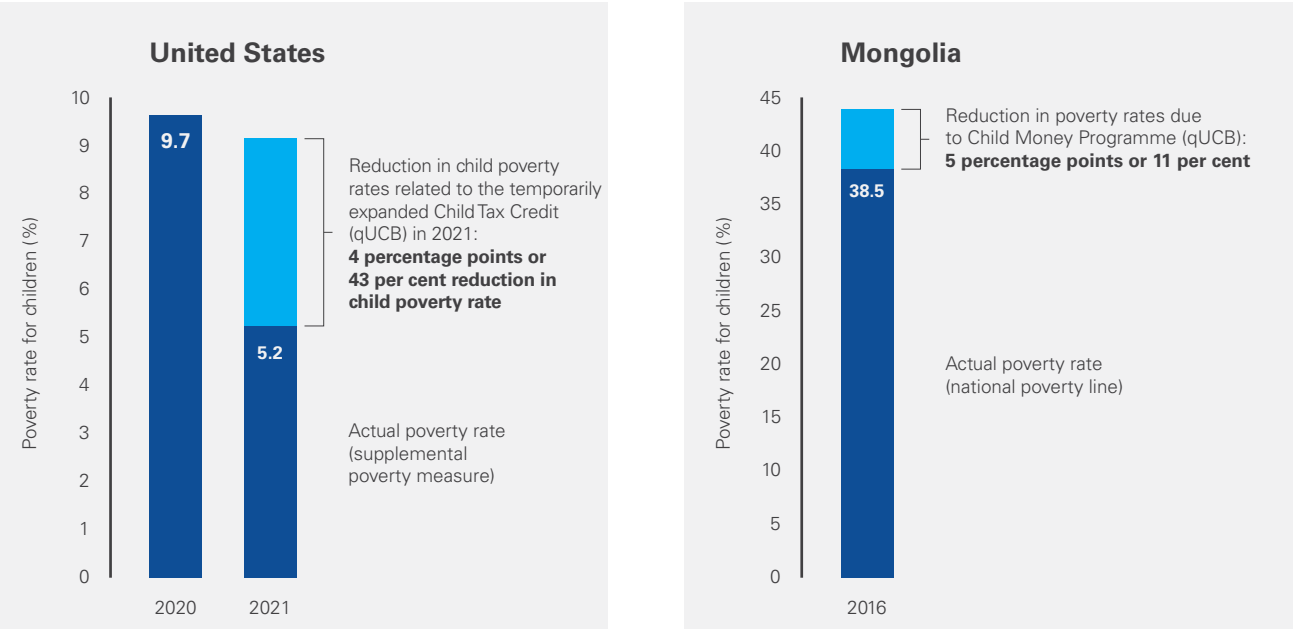
19 This effectively converted the Child Tax Credit into an affluence-tested qUCB.

UCBs can be effective and efficient in reducing relative and absolute child income poverty in all income contexts. Poverty-targeted benefits can be effective in reducing poverty in the general population in absolute terms. However, in countries where children are poorer than other age groups, targeting only the poorest children in the income distribution with means-tested benefits might raise incomes for some children in absolute terms, but might not change relative income poverty rates at the national level. A UCB increases the incomes of all children across the income distribution and therefore has a greater relative effect in poverty reduction for children overall when compared with means-testing in the general population.

UCBs are also designed to be preventive (reducing poverty risks through regular and adequate payments for all families raising children, representing an investment in children no matter what the family status is) and as such allow for longer-term planning, which in turn increases household welfare. Therefore, UCBs have advantages in reducing relative child poverty rates in higher-income countries (without compromising absolute gains for some, or their rights), with attributes that constitute "good practice" (regularity and predictability – and hopefully adequacy) in policy design, so that they can promote the prevention of poverty over its treatment. The evidence shows that UCBs can be powerful instruments for combating child poverty – the key force adversely affecting child well-being. However, focusing on poverty effects alone does not do justice to the potential of UCBs, as highlighted above. The strong focus on poverty targeting has, in recent decades (see e.g. Grosh et al. 2022), fogged the discussion on what is best for children and society (Razavi et al. 2022). This has narrowed the focus of policymakers and diverted discourse away from a wider understanding of the many comparative advantages that inclusive universal social protection provision for children entails and UCBs in particular possess. When these additional comparative advantages are considered in conjunction with poverty reduction effectiveness, UCBs should be a key policy consideration for any policymakers that want to ensure the well-being of children and multiple positive socio-economic outcomes too.

Moreover, the relative simplicity of UCBs conceals a powerful added value: they can "hardwire" the overall social policy praxis in a country, thereby helping to build systems for children and optimize welfare provision (see box 4.1). This highlights the role of a UCB as the cornerstone of a comprehensive social protection system that can optimize design and delivery of other services. Notwithstanding the very real fiscal space constraints countries face, the comparative advantages of UCBs represent important options for countries that are contemplating the best way to guarantee social protection and decent lives for their children while ensuring the sustainability of their social protection systems.

**FIGURE 4.2. The reduction of child poverty in Mongolia (2016) and the United States (2021) through their qUCBs**




Sources: Based on Burns, Fox, and Wilson 2022; Creamer et al. 2022; Nasan-Ulzii and Orton 2019.

## BOX 4.1 The case for UCBs: Addressing child poverty and well-being, accelerating human development and strengthening systems

To the maximum extent possible, policymakers and development partners should attempt to harness the momentum gathering behind UCBs and make the case for their comparative advantage in advancing universal coverage for children. UCBs offer a simple and scalable route to universal coverage of children. The progressive realization of UCBs, in line with human rights instruments and international labour standards, is a powerful way to give material expression to every child's right to social protection. These effects multiply. For instance, unlike CCTs or targeted benefits, UCBs impose no constraints or conditions on girls and young women and therefore should be freedom-enhancing. And more broadly, UCBs can fundamentally shift the course of children's lives, and societies, as follows.

- **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 the most, the majority of children face limits to their opportunities based on income constraints in the household, and all children – regardless of backgrounds – should be guaranteed their rights. UCBs address these challenges directly, both by covering all children and by avoiding the challenges and errors of poverty-targeted approaches which leave so many children without coverage.
- **Accelerating human capability development, with long-term impacts on societies and economies.** The situation of children today is simply a window into society and economies tomorrow. UCBs are a key 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 productive lives. This is the foundation of future economic growth and societal health – the rewards of which will be felt for generations.
- **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 from the untapped demographic dividend delivered by future healthy, educated and skilled young people and adults. This also helps young people transition better from education to work.
- **Building and sustaining social cohesion.** Many societies are increasingly facing division and social fracture. As children largely constitute an area of shared concern, visible commitment to investing in a nation's children is an important step in addressing these challenges. This is true 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 an extremely strong expression of the social contract between a State and its citizens. The modest, though not insignificant contribution UCBs make to reducing income inequality[1] also contributes to social cohesion, given that income inequality can disrupt social peace and engender social unrest.
- **Providing a foundation for social protection systems, including when a crisis hits.** A UCB is the cornerstone of a social protection system. By facilitating broad outreach to families with children, it can provide a foundation for connections to other social protection and social services. And as shown by COVID-19, the breadth of coverage means UCBs can function as effective automatic stabilizers by expediting the vertical expansion of benefits to all children in times of crisis.
- **Offering a comparative advantage in contexts of fragility and forced displacement** where large categories of the population are vulnerable. A system where every child is reached is automatically primed to reach the most vulnerable and provide transfers on the required scale for all when shocks hit. UCBs can be the backbone of a fledgling social protection system and overcome the limited administrative capacity typical of such contexts where targeting is simply impractical.
- **Cost-effective approach to preventing and reducing child poverty and contributing to reductions in income inequality.** UCBs can reduce child income poverty risks, as against poverty risks in the general population, more effectively than means-tested benefits of the same value, creating the conditions for improving all children's outcomes and associated social development goals. Moreover, given the dynamic nature of poverty over time and that families' poverty status can change drastically in a short period as they fall in and out of poverty, UCBs protect against

1 When the Mongolian CMP was a full UCB, it reduced inequality; for example, by 7.6 per cent (35.02 per cent to 32.27 per cent) in 2010 when measured by the Gini coefficient, or 12.8 percent (1.48 to 1.29) when measured by the Palma ratio (Nasan-Ulzii and Orton 2019).

**BOX 4.1** /continued

fluctuations in income status by providing stable and predictable income security. Finally, given that children are overrepresented in poverty across contexts, raising the incomes of families with children directly addresses income inequality.

- **Carrying a negligible risk of exclusion and inclusion errors and rendering such concerns irrelevant.** This maximizes take-up of entitlements and optimizes the impact of public expenditure. Whether it is equitable that wealthier children should benefit (i.e. inclusion error) is addressed by clawback through progressive taxation. UCBs also avoid the risk of unwarranted interruptions to the receipt of benefits, as can happen in more fragmented systems when the circumstances of the household change. UCBs provide continuous, guaranteed, automatic provision to children where there are no risks of interrupted provision.
- **Functioning as powerful "welfare linchpins"** that wed families with children (e.g. through birth registration) to state institutions and services, which in turn enables better planning and resource allocation to support essential services across the life course. Poverty-targeted child benefits risk missing these opportunities. This adds value by improving the efficiency of broader social services, including health and education, and strengthening the child policy portfolio that promotes social and economic development.
- **Maximizing dignity and social inclusion by minimizing shame and stigma.** The impacts of the stigma of living in poverty can be exacerbated by schemes and programmes which narrowly target and emphasize the responsibilities of recipients. For children, this can be particularly pernicious, as aspirations and expectations for the future are set in childhood. Processes of 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 by reducing the need for information checks or the fulfilment of strict behavioural conditions.
- **Exhibiting a high propensity to be gender-responsive.** UCBs ensure all girls and young women can enjoy continuous protection and income security into adulthood and, owing to their unconditionality, place no undue behavioural burdens on caregivers, especially women.
- **Garnering political support most effectively.** UCBs have the potential to bind societies, generate more political support and cultivate a shared responsibility for supporting children and raising the next generation. They are a high-visibility easy-to-understand expression of the social contract and the fact that the State recognizes the importance of child-raising in all families – rich and poor – and that all children are citizens and part of society.
- **Being designed with everyone in mind.** This delivers higher-quality, more human-centred benefits that enjoy broad political support in protecting sustainable financing, and are therefore less prone to erosion of benefit levels and more likely to endure. Benefits which are designed for everyone inherently tap into a logic of self-interest and must adhere to 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.
- **Enjoying superior administrative simplicity and efficiency.** UCBs have lower administrative and transaction costs than targeted benefits, owing to both eligibility criteria and procedural complexity being simplified. UCBs require certification just once through the birth registration of a child and are efficient for families as they take just a few minutes of form-filling, unlike other benefits which can have onerous paperwork requirements and frequent visits to the benefit office or online portals. UCBs have effectively no churn into and out of benefits. Poverty-targeted schemes and programmes require frequent (re)certification of eligibility to avoid exclusion errors; however, high-frequency recertification significantly raises administrative costs. Savings in those costs therefore leave more money available for benefits.
- **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 family circumstances change, as is the case when benefits are conditional on work or earnings or are means-tested. UCBs do not interfere with decisions relating to how much time parents devote to work, and thereby incentivize participation in formal employment.

**BOX 4.1** /continued

- **Allowing for the allocation of public expenditure on children to maximize child development** (see section 4.3) through a child life-course minimum income guarantee. Moreover, analysis of age-spending across children's life course indicates the need to front-load social protection for children, especially for ages 0–2 years, through adequate parental leave, birth grants and childcare benefits or services. Where many countries have no benefits or these are highly targeted, a UCB can buttress the child policy portfolio by accompanying children throughout their life course.
- **Compensating today's and tomorrow's children for the challenge posed by the climate emergency and the fossil fuel excess of previous generations.** Today's investments in UCBs represent an act of intergenerational solidarity and restorative and redistributive social justice, giving future generations a fighting chance of coping with the profound existential challenges ahead.

In short, UCBs represent an investment that delivers multiple socio-economic dividends. The argument for UCBs is not that they are inexpensive, but that they are an affordable, prudent investment, are effective, and can be the cornerstone of a child-sensitive social protection system that unlocks human capabilities for social and economic development and inclusive growth.

Source: ILO and UNICEF, forthcoming.

In addition to UCBs for the general child population, there must be accompanying UCDBs to meet disability-specific costs, as well as to ensure that children with disabilities can live and enjoy their lives to the maximum and empower them to realize their potential and fully participate in social and economic life (see box 4.2).

A powerful case for UCBs has been outlined above as a foundation of social protection for all children. They can be particularly effective if designed in a gender-responsive and disability-inclusive way (see box 4.3). Policymakers should be wary of introducing any design changes that result in diminished utility for entitlement holders.

## BOX 4.2 UCDBs are a core part of the drive to implement UCBs

The need for UCDBs must be seen as a key component of the drive to implement UCBs or at least other high-coverage adequate child benefits. There are massive gaps in provision for children and other persons with disabilities. In general, gaps in effective coverage by social protection for persons with severe disabilities are pronounced, with 66.5 per cent of such persons having no effective access to cash disability benefits (ILO 2021a). Too often the 240 million children with disabilities worldwide (UNICEF 2021f) are ignored or overlooked, or can appear as an afterthought. Children with a disability are among the most vulnerable, and their families have many additional costs related to their disability (Barrantes 2019). This has devastating consequences for their well-being and life prospects. A forward-thinking approach to policymaking must ensure children with disabilities are front and centre of policymakers' minds given their particular specific needs. This is a cornerstone of disability-inclusive social protection systems (ILO and IDA 2019).

As important as mainstream child benefits are for children with disabilities, more is needed for them to realize their right to live dignified lives and ensure full and inclusive participation in education and social and future economic life (when adults) (UNICEF 2022e). UCDBs can provide much-needed support to meet disability-specific costs to meet their needs, combined with access to health, care and social services provided by a skilled workforce that enjoys decent work, as well as support for caregivers in the family. Without this, these children will be failed, and the full unfolding and expression of their innate potential will be impeded, which is simply unacceptable in the twenty-first century.

## BOX 4.3 Design considerations to ensure child and family benefit schemes provide adequate and child-sensitive cash benefits

Experience shows that the way schemes and programmes are designed greatly influences the poverty reduction and child well-being impacts. Some examples follow.

***Inclusive, universal social protection schemes, informed and guided by social dialogue, are more likely to facilitate access to benefits and reduce child poverty.*** Well-designed schemes can increase the take-up of benefits by limiting exclusion errors (see Grosh et al. 2022; Kidd, Gelders, and Bailey-Athias 2017), ensuring ease of access to benefits and reducing stigma and shame, as well as lessening procedural complexity and thereby lowering transaction and opportunity costs. Policymakers should therefore consider the following.

- **Engaging in social dialogue and involving social partners, as they can play a critical role in the design of child benefits.** Social dialogue helps ensure that these policies are widely accepted and well administered, and it boosts confidence in the administration of child benefit schemes; these actors can provide support with implementation, monitoring and evaluation and help ensure schemes adhere to high standards.
- **Lowering the administrative burden on the system and households,** which can increase the risk of exclusion for those most in need, can be accomplished by prioritizing life-cycle systems that offer universal coverage to children where possible and, where this is not the case, by improving means-testing or other targeting mechanisms and ensuring that these processes are transparent, rights-based and as unintrusive as possible. As outlined above, universal schemes have much lower procedural complexity for rights-holders to access benefits.
- **Avoiding problematic design features** such as hard, even punitive conditionality in scheme design, which tends to significantly raise the transaction and opportunity costs of prospective entitlement holders' access to benefits and may reduce take-up and unfairly burden women.
- **Implementing schemes that are as inclusive as possible,** prioritizing universal and unconditional schemes that cover all households containing children irrespective of income status and, if this is not possible, prioritizing schemes with high coverage. Such an inclusive design has critical implications for children in child poverty and increases their opportunity to access entitlements.
- **Child-labour-sensitive design,** which requires ensuring child benefits cohere with other policies centred on increasing the supply and quality of social services such as schooling. Healthcare is also critical for social protection to reach its potential in contributing to child labour elimination. Moreover, including messaging around child labour can help increase the impact that social protection has on it – a relatively simple and inexpensive add-on to any benefit enrolment and disbursement.

***The adequacy and predictability of social protection benefits are key to ensuring protective impacts on child well-being.*** Schemes delivering higher transfer amounts are likely to determine stronger prevention or reduction effects on child poverty. Therefore, to improve the impact of social protection on child well-being, policymakers should consider the following.

- **Setting adequate benefit levels,** taking into account household size (large families have a higher poverty risk) and composition to address household needs in line with international social security standards.
- **Ensuring that social protection payments are provided regularly and reliably**, as household decisions on child well-being depend on income stability.
- **Age-related increments** at different stages of the child life cycle. For instance, evidence suggests that families with younger children may need additional cash supports owing to weaker labour-market attachment on the part of the parents of young children; the fact that generally people 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. Similarly, age-related increments can be used to promote further education, and delay labour-market entry for older adolescents.

**BOX 4.3** /continued

- **Gender-based increments** – not without controversy, but they may warrant consideration in contexts where girls and women encounter systematic discrimination and inequality, to ensure their rights and promote their value in society. For example, the statewide UCB for this group in Bihar state in India included such increments (see table 3.2 and ILO and UNICEF 2019). However, this must be context-specific, as boys lag behind girls in some countries. This consideration is part of a wider need to ensure gender-responsive and inclusive design of social protection for women and girls (see section 2.1 and box 2.3).
- **Disability-based increments in contexts** where no adequate child disability benefits exist, are a possible option to address extra costs of disabilities and weaker future labour participation when children attain working age.
- **Location-based increments,** which may be required when geographical remoteness negatively affects families' purchasing power because of limited markets or additional transaction costs. Such increments are paid to families living in designated remote areas of Australia, while additional in-kind assistance is provided to needy families living in rural areas of Nepal.
- **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. This could be informed by community-based participatory research, including with children and families, which is needed to understand their basic needs and related costs.
- **Regularly reviewing and revising transfer amounts to account for inflation, including by indexing benefits** to appropriate markers of changes in the cost of living or wages.

## 4.2 Filling the financing gap for children

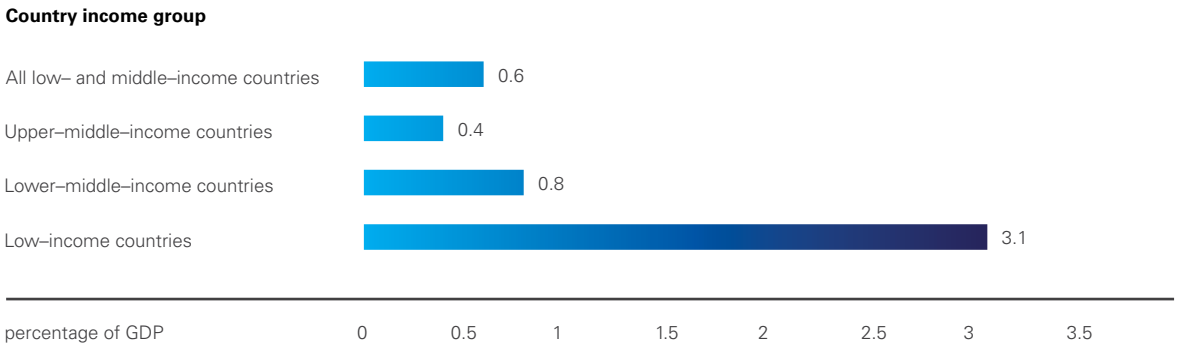
The high levels of child poverty, and shortfalls in other indicators of well-being, indicate that the level of resources allocated to child social protection is insufficient. Recent evidence underlines the significant role played by social protection expenditure, and child-sensitive public spending more broadly, in meeting child welfare needs, making progress towards the SDGs and mitigating health and economic shocks (Richardson, Carraro, et al. 2020; Richardson, Dugarova, et al. 2020). The low expenditure levels in low-income and lower-middle-income countries, many of which do not provide any benefits at all for children, jeopardize the rights and future development potential of children and the realization of the child-related SDGs.

The big challenge for closing protection coverage gaps lies in filling the social protection finance gap for children and spending in a smart and efficient fashion across children's life course. It is helpful to consider the extent of this financing challenge as part of the financing gap for achieving a social protection floor (see figure 4.3). This financing gap has widened by approximately 30 per cent since the onset of the COVID-19 crisis, owing to the increased need for healthcare services, income security measures and reductions in GDP caused by the crisis (ILO 2020b; Durán Valverde et al. 2020).

To guarantee at least a basic level of social security for all through a nationally defined social protection floor, lower-middle-income countries would need to invest an additional US$362.9 billion and upper-middle-income countries a further US$750.8 billion per year, equivalent to 5.1 and 3.1 per cent of GDP respectively for the two groups. Low-income countries would need to invest an additional US$77.9 billion, equivalent to 15.9 per cent of their GDP (ILO 2020b; Durán Valverde et al. 2020).

The ILO estimates that to provide a short-term, age-limited qUCB for children aged 0–5 years as an initial child guarantee component of a nationally defined social protection floor, lower-middle-income countries would need to invest an additional US$56.8 billion and upper-middle-income countries a further US$105.4 billion per year, equivalent to 0.8 and 0.4 per cent of GDP respectively for the two groups (see figure 4.3). Reflecting their lower economic capacities and larger child populations, the estimate for low-income countries accounts for additional US$15 billion, equivalent to 3.1 per cent of their GDP. The parameters used for this cost estimate are based on the notion that a certain level of benefits, set here at 25 per cent of the national poverty line amount, is necessary to provide meaningful support to families with children.

**FIGURE 4.3 Cost of a short-term, age-limited qUCB for children aged 0–5 years in 2020, by country income group (low- and middle-income countries, in percentage of GDP)**




Note: It is assumed that the qUCB would be set at 25 per cent of the national poverty line amount, to ensure that benefits provide meaningful support to households with children.
Source: Durán Valverde et al. 2020.

Given that these results are aggregates, it is worth noting that the final cost estimate will be dependent on the broader social protection, education and health policy context at the country level. Countries seeking to implement a comprehensive child portfolio could broadly estimate an investment of at least 1 per cent of GDP for providing for a full 0–18 years UCB or, in cases where costs are higher, an initial short-term, age-limited qUCB can be pursued to cover the earliest years of life and be progressively expanded across the child age ranges over time. If countries have to pursue the latter as part of the progressive extension approach, these benefits can still have substantial and meaningful poverty reduction effects for the cohort of children they cover in the critical early years. For example, the Ukrainian 0–3 years qUCB reduced poverty for this age group by 7.6 percentage points from 2016 to 2017 (Borodchuck and Orton 2019).

Further investment in social protection is required now to fill financing gaps for all groups, especially children. This can and must occur. Being disciplined by the prevailing national fiscal reality is an important principle. However, the nature of this fiscal reality should be open to debate among development actors and governments. It is imperative that the policy discussion is not conducted within fiscal parameters that have already been delineated and sealed – i.e. restricted to only considering an existing "fiscal envelope". Closing financing gaps requires that the prevailing parameters of economic possibility and thus feasibility be contested. This creates policy and fiscal space that is more favourable to the realization of social protection for children. It can be done by insisting on the need to explore other, untapped sources of financing. For instance, there are unprecedented levels of income and wealth in circulation today but these are heavily concentrated in the hands of a few (Oxfam 2022; Piketty 2014, 438–439). If governments take even moderate action to tap into a fraction of this wealth, they can significantly expand fiscal space. And if this were invested in social spending on protection for children, it would be a perfectly attainable goal to see child poverty eliminated with rapidity.

Ultimately, filling the financing gap for children will require countries to reinforce existing sources of financing and identify new and innovative ones. Doing this will have a substantial impact on child well-being and is in line with international obligations (ODI and UNICEF 2020; ILO 2021a). International experience shows that countries can draw on various strategies to create fiscal space (ILO 2021a; Ortiz et al. 2017, 2019; Bierbaum and Schmitt 2022), and the pandemic has shown that increasing the effective coverage, comprehensiveness and adequacy of provision is possible, both practically and fiscally. For example, approximately US$19 trillion was mobilized in the global fiscal stimulus response to the pandemic, while in comparison US$77.9 billion per year would be required to ensure a social protection floor in low-income countries (Durán Valverde et al. 2020; ILO 2020b). This demonstrates what can be done when countries want to act, and that fiscal space can be found.

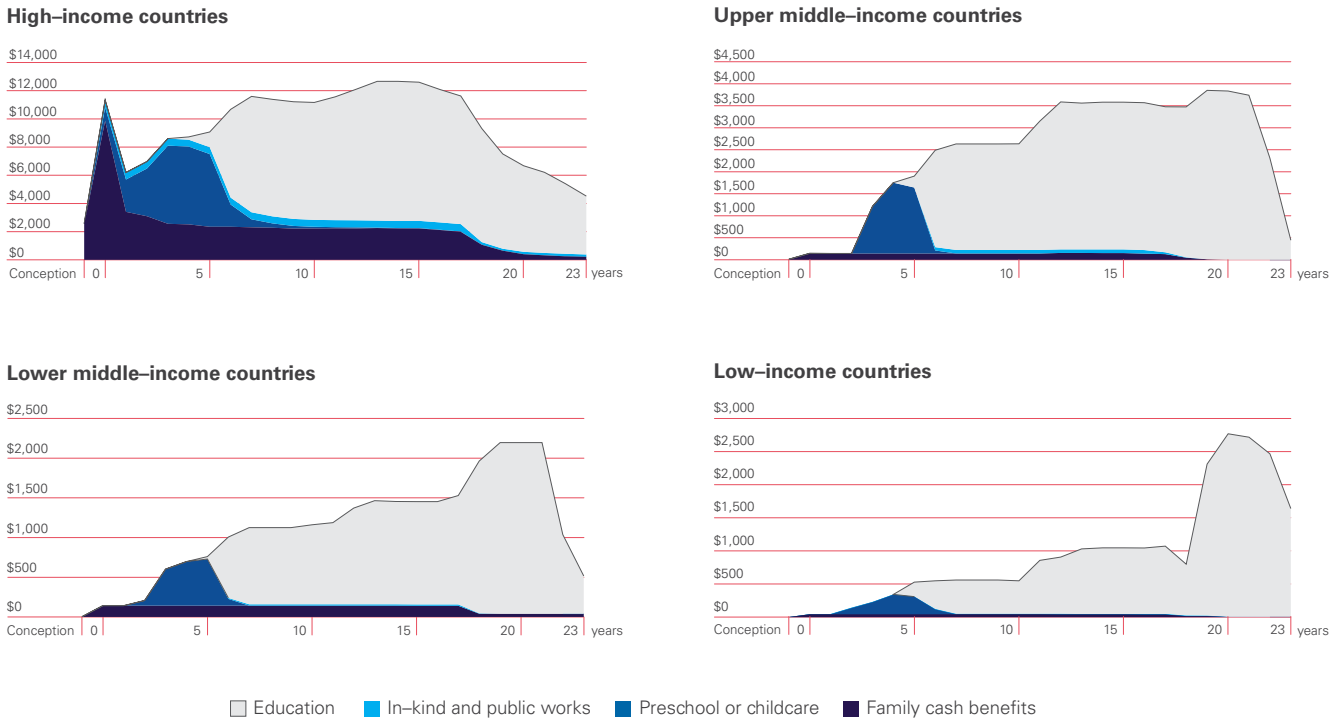
# 4.3 Spending across children's life course: Adequacy at the right time?

Aggregate levels of public expenditure are useful for comparing overall fiscal space for child policy provision. An understanding of the efficiency and effectiveness of overall expenditure patterns will require analysis of how the money is distributed within a child population, according to age and need (taking account of factors such as household income, deprivation, inequality, disability and so on), aligned with principles of adequacy, as discussed above, as well as improvements in expenditure data (see UNICEF 2019).

A means by which to interpret the adequacy of social protection support as children age is to use age-spending profiles which only include public expenditure, to understand how the public system supports children.[20] These profiles use policy details and expenditure figures to allocate a per capita amount of spending by type (social protection, childcare, human services and education expenditures) in different countries (for full methodology, see OECD 2022a; Richardson, Harris, and Hudson 2023).[21]

Figure 4.4 compares average profiles from 84 countries grouped by low, low-middle, upper-middle- and high-income country status according to World Bank classifications. The y-axis in the charts is set to a range suitable for illustrating commensurate levels of spending (US$ PPP) per child. In high-income countries, family cash benefit spending (dark shaded area) shows clear patterns associated with a portfolio of expenditures for children, from prenatal care, birth grants and maternity, paternity and parental leave and benefits, to family allowances of various kinds (both universal and mean-tested, or focused on particular populations, e.g. disability benefits focusing on the family). Although other benefits are available in all country groups – income support, unemployment benefits, tax breaks, etc. – a focus on family-specific benefits indicates clear differences in age-specific investments as between high-income, mature systems of social protection and systems operated elsewhere.

**FIGURE 4.4 Comparing age-spending profiles by distribution of spending: The majority of expenditures come later in the life course**




Notes: Dark blue (family cash benefits), mid-blue (childcare or preschool education), light-blue (in-kind benefits or public works), grey (primary, secondary and tertiary education). For benefits included for family cash benefits see figure 2.1. Furthermore, dollar figures are standardized using US$ PPP in current prices at the national level before averages are calculated. Expenditures cover public statutory policies only. The profiles map one-child and family-specific benefits only – general income support, unemployment benefits and housing benefits, for instance, are not included.

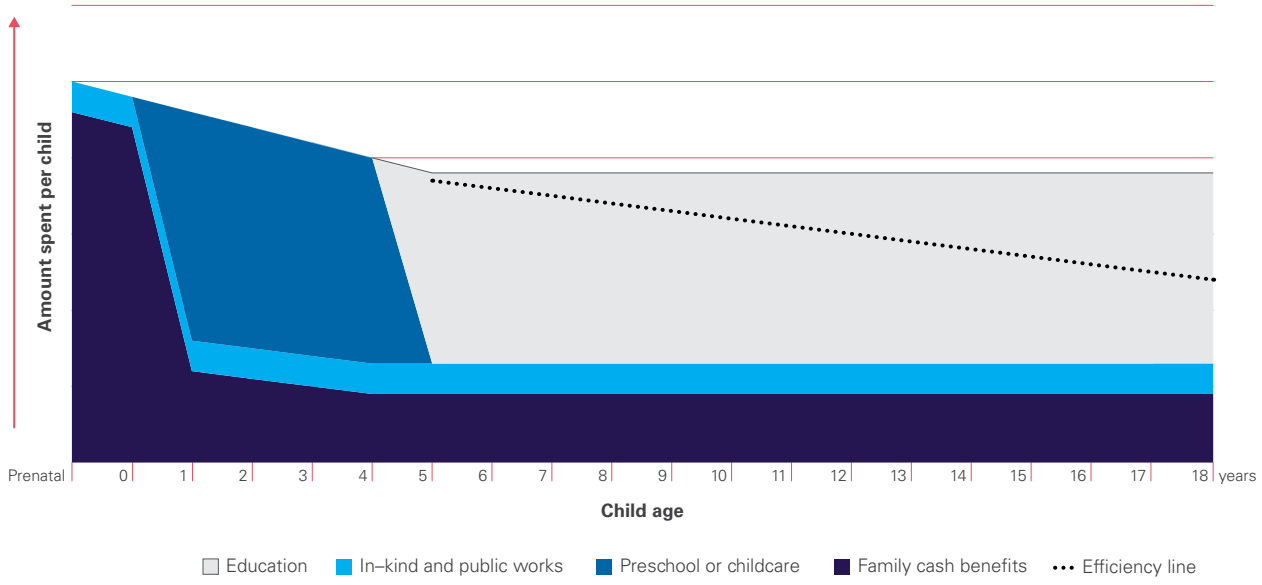
Source: Richardson, Harris, and Hudson (2023).

20 Private expenditure and expenditure from employers' contributions are not included.

21 The purpose is to provide an at-a-glance assessment of whether public investments in children match a wealth of evidence of best practice for supporting families' work–family balance and child development.

More specifically, results show that expenditure on social protection in low- and low-middle-income countries accounts for much less than 10 per cent of the child-focused public interventions accounted for above (which is less than US$14,000 per child receiving all benefits and services in a low-income country between conception and age 18). The profiles also clearly do not reflect the evidence on the effectiveness of timely early interventions (Heckman 2007; Heckman and Masterov 2007; OECD 2009) – a model for which is outlined in figure 4.5 (this model also includes considerations for optimal leave policies, preschool care and support and UCBs – see Richardson, Harris, and Hudson(2023) for more detail). The need to address this disproportionate spending on older children has recently been recognized with United States legislation, which seeks to move towards striking a balance in foreign spending across children's life course and working with development partners to achieve the same (United States Congress 2022, 738).

**FIGURE 4.5 An age-spending profile based on optimal investment for children and families (prenatal to 18 years)**




Notes: The dashed line marked "efficiency line" suggests a potential profile if, according to Heckman and Masterov (2007), educational investments were optimized and earlier learning outcomes resulted in lower levels of investments in later years while achieving the same returns. For benefits by categories see figure 2.1.
Source: Richardson, Harris, and Hudson (2023).

> The indication is that all children – and the systems in which they live – are underserved in terms of social protection, particularly in early childhood.

Altogether, the indication is that all children – and the systems in which they live – are underserved in terms of social protection, particularly in early childhood, which needs to be addressed urgently. Policy examples can be taken from more comprehensive systems in high-income countries that provide for adequate parental leave, birth grants and childcare benefits or services, as well as child allowances before birth, during infancy and in the preschool years. These countries also perform well in terms of child well-being and social and economic development. Inadequate and incoherent social protection expenditure in the majority of countries worldwide is detrimental not only to children but also to overall cross-sectoral efficiencies in public policy budgets (Richardson, Harris, and Hudson 2023). These age-spending profiles – as depicted by the optimal investment in figure 4.5 – make the case for the need to front-load social protection for children through adequate maternity and paternity benefits, parental leave, birth grants and childcare benefits or services, underpinned by a UCB that accompanies children throughout their life course.

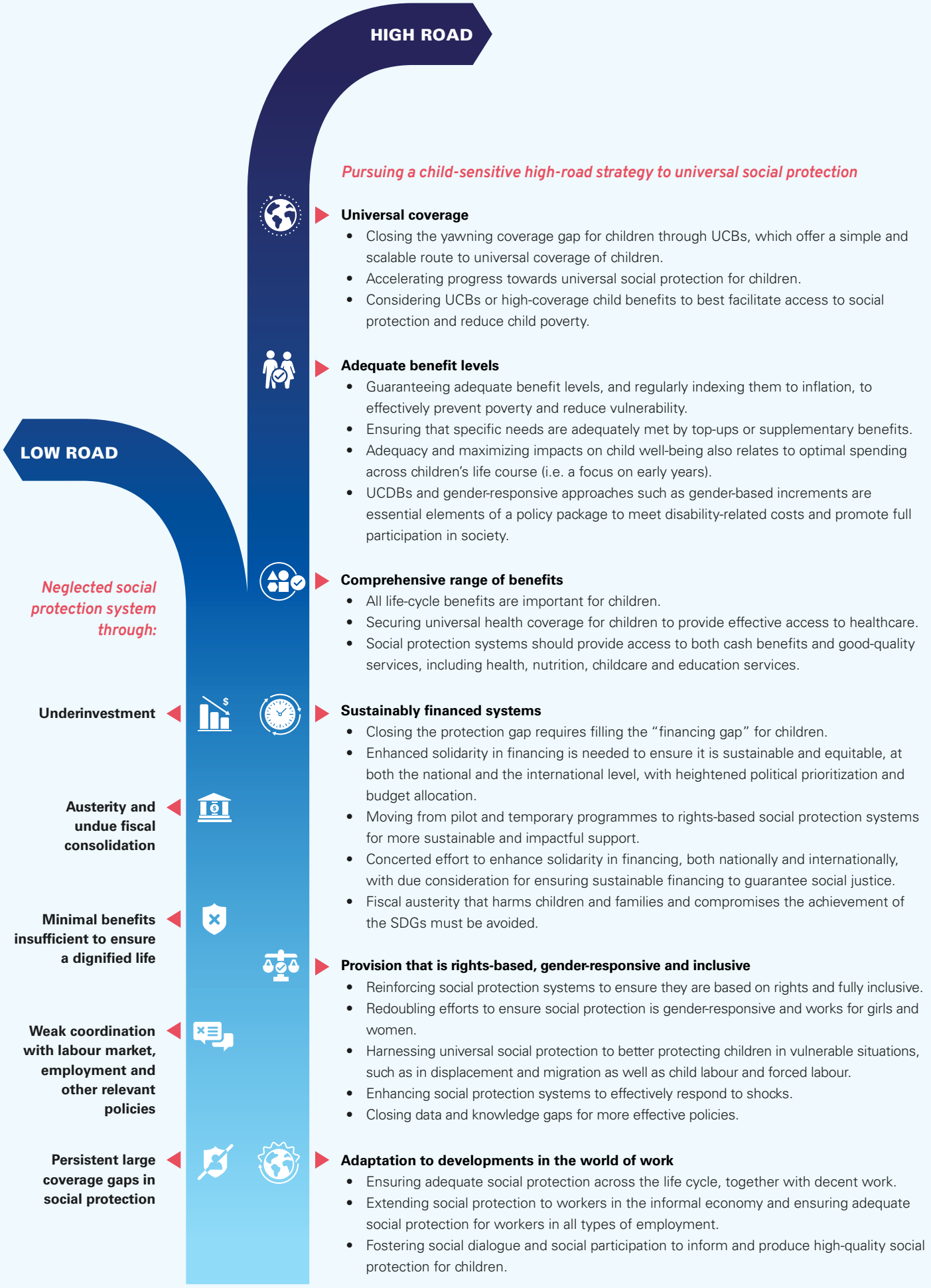
# 5

# Taking the high road towards universal social protection for children: Recommendations and priorities for system strengthening

Accelerating progress in children's well-being requires investing in social protection systems through a "high-road" approach (see figure 5.1). Robust evidence and policy experience underscore the inextricable contribution of social protection to children's well-being and overall social and economic development. During the pandemic, the critical role of social protection in mitigating socio-economic damage and securing the well-being of all members of the population became clearer than ever. The pandemic also made it clear that if governments wish to realize the full potential of social protection, the requisite investment is possible, and must be made in expansion to close significant protection gaps. An inclusive recovery from the multiple and converging crises raging today is only possible if social protection is reinforced to protect and enhance child well-being and build and strengthen social contracts, enhance human capability development and better equip societies to grow.

The case for social protection for children is incontrovertible. Therefore, there is an urgent need to move beyond promises and commitments to immediate action. In that vein, six clusters of policy action stand out as priorities so that all children have access to adequate social protection as part of a high-road strategy for children.

**FIGURE 5.1** Taking the high road to ensure universal social protection for children



## 5.1 Accelerating progress towards universal coverage

Accelerating progress towards universal coverage is essential in moving towards universal social protection and improving children's well-being.

- **Close the yawning gap in the coverage of social protection for children.** Thirty years on from the declaration of the CRC, that the vast majority of children still receive no child or family cash benefits at all is a moral, social and economic catastrophe. Concerted efforts are necessary to ensure that no child goes hungry, misses out on schooling or is obliged to labour, so that all children have full opportunities to thrive. Closing gender gaps in social protection coverage and adequacy is necessary to ensure inclusive social protection systems that enhance girls' and women's autonomy and maximize their opportunities throughout their lives. Such action will not only ensure that children can fully realize their rights and potential, but is at the same time a precondition for communities and countries to benefit from people's capabilities for greater productivity, prosperity and social cohesion. Achieving all of this is affordable, too.

- **As part of strengthening their social protection systems, countries should rapidly move towards universal social protection for children.** The response to the COVID-19 pandemic has put the spotlight on the need for strong social protection systems, and provided a policy window to make progress on universal social protection for children. Such efforts and rapid change have historical precedents, such as Roosevelt's New Deal after the 1930s Great Depression; the expansion of European welfare states after the Second World War; and the investment in social protection in East Asia after the 1997 financial crisis. The current crisis prised open a unique window of possibility to expand social protection for children, and countries should build on the avalanche of measures they adopted to put in place more permanent provision. The commitment of many countries during the pandemic to expand their social protection showed that it is financially possible to make massive and rapid change if this is prioritized.

- **UCBs or highly inclusive qUCBs are the preferred option that countries have at their disposal to achieve universal social protection for children.** Not only are they a simple and scalable route to universal coverage of children, they can also be seen as a strategic starting point for building universal systems in an affordable and efficient way. Evidence from countries with long-established UCBs demonstrates that they help to achieve greater poverty reduction than means-tested benefits. Increasing coverage of inclusive child and family benefits will also contribute in the longer run to fostering transitions from the informal to the formal economy and more sustainable and equitable financing of social protection systems.

## 5.2 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.

- **For child benefits to effectively prevent poverty and reduce vulnerability, benefit levels need to be adequate.** Benefits need to be set at a level to provide meaningful support to children and families, and regularly reviewed and adapted to changes in living costs in line with international social security standards. The response to the COVID-19 pandemic has illustrated the positive impact of adequate social protection benefits on families. High-coverage, adequate child benefits such as UCBs also contribute to gender-responsiveness, including through gender-based increments in circumstances where gender inequality and discrimination are pronounced, to ensure girls and young women get the best start in life. This would help guarantee their access to nutrition and schooling, thereby contributing to the full development of their capabilities.

- **Adequacy also relates to optimal spending across the child's life course.** Evidence from age-related spending analysis during children's life course indicates the need to front-load social protection for children, especially during the first two years, through adequate maternity and paternity benefits, parental leave, birth grants and childcare benefits or services, buttressed and underpinned by a UCB that accompanies children throughout their entire childhood. This distribution of expenditure will deliver the best results for children.

- **Child and family benefits with broad coverage can be supplemented by additional benefits for those with specific needs.** Such top-ups or supplementary benefits may be necessary for children and families with higher care needs, which for parents and carers often result in a more limited labour-market attachment and lower earnings. This may be particularly relevant for orphans, lone parents, families with children with a disability or long-term illness, children with HIV, large families and families with younger children. To combat vulnerabilities generated by systemic discrimination, additional support for girls and young women and indigenous people is also required.

- **UCDBs are essential to guaranteeing adequate protection for children with disabilities by supporting families in meeting disability-related costs.** Together with access to good-quality healthcare, education and social services, adequate child disability benefits contribute to reducing vulnerabilities, realizing these children's right to live dignified lives and ensuring their full and inclusive participation in social and (when adults) economic life.

## 5.3 Providing a comprehensive range of benefits

While social protection instruments directed at families with children appear especially pertinent to ensuring child well-being, the evidence also points to the clear role of other social protection instruments across the life cycle, and their combined power to reduce the drivers of diminished well-being through a system-wide approach.

- **All life-cycle benefits are important for children.** Children do not exist in a vacuum, and there is an extremely close relationship between the well-being of parents and that of children. Ensuring parents and caregivers enjoy social protection too (through unemployment, sickness, maternity, work injury, pensions and survivors' benefits, as well as health protection) and can access free or affordable childcare is key. Ultimately a gap in protection anywhere across the life cycle adversely impacts child well-being. The life-cycle approach to social protection acknowledges this and emphasizes that by reaching parents and caregivers, in effect we are reaching these children too by increasing the economic security of the household.

- **Securing universal health coverage for children is a fundamental component of any child-sensitive social protection system.** Reinforcing social health protection to guarantee universal health coverage is critical to ensuring families with children have effective access to good-quality healthcare services without hardship; critical to child health, well-being and development; and also critical to preventing poverty and ensuring income security for all families, but especially families with disabilities. In the design of social health protection benefits, the needs of

children must be considered, to ensure that a range of adequate services will be included in the benefits package. Furthermore, engaging with the health system is paramount to secure the availability of good-quality health services adapted to children and ensure their adequate geographical distribution, to secure access near home and school. Moreover, accessing postnatal care accompanied by regular follow-up, immunization and other essential health services is key to preventing death and disability during childhood but also to some extent into adulthood. Such services are literally an investment in prevention and in giving the best chances for a lifetime with a reduced burden of preventable illnesses. Ultimately, all children need free access to healthcare to ensure they can lead happy and healthy lives. The same applies to adults too, as caregivers are best able to care for children when their health needs are also addressed.

- **Ensuring universal approaches to child and family cash benefits should be part of a social protection system that connects to other crucial cross-sectoral services beyond cash, and addresses life-cycle risks.** Child and family benefits are a crucial foundation in social protection for children and directly address the financial barriers that prevent them realizing their rights and fulfilling their potential. However, they are not a magic bullet and need to be part of – and certainly not replace – broader social policy that ensures access to the high-quality services and social care that children and families require.

## 5.4 Ensuring sustainable and equitable financing for social protection systems

Mobilizing additional investments in social protection for children must be part and parcel of a broader approach that ensures sustainable and equitable financing for social protection systems.

- **Closing the protection gap requires filling the financing gap for children, by considering a diversity of mechanisms and ensuring that sustainable and equitable financing is a matter of priority.** Protection gaps are associated with significant underinvestment in social protection. Currently, low- and middle-income countries spend a woefully low amount of GDP on social protection for children. This must – and can – increase. The ILO and UNICEF have emphasized this and support countries in this respect through fiscal space and child-sensitive budgeting analysis. In 2021, the International Labour Conference called for investment in social protection for children, in particular to help eliminate child labour (ILO 2021c, para. 13(h)). The principle of progressive realization of social protection requires that countries use a maximum amount of available resources to extend protection, thus being simultaneously both "realistic" and aspirational. This principle urges countries to strive for the most advanced provision possible while respecting the very real fiscal constraints they face. Efforts to fill the financing gap should progressively secure domestic financing, if necessary supplemented by international support. This would also require closer coordination of international and national public financing and debt management.

- **Concerted efforts to enhance solidarity in financing are required to ensure sustainable and equitable financing to guarantee social justice, at both the national and international level.** To increase the available fiscal space for social protection, countries could do more to expand their tax base and increase the progressivity of their tax system by taxing those with the broadest shoulders in the form of progressive income and wealth taxes. It would also require that all countries take responsibility beyond pledges and commitments in the current crisis context. This will include combating tax base erosion and profit-shifting (BEPS) by conducting meaningful and coordinated international tax reforms, such as those led by the BEPS initiative of the OECD, as well as by combating illicit financial flows,

honouring commitments on official development assistance and policies that facilitate debt relief (i.e. debt restructuring and sound debt management), addressing the external debt of heavily indebted poor countries to reduce debt distress. At the same time, the formalization of enterprises and employment can also contribute to expanding the tax base and enhancing tax justice. Other options to expand fiscal space include extending social insurance coverage and increasing contributory revenues; reallocating public expenditure and enhancing the quality of spending; using fiscal and foreign exchange reserves; and adopting a more accommodating macroeconomic framework. If such actions together with solidarity in financing are pursued, both at national and international levels, there is sufficient wealth in this world to ensure universal social protection for all.

- **For development actors it is time to shift policy advice and mindsets away from stressing experimentation and piloting to incorporating these programmes into rights-based social protection systems to ensure more sustainable and impactful support.** While a significant number of countries have progressively expanded social protection for children, other countries never moved beyond experimentation and pilots financed to a large extent through external resources. Yet, in many cases, these efforts are fragmented and not as effective as they could be if they were to contribute to reinforcing the institutional and financial capacities of national social protection systems. Countries need to accelerate their efforts to rapidly achieve universal social protection for all children, yet they might need some support from the international community to make this happen. The UN Global Accelerator on Jobs and Social Protection for Just Transitions (UN 2021, 2022) provides an opportunity to leverage international financial and technical support for countries in building inclusive and rights-based social protection systems for children and families, enhancing collaboration with the international financial institutions (IFIs) to increase fiscal space for social protection for children. The IFIs can further bring their financial, intellectual and technical might to bear on policy development and work closely with their UN sister agencies to help build state capacities to push for universal or highly inclusive child benefits as part of a drive to enhance collaboration on social protection across the UN in general (ILO, FAO, and UNICEF 2022).

- **The climate emergency is justification enough for countries to invest in social protection for all children to enable a just transition to environmentally sustainable economies and societies.** The spectre of further climate disruption and breakdown will affect future generations acutely despite their absolute inculpability. This alone should be ethical justification enough for investing in comprehensive, universal social protection to be bequeathed to today's children and those yet to come, giving them a fighting chance of adapting to and coping with climate breakdown (ILO 2015; UNICEF 2015).

- **Fiscal austerity that harms children and families and which compromises the achievement of the SDGs must be avoided.** Multiple and converging crises are exacting harm on children and some of these look destined to be protracted, as has been the case with the pandemic. All the evidence indicates that child income poverty has increased and is likely to remain above pre-COVID-19 levels for up to five years in many high-income countries (Richardson, Carraro, et al. 2020), while in low-income countries it is estimated that it will take at least seven to eight years to recover and return to pre-COVID-19 child poverty levels (UNICEF 2021e). This is a critical time for governments to ensure that every child's right to social protection is realized; this requires support for child-specific social protection investments as part of COVID-19 recovery and the response to the cost-of-living and food crisis.

## 5.5 Building social protection systems that are rights-based, gender-responsive and inclusive

Ensuring child well-being requires robust social protection systems and schemes that are anchored in law and are rights-based and inclusive, and also well-coordinated with social services, care and family-friendly policies and decent work opportunities for parents and caregivers to address the conditions that adversely affect children.

- **Social protection systems need to be reinforced to make them rights-based as well as fully inclusive.** This is essential to ensure that these systems have a legal basis and can adequately respond to the needs of all children and families, especially those who are marginalized or disadvantaged. A rights-based approach that anchors child and family benefits in national law is essential to ensuring that those who are eligible for benefits will receive them, as it demands more transparency, accountability and also financing stability, as well as better guaranteeing that the requisite budgets are allocated and are less prone to discontinuation or contractionary reforms. Such a rights-based approach needs to be gender-responsive and disability-sensitive to address systemic inequalities experienced by certain groups. This presupposes that social protection policies and systems are designed in a way that contributes to addressing structural inequalities and transforming the status of girls and young women, and children with disabilities, working in tandem with health, education, care and employment policies.

- **Greater efforts are necessary to ensure social protection is gender-responsive and works for girls and women.** Social protection must become far more responsive if it is to address the structural disadvantages that women face, and thereby contribute to transformative change. Ways forward include dispensing with freedom-constraining designs like conditionality and the related punitive sanctions, work conditionality, overzealous means-testing and so on. In addition to the strong case for UCBs to ensure gender equality, later in life when these women reach working age, they must have access to decent work and the full range of working-age benefits. Maternity and paternity benefits are important for equalizing the care burden better among parents and reducing distorted incentives for women with newborns to return to work early before having recovered. Investment in accessible, affordable and high-quality childcare services can be a game changer for women's ability to access employment opportunities. Employment protection and achieving parity in pension coverage, contributory history and adequacy are also key. Allocating pension care credits when women and men have to take a care-related break from the labour market and establishing minimum benefit levels can all help to remove the "motherhood penalty" women experience and equalize the distribution of care work among women and men. This will guard against inadequate pension income

in retirement and stave off old-age poverty. Together, all of this would be transformative and allow women and girls to more smoothly navigate the life-cycle risks they face. It would also unlock the massively untapped and hitherto squandered potential of women to fully participate in social and economic life and realize their capabilities and dreams.

- **Social protection systems need to be better harnessed to protect children in vulnerable situations, such as in child labour and forced labour.** Investments in universal social protection systems, informed by evidence on the impact of social protection and child labour and forced labour, and with combating child labour built into scheme design and accompanied by anti-child-labour and anti-forced-labour messaging, can achieve better policy results and contribute to eliminating these phenomena that continue to blight too many societies (ILO and UNICEF 2021, 2022).

- **Social protection systems need to be well prepared to respond to shocks.** The pandemic has highlighted the fact that, while the poorest and most vulnerable groups and communities experience the worst impacts of such shocks, they are the least well equipped to cope and the least adequately covered by social protection. In a world riven by climate breakdown, increasing conflict and the growing harm inflicted by the food and cost-of-living crisis, having in place comprehensive social protection systems can enable countries to respond quickly and, if necessary, align a humanitarian response with the system-strengthening agenda and addressing ordinary life-cycle challenges – balancing short-term and long-term needs. Significant work is therefore also needed to ensure that social protection systems and schemes can prepare before crises strike while also channelling a rapid and effective response to shocks, to avert or mitigate adverse impacts on child well-being. The measures deployed during the policy window provided by COVID-19 can and should also be built on to prioritize investments to close critical gaps (ILO 2021a).

- **Effective policymaking for children requires effective monitoring; therefore, closing data and knowledge gaps is essential.** Policymakers can only ensure effective coverage for children if they have access to high-quality data to comprehend the extent of legal and effective coverage, adequacy and comprehensiveness and expenditure data that cover all benefits and services provided. Strengthening national monitoring capacities contributes to better-informed policymaking and better results. Equally, better national-level evidence is also a precondition for good international data that enable knowledge-sharing and lessons learned about successful country practices. In order to improve the evidence base for effective policymaking, more needs to be done to ensure gender disaggregation of these data and a much better understanding of what constitutes appropriate benefit adequacy in national contexts as well as the extent of closely related provision such as childcare provision. Moreover, to ensure that no child is left behind, acquiring better data about what social protection provision is enjoyed by children belonging to forcibly displaced populations is important. Deeper understanding of temporary provision, often donor-funded, and especially in fragile contexts, is necessary for insights into levels of protection. While this is a significant task, there are sources that can be used to complement effective-coverage data and help inform and guide the effectiveness of social protection policymaking (e.g. the UNICEF Multiple Indicator Cluster Surveys (MICS) data on child well-being).[22]

## 5.6 Ensuring that social protection systems are adapted to developments in the world of work

As the well-being of children is strongly dependent on the economic situation of their families, comprehensive social protection systems need to ensure adequate social protection for adult populations as part of a broader approach to promote decent work and social justice.

- **As the well-being of children cannot be dissociated from the well-being of their parents and other caregivers, more attention needs to be given to ensuring adequate social protection across the life cycle and access to decent work.** Ensuring that parents and other caregivers enjoy adequate social protection (through maternity, disability, unemployment, sickness, work injury and health protection) is indispensable. A gap in protection anywhere across the life cycle adversely impacts child well-being. At the same time, social protection can only do so much to improve child well-being; it is no substitute for promoting parents' and other caregivers'

22 https://mics.unicef.org/surveys.

opportunities to earn an adequate income from decent work (i.e. formal work with secure contracts, decent earnings and adequate social protection coverage), which is the best protection against poverty and vulnerability. Social protection policies therefore must cohere with employment and other policies, both to ensure adults have access to decent work and to support family-friendly work environments that provide maternity, paternity and parental benefits. Societies that provide free or affordable access to childcare and long-term care services can bring a massive improvement to the lives of families with high care needs and be the difference between sinking and swimming.

- **Extending social protection to workers in the informal economy and ensuring adequate social protection for workers in all types of employment is critical to reducing child poverty, especially concentrated in informal economy settings, and enhancing the well-being of children.** This requires a concerted effort to extend social protection to the 2 billion informal-economy workers (ILO 2021b; 2021c). Ensuring adequate social protection for workers in all types of employment, including self-employment and those working on digital labour platforms, as well as agricultural settings, is key to realizing decent work and facilitating their transition to the formal economy, thereby reducing vulnerabilities and poverty through greater income security and better access to healthcare and other services. The progressive formalization of enterprises and employment is also a critical step in developing sustainable tax and transfer systems that allow for greater social spending and a more expansive social protection policy.

- **Fostering social dialogue and social participation is key to forging universal social protection systems.** The pandemic has highlighted the importance of social dialogue in understanding and adequately responding to the social protection needs of all. Whether at times of crisis or not, social protection responses that are designed and implemented without the participation of social partners (i.e. representatives of employers, governments and workers), or other representatives of the people who are actual or prospective entitlement holders, run the risk of delivering low-quality provision and excluding persons in need, or duplicating efforts. The need to involve these actors is imperative for defining national social protection systems, including floors, as well as for learning lessons from the COVID-19 pandemic about the importance of addressing gaps in coverage, comprehensiveness and adequacy.

# Statistical table

**Child and family benefits: Key features of main social security schemes and effective coverage (percentage)**
– SDG indicator 1.3.1 for children and families with children

| Country/territory | Contributory schemes (social insurance) | Non-contributory schemes | | | | No programme anchored in legislation | No data | Effective coverage (percentage) | | Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Universal (not means-tested) | | Social assistance (means-tested) | | | | | | |
| | | 10+ years | <10 years | Poverty-targeted | Affluence-tested | | | 2016[a] | 2020[a] | 2020[a] |
| Afghanistan | | | | | | | ● | n/a | 0.4 | 0.1 |
| Albania | | | | ● | | | | n/a | n/a | 1.3 |
| Algeria | ● | | | | | | | n/a | n/a | 0.2 |
| American Samoa | | | | | | | ● | n/a | n/a | n/a |
| Andorra | | | | ● | | | | n/a | n/a | n/a |
| Angola | ● | | | | | | | n/a | n/a | 0.1 |
| Antigua and Barbuda | | | | | | ● | | n/a | n/a | n/a |
| Argentina | ● | | | ● | | | | 84.6 | 89.9[b] | 1.6 |
| Armenia | | | | ● | | | | 21.4 | 30.2 | 1.0 |
| Aruba | | | | ● | | | | n/a | n/a | n/a |
| Australia | | | | | ● | | | 100.0 | 100.0 | 2.2 |
| Austria | | ● | | | | | | 100.0 | 100.0 | 2.1 |
| Azerbaijan | ● | | | | | | | n/a | 16.9 | 0.2 |
| Bahamas | | | | | | ● | | n/a | n/a | n/a |
| Bahrain | | | | | | ● | | n/a | 3.8 | n/a |
| Bangladesh | | | | | | ● | | 29.4 | 29.4 | 0.1 |
| Barbados | | | | | | ● | | n/a | n/a | n/a |
| Belarus | | | ● | | | | | n/a | 16.5 | 0.3 |
| Belgium | | ● | | | | | | 100.0 | 100.0 | 2.2 |
| Belize | | | | | | ● | | n/a | 3.0 | 0.0 |
| Benin | ● | | | | | | | n/a | 11.6 | n/a |
| Bermuda | | | | ● | | | | n/a | 4.4 | n/a |
| Bhutan | | | | | | ● | | n/a | 13.5 | 0.2 |
| Bolivia, Plurinational State of | | | | ● | | | | 65.0 | 66.2 | 0.2 |
| Bosnia and Herzegovina | | | | | | | ● | n/a | n/a | n/a |
| Botswana | | | | | | ● | | 5.5 | 4.2 | n/a |
| Brazil | ● | | | ● | | | | n/a | 67.7 | 0.5 |
| British Virgin Islands | | | | | | ● | | n/a | n/a | n/a |
| Brunei Darussalam | | | | | | ● | | n/a | n/a | n/a |
| Bulgaria | | | | ● | | | | 48.6 | 48.6 | 2.3 |
| Burkina Faso | ● | | | | | | | n/a | 14.4 | 0.0 |
| Burundi | ● | | | | | | | n/a | n/a | 0.1 |
| Cabo Verde | ● | | | | | | | 31.5 | 37.9 | 0.0 |
| Cambodia | | | | | | | ● | n/a | 4.5 | 0.2 |
| Cameroon | ● | | | | | | | 0.4 | 2.2 | n/a |
| Canada | | | | | ● | | | 39.7 | 95.0 | 2.3 |
| Cayman Islands | | | | | | | ● | n/a | n/a | n/a |
| Central African Republic | ● | | | | | | | n/a | 4.9 | n/a |
| Chad | ● | | | | | | | n/a | n/a | 0.0 |
| Chile | ● | | | | | | | n/a | 68.5 | 1.8 |
| China | | | | | | ● | | n/a | 3.0 | n/a |
| Colombia | ● | | | | | | | 27.3 | 36.0 | 0.2 |
| Comoros | | | | | | | ● | n/a | n/a | n/a |
| Congo | ● | | | | | | | n/a | n/a | n/a |
| Congo, Democratic Republic of the | ● | | | | | | | 1.3 | 1.3 | n/a |

## Child and family benefits: Key features of main social security schemes and effective coverage (percentage)

– SDG indicator 1.3.1 for children and families with children

| Country/territory | Contributory schemes (social insurance) | Non-contributory schemes | | | | No programme anchored in legislation | No data | Effective coverage (percentage) | | Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Universal (not means-tested) | | Social assistance (means-tested) | | | | | | |
| | | 10+ years | <10 years | Poverty-targeted | Affluence-tested | | | 2016[a] | 2020[a] | 2020[a] |
| Costa Rica | | | | ● | | | | 17.7 | 38.8 | 2.6 |
| Côte d'Ivoire | ● | | | | | | | n/a | 7.1 | n/a |
| Croatia | | | | ● | | | | n/a | 47.0 | 1.9 |
| Cuba | | | | | | ● | | n/a | 0.2 | n/a |
| Curaçao | | | | | | | ● | n/a | n/a | n/a |
| Cyprus | | | | | ● | | | 60.3 | 60.3 | 2.9 |
| Czechia | | | | ● | | | | n/a | 10.8 | 1.1 |
| Democratic People's Republic of Korea | | | | | | ● | | n/a | n/a | n/a |
| Denmark | | ● | | | | | | 100.0 | 100.0 | 4.4 |
| Djibouti | ● | | | | | | | n/a | 3.5 | n/a |
| Dominica | | | | | | ● | | n/a | n/a | 0.5 |
| Dominican Republic | | | | ● | | | | n/a | 62.1 | 0.0 |
| Ecuador | | | | ● | | | | 6.7 | 8.6 | 0.2 |
| Egypt | | | | ● | | | | n/a | 14.0 | n/a |
| El Salvador | | | | ● | | | | n/a | 8.5 | 0.1 |
| Equatorial Guinea | ● | | | | | | | n/a | n/a | n/a |
| Eritrea | | | | | | | ● | n/a | 0.1 | n/a |
| Estonia | | ● | | | | | | 100.0 | 100.0 | 2.7 |
| Eswatini | | | | | | ● | | n/a | n/a | 0.3 |
| Ethiopia | | | | | | ● | | n/a | 4.5 | n/a |
| Faroe Islands | | | | | | | ● | n/a | n/a | n/a |
| Fiji | | | | ● | | | | n/a | 2.6 | 0.1 |
| Finland | | ● | | | | | | 100.0 | 100.0 | 3.0 |
| France | | ● | | | | | | 100.0 | 100.0 | 2.2 |
| French Polynesia | | | | | | | ● | n/a | n/a | n/a |
| Gabon | ● | | | | | | | n/a | 37.0 | n/a |
| Gambia | | | | | | ● | | n/a | n/a | n/a |
| Georgia | | | | ● | | | | n/a | 48.1 | 1.7 |
| Germany | | ● | | | | | | 100.0 | 100.0 | 1.7 |
| Ghana | | | | | | ● | | 5.6 | 25.9 | 0.4 |
| Gibraltar | | | | | | | ● | n/a | n/a | n/a |
| Greece | | | | ● | | | | n/a | n/a | 0.8 |
| Greenland | | ● | | | | | | n/a | n/a | n/a |
| Grenada | | | | | | ● | | n/a | n/a | n/a |
| Guam | | | | | | | ● | n/a | n/a | n/a |
| Guatemala | | | | | | ● | | n/a | 2.6 | 0.1 |
| Guinea | ● | | | | | | | n/a | n/a | n/a |
| Guinea-Bissau | | | | | | | ● | n/a | n/a | n/a |
| Guyana | | | | ● | | | | n/a | n/a | n/a |
| Haiti | | | | | | ● | | n/a | 4.1 | 0.1 |
| Honduras | | | | ● | | | | n/a | 19.4 | n/a |
| Hong Kong, China | | | | ● | | | | n/a | n/a | 0.2 |
| Hungary | | ● | | | | | | 100.0 | 100.0 | 1.7 |
| Iceland | | | | | ● | | | n/a | 63.4 | 2.1 |
| India | | | | | | ● | | n/a | 24.1 | 0.1 |
| Indonesia | | | | | | ● | | n/a | 25.6 | 0.4 |
| Iran, Islamic Republic of | ● | | | | | | | n/a | 16.4 | n/a |
| Iraq | | | | | | ● | | n/a | n/a | n/a |
| Ireland | | ● | | | | | | 100.0 | 100.0 | 1.3 |

**Child and family benefits: Key features of main social security schemes and effective coverage (percentage)**
– SDG indicator 1.3.1 for children and families with children

| Country/territory | Contributory schemes (social insurance) | Non-contributory schemes | | | | No programme anchored in legislation | No data | Effective coverage (percentage) | | Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Universal (not means-tested) | | Social assistance (means-tested) | | | | | | |
| | | 10+ years | <10 years | Poverty-targeted | Affluence-tested | | | 2016[a] | 2020[a] | 2020[a] |
| Israel | | ● | | | | | | n/a | n/a | 2.3 |
| Italy | | | | | ● | | | n/a | 100.0 | 1.0 |
| Jamaica | | | | ● | | | | n/a | 27.0 | n/a |
| Japan | ● | | | ● | | | | n/a | 85.4 | 1.9 |
| Jordan | | | | | | ● | | n/a | 8.8 | 0.1 |
| Kazakhstan | | | | ● | | | | 100.0 | 57.4 | 0.6 |
| Kenya | | | | | | ● | | 8.1 | 3.6 | 0.0 |
| Kiribati | | | | | | ● | | n/a | 1.3 | n/a |
| Kosovo[c] | | | | | | ● | ● | n/a | n/a | n/a |
| Kuwait | | | | | | ● | | n/a | 0.4 | 0.0 |
| Kyrgyzstan | | | | ● | | | | 17.8 | 16.9 | 1.2 |
| Lao People's Democratic Republic | | | | | | ● | | n/a | n/a | n/a |
| Latvia | | ● | | | | | | 100.0 | 100.0 | 1.2 |
| Lebanon | ● | | | | | | | n/a | 32.7 | 0.8 |
| Lesotho | | | | | | ● | | 10.4 | 10.4 | 0.9 |
| Liberia | | | | | | ● | | n/a | 5.8 | 0.1 |
| Libya | | ● | | | | | | n/a | 81.3[d] | n/a |
| Liechtenstein | ● | | | ● | | | | n/a | 100.0 | n/a |
| Lithuania | | ● | | | | | | n/a | 100.0 | 1.5 |
| Luxembourg | | ● | | | | | | n/a | 100.0 | 3.6 |
| Macau, China | | | | | | | ● | n/a | n/a | 0.0 |
| Madagascar | ● | | | | | | | n/a | n/a | 0.2 |
| Malawi | | | | | | ● | | 9.8 | 9.8 | 0.0 |
| Malaysia | | | | | | ● | | n/a | 2.8 | n/a |
| Maldives | | | | | | | ● | n/a | 8.2 | 0.1 |
| Mali | ● | | | | | | | 5.4 | 5.4 | 0.1 |
| Malta | | ● | | | | | | n/a | n/a | 0.9 |
| Marshall Islands | | | | | | ● | | n/a | n/a | 0.9 |
| Mauritania | ● | | | | | | | n/a | 5.1 | 0.2 |
| Mauritius | | | | ● | | | | n/a | n/a | 0.6 |
| Mexico | | | | ● | | | | 25.0 | 23.4 | 0.1 |
| Micronesia,Federated States of | | | | | | ● | | n/a | 6.8 | 1.0 |
| Monaco | ● | | | | | | | n/a | n/a | n/a |
| Mongolia | | | | | ● | | | 100.0 | 85.0 | 1.1 |
| Montenegro | | ● | | | | | | n/a | 39.4 | n/a |
| Morocco | ● | | | | | | | n/a | 13.4 | 0.1 |
| Mozambique | | | | | | ● | | n/a | 0.3 | 0.0 |
| Myanmar | | | | | | ● | | n/a | 2.1 | 0.0 |
| Namibia | | | | ● | | | | n/a | 22.8 | 0.7 |
| Nauru | | | | ● | | | ● | n/a | n/a | n/a |
| Nepal | | | | | | | | n/a | 22.9 | n/a |
| Netherlands | | ● | | | | | | 100.0 | 100.0 | 1.4 |
| New Caledonia | | | | | | | ● | n/a | n/a | n/a |
| New Zealand | | | | | ● | | | n/a | 67.1 | 2.5 |
| Nicaragua | | | | | | ● | | n/a | 3.1 | n/a |
| Niger | ● | | | | | | | 4.2 | 4.2 | 0.0 |
| Nigeria | | | | | | ● | | n/a | 12.0 | 0.0 |
| North Macedonia | | | | | | | ● | n/a | n/a | 1.3 |
| Northern Mariana Islands | | | | | | | ● | n/a | n/a | n/a |

## Child and family benefits: Key features of main social security schemes and effective coverage (percentage)

– SDG indicator 1.3.1 for children and families with children

| Country/territory | Contributory schemes (social insurance) | Non-contributory schemes | | | | No programme anchored in legislation | No data | Effective coverage (percentage) | | Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Universal (not means-tested) | | Social assistance (means-tested) | | | | | | |
| | | 10+ years | <10 years | Poverty-targeted | Affluence-tested | | | 2016[a] | 2020[a] | 2020[a] |
| Norway | | ● | | | | | | 100.0 | 100.0 | 3.4 |
| Occupied Palestinian Territory | | | | | | | ● | n/a | 12.1 | 0.0 |
| Oman | | | | | | ● | | n/a | 0.2 | 0.0 |
| Pakistan | | | | ● | | | | n/a | 5.4 | n/a |
| Palau | | | | | | ● | | n/a | n/a | 0.7 |
| Panama | | ● | | | | | | 37.3 | 21.5 | 0.0 |
| Papua New Guinea | | | | | | ● | | n/a | n/a | n/a |
| Paraguay | ● | | | | | | | 32.8 | 18.6 | 0.0 |
| Peru | ● | | | | | | | n/a | 16.1 | n/a |
| Philippines | | | | ● | | | | 13.6 | 31.1 | 0.1 |
| Poland | | ● | | | | | | 100.0 | 100.0 | 2.6 |
| Portugal | | | | | ● | | | 93.1 | 93.1 | 1.0 |
| Puerto Rico | | | | | | | ● | n/a | 2.2 | n/a |
| Qatar | | ● | | | | | | n/a | 0.5 | n/a |
| Republic of Korea | | | ● | | | | | n/a | 40.0 | 1.2 |
| Republic of Moldova | ● | | | | | | | n/a | n/a | 1.1 |
| Romania | | ● | | | | | | 100.0 | 100.0 | 1.2 |
| Russian Federation | | | | ● | | | | 100.0 | 100.0 | 0.7 |
| Rwanda | | | | | | ● | | n/a | 5.2 | n/a |
| Saint Kitts and Nevis | | | | | | ● | | n/a | n/a | n/a |
| Saint Lucia | | | | | | ● | | n/a | n/a | 0.4 |
| Saint Martin (French part) | | | | | | | ● | n/a | 100.0 | n/a |
| Saint Vincent and the Grenadines | | | | | | ● | | n/a | n/a | n/a |
| Samoa | | | | | | ● | | n/a | n/a | n/a |
| San Marino | ● | | | | | | | n/a | n/a | n/a |
| Sao Tome and Principe | | | | | | ● | | n/a | n/a | 0.6 |
| Saudi Arabia | | | | | | ● | | n/a | 6.0 | 0.0 |
| Senegal | ● | | | | | | | 4.0 | 1.0 | 0.0 |
| Serbia | | | | ● | | | | n/a | n/a | n/a |
| Seychelles | | | | | | ● | | n/a | n/a | 0.2 |
| Sierra Leone | | | | | | ● | | n/a | 0.8 | 0.1 |
| Singapore | | | | | | ● | | n/a | n/a | 0.4 |
| Sint Maarten (Dutch part) | | | | | | | ● | n/a | n/a | n/a |
| Slovakia | | ● | | | | | | 100.0 | 100.0 | 1.0 |
| Slovenia | | | | ● | | | | 79.4 | 79.4 | 1.8 |
| Solomon Islands | | | | | | ● | | n/a | n/a | 0.2 |
| Somalia | | | | | | | ● | n/a | n/a | n/a |
| South Africa | | | | ● | | | | 75.1 | 76.6 | 1.5 |
| South Sudan | | | | | | | ● | n/a | 17.7 | n/a |
| Spain | | | | ● | | | | 100.0 | 100.0 | 0.8 |
| Sri Lanka | | | | | | ● | | n/a | 32.0 | 0.1 |
| Sudan | | | | | | ● | | n/a | 8.1 | 0.0 |
| Suriname | | ● | | | | | | n/a | 57.9 | n/a |
| Sweden | | ● | | | | | | 100.0 | 100.0 | 2.5 |
| Switzerland | ● | | | ● | | | | 100.0 | 100.0 | 0.4 |
| Syrian Arab Republic | | | | | | ● | | n/a | n/a | n/a |
| Tajikistan | ● | | | | | | | 6.4 | 14.0 | n/a |
| Thailand | ● | | | | | | | 18.9 | 21.0 | 0.0 |
| Timor-Leste | | | | | | | ● | 30.7 | 38.2 | 0.8 |

**Child and family benefits: Key features of main social security schemes and effective coverage (percentage)**
– SDG indicator 1.3.1 for children and families with children

| Country/territory | Contributory schemes (social insurance) | Non-contributory schemes | | | | No programme anchored in legislation | No data | Effective coverage (percentage) | | Expenditure |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Universal (not means-tested) | | Social assistance (means-tested) | | | | | | |
| | | 10+ years | <10 years | Poverty-targeted | Affluence-tested | | | 2016[a] | 2020[a] | 2020[a] |
| Togo | ● | | | | | | | n/a | 49.0 | 0.0 |
| Tonga | | | | | | | ● | n/a | 3.3 | n/a |
| Trinidad and Tobago | | | | | | ● | | n/a | 14.6 | n/a |
| Tunisia | ● | | | | | | | n/a | 32.5 | n/a |
| Türkiye | | | | ● | | | | n/a | 10.6 | 0.1 |
| Turkmenistan | | | | | | ● | | n/a | 68.1[e] | n/a |
| Turks and Caicos Islands | | | | | | | ● | n/a | n/a | n/a |
| Tuvalu | | | | | | | ● | n/a | n/a | n/a |
| Uganda | | | | | | ● | | n/a | n/a | 0.0 |
| Ukraine | | | ● | | | | | n/a | 100.0 | 1.2 |
| United Arab Emirates | | | | | | | ● | n/a | 0.2 | n/a |
| United Kingdom of Great Britain and Northern Ireland | | | | | ● | | | 100.0 | 100.0 | 1.3 |
| United Republic of Tanzania | | | | | | ● | | n/a | n/a | n/a |
| United States of America | | | | ● | | | | n/a | 100.0 | 0.6 |
| Uruguay | ● | | | | | | | 66.2 | 65.6 | 0.3 |
| Uzbekistan | ● | | | | | | | n/a | 29.2 | 0.8 |
| Vanuatu | | | | | | ● | | n/a | n/a | n/a |
| Venezuela, Bolivarian Republic of | | | | | | ● | | n/a | n/a | n/a |
| Viet Nam | | | | | | ● | | n/a | n/a | n/a |
| Virgin Islands (United States) | | | | | | | ● | n/a | 1.9 | n/a |
| Yemen | | | | | | ● | | n/a | n/a | n/a |
| Zambia | | | | | | ● | | 21.1 | 21.1 | 0.0 |
| Zimbabwe | | | | | | ● | | n/a | 6.7 | 0.1 |

a. Or latest available year.
b. Estimated as percentage of children 0—18 years; includes tax deduction scheme.
c. As defined in United Nations Security Council resolution 1244 of 1999.
d. Estimated as percentage of total number of households.
e. Estimated as percentage of children 0—18 years; includes tax deduction scheme.
n/a: not available.

# Annexes. Child benefit country case studies

## Annex 1. Brazil: Replacement of Bolsa Família by the Programa Auxílio Brasil

The Brazilian *Bolsa Família* CCT scheme, first introduced in 2003, needs little introduction, having received much attention as an example of progressive extension of social protection in developing countries.[23] It has also been heavily evaluated and shown significant poverty and inequality elimination effects as well as impacts on such specific child rights-related indicators as education and health (Ciclo CMAP 2020).

Prior to the onset of COVID-19, the Government announced that it would replace *Bolsa Família*. However, this ambition was delayed slightly, owing to the demands of the pandemic, whereby Parliament decided to introduce a short-term emergency social protection cash transfer in 2020 – the *Auxílio Emergencial* (Emergency Aid) – for 66 million people, including expansion for existing beneficiaries of the *Bolsa Familia* scheme, although recipients could only receive one of the two benefits. The *Auxílio Emergencial* paid a monthly benefit of 600 reais (R$) (US$111) for five months to informal and unemployed workers in Brazil, with the possibility of the transfer reaching R$1,200 (US$222) for lone parents. This amount was halved in the last months of 2020, and the Government took oversight measures to significantly reduce the number of beneficiaries. In 2021, an average amount of R$250 (US$46) was offered to families who had benefited from *Auxílio Emergencial* between April and December 2020.

The *Auxílio Emergencial* ended in October 2021, and in November 2021, *Bolsa Família* was replaced by the *Programa Auxílio Brasil* with the goal of incorporating

23 This case study draws heavily and predominantly from two sources: UNICEF (2022b) and an unpublished paper by Leticia Bartholo, Pedro Herculano Guimarães Ferreira de Souza and Luis Henrique Paiva.

those families that were previously covered by the *Auxílio Emergencial*, but were ineligible for the *Bolsa Família* scheme. The new programme resembled the design of *Bolsa Família* and included an increased focus on cash transfers to families with young children, three additional modalities and the provision of bonuses for academic and sports performances.

The original proposal to replace *Bolsa Familia* with the *Programa Auxílio Brasil* lacked detail, however. For instance, it did not even provide monetary parameters for poverty lines, extreme poverty, benefit amounts or the new incentives created. The new programme was, basically, a *Bolsa Família* without monetary parameters and the main CCT slightly modified, coupled with five other new benefits, of which four were related to the idea of supporting the so-called deserving poor – those who are talented or hardworking.[24] The Chamber of Deputies intervened and corrected the design of some of the incentives and separated them from the core CCT (equivalent to *Bolsa Família*), giving it the status of a right and recomputing the values of the poverty lines and benefits in accordance with accumulated inflation since the last adjustment of *Bolsa Família* in 2018. Latterly, on 29 December 2021, the *Auxílio Brasil* was established by law.[25]

## **Benefit description** (as of December 2022)

The average family benefit provided by the *Auxílio Brasil*, in the months of November and December 2021,[26] was R$224 (US$42), paid to 14.7 million families – basically an 18 per cent upward readjustment in relation to *Bolsa Família* and only covering those people already receiving the latter (see table A1.1 for differences between *Bolsa Família* and the *Programa Auxílio Brasil*).

As seen in table A1.1, in October 2022 the *Programa Auxílio Brasil* increased coverage to 21.1 million families and the average benefit was R$606 (US$113). This expansion was made possible by the temporary budget provided for by Constitutional Amendments 113 and 114, both in 2021. The first amendment opened budget space for the expansion of the policy and the benefit amounts from changes in the rules governing expenditure ceilings. The second amendment created additional fiscal space by postponing the payment of Government debt. This created a surplus for financing the Basic Family Income programme (first established in 2004) and social security in 2022.

In May 2022, Law No. 14.34227 made permanent the extraordinary benefit that brought the minimum payment per family to R$400 (US$74). Subsequently, in July 2022 another *Proposta de Emenda Constitucional* (Constitutional Amendment) (PEC) 12328 was approved, instituting a state of emergency in the country until the end of the year and allowing for another expansion of the *Programa Auxilio Brasil:* increasing the CCT by R$200 (US$37) and increasing coverage to 20 million families. As of August, the minimum amount that families received up to December 2022 was R$600 (US$111).

With the recognition of the state of emergency, justified by the global economic crisis caused by the pandemic and the war in Ukraine, the budget amounts made available by the PEC did not need to be within the limit of the spending ceiling, according to the so-called Golden Rule or provisions of the Law of Fiscal Responsibility.[29]

In addition to the financial benefits, as seen above, *Auxílio Brasil* provided five types of new incentives in the form of bonuses:

- school sports assistance;
- junior scientific initiation scholarship for academic performance;
- child citizen aid for lone parents (day-care fee waiver for children aged 0–4 years);
- urban productive inclusion aid; and
- rural productive inclusion aid.

24 Analysis of provisional measure 1.061/2021, as originally proposed by the Executive Branch.
25 See Law 14.284/2021.
26 Brazil Aid was paid before Law 14.284/2021, as the provisional measure was in force.
27 Law No. 14.342/2022
28 See Constitutional Amendment No 123, 2022.
29 Among other items in the support package are fuel subsidies for truckers and taxi drivers, as well as greater help towards cooking-gas purchases (Auxilio Gás) for the most disadvantaged households. All the measures were valid until the end of 2022.

**TABLE A1.1. Differences between the discontinued *Bolsa Família* and the *Programa Auxílio Brasil***

| Characteristics | *Bolsa Família* scheme | | *Programa Auxílio Brasil* | |
|---|---|---|---|---|
| Public | Families in extreme poverty (monthly per capita family income up to R$89/US$16.5) and families in poverty (monthly per capita family income above R$89 and up to R$178/US$33) | | Families in extreme poverty (monthly per capita family income up to R$105/US$20) and families in poverty (monthly per capita family income above R$105 and up to R$210/US$40) | |
| Number of families covered[1] | August–October 2021 | 14.7 million | November–December 2021 | 14.5 million |
| | | | January 2022 | 17.6 million |
| | | | February 2022 | 18 million |
| | | | August 2022 | 20.2 million |
| | | | October 2022 | 21.1 million |
| Benefits for families in extreme poverty | **Basic benefit:** R$89 per family per month | | Discontinued | |
| | **Extreme poverty supplementary benefit:** A supplement, paid after all other benefits are accounted for, corresponding to the amount needed to guarantee that no beneficiary falls below the extreme poverty line | | Kept to the same design | |
| Benefits paid to all who are poor or extremely poor[2] | **Variable benefit:** R$41/US$8 paid to pregnant and nursing mothers, plus children and adolescents aged 0–15 years, up to a limit of five children per family | | **Early childhood benefit:** R$130/US$24 paid to families with children up to 36 months, with no limit to the number of benefits per family | |
| | **Adolescent variable benefit:** R$48/US$9 per month paid to adolescents aged 16–17 years who are enrolled in educational institutions, up to a limit of three children per family | | **Family composition benefit:** Provided a variable benefit around R$65/US$12 per eligible family member, with no cap on number of children aged 3–17 years or those aged 18–20 years attending or completing basic education, expectant mothers and those breastfeeding children aged under 7 months | |
| Conditions | ▶ 85 per cent minimum school attendance for students aged 6–15 years<br>▶ 75 per cent minimum school attendance for students aged 16–17 years | | ▶ 60 per cent minimum school attendance for students aged 4–5 years<br>▶ 75 per cent minimum school attendance for students aged 6–21 years | |
| Income limit for exiting the programme | **Permanence rule:** Families whose income is above the poverty lines can remain in the programme for up to two years, provided that benefits do not exceed 50 per cent of the minimum wage | | **Emancipation rule:** Families whose income is above the poverty lines could remain in the programme for up to two years, provided benefits were no more than 2.5 times the poverty line amount | |
| Average monthly benefit per family | R$190/US$35 | | December 2021 | R$224/US$42 |
| | | | February 2022 | R$409/US$76 |
| | | | August 2022 | R$608/US$113 |

Notes: [1] Ministry of Citizenship.
[2] The Programa Auxílio Brasil also includes the Transitional Compensatory Benefit, ensuring that Bolsa Família beneficiary families do not have a drop in benefit as a result of the changes brought about by Auxílio Brasil. It is a mechanism identical to the one used by Bolsa Família when the previous programmes were unified, then called the 'extraordinary variable benefit'.
Source: Unpublished paper by Leticia Bartholo, Pedro Herculano Guimarães Ferreira de Souza and Luis Henrique Paiva.

## 2022 developments and challenges

With the budget guarantee, the Government was able to pay a minimum of R$600 (US$111) to each family up to December 2022 through the *Programa Auxilio Brasil*. It fulfilled the presidential promise to pay a floor of R$400 (US$74) to each family, in the form of an extraordinary benefit. Originally created to last only until December 2022, the extraordinary benefit was made permanent by the National Congress and sanctioned by the President in 2022. Although it represented a large budgetary leap, unfortunately the new benefit does not have an equitable design. The R$400 floor is not contingent on the poverty level or family composition, and none of the other factors that influence the level of poverty or other family circumstances were taken into account. In other words, a person living alone in poverty would receive R$400 per month; a lone mother in extreme poverty with two children aged between 4 and 6 years would receive the same amount.

Another aspect is that this floor could potentially generate distorted incentives for people to register in the *Cadastro Único* (Unified Registry) – a tool for identification and socio-economic characterization of low-income families that wish to access social protection and other services – in isolation, separated from the household where they live, in an attempt to double the amount received. If this "atomization" of families occurs, it compromises not only the targeting of *Auxílio Brasil*, but that of all the programmes that use information on family composition or income from the *Cadastro Único* to select or prioritize their prospective entitlement holders. Data on the average size of families registered indicates that this "double dipping" hypothesis tended to be confirmed: the average number of people per family, historically around 3.1, began to fall in December 2021 and reached 2.8 in May 2022.[30]

With regard to the design of benefits and target groups, *Auxílio Brasil* brought some improvements: the removal of the limit on benefits per family; the expansion of the target group to people aged 18–21 years enrolled in education; the increase in the amount of benefits paid to children aged 0–3 years. However, the fundamental shortcomings experienced with *Bolsa Família*, namely the existence of delays and the lack of regularity and adjustment criteria, persisted with the *Auxílio Brasil*.

The delays in receipt of the *Auxílio Brasil* were later established as unconstitutional. However, the Government's interpretation of this text was that, with no room in the budget, the delays were permissible, in compliance with the fiscal and budgetary legislation. In May 2022, the National Confederation of Municipalities estimated that the *Auxílio Brasil* already had 1 million families waiting for the benefit despite having enrolled and the number was growing.

It remained a concern, however, that the discussion on budget tightening should focus on a CCT programme that serves the poorest part of the population and presents positive results yet does not hold the status of a legal entitlement, while all other social security and assistance benefits paid by the federal government constitute a right, which includes guaranteed adjustments, although the value of benefits must be compatible with the available budgetary resources.

### *Challenges of targeting*

Targeting of the benefit also remained an issue. Municipal poverty estimates had not been updated since 2011 and, even if they were, they would be structurally linked to the last census and would therefore present discrepancies given that it was carried out 11 years ago. This made effective targeting of the *Auxílio Brasil* a challenge. Furthermore, poverty in Brazil is highly volatile and targeting is very narrow with a low poverty line, which means a heightened risk of increased programme exclusion errors. The programme's design consequently needed to be reviewed, since the R$400 minimum amount could be an obstacle both to good targeting and to the budget needed to avoid disbursement delays.

The fundamental shortcomings experienced with *Bolsa Família*, namely the existence of delays and the lack of regularity and adjustment criteria, persisted with the *Auxílio Brasil*.

30 According to data collected in the VIS DATA application of the Ministry of Citizenship.

## Impact of child benefit

With the *Auxílio Emergencial*, child monetary poverty rates temporarily dropped – but increased again when the benefit was reduced or suspended. During the third quarter of 2020, when the cash transfer amounted to R$600 (US$111), child monetary poverty dropped from about 40 to 35 per cent. In the three following months, the value of the *Auxílio Emergencial* was reduced and child monetary poverty rose again to 39 per cent – a return to pre-pandemic levels. As for extreme child monetary poverty, the rate dropped from 12 to 6 per cent before returning to 10 per cent over the same periods (UNICEF 2022b).

Without the implementation of *Auxílio Emergencial*, poverty levels would have been higher than those before the pandemic. This was effectively verified when *Auxílio Emergencial* was suspended, in the first quarter of 2021. Without the programme, child monetary poverty would have been 10 per cent higher in the fourth quarter of 2020; that is, about 4.4 million children avoided income poverty due to the benefit at that time. Most of them, however, returned to poverty levels in the following semesters (UNICEF 2022b).

Even though these rates were reduced for children and adolescents more than for the average adult population, mainly due to the focus of the programme on these age groups, children and adolescents continue to be proportionally the most affected by monetary poverty and extreme monetary poverty in Brazil.

## Policy lessons learned to date

### *Insufficient regulation of incentive bonuses*

Of the five incentive bonuses provided by the *Auxílio Brasil* scheme, only three are properly regulated (School Sports Assistance, Junior Scientific Initiation Scholarship for academic performance, and Rural Productive Inclusion Aid). Data on the payment of these incentives are not yet available, but given the characteristics of the eligible groups it is very likely that the recipient pool will be small. Maintaining these three benefits could potentially be positive, as they can help children and adolescents to continue investing in their sports and academic training, or family farmers to improve their productivity. With respect to rural assistance, however, financial incentives alone may not be sufficient for family farmers in extreme poverty to be able to organize their production, which reinforces the importance of public action by *Assistência Técnica e Extensão Rural* (ATER: Technical Assistance and Rural Extension).

However, according to data from the federal public budget information portal SIGA Brasil, the budget for ATER interventions today is basically non-existent: the resources committed to it in 2021 came to R$38 million (US$7 million).

The lack of regulation of the Child Citizen Aid and Urban Productive Inclusion Aid incentives may be because they require more operational complexity: accreditation, adherence and agreement by educational institutions; definition of an agent to operate savings and frequency of payments. But the most plausible hypothesis is that they will not get off the drawing board, since they depend on a larger budget than the other three.

In relation to Child Citizen Aid, educational entities have warned about the risks of building a financing structure detached from the FUNDEB, the Basic Education Development Fund. By paying lower values for early childhood education than those provided for in this fund, it ends up stimulating the provision of vacancies by entities with poorer quality standards. With regard to Urban Productive Inclusion Aid, the approved version is certainly better than the one initially foreseen by the Government (R$200/US$37 more for formal workers under the *Auxílio Brasil*), but researchers point out that the requirement for social security contributions has undone the original idea of a protection scheme for informal workers coordinated with the social programme (Botelho, Veloso, and Mendes 2021).

### *Sustainable financing and benefit adequacy*

The total budget for cash transfers paid under the *Auxílio Brasil* in 2022 was around R$114 billion (US$21 billion). Of this, it is estimated that R$39 billion (US$7 billion) made up the permanent budget for the benefits, R$49.6 billion the temporary supplement paid for the extraordinary benefit and about R$450 million (US$83 million) for financial incentives.[31] In all, compared with the ordinary budget of *Bolsa Família* in 2021, the *Auxílio Brasil* programme grew from 0.4 to 1.0 per cent of Brazilian GDP – a proportion still below the average spent by OECD countries (2.5 per cent), but it represented a significant increase in the budget for non-contributory social protection, though founded on an inequitable design and with an emphasis on the *right* to income security lacking.

31 According to data from the Ministry of Citizenship.

As for the amounts provided to beneficiaries, the minimum benefit originally adopted would only be slightly higher than that of *Bolsa Família* (R$190 (US$35) per family each month). However, the extraordinary benefit, made permanent by Law No 14.342, brought the average benefit to about R$400 (US$74) – more than doubling the investment made in the previous programme. The estimated investment for 2022 was R$46.9 billion (US8.5 billion), according to the Independent Fiscal Institution in 2021. The additional temporary payment of R$200 (US$37), paid from August to December 2022, represented a further fiscal effort for this first year of the *Programa Auxilio Brasil*. Although this increase was positive and necessary, similar levels will likely be needed in the following years for a positive and sustainable impact on inequality and poverty reduction on Brazil.

### *The fight against child poverty at a crossroads*

In 2022, Brazil stood at a crossroads in the fight against child monetary poverty, having guaranteed considerable spending, which allowed the temporary cushioning of the impact of the pandemic on families, but not sustainably. The 2023 budget provides R$105.7 billion (US$19.5 billion) for the payment of *Auxílio Brasil* to 21.6 million families. In the proposal, the average value of the aid is R$405.21 (US$75). A Constitutional Amendment, approved at the end of 2022 at the request of the incoming administration, made changes to the fiscal regime. This allowed the new government to increase the spending budget in 2023 by R$145 billion (US$27.8 billion) to cover expenses mainly related to the CCT programme.

*Auxílio Emergencial* was important at a time of extreme crisis, temporarily reducing monetary poverty. This programme, however, was not sufficient or appropriate to solve the problem of child monetary poverty in the long run. To do so, it is necessary that long-term programmes, designed even more specifically for this population group, and with feasible and sustainable funding sources, are implemented. Given the outlook in Brazil, UNICEF recommended the following.

- **Ensuring sustainable and continuous funding sources to make *Auxílio Brasil* feasible in the long term**

  Although expanding the average amounts foreseen for the first year of *Auxílio Brasil* was a necessary and positive measure, it is not only recommended that similar levels were maintained in the following years, but that the amounts should be adjusted whenever necessary in order to avoid inflation losses.

- **Ensuring that everyone entitled to *Auxílio Brasil* effectively receives the benefit**

  The Brazilian Government needed to be able to maintain the number of people covered by the programme, preventing queues from forming as a consequence of austerity measures, as it is exactly in these contexts that social programmes are most needed. For this purpose, periodic adjustments of the eligibility criteria (income below which the person is entitled to *Auxílio Brasil*) were also necessary, to better define who should be benefiting. There has been concern about the cost of such programmes, but initiatives such as *Bolsa Família* and *Auxílio Emergencial* represent between 0.5 and 1 per cent of the Brazilian GDP and bring positive multidimensional effects both to the lives of families with children and to the economy.

- **Implementing mechanisms to expand coverage during emergencies or public crisis situations**

  Although the effects of *Auxílio Emergencial* have been positive when it comes to reducing child monetary poverty, the new *Auxílio Brasil* programme would need to provide mechanisms for the temporary expansion of its coverage in times of crises, preventing parallel public policies from being implemented during emergency situations, such as the one experienced during the COVID-19 pandemic. For this purpose, specific and clear funding sources would need to be ensured for the programme. These should be defined by legislation, clearly stating that the programme is a state priority.

- **Expanding the Unified Social Assistance System, to strengthen social assistance monitoring, active search tools and the continuous registration of the population not yet reached by Auxílio Brasil but prone to falling into poverty during crises**

  Going forward, in addition to creating and strengthening temporary mechanisms for the expansion of *Auxílio Brasil* to other population groups that are prone to falling into poverty during crises, it will also be necessary to strengthen the tools for continuously identifying, registering and including these people in current income transfer programmes, especially *Auxílio Brasil*. It is estimated that about 20 per cent of households were not covered by any type of income transfer programme with the end of *Auxílio Emergencial* in October 2021. The fact that households with children remain more vulnerable than those without children will also need to be addressed.

# Annex 2.
# Montenegro: Progressive realization of a UCB

## Background and context of the child benefit

This case study[32] focuses on developments in the child benefit (*dodatak za djecu*) scheme in Montenegro since 2006, from being a vulnerability-targeted benefit for children living in low-income households and children with disabilities, to progressively evolving into an a short-term, age-limited 0–6 years qUCB, to eventually becoming a full 0–18 years UCB by November 2022.[33] This marks an important expansion of social protection for children in the region.

The 2013 Law on Social and Child Protection – amended several times since[34] – directed the main child benefit to the most vulnerable children. The programme served as a de facto complementary top-up to other forms of social assistance provided to vulnerable children and their families. Receiving the child benefit was hence dependent on the system formally recognizing the vulnerabilities listed below to qualify for other forms of support. This benefit system lasted from 2013 until 2021 (see table A2.1) when it was complemented by a qUCB and later was transformed into a UCB.

Consequently, the coverage of the 2013–21 child benefit strongly correlated with how well the social protection system could recognize child vulnerabilities and subsequently provide effective access to child benefits. For example, the proxy means test used to determine eligibility for the Family Material Support (FMS) benefit was rigid and complex, requiring families to satisfy up to 15 often onerous criteria. Arguably this accounted for the low effective coverage of children by this benefit. Before 2021, even if all children receiving the child benefit were poor – not accounting for children with disabilities and those without parental care – as many as two thirds of children facing a poverty risk were still excluded. This is in spite of the fact that during this time, the proportion of children at risk of poverty never fell below 30 per cent of the total, yet only approximately 10 per cent of children received the child benefit.

Similarly, only 5 per cent of the total adult and child population received the FMS benefit, even though more than 20 per cent of the population could be considered at risk of poverty. This implies a high-exclusion error and the inability of the FMS to target poverty effectively (see UNICEF Montenegro 2020).

32 The case study was prepared by Danilo Smolovic (Social Policy Officer, UNICEF Montenegro).
33 Noting that the Montenegrin social and child protection system underwent a series of reforms when the Socialist Federal Republic of Yugoslavia dissolved in the 1990s, and that a UCB was implemented in Montenegro shortly after in 1993.
34 See Act of 28 May 2013 on Social Protection and Child Welfare (Text No. 600).

**TABLE A2.1. Comparing the Montenegrin child benefit pre- and post-reform**

| The pre-reform vulnerability-targeted child benefit (2013–present)[35] | The new qUCB (2021–22) and UCB (2022) |
|---|---|
| **Eligible children and qualifying conditions** | **Eligible children and qualifying conditions** |
| • Children in families facing a precarious material situation and benefiting from the Family Material Support benefit as assessed through a proxy means test<br>• Children with disabilities benefiting from care and support or disability allowance, and assessed as eligible by a socio-medical commission<br>• Children without parental care; children living in an institution or family accommodation (foster care) | • qUCB: All children aged 0–6 years who are resident citizens, legal residents or recognized asylum seekers (June 2021–November 2022)<br>• UCB: All children aged 0–18 years who are resident citizens, legal residents or recognized asylum seekers (November 2022 onwards) |
| **Benefit amount** | |
| Monthly benefit of €44–60 (USD44.6–60.8) for each child | Monthly benefit of €30 (US$30.4) for each child |

Source: UNICEF Montenegro.

## Reforming child benefit

Owing to the inefficacy and inequity of the targeted child benefit provision in place since 2013, there was a clear case for reforming and improving the social and child protection system and reducing child poverty. In 2021, a multidimensional child poverty study (Carraro et al. 2020) showed that 80 per cent of Montenegrin children faced multiple deprivations, and children aged 0–6 years were the most deprived. Around the same time, a Comprehensive Assessment and Roadmap of Reforms of the Social and Child Protection System was completed, proposing a way forward to strengthen it. The assessment was implemented at the request of the Ministry of Labour and Social Welfare with support from UNICEF, which implemented it in accordance with the ISPA CODI (Core Diagnostic Instrument)[36] methodology.

Owing to the inefficacy and inequity of the targeted child benefit provision in place since 2013, there was a clear case for reforming and improving the social and child protection system and reducing child poverty.

Following the Government's proclamation of 2021 as the year of social justice, in June 2021 historic legislative reform introduceda short-term, age-limited qUCB to cover all children aged 0–6 years. Earlier beneficiary categories continued to qualify for the vulnerability-targeted child benefit until turning 18 (and beyond in some cases). Their additional support and participation needs were recognized by increasing the monthly benefit by €20 so that they now receive €44–60 (US$44.6–60.8). The number of children eligible for benefit in a family increased from three to five. Eligible children for the 0–6 years qUCB include all resident citizens, legal residents and recognized asylum seekers. A monthly benefit of €30 is paid for each child and typically distributed through post offices, which also provide the validation of residency necessary for successful qualification.

In terms of the at-risk-of-poverty line and the respective adequacy of the different child benefits,[37] the level varies from 7 per cent for children in the general population receiving the qUCB, and 10.7 per cent for children receiving vulnerability-targeted child benefit, to 12.6–14.0 per cent for children with disabilities. Thus, in terms of adequacy, the benefits can be said to make a substantial contribution to helping families stay above the poverty line, accounting for at least 15 per cent of the minimum income required – €410 (US$416) – to do so.

35 This benefit will continue to be paid until existing beneficiaries exit the scheme once their age renders them ineligible.
36 https://ispatools.org/core-diagnostic-instrument/.
37 The monthly at-risk-of-poverty line for a family of two adults and two children up to 14 years of age was €410 according to the latest available EU Statistics on Income and Living Conditions (SILC) (UNICEF Montenegro calculation).

In December 2021, Parliament adopted a follow-up decision to expand qUCB into a full UCB covering all children aged 0–18 years. The first payments of the UCB were due to commence in November 2022.

According to information from May 2022, the coverage of the pre-existing vulnerability-targeted child benefit for vulnerable children is approximately 37.8 per cent of all children. As of May 2022, of a total of 136,980 Montenegrin children aged 0–18 years, some 50,499 received a child cash benefit (see MONSTAT 2022), with 12,888 receiving the previous vulnerability-targeted child benefit and 37,611 receiving the qUCB 0–6 years.

Montenegro lacks precise statistics on the size of its child population,[38] so it is likely that coverage is even higher, as that population is shrinking due to low birth rates and emigration, which have led to negative population growth. UNICEF and UNDP microsimulations[39] assessed that the expansion to UCB in November 2022 could reach around 133,000 children and 50 per cent of Montenegrin households.

These simulations indicate that the annual budget expenditure on child benefits increased from approximately €4.7 million (US$4.77 million) before universalization (0.1 per cent of 2018 GDP) to €21.9 million (US$ 22.21 million) (0.48 per cent of 2021 GDP) and could reach €52.9 million (US$53.6 million) (1.15 per cent of 2021 GDP).[40] The cost is fully tax-financed from the national budget. The cost of achieving the full UCB was thus approximately 1 per cent of GDP and will make an important contribution to child well-being and future productivity.

## Impact of child benefit

To assess the *day-after* effect of the recently introduced UCB on inequality as well as the at-risk-of-poverty effect, simulations of reforming the FMS and vulnerability-targeted child benefit were implemented, based on the national Statistics on Income and Living Conditions database (MONSTAT 2019). The simulations showed the UCB 0–18 years had the potential to reduce child poverty by 3.8 percentage points for the general population, or as much as 6.7 percentage points for children.

38 The exact number of children in Montenegro is unavailable. The number is based on the MONSTAT Statistical Office assessment using the 2011 Census as a baseline.
39 The research was implemented under the Activate! Integrated Social Protection and Employment to Accelerate Progress for Young People in Montenegro programme supported by the Joint SDG Fund. The research was conducted by the University of Maastricht, in close collaboration with the Ministry of Labour and Social Welfare of Montenegro, MONSTAT Statistical Office, UNICEF and UNDP.
40 The 2022 budget allocates €27 million for the UCB, but this covers only two months of implementing a fully universal benefit.

This would mark a relative child poverty reduction of 30 per cent for the first time since this metric was first measured. To allow comparison, the means-tested FMS in its current form was assessed to reduce overall poverty risk by 1 percentage point, while the vulnerability-targeted child benefit contributed to reducing the risk by only 0.2 percentage points for the general population, and 0.3 percentage points for children.[41] Clearly, the UCB performs in a far superior fashion compared with the previous provision.

## Current developments and challenges

The registration for the UCB 0–18 years started early, which will ease the strain on the social services workforce and prevent other areas of social work being overlooked during the registration period. The legislative change has been generally welcomed by parents with children older than 6 years, although the policy also received some negative coverage in the media. This has mostly been due to parallel developments in the social and child protection system that inflated expenditure beyond expectations, or to policy misperceptions centring on who is "deserving" (see below) and failing to account for the longer-term gains of investing in child well-being, such as increased capabilities and better health and future productivity.

The largest challenge stems from the parallel reintroduction of other non-contributory benefits, which propelled calls to reassess the fiscal impact and sustainability of social protection in the country. Notably, soon after the decision to expand child benefit, the allowance popularly labelled as "mother's benefit" – a quasi-pension benefit paid to mothers with three or more children who had been employed for at least 15 years – was reintroduced for earlier beneficiaries. There has been a tendency to conceptually conflate the two benefits due to their labelling, whereas the "mother's benefit" in reality is almost entirely irrelevant for children aged 0–18 years.

Additionally, an argument against universality was primarily related to the narrow notion of the role of social protection and those "deserving of support". Consequently, more could have been done to anticipate and prevent detractive arguments through timely communication on the UCB vision, societal goals and the far-reaching advantages of a universal approach. The absence of such communication exacerbated public concerns, and led to a situation in which the state administration did not speak with one voice[42] or even argued publicly against the UCB. For example, some social workers argued against the UCB and those undeserving of support, sometimes citing examples of "undeserving" persons driving "luxury cars" applying for the benefit.

Unexpectedly, voices against universality were further emboldened by the UNDP in-house study of cash benefits (Raketić and Višnjić 2022). This made a series of methodologically unsupported claims against the potential poverty reduction effect of a UCB policy. The analysis did not include a definition of poverty against which to assess the validity of conclusions, reaching empirically unsubstantiated conclusions which could not be inferred from the information analysed. For example, unverified claims include the argument that a €30 (USD$30.4) monthly short-term, age-limited qUCB would not have an impact on family poverty or satisfy the developmental needs of children, and that only 10 per cent of means-tested cash benefits are received by poor households, while not acknowledging the high inclusion errors. The analysis was also insufficiently nuanced when it came to the needs of different family compositions.

Lastly, the public and the media called for improved benefit adequacy for the poorest parts of the population. The adequacy argument is valid, notably as inflation effects on households are a factor today. However, it is less well understood that insufficient coverage of poor families[43] will not be resolved by adequacy alone but will need to come through a reform or complete overhaul of the current FMS proxy means test, which can only come after careful deliberation. Therefore, UNICEF and UNDP continue to support the Government's reforming of the means test.

41 The author acknowledges simulation limitations, relating to the fact that these were based on the 2018 EU-SILC database (MONSTAT 2019), whereas in 2021 the minimum wage significantly increased, and the income tax rate scheme was adjusted from flat to progressive. Reassessment is possible once the more up-to-date SILC information is available.

42 Training and sensitizing institutional representatives to uniformly communicate publicly based on a frequently asked questions and answers document was explored as a possibility but not pursued by the Government.

43 Notwithstanding that the benefit amount is already higher for the population recognized as poor by the system, it is possible that the additional support will not be enough to support sustainable livelihoods and children's development.

## Policy lessons learned to date

The Montenegrin experience confirms that the decision-making on social protection schemes needs to be approached holistically and based on evidence, well-coordinated and strategically communicated to policymakers, ministerial staff and the public. Several policy observations emerge from the Montenegrin UCB experience.

- **Utilizing the temporary policy windows when they open.**
  The policy mindset change prompted by the COVID-19 crisis combined with a new ruling coalition of parties in government led to the declaration of 2021 as the year of social justice, and the child benefit featured in some of these parties' manifestos. This shows that temporary policy windows open where expanding social protection is facilitated by a more permissive policy space which needs to be utilized and not wasted.

- **Pursuing evidenced-based policy reforms and communicating evidence and vision.**
  Given an uncertain economic outlook coupled with calls for fiscal sustainability, it would be optimal to strengthen and institutionalize robust cost–benefit policy assessment as a precondition for any decision to introduce, reform or revoke a social protection scheme. To achieve this, a clear vision of the short- and long-term goals of certain schemes, and how these can be achieved and measured, is required. For instance, UNICEF helped policymakers do this by showing how the UCB would be an investment that delivered returns in terms of scheme effectiveness and efficiency, as well as supporting institutional strengthening. The UN-produced evidence on the potential poverty reduction effect of the UCB is expected to have a significant role in ensuring benefit sustainability and confirming its rationale.

- **Reforming the tax system at the same time.**
  In the context of flat-rate income taxation or where revenue needs to be further increased, the expansion of social protection should go hand in hand with progressive tax system reform considerations, or even setting expenditure floors and ceilings to prevent underspending or overspending. Tax system adjustment can reduce adverse financial impacts while retaining all the benefits of universality. Owing to population ageing and economic growth, GDP-measured expenditure on child benefits in Montenegro is likely to drop by half by 2035. Consequently, an advocacy discourse emphasizing gradual expansion would be prudent, to prevent shocks to public finances and avoid crowding out other investments in the population.

- **Ensuring the contentious universality–means-testing debate is based on evidence and not speculation and conjecture.**
  Some of the arguments against universality noted in the text seem to be motivated by an unfounded notion that universality and means-testing cannot go hand in hand. There is considerable space for exploring "selectivity within universalism" provision to ensure more vulnerable children receive additional support. Agreeing on the programme rationale and vision and being able to measure how this is being delivered can be paramount to ensuring long-term sustainability.

- **Closing data gaps and a system-strengthening approach to child well-being.**
  Montenegro has an opportunity to build on its UCB to optimize holistic support to children through its strong MIS and leverage this to close data gaps on effective coverage for children and better understand their needs. Dedicated capacity-building like this must strive to better understand the role of cash programmes before simple cash delivery, including cash-plus synergies and the longer-term effect of investments in children, as well as more systemic effects – shock-response potential or optimization of social and child protection through analysis of social registries. However, this presupposes effective communication of the policy to all stakeholders and ensuring there are sufficient human resources to implement new policies.

The Montenegrin experience confirms that the decision-making on social protection schemes needs to be approached holistically and based on evidence, well-coordinated and strategically communicated.


The rapid expansion of Montenegro from a problematic, vulnerability-targeted child benefit to a full UCB in a short period shows what can be done when a government puts its mind to something.

- **Engaging with key partners to advocate for the value of UCBs and debunk myths.**
  Sensitization of and information-sharing with IFIs and ministries of finance on the short- and long-term benefits and costs of UCBs, and how costs may change over time, is also of importance, as these stakeholders can strongly influence a decision on expanding or cutting the universal approach.

- **Ensuring a human-centred delivery system.**
  At the operational level, proper coordination implies regular meetings to inform the social services workforce about the process of implementation planning and managing workload expectations as well as those of the implementing partners (for example, banks or post offices).[44] Ensuring buy-in at the implementation level requires balancing the needs of beneficiaries with the capacity of social services workers to deliver the UCB effectively without overburdening them. A face-to-face registration process could have been critical for identifying other potential needs of beneficiaries and informing them of other entitlements and support as well as the social and child protection system mandate. This did not happen and was a missed opportunity to pursue further assessment.

The rapid expansion of Montenegro from a problematic, vulnerability-targeted child benefit to a full UCB in a short period shows what can be done when a government puts its mind to something and applies the necessary political will to invest in its children. This should serve as inspiration for other countries and is also a testament to how the UN system can help governments support their social protection ambitions.

In sum, neither UCBs nor any other social protection schemes exist in a vacuum. Social protection practitioners should be cognizant of this every step of the way. Addressing potential barriers in a timely fashion while investing sufficient resources to agree on and promote the programmatic and societal vision, at the same time as ensuring that the intended advantages of a programme can be measured against a dedicated mid- to long-term time frame, is a minimum requirement to ensure the universality–means-testing debate is based on evidence and not speculation.

44 In Montenegro, coordination was facilitated by introducing an ad hoc roll-out coordinator position through UNICEF technical assistance. More remains to be done to systematize regular periodic coordination and information-sharing, and promote a flexible approach focused on problem-solving.


# Annex 3.
# Towards a coordinated mixed-scheme, qUCB in Tunisia

## Background and context of the child benefit

Although Tunisia ranks second among countries in the Middle East and North Africa (MENA) in terms of progress in achieving the SDGs in 2021, with a 70.7 per cent completion score (Sachs et al. 2022), its progress remains fragile following a decade of economic stagnation, political instability and social tensions.[45] Tunisia has faced significant development obstacles over the past decade, such as high unemployment, persistent socio-economic and regional disparities, and rising debt. Children, especially those living in the poorest areas, are particularly vulnerable to these challenges. Child monetary poverty is over 40 per cent in some inland regions, compared with 7.6 per cent in Greater Tunis (UNICEF 2020b). Nationally, the monetary poverty rate for children (21.2 per cent in 2015) is almost double that for adults (12.8 per cent), as there are far more children living in poor households.

With a 9.2 per cent contraction of real GDP in 2020 (World Bank 2022), the Tunisian economy has been deeply impacted by the COVID-19 pandemic, which exacerbated poverty and vulnerability. Unemployment rates reached 18.4 per cent in the third quarter of 2021, disproportionately affecting young people (42.4 per cent) and women (24.1 per cent). UNICEF estimates suggest an increase from 19 to 29 per cent in child poverty rates in 2020 compared with pre-pandemic levels, bringing the total number of children living below the national poverty line to almost 1 million, thus reversing 15 years of progress (UNICEF 2020f).

> The social protection system has not yet had the strong child focus it should have, despite alarming evidence of the damage to child well-being when it is absent or inadequate.

The Tunisian social protection system is one of the most comprehensive in the MENA region (IPC-IG 2018). It includes contributory and non-contributory benefits and closely related labour-market policies, as well as universal food and energy subsidies (see figures A3.1 and A3.2). Yet the social protection system has not yet had the strong child focus it should have, despite alarming evidence of the damage to child well-being when it is absent or inadequate. Too many children have been excluded from the contributory and non-contributory family allowances or government-provided and income-tested school allowances. Furthermore, universal subsidies in place since the 1970s, especially those for fuel, have been criticized for being costly and inefficient poverty

45 This case study was authored by Rémy Pigois, Tahar Hichri, Sana Guermazi, Silvia Chiarucci and Samir Bouzekri.

reduction instruments, and for being regressive as they disproportionately benefit richer segments of society. Indeed, poor households receive only about 12 per cent of the subsidies (Cuesta, El-Lahga and Lara Ibarra 2015). In 2020, subsidies were equivalent to 4 per cent of GDP and 14 per cent of national recurrent public expenditures, whereas non-contributory social transfers represented only 0.5 per cent of GDP (UNICEF 2020b, see Chapter 2). The current model of social protection therefore tends to reinforce rather than reduce inequity, while also weighing heavily on public finances.

Strengthening the national system and improving its equity along the four guarantees of the social protection floor were already high on the policy agenda before the COVID-19 pandemic. However, this reform has been held back by political instability and indecisive public policymaking. Given the tight fiscal situation, the challenge is how to strengthen the social protection system, making it both more inclusive and child-sensitive, while at the same time reaping efficiency gains and reducing the budget deficit. Multiple and converging crises such as COVID-19 and the fallout from the conflict in Ukraine make the need for a more robust social protection system for children even more compelling.

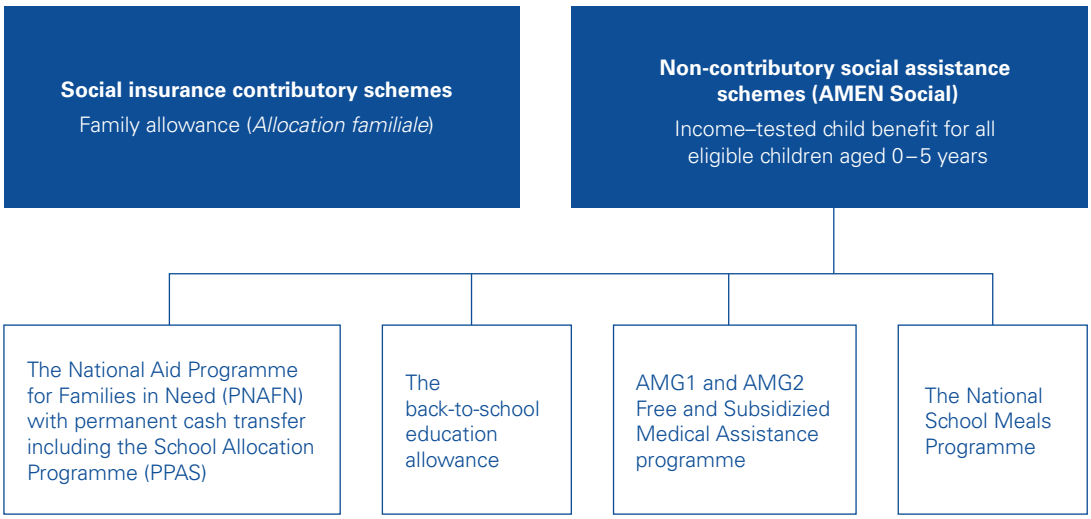
## Benefit description (as it stands today)

Ninety per cent of the active population in the formal sector is covered by three main contributory social insurance funds; they include family allowance provision for up to three children per household. This covers around 38 per cent of children (CRES 2019). Yet the contributory family allowance amount is of relatively low adequacy and has not been revised for several years (Bloch et al. unpublished).[46]

There are several non-contributory social assistance schemes (excluding food and energy subsidies), which are managed by the Ministry of Social Affairs, in coordination with the Ministries of Education and Health, under the umbrella of the AMEN Social programme[47] since 2019, with five components (see figure A3.2):[48]

1. The National Aid Programme for Families in Need (PNAFN), created in 1986, is the main social assistance programme that targets poor households.[49]
2. The School Allocation Programme (PPAS).
3. The Back-to-School education benefit supports poor students at the beginning of the school year.
4. The Free and Subsidized Medical Assistance programme (AMG1 and AMG2).
5. The National School Meals Programme.

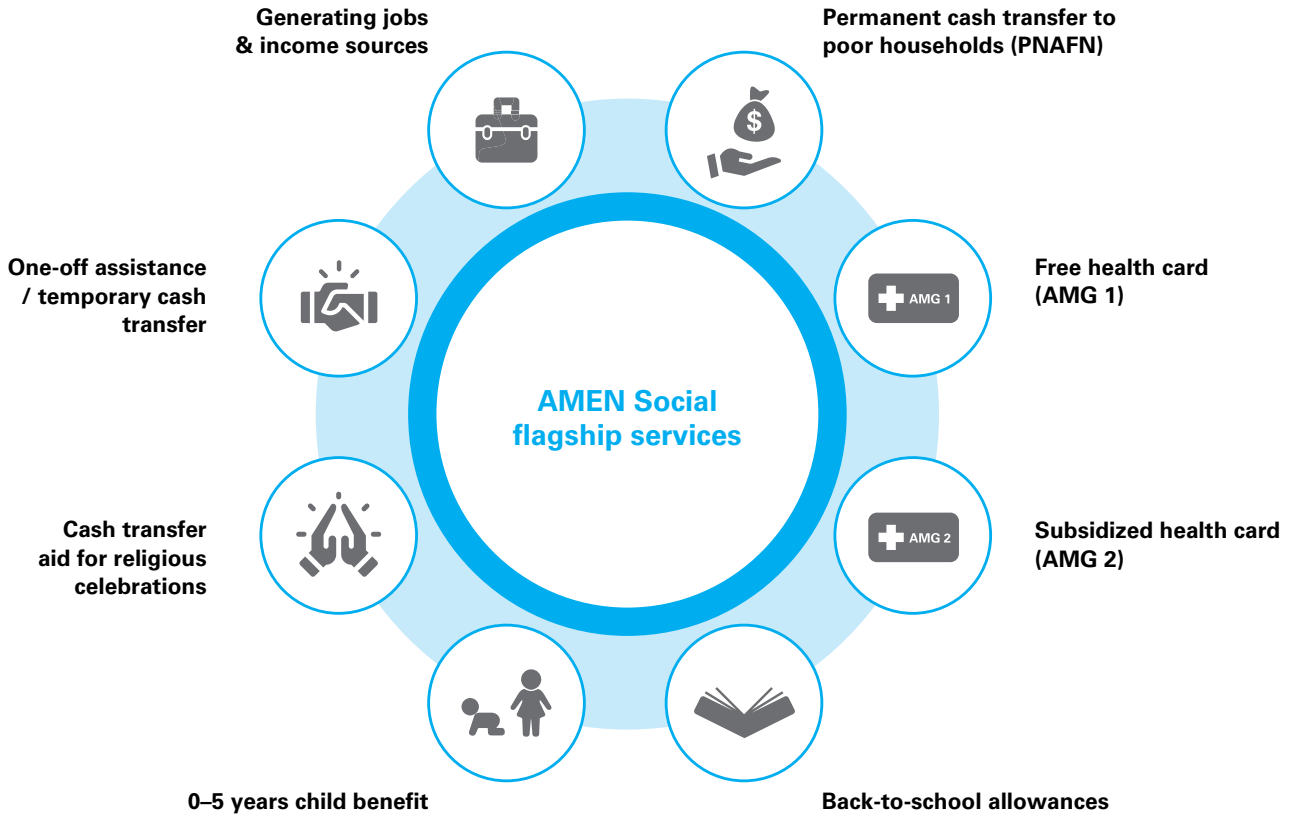
**FIGURE A3.1. Current child benefit schemes in Tunisia**




Note: AMG, assistance médicale gratuite (Free and Subsidized Medical Assistance Programme).

46 Up to three children with a family allowance up to 7.320 dinars (US$2.26) for the first child, 6.506 dinars (US$2) for the second child and up to 5.693 dinars (US$1.76) for the third child (see CLEISS 2022; ISSA 2022c).
47 AMEN Social came into force on 30 January 2019 through the AMEN Social Organic Law (Law 2019-10).
48 The new selection process (eligibility criteria or inclusion/exclusion filters) and the scoring formula are described in the AMEN Social Organic Law and Government Decree No. 2020-317; it also specifies the process of accessing the AMEN Social programme and the grievance mechanism.
49 Over the past decade, its coverage increased from 124,000 households in 2010 to 265,000 households in 2021.

## FIGURE A3.2. AMEN key social services




Note: AMG, assistance médicale gratuite (Free and Subsidized Medical Assistance Programme); PNAFN, National Aid Programme for Families in Need.
Source: World Bank, UNICEF presentation to Regional Social Policy Network meeting, September 2022.

The AMEN Social registry includes about 900,000 households. Some 265,000 of these households (PNAFN and AMG1), representing about 9 per cent of the population, live below the national poverty line and receive monthly cash transfers from the PNAFN programme. As of 2022, PNAFN beneficiary households are entitled to:

- access to free healthcare;
- a categorical monthly transfer of 200 dinars (US$67);
- the new monthly child benefit of 30 dinars (US$10) for each child 0–5 years old (see below for discussion of new child benefit);
- a supplemental monthly family allowance for schooling (PPAS) of 10 dinars (US$3.33) for each child 6–18 years old;
- a disability monthly allowance of 20 dinars (US$6.66) for each child 0–18 years old living with disabilities;
- a back-to-school allowance of 50 dinars (US$16.66), once a year, for each child enrolled in primary and secondary school; and
- a religious celebration allowance of 60 dinars (US$20) three times a year for all eligible households (i.e. for Ramadan, Eid al-Fitr and Eid al-Adha).

The remaining 620,000 (AMG2), representing about 12 per cent of the total population, considered vulnerable or with low incomes, benefit from subsidized healthcare.[50]

The AMEN Social beneficiaries also include AMG1 and AMG2 beneficiaries entitled to the following benefits:

- access to free healthcare (AMG1) from public health centres or the subsidized health card programme (AMG2);
- the above-mentioned new monthly child benefit of 30 dinars;
- the above-mentioned back-to-school allowance of 50 dinars; and
- the above-mentioned religious celebration allowance of 60 dinars (CRES 2017).

50 For a fixed annual nominal contribution (fiscal stamp) of 10 dinars (US$3).

Since 2019, the Government has engaged in a series of reforms aiming to set up a social protection system that covers the population as a whole, based on a leave-no-one-behind, life-cycle approach, through the inclusion of broad swathes of the population in social assistance schemes, while limiting and reforming subsidy programmes. However, with UNICEF assistance, the Ministry of Social Affairs drafted a law on the National Social Protection Floor, which was submitted by the Government to Parliament in December 2019. A decree on a UCB was ready to be issued once the law was passed. However, continuing political instability held back passage of the law and issuance of the decree, and then COVID-19 struck, plunging the economy and public finances deeper into crisis. Despite this setback, an immediate success was the modification of the legal framework in 2020[51] to remove a limit on the number of eligible children per family from the non-contributory scheme and the age threshold of 6 years and below (previously children aged 0–5 years were ineligible for any support).

### The introduction of the new income-tested child benefit for all eligible children aged 0–5 years

For the first time, at the end of 2020 a new monthly income-tested child benefit of 30 dinars (US$10) is provided for all eligible children aged 0–5 years, with the assistance of UNICEF and financial support from Germany through the state-owned development bank KfW. This child benefit covers all AMEN Social beneficiaries (PNAFN, AMG1 and AMG2 households) and was introduced for most households not covered by the contributory schemes. By December 2021, about 129,000 children aged 0 to 5 years (12 per cent of the total in that age group) were receiving monthly benefits. In addition, the number of school-age children receiving annual school allowances doubled to 310,000 (15 per cent of all children registered in public education in Tunisia). The monthly child benefit has been extended through a loan from the World Bank for 2022 and 2023, to serve as essential social protection provision for those in the AMEN Social programme. Finally, the institutionalization by the Tunisian Government of means-tested social protection benefits to all children aged 0–5 years at risk of poverty and vulnerability was confirmed through the adoption on 31 January 2022 of Decree-Law No. 2022-8.

The combined effective-coverage rate of the contributory family allowance (covering about 40 per cent of children; 63 per cent of the population is covered by contributory health insurance schemes) and the new non-contributory 0–5 years child benefit (covering about 12 per cent) equates to approximately 52 per cent of all Tunisian children in this age group currently covered. Undoubtedly there is a significant coverage gap to be closed by both the contributory and non-contributory schemes. However, inspired by the Argentine child benefit model and akin to that of high-income countries like Switzerland, this represents a step towards the progressive realization of what we have referred to elsewhere in this report as a "coordinated mixed-scheme qUCB" (see box 2.2). This approach represents one of the ways to achieve universal coverage, although such approaches are not without their challenges. One challenge is the effective "passporting" of children between different schemes as and when their circumstances change. This requires coordination to ensure continuous coverage.

### Impact of child benefit

In 2019, a UNICEF-supported study (CRES 2019) estimated that 59 per cent of Tunisian children did not benefit from any social protection. They were excluded both from the contributory family allowances and from the school allowances provided by the non-contributory system that gave support only to the poorest children.

Since 2019, the Government has engaged in a series of reforms aiming to set up a social protection system that covers the population as a whole, based on a leave-no-one-behind, life-cycle approach.

51 Decree No. 2020-317 of 19 May 2020, laying down the conditions and procedures for benefit and for applying to the AMEN Social programme.

To support the vision of the AMEN Social Organic Law and the life-cycle approach, UNICEF Tunisia supported in-depth policy analysis to generate evidence for upstream policy advocacy for a UCB for all children aged 0–18 years. This included a UCB feasibility study (CRES and UNICEF 2019), in 2018–19, which made the case for investing in a UCB, achieving value-for-money and benefit incidence analysis to show that the UCB was a cheaper, more cost-effective and more equitable policy option than the existing subsidies. The feasibility study included also a fiscal space analysis, which showed that the UCB would be a fiscally feasible option if it were implemented gradually as an accompanying measure to the phase-out of subsidies. The progressive extension to all children under 18 years of the monthly child benefit of 30 dinars (US$10) would cost 1.09 per cent of GDP each year, if achieved in 2025. The study's main recommendation was the gradual implementation of a UCB of 30 dinars (USD$10) per month per child. In 2021, the annual cost of the cash transfer component of the AMEN Social programme amounted to US$229 million (0.6 per cent of GDP), representing 88 per cent of the total programme's budget. The 2022 budget law provided for an 11 per cent increase to fund the growth of monthly benefits from 180 to 200 dinars (US$55–61) and the introduction of the new child benefit scheme targeting all children aged 0–5 years that belong to households registered in AMEN.

The evaluation of the new UNICEF-supported 0–5 years monthly child benefit (UNICEF Tunisia 2022) has highlighted some positive human development effects on children and families, such as the following.

- **Nutrition.** Some 82 per cent of beneficiary households stated that the quality of their children's nutrition has improved since the start of monthly benefit, although the larger the household size, the less this effect was observed.

- **Schooling.** The average preschool attendance increased for AMEN children aged 3–5 years, although there was a reduction from 59.3 per cent in February 2021 to 55.4 per cent at the start of the 2021/22 school year for the subgroup of children from PNAFN households; at the same time, spending on education increased, suggesting that preschool fees may have become more expensive for PNAFN families.

- **Healthcare.** Access to health services and care rose from 60 per cent in February to 74 per cent in October 2021, suggesting a positive effect of the monthly child benefit on families, helping them to address transport and other barriers. This effect was more prominent for AMG2 households who had lower access at the beginning of the programme, but reached the same level of PNAFN households thereafter.

- **Improving caregivers' mental well-being.** Another positive effect on beneficiaries was the reduction in the stress levels of parents and guardians, critical for the development of human capital. Indeed, high levels of parental stress and food insecurity may increase the incidence of negative childhood experiences and can lead to toxic stress, which has adverse effects on brain development, the immune system and the ability to respond to stress. The decrease in parents' and guardians' stress over time reached its maximum value in October 2021, when recipients had received ten successive payments and there was a public communication that the child benefit would be extended to 2023. Income security and the predictability of the benefits may have significantly contributed to the decrease in stress levels.

- **Scheme implementation with the support of social workers.** The evaluation demonstrated that the ownership, management and implementation of the scheme through the national social protection system was a key success factor. Indeed, the corps of 1,500 social workers have strong links with beneficiaries who were previously receiving social assistance, and the evaluation indicated the scheme contributed to strengthening the relationship between social workers and families with children aged 0–5 years, with whom they previously had no contact.

## Current developments and challenges

The COVID-19 crisis and political instability stalled the social protection system's ongoing reforms. Although the institutionalization and national ownership of the non-contributory 0–5 years child benefit scheme was successful, the challenge of coverage of the "missing middle", mainly households in the informal economy, will need to be addressed to ensure universal coverage of the child benefit. Indeed, in 2019, 17.2 per cent of the Tunisian population did not benefit from any form of medical coverage (contributory social insurance or AMG1/AMG2),[52] and their children are therefore not receiving any child benefit. It is important to note that expanded medical coverage can serve as a building block to reach vulnerable children more easily.

52 See CRES 2019.

The National Social Protection Floor draft law has not yet been adopted. It will therefore be crucial in the medium term, after the stabilization of the political landscape, to redouble efforts to enshrine the full 0–18 years UCB approach in law and mobilize domestic financing, with the alignment of the family allowance/child benefit for both contributory and non-contributory schemes. This will ensure children are covered whatever their circumstances, and should their family circumstances change (where a parent loses contributory coverage, for instance) they can be smoothly "passported" from one scheme to the other without untimely delays or loss of income security.

In the government reform programme, subsidy reform is already linked to the strengthening of the social protection system, which has the potential to gradually create fiscal space and public acceptance towards the progressive realization of a full UCB. Participation and inclusion of all stakeholders will be critical to reaching consensus, particularly with representatives of trade unions and the private sector, to ensure increased allocations from the national budget and stakeholders managing the contributory schemes; only in this way can the UCB be sustained and scaled up, reaching every child in Tunisia.

## Policy lessons learned to date

Key lessons learned from the experience of implementing a progressive UCB in Tunisia include the following.

- **COVID-19 illuminated coverage gaps.** Despite its deep socio-economic impacts, the pandemic crisis provided an opportunity to spotlight existing social protection system bottlenecks (such as the inadequate coverage of children) and financing opportunities to implement proposed reforms through development partner resources. The programme implemented in response to the impact of the COVID-19 pandemic significantly improved the coverage of children through the national system, laying the basis for larger-scale implementation of a UCB in Tunisia.

- **Advocacy is important.** The strong partnership established with government in the social protection sector, together with the analytical and advocacy work on child benefit carried out with the Ministry of Social Affairs before the COVID-19 pandemic, laid the foundation for the development and implementation of the programme through the national system.

- **Government ownership is paramount.** It is imperative that from the outset, such a programme is fully owned and driven by government institutions and involves national experts and decision-makers. Communication with and awareness-raising among social workers, as well as their capacity-building, played a crucial role in ensuring national ownership.

- **Partnerships among development actors are critical.** While national budget allocations for any future UCB will remain essential to its sustainability over time, the 0–5 years child benefit and its institutionalization in 2022 could not have been launched without the support of partners such as Germany, the World Bank, the IMF and other bilateral donors. These partnerships have proved and continue to prove essential to initial implementation and continuity through budget support as short- and medium-term measures.

- **MIS supports extension.** The existing MIS and database of vulnerable households benefiting from free or subsidized medical coverage in Tunisia played a crucial role in allowing a rapid response to launch the child benefit during the crisis.

- **Reflecting multisectoral design considerations in the child benefit helped.** The 0–5 years child benefit scheme was designed through a multisectoral approach to create synergies across social sectors for the provision of good-quality social services, including via the positive parenting programme, communication for development interventions and robust accountability and monitoring and evaluation mechanisms. The role of social workers supporting the implementation of the multisectoral approach is crucial and will continue to require further strengthening with fewer administrative tasks and more focus on prevention and case management.

> The challenge of coverage of the "missing middle", mainly households in the informal economy, will need to be addressed to ensure universal coverage of the child benefit.

# Annex 4.
# United States: temporarily expanded Child Tax Credit

## Background and context of United States child benefit

The Child Tax Credit is the United States' single largest expenditure dedicated to children.[53] For one year, as part of the legislative response to the COVID-19 pandemic, the United States transformed its Child Tax Credit into a quasi-universal monthly child benefit. Close to 90 per cent of children (all but those in the highest-earning families) became eligible for a monthly benefit of US$250 per child, with an extra US$50 per month per child under the age of 6 years. For tax year 2021, the annual federal Child Tax Credit expenditure rose from over US$115 billion to more than US$220 billion.

The original Child Tax Credit was created in 1997. It began as essentially a US$400 credit against income taxes; as a result, the vast majority of children in families with low and moderate incomes not high enough to owe a substantial amount of income tax were ineligible for either the full benefit or any benefit at all.[54] Instead, middle-income families were the primary beneficiaries: after earnings reached US$110,000, the credit value began to phase out.[55] Critically, the tax credit was an annual benefit, claimed at tax-filing time – thus arriving as a credit against taxes in the second quarter of the following year.

Over the next two decades there were multiple expansions and extensions of the Child Tax Credit, increasing both the size of the credit and the population of eligible children, at a rate of one change in law every two years, or one for each new Congress. Before the most recent pandemic-era expansion, the three most significant expansions of the Child Tax Credit occurred in 2001, 2009 and 2017.

The 2001 expansion increased the Child Tax Credit to a maximum annual benefit of US$1,000 per child and, importantly, expanded eligibility to some children in low-income families by making the credit partially refundable, meaning some families could receive a partial or full credit even if they did not owe income taxes.

The 2009 expansion, arriving in legislation drafted in response to the 2008 global financial and economic crisis, further expanded refundability to allow more low-income children to be eligible for the benefit. This expansion was extended twice, in 2010 and 2012, and subsequently made permanent in 2015. That 2015 bill[56] was called the largest anti-poverty bill in the United States since the policies created in the Great Society of the 1960s, outside of the 2010 healthcare reform legislation.

53 The case study was prepared by David Harris (Columbia University and UNICEF Innocenti Senior Fellow) and Megan Curran (Columbia University).
54 The initial Child Tax Credit had a small refundable portion for families with more than two children, allowing some of these families to receive up to the full credit even if they did not have tax liability.
55 The phase-outs in this brief are for married couples "filing jointly". The Child Tax Credit has lower phase-out levels for single filers.
56 The American Recovery and Reinvestment Act was signed into law in March 2009.

The most recent Child Tax Credit changes prior to the 2021 pandemic expansion came as part of the 2017 large-scale tax reform, the Tax Cuts and Jobs Act (TCJA). As part of a broader reform of household tax treatment, the TCJA meaningfully increased the value of the credit by doubling the maximum annual value of the Child Tax Credit to US$2,000 per child, but expanded eligibility primarily to higher-income families and cut off access for children in immigrant families, who had long been eligible. Higher-earning families with earnings up to US$400,000 became eligible for the full credit (a substantial expansion from the prior US$110,000 income phase-out threshold), while refundability for low-income families was only modestly expanded, with many lower-income families seeing a maximum annual increase of just US$75. The law also, for the first time, excluded children without Social Security numbers, a critical piece of government ID required for many functions, thereby cutting off undocumented children in immigrant families despite their being known to the tax system through an Individual Taxpayer Identification Number when their parents file taxes.

Under current law, and without further action by Congress, the TCJA will expire at the end of 2025. It is thus the baseline with which the subsequent 2021 expansions are compared. But under the TCJA – prior to the 2021 temporary expansion – the proportion of children excluded from the Child Tax Credit nationwide was high. Simply put, the benefit was based on earnings, so those who earned less, received less. Poor and low-income children, therefore, were the least likely to be eligible for the full credit. In practice, one third of all children in the United States were in families who earned too little to receive the full Child Tax Credit. This included one out of every two Black and Hispanic children. Also disproportionately left out were families with young children, larger families, rural families and lone-parent families. At the top of the income distribution, with the benefit phasing out after US$400,000 in earnings, only 2 per cent of children were in families that earned too much to get the full credit and just 1 per cent were in families that earned too much to get any credit at all (Collyer, Harris, and Wimer 2019).

## The 2021 temporary child benefit expansion

The American Rescue Plan (ARP), signed into law in March 2021, was a US$1.9 trillion rescue package (deficit-financed) that included an array of policies intended to respond to both health and economic needs related to COVID-19 (Congressional Research Service 2021). It included expanded unemployment insurance, economic impact payments (also known as "stimulus cheques", which importantly provided full, equal payments to children, alongside adults), and money for states and municipalities. And critically, the ARP expanded the Child Tax Credit for one year in three major ways: (1) the credit was made fully refundable so that children in families with no or low incomes became eligible for the full benefit; (2) the maximum annual credit value was increased from US$2,000 to US$3,000 for children under the age of 18,[57] with an additional US$600 paid for children under the age of 6 years; and (3) half the credit was paid out in advance monthly payments for the first six months. Families received regular instalments of up to US$250 per older child and US$300 per younger child on the 15th of each month from 15 July to 15 December 2021, with the balance available at tax time in 2022. This expansion marked a milestone in social protection provision for families with children in the United States.

The expansion was structured in such a way as to ensure that children who had been previously left out of the full credit because their families did not earn enough to qualify were now fully included, but also that no higher-earning families lost out on what they were previously eligible for. The new maximum benefit became available to families with earnings up to US$150,000; above this income level, the credit value then phased down to the previous maximum benefit available under the TCJA. But the expansion had a wide reach: 90 per cent of children in the United States were eligible for the full amount of the newly increased Child Tax Credit benefit. Only 1 per cent of children were in families who earned too much to be eligible for any benefit at all.

57 Seventeen-year-olds had never previously been eligible for the Child Tax Credit, as they were cut out of the initial 1997 legislation to lower the cost of the entire bill.

## The families of over 60 million children received monthly Child Tax Credit payments.

The families of over 60 million children received monthly Child Tax Credit payments in the second half of 2021, the vast majority through direct deposit in their bank accounts and the remaining families via cheques in the mail. The vast majority of families were already known to the Internal Revenue Service (IRS) because they had already been income taxpayers and their payments came automatically, without any extra registration or paperwork required. For those who were not in the system – potentially up to 4 million children were in families at risk of not receiving their payments automatically (Cox et al. 2021) – the IRS created a simplified tax-filing tool and an online portal for families to access their benefits. Massive outreach campaigns were launched by both the Biden Administration and a range of community groups across the country to inform newly eligible families not recently connected to the IRS of the need to file for the new credit, but there was a tight time period in which to do so, given the rapid turnaround of less than four months between the legislation passing in March 2021 and the IRS implementing the law in July 2021. Evidence suggests that while the majority of children received their benefits (Hamilton et al. 2022), a proportion of eligible children did miss out. Efforts to retroactively reach these families continue.

The expanded Child Tax Credit was modelled on evidence established over years (Garfinkel et al. 2016; National Academies of Sciences, Engineering, and Medicine 2019; Shaefer et al. 2018), and borrowed design features from other countries. In particular, the Canadian Child Benefit helped inform three important aspects of the United States implementation (Collyer et al. 2020), including (1) the creation of a one-stop landing page for the benefit at childtaxcredit.gov (now inoperable), to enable prospective beneficiaries to more easily access their benefit; (2) the delivery of the cheques on the same day each month so families could plan their budgets accordingly; and (3) notation on the direct deposit and cheques naming the benefit so that beneficiaries knew what they were receiving and that it was intended for their children.

### Impact of the expanded child benefit

The Child Tax Credit was predicted to cut the annual child poverty rate in the United States by nearly half, while reducing racial inequities. And it did. The United States Census Bureau found that child poverty in 2021 was cut nearly in half, leading to the lowest child poverty rate on record as well as the largest percentage reduction in child poverty on record. Critically, the Census Bureau specifically found that the child poverty reduction was driven by the expansion of the Child Tax Credit (Burns, Fox and Wilson 2022). The number of food-insecure families with children dropped by over a quarter with the introduction of the monthly benefit, and increased when the monthly payments lapsed. Families were found to spend the benefit on food, housing and other necessities, including children's clothing, childcare and education. Families that were more financially secure were more likely than those with less money to put the benefit into savings, but still reported spending at least a portion of the credit on food and child and household essentials. Overall, families were better able to meet their regular expenses while the monthly payments were in place; purchased not just more, but also healthier food; reported higher bank balances and less financial stress; and preferred the monthly payment delivery over the traditional once-per-year tax refund. Research found no evidence that the monthly benefit reduced labour-force participation of the parents of recipients, with a proportion of parents identifying it instead as an employment support (Ananat et al. 2022; Curran 2021).

### Recent developments and challenges

The intent of the proponents of the 2021 Child Tax Credit expansion was to make the policy permanent. A permanent monthly Child Tax Credit accessible to almost all children would mean that children in the United States would enjoy similar rights to their counterparts in the vast majority of OECD countries, where UCBs have long been a foundational component of national social security systems.[58] As part of subsequent legislation meant to massively reorder the United States social protection system to better support children and families, known as the Build Back Better (BBB) proposal, the expanded Child Tax Credit would have been continued for another year with the full refundability component – critical to ensuring children in families with low and moderate incomes would retain eligibility – made permanent. The United States has a bicameral legislature, and while BBB passed the House of Representatives, it stalled in the Senate.

58 A cost–benefit analysis from Columbia University estimated that a permanent expansion would yield a benefit of US$10 for each US$1 spent from gains in children's health, educational performance and future earnings and would reduce expenditures for healthcare, child protection and criminal justice (Garfinkel et al. 2022).

A permanent monthly Child Tax Credit accessible to almost all children would mean that children in the United States would enjoy similar rights to their counterparts in the vast majority of OECD countries.

In the wake of the temporary federal Child Tax Credit expansion, and in the void left by its expiration, a handful of individual states have begun to take action. Notably, they are enacting their own state-level child tax credits that for the first time provide the full benefit to the poorest children. These policies range in size of benefit, duration and phase-out ranges. Some are temporary policies and some have been enacted as permanent law. The most generous of these policies to date is the new Young Child Tax Credit in Vermont, which provides an annual US$1,000 per child tax credit to all children in the state in families with earnings up to US$125,000.[59] These state-level advances represent important progress, but the policies, for now, are delivered annually rather than monthly and the magnitude of most state-level credits, so far at least, does not yet approach the generosity of the temporary federal expansion.

## Policy lessons learned to date

For one brief moment in 2021, the United States had an affluence-tested qUCB, joining the rest of the OECD countries in delivering a regular benefit geared towards children, in the form of an expanded Child Tax Credit, and the range of evidence available to date reveals it was an unbridled policy success. It was also popular among recipients and, importantly, received little pushback from the broader public. At the same time, the expanded Child Tax Credit barely had time to take root – it did not last long enough to become a permanent fixture of United States social policy and many families expressed disappointment and disillusionment when it was taken away.

Given the strong evidence of its success and its broad support while in place, it remains poised to be continued again in the future – but whether that happens in the coming months or takes longer, only time will tell.

59 Like the federal Child Tax Credit, Vermont's Child Tax Credit is unavailable to undocumented children in immigrant families.

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Almost four years on from the first ILO–UNICEF joint report on social protection for children (2019), this new joint report provides a global overview of recent developments in social protection systems for children, including social protection floors, and covers the impact of the COVID-19 pandemic. For the first time in any United Nations publication, comparable trend data on effective coverage for children, is provided. It offers a broad range of global, regional and country data on social protection coverage, benefits and public expenditures on social protection for children. With a particular focus on achieving the globally agreed 2030 Agenda for Sustainable Development, and its Sustainable Development Goals (SDGs), the report includes access to a comprehensive statistical table containing the latest social protection data, including detailed country data on SDG indicator 1.3.1 for children and families with children.

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