

2. GOVERNMENT FINANCIAL POLICIES TOWARDS FAMILIES

2.2 Fiscal Policies

i) Existing tax deductions; tax allowances; tax benefits for children, other dependent persons and spouses/cohabiting partners.

Austria	
Children (ages)	<p>Child tax credit (Kinderabsetzbetrag) of € 50.90 per child and month, paid in combination with the child benefit (see 2.1 i).</p> <p>The Sole earner's tax credit (Alleinverdienerabsetzbetrag) and the Sole parent's tax credit (Alleinerzieherabsetzbetrag) are increased depending on the number of children</p>
Other adults	<p>Sole earner's tax credit (Alleinverdienerabsetzbetrag) of EUR 364: The sole earner's credit is not given when a spouse's income exceeds EUR 2 200 or EUR 6 000 for a family with children.</p>
Household composition (single-parent, etc.)	<p>Sole earner's tax credit (Alleinverdienerabsetzbetrag) of EUR 364: The sole earner's credit is not given when a spouse's income exceeds EUR 2,200 or EUR 6,000 for a family with children. This tax credit is increased by EUR 130 for the first, by EUR 175 for the second and by EUR 220 for the third and every additional child. If there are children, this tax credit can be paid out as a negative income tax (in addition to the negative tax permitted in respect of the Employee's tax credit).</p> <p>Sole parent's tax credit (Alleinerzieherabsetzbetrag) of EUR 494: This tax credit is increased by EUR 175 for the second and by EUR 220 for the third and every additional child. This tax credit can be paid out as a negative income tax (in addition to the negative tax permitted in respect of the Employee's tax credit).</p>
Only certain categories (students, disabled, etc.)	<p>Under certain circumstances, the taxpayer can claim a tax deduction for extraordinary burdens (Außergewöhnliche Belastungen). Financial costs arising from a disabled child can account for an extraordinary burden. The tax deduction depends on the degree of disablement.</p>
Azerbaijan	
Household composition (single-parent, etc.)	<p>Single mothers or fathers get certain tax deductions in case of the death of the spouses of military personnel.</p>

Only certain categories (students, disabled, etc.)	Disabled children (belonging to I or II groups of disabilities) under age of 18 are exempt from paying income taxes. One of the spouses that have under their guardianship at least 3 children (irrespective of their relation to adults), that are either of to school or university age but are under 23, receive some income tax exemptions.
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Belgium	
Children (ages)	<p>Déduction fiscale pour frais de garde d'enfants</p> <p>Les dépenses engagées pour frais de garde d'un ou de plusieurs enfants sont déductibles du total des revenus nets soit du contribuable soit de la personne exerçant conjointement l'autorité parentale et à qui la moitié des suppléments à la quotité du revenu exemptée d'impôt pour enfants à charge, est attribuée, si les conditions suivantes sont réunies :</p> <ul style="list-style-type: none"> - le contribuable visé doit avoir bénéficié de revenus professionnels; - les dépenses pour garde d'enfants concernent le paiement de la garde d'enfant en dehors des heures normales de classe durant lesquelles l'enfant suit l'enseignement; - l'enfant doit avoir moins de 12 ans; - les frais de garde doivent être payés - soit à des institutions ou des milieux reconnus par l'office national de la Naissance et de l'enfance, par Kind en gezin ou par le gouvernement de la Communauté Germanophone ou par les pouvoirs publics régionaux ou communautaires, soit à des familles d'accueil indépendantes ou à des crèches placées sous la surveillance de ces institutions, - soit à des écoles maternelles ou primaires ou à des institutions ou des milieux d'accueil qui ont un lien avec l'école ou son pouvoir organisateur. <p>La réalité des dépenses et leur montant doivent être justifiés par des documents probants. Actuellement, pour l'exercice d'imposition 2008 (revenus 2007), le montant déductible par jour de garde s'élève à 11,20 euros par jour de garde et par enfant. Cette déduction ne peut être cumulée avec la majoration de la quotité du revenu exemptée d'impôt prévu à l'article 132 al 1er 6° du Code des impôts sur les revenus qui est, pour chaque enfant de moins de 3 ans au 1er janvier de l'exercice d'imposition, de 460 euros pour l'exercice 2006 et de 470 euros pour l'exercice 2007. et de 480 euros pour l'exercice 2008 (revenus de 2007). Il s'agit donc de faire un choix entre la déduction pour garde d'enfants et la majoration de cette quotité exemptée d'impôt en ce qui concerne les enfants de moins de trois ans. Mesures favorables reprises dans le calcul de l'impôt : tranche exonérée d'impôt et déductions pour charges de famille</p> <p>1) Quotité exemptée d'impôt</p> <p>Pour le calcul de l'impôt de tout contribuable, un montant de base de 6040 euros – (Exercice 2008 - revenus de 2007) du revenu imposable net est exempté d'impôt. Ce montant est majoré de 1280 euros lorsque le contribuable est atteint d'un handicap.</p> <p>Ces montants exemptés sont majorés pour l'exercice 2008-revenus de 2007 comme suit :</p> <ul style="list-style-type: none"> - 1280 euros pour un contribuable imposable imposé isolément qui a un ou plusieurs enfants à charge ou à qui la moitié des suppléments pour enfants à charge est attribuée; - 1280 euros lorsqu'une imposition est établie par contribuable pour l'année du mariage ou de la déclaration de cohabitation légale et pour autant que le conjoint n'ait pas bénéficié de ressources d'un montant net supérieur à 2660 euros. <p>La quotité exonérée d'impôt est fixée par contribuable et comprend le montant de base, éventuellement majorée comme indiqué ci-dessus et bien entendu éventuellement</p>

	<p>augmentée aussi des suppléments pour personnes à charge.</p> <p>2) Le crédit d'impôt</p> <p>La partie de la quotité du revenu exemptée d'impôt qui n'est pas imputée sur les tranches de revenu net imposable du contribuable, dans la mesure où elle concerne les suppléments pour enfants à charge est convertie en crédit d'impôt remboursable.</p> <p>Le crédit d'impôt est égal à cette partie de la quotité du revenu exemptée d'impôt, multipliée par le taux d'imposition applicable à la tranche de revenus correspondante, avec un maximum de 370,00 EUR (pour l'exercice 2008 - revenus de 2007) par enfant à charge.</p> <p>3) Les suppléments pour enfants à charge</p> <p>Des montants supplémentaires pour personnes à charge peuvent être exemptés.</p> <p>Peuvent être considérés comme étant à charge des contribuables, les enfants dont le contribuable assume la charge exclusive ou principale à condition de :</p> <ul style="list-style-type: none">- faire partie du ménage au 1er janvier de l'exercice d'imposition,- ne pas avoir bénéficié personnellement, pendant la période imposable, de ressources d'un montant net excédant 2 660 euros (exercice 2008 – revenus de 2007). <p>Le montant de 2.660,00 EUR de ressources (exercice 2008 - revenus de 2007) est porté à 3.840,00 EUR (montant de base 2.600 EUR) pour les enfants à charge d'un contribuable imposé isolément et à 4.870,00 EUR (exercice 2008 - revenus de 2007) pour les enfants considérés comme handicapés à charge d'un tel contribuable.</p> <p>N.B. Compte tenu de l'abattement autorisé ces plafonds correspondent pour l'exercice 2008 revenus de 2007 à :</p> <p>3325 euros brut à 2 660 euros en net 4800 euros en brut à 3840 euros en net 6087,5 euros en brut à 4870 euros en net.</p> <p>Pour les contribuables qui ne font pas partie du même ménage, les suppléments d'exemption pour enfants à charge, sont répartis entre les deux contribuables qui ne font pas partie du même ménage mais qui exercent conjointement l'autorité parentale sur un ou plusieurs enfants à charge qui donnent droit aux suppléments visés ci-après et dont l'hébergement est réparti de manière égalitaire entre les deux contribuables :</p> <ul style="list-style-type: none">- soit sur la base d'une convention enregistrée ou homologuée par un juge dans laquelle il est mentionné explicitement que l'hébergement de ces enfants est réparti de manière égalitaire entre les deux contribuables et qu'ils sont disposés à répartir les suppléments à la quotité du revenu exemptée d'impôt pour ces enfants;- soit sur la base d'une décision judiciaire où il est explicitement mentionné que l'hébergement de ces enfants est réparti de manière égalitaire entre les deux contribuables. <p>Dans ce cas, les suppléments d'exemption pour enfants à charge (à l'exclusion de l'exonération complémentaire de 480 euros) auxquels ces enfants donnent droit, déterminés abstraction faite de l'existence d'autres enfants dans le ménage dont ils font partie, sont attribués pour moitié à chacun des contribuables.</p> <p>Dans ce cas également, le montant d'exonération complémentaire de 480 euros pour chaque enfant n'ayant pas atteint l'âge de trois ans au 1er janvier de l'exercice d'imposition est attribué pour moitié au contribuable qui ne déduit pas des dépenses engagées pour la garde d'enfants.</p> <p>Pour les contribuables imposables distinctement qui font partie d'un même ménage, ces montants sont déductibles dans le chef du contribuable qui assume en fait la direction du ménage. Mais si les ressources de ce dernier, majorées de celles des personnes à sa charge n'atteignent pas autant de fois le montant de 2660 euros (ou le cas échéant de 3840 euros ou 4870 euros visés ci-dessus) que le ménage compte de personnes à charge plus une, ce contribuable peut renoncer à considérer comme étant à sa charge autant de personnes qu'il lui manque de fois le montant en question. Ces personnes sont alors considérées comme étant à</p>
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	<p>charge de celui des autres contribuables faisant partie du ménage qui contribue le plus à leur entretien.</p> <p>Pour les contribuables où une imposition commune doit être établie, les suppléments d'exonération pour enfants à charge sont imputés dans le chef du contribuable qui a le revenu imposable le plus élevé. Lorsque le revenu imposable de l'un des deux contribuables est inférieur à sa quotité du revenu exemptée d'impôt, la différence est ajoutée à la quotité du revenu exemptée d'impôt de l'autre contribuable.</p> <p>Les suppléments d'exonération pour enfant à charge (exercice 2008 - revenus de 2007) sont les suivants :</p> <p>Rang de l'enfant Exonération globale Exonération pour cet enfant</p> <p>1 2 3 4</p> <p>Plus de quatre enfants 1280 3310 7410 11980 11980 + 4570 par enfant 1280 2030 4100 4570 4570</p> <p>Au-delà du quatrième enfant, l'exonération est de 4570 euros par enfant.</p> <p>Il est en outre octroyé une exonération complémentaire de 480 euros (exercice 2008 - revenus de 2007) par enfant à charge de moins de 3 ans pour lequel la déduction pour frais de garde n'a pas encore été demandée.</p> <p>Un enfant handicapé est compté pour deux (il reçoit l'exonération de son rang et du rang suivant).</p> <p>Ne sont pas considérées comme étant à charge les personnes qui font partie du ménage du contribuable et qui bénéficient de rémunérations qui constituent des frais professionnels pour celui-ci.</p> <p>L'enfant décédé pendant la période imposable est censé être à sa charge au 1er janvier de l'exercice d'imposition considéré pour autant il ait déjà été à sa charge pour l'exercice d'imposition antérieur ou qu'il soit né et décédé durant la période imposable.</p> <p>L'enfant légalement considéré comme mort-né ou perdu suite à une fausse couche survenue après une grossesse d'au moins 180 jours est légalement considéré comme faisant partie du ménage du contribuable au 1er janvier de l'exercice d'imposition.</p> <p>4) Les suppléments pour autres personnes à charge (au sens commun et non au sens des lois fiscales)</p> <p>a) personnes à charge</p> <p>Peuvent être considérés comme étant à charge des contribuables, à condition qu'ils fassent partie de leur ménage au 1er janvier de l'exercice d'imposition et qu'ils n'aient pas bénéficié personnellement, pendant la période imposable, de ressources d'un montant net supérieur à 2.660,00 EUR (exercice 2008 - revenus de 2007) leurs enfants au sens de descendants, leurs ascendants; leurs collatéraux jusqu'au deuxième degré inclusivement; les personnes qui ont assumé la charge exclusive ou principale du contribuable pendant l'enfance de celui-ci.</p> <p>La quotité exemptée d'impôt est majorée, pour l'exercice 2008 - revenus de 2007, des</p>
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	<p>suppléments suivants pour les personnes à charge :</p> <ul style="list-style-type: none"> - pour chaque personne à charge (ascendants ou collatéraux jusqu'au deuxième degré), et qui a atteint l'âge de 65 ans : 2.570,00 EUR - pour chaque autre personne à charge : 1.280,00 EUR. <p>Les personnes à charge qui sont considérées comme handicapées sont comptées pour deux. Ne sont pas considérées comme étant à charge, les personnes qui font partie du ménage du contribuable et qui bénéficient de rémunérations qui constituent des frais professionnels pour celui-ci.</p> <p>b) le conjoint</p> <p>L'article 126 du code des impôts sur les revenus dispose qu'en cas de mariage ou de cohabitation légale (les co-habitants légaux sont assimilés aux personnes mariées et un cohabitant légal est assimilé à un conjoint) une imposition commune est établie au nom des deux conjoints mais que malgré cette imposition commune, le revenu imposable de chaque conjoint est fixé séparément.</p> <p>Ce calcul d'impôt séparé implique que le revenu de chaque conjoint, y inclus les revenus professionnels propres, soit déterminé séparément pour chaque conjoint.</p> <p>Lorsqu'une imposition commune est établie et qu'un seul des conjoints bénéficie de revenus professionnels, une quote-part en est imputée à l'autre conjoint, sauf si l'imposition s'en trouve majorée.</p> <p>Cette quote-part est égale à 30 p.c. de ces revenus sans pouvoir excéder 8.720,00 EUR (exercice 2008 - revenus de 2007).</p> <p>Lorsqu'une imposition commune est établie et que les revenus professionnels d'un conjoint n'atteignent pas 30 p.c. du total des revenus professionnels des deux conjoints, il lui est imputé une quote-part des revenus professionnels de l'autre conjoint qui, jointe à ses propres revenus professionnels, lui permet d'atteindre 30 p.c. de ce total sans pouvoir excéder 8.720,00 EUR (exercice 2008 - revenus de 2007).</p> <p>Cette disposition ne s'applique pas lorsque l'imposition s'en trouve majorée.</p> <p>Cette quote-part des revenus professionnels de l'autre conjoint appelée quotient conjugal lui est transférée et est traitée comme un revenu professionnel propre de celui-ci de telle sorte que cette quote-part est considérée comme un revenu propre pour l'application des réductions.</p> <p>L'application du quotient conjugal vise donc aussi les co-habitants légaux.</p> <p>c) les co-habitants de fait cād ceux qui n'ont pas introduit une déclaration légale de cohabitation</p> <p>Aucune disposition fiscale ne prévoit le cumul des revenus d'un homme et d'une femme formant ménage de fait. Chacun est imposable personnellement sur les revenus qui lui sont propres.</p> <p>Il est à noter toutefois que les enfants faisant partie de ce ménage de fait peuvent être considérés comme à charge du contribuable qui en assume la charge exclusive ou principale. Autrement dit, le contribuable isolé peut prendre en charge les enfants mineurs de la personne avec laquelle il cohabite mais avec laquelle il n'est pas marié, à condition qu'ils vivent sous le même toit et pour autant que les conditions évoquées ci-dessus soient remplies. Cependant un même enfant ne peut être pris à charge par deux personnes qui cohabitent de fait.</p>
<p>Household composition (single-parent, etc.)</p>	<p>Des majorations sont également octroyées en raison de certaines situations familiales particulières (en EUR) :</p> <ul style="list-style-type: none"> Conjoint handicapé 1 200 Veuf(ve) avec enfants à charge 1 200 Père ou mère célibataire 1 200

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All dependants	Des majorations sont également octroyées en raison de certaines situations familiales particulières (en EUR) : Conjoint handicapé 1 200 Veuf(ve) avec enfants à charge 1 200 Père ou mère célibataire 1 200
Only certain categories (students, disabled, etc.)	La tranche exonérée varie selon la situation familiale, le montant de base est de 5 660 (en EUR) majoré de 1 200 EUR en cas de handicap (chaque enfant handicapé à charge est compté pour deux) Autres personnes à charge handicapées 1 200

Bosnia and Herzegovina

Children (ages)	For dependent children up to 18 years of age (for every child in amount of 0,5 of basic personal deduction)
Other adults	Parents of spouses and children over 18 years of age while in regular schooling.
Household composition (single-parent, etc.)	For a spouse (in amount of 0.5 of basic personal deduction)
All dependants	Not mentioned/not applicable
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable

Bulgaria

Only certain categories (students, disabled, etc.)	Persons with disabilities (with ability to work decreased by 50% or more) are entitled to tax breaks when establishing the taxes due under the Taxes on the Incomes of Natural Persons Act/TINPA/. The tax break means a decrease in the amount of their yearly tax basis by 7 920 leva. The tax break is given upon submitting the yearly declaration with an attached copy of a valid expert decision by a competent authority that establishes the level of inability to work. The tax break is also used on monthly basis for labour relations with an annual amount of 660 leva. Scholarships for education in the country and abroad received by natural persons local to Bulgaria or another European Economic Area Member-State are not subject to taxation under the TINPA.
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	<p>Expenses of enterprises incurred for donations are usually not accepted for tax purposes. However, when the donation is for the benefit of any of the organisations and persons listed in article 31, paragraph of the Corporate Income Taxation Act (persons with disabilities, persons in poverty, children with disabilities or without parents, crèches, schools or universities and academies) the amount of the donation is accepted for tax purposes up to 10% of the positive accountancy finance result of the enterprise. There is also a tax break for donation in relation to the incomes of natural persons when the recipients are organisations or persons under article 22, paragraph 1 of the TINPA among which no natural persons are listed.</p>
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Croatia	
Children (ages)	<p>From year 2000 - beneficiaries have to have Croatian citizenship and live in Croatia for at least 6 months From year 2002 - beneficiaries have to live in Croatia for at least three years From year 2007 - legislation changes which shall take effect upon Croatia's accession to the EU: beneficiaries are also foreigners with permanent residence in Croatia for at least three years and foreigners with temporary residence if they are entitled to the child allowance according to the international agreements or EU rules From year 2000 – expanded right to child allowance to all children, regardless of their parents' employment status (up to the year 2000 only employed parents' children were entitled to child allowance), the way of financing child allowance was modified: instead of financing it through contributions, it is now financed from taxes (the Budget). Two categories of beneficiaries: a) 0-27.5%, b) 27.50-40% of average net income. Amount of child allowance for category a) 9% of average net salary (plus additional 5% of net salary for the third and every subsequent child), and for category b) 5% of average net salary (plus additional 4% of average net salary for the third and every subsequent child). From year 2002 – income categories and allowance amounts are linked to the budgetary basic rate (not to average net salary like before), extra allowance for three and more children is abolished, child allowance for students is abolished, two income categories (0-20% and 20-40% of budgetary basic rate). From year 2007 – change in income categories and allowance amounts, birth stimulation allowance (see 2.1.i), change in the amount of birth grant (it is approx. 71.2% higher).</p>
Other adults	<p>From 1st July 2008, residents can increase their personal deduction for maintained members of closer family (spouse, parents of the tax payer and parents of his/her spouse, adult foster child he/she provides for) and former spouse to whom he/she pays alimony, for 0.5 of basic personal deduction, i.e. a monthly amount of €123.30.</p>
All dependants	<p>Dependent members of the closer family and dependent children are natural entities whose taxable income, non-taxable income and other incomes which are not considered income in the sense of the Income Tax Act, do not exceed the amount of basic deduction times six on annual basis, i.e. €1,397.26 in 2008. Exceptionally, the calculation for total income does not include income obtained through special regulation based on social support, child allowance, birth grant and family pension after parents' death.</p>
Only certain categories (students, disabled, etc.)	<p>Basic personal deduction increases by 0.3 of the personal deduction for a tax payer for every dependent family member and child, if they are persons with disabilities. Furthermore, if a 100% disability was established or they have the right to additional aid and care due to their disability, the amount of personal deduction increases by 1.0 of basic personal deduction.</p>

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	Scholarships to pupils and students for regular education are not subject to taxation up to the monthly amount of €219.18 i.e. €548.00 per month for excellent achievements as regards knowledge and grades at the university.
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Cyprus

Only certain categories (students, disabled, etc.)	<p>Though there are no tax deductions for students and disabled persons, the following grants are provided by the Ministry of Finance:</p> <p>Higher Education Grant – CY€1,500 per annum for each child receiving full-time higher education in Cyprus or at a foreign university; Blind Grant – CY€1,800 per annum for blind people. Furthermore, disabled children are entitled to public assistance (described in our response to question 2.3. i), under the section “families in poverty”), regardless of the family's income.</p>
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Czech Republic

Children (ages)	Dependent child: 426.01 € per year and per child under 18 (or under 26 if in full-time education or disabled) – Change from tax relief to tax credit see below In case of low income tax liability the tax credit shall be payable (negative tax) up to 2082,17 €
Household composition (single-parent, etc.)	Marital status: 990.83 € per year if married or living in a common household with a partner who earns no more than 1517.35 € – change ibid
Only certain categories (students, disabled, etc.)	Disabled people: 201.04 € per year Students: 160.35 € per year till 26 years of age – for both change from tax relief to tax credit

Denmark

Children (ages)	Not mentioned/not applicable
Other adults	Not mentioned/not applicable
Household composition (single-parent, etc.)	The tax unit is the individual. Spouses are taxed separately, but the tax liability of a married individual may depend on the spouse's income, e.g. the part of the personal allowance and the medium tax allowance which cannot be fully used, can be transferred to the spouse. Each person is granted a personal allowance which is converted into a wastable tax credit. The credit amounts to:

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	<p>For central government income tax: 5.5 per cent of € 4935 = € 231.43 For local government income tax and church tax (average rate): 33.3 per cent of € 4935 = 1643.50</p> <p>Low bracket tax to the central government is assessed on the basis of personal income (plus positive net capital income), at the rate of 5.5 per cent. Medium bracket tax to the central government is assessed on the part of aggregate personal income and positive net capital income exceeding € 34067, at the rate of 6 per cent. If a married individual cannot utilize the total allowance of €34067, the unutilized part is transferred to the spouse. Top bracket tax to the central government is assessed on the excess of €40882 of the aggregate of personal income and positive net capital income at the rate of 15 per cent. If a married individual cannot utilize the total allowance of €40882, the unutilized part is not transferred to the spouse.</p>
All dependants	Not mentioned/not applicable
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable

Estonia	
Children (ages)	<p>A deduction on the income tax allows parents to deduct the education costs of the dependents up to the age of 26 including the interest payments on student loans.</p> <p>The second deduction on the income tax allows for one parent to increase their maximum tax-free income of children under the age of 17 beginning from the first child.</p>
Other adults	Non existent.
Household composition (single-parent, etc.)	Non existent.
All dependants	Non existent.
Only certain categories (students, disabled, etc.)	From 2004, a young parent who has graduated from university or a vocational institution and has a child under 5 years can apply for a 50% repayment of student loans per child.

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Finland	
Children (ages)	Not mentioned/not applicable
Other adults	Not mentioned/not applicable
Household composition (single-parent, etc.)	In 1994, family policy tax deductions were removed altogether except for the deduction for maintenance liability, while the child allowance was increased correspondingly. The change to individual taxation and the removal of family-based deductions has made taxation simpler and clearer. In Finland, the shift to individual taxation caused an increase in the number of married women in paid employment.
All dependants	Not mentioned/not applicable.
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable.

France	
Children (ages)	<ul style="list-style-type: none"> • There is a tax rebate for outlay on child-minding away from home, that is to cover part of the costs of using a registered child minder or a collective facility (crèche). This rebate is equal to 50% of the amounts paid for the personal services, up to a limit of 6 000 €, that is maximum real expenditure of 12 000 €/year. This ceiling may be raised having regard to the beneficiary's age, family situation, disability or number of dependent children (+ 750 € per child, up to a maximum total of 7 500 €). <p>Where income is not taxable, there is the possibility of receiving a tax credit of 50% of the amounts paid for personal services if the beneficiary is a person or couple of employable age. Any individual declaring expenditure on personal services delivered at home (e.g. domestic employee, child-minding) is eligible for an income tax rebate worth 50% of the amounts that actually remained payable by him or her. In certain cases restrictively defined, and starting from the 2007 income tax levy, this tax rebate may take the form of a tax credit. The amount of the rebate or credit may not exceed 6 000 € save in exceptional circumstances.</p>
Other adults	The basis of taxation is the combined income of the family (household for tax purposes) but it does not include the children unless they are dependent on the parents. Inclusion of other persons is subject to certain conditions: unlike the spouses who are always taxed together, children and other family members are able to choose separate taxation. The persons who in 1999 concluded the first civil solidarity agreements (PACS) subscribe, for income tax in respect of 2002, a joint declaration of income. Since the law of 23 June 2006 reforming inheritances and donations, these partners have been subject to joint taxation of income earned as from the year in which the PACS was concluded.



	<p>Declared wages are net of compulsory employers' and employees' contributions, with the exception of the 2.4% "Universal Social Contribution" (CSG) and the 0.5% "Social Debt Reimbursement Contribution" (CRDS) which are not deductible from the income tax base.</p> <p>Family circumstances: the "family quotient" system allows for the taxpayer's marital status and family responsibilities. It involves dividing the net taxable income into a number of parts (two parts for a married couple or PACS partners, one part for single person, half a part for each dependent child, an extra part for the third and each additional child, an extra part for a single person's first dependent child, half a part thereafter, etc. The total tax payable is equal to the amount of tax on one part, multiplied by the total number of parts. For the taxation of income in respect of 2007, the ceiling set on the tax relief gained by applying the family quotient was 2 227 € per extra half of a part awarded to married or cohabiting taxpayers with one or more dependent children, and 1 113.5 € per extra quarter of a part.</p>
<p>Only certain categories (students, disabled, etc.)</p>	<p>The amount of tax relief (tax reduction or credit) is increased for disabled persons (or persons who have a disabled dependant at home) or persons with a disabled dependent child.</p>

Germany

<p>Children (ages)</p>	<ul style="list-style-type: none"> Relief(s) for children: tax credit of €1,848 for the first, second and third child, €2,148 for the fourth and subsequent children. In cases where the value of the tax credit is less than the relief from the tax allowances (€1,824 for the subsistence of a child and additionally EUR 1,080 for minding and education or training needs). For jointly assessed married couples the amount is doubled. The tax allowances are used instead to compute the income tax in the tax assessment. <p>Since 2006, single parents and households where both parents are gainfully employed can deduct up to two thirds, but not more than €4,000 of work-related childcare expenses. These amounts may be deducted per child as operating expenses or as work-related expenses for children under 14 or children with a disability. The same applies for the costs of childcare organized for private reasons in certain cases. These may be taken into account as special expenses.</p> <ul style="list-style-type: none"> Child-care costs: Gainfully employed single parents, and couples where both partners are employed, can receive tax abatements for children, from birth to age 14, for two-thirds of their child-care costs up to a maximum of € 4,000 per year and child as is the case with income-related expenses or running costs. If the single parent or one partner is sick, disabled or in training and the other is gainfully employed or also sick, disabled or in training, the same possibilities exist, albeit within the framework of 'extraordinary expenses'. <p>All other parents can also receive tax relief for two-thirds of their child-care costs (up to a maximum of € 4,000 per child and year) for children aged 3 to 6 years (third to sixth birthday) by declaring them as 'extraordinary expenses'.</p>
<p>Household composition (single-parent, etc.)</p>	<p>Standard marital status relief: in the case of joint assessment, specific allowances are doubled. Income tax according to the schedule is computed by the income splitting method.</p> <p>Relief for lone parents: allowance of EUR 1 308 (household allowance) for taxpayers who live alone with at least one child for whom they receive tax allowances or a tax credit.</p>

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Greece	
Children (ages)	<p>With law 3522/2006 (second phase of tax reform) the tax free income limit is increased to 12000€ for salaried persons and pensioners and to 10500 € for non salaried (free professionals, tradesmen, farmers etc). These tax free income limits are further increased by 1000€ for a dependent child, by 2000€ for two dependent children, by 10000€ for three children and an additional amount of 1000€ for every other child henceforth.</p> <p>With the same law the taxation of benefits given to families having more than four children is abolished.</p> <ul style="list-style-type: none"> • With law 3634/2008 the first residence is exempted from the tax of transfer of ownership and from the tax of transaction of real estate, provided that the surface of the real estate does not exceed 200 m2, increased by 25 m2 for the third child and for each one of the next children. <p>With the same law, the tax of heritage and parental supply that varied from 5-30% depending on the value of real estate, is abolished and is replaced by a tax equal to 1% on the value of real estate that is transferred.</p> <ul style="list-style-type: none"> • With law 3454/2006 the exemption of the charge of classification for the purchase of a car is extended to families with three children (as it is in effect for families having more than four children).
Other adults	Not mentioned/not applicable
Household composition (single-parent, etc.)	Married persons are taxed separately on their own income, but they are required to file a joint tax return.
All dependants	15 percent of the expenses for medical and hospital care for the taxpayer and their dependents up to a maximum amount of 6000 €.
Only certain categories (students, disabled, etc.)	<p>Tax measures for certain categories of the population:</p> <ul style="list-style-type: none"> • Deduction from the income tax of 20% of the amount spent on private lesson courses, tuition fees on centres of any educational rang or foreign languages, which is annually spent by the tax payer for any dependent child. • Deduction of the expense that a parent pays for the rent of their children studying in the interior of the country. The above amounts on which the deductions are calculated cannot exceed 1200 € per expense. • Persons with invalidity are granted a deduction on their taxation, without any documentary evidence; for 2007 this amount has increased to 2400€ from 1900€. • Decrease of VAT from 19% to 9% in certain devices and technological aids that are used exclusively by individuals with invalidity. • Increase from 70 to 90m2 of the limit that is exempted from taxation for the housing needs of persons having an invalidity higher than 67%, as well as from the tax of transfer of real estates at the purchase of new residence. • Decrease of VAT in the expenses for at home care of children, old, patients and individuals with invalidity.

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Hungary	
Children (ages)	For families having at least three children, the tax can be reduced by the child tax credit, which amounts to HUF 4 000 per month/each dependent. This tax deduction can be applied by a pregnant woman (or her husband) as from the 91st day after conception until birth of the child. The tax credit may be claimed by one spouse or be split between the spouses. If parent's total annual income is higher than a limit defined in the legislation (the income limit differs according to the number of children, e.g. for families with three children it amounts to HUF 6 million), a reduced amount of tax credit is applicable.
Other adults	Not mentioned/not applicable
Household composition (single-parent, etc.)	The tax unit is the individual. Spouses are taxed separately.
All dependants	Not mentioned/not applicable
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable

Iceland	
Children (ages)	<p>Children under the age of 16 pay 6% of their incomes in tax if income exceeds a certain amount.</p> <p>Support that parents receive from municipalities for staying home with their children to bridge the gap between the end of parental leave and enrolment in day-care, do not count as taxable incomes.</p> <p>If children aged 16-21 are in school it is possible for parents to get a tax deduction up to ISK 15,667 per month.</p> <p>If parents bear large payments which are due to a disabled or chronically sick children, which exceed their benefits, they become entitled to some tax deduction.</p>
Other adults	People with mortgages receive Interest benefits (vaxtabætur). The Benefits are tied to income and the size of the outstanding mortgage. This benefit is sometimes higher for single parents than for single people, the difference is up to ISK 4,284 per month. The amount is paid regardless of children for married parents or cohabiting people.

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Household composition (single-parent, etc.)	There is a basic tax credit of ISK 34,034 per months for every earner; married couples may utilise up to 100 per cent of spouses' unused portion of his/her credit. Therefore spouses are taxed jointly. Fishermen enjoy an additional tax credit, calculated per diem for number of days at sea.
All dependants	Non existent.
Only certain categories (students, disabled, etc.)	Non existent.

Ireland

Household composition (single-parent, etc.)	Single persons tax credit: Standard marital status reliefs: The married person's credit is €3660 per year (i.e. twice the basic credit of €1830). Single-Parent Family Relief: The single parent family credit is € 1830. This is in addition to the single persons tax credit.
All dependants	Employee credit: With the exception of certain company directors and their spouses and the spouses of partners in partnership cases, all employees, including (subject to certain conditions) children who are full-time employees in the business of their parents, are entitled to an employee credit of € 1830. Home Carers Allowance: This is a tax credit of €900 for families where one spouse works at home to care for children, the aged or incapacitated persons, where the carer spouse's income does not exceed €5079. A reduced measure of relief is granted for income between €5080 and €7000. This credit and the increased standard rate tax band for two income couples are mutually exclusive but the person may opt for whichever is the more beneficial. The calculations within this Report take into consideration the New Carers Allowance.

Italy

Children (ages)	Children: A tax credit that varies according to the number of children is granted to parents. If the spouse is not dependent, the tax credit is shared between the parents according to a percentage agreed to by them. If the spouse is dependent, the tax credit is due in full to only one parent. The calculations for this Report assume that the spouse's share of the credit can vary depending upon the tax liability up to 100%. 19% of expenses to attend secondary school and university courses; in case such courses are private, the expenses allowed cannot exceed those foreseen for State courses Total tax credit allowed to parent with dependent children (*) 1 child € 516.46 (income up to € 36,151.98) € 303.68 (income up to € 51,646) € 285.08 (income over € 51,646) 2 children € 1,032.92 (income up to € 41,316.55)
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	<p>€ 640.42 (income up to € 51,646) € 570.16 (income over € 51,646) 3 children € 1,549.38 (income up to € 46,481.12) € 977.14 (income up to € 51,646) € 855.24 (income over € 51,646) 4 children € 2,065.84 Tax credit for dependent children in case of widowed spouse or parent with a non-acknowledged child for an income up to € 15,494 (**) 1 child € 546.18 2 children € 1,062.64 3 children € 1,579.10 4 children € 2,095.56 (*) The total tax credit is given as the sum of the credits allowed for each child (these may be different amounts depending on the level of income of the parents) (**) If the taxpayer is a single parent, the law provides for a tax credit for the first child which is equal to the most favourable one between the credit for the dependent spouse and the child credit. For the other children the single parent is granted the ordinary child tax credit (see table above).</p>
Other adults	<p>Other members of the family: a tax credit of € 142.54 (up to 51,646) or € 133.25 (over € 51,646) is granted for other dependants, provided the dependant's income does not exceed € 2,840.51. A dependant is deemed to be any person entitled to maintenance allowances (e.g.: parents, mother and father-in-law) under civil law.</p>
Household composition (single-parent, etc.)	<p>Dependent spouse: provided that the spouse's income does not exceed € 2,840.51, a tax credit is allowed according to income brackets as follows: Income brackets (€) Tax credit (€) 0 – 15,494.00 546.18 15,494.01 – 30 987.00 496.60 30,987.01 – 51 646.00 459.42 51,646.01 - and over 422.23</p>
All dependants	<p>Deductions 19% of most medical expenses exceeding € 129.11 19% of funeral charges up to € 1,549.37</p>
Only certain categories (students, disabled, etc.)	<p>Deductions 19% of expenses to attend secondary school and university courses; in case such courses are private, the expenses allowed cannot exceed those foreseen for State courses 19% of expenses for disabled persons</p>

Latvia

Children (ages)	<p>The tax relief provided for a minor child or child while he or she continues the acquisition of a general, professional, higher or special education, but not longer than until reaching 24 years</p>
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	of age; for each dependant – LVL 672 (€ 960) par annum (LVL 56 (€ 80) per month).
Other adults	The tax relief provided for an unemployed spouse, for unemployed parents and grandparents; for each dependant – LVL 672 (€ 960) par annum (LVL 56 (€ 80) per month).
Household composition (single-parent, etc.)	The taxpayer's basic income tax allowance – LVL 960 (€ 1371) par annum LVL 80 (€ 114) per month.
All dependants	The tax relief provided for: a) for a minor child, b) for a child while he or she continues the acquisition of a general, professional, higher or special education, but not longer than until reaching 24 years of age, c) for an unemployed spouse, d) for unemployed parents and grandparents, e) for a grandchild or a child taken for raising, if it is impossible to recover the allowance (alimony) from the parents of the child, including the period while he or she continues the acquisition of a general, professional, higher or special education, but not longer than until reaching 24 years of age, f) for a brother, sister who is under the age of 18 years, if they do not have parents who are able to work, g) for the dependants of the dependent persons, h) for a person for the benefit of whom allowance (alimony) is recovered from the payer, and i) for a person under guardianship or trusteeship of the payers; *for each dependant – LVL 672 (€ 960) par annum (LVL 56 (€ 80) per month).
Only certain categories (students, disabled, etc.)	Tax relief for disabled persons: 1) for disabled persons (I and II invalidity group) – LVL 720 (€ 1029) per annum (LVL 60 (€ 86) per month); 2) for disabled persons (III invalidity group) – LVL 564 (€ 806) per annum (LVL 47 (€ 67) per month). 2. Tax relief for politically repressed persons and the members of national resistance movement – LVL 720 (€ 1029) per annum (LVL 60 (€ 86) per month).

Lithuania	
Children (ages)	Not mentioned/not applicable
Other adults	There are additional income reduction for single-parent families and families with 3 and more children. A family or a single resident is granted compensation for heating of the dwelling, which he/she has declared as his/her place of residence. One family member or a single resident is compensated expense for heating 38 m ² , and every remaining family member – for heating 12 m ² of his/her dwelling. The compensation for the established useful floor space of dwellings guarantees assistance for the poor living in medium-sized dwellings, viz. a single resident is provided with compensation for heating a small one-room apartment, while a two-person family – for heating a two-room apartment. A family or a single resident pays for the heating of the dwelling the maximum of 20% of the difference between his/her income and

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	<p>the state supported income. The remaining cost of the heating of the dwelling is compensated from the State budget. This principle of calculation of the compensation safeguards residents from the increase in the cost resulting from the rise in energy prices and in public utility prices. Each poor resident is guaranteed compensation for 1,5 m³ of hot running water and 2 m³ of cold running water consumed per month to meet his/her basic personal hygiene needs. The part of the cost of cold running water exceeding 2%, and the part of the cost of hot running water exceeding 5% of the family's or the single resident's income is compensated. The procedure and amounts of grants (in case of poverty, unemployment, sickness, disability, natural disaster, etc.) assigned from municipal budgets shall be established by municipalities for the residents of their territories, with due consideration to the budget.</p>
Household composition (single-parent, etc.)	Not mentioned/not applicable
All dependants	If the employee has dependant family members (children, non-working wife looking after the children), he/she can get tax reduction.
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable

Monaco	
Children (ages)	Il n'existe pas d'imposition sur les revenus des particuliers en Principauté de Monaco.
Other adults	Il n'existe pas d'imposition sur les revenus des particuliers en Principauté de Monaco.
Household composition (single-parent, etc.)	Il n'existe pas d'imposition sur les revenus des particuliers en Principauté de Monaco.
All dependants	Il n'existe pas d'imposition sur les revenus des particuliers en Principauté de Monaco.
Only certain categories (students, disabled, etc.)	Il n'existe pas d'imposition sur les revenus des particuliers en Principauté de Monaco.

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Montenegro	
Other adults	Not mentioned/not applicable
Household composition (single-parent, etc.)	Not mentioned/not applicable
All dependants	Not mentioned/not applicable
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable

Netherlands	
Children (ages)	There is a combination credit for adult taxpayers who have children. Every adult who is employed and cares for children under 12 years of age is entitled to an annual combination credit of €112 if his/ her income from work exceeds €4,542. For single parents, the combination credit amounts to €746 per annum. In families with a double income, the parent/carer with the lower income is also entitled to €746 combination credit per annum. The combination credit is irrespective of the number of children in the household.
Household composition (single-parent, etc.)	Single parent credit: Single parents are entitled to the single-parent credit of €1,459 per annum, irrespective of the number of children in the household. Additional single parent credit: A single parent who is in employment and entitled to the single-parent credit receives an additional credit of 4.3% of his or her income from work, with a maximum of €1,459.
All dependants	Deductions Medical expenses and other exceptional expenses: for single persons, medical expenses in excess of 1.65% of one's income can be deducted. For couples, the joint income determines the deductible amounts.
Only certain categories (students, disabled, etc.)	Deductions: Some educational expenses: directly connected with vocational education. Expenses above the threshold of €500 are deductible. Expenses above €15,000 are not deductible.

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Norway	
Children (ages)	<p>Tax allowance for child-minding expenses (Tax relief for persons with dependants is laid down in the Taxation Act.)</p> <p>Parents of children under the age of 12 are entitled to a so-called parents' allowance. This is a deduction in ordinary taxable income for substantiated childminding expenses. The maximum allowance is NOK 25,000 (3198 EUR) for one child and an additional NOK 5,000 (639 EUR) for each child after the firstborn. For married couples and for cohabitants who have joint children, this is a joint limit. The deduction is shared equally between the two spouses or cohabitants, unless otherwise agreed upon by the parents. In the case of children who are in special need of extra care and attention due, for example, to a handicap, the allowance may also be granted for substantiated child-minding expenses after the age of 12. Child-minding does not include administering to the child's special needs for care and attention.</p>
Other adults	Not mentioned/not applicable
Household composition (single-parent, etc.)	<p>Personal allowance on ordinary income</p> <p>When both spouses have an income, they are normally taxed separately for each income. A personal allowance is then given in tax class 1. Spouses who are taxed jointly for one income are given a personal allowance in tax class 2. Spouses are always assessed jointly for assets. Cohabitants are normally taxed separately for income and assets and given a personal allowance in tax class 1. Single providers are assessed in tax class 2. The personal allowance is determined annually by the Storting. For 2007, the personal allowance on ordinary income is set at NOK 37,000 (4734 EUR) for tax class 1 and NOK 74,000 (9468 EUR) for tax class 2.</p>
All dependants	Not mentioned/not applicable
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable

Poland	
Children (ages)	<p>Parents (also single parent), if they bring up children mentioned in 2.2. i) are allowed to deduct from personal income tax an amount of PLN 1145.08 for every child they bring up during the tax year. The deduction has been introduced as a financial support for families bringing up children. Tax year of 2007 is the first year of application of this deduction so data about how many of taxpayers will take advantage of this will be available at the end of 2008.</p>
Other adults	Not mentioned/not applicable

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Household composition (single-parent, etc.)	The tax unit is the individual. Married couples have the option to file a joint tax return. Couples have the right to two tax credits. The same case applies to single parents, if they bring up children: up to the age of 18 or without age limit if they receive Medical Care Allowance described in 2.3 or up to the age of 25 if they continue education and have no own income (except for incomes exempt from income tax, family pensions, and incomes in an amount not resulting in the obligation to pay a tax). Basic relief: a non-refundable tax credit of PLN 530.08 applicable for tax years 2003-2006. For 2007 the amount was PLN 572.54, for 2008 – PLN 586.85 and for 2009 - PLN 556.02. It is available for all taxpayers
All dependants	Not mentioned/not applicable
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable

Portugal	
Children (ages)	For each dependant child a tax deduction of 40% (€ 170.40) of the national minimum wage ("dependant children" are defined as those who are not wage-earners or earn less than the national minimum wage and who are under 18 years of age/25 if they are students). For each dependant child below age 3 a deduction of 80% of the national minimum wage (€ 340.80)
Other adults	For each living-in elderly relative with income equal to or below the minimum pension of the contributory regime the tax payer is entitled to a tax deduction of 55% of the national minimum wage (€ 234.30).
Household composition (single-parent, etc.)	Every tax payer (whether presenting tax alone or as a couple), is entitled to a deduction of 55% of the national minimum wage (€ 234.30). However, a lone parent (with dependent children) is entitled to a deduction of 80% of the national minimum wage (€ 340.80).
All dependants	Deduction of 30% of health expenses (5% VAT)
Only certain categories (students, disabled, etc.)	Deduction of 30% of education expenses with a ceiling of 160% of the national minimum wage (€ 681.60). If tax payer has three or more children an extra amount of 120.90 € is added for each dependant. Deduction of 25% of expenses related to residential care or other facilities for elderly persons, with a ceiling of € 362.10 A tax payer with a disabled dependant (more than 60% of disability rate) is entitled to a deduction of three times the minimum wage (1278 €) and 30% of education expenses with no ceiling. If the disabled dependant has a disability rate above 90%, the tax payer is also entitled

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	to a deduction of care expenses of 403 €.
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Romania	
Other adults	The monthly personal tax deduction for the persons that realized incomes from salaries are calculating based on gross monthly salary and on the number of dependent person from his/her household. For the persons with an income from salaries more as 3.000 lei the monthly personal deduction is not applied.
Only certain categories (students, disabled, etc.)	A special attention is given to the persons with grave or accentuate handicap. This category benefit from the following fiscal facilities: - exoneration from the salary tax; - exoneration form the payment of the taxes for buildings and fields; - exoneration from the payment of the taxes for cars, motorbikes and other vehicles adapted to the type of the handicap; - exoneration from the payment of taxes for functioning authorization of an economic activity.

Russian Federation	
Children (ages)	Since 2005, for employees with dependant persons (children, non-working spouses, taking care for children), the income has a tax deduction, the rest of income is the subject of taxation. The standard tax deduction of 600 rub. (app. 16.72 Euro) per month, per child (up to 40,000 rub. (app. 111.458 Euro) per calendar year) is applied. The tax deduction is granted to each child under 18 years, to each full-time attendant student, post-graduate student, attending physician students, and cadets under 24 years for parents or parents' spouses, guardians or trustees, adopting parents. The tax deduction is not applied to non-employed spouses taking care for children.
Other adults	Following categories of adults can claim for certain tax deductions: <ul style="list-style-type: none"> • persons harmed in radioactive disasters, persons who took part in elimination of such disasters (Chernobyl nuclear power plant, Mayak production association), • persons honoured with orders and medals of the USSR and of the Russian Federation, • disabled and veterans of the Great Patriotic War (Second World War) • parents and spouses of the deceased soldiers • disabled persons of certain categories Certain tax deductions are granted to all categories of tax payers. Generally, only the tax payer itself can use the deductions. The persons maintaining and supporting the mentioned above categories can not exclude the related expenses from taxation base.
Household composition (single-parent, etc.)	The standard tax deduction for children is doubled in the case of single parents (not in registered marriage), of widows and widower until they enter a registered marriage, guardians, trustees, substitution parents of children under 18 years, and full-time attendant students,

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	post-graduate students, attending physician students, and cadets under 24 years.
Only certain categories (students, disabled, etc.)	<p>The standard tax deduction for children is doubled if a child under 18 years has disability, or a full-time attendant student, a post-graduate student, an attending physician student, or a cadet under 24 years has disability</p> <p>a) The amount paid by the taxpayer for his education at educational establishments - in the amount of actually effected expenses for education, but no more than 50,000 roubles, and also in the amount paid by a parent for the full-time education of his children under 24 years in educational institutions, - in the amount of actually effected expenses for this education but no more than 50,000 roubles per child in total for both parents. With expenses of 50,000 roubles the taxpayers face a tax reduction of 6500 roubles (app. 175.7 euro)</p> <p>b) Social tax deduction for medical treatment The amount paid by the taxpayer during a tax period for services in treatment granted to him by medical institutions of the Russian Federation, and also paid by the taxpayer for services in treatment of his/her spouse, his/her parents and (or) his/her children of up to 18 years of age in medical institutions of the Russian Federation, and the amount of the cost of drugs and medical insurance expenses. The total amount of social tax deduction can not exceed 100,000 roubles. The maximum tax return is therefore 13,000 roubles (351.4 euro)</p> <p>c) Social tax deduction for pensions The amount paid by the taxpayer on contracts of non-governmental pension funds during a tax period. The beneficiary can be the taxpayer himself, or his spouse (incl. widow, widower), or parents (incl. adopters), or disabled children (incl. adoptee, children under guardianship/trusteeship, etc.). The amount paid during a tax period by the taxpayer on contracts of voluntary retirement insurance signed with an insurance institution. The beneficiary can be the taxpayer himself, or his spouse (incl. widow, widower), or parents (incl. adopters), or disabled children (incl. adoptee, children under guardianship/trusteeship, etc.). The total amount of social tax deduction can not exceed 100,000 roubles. The maximum tax return is therefore 13,000 roubles (app. 351.4 euro)</p>

Serbia	
Children (ages)	<p>In the beginning of 2008, the Government adopted the strategy of encouraging birth, under which the question of child and parental allowance was considered.</p> <p>Participants were specialists from the area of demography, representatives of the ministries and the public debate was carried out. The strategy implies bringing law changes which would cause the increase of the amount of the parental allowance and its single payment.</p>
Other adults	<p>In the beginning of 2008, the Government adopted the strategy of encouraging birth, under which the question of child and parental allowance was considered.</p> <p>Participants were specialists from the area of demography, representatives of the ministries and the public debate was carried out. The strategy implies bringing law changes which would cause the increase of the amount of the parental allowance and its single payment.</p>
Household composition (single-parent, etc.)	<p>In the beginning of 2008, the Government adopted the strategy of encouraging birth, under which the question of child and parental allowance was considered.</p> <p>Participants were specialists from the area of demography, representatives of the ministries and the public debate was carried out. The strategy implies bringing law changes which would cause the increase of the amount of the parental allowance and its single payment.</p>

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Slovakia	
Children (ages)	Relief for children: The prior allowance for children was replaced by non-wastable tax credit of 6 480 SKK yearly per child (540 SKK per month). The tax credit for each dependent child is deducted from the tax liability and if this amount exceeds the tax liability, the excess is paid to the taxpayer. To be eligible for this credit, the parent must annually earn at least six times the minimum monthly wage which for 2007 is set at 8 100 SKK (beginning on October 1, 2007) (Where both spouse work, the credit can be taken by either spouse (as long as each meets the required income test) or split between them as long as the amount for a given month for a given child is fully assigned to one of the two spouses (for the purposes of this Report, it is assumed that the credit is claimed by the principal wage earner). The definition of a dependent child for the purposes of non-wastable tax credit remains the same as it was for the previous child allowance (child must be under 18 years of age or under the age of 265 if enrolled in full-time education or suffering from a disability for which no state disability payment is received).
Other adults	Not mentioned/not applicable
Household composition (single-parent, etc.)	An allowance for all individuals is set at 19.2 times the minimum standard (MLS) for a basic adult as of January 1, 2008 (SKK 98 496)
All dependants	Not mentioned/not applicable
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable

Slovenia	
Children (ages)	<p>In accordance with the Personal Income Tax Act the absolute amount of a special tax allowance for persons with dependants is:</p> <ul style="list-style-type: none"> • € 2,066 a year or € 172.17 a month for the first child and for every dependent family member; € 7,486 a year or € 623.83 a month for a dependent child requiring special care and entitled to special childcare allowance, • for the second dependent child the tax allowance increases by € 180 a year or € 15 a month, • for the third dependent child the tax allowance increases by € 1,680 a year or € 140 a month, • for the fourth dependent child the tax allowance increases by € 3,180 a year or € 265 a month, • for the fifth dependent child the tax allowance increases by € 4,680 a year or € 390 a month, • for the sixth and all subsequent dependent children the tax allowance increases by € 1,500 a year or € 125 a month, depending on the amount of the tax allowance for the previous dependent child. <p>In accordance with the Act, the listed tax allowances may only be claimed by the residents in Slovenia, while certain standard tax allowances (general, senior and special for dependent</p>

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	family members) may be claimed by residents in other EU Member States, who earn at least 90% of their total taxable income in Slovenia in a tax year.
Other adults	<ul style="list-style-type: none"> • € 2,066 a year or € 172.17 a month for the first child and for every dependent family member;

Spain	
Children (ages)	<p>Dependent children (under 25 years or any age with disability) deductions of: EUR 1,836.00 for the first dependent child; EUR 2,040.00 for the second one; EUR 3,672.00 for the third and EUR 4,182.00 for the fourth onwards.</p> <p>In addition when the child/children are under three the amount goes up to 2,244.00 €</p>
Other adults	<p>Tax free personal allowance under 65 : 5,151 Euros For over 65: 6,069 Euros (5,151+ 900) For over 75 :7,191 Euros (5,151+ 1.100) (2009)</p>
Household composition (single-parent, etc.)	<p>As a general rule, the tax unit is the individual. Nevertheless, families have the options of being taxed:</p> <ul style="list-style-type: none"> • As married couples filing jointly on the combined income of both spouses and dependants. • As heads of households (only unmarried or separated individuals with dependants). <p>A personal allowance of EUR 3,400 is granted for each individual. For married couples filing jointly the allowance amounts to EUR 3,400 for each spouse. This figure is EUR 5,151 for heads of households.</p>
All dependants	<p>Deductions for ascendants (parents, aunts and uncles living in the household and without income):</p> <ul style="list-style-type: none"> - over 65 years or disabled people: 918'00 € per year - over 75 years: 2, 040.00€ per year
Only certain categories (students, disabled, etc.)	<p>In case of disabled 2,270 Euros will be added to personal tax free and this amount will go up to 6,900 Euros in case of assessed 65% of disability.</p> <p>In case of need of care or reduced mobility the minimum in case of disabled plus 2,270 Euros more under the concept of assistance costs.</p>

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Sweden	
Children (ages)	<ul style="list-style-type: none"> • Family policy has previously not granted support to families with children by allowing deductions in the tax system for any of the categories asked about here. The new gender equality bonus is therefore something of a breakthrough and it will benefit the family by allowing credits to tax accounts. • The gender equality bonus is to improve the conditions for gender equality in both parental leave and participation in working life. The gender equality bonus is to be an incentive for parents to share parental leave as evenly as possible between themselves. It will counter unjustified pay differentials by making it more financially possible for families to share parental leave more equally, and strengthen incentives to return to work. The gender equality bonus will be calculated on the basis of how a child's parents divide parental leave and the days of parental benefit they take. Parents who share parental leave equally by each taking an equal number of days of parental leave will receive the maximum bonus on condition that they work when the other parent takes parental leave. Parents who have joint custody of a child are entitled to the gender equality bonus. The bonus is applicable from 1 July 2008.
Other adults	Not mentioned/not applicable
Household composition (single-parent, etc.)	The Swedish taxation policy is based on the individual's income, not on the family and its composition. The reason for this is that it is to be financially beneficial for both parents to work so that there should not be any incentive for one of the parents not to work because this would make tax pressure on the household (marginal tax) far too high.
All dependants	Not mentioned/not applicable
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable

Switzerland	
Children (ages)	<p>Remarque liminaire</p> <p>Il existe en Suisse 27 législations fiscales différentes (une fédérale et 26 cantonales) concernant l'imposition des personnes physiques. La loi fédérale sur l'harmonisation des impôts directs des cantons et des communes (LHID), entrée en vigueur en 1993, a imposé un certain cadre et entraîné une harmonisation formelle, mais non matérielle. Ainsi, la fixation des barèmes, des taux et des déductions reste de la compétence des cantons.</p> <p>A noter encore qu'en Suisse, les conjoints sont taxés et imposés ensemble, dès l'instant où ils sont mariés. Toutes les lois fiscales (tant fédérale que cantonales) prévoient des déductions pour les enfants mineurs et les enfants faisant un apprentissage ou des études dont le contribuable assume l'entretien.</p>

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Other adults	<p>La LHID prescrit que l'impôt des personnes mariées vivant en ménage commun doit être réduit de manière appropriée par rapport à celui des concubins. Une réduction doit également être prévue pour les contribuables veufs, séparés, divorcés ou célibataires qui font ménage commun avec des enfants ou des personnes nécessiteuses et dont ils assurent pour l'essentiel l'entretien (familles monoparentales).</p> <p>La réduction est accordée soit sous forme d'une déduction en % du montant de l'impôt, soit en francs, soit sous forme de barèmes différents pour les personnes seules et les personnes mariées (système du "double barème").</p>
All dependants	Toutes les lois fiscales (tant fédérale que cantonales) prévoient des déductions pour les personnes nécessiteuses qui sont à la charge du contribuable.
Only certain categories (students, disabled, etc.)	<p>La grande majorité des cantons prévoient une déduction pour les personnes bénéficiant de pensions de vieillesse ou d'invalidité.</p> <p>Certains cantons accordent des déductions spéciales sur le salaire des apprentis et étudiants.</p>

Turkey

Children (ages)	Minimum Living Allowance for individual's first two children is 7.5%, for other children is 5%.
Household composition (single-parent, etc.)	<p>For the individual himself, 50%</p> <p>For his/her unemployed husband/wife who has no income, 10%</p> <p>of the annual gross amount of minimum wage applied for workers over age of 16 working in industrial sector, tax deduction will be applied.</p>
Only certain categories (students, disabled, etc.)	<p>Disability allowance;</p> <p>Disability allowances are applied in the predetermined amounts with regard to disability degrees in the taxation of wages.</p>

Ukraine

Children (ages)	Not mentioned/not applicable
Other adults	Not mentioned/not applicable
Household composition	Not mentioned/not applicable

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(single-parent, etc.)	
All dependants	Not mentioned/not applicable
Only certain categories (students, disabled, etc.)	Not mentioned/not applicable

United Kingdom

Children (ages)	<p>Child Tax Credit: Tax financed, non-contributory, income-related system for all parents of children under 16 (under 20 in certain circumstances). Claimant(s) to be present, ordinarily resident and have a right to reside in the UK. Claimant and partner's immigration status not subject to any limitation or condition (but exceptions for refugees, EEA nationals and their families, and those couples where only one partner subject to immigration control). The child must be normally living with the claimant(s). Amounts (per year) - basic family element - £545 per family regardless of the number of children. - plus baby addition - a further £545 where there is a child or children aged under one in the family. Again there is one amount regardless of the number of under ones. Child element (paid for each child, including those under one year old) £2085 Disabled child element (paid in addition to the child element) £2540 Severely disabled child (paid in addition to the child and disability elements) £1020</p> <p>A tax credit award is calculated by adding together the various elements that a claimant is entitled to, based on current circumstances. All the elements, apart from the family element are tapered away as the claimant's gross income rises above the first threshold (£15,575). The family element is paid in full until the claimant's income reaches a second threshold (£50,000) and is then tapered away.</p>
Other adults	<p>Working tax credit provides added financial support for those on a low income who - work at least 16 hours a week and are responsible for a child or are disabled, or - who are over 25 and work at least 30 hours a week. Rates per year: Basic element (one per single claimant or couple) £1,800 Disabled worker element (paid in addition to other elements) £2,405</p>
Household composition (single-parent, etc.)	<p>Couple's and lone parent elements (paid in addition to basic element but only one couple's element allowed per couple) £1,770 30 hour element (paid in addition to other elements but only one 30 hour element allowed per couple) £735</p>
Only certain categories	<p>Severe disability element (paid in addition to other elements) £1020 Child care element of the working tax credit:</p>

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<p>(students, disabled, etc.)</p>	<p>As part of Working Tax Credit (WTC) individuals may qualify for help towards the costs of registered childcare. Amounts of help received will depend on income. The help can be up to a maximum of 80p for every £1 paid out in childcare costs. This is up to a limit of £175.00 in costs per week for one child and £300.00 for two or more children. Any costs that paid in excess of these amounts are not used in the calculation.</p> <p>This means the most that can be claimed for the childcare element is £140.00 (£175 at 80p in the £1) if one child, or £240.00 (£300 at 80p in the £1) if two or more children.</p> <p>To make a claim for the childcare element, a lone parent must work 16 hours a week or more. Couples can claim if both work 16 hours or more, or one works 16 hours or more and the other is incapacitated for childcare purposes, an in-patient in hospital, or in prison.</p>
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