

## APPENDIX

**Table A.1. Central Government Child-related policies in Spain: 1998-2008**

<b>Tax policies</b>	<b>1998</b>	<b>2003</b>	<b>2008</b>	<b>Characteristics 2008</b>
Child tax credit	non refundable tax credit	replaced by child tax allowance	replaced by non refundable tax credit	Base quantities to calculate tax credit (using tax schedule): €1,863 first child, €2,040 second child, €3,672 third, + €2,244 for each child below 3 Children are cohabiting individuals below 25 years, not married and with incomes below €8,000/year
Lone parent joint taxation allowance	tax schedule brackets are larger and also exemption limits	tax schedule differences are replaced by tax allowance		Tax allowance of €2,150 for lone-parent households with children
Working mother refundable tax credit		refundable tax credit for working women with children under 3		€1,200 year tax credit for full-time working women (proportional to contributions) with dependants below 3 (refundable as a €100 / month benefit)
<b>Benefit policies</b>	<b>1998</b>	<b>2003</b>	<b>2008</b>	<b>Characteristics 2008</b>
Means-tested child benefit	child benefit for low income families	amount updated (once) above inflation	amount updated once above inflation (in 2006), increase of means-test (2008)	Benefit €500/year for hh. With children <18 or €1,000/year if disabled, hh. Income below €11,000/year + 15% for each child (€16,555.7 if large household)
Lump-sum means-tested benefit for large households, lone-parents and disabled mothers			large lone-parent, disabled mother	Benefit €1.000 lump-sum at birth, if hh. Income below €11,000/year (€16,555.7 if large household) + €1,650 x number of children. Not compatible with other benefits.
Lump-sum benefit for multiple birth		lump-sum benefit if birth of two or more children		4 times SMI (minimum wage) for double births, 8 for triple and 12 for more
Universal newborn lump-sum benefit (or refundable tax credit)			lump-sum payment at birth	Benefit of €2,500 payed at child's birth

Source: Levy, Lietz and Sutherland (2005) and Adiego *et al.* (2011).

**Table A.2. Regional child-related Benefit policies in Spain: 2003-2008**

<b>Universal child benefits</b>	<b>2003</b>	<b>2005</b>	<b>2008</b>
Universal child benefit (CAT)		Child benefit for children under 3 (under 6 if large families or lone-parents)	
Universal child benefit (EXT)			Child benefit for children under 3
Universal child benefit (NAV)	Child benefit for under 1 if two children or under 3 if third child or more		
Universal benefit for children under 3 with working mothers (NAV)		Benefit to mothers of under 3 contributing to Social security	Converted into a means-tested benefit
Universal child benefit for second and more children (PV)			Universal benefit for families with a newborn child if second or more
<b>Universal child benefits - lump-sum</b>	<b>2003</b>	<b>2005</b>	<b>2008</b>
Newborn lump-sum benefit (AST)			Universal benefit for families with a newborn child
Newborn lump-sum benefit (MAD)			Universal benefit for families with a newborn child
Lump-sum benefit for multiple birth (CLM)			Universal benefit for families with two or more newborn children
Lump-sum benefit for under 3 if parents reduce working time (GAL)			Universal benefit for fathers reducing working time
Lump-sum benefit newborn third child (NAV)	Universal benefit for birth of third child or multiple birth		
Lump-sum benefit for under 8 if parents reduce working time (NAV)			Benefit for full-time working parents who reduce > 50 percent working time
Lump-sum benefit for under 3 if parents reduce working time (PV)			Benefit for workers with children under 3 if work leave and under 6 if reduction of working time
<b>Means-tested child benefits</b>	<b>2003</b>	<b>2005</b>	<b>2008</b>
Means-tested benefit for third child if all under 3 (AND)	Benefit during three years for third child born when other two under 3		
Means-tested benefit for children under 3 (under 6 if large families) (CAN)			
Means-tested benefit for children under 18 in large families (CLM)			
Means-tested benefit for children under 18 in families of four children or more (NAV)	Large-families benefit for under 18		
<b>Means-tested child benefits - lump-sum</b>	<b>2003</b>	<b>2005</b>	<b>2008</b>
Lump-sum one-off means-tested newborn benefit (CYL)	Means tested benefit for newborn and multiple birth		
Lump-sum one-off means-tested newborn benefit (GAL)			Means tested benefit for children under 3
Lump-sum one-off means-tested newborn benefit (PV)			Means tested benefit for newborn
Lump-sum one-off means-tested multiple birth benefit (PV)			Means tested benefit for multiple birth

Source: Adiego *et al.* (2011).

**Table A.3. Regional Child-related Tax policies in Spain: 2003-2008**

Regional Child-related Tax policies	AND	ARA	CANA	CAN	CLM	CYL	CAT	GAL	MAD	MUR	RIO	VAL
Family-related benefits tax credits	x											
Lone-parent tax credit	x											
Newborn third child tax credit		x										
Newborn tax credit			x		x	x	x	x	x		x	x
Child care tax credit			x	x								
Large families tax credit			x			x	x	x				x
Child care tax credit	x							x		x		x
Housework tax credit												x
Work-life balance tax credit												x

Source: Adiego *et al.* (2010).

**Table A.4. Regional Child-related Monetary Transfer policies in Spain: 2003-2008**

	Universal	Universal - Lump-sum	Means-tested	Means-tested - Lump-sum
Andalucía			X	
Asturias		X		
Cantabria			X	
C La Mancha		X	X	
C y León				X
Cataluña	X (0-3-6)			
Extremadura	X (0-3)			
Galicia		X		X
Madrid		X		
Navarra	X (0-1)	X	X	
Pais Vasco	X (2nd child)	X		X

Source: Adiego *et al.* (2010).