#### ARTICLE



# Instituting provision of benefits for families with children due to corona-crisis

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#### **Abstract**

Throughout the 21st century, many welfare states have expanded family policies. However, the COVID-19 pandemic spurred significant, though varied, adjustments in family benefits across countries. This study conducts a qualitative comparative policy analysis of ten high-income countries, selected on the basis welfare regime theory, to examine how family policy changed during the COVID-19 crisis and whether these changes marked the beginning of new policy paths. The analysis shows that most institutional responses for families with children were incremental and temporary in nature, serving to reinforce rather than overhaul existing welfare systems. These results align with historical institutionalist theory and its emphasis on path dependence. Despite some convergence in emergency measures, long-standing differences in areas such as childcare availability and benefit generosity persist across the studies welfare state regimes. While the pandemic acted as a catalyst for certain policy innovations, it did not fundamentally disrupt the institutional logic underpinning family policy.

Keywords: welfare states; comparative analysis; institutional changes; path-creation; welfare regimes; COVID-19 pandemic

#### Introduction

Social protection for families with children can be crucial to safeguard people through crises such as the COVID-19 pandemic. Amidst the pandemic, the confluence of cost-of-living and energy crises has presented a threefold challenge in the contemporary landscape. At the onset of the COVID-19 pandemic, countries recalibrated support policies for families with children and instituted new policies. An important question is whether the changes instituted during the pandemic were just tidying up, as Daly (2021) argued in a comparative study of European welfare states in the wake of the pandemic, or whether they were to become more permanent elements in a crisis resilience package.

The COVID-19 pandemic provides a unique context for examining abrupt shifts in social policy – particularly changes to family benefits – within a comparative framework. This study focuses on changes in financial social protection for families with children, with particular emphasis on high-income countries representing different welfare state models. Although we were unable to include an analysis of changes in social, health, and education services, our focus on financial transfers offers a meaningful contribution to the literature by highlighting their central role in shaping the crisis resilience and adaptive capacity of welfare states during the pandemic. These transfers help mitigate socio-economic hardship and support individuals and families during times of crisis.

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The article addresses two research questions: What family-related social security benefits were implemented by countries in 2020 to respond to the pandemic? Secondly, how were these benefits continued, and if new path creations were formulated? This study adopts an exploratory comparative approach, examining ten high-income countries to capture a broad range of policy responses to the COVID-19 crisis in the area of family benefits. While this breadth limits the depth of analysis for individual country cases, the inclusion of countries representing different welfare state and gender policy models allows for a more comprehensive identification of cross-national patterns and regime-specific contrasts. This strategy is particularly suited for mapping emerging trends and potential pathways of institutional change in response to a global shock. Future research may build on this work by conducting more focused, in-depth case studies to further contextualise and deepen understanding of the national trajectories identified here.

The study includes ten OECD welfare states selected based on the welfare regime theory (Esping-Andersen, 1999; Sainsbury, 1999). The countries include Sweden, Finland, Germany, the Netherlands, the United Kingdom, the United States, Italy, Spain, Japan, and South Korea. Also, diversity of care and family policy regimes and typologies has been developed and value and sharing the paid work have been discussed more thoroughly (e.g. Lewis, 1992; Lister et al., 2007; Mätzke and Ostner, 2010). Overall, diverse approaches have been used to examine family policy in a comparative perspective (Daly and Ferragina, 2017). In welfare state regime models, parenting (such as dual caregiver or mother caregiver) and work culture (such as dual-earner, father earner and mother part-time earner) are significant factors that differentiate countries (Bariola and Collins, 2021).

The article is structured as follows: The next section introduces the theoretical and analytical background that underpins the study. After that, the empirical settings are demonstrated. That section outlines the data and methodological comparative welfare state approach employed in the research. The findings and results are discussed in the subsequent section. Finally, the article discusses results in the context of the welfare regime and summarises the main findings in the conclusion section.

# Theoretical and methodological underpinnings: Institutional changes

The starting point of this research is on how the pandemic has acted as a systemic crisis that influences changes in social and public policy programmes, including concrete benefit levels. Institutional theories explain changes in social policies, drawing on concepts, such as functionalism, the efficacy hypothesis, the diffusion of ideas, conflict and power relations, bricolage and transformation, and the complexities of institutional systems (Campbell, 2010). These theories of change are not mutually exclusive. This paper draws from institutionally oriented analysis, further developing Streeck and Thelen (2005) theoretical conceptions of change as an analytical tool in a crisis context. Streeck and Thelen (2005) distinguish between two processes of change: continuity (which in this case maintains pre-pandemic social protection) and discontinuity, which involves abrupt institutional breakdown and replacement. Incremental change, on the other hand, is more adaptive and reactive, preserving institutional continuity. Although changes may appear temporary and represent institutional stability, beneath the surface, over-accumulation can occur over a more extended period. This mode of change is referred to as "survival and return". (ibid.). Changes in welfare state systems and benefits can sometimes emerge unexpectedly, either through accumulating small and insignificant changes (Pierson, 2004) or disruptive and discontinuous shifts (Streeck and Thelen, 2005). These changes can be understood as part of the path-creation process (Starke et al., 2013), where trajectories develop and may change direction or speed until they reach a clearing or expire as temporary benefits (Garud et al., 2010; Hogan et al., 2022).

In theories of policy change, rather than focusing solely on replacement, we suggest that the degree of change can be understood along two dimensions: vertical change, which refers to the expansion or adjustment of existing social protection benefits – such as modifying eligibility criteria, increasing benefit levels, or targeting new groups within pre-existing frameworks – and horizontal change, which involves the introduction of entirely new measures or instruments that bring novel or innovative features to the

policy landscape (e.g. Hall, 1993; Mäntyneva et al., 2021). This distinction allows for a more nuanced analysis of the modes and dynamics of change.

In this study, all changes in social transfers – including adjustments to leave policies – are understood as potentially shaping and creating new policy paths. By using individual social transfers as the analytical unit, short-term path creation can be observed in modifications, such as changes in eligibility criteria, the inclusion of new target groups, or the expansion of existing measures. These adjustments can be characterised as incremental. However, path creation may also occur when emergency measures introduced during the crisis continue beyond the immediate context. Conversely, the discontinuation of such measures and a return to pre-pandemic policies may reinforce the status and legitimacy of benefits in their original form.

While welfare states and regimes vary in their family policy approaches, a notable trend across European welfare states has been the degendering of parental leave and childcare policies. This shift has been particularly evident in the expansion of fathers' rights to parental leave, reflecting broader efforts to promote gender equality in caregiving responsibilities. At the same time, rather than advancing the universality of child benefits, many countries – partly driven by austerity measures – have increased the conditionality of family policies, especially within conservative and liberal welfare regimes (Rakar et al., 2022). Despite these developments, the social policy literature has not recognised them as grounds for formulating new welfare regime classifications (Saxonberg and Szelewa, 2021).

A previous study by De la Porte et al. (2023) highlights the gradual transformation of institutional change in father-specific leave, a crucial aspect of the European Union's work-life balance directive that came into force in 2019. Their comparative analysis examined how changes in four countries – France, Germany, Poland, and Denmark – have demonstrated convergence and divergence. Findings revealed that the EU directive appears to have convergence in paternity leave but has led to divergencies in parental leave. In Denmark, institutional change manifests as the conversion of parental leave, while in France, it is more likely to occur through drift. In contrast, in Poland and Germany, changes to parental leave are best characterised by layering social security benefits (ibid.).

A brief literature review including comparative studies in the COVID-19 context shows that the crisis has significantly altered and challenged gendered care duties within families and households due to stringent policies, lockdowns, guarantees, and infections (Blum and Dobrotić, 2021; Cook and Grimshaw, 2021). The pandemic has underscored the significant social policy challenge working families face in balancing care responsibilities with work-life demands (Mäntyneva et al., 2021). Daly (2021) comparative study on care-related responses across 23 European welfare states indicates that the pandemic opened a window for acknowledging the importance of care. The study revealed varying responses regarding parental leave both across and within countries. Notably, nine of the 23 countries introduced new parental leave initiatives, including Sweden, Germany, France, Belgium, Austria, Greece, Spain, Poland, and Romania. Furthermore, Daly (2021) argues that it is problematic that welfare states have not developed comprehensive systems to replace full-time caretaking by women at home, whether it involves caring for children or adults. The OECD Risks that Matter survey (2021) demonstrated that mothers took on a disproportionate amount of unpaid care work when schools and childcare facilities closed. As a result, they experienced labour market penalties and increased stress. On average, mothers were reported to take nearly three times more unpaid leave compared to fathers when it came to caring for children under 12, although there were variations between countries.

A recent study compared the perceptions of highly educated mothers regarding work-life balance in Finland and the Netherlands during the pandemic (Yerkes et al., 2022). Contrary to the de-familiarisation hypothesis, the study found differences in family perceptions between the two countries. In Finland, highly educated women faced more challenges combining work and care duties, particularly when state-provided care was unavailable. In the Netherlands, mothers were able to balance work and caregiving more effectively, particularly when working part-time or nearly full-time. The variation in perceptions was also attributed to the presence of young children and the presence of a partner (Yerkes et al., 2022). In turn, a comparative study on care-related measures in three welfare states with diverse welfare arrangements showed that the COVID-19 pandemic increased the childcare burden

of working parents, but strategies and generosity of social transfers varied in France, the United Kingdom, and Korea (Im and Kim, 2025). According to their study Im and Kim (2025), France rapidly re-opened childcare facilities, while Korea relied more on family care even though childcare facilities were expanded. In the United Kingdom, official childcare was only limitedly available.

However, criticism has been directed at crisis measures during the pandemic that were not sufficient to prevent the re-traditionalisation of gender roles caused by the crisis (Zagel and Struffolino, 2024). This was, for instance, the case in the United States, where in dual-earner families, women's employment was negatively affected compared to fathers' employment (Collins et al., 2021). This perpetuates inequalities, which are more common in liberal welfare states because social security and family benefits are scarcer and less universal, thereby perpetuating both income disparities and gender inequality.

Studies have also witnessed that re-familiarisation increased the workload of women in Southern European countries, including Italy (Del Boca et al., 2020). Also, Zagel and Struffolino (2024) study from Germany emphasised that crises failed to push forward on pre-crisis reform trajectories towards de-familiarisation and equity in labour market and care arrangements. Although governments in Continental Europe, and particularly in Germany, did not directly address gendered care practices, they offered expansions of care leaves and social transfers (Zagel and Struffolino, 2024). The prioritisation of families with children (including single parents) was noteworthy as a crisis response across studied welfare states. Eggers et al. (2024) study revealed that while crisis responses in Denmark and England were path-dependent, Germany's childcare policy during the initial phase of the pandemic was based in part on a path-departure orientation towards family care and women's part-time work. Crisis responses did not reflect a child-centred and rights-based perspective but instead reflected a parent and family orientation (Daly and Ryu, 2023).

## Cross-national perspective: Empirical settings

Welfare states and regimes exhibit variations in their family policies (Saxonberg and Szelewa, 2021; Rakar et al., 2022). However, it is essential to note that "pure" regimes do not exist, and the focus is often on ideal types and theoretical models. Additionally, regimes may have parallel social security programmes, path-dependencies, and reforms, which can result in so-called "hybrid" models. Among the countries selected for this study, Nordic countries (Finland and Sweden), continental European countries (the Netherlands, Germany), and the United Kingdom share universalism as a basis for family benefits. Conversely, Mediterranean countries (Italy, Spain), the United States and Asian countries employ more specific eligibility criteria for recipients of family benefits. For example, in the United States, there are approximately 80 different means-tested programmes with various coverage. Family benefit systems are means-tested in the latter group, including Japan and South Korea (International Social Security Association (ISSA) social security country profiles, 2018); OECD Organisation for Economic Cooperation and Development (OECD), Family Database.

Continental welfare regime models and continental family policies have been characterised by distinct underlying gender logics and emphasis on class and status (e.g. Daly and Rake, 2003). For instance, Germany has institutionally represented the "strong male breadwinner model" being a weak individualiser for women but during recent decades transformed and dismantled more towards the two-worker model (Ostner, 1996; Zagel and Struffolino, 2024). While the Finnish welfare state has been an example of weak breadwinner norms and family obligations, and stronger economical independency, France has been an example of moderate in mothers' freedom to choose employment and family obligations. (Ostner, 1996). Policies aimed at reconciling paid work and childcare have accelerated welfare configuration processes more parallel. Nordic countries, within the social democratic welfare state regimes, emphasise gender equality and child wellbeing through their generous and comprehensive family policies. Nordic countries have been called "earner—carer regime" countries, while liberal welfare states stand for a more individualised model. In Anglo-American countries, the United Kingdom, and the United States, welfare inversions in public spending have been weak, as in

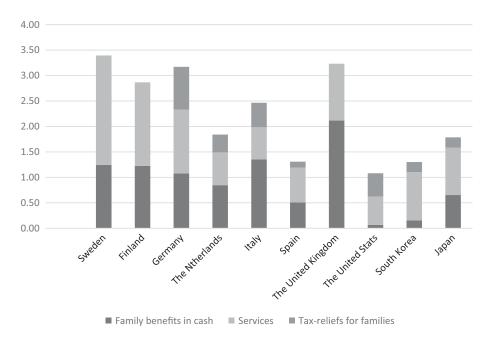


Figure 1. Public spending on families with children in 2021 or the most recent available OECD data. OECD (2023), family benefits public spending (indicator). Social expenditure database, OECD. DOI: 10.1787/8e8b3273-en (Accessed on 12.12.2023).

southern European regime countries where family models exhibit more diversity (Guo and Gilbert, 2007, 308–309).

Research highlights that diverse social policy paradigms, such as the social investment approach, the transitional labour model, and the individual life course approach, emphasise different aspects within various welfare regimes. Despite these differences, these paradigms share common features, such as addressing new social risks and promoting work—family reconciliation while introducing new rationales for social policy (Knijn and Smit, 2009). During this decade, family policy research has focused on the role of the welfare systems in facilitating women's labour force participation (Yu et al., 2015). Strengthening de-familiarisation is understood as an adequate welfare provision and services in welfare state provision and courage female labour participation (Esping-Andersen, 1999). Lately, the discussions on welfare regimes have shifted towards the role of welfare states in providing care rather than solely increasing independence from market incomes (e.g. Nygren et al., 2018).

Public spending on family policy has historically played a crucial role for welfare states, serving as one of their foundational pillars, also related to the welfare regime (Esping-Andersen, 1999; Sainsbury, 1999). Figure 1 demonstrates the percentage of public expenditure on families in selected countries in 2021 as a share of the Gross National Product (GNP) divided into three categories: family benefits in cash, services, and tax relief for families. Public spending allocated to family benefits and cash was a significant support for families in most of the welfare states included in this study. The United Kingdom and Italy stand out regarding public spending on family benefits in cash, which exceeds 1% of GNP. Moreover, seven countries – Germany, Italy, the Netherlands, Italy, Spain, Japan, South Korea, and the United States – use tax relief packages as part of their family allowance systems, supplementing the overall support provided to families. Services are integral, albeit this examination limited the changes in benefits and tax reliefs due to COVID-19.

The costs and scope of family benefits are often closely linked to gender equity. In simple terms, more generous compensation and shared parental leave policies between parents tend to correlate with greater gender equity and promote dual-earner and dual-carer models. Furthermore, societal values around gender equity in various welfare states influence the adoption, reform, and implementation of

social security measures. Traditional Nordic welfare regimes exemplify a strong commitment to gender equity through higher levels of de-familialisation, while welfare systems in Continental and Southern Europe are more varied. Meanwhile, liberal welfare regimes tend to adopt more conservative approaches (Esping-Andersen, 1999; Pircher et al., 2023).

Corona crisis is a systemic context that allows examining institutional changes such as cash benefits and tax breaks for families with children.

The study period includes the initial phase of the crisis from the beginning of January 2020 to July 2023. The primary empirical research data on family-related social policy measures during the initial stages of the COVID-19 pandemic are derived from a comprehensive dataset encompassing over 200 measures from a diverse range of social policy measures in various welfare states (Mäntyneva et al., 2021). Data was primarily collected from domestic open sources, such as ministry documents, and supplemented by secondary sources from open databases like the IMF, ISSA, and Eurofound. The domestic references and secondary references for social security measures were reported previously in a working paper (see references, Mäntyneva et al., 2021). The data was derived from international (ISSA) databases for the follow-up.

From an institutionalist comparative analysis perspective (Hall and Taylor, 1996; Streeck and Thelen, 2005), concrete social policy measures like a rise in benefit level or introducing new initiatives constitute rules of legitimate implementation and work as a unit of analysis in this research. For this study, the data were thus initially collected in 2000 (Mäntyneva et al., 2021) and followed until July 2023 to study the path creation and continuation of the benefits. There were two checkpoints to gather further data: firstly, in early 2022, the focus was on examining the continuity, modifications, interruptions, and terminations of the measures. A second follow-up was conducted in June 2023. Specifically, the dataset comprised 29 major social policy measures implemented for families with children in 2020 (see Appendix 1). The study focused on national-level measures and those specifically aimed at families with children, excluding measures targeting specific sectors (e.g. sector-specific remote work rights during school closures in Italy or sector-specific financial compensation for childcare expenses in the United States). Due to the mentioned inclusion criteria, the Vital Living Income in Spain was excluded, despite its positive impact on low-income families with children.

In this comparative cross-country study, the selection of countries was based on the traditional ideal type of welfare regime theory (Esping-Andersen, 1999), allowing for discussions on whether these changes represent divergent policies or a convergence of policies beyond specific regimes. Albeit all public services have a significant effect on welfare state regimes, this paper focuses on social security and spending for public services directed towards families. The sample of welfare states (10 countries) includes mainly European countries: Finland, Sweden, Germany, the Netherlands, Italy, Spain, the United Kingdom, and non-European countries – the United States, South Korea, and Japan.

The Human Development Index demonstrates that globally affluent welfare states were already better equipped to respond to the impacts of a pandemic compared to low-income countries on average. WHO Pandemic Preparedness Report highlighted that the OECD countries included in this study are among the 29 most developed nations regarding human development, health systems, and digital connectivity (Kovacevic and Jahic, 2020).

A crucial factor in understanding the variation in policy responses across countries lies in the preexisting structure and capacity of national welfare states. In the Nordic countries, where family policy
systems were already highly institutionalised prior to the pandemic – with generous and universal child
benefits and extensive parental leave entitlements – there may have been less need for new or ad hoc
interventions (see Mäntyneva et al., 2023). The relative stability of policy responses in these countries
therefore would reflect institutional resilience rather than inaction. In contrast, countries with more
fragmented or less comprehensive family support systems, such as those in liberal or Southern European
welfare regimes, may have been compelled to introduce more expansive or innovative measures to
compensate for pre-existing gaps. This divergence underscores the importance of situating crisis
responses within the broader trajectory of welfare state development and capacity. In the following,

inspired by earlier research and the discussed theoretical and methodological underpinnings related to institutional change, the results from the exploration are discussed.

# The evolvement of the changes Reproduction and adaptation

As a response to the COVID-19 pandemic, major changes to financial benefits for families with children were observed across all studied welfare states. Changes across studied welfare states introduced benefits or tax breaks due to COVID-19 (horizontal), raising benefit levels, and lengthening benefit periods (vertical). Horizontal changes are understood to represent the introduction of new benefits in response to COVID-19. Conversely vertical changes are changes in benefit levels and eligibility criteria such as period of coverage. The major changes are first briefly discussed for each welfare state and then analysed in terms of gradual transformation and continuity.

# Introducing additional cash benefits

In Finland, an epidemic subsidy (723,50 €/month) was introduced in 2020 for individuals who had to take paid leave from work to care for a child and were not covered by other forms of social security. However, the utilisation of this measure was not as comprehensive as predicted. Sweden introduced preventive support for families with children and individuals belonging to high-risk groups. In practice, this parental leave was enforced in school and daycare closures and, in the case of sickness, as a preventive measure to avoid COVID-19 infections. In Germany, a one-time direct payment was introduced for families with children in 2020. Low-income single-parent families were eligible for an additional one-time allowance. The eligibility criteria for benefits were modified, with only 1 month's previous income considered instead of the last requirement of 6 months and the criteria for extra child benefits for low-income single-parent families were eased.

In the United Kingdom, means-tested childcare allowances were also temporarily available with changed eligibility criteria. Families could also apply for a High-Income Child Benefit Charge because of income losses. In the United States, the Families First Coronavirus Response Act allowed parents of children under 18 to take up to 12 weeks of leave (approximately 67% of incomes, max. 163€/day) to care for a sick child. This benefit also applied when schools, daycare facilities, and pre-schools were closed. Japan introduced two national-level care benefits in response to COVID-19. The first benefit (66€/day > 121€/day) was directed at employers and employees, including full-time and non-regular workers, to enable them to take paid leave to care for children during school closures. Employees received payments comparable to their wages. Another subsidy (32€/day - > since 1 April 2020 59€/day) was designed for freelancers, self-employed individuals, and others who could not work due to childcare responsibilities.

Additionally, parents who could not perform contracted work because of school closures or if their children were absent from school due to reasons such as being infected with COVID-19 were eligible for this subsidy. Moreover, pregnant workers in Japan were eligible for special paid leave in certain situations related to the pandemic. In South Korea, families with children receive a one-time special allowance per child. Initially targeted at families with children under seven, the support was extended to all families with children of primary school age.

# Vertical extensions to benefits

Among the benefits studied, increases were made to child benefits in Sweden, the Netherlands, Germany, and Italy. In addition, in Sweden, the housing allowance for families with children was temporarily raised by 25% from 1 July 2020 to 31 December 2020. Germany adjusted the conditions for receiving child benefits, easing eligibility criteria, and implementing an additional child allowance for low-income families with children. In Germany, the scope of parental benefits (approximately 67% from incomes,

max. 2016€/month, 10 weeks, lone parents 20 weeks) was expanded compared to the pre-pandemic period, encompassing situations where daycare and school closures affected families with children under the age of 12 or those with disabilities or other care-dependent circumstances. In Italy, parental leave was extended to 30 days, with the first 15 days spread out and an allowance amounting to 50% of salary (typically 30%). This benefit applied to employees in the private and public sectors as well as self-employed individuals caring for children under 12 (later extended to under 16 years, but without any income compensation) or disabled children over 12. Alternatively, parents could choose to receive a babysitting bonus.

In South Korea, parents were previously eligible for unpaid compensation during family leave. However, in response to COVID-19, the daily subsidy amount was approximately 37€/day, and the leave duration was extended to 20 days. Notably, this benefit covered care for children, aged parents, or sick spouses (extended family members). In Italy, national-level parental leave (approximately 50% of incomes, 12 weeks) was introduced as an extension to pre-pandemic policies for employees in the private and public sectors and for self-employed individuals caring for children under 12 years. Furthermore, Germany, the United States, and the United Kingdom used tax reductions and tax credits for families with children to prevent new risks from emerging during the crisis.

Financial support for daycare expenses was also implemented in several countries, including the Netherlands, Italy, the United States, the United Kingdom, and South Korea. Early childhood education fees in the Netherlands and the United Kingdom are among the highest in the OECD countries. In the Netherlands, most kindergartens and afternoon clubs closed twice: first in March 2020 for approximately 2 months and then again in mid-December 2020. During these closures, parents were entitled to reimbursement of child daycare benefits from two programmes if they continued to pay childcare costs despite being unable to utilise the services.

In the United Kingdom, families with children could reimburse childcare costs through various social security benefits, including Universal Credit, Tax Credit or Tax-Free Credit, although the Universal Credit system is gradually replacing the other benefits. South Korea provided daycare vouchers to parents with children under 7 years old. In the United States, additional compensation was directed towards ensuring childcare for workers in critical sectors such as healthcare, sanitation, and emergency services. Parents with children were eligible to receive vouchers to purchase child daycare services as an alternative to taking family leave. In Japan, extra financial support was available for childcare, and in South Korea, parents could receive vouchers for daycare services for children under 7 years old. In Japan, companies whose employees took paid leave due to school closures were also provided with care-related financial support.

Part-time childcare is prevalent in many European member countries compared to full-time participation, particularly in the Netherlands, Spain, and the United Kingdom (Janta et al., 2019). Out of the scope of the domestic COVID-19 responses, in Italy, parents with young children working in the private sector had the option to receive a voucher that could be used to purchase babysitting services, serving as an alternative to specific care leave. The voucher could also be utilised for enrolling children in summer camps, acting as an alternative to parental leave benefits and applicable for the same duration.

Moving forward, the analysis delves deeper into examining how these introduced measures have evolved and continued until mid-2023.

#### **Gradual transformations**

Observed gradual transformations were deciphered essentially extensions and new decisions about how long new rules about benefits are valid. Such changes were common and detectable in studied countries. Uncertainties about the pandemic's continuation and severity and the cost for societies increased as the pandemic progressed, leading to making short-term decisions.

Albeit the validity periods of the benefits were reduced several times, some welfare states changed the eligibility conditions of the benefits, the amount of support, and the period's length. Furthermore, the

so-called conversion of the benefits happened (Mahoney and Thelen, 2010). One example of all these gradual transformations is parental leave in Italy. Specific parental leave due to COVID-19 was firstly directed to families with children under 12 or above 12 for disabled children but later extended to children under 16. Additionally, the right to specific parental leave was extended to 15 days and up to 30 days. This allowance was 50% of salary (typically 30%). Similarly, in South Korea, parental leave for employed parents lengthened from 5 days to 10 days and afterwards to 20 days.

In Sweden, families that received a housing allowance received an additional amount between 1 July 2020 and 31 December 2020. This measure was abrupt but newly introduced and renewed in 2021, and families received additional housing allowance between 1 September and 31 December 2021. The extra amount was approximately 25% of the regular housing allowance, and the eligible families received the additional amount automatically without the application process. Sweden also used sickness benefits in advance as a preventive measure due to COVID-19 by changing eligibility criteria. The temporary parental benefit was about 90% of the family leave allowance. The benefit was initially in force until 31 December 2020 but continued until 30 April 2021. The last amendment extended the benefit until 31 March 2022. This compensation was used for years in pre-pandemic times; however, the eligibility criteria changed during the pandemic. In 2020, 949,606 persons were on this leave, equally distributed between women (499,452) and men (450,154). The number of leave days increased by 24% (Social Insurance in Figures, 2021). Likewise, in the United States, the utilisation of the child tax credit measure was initially extended in 2021 and subsequently renewed once again in 2022. In Japan, one-time direct payments were delivered to all citizens in 2020. In 2021, those payments continued, now aimed at all families with children under 18-years old. Japan also extended one-off payments for single parents. Germany and the United States also extended tax deductions.

## Continuity and abrupt

The first follow-up in early 2022 demonstrated that abrupt survival and return to pre-pandemic benefits were more common than continuity of the changes (Table 1). However, significant amounts of the

Table 1. Continuity of the studied benefits for families with children\*

	Direct income transfers		Tax deduction/ credit		Support for daycare expenses		Compensation during the school closures		Raises to child cash benefits		Expansion to the care leave allowance		Care- related subsidies	
Welfare states/ continuity	1/22	6/23	1/22	6/23	1/22	6/23	1/22	6/23	1/22	6/23	1/22	6/23	1/22	6/23
Finland														
Sweden													Yes	Yes
The United Kingdom														
The United States			Yes		Yes								Yes	
Netherlands														
Germany	Yes		Yes	Yes	Yes		Yes						Yes	
Spain									Yes					
Italy														
South Korea														
Japan														

<sup>\*</sup>Yes indicates the continuity of the benefits.

measures were continued. In January 2022, 11 out of 29 family-supportive measures were still used in Sweden, Germany, Spain, and the United States. These continuities included the care-related subsidies discussed above in Sweden, Germany, and the United States. Sweden and Germany also extended the right to financial compensation during possible early education and school closures. In addition, care-related benefits were raised in Spain. Correspondingly, compensations during school and daycare closures were still in force in January 2022 in Sweden and Germany.

The second follow-up conducted in June 2023 revealed the near-complete disappearance of most crisis measures. However, an exception lies in Germany's family support policies, wherein the existing measures were substituted with novel tax deduction initiatives that have now evolved into a permanent facet of the family policy landscape.

#### Discussion

During the COVID-19 pandemic, national governments faced two major challenges: (1) providing income support to families with children, particularly low-income families whose parents were unable to work and (2) responding to the increased need for child care arising from the closure of schools and early childhood education services, which prevented many parents – especially mothers – from participating in paid work. This study aimed to analyse changes in financial benefits for families with children across ten welfare states.

Most of the changes represented a reproduction of social security, as described by Streeck and Thelen (2005), highlighting the flexibility of current systems through extensions of benefit periods, adjustments to eligibility criteria, or, in some cases, increases in child cash benefits. Expansions (Germany, Italy, South Korea) and uprates in child cash benefits (Sweden, Italy, Netherlands, Germany) were incremental changes to pre-pandemic policies. Whereas adopting new care-related subsidies and compensations (Finland, Sweden, Germany, Italy, Spain, South Korea, and Japan), delivering novel direct payments (Germany, South Korea, and Japan) or making decisions about tax deductions or credits (the United Kingdom, the United States, and Germany) were examples of more or less new instruments in the COVID-19 context. Considering that families with children make up approximately one-fifth of the population (OECD database, Family Household Structures), changes in family-supportive policies have significant implications for a large segment of the population, even when those changes are specifically targeted at low-income families.

It is evident that the duration of stringency measures and the severity of the pandemic and infection rates had significant consequences for both care responsibilities and income losses. In Finland, the pandemic was designated as an exceptional period, while in Italy and Spain, it was treated as an emergency. Contrastingly, Sweden maintained a more lenient approach, keeping schools and businesses open during the early stages of the crisis. Meanwhile, countries like Germany, the Netherlands, and Italy enforced stringent lockdown measures throughout 2020 and early 2021 (Hale et al., 2021). In Nordic welfare states, such as Finland, school and day care closures were relatively short-lived compared with, e.g. Germany. Although household incomes – including social transfers – declined notably between March and August 2020 in Finland, the income situation had largely stabilised by December 2020 (Kärkkäinen et al., 2023). For instance, in Korea, a temporary paid leave with low-level compensation and strict eligibility criteria possibly reflects the prioritisation of economic productivity, and in the United Kingdom, limited welfare state involvement was typical of liberal welfare regime states (Im and Kim, 2025).

The developments outlined above offer concrete examples of path creation, whereby new policy directions emerge through adjustments, such as broadened eligibility criteria, the targeting of new population groups, or the institutionalisation of formerly emergency measures. In Nordic countries like Finland and Sweden, changes were largely incremental and reinforced existing universal frameworks. In contrast, in countries like Italy and Spain, where pre-existing family benefits were more fragmented, the crisis served as a catalyst for expanding support and testing new delivery mechanisms.

Japan's introduction of care leave support and South Korea's benefit extensions likewise illustrate potential seeds of new policy paths. Ending temporary benefits can also have profound implications. In some cases, the withdrawal of support may highlight systemic gaps that were temporarily alleviated but remain unresolved, risking increased socio-economic strain for vulnerable families. Conversely, returning to pre-pandemic arrangements may reaffirm the legitimacy and stability of existing policy frameworks in contexts where emergency measures were less essential. These dynamics suggest that crises do not inevitably lead to transformation but can reinforce or reconfigure welfare trajectories depending on institutional context and political commitment. Thus, even short-lived interventions can shape future expectations and reveal opportunities – or constraints – for more permanent reforms in family policy.

The immediate responses were largely temporary, with many of the emergency family benefits discontinued after 2020. By 2022, most ongoing benefits were focused on family livelihoods rather than direct pandemic aid. Temporary changes can be interpreted as unsolved issues in order to have a crisis-resilient social security in the future.

Despite the pandemic accelerating certain reforms, many countries reverted to pre-pandemic policies once the immediate crisis subsided, reflecting a tendency towards incremental rather than transformative change (Blum and Dobrotić, 2021; Hogan et al., 2022; Yuda & Qomariyah, 2024). A key driver behind these reforms has been the emphasis on balancing employment and family life (Thévenon, 2011; Mesiäislehto et al., 2022; De la Porte et al., 2023). The impact of the EU's work–life balance directive is evident in ongoing social security reforms, with the pandemic acting as a catalyst for faster implementation. Examples include the parental leave reforms in Germany and Finland in 2022, which introduced greater flexibility and enhanced gender equity in leave policies. The Netherlands, for instance, announced in 2022 plans to cover up to 96% of childcare costs by 2027, irrespective of parental income (European Commission, 2024). Interestingly, while the pandemic as an exogenous shock, it also catalysed endogenous institutional changes: the pandemic was not the sole driver of policy change (Best et al., 2023).

For example, extended family benefits in Germany were integrated into broader relief packages addressing the energy crisis.

Nonetheless, in certain cases, such as Italy and Spain, the pandemic accelerated existing reforms, resulting in permanent changes to family benefits, moving them closer to the universal models of Nordic welfare systems. In year 2022, Italy introduced a universal child benefit, replacing a patchwork of previous allowances in what has been described as a historic reform. The new scheme – Assegno Unico Universale (AUU) – consolidates several existing benefits into a single universal child benefit that begins during pregnancy and continues until the child reaches adulthood, and under certain conditions, up to the age of 21. Although the benefit is means-tested, it guarantees a minimum level of support for all families with children, regardless of income level (Madama and Mercuri, 2024). In Spain, the pandemic speeded the implementation of the minimum living income, which was expanded in 2022 to include a monthly child supplement. In 2024, Spain introduced universal child benefits, continuing this trend towards broader social security coverage.

Similarly, reforms in Asian welfare states, such as Japan and South Korea, have accelerated during the pandemic, moving towards more universal benefit systems.

Our findings align with Thévenon (2011) research, showing that most pandemic-era measures aimed to support employment, balance caregiving responsibilities, and provide financial relief to families. The analysis revealed that family policy measures during the COVID-19 pandemic exhibited a degree of convergence across welfare regimes, with many countries implementing similar responses. This trend is not entirely new, as differences in family policies across welfare regimes have been narrowing since the 1990s, particularly due to growing European-level influences (Guo and Gilbert, 2007). The pandemic further accelerated this alignment, as countries sought to address immediate socio-economic challenges through family support measures.

In Europe, family policies are increasingly influenced by the social investment approach (Hemerijck, 2017), which links early childhood education and care to economic productivity in knowledge-based

economies. Family policies, particularly those related to parental leave and welfare-to-work programmes, were intertwined within the broader context of social security and life-course policies (Van Lancker and Zagel, 2022) and with job protection and employment promotion efforts (Cook and Grimshaw, 2021) in the times of COVID-19. As family demographics and social risks evolve, the complexity of welfare systems raises important questions about how to adapt risk-specific policies in a dynamic environment (Bonoli, 2007; Knijn and Smit, 2009; Hemerijck, 2017; Adema et al., 2020). These ongoing discussions have spurred interest in more generalised benefit models, such as those recently experimented with in Great Britain.

In the European Union, spending on family benefits increased significantly, rising by 51.2% between 2000 and 2001 to 347 billion euros, or 2.9% of GDP. The majority of these expenditures (59.4%) were periodic cash benefits, such as family and child allowances, with only a small share allocated to parental leave (5%). (Eurostat, 2025). A similar trend was observed in South Korea with increased spending on family benefits (OECD, 2025). One-off payments for children, such as those seen in Japan, were effective in mitigating poverty during the crisis (Christl et al., 2022), functioning almost as quasibasic income schemes during the pandemic.

Despite this, significant disparities in childcare costs and provision remain across welfare regimes, exacerbating inequalities in family and working life also in times of pandemic. In Mediterranean countries, such as Italy and Spain, introduced compensatory measures to address the closure of schools and childcare facilities, re-familiarising childcare responsibilities (Daly, 2021). Germany presents a notable case where several family policy improvements made during the pandemic were rendered permanent, particularly those aimed at supporting low-income and single-parent households. However, cultural legacies, such as the traditional father-as-breadwinner/mother-as-caregiver model, still influenced pandemic responses, with delays in reopening childcare facilities pushed many mothers out of the workforce (Bariola and Collins, 2021). In the context of Asian welfare regimes, countries like Japan and South Korea prioritised employment promotion and family support through several targeted measures. Despite efforts to promote gender equity, such as care leave, the uptake has remained predominantly female, highlighting the ongoing gender disparities in caregiving roles. In Japan, where only 17% of households have children, the government maintained pandemic-era family benefits to address the low birth rate and incentivised families to move from urban centres to rural areas to combat population decline. The integration of care-related allowances in countries like Italy and Sweden, where such benefits were extended to high-risk family members, underscores the preventive and adaptive nature of these policies in ageing societies.

The main limitation of this study lies in the dynamic nature of the comparative research context. The pandemic, green transition, war in Ukraine, inflation, and energy crisis have all influenced decision-making processes in ways that may extend beyond the pandemic's initial impact. Our analysis was deliberately placed on developments from 2020 onwards, in order to examine crisis-induced policy responses and their potential implications. This focus allowed us to map changes during the pandemic period across diverse welfare regimes, though we acknowledge that the absence of a structured prepandemic baseline limits the extent to which we can assess the magnitude or direction of change in each national context. Nonetheless, this research offers valuable insights into how family-supportive policies shape welfare regime patterns across different countries.

#### Conclusions

Our findings demonstrate that family benefits played a pivotal role in broadening social security coverage in times of crisis, encompassing a larger demographic of families with children than before the pandemic. Albeit the significance of the measures is unsolved, the frequency of the changes to social security may illustrate the decencies in current social security systems and from a welfare state that will reform the systems. Compared to Nordic welfare states, countries in other welfare regimes implemented more changes. That also changed temporarily the state-market-family nexus during COVID-19. The COVID-19 crisis

highlighted processes of re-familialisation in several countries, where caregiving responsibilities shifted back to households – particularly to mothers – due to the closure of public services and limited external support.

In conclusion, our analysis suggests that the institutional changes introduced as social policy measures for families with children due to COVID-19 were both incremental and abrupt. In other words, benefits were expanded for short periods but abrupted when COVID-19 peaks passed. From major measures for families with children (n = 29) examined and implemented in 2020, by January 2022, 11 major measures were expanded and continued, while all the other measures were ended. A year and a half after (June 2023), only a couple of measures were in use. Gradual transformations were mostly extensions but new targeting (e.g. direct novel payments in Japan). Tax relief in Germany was an example of replacing the pre-pandemic measures. These findings proved the historical institutional theory's thesis about path dependence, power of continuity, and flexibility within current social security systems during the crisis. The question of care costs, care provision, and gender equity still involves divisions between welfare regimes, as proved in this study. Changes, even temporary, highlight the emergence of novel solutions and might also underscore the inadequacy of pre-pandemic strategies or unsolved social security issues to have crisis-resilient social security in the future. Finally, we suggest that future research could build on this study by conducting more in-depth case studies within selected regimes to further develop the findings.

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# APPENDIX 1. Benefits implemented for families with children in the year 2020 due to COVID-19 (Mäntyneva et al., 2021)

Benefits	Welfare states
1) Care-related subsidies (incl. Preventive, risk groups)	Finland, Sweden Germany Italy South Korea, Japan (2)
Expansion to the care leave allowance (lengthening the period, easing eligibility criteria)	Germany, Italy, South Korea
3) Raised child-cash benefits (incl. Housing allowance)	Sweden, Italy Netherlands, Germany
4) Compensation during the school closures	Italy, Spain, Germany
5) Financial support for daycare expenses	The Netherlands, Italy United Kingdom South-Korea
6) Direct income transfers	Germany, South Korea (2), Japan (2)
7) Tax deductions or/and tax-credits	The United Kingdom, the United States, Germany

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