



# Who Cares? The Real Cost of Childcare

Louise Perry, Fiona Mackenzie, and Ellen Pasternack

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### Introduction

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It takes a village to raise a child. It also takes a village to look after the elderly, the disabled or temporarily sick, and new mothers. Throughout the human experience, there are times in our life cycle when we provide care to others, and times when we need it ourselves. We are a social species, and caring for others is one of our greatest strengths. Despite this, dependency as an aspect of the human condition is often pushed to the sidelines. Precisely because they are one of the groups least constrained by care needs, politics and culture are dominated by able-bodied men, rather than children, mothers, and pregnant women, or the sick, disabled, and elderly.

The need for care has always been with us and is still with us today. But as nations have modernised, the structures that once made up a “village” of caregivers have dissolved. As birth rates decline, people have fewer relatives. Increased mobility as people move to study and work means that not only do people live further away from family members, but they also have less of a sense of rootedness where they live. Our neighbourhoods are no longer a permanent community, but rather a temporary stopping place. And in the fast-paced modern lifestyle, people have little time and flexibility to be part of these networks of care that are still so important.

As the “village” model of care provision has declined, the state has stepped in to perform some of these functions. The state now provides care functions ranging from daycare subsidies, to state schools (effectively providing free childcare for older children), to social care for the elderly.

In many respects, this provision is a blessing. Firstly, there must be a safety net for those who do not have family or friends who are able to care for them in their time of need. It is good that the days of elderly people living in horrendous poverty when they have no children to support them are behind us. And secondly, relatives (usually female relatives, in practice) should not be assumed to be willing to drop everything when somebody needs care. Many women highly value the opportunity to work outside the home, and there are benefits to the whole of society when they are not tied up in childcare full time and can make use of other skills.

There is, therefore, a role for some provision of care to be pooled across the whole of society and paid for by general taxation. However, the state cannot be a full replacement for traditional care networks, and nor do we want it to be. We believe that these specific interpersonal caring relationships must also be respected and given space in society.

In the past, care work was taken for granted because women had little alternative but to provide it for free. For most of history, it was essentially compulsory for women to have children and to provide care for their own children, and other relatives, as part of the informal home economy. Now, professional and educational opportunities are no longer foreclosed to women. This mobility has primarily been an enormous social good.

However, rather than simply “freeing” women to pursue new opportunities, the shift to women working outside the home has created pressure for parents to fulfil the duties of three adults, rather than two. Both mothers and fathers are expected to work in full-time, salaried occupations, and also care for their young children. This squeezing out of care results in the additional burden falling disproportionately on mothers. Pressure is then intensified by the fact that the care required by the elderly has also risen, and may rise further, as increases in life expectancy outpace improvements in health, meaning that larger numbers of people may live for many years with dementia and other conditions requiring high intensity of care in old age. Longer generation times, because of delayed childbearing, mean that middle-aged adults are more likely to face a “care crunch”, when their own parents have intensive care needs at the same time as their children do.

It is difficult to put a price tag on the value of unpaid care because the amount of care provided across nations and around the world is so vast. Typically, calculations estimate how much it would cost to pay somebody to do the same work. For instance, a recent report estimates that in the United Kingdom, the value of unpaid adult care (i.e., care for the elderly and disabled, not including babies and children) is equivalent to the cost of a second National Health Service (“NHS”).<sup>1</sup> This and other statistics cited in this paper—such as that the time required to breastfeed a child for its first year of life is roughly equivalent to the time demands of a full-time job<sup>2</sup>—allude to the scale of the work that is done when people care for one another, and what the cost would be of replacing it.

However, this is only a very one-dimensional and short-term view of the value of care. There is also value in the non-monetary sense that the existence of caring relationships between individuals (not just institutional care) is one of our major sources of meaning and belonging as humans. In addition, if we take a longer-term view, care is necessary for the continuation of our species. If there is no room in society for people to depend on one another, then there can be no children, for the relationship between infants and their parents is the ultimate dependent relationship. The value of care therefore goes far beyond estimating the percentage of Gross Domestic Product (“GDP”) that it is worth in any given year: it is an ongoing existential necessity.

This paper seeks to address how we can create a modern, caring society. One where greater autonomy is given to citizens in deciding how to care for their families, where the norms of taxation, work, and housing respect the needs of families, rather than reshape them to their own ends.

## The Importance of Care

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People need care at many points in their lives: we need care when we are babies and children, when we are new mothers, when we are elderly, and when we are disabled or temporarily sick. All of these care needs are interconnected: parents care for children of course, but they also need care and support themselves. Later in life, many of us will care for grandchildren. And as people grow even older, they begin to need more care themselves. Many have more specialised needs that are best addressed by trained care workers, but the presence of family and caring neighbours remains extremely valuable in providing every day practical help and in making people feel cared for and loved.

We need to think about how to protect and support people’s ability to provide all these functions to others. This report recognises the need for care throughout the human life cycle, but focuses particularly on the care needs in infancy and childhood, and explores how states, businesses, and communities can allow parents to provide that care to their children, while not being excluded from participation in public life.

## The First Year

For all of us, the first weeks and months our lives are a time of very intensive need for care. Human beings are born at an earlier developmental stage than most animals and are therefore completely helpless, unable to do such basic things as sit up, turn their head, or regulate their temperatures.<sup>3</sup> They therefore need constant adult attention and must never be left alone. Although newborns spend much of their time asleep, they wake and need feeding and soothing every two to four hours.<sup>4</sup> A baby requires roughly 500 calories per day, but only has a tiny stomach capacity, and so needs to be fed small amounts at regular intervals. It is estimated that the time spent feeding a baby during its first year of life equates to approximately 1,800 hours: around the same number of yearly hours as a full-time job.<sup>5</sup> And the round-the-clock nature of this work means many months without a full night's sleep for the parents.

As well as needing to be fed, a newborn baby has just been thrust for the first time into a strange and unfamiliar world and is wired to frequently seek comfort from caregivers. For this reason, in many cultures around the world babies are traditionally "worn" (i.e., carried close to the body almost all of the day) by their mothers.<sup>6</sup> This approach is deeply instinctive to our species: in most primates, an infant clings to his or her mother's stomach while she walks around, separating for increasing periods and distances as he or she gains independence and confidence. Baby-wearing keeps the baby safe, lets the mother have her hands free for tasks, and allows both to be constantly reassured by each other's close presence.

As well as the babies themselves, their mothers also require care, though of a different sort. Women who have just given birth need time to recover, and they often need support in adjusting to motherhood, practicing breastfeeding, and learning to care for their baby. They may also need help with their own self-care and household tasks for medical reasons.

In addition to this, childbirth and the period immediately afterwards is a time of profound shift for women: a transition from one stage of life to the next, during which there are neurological and hormonal changes as well as changes in daily routines, interests, relationships, and the way women perceive themselves. Anthropologist Dana Raphael coined the term "matrescence" to refer to this period of profound growth and change. This contrasts to cultural ideals of "bouncing back" which assume that women ought to return—physically, socially, and professionally—to who they were before they had a baby, rather than celebrating that they have entered a new phase of life.<sup>7</sup> During this vulnerable time, even without the responsibility for a newborn, women might require support from those close to them.

For much of history, it was customary for women to have an extended period of bed rest after giving birth,<sup>8</sup> and to be tended to by female members of the household or visiting relatives. Many cultures have traditions regarding which foods women should be served during this period, hygiene practices, or care of the infant.<sup>9</sup> In the mid-20<sup>th</sup> century, maternity hospitals in the United Kingdom and United States attempted to replicate some aspects of this form of care in a clinical setting: women who gave birth in hospital would stay there for up to two weeks afterwards, with babies placed for some of the time in a communal nursery so that new mothers could get a full night's sleep.<sup>10</sup> Nowadays, the average hospital stay after childbirth is just 1.5 days in the United Kingdom and 2 in the United States (in both cases excluding caesarean delivery, where a longer period of observation in hospital is required in case of complications).<sup>11</sup>

After mothers go home from hospital, in modern economies it is generally assumed that their main source of postpartum support will be their partner. However, the average statutory paternity leave across countries within the Organisation for Economic Cooperation and Development ("OECD") is just 2.3 weeks, usually paid at only a fraction of full salary.<sup>12</sup>

If their partners are not present, either because their leave has finished, or because they did not take their full allowance or were not entitled to it, women are expected to cope alone with all the needs of their newborn, all household tasks, and personal care, on top of sleep deprivation and their own recovery from childbirth—and caring for any existing children, who, with typical age gaps between siblings, are likely to be energetic toddlers at this time.

It is no longer part of mainstream Western culture to celebrate and support women at this time of intense need. New mothers cannot practically expect to be tended to by loved ones in the first month or two of their newborn's life. People live far from their friends and relatives, and are likely to be unable to take the necessary time off work to travel to visit them at short notice when necessary. Instead, many women are isolated and expected to absorb all this need for care (their own and their baby's) by themselves. High rates of postnatal depression should not be understood purely as a medical matter, but also partially as a product of this profoundly unnatural and unkind expectation placed on new mothers. Low levels of social support before and immediately following childbirth have been directly identified as a risk factor for developing postnatal depression.<sup>13</sup>

However, other developed countries have created more supportive care systems in the modern context. A positive model for postpartum care that could be adopted more widely is the Dutch *kraamzorg* system. After women give birth in the Netherlands, they are visited at home daily for eight to ten days by a specially trained maternity helper. These helpers support women to care for their newborns and perform light household tasks for them. This service is usually either fully or partially covered by health insurance,<sup>14</sup> reflecting the understanding that some form of help and kindly presence after childbirth is a necessity.

"P.D.", a British woman living in the Netherlands, spoke to the authors of this report about her experience of the *kraamzorg* system after giving birth to her son two years ago. She said: "*My kraamzorg [...] was brilliant—looking after me and my son, advocating for me to get strong iron tablets as I'd developed mild anaemia that the hospital missed. She cooked for me to help me get my strength up—making enough that it lasted all week. She also helped with housework—made sure I had no long-term injuries and overall couldn't have been better. I couldn't have asked for better help.*"

Korea has also adapted its traditional custom of *sanhujori* to the modern era. This practice typically dictates how women should spend their time in the month following childbirth, with a focus on eating nutritious foods, partaking in gentle exercise, staying warm, and avoiding the outdoors. Some women attend specialised residential *sanhujori* clinics after giving birth, enabling them to rest and have their needs taken care of during this time.<sup>15</sup>

However, an advantage of care by home visitors (as in the Netherlands) is that it is much more affordable either for state providers, insurance, or individuals to pay out of pocket, as well as the benefit of being in a familiar home environment. Systems like these are relatively cheap to include as part of the health system, since the period during which care is required is extremely brief. A Cochrane review found that even care by helpers simply providing emotional support in childbirth is associated with many positive outcomes in both women and babies, and found no evidence for potential harms.<sup>16</sup> These findings highlight that providing support to new mothers can be an extremely effective low-cost intervention.

In addition, formal models of caring can be invaluable in communicating that care is important, that mothers are valued in their role as caregivers and that they will be cared for in turn. We ask whether partners, families, and friends also could be enabled to provide this much needed care, for example by via reinvigorating caring norms and formal, funded caring leave from employment.

## Childcare

### *The Need for Care in Childhood*

After the newborn stage, children still have a need for care. At the most basic level, small children require adult supervision for their own safety: there are many essential tasks they cannot carry out for themselves, and they are much more vulnerable than adults to all sorts of everyday dangers. The National Society for the Prevention of Cruelty to Children recommends that children under the age of 12 are never left alone.<sup>17</sup> If we take this recommendation at face value, it means that a competent adult must be present for the over 100,000 hours which comprise a child's first 12 years, which is equivalent to six years' worth of full-time working hours.

However, childcare does not only mean being present to ensure that children do not endanger themselves. Especially at younger ages, childcare means performing certain tasks (such as feeding and changing) as well as providing connection and entertainment, which young children are programmed to seek and which they need for their development. Babies and toddlers need attention from adults not only to develop socially and emotionally, but also to pick up core skills such as language.

Clearly, a mother providing this care in full herself is incompatible with most jobs: it is not possible to have two full-time jobs at once. Once a child is in school, it becomes somewhat easier to manage childcare as well as a job: children are taken care of during core hours so looking after them is no longer a constant proposition. And at the same time, they have grown in independence and can usually do more things for themselves. Even so, the school day is shorter than a standard workday, meaning that if both parents of a school-age child have full-time jobs, some help will still be needed. In addition, parents with school-age children need to make care arrangements during school holidays and when children are sick.

A variety of options exist in terms of arrangements to lift some of the load of childcare from parents and free them to work outside the home. "Formal childcare" is care by an institution with official oversight. Institutions offering formal childcare will be subject to safety inspections and various other paperwork. Nursery schools and daycare centres are examples of formal childcare for children below school age; "breakfast clubs" and after school clubs offered by schools would also be considered formal childcare. In the United Kingdom, childminders, who look after up to six children at a time in their own home, are a form of formal childcare, despite the home setting, because childminders are under considerable official oversight. To legally operate as a childminder, one must apply to join a register run by Ofsted, the government body in charge of children's services and education, which involves all manner of bureaucracy<sup>18</sup>. Some nannies (childcare providers who come regularly to a family's home during the day) are also registered with Ofsted, though most are not.

Informal childcare, by contrast, is any care by someone other than a child's parents where the arrangement may be casual and lacks official oversight. Any care by relatives is likely to be "informal" childcare. Most nannies, babysitters and au pairs are also informal. Unlike childminders, any person is permitted to advertise their services in this way and no official oversight is required.

### *The Rise of Formal Childcare and the Drive to Get Mothers Into the Workforce*

Many governments have correctly begun to take note of the fact that it is not possible to have a full-time job at the same time as full-time responsibility for a small child. The way they respond to this is typically by offering subsidised formal childcare. In many OECD countries, children below school age now typically have some degree of official entitlement to publicly funded formal childcare, either for

free or at a significantly below-market price.<sup>19</sup> Typically, these schemes are described as a way to enable mothers of small children to return to their jobs, and also to provide educational benefits to children.

However, there is typically little or no support for informal childcare arrangements, or for parents looking after their own children. Though policymakers recognise the impossibility of parents being in two places at once, they do not extend this recognition to the value that parents provide by raising and caring for their children.

### The development of formal childcare in the United Kingdom

The United Kingdom provides a useful case study on the evolution of this approach to formal childcare. It is a fairly wealthy, population-dense developed country, with moderate politics; there is a strongly held assumption that a social safety net will be provided by the state, but not to quite the extent of some other European jurisdictions.

In the United Kingdom, there has been a steady expansion of state subsidies of formal childcare over several decades, a trend which has continued under successive left-wing and right-wing governments. In 1998, the Labour government under Tony Blair introduced entitlement to some free formal childcare, with 12.5 hours of nursery school per week for 33 weeks of the year given to every four-year-old. Initially, the government presented this provision as a policy to improve children's readiness to begin school the following year. In 2004, they extended this entitlement to three- as well as four-year-olds. In 2010, the Conservative government under David Cameron increased the number of free hours to 15 per week for 38 weeks of the year; and in 2013 the same government expanded the scheme again to include the most disadvantaged 20% of two-year-olds. In 2016, they added an additional 15 hours of childcare entitlement (making 30 hours per week in total) for three- and four-year-olds where both parents are in work (or where one parent is in work, in single-parent families).<sup>20,21</sup>

The United Kingdom's scheme of subsidies is estimated to cost the Treasury almost £4 billion per year.<sup>22</sup> Despite this, there is no support for other approaches to childcaring. If parents want to take a longer leave from work or reduce their hours to look after their children themselves, or if they want to rely on informal forms of childcare such as a relative or a nanny, they must fund these arrangements themselves.

The expansion of state support has been in parallel with an expansion of state regulation of formal childcare providers. An example of this is the Early Years Foundation Stage, which was introduced in 2008 in England and Wales. This "stage" is essentially a school curriculum which formal childcare providers—even childminders—must follow for children aged from birth to five years, with a predictably large burden of attendant paperwork.<sup>23</sup>

At the same time as this development of state involvement in childcare, there has been a substantial increase in the labour force participation of women with dependent children, especially those with babies and young children under school age. The labour force participation of women with children between the ages of zero and four has seen a larger absolute and proportional increase than mothers of older children: from 55% in 1996<sup>24</sup> to 72% in 2022.<sup>25</sup> Of this number, half are in full-time work, and half part-time.<sup>26</sup>

These two changes are highly linked. The fact that most families need two incomes to support themselves means that, without any outside help, two parents are expected to somehow perform the work of three adults (two salaried jobs and one childcare job). Whatever help is available to lighten the burden is generally something families will have no real choice but to accept. These policies effectively tell parents: you do the two salaried jobs, and we will hire somebody to take the third job (childcare) off

your hands. This attitude also creates cultural change which feeds into itself: the more it becomes the norm for young children to be in formal childcare and both of their parents in full-time work, the more this norm goes unquestioned.

This outcome—increasing the number of mothers who are in paid work—is arguably the main official policy aim of childcare subsidies. The United Kingdom’s Spring 2023 Budget announced a proposal to expand 30 hours of free childcare to children from the age of just nine months, provided both parents are in work.<sup>27</sup> It is worth emphasising just how young this is: nine-month-old babies have generally not taken their first steps or uttered their first words, and their mothers may still be on statutory maternity leave.

Tellingly, the government did not present this policy change to the British public as a means of supporting the vital societal function of care, but as a labour force expansion policy. The stated aim is to reduce the number of working-age people who were “economically inactive”, and especially to reduce levels of “female inactivity”. These labels in themselves reveal a lack of appreciation for the contribution that people make through care. “Female inactivity” is said to be partially to blame for the gender pay gap—but we could equally criticise the political choice to describe motherhood as “inactivity” deserving zero compensation. Motherhood is not “doing nothing”. As commentator Dan Hitchens wrote, this proposal implies that “work [...] is the natural condition for humans, like making honey is for bees. Family is an eccentric hobby, to be properly reined in.”<sup>28</sup>

If the expanded free childcare scheme is introduced in England and Wales, it seems likely that there will be high uptake. Families with young children are under considerable economic pressure and, with very little current support between the end of statutory maternity leave (around a child’s first birthday) and the start of “free childcare hours” (when a child is three), mothers may have no alternative but to return to work so that they can claim 30 hours of childcare for their nine-month-old. Most will not be able to afford to forgo salary or to pay out of pocket for informal childcare. This means it will become even more the norm for mothers to be back in work before their child is one year old, and for children to be in full-time care from the same age. Childcare is expected to be a key topic over which the 2024 general election in the United Kingdom will be fought, with parties competing to offer more free or subsidised childcare hours starting at younger ages—perhaps, for instance, offering 50 hours (the amount that is considered “full-time”) per week, instead of the current 30 hours.

The result of this policy trajectory is a system where children are raised by default in an institutional setting, separated at a very young age for most of the day from their familiar home environment and their primary attachment figure—i.e., their mothers. Many different adults may be involved in their care outside the home, all of whom may be fond of them, but none of whom love them by virtue of their individually significant relationship. If a child is in “full-time” childcare, they spend more hours in an institutional setting than a full-time worker spends at work, because parents drop them off and pick them up outside of their own working hours. Toddlers in full-time childcare can expect to spend just two waking hours every day with their mother or father.<sup>29</sup>

### Formal childcare around the world

This change in the United Kingdom has been mirrored by similar developments around the world, with many countries moving to a system of public subsidy for formal childcare as the preferred solution for spreading the costs of children. Typically, this means high uptake of places at nursery schools at a very low upfront cost to parents, paid for through high levels of taxation.

The United Kingdom has often been criticised for its disproportionately expensive formal childcare system. The public funding offered to providers per eligible child is often insufficient, meaning that

prices for children who are ineligible (for instance because they are under three years old) are driven up to cover the shortfall.<sup>30</sup> Partially as a result of this, the price of putting a one-year-old child in nursery in the United Kingdom is now over 40% of the average person's take-home pay.<sup>31</sup> In the capital, where full-time nursery can cost over £20,000 per year,<sup>32</sup> this figure is even higher.

In contrast, other jurisdictions are often lauded for having managed to subsidise formal childcare to levels that are astonishingly affordable in comparison. For example, the Canadian province of Quebec instituted formal childcare for all four-year-olds at a cost to the parents of just CAD \$5 per day in 1997, expanding the programme to three-year-olds in 1998, two-year-olds in 1999, and then children under two in 2000. This resulted in a 30% increase in the usage of formal childcare, both as a result of stay-at-home parents returning to work and a shift away from informal family and friend-based childcare.<sup>33</sup> This system costs the Quebec government roughly CAD \$2.7 billion per year,<sup>34</sup> which equals roughly CAD \$6,000 per child under five living in the province.<sup>35</sup> Yet, even so, the number of subsidised places has not kept pace with growing demand, meaning that waiting lists can be long and not all parents manage to secure places for their children.<sup>36</sup>

Other jurisdictions where formal childcare is provided very cheaply to parents include Estonia, where children from 18 months old can attend full-time nursery school for just €58 per month,<sup>37</sup> and Germany, where nurseries cost €70-150 per month.<sup>38</sup>

Yet, before praising these initiatives, it should be noted that these charges are far below both the operating costs and the market value of the service that is being provided. As an illustration, let us assume German childcare workers are paid the minimum legal wage of €8.50 per hour.<sup>39</sup> If each worker is responsible for five children,<sup>40</sup> this would mean that the front-line labour alone would cost a minimum of €272 per child per month—already €100 to €200 more than what parents are charged. And there are many additional costs, including: pay for worker hours spent in administrative and other duties; rent and utilities for the premises; insurance; and materials such as furniture and toys for the children.

Clearly, fees can only be maintained at these very low levels for parents via intensive subsidies funded via taxation. The widespread adoption of this model therefore represents an increasingly widely held assumption that childcare is a *service* that comes from specialised childcare providers and to which people are entitled to have supplied to them by the state, much like healthcare or education. However, caring for our children is a private part of all our lives, more akin in some ways to friendship and romance in that it is a *type of personal relationship*, which we would all have time for in a good and prosperous world.

The question of why governments seem to favour subsidised formal childcare is an interesting one, and we believe there are several contributing factors. Firstly, especially in the United Kingdom, it might intuitively follow from the model used for healthcare that childcare is a service which the state is responsible for providing. In comparison, our proposed solution—that people should have more breathing space to choose their own childcare arrangements—does not have a clear precedent. It is not a solution that can be purchased as a single pre-packaged policy item but rather requires changes to be made across many domains. The “single purchase” nature of subsidised childcare is more politically marketable, as it generates single large figures (“we have funded 1,000 childcare places”) in a way that smaller changes across the board do not.

In addition, there is ideological motivation behind the preference for formal childcare.<sup>41</sup> Discussion of the issue often carries an implicit assumption that the “point” of childcare policy is not to spread the cost of having children but to get as many mothers as possible into full-time jobs as an end in itself, regardless of mothers' actual preferences. And many seem to believe that by default children are best left in the hands of childcare “experts” than in those of their own parents.

Countries with formalised childcare systems like these are often presented as progressive, family-friendly paradises, and it is often implied that the United Kingdom ought to do better by subsidising childcare further to match these other countries. Little attention is paid to the fact that state subsidies for institutional childcare are just one option among many possible ways to spread the cost of caring for children, and they may not be the option most preferred by parents.

### *What do Individuals Provide that Institutions Cannot?*

Preventing parents from looking after their children is arguably the ultimate waste of skills and qualifications. Parents are uniquely equipped to fulfil their children's needs for love, security, and emotional development. Yet this truth has been lost in the current policy environment.

An assumption underlying the current system of support for care is that caring for young children is a task that can be equivalently carried out by any able adult. If mothers and fathers are "freed up" from this task by the provision of institutionalised care, it is seen as straightforwardly economically advantageous, as they can now be "productive" members of the workforce.

However, it is not true that institutional care is of equivalent value to parental care. We might worry about wasted skills and qualifications if parents do not immediately return to work, but on the other side of the scale, we should consider that parents are uniquely qualified to care for their own children. The rise of institutionalised childcare may be economically efficient, but not necessarily the best option for the wellbeing of our children. Caring is not just about tending to people's basic needs: it is also an expression of love and devotion. Solutions to care needs that rely on cheap imported labour or robot companions may be efficient in an economic sense, but they cannot replicate the reciprocal familiarity and trust that people feel with those closest to them, and they cannot make people feel loved and cared for in the same way.

When we are newborns, human beings almost always have a very close relationship with our mothers. The infant was until recently within his or her mother's body, almost a part of her; at this stage they still share a profoundly intimate bond. This relationship forms the blueprint for all other close relationships we have over our lifetimes and is vital for early emotional development. Donald Winnicott, an influential early theorist about infancy, wrote that, "the precursor to the mirror is the mother's face". He argued that babies learn about their place in the world, and themselves in relation to others, by interacting with their mothers and seeing how they facially respond to their actions and expressions.<sup>42</sup> Notably, while being fed, a baby tends to look at the face of their mother or the person feeding them, rather than straight ahead or in a random direction as might be expected if the feeding relationship was purely functional.

If an infant's mother is not available, he or she can instead form closer relationships with his or her father or other caregivers. However, the generally accepted "attachment theory" is that it is important to infants and small children to have a "primary attachment figure": an adult, usually their mother, who is deeply individually attuned to their needs and who has a physically affectionate bond with them. The attachment figure becomes a base from which the developing child explores the world, leaving for greater distances and lengths of time as they grow in confidence. When nervous, a glance back at the attachment figure can provide a child with reassurance that they are safe and have not been abandoned. This relationship provides a child with a foundation of security as they go out into the world and promotes future emotional health.<sup>43</sup> At the same time, separation from attachment figures is often profoundly distressing to young children.

As well as affection and closeness, another benefit that families provide to children is rough and tumble play. Fathers tend to provide opportunities for physical play that are exciting and challenging for children

and have benefits for their emotional development.<sup>44</sup> Mothers, on the other hand, tend to be highly empathetically attuned to their child and sensitive to their day-to-day needs.<sup>45</sup> These two parental roles, in tension with each other, can allow children to expand their comfort zones and develop their confidence: one role being to expose them to some mild level of physical risk, and the other being to soothe them when inevitably they overstep their current level of competence and are frightened or injured. These important inputs do not have to be divided neatly between a child's male and female biological parents, however. Single parents and same-sex couples are capable of raising happy and well-adjusted children; parents, siblings, and others with a close, specific relationship to a child can all provide this sort of intimate, one-on-one physical input that is crucial to a child's development.

This depth of emotional development is something which outside-the-home childcare cannot provide. For the very understandable reasons of safeguarding against child abuse and limiting their own liability for any accidents, institutional care settings can neither allow carers to hug and kiss their charges nor permit children to engage in risky play. This lack of affection likely goes some way to explaining why children who spend long hours in daycare at young ages have more behavioural and emotional problems than those who spend fewer hours in a formal childcare setting or begin attending at older ages.<sup>46</sup>

The other thing that is precious about family relationships (in general, as well as between parents and children) is their specificity and unconditionality. Although in tragic and extreme circumstances people may cut off contact with family members, for most people, immediate family members, over and above friends or colleagues, are the few people they can count on to care about their interests across their whole lives. The crucial thing about these relationships is that they persist no matter what our personal feelings are towards people as individuals. While friends are people who share similar interests and enjoy one another's company (and thus the friendship might end if this does not remain true), siblings will remain siblings no matter how different their outlooks might be from each other, and no matter how intensely trying they may at times find one another.

These relationships do not just persist for the length of an individual lifetime, but even beyond the ends of people's lives. It makes sense for an old woman to talk about "my mother", "my father", or "my grandmother": although these individuals are long-since deceased, the fact of her relationship to them endures. Being situated in a network of such enduring relationships gives humans a sense of belonging which we need to thrive. We are not just individual atoms floating in space: we are connected, we have a history, we matter to people.

It is also something that elevates us above a purely utilitarian and cynical view of the world. Just as every person has inherent worth and human dignity that is not reducible to their utility to others, a person's parents, siblings, and children are irreplaceable to them, not because of any particular quality they have but simply due to the fact of their existence.

The problem with the "everybody should use subsidised formal childcare" approach can also be exposed by considering the *reductio ad absurdum*: why not set up boarding schools for babies? If institutions are so much more efficient than parents at looking after toddlers, then why even bother giving them back to their parents at the end of the day? And if it is an acceptable outcome for parents to have effectively no choice about institutionalising their infants during the day, why give them a choice overnight either? Yet, most of us would balk at the idea: the specific relationship between a baby and his or her parents should be protected. The truth is that caring for those closest to us is intrinsic to our humanity.

A recent Pew Research survey found that the vast majority of both mothers and fathers (88% and 85% respectively) said that being a parent was the most important aspect or one of the most important aspects of who they were as a person.<sup>47</sup> Another Pew survey found that 73% of American adults reported that spending time with their families was "one of the most important things" in life; vastly

more than the number who said the same for any of the other facets of life such as religious observance or doing well in their career.<sup>48</sup> Care-providing institutions have a role to play in modern society, but specific, long-lasting, care-providing relationships are at the heart of what makes us human.

### *Childcare Within Extended Families*

Given this evidence, it is clear that the best providers of care for young children are their own parents. However, when a child's parents are unavailable, extended family are often the "next best" providers of loving, deeply personal care. Family members have the benefit that they already intimately know and care deeply about both the child and its parents. Hence, extended family can be a very useful source of *informal* childcare arrangements. Care by extended family also provides unique benefits that supplement the benefits of care by parents. Having early life experiences of being cared for by relatives can give a child a stabilising sense of belonging: of being widely, as well as deeply, loved; and of being deeply rooted in their family and community across multiple generations.

Relationships with grandmothers, especially maternal grandmothers, are very important in a child's life. Anthropological research has shown that the presence of a maternal grandmother decreases rates of child mortality in many different cultural contexts.<sup>49,50,51</sup> The benefit that children gain through contact with extended family, maternal grandmothers in particular, is thought to be so significant and so consistent across our species' history that it has been responsible for the evolution of menopause in humans (the "grandmother hypothesis").<sup>52</sup>

Childcare by grandparents is beneficial not just to children but to grandparents themselves. In a YouGov survey commissioned by Age UK, 50% of grandparents who provide regular care said it kept them physically active, 38% said it gave them a sense of purpose, and 14% said it prevented them from feeling lonely.<sup>53</sup>

"G.S.", a British woman who was regularly looked after by her maternal grandmother from birth to the age of four, told the authors of this report: *"Many of my earliest memories are of my grandmother looking after me as a very young child, and this is something I will carry with me for the rest of my life. It gave an additional poignancy and significance to my visits to her when she was dying of dementia and the caring role was reversed. My grandmother once wrote in a letter that 'grandmothers are mothers who are given a second chance'. She had a difficult early life, and I think that through me she was able to express some of the love and care that she had not always been able to express to my mother when she was a small child. I believe this relationship was deeply important to all three of us."*

In the United Kingdom, care by grandparents is the most common form of informal childcare.<sup>54</sup> According to a 2022 survey of parents by the Department for Education, 21% of children aged 0-14 are cared for by grandparents, rising to 24% for preschool-aged children.<sup>55</sup> Five million grandparents—or 40% of grandparents over the age of 50—provide regular care for grandchildren, and 4% do so every day.<sup>56</sup>

This is a form of care arrangement that is deeply natural and very beneficial to children, parents, and grandparents. We ought to be doing everything we can to make this arrangement possible for people who want to do it.

Despite the benefits of grandparents caring for their grandchildren, there is relatively little in the way of official recognition or support for this form of childcare. It may be assumed that if grandparents are retired, there is no need for support as they are not missing any income by helping. However, this is very often not the case. In the UK, more than half of people have grandchildren before they reach the

retirement age of 66,<sup>57</sup> meaning that they might not have the flexibility to provide care even if this would be the option that would work best for their family.

The only support specific to care by grandparents or other extended family in the United Kingdom is Specified Adult Childcare Credits. This policy allows the transfer of National Insurance contribution from a Child Benefit recipient (i.e., a child's parent) to an extended family member looking after a child under the age of 12. National Insurance is a form of earnings tax in the United Kingdom; people need to have paid this tax for a certain number of years to be eligible for some benefits, including state pensions (for which people currently need a National Insurance record of at least 35 years). However, in certain situations people are awarded "credits" that count towards their contributing years even if they do not earn enough to pay National Insurance contributions. One of these situations is if they are claiming Child Benefit. This system therefore means that the extended family carer can maintain their contribution record for the purpose of eligibility for state pension or other benefits.

This concession is only minimally generous: it is merely a transfer of the National Insurance credit, rather than the provision of anything. There is only one credit available to transfer, so if different extended family members are looking after two siblings, only one of them can receive this benefit.

Although preschool-age children are entitled to free hours of childcare—and for many families the form of childcare that would work best would be a grandparent who would dearly love to do it—the only way the entitlement could go towards supporting that arrangement would be if a grandparent applied to become a registered childminder. It cannot be prohibitively difficult to find ways compensate grandparents—which could make the difference between their being able to afford to provide childcare or not—without making them jump through these hoops. Rather, it is simply something that is rarely made a priority.

Some European countries offer small benefits specific to grandparents.<sup>58</sup> In Germany, grandparents are entitled to 10 days' paid leave to look after grandchildren in an emergency, or up to six months' unpaid. Portugal allows grandparents 30 days' leave, with a financial allowance, to look after sick grandchildren if parents have already used up their leave for the year or cannot make it for some other reason.

Countries including Germany, Romania, Portugal, and Hungary allow paid parental leave to be transferred to a grandparent under some circumstances. Hungary's policies are the most extensive, as grandparents are entitled to claim several benefits that would normally be claimed by a child's parents, including compensation for lost income, equal to 70% of lost income capped at 70% of double the minimum wage.<sup>59</sup>

These last policies are free for states to provide, since rather than offering something additional for grandparents it simply allows greater flexibility within existing benefit provision by permitting parents to transfer their own entitlements. However, there is scope to go further: for instance, grandparents could have their own protected right to some paid leave separate from that of parents, and this entitlement could increase with increasing numbers of grandchildren.

If adopted more widely, measures like these would be a relatively cheap or even cost-free way to protect the role of grandparents and other relatives in children's lives, and to recognise that it takes a village to raise a child. Strengthening an entire cross-generational network of relationships is a truly pro-care, pro-family policy.

## What Parents Want

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We have seen that families are best placed to care for their children, but what do parents really want? Ultimately, the current approach, which assumes that having both parents of small children in full-time work is self-evidently the best outcome, is at odds with public opinion. Not only is this not what parents want for their own families, but also it is not what the public believe to be best in general.

Policies such as the recent proposal in the United Kingdom to extend free childcare provision to much younger children seem to assume that there is a large constituency of mothers of small children who want to be spending more hours in paid work but are unable to because of the demands of childcare. However, polling suggests that the number of people in this situation is very small; by contrast, many working mothers, particularly of small children, would like to spend more time with their children.

In recent polling (2022) by the British think tank Centre for Social Justice, 78% of parents of small children said they would like to spend more time with their child than their job allows. The same polling found that the idea of a childcare “budget” for parents to spend as they wish was almost twice as popular as the idea of public subsidies to reduce the cost of formal childcare (61% versus 33%, which held across all voting groups and socioeconomic classes).<sup>60</sup> More polling by the British think tank Onward found that when parents were asked what they would do for childcare if money was no object, the most popular choice by far was, “myself or my partner would stay at home instead of going to work.”<sup>61</sup> And in the nationally representative British Social Attitudes survey, only 6% of respondents believed that the best way to organise work and family life was for both parents to work full time.<sup>62</sup>

This trend also holds true in the United States. Polling conducted by the American think tank Institute for Family Studies in 2021 reported that only 8% of mothers and 14% of fathers think that using centre-based care full-time is the best childcare option. By contrast, a majority of both mothers and fathers thought that either one parent staying home full time or both parents staying home part time was the best arrangement.<sup>63</sup> A large-scale, nationally representative survey conducted in 2016 by the Pew Research Centre found that a majority of Americans believe that children are better off with one parent staying at home, as opposed to both parents working. This was true for both men and women across the political spectrum and across all age groups surveyed.<sup>64</sup> Even among American mothers with bachelors’ degrees or higher, only half say that their “ideal situation” is to be working full time, as opposed to either part time or not at all.<sup>65</sup>

The childcare system in Finland also provides an illustration of parental preferences. Since 1990, Finland has offered a “home care allowance” which is paid to parents who look after their children at home. The amount paid depends on the age of the child, on the number of siblings, on family income, and on the district where a family resides.<sup>66</sup> The basic, non-means-tested rate for a child under three years old is currently €377 per month. Somebody eligible for the full amount of means-tested supplement would receive an additional €202 per month.<sup>67</sup> There is also a “flexible care allowance” paid at a slightly reduced rate for parents who wish to care for their children part time, and work fewer than full-time hours.<sup>68</sup>

This sum would not be large enough for a single parent to live on themselves, let alone support a family. However, in combination with another parent who is bringing in a salary, this may be enough to offer families a more meaningful choice between both parents returning to work and one of them staying home. The difference this option makes is reflected in the fact that, although Finland offers universal municipal childcare and a “parental care allowance” for parents who independently source childcare, uptake of the home care allowance is high. Almost 90% of parents make use of this system for at least some time after parental leave has expired, and 40% use it until their child is three years old.<sup>69</sup> These

uptake statistics demonstrate that when it is an option, even if it is an option that leaves families financially worse off, taking care of their child at home is the first choice of many parents.

## Room to Care: Steps Towards a Solution

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People want to care for each other, but they do not have room in their lives. If left unchecked, the tendency is for work to take up more and more of our time. Fewer parents can afford to stay at home with their children in the first years of their lives. Many of us do not feel we have the freedom to take time out to care for elderly parents, sick spouses, or friends who have just had a baby. While it used to be that women's traditional role allowed for these activities, they have now been squeezed out of our modern lifestyles.

We need to radically revise the way we see and value care work so that it is viable for people to perform this vital function to society while still being part of a modern market economy. We do not want to return to a world where women are totally financially dependent on their husbands, or where there are no women in positions of influence. But it should be possible for a person of either sex to participate in public life while also having space to participate in family life, if they so desire. There are many possible configurations of home life and public life, and what works best will differ for each individual and each family. We wish for people to have choice in this regard, and for the choice not to be made for them that family life is an extravagance they cannot afford.

We need to recognise the value of care. Currently we treat caring for others—including having and raising children—as though it were a private hobby, and not something on which all economies rest. We need to adjust our view of productivity, so that care work is understood as economically productive activity.

From this recognition of the value of care, it follows that its provision should not be equated with “inactivity”. As a society, we must find a balance between families making caring a financial priority, and communities, businesses, and governments using their subsidiary roles to foster an environment which supports these choices. The path we choose should ultimately make having children a viable financial option, while also making use of extended family and personal networks—not just state mechanisms—for ensuring we can afford to care.

Supporting married couples as economic units is also a vital part of the solution, recognising their choice to function as a family rather than as separate individuals. Families should be free to choose how they use their resources and gifts, rather than being directed by state initiatives.

In this section, we will discuss some ways to carve out more space for caring in the modern world. We want the modern citizen of either sex to have space to be in touch with both private, family life and public, professional life. Particularly, parents should be free to enjoy caring for their children and to prioritise their emotional needs for secure attachment and love. Families must be enabled to care, and governments need to think seriously about how to enable them to perform this valuable work.

Firstly, we believe families should have more autonomy in their childcare arrangements. Offering cash benefits instead of free childcare is a way to achieve this aim. Governments should also adopt tax systems that are based on family—rather than individual—income more widely. Such systems would also give parents more genuine choice in how they split work outside the home and childcare, instead of directly disincentivising any uneven distribution of income. It would also recognise that families,

rather than atomised individuals, are the units of society, and put this recognition at the heart of public finance.

Secondly, we need to change working culture to rid ourselves of the assumption that the average worker is a man who has a wife to take care of his family and home. Instead, the average worker, whether a man or a woman, has family responsibilities and needs space in their life to accommodate them.

## Childcare Budgets

Taking some or all of the state budget currently used to subsidise formal childcare and instead giving its value to parents as a “childcare budget” would be a way to return more autonomy in childcare decisions to parents. Alternatively, parents could choose whether to claim their entitlement as a personal childcare budget or in the form of free childcare.

Under this system, there would be nothing stopping parents from spending this money on formal childcare if that was indeed what worked best for their families. But they would also have choice to use it to pay for more informal care arrangements (such as a nanny or an extended family member) or to supplement their own income if they worked fewer hours or took a longer leave from work. This system would require no additional cost to public finances compared to what is currently in place: it would simply build in more flexibility, increasing parental autonomy and allowing more room for family life.

There could, of course, be scope within this approach for payments to be spent too quickly. However, giving this support as a monthly payment rather than lump sum would limit the possibility for recipients to spend all the money and be left with none in the future. In addition, it is possible that allowing more parents to opt out of state childcare provision would mean losing some economies of scale: it may be that childcare can be provided more cheaply with some degree of central organisation. However, in the United Kingdom at least, the legislative bloat surrounding childcare ensures that the sector as it currently stands is far from efficient and cannot recruit enough people to work in it.<sup>70</sup> Furthermore, given the lack of value we currently place on care in our culture, it is unsurprising that we face difficulty in recruiting workers to pursue care as their vocation.

The situation in the United Kingdom can be taken as an illustrative example. The Centre for Social Justice calculates that pooling the current budgets for various formal childcare subsidy schemes would generate £3.85 billion per year.<sup>71</sup> If this budget were distributed among all parents of the roughly 3.2 million children in the country between the ages of one and four<sup>72</sup> (between the end of statutory maternity leave and the start of school), these “childcare budgets” would provide £1,215 of funding per child per year.

In the Spring 2023 Budget, the UK Government committed to spending an additional roughly £5 billion per year by 2027 on expanding the 30 free childcare hours to children from 9 months old.<sup>73</sup> If we added this budget to the £3.85 billion already assumed to be available, this would bring the funding per child up to roughly £2,793 per year.

In the United Kingdom, parents can also receive child benefit entitlements, a small monthly payment intended to go a little way towards supporting parents until their child is 16, or 20 if in full-time education. The proposal to allow parents to optionally “frontload” their child benefit payments could be another way to increase the funding available in early years with no additional cost to public finances. The yearly budget for child benefit entitlements is £12.6 billion;<sup>74</sup> if parents were allowed to draw down their child’s entitlement entirely between the ages of one to four, this would yield roughly another £4,000 yearly per child. Many parents who are relatively better off may find that the standard, non-

frontloaded form of child benefit payments (which amount to £24 weekly for first children, and £15.90 for subsequent children) do not make much of a difference to their living costs, but that having the opportunity to claim these in bulk during their child's early years would substantially change the financial calculus of their work and childcare arrangements.

Reforms to the United Kingdom's tax system (which will be discussed in the next section) could save an additional £2,500 per year for a family on the median household income when one partner has either no or a low salary due to childcare responsibilities.<sup>75</sup>

All in all, implementing these changes could mean that over £8,000 per year was available to support families who look after children at home. While this is not equal to the earnings that would be lost if parents decide to take on the bulk of childcare themselves, it does mean that suddenly, both parents returning to full-time work becomes much more of a meaningful choice rather than a necessity in many cases.

As we saw in the example of Finland, where the allowance of just a few hundred euros per month for stay-at-home parents is widely claimed despite the availability of universal free childcare, when people are given even a modest allowance to look after their children at home, many choose to do so. This indicates that looking after their own children in the early years is something that parents value significantly.

These proposals focus on familial autonomy. However, in some jurisdictions the government has taken a more radical stance of actively trying to nudge families towards having more children and caring for them in the home. While we remain committed to the creation of greater familial autonomy, it is illustrative to explore these pro-family policies and their impact. The clearest examples are Hungary and Poland, which have both begun giving much more generous cash subsidies to families who have children. In Hungary, amongst other policies intended to support family formation, married couples can apply for an interest-free loan worth over €30,000, which is written off if they have three children. Commentator Lyman Stone has calculated that, adjusting for differences in average wage, the equivalent loan for American families would be \$130,000.<sup>76</sup> Importantly, this loan is not restricted in how it can be spent: it is up to a couple's own discretion.<sup>77</sup> In Poland, parents can receive a cash benefit worth €120 per month for each child after their first, until the child turns 18. This benefit is worth roughly 12% of the average gross wage in Poland. These policies are associated with a modest uptick in birth rates; evidence that, to some extent, financial concerns are holding people back from having children and that pure cash can alleviate these concerns.<sup>78,79</sup> On the other hand, the fact that increases in birth rates are only moderate illustrates that either money is not the only factor responsible for falling birth rates, or that the cost of having a baby is very expensive, or both.

## Tax Systems that Work for Families

### *Tax Systems Based on Individuals*

The collection and redistribution of money is one of the key activities of states, and the way it is conducted reveals much about what a state believes its role to be. One fundamental question is what is the societal unit to and from which funds are disbursed and collected: the individual or the family?

In the United Kingdom, each person is taxed as an individual rather than as a member of a family. Our system of progressive taxation means that the first £12,570 a person earns per year is tax-free; a "basic rate" of 20% is paid on income between £12,570 and £50,270; a "higher rate" of 40% is paid on income

between £50,270 and £125,140; and an “additional rate” of 45% is paid on income above £125,140 per year.<sup>80</sup>

Because these thresholds are applied on a per individual basis, a family would pay significantly more in income tax and have less take-home pay if only one parent is earning (with the other parent staying at home with children) than if the same gross income is split between the two, with both parents in a lower tax band. To choose one example that illustrates this clearly, if two parents each earned £12,570 then the family would pay no income tax. But if one parent had no income and the other was earning  $2 \times £12,570 = £25,140$ , then the “second” £12,570 would be subject to 20% income tax. This trend continues across all tax bands: if two parents each earned £35,000, each would pay 20% income tax, amounting to a total of £14,000 a year for the household unit. However, if one parent had no income and the other earned £70,000, the higher tax rate of 40% would apply, meaning the family’s tax burden would double to £28,000 a year. Hence, individual taxation hinders family choice across the socio-economic spectrum.

The choice to view each person as an individual in terms of taxation is supposedly following the principle that the government should remain agnostic with regard to people’s personal lives. Nick Clegg, the former leader of the Liberal Democrat Party, has expressed this view: “We can all agree that strong relationships between parents are important, but not agree that the state should use the tax system to encourage a particular family form.”<sup>81</sup>

However, individual-based taxation is not agnostic: single-earner households get to keep less of their money than dual-earner households with an equivalent combined income, meaning that there is an artificial encouragement to split income as evenly as possible. One might reasonably wonder why it ought to be the state’s business whether, for instance, the higher or lower earning of two parents gets a pay rise—but these two situations would often result in different tax outcomes for the family unit. On the level of the family, individual-based tax is contrary to the principle of progressive taxation in which those who earn more contribute more.

Measuring families’ income on an individual basis also ignores the fact that those on higher individual incomes could still have needs, as they may be supporting a larger family (which many individuals are not). For example, means-testing for child benefit similarly discriminates against single-earner households. If one parent earns more than £50,000, the benefit for which the family is eligible begins to taper, and the entitlement reaches zero once one parent is earning £60,000. As well as paying less in income tax, a dual-earner family where each parent earns £30,000 (for a combined income of £60,000) would therefore be £2,636 richer in child benefit than a family where the same income is earned by just one parent.<sup>82</sup>

There is a case to be made that child benefit entitlement should not be means-tested in the first place: countries including Hungary, Latvia, and Estonia have universal child benefits, for reasons of simplifying administration, decreasing the risk that families in need are excluded, and decreasing stigma.<sup>83</sup> However, if this benefit is to be means-tested, there seems to be little logic behind the idea that eligibility should depend on the salary of the higher-earning parent, rather than total household income. There is no suggestion that children in a family where both parents work outside the home have greater need for child benefit than children being raised in a family where the same household income is earned by just one parent.

As explained by Policy Exchange, a British think tank, in their 2022 report, *“Taxing Families Fairly”*, the household makes more sense as the unit of taxation (and similarly, eligibility for benefits). The report states:

“It would not make sense to suggest that somebody was poor because they earned the minimum wage for ten hours a week (or earned nothing at all) whilst their spouse was paid £4 million a year as a professional footballer. And yet, when we assess them for income tax, that is precisely what we assume.”<sup>84</sup>

In almost every other context, wealth, poverty, and other economic variables tend to be evaluated by considering *household* income.<sup>85</sup>

### *Tax Systems Based on Families*

One small nod to the family in UK taxation is the “marriage allowance”, which was recently introduced starting from the 2019 tax year. Under this scheme, where one person in a marriage or civil partnership earns less than the tax-free allowance of £12,570, and their partner pays only basic rate income tax (i.e., is earning between £12,570 and £50,270), they can “transfer” £1,260 of allowance to their partner. This means that an additional £1,260 of their partner’s earnings are protected from income tax, giving a maximum tax saving of £252 per year.

Former prime minister David Cameron said of this policy that it “isn’t about the money but about the message that people who make a lasting commitment should be recognised in some way.”<sup>86</sup> However, the financial benefit to couples is rather small, and take up of this scheme has been low: under half of eligible couples used the allowance in 2019.<sup>87</sup> As a result, it is not clear that this policy actually does anything: either to materially help families with a parent who is working part time or fully staying at home, or to signal approval of marriage as suggested by Cameron.

As pointed out by Policy Exchange: “Surely the strength of the ‘message’ depends on the extent of the financial benefit.”<sup>88</sup> There does not seem to be any principled reason that if you are allowed to transfer one tenth of your tax-free allowance to your partner, you should not instead be allowed to fully transfer your income tax exemption to them, bringing the maximum tax saving up to £2,514. Onward calculates that if this full transfer was allowed for all couples with a child below school age, this would cost the state £665 million per year in forgone income tax.<sup>89</sup>

In addition, there does not seem to be any rationale behind the restriction that this transfer should only be available to couples where the higher-earning partner earns under £50,270. Rather, this transfer simply narrows the number of families eligible for the marriage allowance, and further weakens the “message” being given to families that the government respects their marital status and familial commitment.

In contrast to the United Kingdom, many countries have elected to use systems of family-based taxation. These include France, Germany, Poland, Ireland, the United States, Spain, Canada, Switzerland, Iceland, and Belgium.<sup>90,91</sup>

Notably, these systems do not seem to be associated with low female labour force participation. For example, Iceland allows fully transferrable tax allowances between married couples, but has the highest female labour force participation in the OECD at 82%.<sup>92</sup> This suggests that women as a whole do not tend to drop work entirely if family taxation is made possible. Rather, family-based tax systems give couples more flexibility which they might choose to use in all sorts of ways.

The German system of “income splitting” provides an illustrative example for how a family-based tax system can work. The income tax that a couple owes is calculated by taking the mean income of both individuals, working out what tax would be due for somebody earning this income, and doubling this amount to get the total tax due for the couple.<sup>93</sup> This means that the couple is taxed as though their

total income were split evenly between the pair, however it is in fact split. The tax system is agnostic as to who earns what within the household, as we believe it should be. A more radical approach would be to exempt parents from personal income taxation until their children are 18—or for life, as is the case for mothers of four or more children in Hungary.<sup>94</sup>

### *Marriages as Economic Units*

We do not do things for our immediate family members because they pay us to: we do it because we are a team, and because their success is our success. Taxing each member of a married couple as an individual implies that they should be seen as one individual and another individual who happen to be living together, rather than recognising that they have together formed a new economic unit which is not made up of separable and interchangeable parts.

A recent paper published in the *Journal of Consumer Research* provides evidence not only that joint finances are associated with higher relationship satisfaction, but also that there is a direct causal link between the two factors. Engaged and newlywed couples were randomly assigned to merge their bank accounts or not; those who did had greater relationship satisfaction after two years.<sup>95</sup> Another paper published in the *Journal of Personality and Social Psychology*, relied on six observational studies across over 38,000 couples and similarly concluded that couples with pooled finances experienced greater relationship satisfaction and were less likely to break up.<sup>96</sup>

These findings suggest that, against a societal backdrop of greater individualism and atomisation, one of the original purposes of marriage—the merging of resources for mutually assured material support—remains important in building trust within relationships. Family-based taxation recognises and culturally enshrines this value, while individual-level taxation presupposes an individualist mentality that is anathema to a society with families, care, and interdependence at the centre of public life.

**Table 1: Total financial boost to families of the policies modelled in this paper.**

Policy	Cost to government per year	Financial boost to families per year
Redirecting formal childcare subsidies to families themselves.	None (Repurposing the current £3.85 billion budget for subsidising formal childcare).	£1,215 per child aged 1-4 according to the 2021 Spring Budget  £2,793 per year per child aged 1-4, according to the 2023 Spring Budget
Option to frontload Child Benefit between the ages of 1-4.	None (Repurposing the existing £12.6 billion Child Benefit budget).	£4,000 per child
Allowing married couples to be taxed as household units, rather than individuals.	£665 million	£2,500 (average) per family
<b>Total</b>		<b>£7,715 (2021 Budget)</b> <b>£9,293 (2023 Budget)</b>

## Work that Works for Families

A large majority of adults—around 80% of them—will be parents of small children at some point in their lives. Almost all of us also must work in order to live. It is bizarre, then, that childcare is seen as incompatible with work, when so many of us will at some point have to work while also having responsibility for a small child. It is often said that nobody wishes on their deathbed that they spent more time at work and less with their family. But the way our working lives are structured acts as though the opposite is the case.

Among American mothers surveyed by the Institute for Family Studies, the most preferred option in terms of childcare arrangements was that both parents work flexible hours and share childcare.<sup>97</sup> Implementing this flexibility at scale, however, will require widespread changes in workplace norms. The world of work still has an attitudinal hangover from the days when office and factory workers were mainly men who had wives at home to care for children. Because of this, childcare responsibilities are seen as an aberration that damage people's ability to fit into a rigid, one-size-fits-all job mould rather than as something normal that can and must be worked around. As a result, many women find that institutionalised care for their children is their only option if they want (or need!) to have a job.

Despite decades of work by feminists, working parent organisations, and some employers, British working practices do not accommodate modern parenting. Mothers working full time before their baby is born generally return to full-time work (44%) or part-time work (29%) at the end of their maternity leave. These mothers are likely to experience career stagnation with a lower chance of getting a promotion.<sup>98</sup> Ten years after the birth of a first child, mothers have lower hourly earnings than fathers.<sup>99</sup>

These hindrances to mothers' career advancement occur for several reasons. Firstly, higher ranking positions tend not to be available as part-time jobs, meaning it is harder for somebody to progress within an organisation if they are only working part time.<sup>100</sup> Secondly, even mothers who are working full time tend to take on a "primary parent" role within couples: taking on the administrative burden of childcare, leaving work early if necessary, staying home when a child is sick, and the like.. This means it is more difficult for them to go "above and beyond" in a job in the same way as someone who does not have that responsibility. For both reasons, women may be reluctant to leave a job with suitable hours and an understanding manager, as they may be unsure of finding another one with similar flexibility. This can mean they spend longer in positions than they otherwise would, or remain restricted to certain sectors, hampering their career progression.<sup>101</sup> And thirdly, even if their availability is not impacted by having children (because for instance their partner does childcare full-time), mothers are subject to bias at work in that their capability and commitment is doubted in a way that a father's is not.<sup>102</sup>

Currently, men generally do not change their working patterns after a baby, with over 90% returning to full-time work.<sup>103</sup> Even when a woman earns more than her male partner before having a baby, she is more likely than he is to go part-time after their child is born.<sup>104</sup> Take-up of shared parental leave is very low, at below 10% of eligible couples,<sup>105</sup> because it is financially unfavourable for many families, requires new mothers to give up time with their baby, and because British working culture remains hostile to fathers taking extended parental leave.

Many fathers would like to spend more time with their children; 36% of UK fathers report that they would be willing to take a pay cut in order to achieve better work-life balance.<sup>106</sup> Normalising part-time work specifically for men would have multiple benefits. Firstly, it would allow men to flourish as whole individuals, with interests and capabilities in both the private and public sphere. Secondly, it would improve progression at work for women, as negative perceptions of part-time workers would be reduced. Mothers could also benefit from having the assumption weakened that they are the "primary parent" or "household manager", with some of the administrative burden lifted from them. And finally,

children would benefit from having more contact with their fathers, developing strong relationships with both parents.<sup>107</sup>

However, it should be recognised that the primary beneficiaries of flexible working policies will be women (and consequently, their families). Women, more than men, seem to value being present for the first years of their children's lives. As well as by stated preferences,<sup>108</sup> we see these trends illustrated by revealed preferences when both men and women have the same opportunity to spend time with their children. Since 2018, the large insurance firm Aviva has had a policy of "equal parental leave": both men and women are entitled to up to 52 weeks of leave, 26 of which are at full pay, when they have a child. Despite the equality of entitlement, men took on average just 24 weeks of parental leave in 2022 (2 weeks less than they would have been entitled to with full pay), while women took on average 43 weeks (all of the paid leave plus roughly half of the unpaid entitlement).<sup>109</sup> While women might benefit especially from more radical policies that allow them to drastically cut their working hours when they have small children, men might benefit from policies that give greater flexibility to parents who are working full time to ensure they do still get to have some daily contact with their children.

Family life is part of people's lives: this is something all people of either sex should have the opportunity to participate in, without being shut out of the world of work as a consequence. Work is important, but a culture that prioritises work at the expense of all else prevents families from freely choosing the caring arrangements that work best for them and their children and could reshape the family's fundamental structures. The flexibility that allows people to combine a job and family responsibilities—such as alterations in working hours or location—is something that should be a default entitlement. These arrangements will not be possible with every job, but the burden should be on employers to show why they would not be possible, rather than on employees to argue the case that they should be available. Several think tanks and charities suggest that job vacancies should be required to state up front whether or not part time or flexible working arrangements would be possible, which would mean the onus is not on applicants to request it.<sup>110,111</sup>

Accommodations for parents do not have to be a zero-sum game in which parents win and employers lose. Formulating jobs that appeal to people with caring responsibilities can allow recruiters to tap into an under-utilised pool of talent. And a family-friendly working culture can increase employee satisfaction and retention, possibly improving performance in the long run, compared to squeezing employees for all they can give in the short term and leaving them no room for family life.<sup>112</sup>

### *Part-Time Work*

Many parents, many mothers especially, want to work part time. Part-time work can represent the best of both worlds: it is a way of spending lots of time with one's children, while also maintaining some financial independence, more adult social contact, and keeping skills up to date to keep career options open in the future. Perhaps unsurprisingly, survey data suggests that mothers who work part time are happiest, compared to either taking on the "double shift" of a full-time job with small children, or wholly sacrificing their career by staying home long-term.<sup>113</sup>

Part-time work also has the advantage that it can allow two parents to share childcare responsibilities on a regular schedule. For instance, if one parent has a job with hours between 08.00 and 14.00, and the other's hours are between 13.00-19.00, this allows one of them to be with their child throughout the day, while both retain the benefits of having a job.

However, part-time work is often not available as an option despite it being many parents' first choice. In practice, part-time jobs often end up being closer to full-time commitments: of mothers who work part time in the UK, 37% are working 16-29 hours per week, and only about 1 in 10 working fewer than 16 hours per week.<sup>114</sup>

From the point of view of employers, it is generally preferable to have one full-time worker than two part-time. Part-time employees may bring some decreases in efficiency, increase administrative burdens, and could be perceived as a sign of “low commitment” to the company. However, working part time is a perfectly respectable choice, and parents who work part time are not lazy or uncommitted: their “other job” of parenting is difficult, intensive, and vitally important.

Organisational buy-in is needed for part-time work arrangements to succeed. If employers and colleagues do not respect workers’ part-time status, then this arrangement may create a stressful or even hostile working environment.

Arguably, the relative treatment of full-time and part-time employees is just as important a cause as the “gender pay gap”, when it comes to women’s success at work. The pay gap between women and men has been one of the major focuses of global feminism in recent years. In some jurisdictions, large companies are now required to make official reports on the respective salaries of male and female employees. However, any hostility towards part-time work ends up in large part being hostility towards mothers. If part-time work is not possible, then many mothers will either find that returning to work is not possible, or that they have to place their child in full-time care which is not desirable for the reasons this report identifies.

We hope that the financial changes we propose (childcare budgets and family-based taxation) would give parents greater choice over how to split their working hours, and that this would lead to increased demand for part-time positions. Companies wishing to create a family-friendly work environment could even trial explicitly parent-friendly jobs. These could be specifically tailored to have hours only within the school day, or to have more holiday to account for long school holidays. Of course, this culture is different from what we have come to expect working schedules to look like, but if the will is there, there is no reason this proposal could not work for jobs in many fields.

### *The Work-from-Home Revolution*

Working remotely some or all of the time can be an option that supports family life. Remote working would eliminate commuting time, reduce stress, and allow more relaxed, family-friendly routines. For instance, working from home could remove the necessity to drop children off early at school or nursery, or it could give time for a parent to walk children to school instead of driving them. Parents can also lightly supervise children and attend to household tasks during breaks throughout the day.

Critics of home working may argue that distractions such as these make workers less efficient. However, it is often possible to intersperse parts of the workday with other tasks. Shifting between forms of activity can engage different parts of the brain and does not necessarily prevent a useful day’s work from being done; and any productivity lost should be counted against productivity which may be gained from lower stress and eliminated commutes. In addition, working in an office is not interruption-free: arguably it simply swaps one set of distractions for another.

Even if productivity is lower for parents working from home, perhaps these losses ought to be accepted as a realistic consequence of care responsibilities. The idea that all adults will spend most of their waking hours in an office engaged in salaried work without interruption is a relatively new one unique to the modern context. Working from home is a modern echo of the “homestead” arrangement of past centuries, where women made a vital economic contribution to households, but many of their tasks took place in the home and were compatible with caring for babies and small children.

The biggest shift in parent-friendly working has come from the COVID-19 pandemic: within a month, half of workers in the United Kingdom were working from home at least part of the time, up from only 10% before Covid.<sup>115</sup> And over the next year, the number of advertised openings for new jobs that involving remote work more than tripled compared to before the pandemic.<sup>116</sup>

This demonstrates that, with sufficient determination, bold changes to working practices are possible. Attitudes to working from home have evolved as a result of so many of us taking part in this unplanned experiment. Data from the Institute for Family Studies highlights that over 30% of parents say they would now like to work from home most of the time; another 20% say they would like to work from home half of the time, and only 30% of mothers and 38% of fathers said they would like to work from an office most of the time.<sup>117</sup> Given that parental preferences are diverse, it would be preferable to allow parents the freedom to choose working patterns which work for them.

### *Career Breaks*

One major reason that women may be reluctant to take extended maternity leave is the potential for damage to their career trajectory. Breaks have been found to have a cumulative negative effect on career progression (i.e., taking maternity leave twice is worse than once, unsurprisingly), especially breaks of longer than two years.<sup>118</sup>

We should not be terrified to step off the work treadmill—if work worked for people, rather than the other way around, then we would be confident that there would be routes back into their chosen career. A more family-positive outlook might see extended breaks that many people take due to care responsibilities as an opportunity for reflection and renewal in one’s career. Instead of judging Curriculum Vitae gaps to be a negative, employers should appreciate that people who have taken time out still have a lot to offer, including a fresh perspective. Pre-set structures for interview and hiring processes can decrease the potential for bias against applicants with protected characteristics.<sup>119</sup> Perhaps a similar approach could be adopted to encourage employers to maintain an open mind when it comes to applicants who have taken career breaks. It is possible that, as with increased adoption of remote working as a result of Covid, an initial push may result in a change of attitudes and norms when it is made clear that a different approach to working is possible.

Graduate schemes at many large public bodies and private companies are a welcoming, widely known “on-ramp” into various career areas. These organisations see new graduates as a talent pool that they actively want to attract. But people who have taken career breaks are also an un-tapped pool of talent, since they are very often underemployed.<sup>120</sup> We would like to see similar onboarding schemes reserved for people who have taken a career break of one year or more. This would give women the confidence that their career is not over if they take a break to look after their child: there will be a route back in, whether this is back into the area they are familiar with or a chance to try something different. In recent years, “returnship” vacancies, specifically aimed at recruiting candidates after a career break, have been trialled at organisations including PWC, KPMG, Vodafone, and the civil service.<sup>121</sup>

As with all of our suggestions regarding the world of work, supporting people to return to work after a break would not only benefit mothers, but also fathers and anybody else who decides to take a career break for any reason, including for instance looking after a parent or a disabled spouse. The key is recognising that there is more to each of us as humans than just our work outside the home.

## Housing

### *The Cost of Housing*

When parents assess their ability to step back from their work commitments to care for their children, the cost which often looms largest is housing. Keeping one's head above water regarding mortgage or rental payments can dissuade parents from feeling that prioritising care is possible. Very high housing costs are one of the main factors squeezing out "room to care", which is the major contributor to a high cost of living for many individuals and families, particularly the young. In cities around the world, increases in house prices and rents have far outstripped general inflation and wage rises. Since 1980, property prices have risen by 706% in New York and 932% in San Francisco, compared to American wage growth of 297%; by 1,450% in Sydney, compared to a 375% wage growth in Australia; and by 2,100% in London, compared to an increase of 600% in British wages.<sup>122</sup>

This means not only that a very large proportion of people's income is spent on rent or mortgages, but also that the stability of home ownership remains out of reach for much longer. In the United Kingdom, almost one-third of people aged 35 to 44—the age at which people will certainly want to start a family, if they have not done so already—are living in private rentals, up from 10% in the 1990s.<sup>123</sup> Their situation is unstable: they face limitations on the ways they can use their home, and most importantly they can be made to leave it at short notice.

This living situation is not one in which people feel free to stop and smell the roses—or to take the time to care for family members. It becomes a necessity, rather than a choice, for families to have two incomes, rather than one income being sufficient to support a family enabling the other parent to care for their children. When housing costs are very high—especially if those costs are rental costs, and so do not build towards one's own asset ownership—they are permanently financially treading water. It is very hard to grow savings, which could represent the ability to take maternity leave, to relocate to be near an ageing parent, or to care for a suddenly sick spouse. Fixing runaway house price inflation would go a long way to making more "room to care" in people's lives simply by easing this major source of stress and financial pressure.

### *The Housing Theory of Everything*

The "housing theory of everything" is the idea that high costs of housing have second-order impacts that go far beyond the obvious costs to individuals' personal finances.<sup>124</sup> Expensive housing can reduce population fertility: for instance, one analysis estimates that rising rental costs prevented the births of 157,000 children in the UK between 1996 and 2014.<sup>125</sup> Restrictions on housebuilding also contribute to less dense cities which are less walkable and less safe. Fixing this problem would not only take financial pressure off families, but also would create more family-friendly neighbourhoods in which, for example, children can safely walk home from school by themselves.

Low supply of housing creates deadweight losses when people cannot afford to live near productive areas or to move for work. This restricts innovation and restricts GDP growth which could be used to make people's lives easier. Instead, value is trapped inside spiralling house prices where it remains an asset to landowners but cannot benefit the wider community. As well as giving individuals more money for themselves and their families—as well as providing us with more pleasant, community-fostering places to live—solving this crisis would also as a whole make nations significantly more prosperous, prosperity that could in turn be used to pay for policy solutions giving us all more "room to care".

### *The Way Forward*

The reason for extremely high housing costs is broadly that rates of housebuilding have not kept up with population growth, meaning that there is insufficient supply to meet demand. This is the result in large part of planning restrictions that create a market failure, preventing supply from increasing in areas where there is high demand. Under these systems, existing residents effectively have an ability to veto new developments for spurious reasons such as aesthetic concerns, making housebuilding prohibitively difficult. Britain instituted restrictive planning reform earlier than other countries, meaning that British housebuilding has been depressed for a longer time, and the housing shortage is worse than in some other countries such as the Netherlands and France.<sup>126,127</sup>

Any solution will have to centre on finding ways to increase the supply of housing, not just subsidise demand. For this reason, proposed solutions such as laws limiting by how much landlords may raise rents,<sup>128</sup> or government subsidy schemes such as the United Kingdom's "Help to Buy ISA" accounts,<sup>129</sup> ultimately prove ineffective, given that subsidisation of demand simply further restricts supply for those not already situated in housing which meets their needs. Such measures may therefore reduce financial stress temporarily for families but would worsen the housing crisis in the long term.

Reforms that increase housing supply and could have a positive, lasting impact for all families include deregulation of restrictive planning permission, which significantly hinders the construction of new housing. Removal of excessive restrictions, such as prioritising the "aesthetic" preferences of existing residents over the needs of many families for an affordable home, would have a significant impact on the flexibility of the housing market. Existing homeowners may well object to such reforms, given that increased supply would reduce the inflated value of their property. However, deregulation can be pursued in a way which allows homeowners greater flexibility in adding value to their own property, enabling the market to function as it should.

Another way to achieve greater fluidity in the housing markets would be the reduction of the Stamp Duty Land Tax, which is a tax on the sale of houses, ranging from 0% to 12% depending on the property value. The British think tank the Centre for Policy Studies has highlighted the role of Stamp Duty in stagnating the market and causing an inefficient distribution of housing. Their modelling suggests that cutting Stamp Duty by just 1% could increase the number of transactions by up to 20%, which would also have the knock-on effect of spurring more house building and development.<sup>130</sup> Reductions in Stamp Duty would have the opposite effect to rent controls, creating greater vitality and dynamism in the housing market.

A final approach that could be taken to give families more "room to care" could be targeting housing policies more directly towards families themselves. Hungary's "Family Housing Allowance Programme"—abbreviated to "CSOK" in Hungarian—is a more radical form of housing support, explicitly intended for families. Beginning in 2015, married couples with children could claim very generous grants and loans for the purchase of a newly built home. This was later expanded to cover the purchase of existing homes, and renovations or extensions on homes that families already owned.<sup>131</sup> While this represents a subsidisation of demand, its channelling towards young families ensures that existing demand is directed towards those who need space to care for their children and CSOK also contributes to an increase of housing supply by upgrading ageing Soviet housing stock.<sup>132</sup>

## Conclusion

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Caring for others is vital work. Without care work, our world would grind to a halt. And yet, the economic system that we have created seems to assume that we can afford to concern ourselves only with other kinds of work, and that to the extent that people need care, this will somehow just take care of itself, on the margins of society.

We have seen the consequences of this attitude: around the world, women are no longer having children, and populations are beginning to dwindle. Producing and raising children is not something that happens just by magic: *people* do it, and they do it using time and energy that they cannot spend on other things. In a social system where it is more or less essential to have a steady flow of income at all times, and where taking time to perform work that is not considered part of the economic system means no income, the outcome is clear: no more babies.

But this is just one stark consequence of our care-less economy. Along the way, we have found ourselves in a world that in many respects is more squeezed, less relaxed, and where people do not have “room to care”.

This report proposes several changes that governments, workplaces, and individuals could make to give people “room to care”. At the core of each proposal is the need to recognise the value of care, and appreciate the vital contribution of those who care for others. Often, carers need to be cared for in return, rather than just being left to get on with it by themselves. The clearest example of this is new mothers, who need their friends, family, and partner to step up and remove stressors and burdens from their hands so that they can do the work of creating and raising the next generation. And if we want people to have the freedom to do this, we need to be setting aside and protecting a portion of our collective resources to support people’s ability to care.

Care is at the centre of the human condition. To reflect this reality, we need to put it at the centre of political thinking and business environments. If we adopt a care-centric perspective, a more prosperous, enriching, and rewarding world is waiting for us.

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