

Research on the Development and Evaluation of Family Subsidy System in Western Countries

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Abstract: The family subsidy system is also known as the child allowance system. It is a means of redistribution of income, cash transfer payment instruments and economic adjustment methods; it is also a child protection system, a policy tool to encourage birth and eugenics, and an anti-poverty measure. The family subsidy system consists of three parts: the content system, the structure system, and the hierarchy. The western countries' family subsidy system was established in the 1940s. Its development has gone through the process of improving the content system, gradually building the structure system, and then designing the hierarchy system. The development of the family subsidy system in western countries shows that the establishment of the family subsidy system is the policy choice for ensuring children's rights. The establishment of Chinese family subsidy system requires a clear target orientation and a reasonable institutional system.

1. The Constitution of Family Subsidy System in Western Countries

The Family Allowance System emerged in Europe in the 1940s. During the Second World War, the family subsidy system was adopted by the ruling parties as anti-inflation and wage adjustment policies. After the war, Western countries established a wide range of household subsidy systems. At present, 88 industrialized countries all over the world have established a family or child allowance system. It is the government's policy to protect children's lives, compensate for the maintenance of family expenses, and redistribute national income, relying on legislation, and relying on family and child allowances. The general term for a series of laws and policies provide various kinds of material assistance and services.

Based on the operational mechanism perspective, the family subsidy system is a means of redistribution of income, cash transfer payment instruments and economic regulation methods; based on the actual effect perspective, the family subsidy system is a child protection system, and it is also a policy tool to encourage birth and eugenics. It is still an anti-poverty measure. In terms of type, according to institutional content, it is divided into subsistence-based, subsistence-supporting, and development-based family subsidy systems; according to the institutional structure, it is divided into universal and selective family subsidy systems; according to the institutional hierarchy, it is divided into Based on employment-based, family-based, tax-subsidized, and tax credit-based family subsidy systems, it is divided into social assistance, social insurance, and social welfare family subsidy systems based on institutional nature.

The family subsidy system in the Western countries consists of three systems: the content system, the structure system, and the hierarchy system. The content system of the family subsidy system mainly refers to the basic project composition of the family subsidy system; the structure system of the family subsidy system mainly refers to the object composition of the family subsidy system; the sub system of the family subsidy system mainly refers to the mutual relationship between the family subsidy system subjects. Based on the perspective of the three institutional systems, this paper takes Canada, Japan, the United Kingdom, the United States, France, Germany, Norway, and Sweden as the research subjects and adopts a comparative analysis method to analyze and evaluate the development of the family subsidy system in Western countries.

2. The Development of Family Subsidy System in Western Countries

The development of the family subsidy system in the Western countries has gone through the process of improving the content system, gradually building the structural system, and then designing the hierarchical system.

2.1 Before The 1950s: the Establishment of Content System.

At the end of the 18th century, the industrial revolution and the resulting economic policy reforms drove the emergence of the embryonic form of the family subsidy system in Western countries. The income subsidy for laborers in the western countries and the protection of women's and children's rights and interests in the western countries has led to the establishment of a family subsidy system. Western countries have established a good institutional environment for the implementation of family assistance programs for women, children and children.

From the 1920s to the 1940s, it was the establishment period of the content system of the family subsidy system in Western countries. During the period of World War I, the rising cost of life of people led to an increase in the poverty of working-class families and a drop in the birth rate of babies. Many Western countries increased income subsidies outside the basic wages of workers. At the same time, subsidies in these countries often show greater differences due to different family needs. On the basis of the prevalence of this wage subsidy system, the family subsidy system came into being. In 1918, the family allowance campaign was launched in major Western countries. Many countries have established family subsidy systems. In 1932, France took the lead in establishing a family allowance on the basis of the civil service family allowance; in 1935, the United States provided cash subsidies to children of orphans and low-income families through the Social Security Act; in 1945, Canada, the United Kingdom, and Germany implemented families one after another. Subsidies; in 1946, Norway passed family-subsidy legislation to provide subsidies for all children; in 1947, Sweden officially established family subsidies for all children.

Prior to the 1950s, the content system framework of the family subsidy system in Western countries was basically formed. Each country provided cash support for families with children around the family subsidy program to share the cost of raising children. Western countries have established a family subsidy system through family-subsidy-related laws, and have made specific provisions on the family subsidy, which covers the subject of family subsidy, subsidy standards, and distribution methods. It is generally based on the number and age of family children. Weekly cash assistance is provided. During this period, the focus of the development of the family subsidy system in western countries was to establish the core project of the family subsidy system.

2.2 The 50th And 60th Centuries: the Development of the Content System and the Construction of the Structure System.

Since the 1950s, the content system of the family subsidy system in the Western countries has further developed, mainly reflecting the improvement of the system of family subsidies and the expansion of the family subsidy system. Regarding the family subsidy, the core item, Western countries have revised the qualifications and treatment provisions of family subsidy programs, focusing on the range of subsidized children and the payment standards. In the 50s and 60s of the 20th century, the Western family subsidy program revamped the content of which children in the family should be subsidized and how much to subsidize, in order to improve family subsidy programs.

During this period, the family subsidy program in Western countries has also gradually increased, and tax subsidies have become another core item of the family subsidy program in most western countries. In the 1950s, Germany, Japan, and the United States supported family support mainly through tax subsidies. The United Kingdom and Norway also provided economic support for families based on universal cash benefits. [5] This type of tax benefits became a means commonly used by most western countries in the 1960s to promote the realization of welfare goals. In 1967, Assistant Secretary of the Treasury Secretary and Harvard Professor Surrey first proposed the

concept of “tax expenditure”. The subsequent concept and theory were quickly studied and accepted worldwide. Although different countries have different expressions of tax expenditures, it is generally considered that tax expenditures are various kinds of preferential taxation measures formulated by the state to guide certain economic activities, stimulate investment, consume, or subsidize certain difficult groups. The income that the government establishes under legal provisions, based on specific types of activities, or taxpayers’ income loss or abandonment resulting from various tax benefits. With the expansion of the family subsidy system, the content system of the family subsidy system in the Western countries has been improved, and the main contents of the family subsidy and tax expenditures have been basically formed and other items have been supplemented.

During this period, the structure of the family subsidy system in western countries has also taken shape. The family subsidy system for different types of children and families has gradually emerged. Family subsidies for children and families in general have been the core of the content system and structural system of the family subsidy system in Western countries. On this basis, family subsidy systems for special children and families have gradually emerged. In the 1960s, Japan set up child support subsidies for single-parent children and families, Norway set single parental subsidies, parental cash subsidies for children, and Swedish orphans annuities.

From the 1950s to the 1960s, the content system of the family subsidy system in the Western countries was further developed, and its core projects were gradually stabilized and improved, and its supporting projects were expanded. At the same time, the structure of the family subsidy system in Western countries has begun to build. Most Western countries have set up projects that meet their needs based on the type of children and families.

2.3 After 1970s: Perfect Content, Structure System, and Hierarchical System Design.

In the 1970s, the system of family subsidy in Western countries developed rapidly, its content system gradually stabilized, and its structural system further developed and perfected, but its hierarchy was slightly thin.

In terms of the content system, the Western countries have become increasingly rich in family subsidy programs, and each country has formed a family subsidy system with national characteristics. Take Canada, Japan, the United Kingdom, the United States, France, Germany, Norway, and Sweden as an example. Although each country has different expressions of its core projects, the Western countries' family subsidy system is basically based on universal cash support and tax expenditure. Among them, tax expenditures are converted from tax subsidies into tax credits.

In the structural system, the Western family subsidy system has gradually formed family subsidies for ordinary children and families and family subsidies for special children and families. The structure of the family subsidy system in Western countries consists of ordinary children and families, special children and families. Most western countries' family subsidy system projects are based on ordinary children and families, and the main items of family subsidy are mainly for ordinary children and families. With the improvement of the content system and the improvement of social welfare in various countries, family subsidy programs for special children and families have gradually developed into a system. According to special children and family types, the western family subsidy program involves neonatal allowance, child care allowance, orphan allowance, child allowance for disabled children, single parental children and parental allowance, etc. Although each country states inconsistent, many family subsidy programs are special Children and family types are based on.

In terms of the hierarchy, the main bodies of the family subsidy system in the Western countries have gradually converged, with the government providing household subsidies. Some countries, such as France and Germany, entered the 1970s and abandoned the previous method of employers providing family allowances, turning them into government-led household subsidies. At present, most of the funds for family subsidies in most western countries come from government finances. This single hierarchy has basically remained unchanged during the development of the family

subsidy system in Western countries. It is only based on the government's financial income that it is reflected in changes in the level of family subsidy expenditures. The Western countries' family subsidy system has not formed a basic hierarchy, and it is mainly the government that provides a single family subsidy.

3. The Evaluation of Family Subsidy System in Western Countries

Since the 1940s, after the establishment, development and reform of the family subsidy system in the Western countries, a relatively stable content system has been established. The ability of children and families to cope with social problems has gradually increased, but at the same time, the content system of the family subsidy system in Western countries is developing. There are also some problems in the process of perfection. Therefore, it is extremely important to scientifically evaluate the content system of the family subsidy system in Western countries. According to the connotation of the content system of the family subsidy system, the degree of coverage of the family subsidy system for children and family-related social issues and the degree of perfection of the family subsidy system can be selected as the evaluation index of the content system of the family subsidy system in the Western countries.

From the point of view of the family subsidy system's coverage of children and family social issues, Western families have established a family subsidy system for major children and family social problems. The family subsidy system for special children and family social issues needs further improvement. From the point of view of the importance and urgency of social problems faced by children and families, social issues such as poverty, care, education and housing are the most basic social problems for children and families. They need to be dealt with by the corresponding family subsidy system, as shown in Table 1. Most western countries have established a family subsidy system to deal with major children and family social problems. The family subsidy program on poverty is the focus of the Western family subsidy system.

Table 1 Related Family Subsidy System in Western Countries to Address Major Social Issues for Children and Families

Social Issues	Applicable family subsidy system
Poverty issues	Family allowance or child allowance, tax allowance or tax credit, parental allowance, family income support, etc.
Problems of taking care	Nursing allowance, child care allowance, parental cash allowance for young children, etc.
Education issues	School allowances, educational allowances for disabled children, education allowances, etc.
Housing issue	Family housing allowance, moving allowance, etc.

Western countries' family subsidy system for dealing with special children and families needs further improvement, such as children's disability issues, adoption issues, and single-parent family problems. Although some western countries have already established corresponding family subsidy systems, such as child rearing allowances, adoption allowances, single parental allowances, etc., as a whole, the development of family subsidy programs in most Western countries has been uneven, with special children and the development of the family subsidy system related to family social issues lags behind.

From the perspective of the connotation of the family subsidy system, the evaluation indicators of the family subsidy system in western countries include the household subsidy system covering the population and the payment level of the family subsidy system. The family subsidy system covers people from the family subsidy system which can cover all children and families, different types of children and the number of family subsidy items the family enjoys. From the perspective of whether the family subsidy system covers all children and families, Western countries have established a family subsidy system that covers most children and families.

However, the family subsidy system for special children and families has not been established

universally. Canada, Japan, the United Kingdom, and the United States have a single family subsidy program, and have not yet established a special family subsidy system for orphans, disabled children, single-parent families, etc.; France and Germany are relatively rich in family subsidy programs, but they are still not specialized. The family subsidy system for special children and families; the family subsidy system projects in Norway and Sweden are relatively complete, and family subsidy schemes for special children and families have been gradually established.

There are differences in the family subsidy program and treatment enjoyed by different children and families in Western countries. In most Western countries, children in the same family have different family benefits because of the order of birth. At the same time, special children and families enjoy more family subsidy programs than ordinary children and families. Their treatment is also higher than that of ordinary children and families. In fact, the family subsidy system enjoyed by different children and families adopts uniform standards or differential treatment. Western countries have chosen different paths. Regardless of whether it is a unified standard or a differential treatment, there may be a problem of a balanced aggregate. If there are large differences in family subsidy program and treatment enjoyed by different children and families, this will also result in internal imbalances in the structure of family subsidy. If there are no differences in the family subsidy program and treatment enjoyed by different children and families, it may not be possible to highlight the pertinence of the family subsidy system. This issue still needs further improvement for most western countries.

The level of family subsidy payment can also be used as an important indicator to evaluate the structural system of the family subsidy system. The difference in the level of family allowance enjoyed by different children and families reflects the difference in the structure system of the family subsidy system. From the perspective of the proportion of family subsidy program expenditures to GDP, subsidy program expenditures for ordinary children and families in Western countries are significantly higher than those for special children and families. There is a difference in the level of family subsidy system for different children and families in Western countries. This is inseparable from the development of its content system.

Since the establishment of the family subsidy system in Western countries, its hierarchy has not yet been formed. It is only a single family subsidy based on government responsibility. The government responsibilities of the family subsidy system include fiscal responsibility, supervision responsibility, promotion of legislation and macro-control responsibility. From the perspective of the connotation of the family subsidy system, financial responsibility is the core of the family subsidy system analysis, and financial responsibility is mainly reflected by the government's responsibility for contributing family subsidies.

The fiscal responsibility of the family subsidy system in the Western countries is mainly reflected in the government funding for the family subsidy. The family subsidy system in Canada, Japan, the United Kingdom, the United States, Norway, and Sweden has always been funded by the government; French and German family subsidy systems have changed from employer contributions to government financial contributions since the mid-1960s. This family subsidy system based on government responsibility has become the common choice of Western countries. In 2009, the OECD's 33 countries' financial contributions to household subsidies accounted for an average of 2.61% of GDP. Taking Canada, Japan, the United Kingdom, the United States, France, Germany, Norway, and Sweden as examples, the percentage of government subsidies for households in eight countries is 100%. In 2009, government expenditures on family subsidies accounted for the average GDP. The proportion reached 2.83%.

From the perspective of the connotation of the family subsidy system, the Western countries have not established different family subsidy system projects, and they lack the responsibility for different main family subsidy systems. The construction of a multi-level family subsidy system is conducive to the improvement of the overall economic situation of children and families, and is more conducive to ensuring the provision of economic welfare for children and families. The construction of a family subsidy system in western countries will be a long process.

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