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Child Related Leave: Usage and Implications for Gender Equality

Claire Keane, Anousheh Alamir, Frances McGinnity,
Richard O'Shea and Helen Russell



This report was written by Claire Keane, Anousheh Alamir, Frances McGinnity, Richard O'Shea and Helen Russell.

It was prepared for the Irish Human Rights and Equality Commission by the Economic and Social Research Institute as part of the Research Programme on Human Rights and Equality. The report has been peer-reviewed prior to publication. The views expressed in this report are those of the authors and do not necessarily represent those of the Economic and Social Research Institute or the Irish Human Rights and Equality Commission.

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Foreword

It is a privilege to introduce this timely paper *Child Related Leave: Usage and Implications for Gender Equality*. Child related leave such as Maternity, Paternity and Parent's Leave are critically important policies to ensure parents can look after their children. This is particularly true in Ireland – a wealthy country with a persistently poor track record on the provision of affordable childcare, a reliance on the market to deliver this public good and failure to effectively address the Cost of Living Crisis.

Child related leave risks reinforcing traditional gender roles. Ireland, like many countries, had Maternity Leave long before we had Paternity Leave (with Paternity Leave only being introduced to Ireland in 2016). This arrangement helped to reinforce the expectation already placed on women by society to focus on children and care work at the expense of their careers, and indeed this childcare gap is a major contributor to the Gender Wage Gap and pension gap. On average Irish women spend double the time of men on caring and more than twice as much time on housework. Women are also overrepresented in the cohort of employees who avail of reduced hours in order to facilitate care and unpaid work.

So, in order to address persistent, structural inequality between women and men Ireland must find a new relationship between paid employment, care work and gender roles.

We need to shift to a position where caring is both valued and more equally shared between men and women, and we need to move toward policies that support both women and men to combine care with paid employment through better, paid family leave and accessible, affordable, quality childcare.

This paper analyses Childcare Leave in a number of ways including showing how Ireland compares in both duration and amount given with other OECD countries, examining the uptake in Paternity Leave since its introduction and considering the impact that the different Child related leave has on both fathers and mothers.

Through this analysis, this study demonstrates the need for effective and gender equitable child related leave schemes, and where policy efforts should be focused.

I wish to extend my thanks to Dr Claire Keane, Dr Anousheh Alamir, Dr Frances McGinnity, Richard O'Shea and Professor Helen Russell for their work undertaking this analysis and delivering this report.

This report is the third report in 2022-2024 IHREC/ESRI Research programme, and marks the thirteenth published report since 2017 under the IHREC/ESRI Irish Human Rights and Equality Research Programme Series. These research reports examine equality and discrimination in Ireland across a wide range of themes and topics including inequality in the labour market, disability, caring and unpaid work, inequality in housing and attitudinal research towards diversity and migration in Ireland.

These detailed studies continue to provide us with a better understanding of equality and discrimination in Ireland, expanding the boundaries of existing knowledge and guiding us towards new horizons of insight. This evidence will be increasingly valuable when the EU Directives on Standards for Equality Bodies are transposed in 2026 and IHREC will be mandated to report on the state of equal treatment and discrimination in Ireland. In addition this research will inform the IHREC's upcoming parallel report to the UN CEDAW Committee, and wider work on how the State is meeting its obligations under the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). On behalf of the Commission, I would like to acknowledge the ESRI and all of the researchers who worked on these studies and to thank you for your significant contribution to developing knowledge in the area of equality and discrimination in Ireland.

Liam Herrick

Chief Commissioner, Irish Human Rights and Equality Commission

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Abbreviations

AROP	At risk of poverty
CPI	Consumer Price Index
CSO	Central Statistics Office
DSP	Department of Social Protection
EAMP	Employment Analysis of Maternity and Paternity Benefits
HBS	Household Budget Survey
OECD	Organisation for Economic Co-operation and Development
PPP	Purchasing power parity
RMF	Research Microdata File
ROW	Rest of World
SILC	Survey of Income and Living Conditions

Executive summary

Child-related leave can have important implications for parents and children. Increases in leave duration and benefits reduces the likelihood of parents developing depressive symptoms, have been found to improve maternal and child health, and links have been found between generous maternity leave benefits and reductions in child mortality.

Child-related leave policy also has a role to play in the gender income gap, which often starts after the birth of a child. It can protect the employment relationship for mothers and assist them in returning to a job of the same level and pay. It can also allow and encourage greater participation of fathers in caring roles, with research showing that increased leave for fathers results in a more equal division of childcare duties and housework and better father-child relationships.

This report focusses on the take-up of child-related leave in Ireland. The leave types analysed are maternity leave (both paid and unpaid), paternity leave and parent's leave. Maternity leave provides 26 weeks leave covered by Maternity Benefit for the mother post-birth, as well as 16 further weeks unpaid. Paternity leave covers a two-week period in the six months post-birth for the father and is covered by Paternity Benefit. Parent's leave currently provides each parent with up to nine weeks of leave in the first two years of a child's life and is covered by Parent's Benefit. All require the parent to be in employment prior to the birth and to have sufficient social insurance (PRSI) contributions. Paternity leave and parent's leave are both recent introductions in Ireland (2016 and 2019 respectively), while maternity leave was introduced in Ireland in 1981 (albeit of shorter duration).

Using administrative data (a 10 per cent random sample of all births between 2019 and 2022), we estimate that between 2019 and 2022 a little over half of eligible fathers availed of paternity leave. In the two-year period following the introduction of parent's leave (2020-2021) around one-quarter of eligible fathers and two-thirds of eligible mothers availed of it. Non take-up issues are common internationally. Income-related concerns are often cited as a factor and the flat-rate nature of the payments in Ireland would play a role here, particularly for those on higher incomes not getting an employer top-up. Gendered caring norms and workplace factors also often play a role.

We also analysed the characteristics linked with the take-up of Paternity and Parent's Benefit as well as the duration of paid maternity leave and usage of unpaid maternity leave. While the vast majority of mothers take the maximum 26 weeks of paid maternity leave available, those receiving a top-up from their employer did take slightly longer than those who received no top-up payment. Unpaid maternity leave is not directly recorded, but we estimate that just under one-third of mothers take up unpaid leave. Regarding usage of unpaid maternity leave, the issue of affordability was once again of importance; take-up of unpaid maternity leave was a third lower for those who did not receive a top-up while on paid maternity leave.

Regarding paternity leave usage, take-up rose with male earnings. This is likely driven by the fact that top-ups tend to be more prevalent in higher earning sectors and that higher earners may more easily afford the two-week period if their salary is not covered fully. A clear age gradient can be seen with older fathers less likely to take up paternity leave – perhaps a reflection of differing attitudes surrounding caring responsibilities but also possibly more seniority in their job.¹ In line with international literature, take-up was higher for those working in larger companies where a replacement might be more readily available. Compared to Irish nationals, non-EU/UK nationals were 14 percentage points less likely to avail of their paternity leave entitlement.

Parent's leave usage by fathers and mothers falls with their earnings, again likely a reflection of flat-rate payments and lower top-up likelihood for parent's leave impacting on affordability. In couples where the mother was the higher earner, fathers were more likely to use parent's leave. Single parents were less likely to take it up. Mothers were more likely to use parent's leave if they already had another child, reflecting perhaps higher caring responsibilities. Fathers who availed of Paternity Benefit were 21 percentage points more likely to subsequently take up parent's leave. They were also significantly more likely to take it up if the mother also availed of it, with the mirroring effect found also for mothers. This may reflect more awareness of the entitlement amongst some couples. However there is also evidence that access to formal childcare

¹ We do see that average earnings rise with the age groups up to the 36-40 age group, where average wages plateau.

for children under 1 is declining. Parent's leave may, therefore, be used to bridge the gap to formal childcare.

While administrative data are excellent at ensuring adequate sample sizes for analysis, they do miss the role that gender norms and attitudes may play in take-up. Analysis of a survey experiment regarding options to encourage fathers to take up parental leave found high levels of support exist for ensuring that fathers have 100 per cent of their earnings covered while on leave, as well as ensuring that part of child-related leave is ring-fenced for fathers only. The international literature supports this, with take-up generally higher if benefits cover a large proportion of earnings and fathers have a certain proportion of leave entitlements reserved for them. A second experiment found that both men and women found it less acceptable for fathers to refuse to reduce paid work hours when faced with a lack of childcare than for mothers to refuse to do so. While this may be surprising, it might indicate a shift in attitudes and gender norms relating to the care of children in Ireland, with high levels of support for fathers reducing paid work to care for their children.

Both the relatively low take-up of child-related leave by fathers shown in the administrative data and high support for 100 per cent earnings coverage for fathers in the experiment have policy implications in the Irish setting. Given the policy context in Ireland that child-related benefits, unusually in a European context, are flat-rate in nature with no obligation for employers to pay salary top-ups while on leave, the findings – along with international evidence – suggest increasing child-related leave payments would increase fathers' take-up of leave. The average duration of leave available for fathers is also lower than the OECD average, and well below that available to mothers. International research has shown that large gender gaps in leave allowances lead to a more traditional gender division of labour in the household; therefore longer leave for fathers is likely to result in a more equal division of childcare and housework duties.

Future work could make more use of administrative data and expand the analysis. Given that paternity and parent's leave are relatively recent introductions, analysis to see if take-up increases over time would be useful, as international evidence shows it

may take some time for new leave policies to have an effect. A larger sample size could allow the examination of child-related leave usage amongst same-sex couples, while a linkage to the Census data would permit the inclusion of additional controls (e.g. educational attainment) or analysis along a wider range of equality grounds such as family or disability status.

Chapter 1

Introduction

Child-related leave has been found to have positive impacts on fathers, mothers and children. In Ireland Smyth and Russell (2021) found positive impacts on children's academic performance later in life, and their life satisfaction if fathers had taken longer leave around the birth. International research has shown a link between higher leave entitlements and benefits and lower parental depressive symptoms (Chatterji and Markowitz, 2012; Avendano et al., 2014; Barry et al., 2023), as well as child mortality reductions (Khan, 2020).

Child-related leave can also help reduce gender inequalities. Increased leave for fathers leads to a more equal division of childcare duties and housework, particularly for men who take extended leave (Haas and Hwang, 2008; Tamm, 2019; Albrecht et al., 2015). Despite increases in female labour force participation over time and attempts to tackle the hourly gender pay gap, income inequalities continue to persist between men and women. While attempts to monitor and close hourly gender pay gaps (for example the Gender Pay Gap Information Act and the Employment Equality Acts) are useful, research has shown that the majority of the gender income gap is actually driven by lower female participation rates and a higher female incidence of part-time employment. Much of this gender income gap comes about after the birth of a child and persists over the lifetime (Bertrand et al., 2010; Kleven et al., 2024).

Child-related leave policy has a key role to play in tackling this gender work gap. It can protect the employment relationship for mothers and assist them in returning to a job of the same level and pay, and can also allow for a stronger engagement of fathers in caring for children. Ireland has been relatively late in its expansion of child-related leave, particularly for fathers, compared to other OECD countries. Paternity leave was only introduced in 2016 followed by parent's leave (for both parents) in 2019. In Ireland, entitlements to leave for mothers and fathers for the care of young children are generally on a par with other EU countries and the UK in terms of duration, however the value of benefits is amongst the lowest (Koslowski et al., 2022). Maternity, Paternity and

Parent's Benefits are all paid at a flat rate and are not linked to previous earnings. However, the situation is complicated by employer-provided top-ups, with some employers paying workers in addition to the state benefits. The prevalence and the rate of these top-ups varies greatly by employment sectors (see CSO, 2023; IBEC, 2022a; 2022b).

Both paternity leave and parent's leave experience incomplete take-up – for example only around half of fathers eligible for paternity leave actually take it up. Given the known link between the replacement rate of benefits (i.e. the amount of income that is 'replaced' by a benefit while on leave) and the take-up of leave by fathers internationally (Koslowski et al., 2022), the fact that Paternity and Parent Benefits in Ireland are paid at a flat rate is likely to have a significant impact both on take-up and on the allocation of caring within the household. Replacement rates are also likely to be important for take-up by mothers, especially for extended leave: previous analysis found strong social class inequalities in the take-up of unpaid maternity leave by mothers and in the timing of return to work following childbirth in Ireland (Russell et al., 2011; McGinnity et al., 2013). Women with higher levels of education and those in the professional/managerial class occupations or technical/clerical occupations took longer unpaid maternity leave than other mothers.

Caring norms and workplace issues also often play a role – take-up is often lower in smaller organisations where a replacement is not provided during leave and parents – particularly fathers – may feel taking such leave reflects poorly on their career aspirations and dedication to work. Parents may also not be fully aware of their leave entitlements (Samtleben et al., 2019).

Analysis of the drivers of take-up of child-related leave in Ireland is difficult using the usual survey data sources as the numbers surveyed who are eligible for leave tend to be too low for analysis in any particular year. This report draws on newly available administrative data to investigate the drivers of take-up of paternity and parent's leave

in Ireland. It also examines the factors influencing the duration of paid² maternity leave taken, as well as the factors influencing the take-up of unpaid maternity leave.

The attitudes and norms of workers and managers around childcare and parental leave policies are also important in understanding take-up. This report draws on a survey experiment fielded among a representative online survey panel of the population in 2022, which explores the attitudes and norms around childcare and parental leave policies, albeit among the whole population in Ireland, not just managers or parents of small children. One part of the study is a vignette which explores gender norms about who should reduce hours for childcare purposes.³ Another issue addressed in this experiment is to what extent should policy actively encourage the take-up of (unpaid) parental leave by fathers.

The report is structured as follows. We begin by looking at the literature to understand the importance of child-related leave, as well as the factors linked with the take-up of such leave (Chapter 4). We then summarise the leave types and policy context in Ireland (Chapter 3). We discuss the administrative data provided by the CSO and present some summary statistics (such as benefit take-up rate estimates) along with analysis of maternity leave duration and the take-up of unpaid maternity leave, paternity leave and parent's leave (Chapter 4). While administrative data are excellent in allowing us to examine certain characteristics linked to leave take-up, they do miss the role played by factors such as attitudes and norms relating to childcare; therefore we supplement the analysis with survey data to examine such factors (Chapter 5). Chapter 6 concludes.

² When talking about 'paid' or 'unpaid' child-related leave we mean leave that is covered by the payment of a social welfare benefit such as Maternity/Paternity/Parent's Benefit. Employers may or may not top-up in addition to these benefits.

³ Vignettes are embedded in concrete, realistic situations and are typically viewed as being less susceptible to social desirability bias than direct questions for sensitive topics, in part because respondents evaluate the behaviour of another person rather than their own (Steiner et al., 2016).

Chapter 2

Previous evidence on child-related leave and implications for gender equality

Policy regarding child-related leave⁴ has a role to play in tackling gender inequalities that tend to emerge after becoming a parent. (Andrew et al., 2024). Child-related leave can protect the employment relationship, so mothers and fathers can return to the same job and not risk occupational downgrading (Gregory, 2010). There exists an extensive literature studying the effects of parental leave policy on both paid and unpaid work. One conclusion of this literature is that family leave provision can support families but can also reinforce traditional gender roles around paid work and caring. Thus a balance needs to be struck in terms of the length of leave allocated to each parent. Increases in maternity leave duration relative to fathers' leave allowance have been linked to a long-term reduction in both mother's wages and labour force participation, especially for highly skilled women (see Ruhm, 1998; Albrecht et al., 2015; Olivetti and Petrongolo, 2017). Employers, fearing expensive absence-related costs and depreciation of human capital, may discriminate against women of child-bearing age when hiring and offering promotions (Datta Gupta et al., 2008; Blau and Kahn, 2013). Evidence suggests this effect is stronger for part-time positions, as employers question the commitment to the workforce of women seeking to work fewer hours (Becker et al., 2019). Indeed, significant increases in the length of leave available for mothers in Germany (from 18 months in 1988 increasing to 36 months by 1992) led to a decline in a mothers' self-reported/subjective work commitment, and a decrease in mothers' labour force participation and full-time employment (Gangl and Ziefle, 2015).

Leave allowances have also been shown to influence the gender division of labour in the home. Mothers having substantially longer leave allowances have been linked to shifts towards a more gender-traditional division of domestic labour (Schober and

⁴ As our analysis focusses on heterosexual couples we do not focus on research relating to same-sex couples and leave entitlements. There is some evidence that same-sex male couples receive shorter durations of paid parental leave compared to both different-sex and same-sex female couples across the OECD, see Wong et al. (2019).

Zoch, 2015). Consequentially, there is evidence that increased leave for fathers leads to a more equal division of childcare duties and housework, particularly for men who take extended leave (Haas and Hwang, 2008; Tamm, 2019; Albrecht et al., 2015). This effect is mirrored for paid work, as increases in paternal leave have been found to decrease fathers' employment and wages (Bünning, 2015; Albrecht et al., 2015), which in turn can facilitate mothers' re-entry to the workplace (Bröckel, 2018). However, other studies have not found a paid work or unpaid work response to increases in parental leave (Farré and Gonzalez, 2017; Bass, 2020). Significantly, increased take-up of parental leave has also been shown to improve father-child relationships (Petts et al., 2020; Haas and Hwang, 2008), father parenting time (Smith and Williams, 2007) and subsequent residence with the child and the child's mother (Pragg, 2020). In Ireland, Smyth and Russell (2021) use the *Growing Up in Ireland* '08 cohort to investigate parental leave uptake by fathers and its impact on their children's development.⁵ The authors found that children's reading scores at 9 years tended to be higher where their fathers had taken longer parental leave (more than eight days), as was children's life satisfaction. The study also found that the children of fathers with a more traditional view of their role (as financial provider) tended to report a slightly less positive relationship with their fathers, and that long working long hours by the father when the child was nine months old had a long-lasting negative association with fathers' level of involvement with children (*ibid.*).

Another strand of research examines the impact of child-related leave on health and fertility outcomes. There is substantial evidence suggesting that increases in leave duration and benefits reduces the likelihood of parents developing depressive symptoms (Chatterji and Markowitz, 2012; Avendano et al., 2014; Barry et al., 2023). An OECD-wide study (Khan, 2020) found a correlation between generous maternity leave benefits and reductions in child mortality, while Heymann et al. (2019) found that increases in paid paternal leave improved both the mother's and child's health. Fontenay and Tojerow (2020) found an enduring increased incidence of work disability for women after becoming mothers and evidence that increased paternity leave could

⁵ In 2008, paternity leave was not available in Ireland, but only 12 per cent of fathers had taken unpaid parental leave in the first year of their child's life, usually for a shorter period.

help mitigate this. Fertility has also been shown to be affected by changes to paternal leave policy. The introduction of a two-week non-transferable paternity leave in Spain was found to cause a delay in subsequent births as women enjoyed a more seamless return to the workplace (Farré and Gonzalez, 2017). A move from a flat-rate to earnings-dependent Maternity Benefit in Germany decreased the opportunity cost⁶ of childbirth, particularly for highly educated and higher earning women, thus reducing the fertility gap between low and high income women (Raute, 2019), with a similar pattern for highly educated women being noted in Quebec (Laplante, 2024).

While the benefits of child-related leave for both sexes and children themselves are well documented in the literature, take-up of leave entitlements is not universal, especially in the case of fathers. Non take-up of benefits in general can occur due to a number of reasons. Firstly, individuals may be unaware of their entitlement or assume they are ineligible. Low income and immigrant parents in California were less likely to be aware of parental leave entitlements (Appelbaum and Milkman, 2012). In the UK, Shared Parental Leave⁷ (SPL) suffers from low take-up and only 44 per cent of mothers interviewed in antenatal clinics successfully identified their eligibility status (Twamley and Schober, 2019). First-time mothers were less likely to be aware of SPL, indicating information barriers (Birkett and Forbes, 2019). Secondly, individuals may know of the existence of a scheme but may face ‘transaction costs’ such as time costs and administrative burdens in applying. This effect may be stronger where leave entitlements are poorly compensated, with research showing that the take-up of cash benefits is positively correlated with the benefit entitlement amount (see for example Bargain et al., 2012).

Income-related concerns are often cited as the main barrier to the take-up of child-related leave (Hobson et al., 2011). One issue is to what extent leave payments replace income from employment, with low replacement rates causing some UK fathers to use annual leave in lieu of the available flat rate benefit (Kaufman, 2017). A study of 24

⁶ i.e. the foregone earnings of time out of the labour market.

⁷ Shared parental leave allows mothers to end maternity leave early so that one or both parents can take leave in a more flexible way during the baby’s first year. Parents can take time off at the same time or separately.

countries found higher replacement rates and targeted leave encouraged fathers to avail of paternal leave (O'Brien, 2009), while employer top-ups also increased Shared Parental Leave (SPL) take-up in the UK (Birkett and Forbes, 2019). Fathers' incomes are also important: fathers who have higher earnings are more likely to take up paternal leave relative to low-earning fathers (Sundström and Duvander, 2002; Dickey and Miller, 2023). However, higher earning fathers in Northern Ireland take leave for a shorter period, on average, than fathers with lower earnings (Dickey and Miller, 2023). Relative earnings within couples are also important, with Norwegian fathers more likely to take paternity leave when partners' earnings are more evenly matched, than in couples where mothers earn much less than their partners (Lappegård, 2008).

Professional implications and organisational and workplace characteristics may also play a role in leave take-up. Samtleben et al. (2019) find that fear of professional repercussions inhibits fathers' initial decision to take leave as well as the decision to take an extended period (over two months) for those that do. These authors also find that the lack of available replacement staff is a reason for non take-up of leave (*ibid.*); this may be particularly relevant for self-employed workers and those working in small companies. In general, leave provision and uptake is higher in the public sector and in larger organisations, which tend to have stronger HR policies and provide a replacement. Workplace culture may also be important. In workplaces where an 'ideal worker' norm prevails, both men and women were found to be less likely to take leave and those who did experienced more negative workplace consequences such as more limited opportunities for career progression (Samtleben et al., 2019). Male workers who requested leave were found to be perceived as higher on 'weak, feminine' traits, which had a direct effect on the likelihood of promotions or pay rises (Rudman and Mescher, 2013). However, this effect is not limited to men: experimental evidence from Germany showed that both fathers and mothers were viewed as less professionally competent and dedicated if they were required to briefly leave their workplace to engage in childcare (Sanzari et al., 2021).

Societal expectations to conform with gender norms also play a role in the distribution of parental leave. In a comparative study, both Hungarian mothers and fathers felt a traditional gender division of parental care was 'normal', and subsequently almost no

interviewed fathers took leave. In contrast, Swedish men had much higher take-up, with some fathers apologetic for being perceived as having taken too little parental leave (Hobson et al., 2011). UK parents worried that the ‘unusualness’ of a father requesting leave would have more negative career repercussions than if the mother was to take leave (Kaufman, 2017). Societal pressure on women to be ‘good mothers’ and fathers to be breadwinners (Haas and Hwang, 2008) has been hypothesised to lead to ‘maternal gatekeeping’ whereby the mother deters (or even fully blocks) the father from taking leave for caregiving. Such an issue may particularly be the case where leave is not ringfenced for each parent – for example in the UK fathers’ access to Shared Parental Leave requires it to be deducted from the maternity leave allowance (Birkett and Forbes, 2019). After a dramatic initial increase, paternal leave take-up in Denmark dropped by 22 per cent when a statutory, paid, non-transferable period of leave for fathers was no longer ringfenced (Bloksgaard and Rostgaard, 2015). Qualitative evidence suggested that fathers may simply assume the mother’s desire to take her full allocation. Fathers may view paternal bonding as less important and are happy to ‘fall back’ into traditional gender roles (Miller, 2011). In Australia, a significant minority of fathers referred to the supposed physiological advantage that mothers possess when bonding with their child, while most suggested that a mother’s bond is ‘qualitatively different’ (Brady et al., 2017).

Yet, evidence has also been found that gender norms regarding parental leave can be challenged and can change over time. Gatrell and Cooper (2016) records a ‘growing sense of entitlement’ amongst men to family-friendly employment policies, including parental leave. Gangl and Ziefle (2015) argue that changes in family policies and leave entitlements for parents can not only influence individual behaviour and leave uptake, but facilitate the development of new norms, preferences and expectations around parents’ paid work and caring roles. In a study examining parental leave changes in nine countries, Omidakhsh et al. (2020) find that policies incentivising fathers to take parental leave led to increases in both men and women’s support for gender equality in the workplace. Preference adaptation may also be stimulated by social networks. For example, parents were more likely to consider using shared parental leave if take-up was widespread amongst family and friends (Twamley and Schober, 2019). Philipp et al. (2023) investigate the effect of family leave and its impact on careers and norm setting

in a survey experiment in Germany. Providing childless couples with information on disproportionate career interruption penalties for mothers induced pronounced changes in normative beliefs regarding a traditional gender division of labour (Philipp et al., 2023).

The targeted allocation of father specific, non-transferable parental leave has proven effective in increasing paternal leave take-up, especially when coupled with high replacement rates (O'Brien, 2009). The landmark introduction of a non-transferable 'daddy month' of leave in Sweden in 1995 caused the average duration of paternal leave to increase by roughly 50 per cent (Ekberg et al., 2013). Other father orientated policies have caused similar jumps in paternal leave take-up in Spain (Farré and Gonzalez, 2017) and Germany (Reich, 2011).

In summary, it is clear that child-related leave has an important role to play in parents managing their paid work and caring roles, but also that the issue is complex, with multiple factors influencing the uptake of leave by mothers and fathers, such as household income, couples' relative earnings, workplace factors, how informed parents are, gender norm attitudes and their preferences. Chief among these factors is parents' entitlement to child-related leave – the duration of that leave, and how well it compensates income from employment. The next section considers in detail the current entitlement of parents in Ireland to child-related leave and benefits.

Chapter 3

Child-related leave and benefits – policy context in Ireland

A variety of child-related leave entitlements and associated social welfare benefits exist in Ireland. These are summarised in Box 3.1. They consist of maternity leave (covered by Maternity Benefit); paternity leave (covered by Paternity Benefit); adoptive leave (covered by Adoptive Benefit); parent's leave (covered by Parent's Benefit) and parental leave, which is unpaid.

Box 3.1 Child-related leave and benefits in Ireland⁸

Mothers who are in employment or self-employment and meet minimum PRSI contribution levels⁹ are entitled to claim **maternity leave** for a total of 42 weeks, with a minimum of two weeks claimed before and four weeks claimed after the birth of a child. For the first 26 of these weeks **Maternity Benefit** is payable while the remaining 16 weeks is unpaid. The weeks must be taken consecutively. The current (2024) standard rate is €274 per week and is a flat rate unrelated to earnings. Unpaid leave must be taken directly after paid maternity leave.

For those adopting, **adoptive leave** can be taken by a sole adopting parent/one parent in the adopting couple. This can be taken for a total of 40 weeks, 24 of which is covered by **Adoptive Benefit**, paid at the same rate as Maternity Benefit, with the remaining 16 weeks unpaid. The leave must start from the date the child is placed in the adoptive parent's care.

Fathers (or the partner not taking adoptive leave) in insurable (self) employment can take two consecutive weeks of **paternity leave** for children in the first six months after birth. These two weeks are covered by **Paternity Benefit**, again paid at a €274 per week flat rate. Paternity leave was introduced in 2016.

⁸ Unpaid leave for medical care was introduced in 2023. This allows for up to five days unpaid leave to deal with serious medical care for a child or family member.

⁹ Specifically 39 weeks of PRSI paid in the 12 months before starting maternity leave, or 39 weeks of PRSI paid since first starting work and at least 39 weeks of PRSI paid or credited in the relevant tax year or in the tax year after the relevant tax year, or at least 26 weeks of PRSI paid in the relevant tax year and at least 26 weeks PRSI paid in the tax year before the relevant tax year. The 'relevant tax year' is the one two years prior to going on maternity leave. The self-employed need 52 weeks of paid PRSI contributions either in the relevant tax year or the one preceding/following it. The same PRSI qualifying conditions apply to paternity and parent's leave.

Parents and guardians of children under 2 years of age can avail of up to nine weeks of **parent's leave** as of August 2024. This is available to each parent and cannot be transferred between parents (unless one parent dies). It is payable at the same rate as maternity/paternity/adoptive leave. The number of weeks available has risen steadily from two in 2019 when the scheme was introduced. **Parent's Benefit** is paid for the duration of parent's leave. The leave can be taken continuously or in blocks of one week.

Finally, **parental leave**, in place since 1998, allows the parent/guardians of children under the age of 8 (or under 16 if the child has a disability) to take up to 14 weeks parental leave per child from employment to care for their children. Both parents are entitled to these 14 weeks parental leave. The leave can be taken as a continuous 14-week block or, if the employer agrees, the leave may be broken down into smaller blocks. Parental leave is unpaid.

Source: [https://www.gov.ie](https://www.gov.ie;);

<https://www.citizensinformation.ie/en/employment/employment-rights-and-conditions/leave-and-holidays/leave-for-parents/>.

Paternity leave and parent's leave are recent introductions in Ireland, introduced in 2016 and 2019 respectively. Parent's leave has been increasing in entitlement over the years starting with two weeks in 2019 rising to five weeks in April 2021, seven weeks in July 2022 and up to nine weeks in August 2024.

As discussed in Koslowski et al. (2022) and shown in Table 3.1, Ireland's statutory paid maternity leave (i.e. that covered by welfare benefits) is relatively generous in term of duration, with the 26 weeks being above the OECD average of just under 19 weeks. The payment rate (excluding any employer top-ups) compares very poorly, however, at an average of just 23 per cent of average earnings, with many OECD countries paying the full salary amount to the mother. The seven weeks parent's leave in place in 2023 was at the lower end of the scale comparatively both in terms of duration and payment rate.

Table 3.1 Paid maternity, parental and home care leave (mothers), 2023

Country	Paid maternity leave - Length in weeks	Paid maternity leave - Payment rate (%)	Country	Paid parental and home care leave - Length in weeks	Paid parental and home care leave - Payment rate (%)
Bulgaria	58.6	90.0	Finland	154.3	21.6
Greece	56.0	58.5	Hungary	136.0	35.3
United Kingdom	39.0	30.0	Slovak Republic	130.0	29.1
Slovak Republic	34.0	75.0	Romania	86.3	85.0
Croatia	30.0	100.0	Latvia	78.0	40.9
Czechia	28.0	60.9	Norway	68.0	31.2
Iceland	26.0	65.1	Estonia	67.9	100.0
New Zealand	26.0	45.2	Lithuania	61.7	62.5
Ireland	26.0	22.6	Korea	52.0	38.6
Hungary	24.0	100.0	Bulgaria	51.9	35.9
Denmark	22.0	48.2	EU average	45.0	-
Italy	21.7	80.0	Austria	44.0	74.7
EU average	21.3	-	Germany	44.0	65.0
Luxembourg	20.0	100.0	Japan	44.0	59.9
Poland	20.0	100.0	Sweden	42.9	57.1
OECD average	18.6	-	Slovenia	37.1	100.0
Chile	18.0	100.0	Czechia	35.6	84.3
Colombia	18.0	100.0	Canada	35.0	39.4
Norway	18.0	92.3	OECD average	33.3	-
Malta	18.0	87.0	Poland	32.0	63.4
Romania	18.0	85.0	Luxembourg	26.0	69.4
Lithuania	18.0	77.6	Croatia	26.0	67.6
Cyprus	18.0	72.0	Italy	26.0	30.0
Costa Rica	17.3	100.0	France	26.0	14.3
Austria	16.0	100.0	Greece	24.3	78.7
Netherlands	16.0	100.0	Portugal	24.1	59.6
France	16.0	100.0	Denmark	19.0	48.2
Türkiye	16.0	100.0	Belgium	17.3	19.8
Spain	16.0	90.0	Chile	12.0	100.0
Latvia	16.0	80.0	Netherlands	9.0	70.0
Canada	16.0	34.8	Malta	8.7	50.0
Israel	15.0	100.0	Ireland	7.0	22.6
Slovenia	15.0	100.0	Iceland	6.0	65.1
Belgium	15.0	67.3	Australia	6.0	42.4
Estonia	14.3	100.0	Cyprus	0.0	19.3
Germany	14.0	100.0	United Kingdom	0.0	0.0
Japan	14.0	67.0	New Zealand	0.0	0.0

Contd.

Table 3.1 Contd.

Country	Paid maternity leave - Length in weeks	Paid maternity leave - Payment rate (%)	Country	Paid parental and home care leave - Length in weeks	Paid parental and home care leave - Payment rate (%)
Switzerland	14.0	55.9	Costa Rica	0.0	0.0
Korea	12.9	82.1	Spain	0.0	0.0
Sweden	12.9	77.6	Türkiye	0.0	0.0
Mexico	12.0	100.0	Israel	0.0	0.0
Australia	12.0	42.4	Switzerland	0.0	0.0
Finland	6.7	84.8	Mexico	0.0	0.0
Portugal	6.0	100.0	United States	0.0	0.0
United States	0.0	0.0	Colombia	0.0	0.0

Source: OECD Family Database (PF2.1.A and PF2.1.B).

Notes: The 'average payment rate' refers to the proportion of previous earnings replaced by the associated welfare benefit over the length of the paid leave entitlement for a person earning 100 per cent of average national full-time earnings. Home care leave (or childcare or child raising leave): employment-protected leave of absence that sometimes follows parental leave and that typically allows at least one parent to remain at home to provide care until the child is two or three years of age (OECD).

Paternity leave and parental leave for fathers also performs poorly compared to OECD countries, with one of the lowest average payment rates across the OECD as shown in Table 3.2.

Table 3.2 Paid paternity leave and paid father-specific parental and home care leave in weeks, and the average payment rate, 2023

Country	Paternity leave length in weeks	Father-specific parental and home care leave length in weeks	Average payment rate (%) across father-specific leave
Korea	2.0	52.0	40.9
Japan	4.0	48.0	59.7
France	5.0	26.0	28.1
Luxembourg	2.0	26.0	71.6
Slovak Republic	2.0	26.0	75.0
Portugal	5.0	17.3	56.3
Belgium	4.0	17.3	28.7
Iceland	0.0	20.0	68.9
Finland	3.0	13.2	65.0
Spain	16.0	0.0	100.0
Norway	0.0	15.0	92.3
Italy	2.0	13.0	39.3
Netherlands	6.0	9.0	73.9

Contd.

Table 3.2 **Contd.**

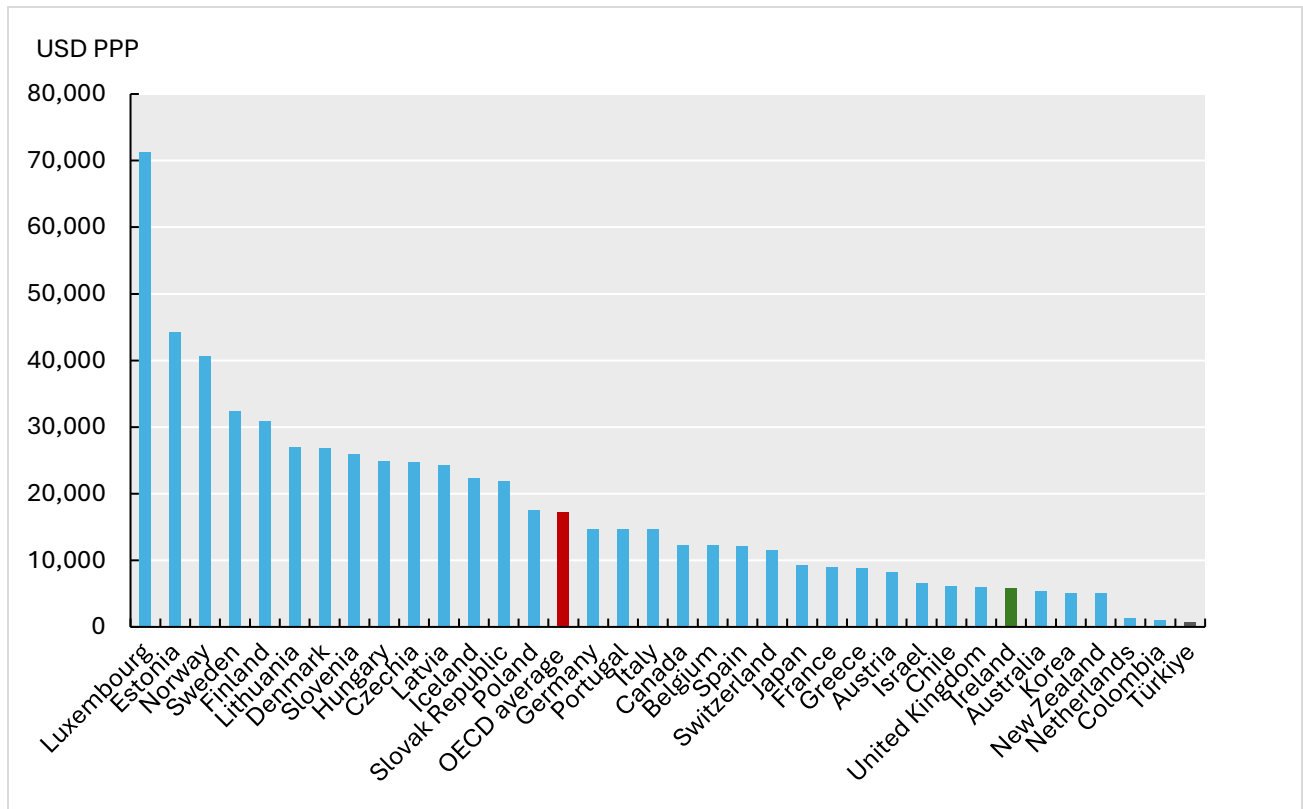
Country	Paternity leave length in weeks	Father-specific parental and home care leave length in weeks	Average payment rate (%) across father-specific leave
Sweden	1.4	12.9	75.8
EU average	3.2	10.1	-
Austria	4.3	8.7	58.5
OECD average	2.5	10.2	-
Lithuania	4.0	8.7	77.6
Greece	2.8	8.7	55.0
Poland	2.0	9.0	75.5
Denmark	2.0	9.0	48.2
Hungary	2.0	8.8	21.1
Slovenia	2.1	8.6	100.0
Croatia	2.0	8.7	73.7
Romania	2.0	8.7	87.8
Latvia	2.0	8.7	63.8
Malta	2.0	8.7	59.4
Ireland	2.0	7.0	22.6
Germany	0.0	8.7	65.3
Canada	0.0	5.0	39.4
Estonia	4.3	0.0	100.0
Colombia	2.8	0.0	100.0
Bulgaria	2.1	0.0	90.0
Cyprus	2.0	0.0	72.0
Australia	2.0	0.0	42.4
United Kingdom	2.0	0.0	19.1
Switzerland	2.0	0.0	55.9
Czechia	2.0	0.0	60.9
Costa Rica	1.6	0.0	100.0
Türkiye	1.0	0.0	100.0
Mexico	1.0	0.0	100.0
Chile	1.0	0.0	100.0
New Zealand	0.0	0.0	0.0
Israel	0.0	0.0	0.0
United States	0.0	0.0	0.0

Source: OECD Family Database (PF2.1.C).

Notes: 'Home care leave (or childcare or child raising leave): employment-protected leaves of absence that sometimes follow parental leave and that typically allow at least one parent to remain at home to provide care until the child is two or three years of age' (OECD). The average payment rate is calculated as a percentage of average national earnings.

These findings are reinforced by the low public expenditure on child-related leave benefits such as Maternity, Paternity and Parent's Benefit shown in Figure 3.1, with Ireland spending one-third of the OECD average on these benefits per birth.

FIGURE 3.1 PUBLIC EXPENDITURE ON MATERNITY, PATERNITY AND PARENTAL AND HOME CARE LEAVES PER LIVE BIRTH



Source: OECD Social Expenditure Database, <https://www.oecd.org/social/expenditure.htm>, and OECD Health Statistics, <http://www.oecd.org/els/health-systems/health-data.htm>.

Notes: In USD PPP 2019. ‘Home care leave (or childcare or child raising leave): employment-protected leaves of absence that sometimes follow parental leave and that typically allow at least one parent to remain at home to provide care until the child is two or three years of age’ (OECD).

These results are driven in part by the flat-rate nature of the payments. Most other EU and OECD countries have benefits that are linked to earnings prior to the birth – in fact only Ireland and Malta have such flat-rate payments. Weekly maternity leave benefit payments as a percentage of the mean female equivalised weekly wage amount to 35 per cent for 18 weeks in Malta and 41 per cent for 26 weeks in Ireland.¹⁰ Child-related leave such as maternity, paternity and parent’s leave are characterised by the presence of ‘top-ups’ in Ireland. Employers may decide to pay employees while on these child-related leaves but there is no statutory requirement to do so. The public sector, which accounts for a sizeable

¹⁰ Median female hourly earnings (taken from https://ec.europa.eu/eurostat/databrowser/view/earn_ses_pub2s/default/table?lang=en) give a median hourly female wage of €19.70 per hour in Ireland and €10.42 per hour in Malta; or weekly values, assuming a 40-hour week, of €788 and €417. Maternity Benefit in Ireland in 2022 was €250 per week and in Malta was €193 per week for the self-employed and €111 per week for employees. The ratio of the flat-rate Maternity Benefit to average female earnings is therefore 32 per cent in Ireland and 46 per cent/27 per cent in Malta depending on if the mother is self-employed or an employee.

proportion of workers,¹¹ fully tops up (i.e. pays the difference between these benefits and full salary) employees in receipt of Maternity and Paternity Benefit but no top-up is paid for those in receipt of Parent's Benefit. CSO (2023) estimates that in 2021 around one-third of mothers in employment prior to the birth of their child received no employer top-up; 14 per cent received up to 50 per cent of pre-maternity pay; 42 per cent received between 50 and 90 per cent of pre-maternity pay while 11 per cent received in excess of 90 per cent of pre-maternity pay.

According to a survey of private sector companies carried out by IBEC (IBEC 2022a), 49 per cent offer a top-up in addition to Paternity Benefit. Of these companies, 85 per cent pay the top-up for the full two-week period, with 41 per cent of them topping up the employees to their full normal salary. For example, 75 per cent of telecom companies offered a top-up compared to only 27 per cent of retail companies. Around two-thirds of those companies providing a top-up provided a full top-up up to the person's wage for the two-week period covered by Paternity Benefit. As discussed in Köppe (2019) there is large variation across private sectors and employers in top-ups paid to fathers in receipt of Paternity Benefit, with 86 per cent of companies in the 'Chemical and pharmaceutical' industry paying a top-up compared to just 7 per cent of those in the area of 'Electronics manufacture'.

The prevalence of top-ups for parent's leave is lower than those for maternity and paternity leave. The public sector provides for a full top-up to those in receipt of Maternity and Paternity Benefit but does not do so for those availing of parent's leave. In the private sector only 19 per cent of companies reported paying a top-up in addition to Parent's Benefit to those availing of parent's leave. Of these around two-thirds reported topping up to full salary (IBEC, 2022b).

Parental leave may facilitate the combination of child-rearing responsibilities and working, for example by allowing parents to work part-time. While employers are not legally required to allow parents to take the 14-week entitlement in small increments (for example allowing

¹¹ In 2022 the public sector accounted for nearly 370,000 employees, over 14 per cent of the Irish labour force; see <https://www.publicjobs.ie/en/information-hub/latest-news-and-events/905-public-service-making-edi-progress-but-says-this-is-just-the-start-irish-times-special-report#:~:text=Almost%20370%2C000%20people%20are%20employed,the%20labour%20force%20in%202022.>

a parent to work a three- or four-day week), IBEC (2022c) found that 86 per cent of respondent private sector companies allowed employees to break down parental leave in such a manner. There is little variation in this rate across sectors, with the lowest being 69 per cent (Financial services) and most being above 80 per cent.

While it is a positive move that Ireland has been introducing and increasing entitlements to leave and benefit entitlements for parents in recent years, the flat-rate nature of these payments, along with a range of other factors (such as those highlighted in the literature review), may lead parents to not avail of their entitlements. Take-up estimates of paternity leave vary but are generally in the region of 40-50 per cent (see Köppe, 2016; CSO, 2023). As discussed in Kalb (2018), Ireland is classed as a liberal welfare state and, in common with the UK, the US, New Zealand and Australia, tends to have weak leave policies, with statutory entitlements being seen as an interference in the market, and with support for working parents up to individual negotiations with employers. While top-ups can help increase income for higher paid mothers and fathers availing of maternity/paternity/parent's leave, as discussed in Kakoulidou et al. (2022), research evidence suggests that making employers liable for such payments can lead to fewer women being hired or to lower female wages (Schönberg and Ludsteck, 2014). It may also distort employment decisions, with evidence from Australia (Edwards, 2006) showing that women of child-bearing age were willing to accept lower wages for jobs offering paid maternity leave. Therefore it is likely that the State will need to take on more responsibility in protecting women, in particular, from large income drops while on child-related leave, to promote gender equality in the workplace. Given that only Ireland and Malta have flat-rate Maternity Benefits, Kakoulidou et al. (2022) argue that the case for a public earnings-related Maternity Benefit appears to be strong in principle,¹² particularly now as earnings-related unemployment benefits are set to be introduced.

¹² Recent reports indeed suggest that the introduction of pay-related Maternity Benefit is likely see <https://www.rte.ie/news/politics/2024/0530/1452209-maternity-benefit/>.

Chapter 4

Data and analysis of child-related benefits

The Employment Analysis of Maternity and Paternity Benefits (EAMP) Research Microdata File (RMF) is a random 10 per cent sample of administrative data on births spanning 2019-2023. The data combine information on earnings from Revenue (via the PMOD system) and welfare receipt information from the Department of Social Protection (DSP). It captures Maternity, Paternity and Parent's Benefit receipt (or lack thereof) of the parents. These administrative data sources also capture personal information such as age, marital status¹³ and nationality, along with employment information such as earnings type (employee or self-employment), sector of employment, size of enterprise etc.

As income may fluctuate, and income is reported per payment to Revenue (which may be weekly, fortnightly, monthly etc.), we take a similar approach to the CSO¹⁴ in calculating pre- and during-maternity/paternity pay.¹⁵

We restrict the analysis to parents of children born between 2019 and 2022 to ensure we have adequate information in the time period after the birth of the child. This leaves us with a sample of 22,889 births, 22 per cent occurring in 2019, 27 per cent in 2020, 28 per cent in 2021 and the remaining 24 per cent in 2022.

¹³ Note that this is as self-reported to the DSP.

¹⁴ For more details on the data see <https://www.cso.ie/en/releasesandpublications/ep/p-eampb/employmentanalysisofmaternityandpaternitybenefits2019-2022/backgroundnotes/>.

¹⁵ See <https://www.cso.ie/en/releasesandpublications/ep/p-eampb/employmentanalysisofmaternityandpaternitybenefits2019-2022/backgroundnotes/>. Specifically, we define pre-maternity pay as the average received between eight and two months before the child is born (as pay in the two months preceding the birth was less stable); during maternity pay (top-ups) were calculated using the average between the second and before last month of maternity leave, again due to being more stable. An employee may opt to have their Maternity Benefit paid directly to their employer, for example if their employer continued to pay them 100 per cent of their pre-maternity earnings. We therefore follow the CSO (2023) and examine the 'pay for USC' variable as opposed to pay for income tax purposes, as Maternity Benefit is taxable but is not liable for the USC. For fathers, as we do not have income information that trace as far back, we calculate the pre-paternity pay by estimating their daily average income from the first observed month up to the month before their paternity leave or the birth of their child (for fathers who did not take up their paternity leave). While mothers' pay may display more fluctuations prior to the birth (for example if a mother is unable to work due to pregnancy-related illness or complications), fathers' earnings should not experience this issue.

In terms of the analysis carried out, it is assumed that all mothers who meet the eligibility conditions for Maternity Benefit take it up, therefore we do not analyse take-up of it. We will, however, examine if all women avail of the full 26 paid weeks provided for, as mothers are only required to take at least two weeks maternity leave before, and four weeks after, the birth of their child. We will also examine the characteristics associated with taking up unpaid maternity leave. Given that no benefit is received, we cannot be sure that a mother is taking unpaid maternity leave. We do, however, know the last date that Maternity Benefit covered, as well as the first payment data of income after this date. The PMOD system provides a date of payment, and if payments are weekly/fortnightly/monthly etc. It does not specify, however, the exact dates the payment covers. As some people may be paid up to a month in arrears, we therefore define a mother as using 'unpaid maternity leave' if there are more than 31 days between the end of Maternity Benefit/paid maternity leave and their next salary payment. This may of course be parental leave or some other form of unpaid leave but is more likely to be unpaid maternity leave as usage of this needs to start immediately after paid maternity leave.

We then go on to examine what are the characteristics associated with the take-up of Paternity and Parent's Benefit.¹⁶ For Parent's Benefit¹⁷ we carry out the analysis separately for fathers and mothers.¹⁸ While we know from the literature that replacement rates (i.e. the proportion of pre-birth earnings that get replaced by benefits), particularly those including top-ups, are a strong factor in influencing take-up, we do not include them in the analysis of Paternity/Parent's Benefit take-up. This is due to two reasons. Firstly, top-ups are only observed for those who take up the benefit. It is highly likely the take-up decision is itself linked to top-ups. Secondly, the pay information simply reports an amount and a payment date. While we know the exact date a Paternity/Parent's Benefit amount covers,

¹⁶ Fathers are eligible for these benefits if they have sufficient PRSI contributions and are currently in employment/self-employment. The data do not provide total PRSI contributions, so we assume those in employment at the birth of the child are eligible.

¹⁷ Given that Parent's Benefit can be taken in a two-year period we cannot be sure which child the parent is claiming Parent's Benefit for if the parent has more than one child in the relevant age window. In cases of such uncertainty, we assign Parent's Benefit to the child most recently born as long as the claim was commenced after their birth – otherwise we assign it to the older child.

¹⁸ In the analysis for fathers we control for mother's employment status, other's earnings etc. and vice versa for analysis of mothers. Therefore we omit any same sex couples from the analysis. Unfortunately sample sizes are too small to look at the factors driving child-related leave benefit usage amongst same-sex partners.

the exact date the earnings amount covers is not known, and therefore calculation of top-ups for Paternity and Parent's Benefit are problematic. Given the longer duration of maternity leave, it is possible to omit the earlier and later months in the calculation of top-ups. Given the shorter durations of paternity and parent's leave this is not possible.

It should be noted that the analysis is carried out using Ordinary Least Square (OLS) regression. This shows us the characteristics **linked to** take up but does not imply **causation**.

4.1 Summary statistics

We begin by examining some statistics of interest, specifically take-up rates of Paternity and Parent's Benefit (see Table 4.1). Between 2019 and 2022 the take-up rate of Paternity Benefit stood at 53 per cent. Of the fathers who do avail of Paternity Benefit, the vast majority – 96 per cent – take the full two weeks entitlement.

For children born in 2020 (the first full year of the policy),¹⁹ fathers' take-up rate of Parent's Benefit was 26 per cent and remained at this level for children born in 2021. It dipped to 15 per cent for children born in 2022, but these take-up estimates of Parent's Benefit will be incomplete as we do not observe the full two-year window for later births. For mothers, take-up stood at 64 per cent in 2020 and 69 per cent in 2021. For children born in 2022 the take-up estimate for mothers is 41 per cent, but again this estimate will be incomplete.

¹⁹ We omit 2019 births as Parent's Benefit was only payable for births on or after 1 November 2019.

Table 4.1 Take-up rate estimates 2019-2022

Benefit	Take-up Rate % 2019	Take-up Rate % 2020	Take-up Rate % 2021	Take-up Rate % 2022
Paternity Benefit	53	53	53	53
Parent's Benefit (Father)	n/a ^μ	26	26	15 [¥]
Parent's Benefit (Mother)	n/a ^μ	64	69	41 [¥]

Source: Own calculations using the EAMP 10 per cent sub-sample.

Notes: The year is based on the year of birth of the child.

Take-up rates are calculated by dividing the number of people availing of the benefit by the total number of people eligible.

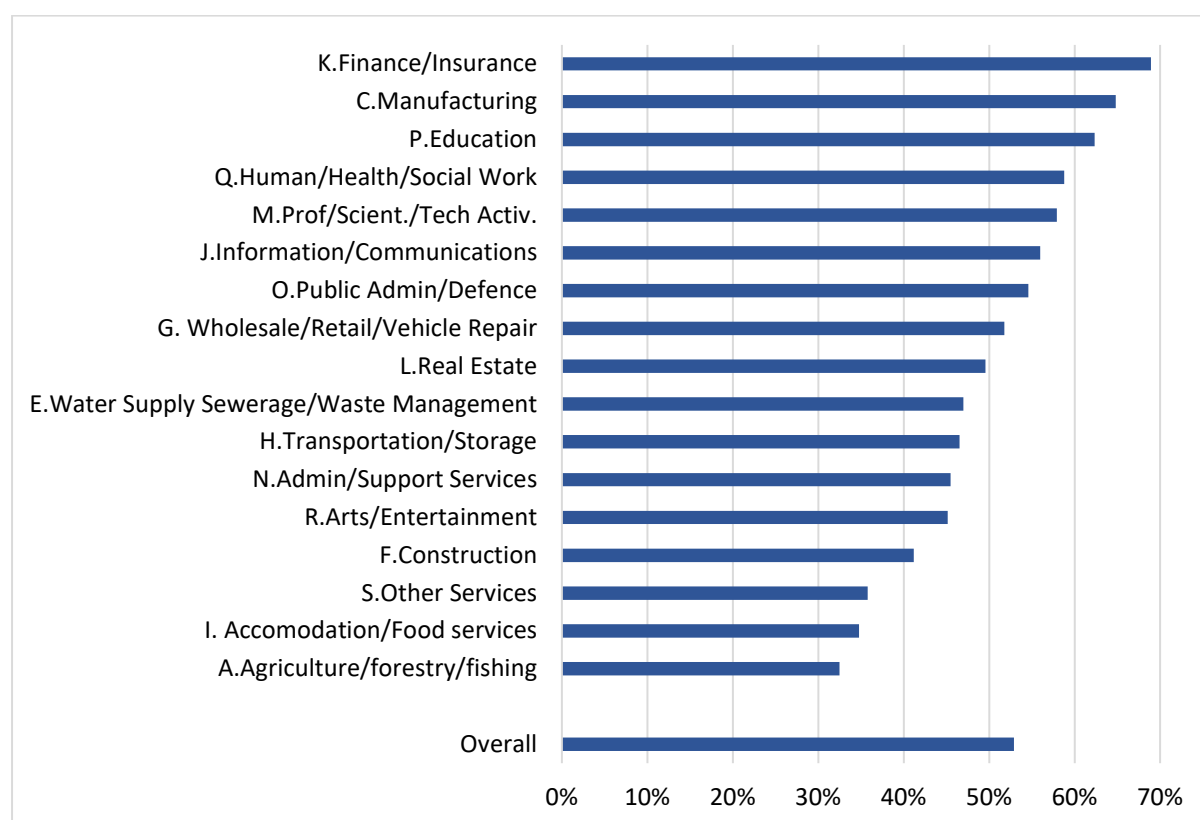
The Paternity Benefit take-up rates do differ slightly from those produced by the CSO. While we use the same data, their numbers are based on the full sample of births over this time period while ours are based on a 10 per cent sample and therefore may differ.

^μ Parent's Benefit was only payable for births on or after 1 November 2019, therefore we do not calculate take-up rates for 2019 births.

[¥] These estimates are incomplete as we do not observe the full potential two-year window for usage of parent's leave for children born in 2022.

As can be seen in Figure 4.1 the take-up rate for Paternity Benefit differs substantially by sector of employment, at just over 30 per cent in Sectors A (Agriculture, Forestry and Fishing) and F (Accommodation and Food Services), to nearly 70 per cent in Sector K (Finance and Insurance). Figure A.1 in Appendix A shows average top-up rates by sector for Maternity Benefit recipients; these top-up rates should be similar to those for Paternity Benefit.²⁰ While top-up rates are not the only determinant of take-up, there does seem to be a link between high take-up and high top-up rates.

²⁰ As companies could not discriminate between genders by topping up those on maternity leave and not doing so for those on paternity leave.

FIGURE 4.1 PATERNITY BENEFIT TAKE-UP RATES BY NACE SECTOR

Source: Own calculations using the EAMP 10 per cent sub-sample.

Notes: Sectors D – Electricity, Gas, Steam and Air Conditioning Supply; T – Household Activities; B – Mining and Quarrying have been omitted due to small sample sizes.

Table 4.2 shows the average leave durations for maternity, paternity and parent's leave for those who avail of them. As can be seen for those using maternity and paternity leave they tend to avail of the full entitlement, with an average duration of paid maternity leave of 180 days (out of a maximum of 182), and an average duration of 13 days (out of a maximum of 14 days) for paternity leave. The average duration of parent's leave for mothers is 35 days, slightly ahead of the 30 days used by fathers.

Table 4.2 Leave durations (positives only)

	Average (days)	N
Maternity leave (paid)	180	14,864
Paternity leave	13	9,114
Parent's leave (mothers)	35	7,169
Parent's leave (fathers)	30	3,470

Source: Authors' own calculations using the EAMP 10 per cent sub-sample.

Table 4.3 shows replacement rates²¹ for those on maternity and paternity leave i.e. what proportion of pre-birth income is covered by Maternity/Paternity Benefit. It also shows the replacement rate for mothers inclusive of top-ups received. For the reasons discussed above, top-up rates for fathers are not calculated. We can see that for fathers, the average replacement rate of Paternity Benefits is only around 36 per cent of pre-birth income. For half of fathers their replacement rate is very low, less than 30 per cent, reflecting the flat-rate nature of Paternity Benefit. Only 7 per cent of fathers have a replacement rate of 70 per cent or more, with Paternity Benefit covering 90 per cent²² or more of pre-birth pay for just 4 per cent of fathers analysed. Results are similar for mothers with an average replacement rate of Maternity Benefit of 44 per cent, reflecting the fact that female earnings tend to be lower than those of men. Just over half have a replacement rate under 30 per cent while only 15 per cent have a replacement rate of 70 per cent or higher. The importance of employer provided top-ups is highlighted in the last column; once these are included in the calculations, the average replacement rate for mothers rises to 90 per cent, with only 4 per cent of women having a low replacement rate of less than 30 per cent, and 56 per cent having a replacement rate of 90 per cent or more. While this is positive, it is worth bearing in mind the research evidence discussed in Chapter 2 whereby making employers liable for such payments can lead to fewer women being hired or to lower female wages, and may also distort female employment decisions.

²¹ The replacement rate is calculated by dividing the daily average maternity or Paternity Benefit received by the daily average salary prior to that period.

²² We show 90 per cent as a cut-off rather than 100 per cent, as there is some imprecision inherent in pay levels (e.g. they may vary month to month), therefore the 90 per cent+ category is likely close to a full replacement rate.

Table 4.3 Replacement rates

Replacement Rate Band	Fathers – Paternity Benefit only %	Mothers – Maternity Benefit only %	Mothers – Maternity Benefit + top-up %
<30%	50	51	4
30-50%	33	23	9
50-70%	10	11	14
70-90%	3	5	17
90%+	4	10	56
Total	100	100	100
Average %	36	44	90

Source: Own calculations using the EAMP 10 per cent sub-sample.

Notes: A replacement rate is the amount of a person's pre-birth income that gets replaced by Maternity/Paternity Benefits and employer top-ups.

It is not possible to reliably calculate the father's replacement rate including top-up. The pay information simply reports an amount and a payment date. While we know the exact date a Paternity/Parent's Benefit amount covers, the exact date the earnings amount covers is not known and therefore calculation of top-ups for Paternity and Parent's Benefit are problematic.

We also present summary statistics relating to the characteristics controlled for in the analysis as shown in Table 4.4. These focus on the group of parents assumed eligible for Maternity/Paternity/Parent's Benefit i.e. those with positive incomes prior to the birth. Most parents in the sample – around two-thirds – report being married. Of mothers, 70 per cent are in their thirties compared to 64 per cent of fathers, with fathers older on average. Average earnings for mothers prior to the birth are €636.30 per week compared to €688.15 for fathers. Mothers are most concentrated in NACE category Q (Human/Health and Social Work) with fathers more evenly spread across sectors but most concentrated in G (Wholesale/Retail/Vehicle Repair). Over half (59 per cent) of mothers work in larger companies (250 employees or more) compared to 44 per cent of fathers. The sample child is the first birth for just under three-quarters of parents²³ while a quarter have one other child, and a small number (2 per cent) have more than two children. Most parents in the sample are Irish (81 per cent of mothers/77 per cent of fathers) while around 13 per cent have EU/UK nationality, with the remainder's nationality being from outside the EU.

²³ This number seems high when compared to other administrative statistics; HSE (2024) shows that of all births in 2022, 40 per cent were to first-time mothers. This figure is for all mothers while our figure captures only those mothers eligible for maternity leave i.e. in employment at birth. However the EAMP data record 59 per cent of all children born in the period analysed as being the first born, still significantly higher than the HSE (2024) statistics.

Table 4.4 Summary statistics

Marital status:	Mother %	Father %
Single	19.9	26.5
Married	68.2	63.8
Cohabiting	11.9	9.7
Age:		
<25	6.4	6.6
26-30	17.2	14.1
31-35	40.9	32.6
36-40	30.3	31.0
41+	5.3	15.8
Self-employed	2.95	11.08
Pre-birth earnings	€636.30	€688.15
NACE		
A-Agric/forestry/fishing	0.4	2.6
B-Mining/quarrying	n/a	n/a
C-Manufacturing	6.0	13.3
D-Elect. etc Supply	0.3	0.7
E-Water Supply Sewerage/Waste Mgmt	n/a	0.9
F-Construction	1.1	13.9
G-Wholesale/Retail/Veh. Repair	13.0	13.7
H-Trans/Storage	1.3	4.4
I-Accom/Food services	5.5	4.5
J-Info/Comm	4.7	7.1
K-Finance/Insurance	5.9	4.7
L-Real Estate	1.2	0.9
M-Prof/Scient./Tech Activ.	7.5	7.9
N-Admin/Support Services	4.6	6.8
O-Public Admin/defence	5.0	5.9
P-Education	14.9	4.6
Q-Human/Health/Soc. Work	22.9	5.8
R-Arts/Entertainment	1.0	1.2
S-Other Service	4.6	1.1
T-HH Activ.	0	n/a
U-Extraterr. Org Activities	0	0.0
Company Size		
0-9 Employees	11.1	17.2
10-49 Employees	15.1	19.6
50-249 Employees	15.2	19.4
250+ Employees	58.6	43.7
Number of Other Children		
None	73.8	72.9
1	24.6	25.3
2+	1.6	1.8

Contd.

Table 4.4 Contd.

Marital status:	Mother %	Father %
Nationality		
Irish	80.9	77.0
EU and UK	13.1	13.5
Rest of World (ROW)	6.0	9.5
Mother received Maternity Benefit Top-Up	73.9	
Mother is higher earner	45.1	

Source: Authors' own calculations using the EAMP 10 per cent sub-sample.

Notes: These relate to the sample assumed eligible for Maternity/Paternity/Parent's Benefit i.e. those with positive incomes prior to the birth. n/a indicates sample sizes are too small for publication (< 30 observations).

4.2 Model results: factors affecting child-related benefits usage

We now investigate the relationship between various factors and our outcomes of interest, which are the duration of maternity leave, usage of unpaid maternity leave and take-up of Paternity and Parent's Benefit. While the usage of parental leave is likely to increase job flexibility, which may help facilitate the combination of child-rearing responsibilities and work (see European Commission and Chung, 2024), it is not possible to examine the usage of parental leave using administrative data as it is unpaid, therefore there is no record kept centrally of its usage as there is no associated welfare benefit.

The determining factors that we analyse include the sector of work (NACE) of the observed parent, their firm size, whether they are self-employed or not, pre-birth earnings, marital status, age range, nationality, and whether they have other children. Some of these variables are defined by categories. When analysing the relation between them and our outcomes of interest, we thus compare each category with a reference category, which is usually the one with most observations. For nationality, the reference category is being Irish; for the NACE sector it is G (Wholesale/Retail/Vehicle Repair) for men and Q (Human/Health/Social Work) for women; being self-employed (versus being an employee); having no other children versus having one or more than one; being married (versus being single or cohabiting); being 26 to 30 years old (versus being less than 26, 31-35, 36-40, 41-45, or above 45); and working in a micro enterprise (less than ten employees; versus working in bigger firms).

We also include different relevant variables depending on the analysis (for example to see if fathers taking up paternity leave are also more likely to avail of parent's leave). Note that not all children have both father's and mother's information available, for example in the case of lone parents. The same issue occurs when including parental earnings (i.e. for the analysis of fathers use of child-related leave, mothers who do not work will have zero income and therefore drop out of the analysis). Therefore, we run the models for mothers including and excluding father information (e.g. earnings) where appropriate, and vice versa. Results do not differ substantially; therefore we discuss the results including mothers/fathers' information in the text below, but the full set of results is shown in Appendix B.

4.3 Duration of maternity leave

Table B.1 (Appendix B) shows the results of the analysis of the number of days of paid maternity leave taken. Paid maternity leave is available for 26 weeks i.e. 182 days. The results show that it was slightly higher(+2-3 days) if the mother received a top-up payment from their employer (see Chapter 3). It was slightly shorter if the mother reports herself single as opposed to married (-0.8 days). Father and mother earnings pre-birth have a positive impact. Maternity leave duration was slightly shorter if the mother has other children or if mother is from the Rest of the World (ROW). The largest coefficient is that for the self-employed – on average maternity leave duration was 15 days shorter if the mother was self-employed – but this is not statistically significant, possibly driven by a low proportion of self-employed mothers. This likely reflects the fact that those who are self-employed may find it harder for someone to cover their role and may fear repercussions for their business if taking an extended period of leave. In addition to this, any 'top-up' would have to be self-funded. There are no other large statistically significant results found by age, sector or company size. This is likely due to the fact that only a small proportion of women availing of maternity leave actually take less than the full 26 weeks (6 per cent of the sample). We do see a slight downward trend over time, but changes are small.

4.4 Unpaid maternity leave

It is not possible to clearly identify any unpaid maternity leave (i.e. the additional 16 weeks after the 26 weeks covered by Maternity Benefit) used, as no benefit is received and thus it is not recorded in DSP data. We can however see the gap between the last day of Maternity Benefit receipt and the first post-maternity salary payment date. As discussed earlier, the PMOD system simply records payment transaction amounts and dates but the exact dates the payment covers are not captured. Some individuals may be paid up to a month in arrears, therefore we define ‘unpaid maternity leave’ as those who have more than 31 days between the end of Maternity Benefit/paid maternity leave and their next salary payment. This will, therefore, underestimate unpaid maternity leave usage for some.²⁴ While this could be parental leave or another form of unpaid leave, it is more likely to be unpaid maternity leave as those eligible need to use it immediately after paid maternity leave (see Box 3.1). By this measure we find that mothers taking paid maternity leave are 31.8 percentage points more likely to take unpaid maternity leave.

We find that take-up likelihood of unpaid maternity leave is lower (-32 percentage points) if the mother got a top-up to their Maternity Benefit, which likely reflects affordability issues as the unpaid leave is not covered either by Maternity Benefit or employer top-ups (see Table 4.3). Take-up likelihood does not appear to be linked to mother/father’s earnings however. There is no impact of age, self-employment status or marital status. Likelihood of unpaid leave is higher for mothers working in companies with 50-249 employees compared to very small companies, reflecting the fact that taking longer leave periods may be easier in larger companies who can likely provide a replacement. Compared to Irish mothers, those born in the EU/UK are 3 percentage points more likely to avail of unpaid maternity leave. This may reflect lower family networks and support for mothers born outside Ireland (Röder et al., 2017; Darmody et al., 2022). The inclusion of a time trend suggests a rise in the use of unpaid maternity leave in 2022 (compared to 2019). This may reflect childcare difficulties that seem to be increasing in recent years. Qualitative evidence has shown that parents face difficulties in accessing childcare in Ireland, particularly for children under 1 in urban areas (Curristan et al., 2023), with children under

²⁴ We therefore also omit those who took unpaid maternity leave and did not return to work in the observation window as they will have no salary payment post paid maternity leave.

1 having the lowest child:adult ratio and therefore being more staff intensive. This is supported by quantitative evidence over the period from Pobal; between 2021 and 2022 there was a 4.8 per cent drop nationwide in the self-reported number of TUSLA-registered childcare services offering services to children under 1.²⁵

4.5 Paternity leave take-up

There is a positive link between male wages and take-up of Paternity Benefit (see Table B.3). It is likely that the replacement rate inclusive of top-up is a more meaningful variable but cannot be included, as discussed above, as top-ups are only captured (and likely inaccurately so) for those who take up the benefit. However, we can see from Figure A.1 in Appendix A that top-ups tend to be more prevalent in higher paid sectors which is likely driving this result. Those on higher incomes may also face less affordability constraints for the relatively short two-week period available. Compared to married fathers, single fathers are less likely (-11/12 percentage points) and cohabiting fathers slightly more likely (+6-9 percentage points) to take up Paternity Benefit. A clear age gradient is seen; compared to fathers in the 26-30 age range, older fathers are less likely to take up Paternity Benefit and this rises with age (i.e. fathers aged 31-35 are 4 percentage points less likely, fathers aged 36-40 are 8 percentage points less likely, rising to 12 percentage points for fathers aged 41-45 and 17 percentage points for fathers aged 46+). This may reflect differing attitudes of older fathers along with job seniority. Older fathers may also be more likely to have other children who were born pre-paternity leave and therefore may affect their knowledge of the scheme. Compared to the sector with the highest number of eligible fathers in Sector G (Wholesale/Retail/Vehicle repair) those in Sectors A (Agriculture/Forest/Fishery); F (Construction); H (Transportation and Storage); I (Accommodation and Food Services); N (Admin./Support Services) and O (Public Administration and Defence) are less likely to take up paternity leave while those in Sectors C (Manufacturing); D (Electricity etc. Supply) and K (Finance/Insurance) are more likely. This may be somewhat surprising given that we know that top-ups are more prevalent, and up to full salary, for those in the Public Sector which illustrates the fact that, while top-ups are likely important so too are non-monetary factors. Those in larger

²⁵ see <https://www.pobal.ie/childcare/capacity/>.

companies are more likely to take up Paternity Benefit as is backed up by the literature (Samtleben et al., 2019). If the mother was in work (employee/self-employed) before the birth, fathers are 12 percentage points more likely to take up Paternity Benefit, and are 5 percentage points more likely to take it up if the mother is the higher earner. This may suggest a more traditional gender division of labour in households with non-working or lower earning mothers. Regarding country of birth, there is no difference in take-up for fathers from EU/UK compared to those from Ireland but those from the ROW are 13-16 percentage points less likely to take up Paternity Benefit compared to Irish fathers. This may be due to this group being less aware of their entitlement to Paternity Benefit, or that they fear taking leave will affect their permission to work, or because they may not satisfy the eligibility criteria for Paternity Benefit (see Box 3.1), particularly if they have been living and working in Ireland for a short period.²⁶

4.6 Parent's leave take-up – fathers

As shown in Table B.4, father's take-up of parent's leave falls with male earnings. This contrasts with what was found for paternity leave but likely reflects the fact that top-ups are less likely for Parent's Benefit and likely indicate affordability issues for longer durations of leave. Interestingly, fathers who took up their Paternity Benefit entitlement are over 20 percentage points more likely to take up parent's leave, which likely reflects that fathers taking paternity leave may be more involved in caring for their child and therefore more likely to take additional leave available, such as parent's leave. It is also likely that those availing of paternity leave have a stronger understanding of their entitlements to parent's leave. Unlike the results found for Paternity Benefit there is no impact of marital status and no major age pattern.

In fact, most other controls included show no significant results with no major sectoral impacts and no impacts found for self-employed fathers, company size, or the presence of other children. Regarding country of birth there is a small (+3-5 percentage points)

²⁶ Duration of residence is particularly low among some non-EU born groups (McGinnity et al., 2023), which likely affects eligibility, particularly if any previous social insurance contributions cannot be transferred <https://www.citizensinformation.ie/en/social-welfare/irish-social-welfare-system/claiming-a-social-welfare-payment/social-insurance-contributions-from-abroad/>. Non-EU/UK nationals require permission to work in Ireland (Box 2.1 in McGinnity et al., 2023).

increased likelihood for fathers from EU/UK to avail of parent's leave compared to those from Ireland. Interestingly if the mother avails of Parent's Benefit, the father is 17 percentage points more likely to take up Parent's Benefit himself. This again may reflect a few issues – parent's leave may be used as a substitute for childcare with both parents availing of it in the early years of life to delay usage of non-parental childcare. It may also reflect more equal caring attitudes amongst some couples, and may also indicate a stronger awareness of the entitlement to parent's leave within some couples.

4.7 Parent's leave take-up – mothers

Finally, Table B.5 shows the results for the analysis of mothers' take-up of parent's leave. Maternal earnings themselves have no impact. Mothers who availed of unpaid maternity leave were 13 percentage points less likely to take up parent's leave which may indicate substitutability between the two, rather than the two forms of leave being taken in conjunction with each other. This makes financial sense given that parent's leave is covered by Parent's Benefit as opposed to no benefit for the unpaid maternity leave weeks. Regarding marital status, there is a small negative impact for single and cohabiting mothers (-4/-7 percentage points) compared to married mothers. Compared to mothers in the 26-30 age group, younger mothers (< 25) and older (41+) are less likely to take parent's leave. There are no substantial sectoral differences for the most part, but compared to mothers in Sector Q (Human/Health/Social Work) those in Accommodation and Food services; Administration/Support services; Arts and Entertainment are 7-10 percentage points less likely to take up parent's leave. There is no impact of maternal employment status (self-employed versus employee). Again, in line with the literature, firm size plays a role with those in larger companies more likely to take up parent's leave, reflecting the fact that larger companies may find it easier to get a replacement if the mother decides to take extended leave.

Compared to mothers with no other children, mothers with one other child are 3 percentage points more likely to take up Parent's Benefit. Similarly to fathers, mothers from the ROW are 13-14 percentage points less likely to take up Parent's Benefit compared to those from Ireland. Again this may reflect lack of awareness of their entitlement, fear that taking it may affect their work permission or the fact that they are not

eligible to receive the benefit (see footnote 16). Mirroring the results for fathers, mothers are 21 percentage points more likely to take up Parent's Benefit if the father does.

The fact that fathers and mothers are each more likely to avail of parental leave if their partner does may suggest a usage of parental leave to cover gaps in formal childcare availability for younger children discussed earlier. There may also be an information effect, as discussed in the literature, where people are more aware of a scheme if someone in their close circle has availed of it also.

Chapter 5

Norms and workplace attitudes – support for fathers taking leave and parents reducing working hours

While benefit entitlements and payment rates are important in understanding the take-up of child-related leave, as discussed in Chapter 2, societal gender norms and the attitudes towards who should care for children are also important in understanding which parent takes child-related leave and for how long. From a relatively traditional position in the 1970s-1980s, with much opposition to married women's employment, Russell et al. (2017) document a changing normative gender culture in Ireland, with much higher levels of support for women with children working outside the home in more recent years. Yet Fine-Davis (2016) notes that attitudes have changed more to women's paid work than to men's involvement in caring in Ireland, noting an underlying ambivalence around male involvement in caring. Support for men's involvement in caring in Ireland was much higher among women than men (*ibid.*).²⁷ To complement the preceding analysis of take-up using administrative data, the analysis in this section draws on a survey experiment fielded among a representative online survey panel of the population in 2022 to explore the attitudes and norms around childcare and child-related leave policies in Ireland. One issue addressed in this experiment is to what extent policy should actively encourage the take-up of child-related leave by fathers. Another part of the study is a vignette which explores gender norms about which parent (father or mother) should reduce hours for childcare purposes.

5.1 Survey experiment: data collection

Survey experiments combine the representativeness of more traditional surveys with the control afforded by experiments, such as matching and random assignment (Steiner et al., 2016). One recent experiment in this field in Germany investigated how providing information relating to parental leave can influence normative beliefs about the gender division of parental leave (Philipp et al., 2023). The effects on norms were

²⁷ The most recent data in the study were a sample of 1,404 respondents of child-bearing age (29-49 years) in Ireland in 2010.

larger for information about the long-term income risks of maternal employment interruptions compared to information on increasing uptake of parental leave by fathers. Of particular note is that the effects of all priming conditions varied depending on which partner in the couple earned more, with greater support for father's leave where the mother in the scenario earned more. Another experiment in the United States probed gender differences in attitudes to parents briefly de-prioritising work or childcare (Sanzari et al., 2021). Parents who briefly de-prioritised care for employment or self-care reasons were viewed as less parentally competent: male and female employees who briefly de-prioritised employment for childcare or self-care were viewed as less professionally competent. Contrary to the authors' expectations, they found no differences according to whether mothers' or fathers' behaviour were judged in the scenarios, nor did they find any differences according to respondent gender (Sanzari et al., 2021). An experiment probing gender egalitarianism and attitudes towards parental leave in the United States found that in general, those with more egalitarian attitudes support longer leave for fathers and more equal durations of leave between fathers and mothers (Kaufman et al., 2024). They found similar effects for male and female respondents.

These items in the following analysis are taken from a study of attitudes to disability funded by the National Disability Authority.²⁸ This survey experiment was primarily focused on attitudes to disability, but a variety of other questions were fielded, including some questions about parental leave policy options and judgements about parents reducing working hours to care for children.²⁹ Participants were informed that there were no right or wrong answers. Participants (N = 2,000) aged 18 and older were recruited from a leading polling company's online survey panel³⁰ to be nationally representative of the adult population in Ireland.³¹ While there have been concerns about selection bias in online panels relative to probability sampling, recent studies

²⁸ See Timmons et al., 2023a; 2023b.

²⁹ In fact a question near the end of the study probed participants' thoughts on the nature of the survey and showed that a small minority (N = 43; 2.2 per cent) mentioned disability.

³⁰ For further details on quality control of the online survey panel we used, see <https://redcresearch.ie/techniques/online-research/>.

³¹ The online panel is populated through advertisements to the general public and through probability sampling. Participants were paid €3 for undertaking the study, which took ten minutes on average. The data were collected between 11-26 August 2022.

indicate they can give similar estimates to national probability sampling and random-digit dialling methods (Coppock and McClellan, 2019). One way of ensuring quality is to introduce attention checks;³² another is to check the representativeness of the survey. Descriptive statistics summarising the participants are shown in Table C.1 in Appendix C, showing that in terms of gender, age groups, educational attainment, employment and urban/rural location, the sample approximates the population estimates to within 2 percentage points. This was also true of the sub-samples.³³

5.2 Fathers and parental leave

On the issue of support for parental leave approximately 1,000 respondents were randomly split into three groups, with just over 330 in each. Each group was posed an alternatively worded question regarding fathers and leave relating to children. These questions are summarised in Table 5.1.

Table 5.1 Policy options to encourage fathers to take up parental leave (question wording)

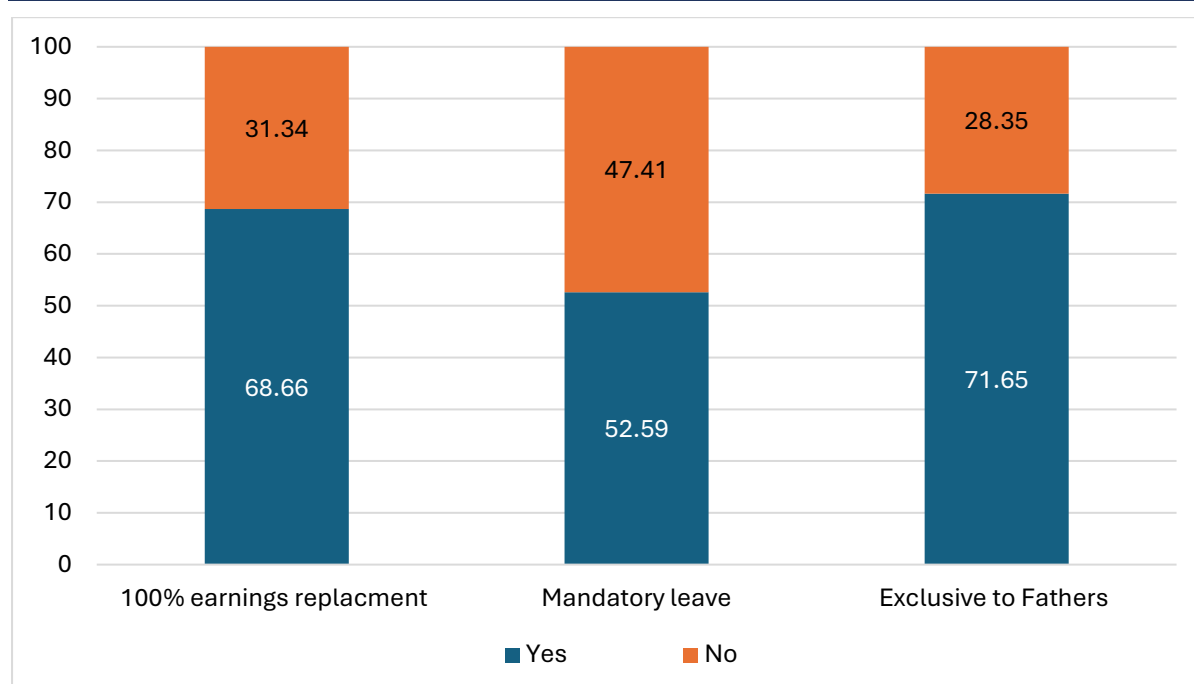
Version 1	Version 2	Version 3
Take-up of childcare leave (e.g. parental leave) by fathers is very low in Ireland. The government should match childcare leave payments to 100 per cent of usual earnings , to encourage more fathers to use it.	Take-up of childcare leave (e.g. parental leave) by fathers is very low in Ireland. The government should make childcare leave mandatory for fathers , to encourage more of them to use it.	Take-up of childcare leave (e.g. parental leave) by fathers is very low in Ireland. The government should make some months of childcare leave exclusively for fathers , to encourage more fathers to use it.

³² In order to complete this study, participants had to correctly answer an instructed response attention-check question, which was failed by 39 additional participants, who were thus excluded and did not count towards to the target sample size.

³³ The sub-sample proportions were N=997 for the policy support questions and 550 for the caring vignette. The sub-sample proportions were also within 2 percentage points of the population on these dimensions. Results available from the authors on request.

Figure 5.1 shows the proportion who answered yes and no in each policy condition.³⁴ As shown in Figure 5.1, of all valid responses, over two-thirds support 100 per cent earnings replacement (69 per cent) or leave exclusively for fathers (72 per cent). Significantly fewer support leave being mandatory – excluding ‘don’t knows’, the sample is quite evenly split – 53 per cent support leave being mandatory for fathers and 47 per cent do not support this. Statistical tests confirm that that the proportion supporting 100 per cent earnings replacement for fathers (Version 1) and the proportion supporting making a period of leave exclusively for fathers (Version 3) are not significantly different. However, the proportion supporting leave being mandatory (Version 2) is significantly lower than either of these (mandatory leave or 100 per cent replacement of earnings).³⁵

FIGURE 5.1 SUPPORT FOR POLICY OPTIONS TO ENCOURAGE FATHERS TO TAKE UP PARENTAL LEAVE



Source: Timmons et al., 2023a, own calculations.

Note: This chart excludes respondents who answered ‘don’t know’. N of Yes/No respondents V1=268, V2=270 and V3=261. Support for policy options varied across conditions ($\chi^2(2) = 24.44$, $p=0.000$). Bivariate tests show that responses to V1 and V3 are not significantly different, V2 differs from both (V1 versus V2 $Z=3.8$, $p=0.000$); V2 versus V3 $Z=4.5$ $p=0.000$).

³⁴ Figure 4.1 excludes those who responded ‘don’t know’ – around 20 per cent of the sample in each condition.

³⁵ Version 1 versus Version 2, $Z=3.8$, $p=0.000$. Version 2 versus Version 3, $Z=4.5$ $p=0.000$.

Overall, the high levels of support for 100 per cent earnings replacement and making some leave exclusive for fathers suggest considerable support for both of these policies in this sample (Figure 5.1). One caveat is that it is not specified how, for example, 100 per cent earnings replacement for fathers would be funded. Timmons et al. (2023a) show that explicitly drawing attention to how any policy change would be funded, where public funding is required (for example by a budget reallocation or a tax increase), tends to reduce support for policies that cost money, compared to a scenario where no funding mechanism/ trade-off is mentioned. This is not so relevant for the questions about retaining leave exclusively for fathers.

Using statistical modelling, we investigate which personal characteristics are associated with support for each condition. Table C.2 in Appendix C shows the results of a linear probability regression model which show the links between certain characteristics and support for each of the policy options. We might have expected female respondents to be more supportive of father's leave under any condition, but we find no statistically significant gender differences in policy support, though the samples are small. One clear finding is that older age groups tend to be less supportive of father's leave. Compared to those aged under 40 years old, respondents aged 40-59 were almost 20 per cent less likely to support either 100 per cent earnings payment or mandatory leave for fathers. In particular, respondents aged 60 and over were much less likely to support any of the scenarios – 100 per cent earnings replacement, mandatory leave or having some leave exclusively for fathers – than their peers under 40 (around 30 per cent less likely). This is consistent with previous findings on gender role attitudes in Ireland and internationally (Fine-Davis, 2016).

There are no marked or statistically significant differences by educational level or employment status, at least once age is accounted for. Those who live in social housing are much more supportive of 100 per cent earnings replacement than those in private rented housing, which may be due to socio-economic disadvantage typically experienced by this group. Similarly Irish/non-Irish nationality, and having caring responsibilities or not, are not significantly associated with responses to these different scenarios.

However, compared to those who self-identify as ‘right wing’ on a left-right scale, those who consider themselves ‘left wing’ and ‘centrist’ are much more likely to support both 100 per cent earnings replacement for fathers and for exclusive leave for fathers (though political orientation is not associated with support for mandatory leave).³⁶ It should be noted that excluding those who answered ‘don’t know’, the number of respondents for each scenario (between 260 and 270 responses) is small, which limits our ability to detect differences of opinion in models like these.

5.3 Reduction of parents’ working hours (vignette analysis)

In order to investigate attitudes towards the gender division of paid and unpaid work, this section draws on ‘vignettes’ relating to the acceptability of mothers and fathers reducing working hours. Vignettes are short descriptions of a situation shown to survey respondents and are embedded in concrete, realistic situations (see also Phillip et al., 2023; Sanzari et al., 2021). Vignettes are typically viewed as being less susceptible to social desirability bias than direct questions for sensitive topics, in part because respondents evaluate the behaviour of another person rather than their own (Steiner et al., 2016). By presenting detailed, realistic scenarios, they may also prompt respondents to think more carefully about the full range of issues that parents may face when deciding whether or not to reduce their working hours for caring purposes. Echoing issues discussed in Chapter 2 regarding family leave, these issues might include, for example, whether they as a couple/family can afford it; whether it will be damaging to their career; and whether there a lack of ‘cover’ in their workplace.

Respondents were randomly split into two groups where the gender of the protagonist varied, as a key element of the vignettes was to explore whether evaluations of behaviour differed depending on whether it was the mother or the father potentially reducing paid work hours (or in this case, refusing to reduce their hours). The scenario posed to each of the two groups is shown in Table 5.2. Given previous findings that both actual take-up of family leave (Lappegård, T., 2008) and judgements about parents

³⁶ There is no difference between those identifying as centrist and those identifying as left wing in any scenario.

reducing paid work for caring (Phillip et al., 2023) are related to partners' relative earnings, in these scenarios it is explicitly stated that both parents earn the same.

Table 5.2 Vignette scenarios wording

Group A

John and his partner have two children aged 2 and 4. John currently works four days per week so he can care for the children. However, their creche recently informed them they can only provide three days of childcare from September. This means either John or his partner will need to work another day less per week. Both of them earn the same amount per day. John thinks his partner should move to working four days per week also, but she refuses, saying that reducing working hours will damage her career.

How acceptable to you think it is for John's partner not to reduce her working hours?

Group B

Jennifer and her partner have two children aged 2 and 4. Jennifer currently works four days per week so she can care for the children. However, their creche recently informed them they can only provide three days of childcare from September. This means either Jennifer or her partner will need to work another day less per week. Both of them earn the same amount per day. Jennifer thinks her partner should move to working four days per week also, but he refuses, saying that reducing working hours will damage his career.

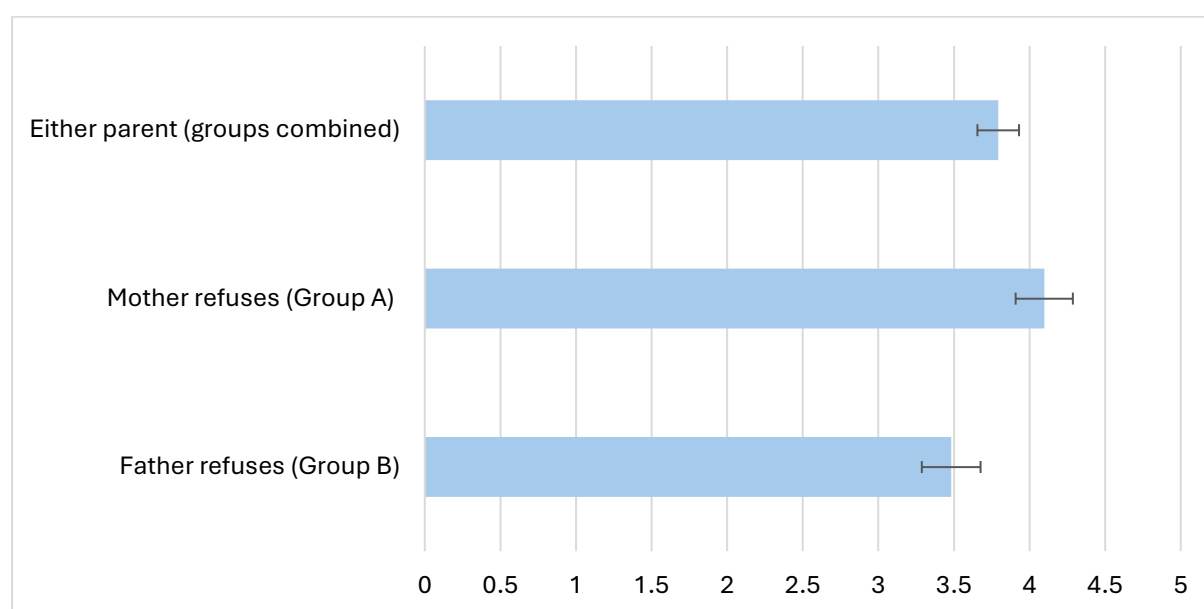
How acceptable to you think it is for Jennifer's partner not to reduce his working hours?

For simplicity, in the following discussion we will call John's partner the mother, and Jennifer's partner the father, though it is not explicitly stated whether each of the partners is the parent of the children in these families. Combining responses to both vignettes, we see that responses vary along the scale from 1 (not at all acceptable) to 7 (completely acceptable), though responses cluster at 4 (see Figure C.1 Appendix C). The 7-point rating scale was chosen to allow sufficient variation in responses, without risking additional noise (Preston and Colman, 2000; see also Sauer et al., 2020). Do responses vary by the gender of the parent?

Figure 5.2 presents the average acceptability of either parent (regardless of gender), and then separately for the father and the mother refusing to reduce working hours. Given gendered patterns of paid work and caring in Ireland (Hingre et al., 2024; Russell et al., 2019), we might have expected greater support for the father refusing to reduce his working hours than the mother. Somewhat surprisingly, compared to an overall mean acceptability of just under 4 for both parents combined, respondents find it more

acceptable for the mother to refuse to reduce her working hours (mean 4.1) compared to the father (just under 3.5).

FIGURE 5.2 AVERAGE ACCEPTABILITY FOR MOTHER AND FATHER REFUSING TO REDUCE WORKING HOURS



Source: Timmons et al., 2023b. Full scale ranges from 1 (not at all acceptable) to 7 (completely acceptable).

So while the responses differ according to the gender of parent or ‘protagonist’ in the scenario, do responses differ by gender of the respondent? Table 5.3 presents the average acceptability by parent/protagonist gender and gender of the respondent.

Table 5.3 Average acceptability by gender of parent in vignette (‘protagonist’) and gender of respondent

Female respondents			
Acceptability	Mean response	SD	N of respondents
Mother refuses to reduce paid work hours	4.21	1.60	144
Father refuses to reduce paid work hours	3.28	1.66	136
All female respondents	3.76	1.69	280
Male respondents			
Acceptability	Mean response	SD	N of respondents
Mother refuses to reduce paid hours	3.97	1.61	133
Father refuses to reduce paid work hours	3.68	1.58	136
All male respondents	3.83	1.60	269

Source: Timmons et al., 2023b. Full scale ranges from 1 (not at all acceptable) to 7 (completely acceptable). Unweighted.

Female respondents rate it much more acceptable for the mother to refuse to reduce her working hours, and much less acceptable for the father to refuse to reduce his, even though both mothers and fathers are working four days per week. Male respondents also rate it more acceptable for the mother to refuse than the father, but the difference between male respondents' beliefs about mothers and fathers is much smaller. Given what we know about gender differences in time spent on caring for children in Ireland (Russell et al., 2019), or indeed patterns of labour market engagement whereby mothers of children reduce their working hours and fathers, typically, do not (Hingre et al., 2023), this is not what we would have expected. Particularly among female respondents, responses indicate that expectations in Irish society around mothers reducing paid work hours to care for children may need to be challenged. The fact that both male and female respondents believe it less acceptable for the father to refuse to reduce working hours than the mother suggests considerable support in this (albeit modest) sample for fathers reducing their working hours. Statistical modelling shows that, compared to women, men find it less acceptable for the mother to refuse to reduce her working hours and men find it more acceptable for the father to refuse. These gender differences are robust, even after accounting for any differences in the educational qualifications, employment, financial and housing situation of respondents.³⁷

Of course we cannot rule out that some respondents misunderstood the question, given the double negative in question wording, and that respondents are being asked to make judgements about the protagonist's partner, not the protagonist (see Table 5.2). Survey experiments have considerable potential for teasing out preferences and norms under different leave policy configurations (Schober and Büchau, 2022). Future experiments in the area could explore a wider range of scenarios. For example, the experiment could include different family contexts – single parents; parents with a disability; same gender relationships and other diverse family forms. The experiments could vary parents' relative earnings to test how sensitive participants' judgements are about potential income loss, or test the impact of providing information relating to

³⁷ Results of the ordered logit of the acceptability of mother or father refusing to reduce working hours are available from the authors on request.

father's leave (Phillip et al., 2023). Survey experiments could also test people's beliefs about the optimum duration of leave for fathers and mothers (Kaufman et al., 2024). Information could be collected not only about demographic characteristics of respondents, as in this case, but also about their gender role attitudes and knowledge of leave provision in Ireland. Timmons et al. (2023a) find that familiarity with disability (that is having a disability or knowing someone with a disability) increased policy support for policies that benefit disabled people. It would be interesting to test whether either having participated in or knowing someone who had participated in various forms of child-related leave affects support. Future survey experiments, at least where drawn from an online panel, could also consider replicating standard contemporaneous questions from probability surveys, as an additional check, in addition to the demographic checks presented here (Ó Ceallaigh et al., 2023).

Chapter 6

Conclusions

Child-related leave such as maternity, paternity and parent's leave has been found to have a range of positive benefits on parental and child health and wellbeing. It can also be an important tool in tackling gender inequality and, in particular, helping tackle the work gap and wage penalty associated with the birth of a child. Ireland has been relatively late in international circles to introduce paid paternity and parent's leave. Paternity and parent's leave for fathers are both lower than the OECD average, and paternity leave is significantly shorter than maternity leave in Ireland. The literature shows that large gender gaps in leave allowances lead to a more traditional gender division of labour in the household, therefore longer leave for fathers is likely to result in a more equal division of childcare and housework duties. Given the significantly longer duration of leave available to women, maternity leave can be expensive for employers. Research has shown how this can result in discrimination against women of child-bearing age, as they are perceived as 'too expensive' (Datta Gupta et al., 2008; Blau and Kahn, 2013). The flat-rate nature of the payments, which result in Ireland having low payment rates compared to other OECD countries, along with the wide variation in top-up rates across benefits and sectors, result in inequalities in terms of compensation for time off work for caring.

Despite the introduction of paid paternity leave in 2016, take-up remains around the halfway mark. The flat-rate nature of the benefit is likely an issue as is the divergence of top-ups by sectors. The analysis shows those in smaller companies are less likely to take it, suggesting that workplace issues such as a lack of replacement may have a role to play. Older fathers are less likely to avail of the scheme, which may reflect seniority in the workplace, but also differing attitudes to and norms surrounding childcare in different generations, a concept supported by the analysis of the survey data which finds that older age groups tend to be less supportive of fathers' leave. Take-up rates by fathers of parent's leave continues to lag significantly behind that of mothers; we estimate that for children born in 2021, 26 per cent of fathers eligible and 69 per cent of mothers eligible availed of this leave. The income levels of mothers and fathers has

been shown to reduce the likelihood of taking up this entitlement, again highlighting the issue of flat-rate benefit payments and lower general top-up rates for Parent's Benefit. The literature would suggest that retaining the separation of leave entitlements, with weeks ringfenced for mothers and fathers, is wise. More responsibility for the State in protecting incomes after birth, for example through the provision of earnings-related benefits, seems to have significant support and would help reduce employer discrimination against those, particularly women, of child-bearing age.

An important issue in understanding take-up of child-related leave is therefore societal norms around the appropriate gender division of work and childcare. The analysis of administrative data shows that fathers are more likely to avail of parent's leave if they also took up their paternity leave entitlement. Take-up of parent's leave is also much more likely if the other parent avails of it, which may reflect more 'equal' attitudes to caring amongst some couples. Nearly all mothers take the full six-month period covered by Maternity Benefit. The experimental evidence presented suggests, firstly, high support in Ireland for policies to encourage fathers to take up parental leave – both by ensuring a portion of leave is exclusively for fathers, and by replacing income by 100 per cent – though not to make leave for fathers mandatory. Support for this varies across the population, and is highest among those under 40, suggesting that these norms may be changing over time. A second experiment found that respondents, particularly female respondents, judged men more harshly than women for refusing to reduce their paid work for childcare when formal childcare was unavailable. While this is based on only one vignette and a relatively small sample, it suggests that there is considerable support in Ireland for fathers reducing their paid work to care for children.

This report has focussed on the uptake of child-related leave and examined the key characteristics associated with take-up. Given that paternity and parental leave are recent introductions to Ireland, this analysis contributes to research in this area by examining if these entitlements are being taken up. Understanding the drivers behind take-up can help policymakers focus on how it can be increased. The administrative data provided by the CSO have been instrumental in allowing this analysis. Often analysis of child-related leave and associated benefits is not possible using standard survey data, as sample sizes are usually too low for robust analysis. As Maternity,

Paternity and Parent's Benefit³⁸ are cash benefits recorded by the Department of Social Protection, we can identify their receipt in the administrative data. While an employer is required to keep a record of parental leave usage, this is not recorded at an administrative level. It is therefore not possible to analyse the usage of parental leave, as it is unpaid and has no associated cash benefit recorded that would allow us to identify its usage. There are also some other limitations in the data – for example sample sizes were too low to carry out analysis on same-sex couples. Access to the full sample, and additional years of data once available, might allow such analysis to take place. It would also be possible to match the DSP and Revenue data to Census data, which would allow for inclusion of additional characteristics (such as educational attainment) and potentially analysis for sub-groups, for example those with a disability or by ethnic/cultural background. Matching to Census data may also allow for verification of the marital status reported to the DSP – for example some individuals may declare themselves to DSP as single rather than cohabiting for benefits purposes.³⁹ The proportion of first-time births also seems high in the EAMP data compared to HSE numbers; matching to the Census would also allow verification of the recorded number of children captured in the EAMP data. The provision of such data over a longer time period, once paternity and parent's leave have become more established, would be useful in the future to see if take-up rises over time.

It is important to bear in mind that the period analysed covers the years of the COVID-19 pandemic. The pandemic itself may have had an impact on the usage of child-related leave – for example usage may be lower as lockdowns led to an increase in remote working which may have helped facilitate the combining of childcare and employment. With this issue in mind, and in the context of rapidly changing policy provision, it would also be important to continue to monitor the take-up of child-related leave in Ireland and investigate not only whether uptake of paternity and parent's leave

³⁸ We do not analyse Adoptive leave/Benefit due to small recipient numbers.

³⁹ For example, means-tested benefits are based on couple income, and declaring yourself as single may therefore result in a person being eligible and/or getting a higher amount if only means-tested against own income.

change over time, but also whether this is associated with a shift in norms around fathers taking leave in Ireland and fathers reducing working hours to care for children.

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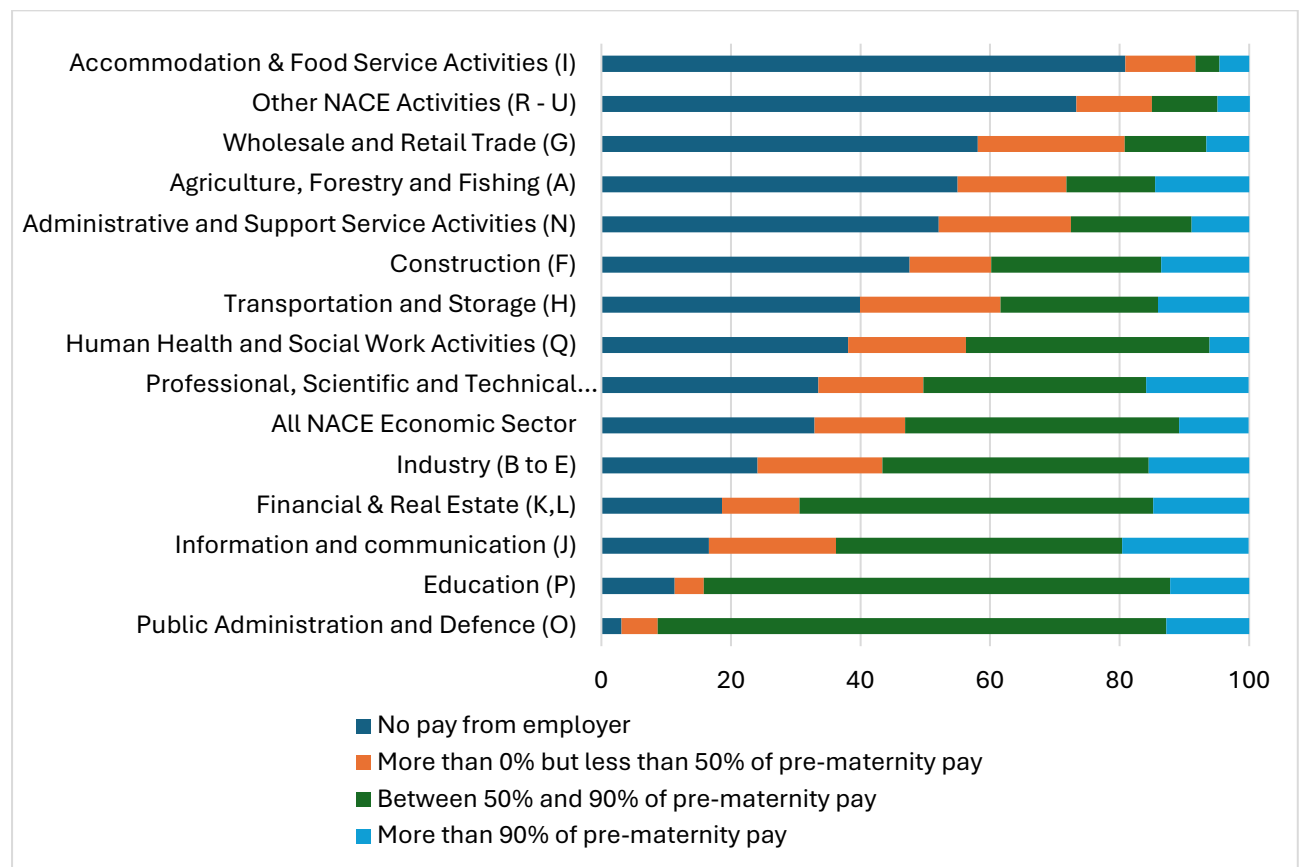
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Appendix A

FIGURE A.1 EMPLOYER TOP-UPS DURING MATERNITY LEAVE (2021)



Source: CSO, <https://data.cso.ie/table/EMP12>.

Appendix B

Table B.1 Duration of paid maternity leave (days)

	Coefficient Excl. Fathers Earnings	t-stat Excl. Fathers Earnings	Coefficient Incl. Fathers Earnings	t-stat Incl. Fathers Earnings
Mother received top-up	2.697***	(8.83)	2.261***	(6.63)
Logged Mother Weekly Wage Pre-birth	0.483**	(2.74)	0.038	(0.16)
Logged Father Weekly Wage Pre-birth			0.431*	(2.22)
Higher Earning Mother			0.178	(0.56)
Marital Status (ref=married):				
Single	-0.763*	(-2.53)	-0.834*	(-2.40)
Cohabiting	-0.335	(-0.98)	-0.023	(-0.06)
Mother Age Range (ref=26-30)				
<25y.o.	-0.014	(-0.03)	0.637	(1.11)
31-35y.o.	-0.417	(-1.33)	-0.391	(-1.13)
36-40y.o.	-0.420	(-1.24)	-0.393	(-1.05)
41y.o.+.	-0.524	(-0.97)	-0.472	(-0.77)
Mother self-employed	-15.320	(-1.78)	-15.263	(-1.88)
NACE Sector (ref Human/Health/Soc. Work)				
A-Agric/forestry/fishing	-0.843	(-0.45)	0.744	(0.34)
B-Mining/quarrying	-1.212	(-0.14)	-0.995	(-0.12)
C-Manufacturing	0.160	(0.33)	0.091	(0.18)
D-Elect. etc Supply	-0.868	(-0.49)	-0.978	(-0.53)
E-Water Supply Sewerage/Waste Mgt	1.483	(0.61)	1.477	(0.57)
F-Construction	-0.284	(-0.26)	0.087	(0.07)
G-Wholesale/Retail/Veh. Repair	0.296	(0.78)	0.280	(0.68)
H-Trans/Storage	0.347	(0.35)	0.836	(0.76)
I-Accom/Food services	-1.498**	(-2.79)	-1.620**	(-2.64)
J-Info/Comm	-0.125	(-0.22)	-0.116	(-0.19)
K-Finance/Insurance	0.313	(0.64)	0.165	(0.31)
L-Real Estate	0.103	(0.10)	0.998	(0.88)
M-Prof/Scient./Tech Activ.	-0.021	(-0.05)	0.024	(0.05)
N-Admin/Support Services	-0.710	(-1.29)	-1.067	(-1.75)
O-Public Admin/defence	0.927	(1.81)	0.540	(0.97)
P-Education	-0.426	(-1.20)	-0.393	(-1.03)
R-Arts/Entertainment	1.913	(1.59)	1.671	(1.30)
S-Other Service	0.786	(1.25)	0.842	(1.23)
T-HH Activ.	-0.860	(-0.16)	2.733	(0.48)
U-Extraterr. Org Activities	1.022	(0.08)		

Contd.

Table B.1 Contd.

	Coefficient Excl. Fathers Earnings	t-stat Excl. Fathers Earnings	Coefficient Incl. Fathers Earnings	t-stat Incl. Fathers Earnings
Company Size (Ref= 0-9 Employees)				
10-49 Employees	0.079	(0.18)	0.143	(0.30)
50-249 Employees	0.522	(1.17)	0.832	(1.68)
250+ Employees	0.093	(0.23)	0.480	(1.07)
Other Children (ref=first born)				
1 other child	-0.082	(-0.31)	0.126	(0.46)
2+ other children	-0.854	(-0.99)	-0.731	(-0.81)
Nationality (ref=Irish)				
EU and UK	-0.217	(-0.65)	-0.413	(-1.10)
ROW	-0.989*	(-2.17)	-0.669	(-1.30)
Year fixed effects (Ref=2019)				
2020	-0.735*	(-2.35)	-0.740*	(-2.11)
2021	-1.057***	(-3.36)	-1.156***	(-3.33)
2022	-4.356***	(-12.99)	-4.685***	(-12.75)
Constant	176.759***	(152.46)	176.775***	(110.28)
Observations	13,302	13,302	9,912	9,912
R-squared	0.034	0.034	0.037	0.037

Source: Own analysis using the EAMP 10 per cent sub-sample.

Notes: The dependent variable is the number of days of maternity leave taken. Results are from an ordinary least Squares (OLS) regression. T-statistics in parentheses. p<0.05; ** p<0.01; *** p<0.001.
The maximum period of paid maternity leave available is 182 days/26 weeks.

Table B.2 Unpaid maternity leave usage

	Coefficient Excl. Fathers Earnings	t-stat Excl. Fathers Earnings	Coefficient Incl. Fathers Earnings	t-stat Incl. Fathers Earnings
Mother received top-up	-0.318***	(-32.03)	-0.331***	(-28.09)
Logged Mother Weekly Wage Pre-birth	-0.019***	(-3.37)	-0.013	(-1.55)
Logged Father Weekly Wage Pre-birth			0.012	(1.72)
Higher Earning Mother			-0.016	(-1.50)
Marital Status (ref=married):				
Single	-0.013	(-1.35)	-0.012	(-0.97)
Cohabiting	0.004	(0.37)	0.008	(0.60)
Mother Age Range (ref=26-30)				
<25y.o.	-0.044**	(-2.66)	-0.037	(-1.89)
31-35y.o.	0.007	(0.68)	0.007	(0.61)
36-40y.o.	-0.002	(-0.18)	-0.001	(-0.06)
41y.o.+.	0.014	(0.81)	0.014	(0.64)
Mother self-employed	0.126	(0.45)	0.110	(0.39)
NACE Sector (ref Human/Health/Soc. Work)				
A-Agric/forestry/fishing	-0.046	(-0.77)	-0.139	(-1.83)
B-Mining/quarrying	-0.105	(-0.38)	-0.123	(-0.44)
C-Manufacturing	0.014	(0.90)	0.012	(0.65)
D-Elect. etc Supply	0.076	(1.32)	0.069	(1.08)
E-Water Supply Sewerage/Waste Mgmt	0.017	(0.22)	-0.080	(-0.89)
F-Construction	0.050	(1.38)	0.048	(1.12)
G-Wholesale/Retail/Veh. Repair	0.063***	(5.08)	0.047**	(3.26)
H-Trans/Storage	-0.010	(-0.32)	-0.051	(-1.35)
I-Accom/Food services	0.106***	(6.06)	0.107***	(5.07)
J-Info/Comm	0.034	(1.86)	0.028	(1.32)
K-Finance/Insurance	0.054***	(3.38)	0.032	(1.76)
L-Real Estate	0.039	(1.18)	0.050	(1.28)
M-Prof/Scient./Tech Activ.	0.048**	(3.17)	0.036*	(2.05)
N-Admin/Support Services	0.148***	(8.27)	0.139***	(6.57)
O-Public Admin/defence	-0.050**	(-2.98)	-0.060**	(-3.16)
P-Education	-0.017	(-1.43)	-0.025	(-1.88)
R-Arts/Entertainment	0.075	(1.92)	0.077	(1.74)
S-Other Service	0.052*	(2.53)	0.048*	(2.02)
T-HH Activ.	0.150	(0.85)	0.279	(1.40)
U-Extraterr. Org Activities	-0.116	(-0.29)		

Contd.

Table B.2 Contd.

	Coefficient Excl. Fathers Earnings	t-stat Excl. Fathers Earnings	Coefficient Incl. Fathers Earnings	t-stat Incl. Fathers Earnings
Company Size (Ref= 0-9 Employees)				
10-49 Employees	-0.032*	(-2.27)	-0.033*	(-2.00)
50-249 Employees	0.037*	(2.57)	0.043*	(2.54)
250+ Employees	-0.017	(-1.29)	-0.006	(-0.42)
Other Children (ref=first born)				
1 other child	-0.001	(-0.06)	-0.002	(-0.21)
2+ other children	0.031	(1.11)	0.019	(0.60)
Nationality (ref=Irish)				
EU and UK	0.025*	(2.29)	0.011	(0.86)
ROW	0.003	(0.19)	-0.007	(-0.40)
Year fixed effects (Ref=2019)				
2020	0.008	(0.81)	0.009	(0.77)
2021	-0.003	(-0.27)	-0.008	(-0.63)
2022	0.362***	(33.19)	0.369***	(29.10)
Constant	0.555***	(14.69)	0.456***	(8.23)
Observations	13,302	0.239	9,912	0.246

Source: Own analysis using the EAMP 10 per cent sub-sample.

Notes: The dependent variable is if unpaid maternity leave taken. Results are from a Linear Probability Model for ease of interpretation but a logit has also been run due to the binary nature of the outcome with similar results. T-statistics in parentheses. p<0.05; ** p<0.01; *** p<0.001.

Table B.3 Paternity leave take-up

	Coefficient Excl. Mother Info.	t-stat Excl. Mother Info.	Coefficient Incl. Mother Info.	t-stat Incl. Mother Info.
Logged Father Weekly Wage Pre-birth	0.023***	(3.97)	0.021**	(2.84)
Marital Status (ref=married):				
Single	-0.123***	(-11.77)	-0.110***	(-9.20)
Cohabiting	0.061***	(4.03)	0.088***	(4.99)
Father Age Range (ref=26-30)				
<25y.o.	-0.094***	(-4.33)	-0.051	(-1.93)
31-35y.o.	-0.016	(-1.18)	-0.036*	(-2.31)
36-40y.o.	-0.052***	(-3.79)	-0.077***	(-4.85)
41-45y.o.	-0.096***	(-5.80)	-0.118***	(-6.15)
>46y.o.	-0.162***	(-6.43)	-0.172***	(-5.79)
Father self-employed	-0.202	(-1.20)	-0.130	(-0.67)
NACE Sector (ref G- Wholesale/Retail/Veh. Repair)				
A-Agric/forestry/fishing	-0.103**	(-2.99)	-0.120**	(-3.11)
B-Mining/quarrying	0.106	(1.10)	0.160	(1.50)
C-Manufacturing	0.062***	(4.03)	0.070***	(3.96)
D-Elect. etc Supply	0.114*	(2.48)	0.104*	(2.11)
E-Water Supply Sewerage/Waste Mgmt	-0.077	(-1.77)	-0.046	(-0.96)
F-Construction	-0.069***	(-4.32)	-0.064***	(-3.52)
H-Trans/Storage	-0.088***	(-4.03)	-0.075**	(-2.98)
I-Accom/Food services	-0.132***	(-5.72)	-0.112***	(-4.01)
J-Info/Comm	-0.019	(-1.02)	-0.004	(-0.16)
K-Finance/Insurance	0.068**	(3.13)	0.080***	(3.36)
L-Real Estate	-0.002	(-0.05)	0.023	(0.44)
M-Prof/Scient./Tech Activ.	0.026	(1.42)	0.040*	(1.98)
N-Admin/Support Services	-0.095***	(-4.92)	-0.073**	(-3.26)
O-Public Admin/defence	-0.098***	(-4.79)	-0.099***	(-4.40)
P-Education	-0.006	(-0.26)	-0.005	(-0.18)
Q-Human/Health/Soc. Work	0.012	(0.57)	0.030	(1.28)
R-Arts/Entertainment	-0.060	(-1.46)	-0.074	(-1.60)
S-Other Service	-0.078	(-1.75)	-0.021	(-0.40)
T-HH Activ.	-0.288	(-0.61)	-0.327	(-0.69)
Company Size (Ref= 0-9 Employees)				
10-49 Employees	0.113***	(8.18)	0.117***	(7.39)
50-249 Employees	0.253***	(18.77)	0.261***	(17.02)
250+ Employees	0.177***	(12.44)	0.181***	(11.10)
Other Children (ref=first born)				
1 other child	0.002	(0.25)	0.012	(1.11)
2+ other children	-0.020	(-0.63)	0.003	(0.08)

Contd.

Table B.3 Contd.

	Coefficient Excl. Mother Info.	t-stat Excl. Mother Info.	Coefficient Incl. Mother Info.	t-stat Incl. Mother Info.
Nationality (ref=Irish)				
EU and UK	-0.012	(-0.98)	0.002	(0.16)
ROW	-0.159***	(-10.12)	-0.138***	(-6.79)
Mother Information:				
Mother is employed/self-employed			0.121*	(2.27)
Higher Earning Mother			0.052***	(5.21)
Year fixed effects (Ref=2019)				
2020	-0.006	(-0.46)	-0.011	(-0.81)
2021	0.006	(0.47)	0.004	(0.26)
2022	0.031*	(2.48)	0.021	(1.44)
Constant	0.308***	(7.42)	0.203**	(2.74)
Observations	13,908	13,908	10,770	10,770

Source: Own analysis using the EAMP 10 per cent sub-sample.

Notes: The dependent variable is if a father eligible for paternity leave has taken it or not. We assume all fathers with positive earnings prior to the birth are eligible. Results are from a Linear Probability model for ease of interpretation, but a logit has also been run due to the binary nature of the outcome with similar results. T-statistics in parentheses. p<0.05; ** p<0.01; *** p<0.001.

Table B.4 Parent's leave take-up (fathers)

	Coefficient Excl. Mother Info.	t-stat Excl. Mother Info.	Coefficient Incl. Mother Info.	t-stat Incl. Mother Info.
Father received Paternity Benefit	0.223***	(33.79)	0.213***	(25.80)
Logged Father Weekly Wage Pre-birth	-0.021***	(-4.53)	-0.026***	(-3.78)
Marital Status (ref=married):				
Single	-0.037***	(-4.52)	-0.017	(-1.61)
Cohabiting	-0.009	(-0.73)	0.010	(0.68)
Father Age Range (ref=26-30)				
<25y.o.	-0.056**	(-3.29)	-0.062*	(-2.50)
31-35y.o.	-0.001	(-0.14)	-0.023	(-1.74)
36-40y.o.	-0.002	(-0.15)	-0.018	(-1.28)
41-45y.o.	-0.005	(-0.38)	-0.023	(-1.39)
>46y.o.	-0.016	(-0.80)	-0.013	(-0.51)
Father self-employed	0.185	(1.41)	0.272	(1.73)
NACE Sector (ref G-Wholesale/Retail/ Veh. Repair)				
A-Agric/forestry/fishing	0.022	(0.84)	0.020	(0.61)
B-Mining/quarrying	-0.098	(-1.32)	-0.149	(-1.68)
C-Manufacturing	0.041***	(3.46)	0.049**	(3.24)
D-Elect. etc Supply	0.068	(1.91)	0.039	(0.95)
E-Water Supply Sewerage/Waste Mgmt	-0.038	(-1.13)	-0.043	(-1.02)

Contd.

Table B.4 Contd.

	Coefficient t Excl. Mother Info.	t-stat Excl. Mother Info.	Coefficient t Incl. Mother Info.	t-stat Incl. Mother Info.
F-Construction	-0.031*	(-2.53)	-0.043**	(-2.76)
H-Trans/Storage	-0.000	(-0.02)	-0.009	(-0.42)
I-Accom/Food services	0.014	(0.79)	0.015	(0.63)
J-Info/Comm	-0.006	(-0.44)	-0.014	(-0.73)
K-Finance/Insurance	0.005	(0.31)	-0.005	(-0.26)
L-Real Estate	-0.022	(-0.62)	-0.007	(-0.15)
M-Prof/Scient./Tech Activ.	0.045**	(3.23)	0.042*	(2.46)
N-Admin/Support Services	-0.017	(-1.14)	-0.017	(-0.89)
O-Public Admin/defence	-0.029	(-1.84)	-0.041*	(-2.14)
P-Education	-0.006	(-0.37)	-0.020	(-0.95)
Q-Human/Health/Soc. Work	0.040*	(2.53)	0.040*	(2.04)
R-Arts/Entertainment	-0.007	(-0.21)	-0.008	(-0.19)
S-Other Service	0.020	(0.58)	0.023	(0.50)
T-HH Activ.	-0.134	(-0.36)	-0.250	(-0.65)
Company Size (Ref= 0-9 Employees)				
10-49 Employees	-0.006	(-0.60)	-0.014	(-0.99)
50-249 Employees	0.022*	(2.05)	0.021	(1.61)
250+ Employees	-0.008	(-0.73)	-0.005	(-0.36)
Other Children (ref=first born)				
1 other child	-0.003	(-0.42)	-0.011	(-1.18)
2+ other children	0.002	(0.06)	-0.010	(-0.31)
Nationality (ref=Irish)				
EU and UK	0.029**	(3.00)	0.046***	(3.58)
ROW	-0.018	(-1.47)	0.015	(0.82)
Mother Information:				
Logged Mother Weekly Wage Pre-birth			0.007	(1.01)
Higher Earning Mother			0.027*	(2.53)
Mother Took Parent's leave			0.166***	(18.89)
Year fixed effects (Ref=2019)				
2020	0.198***	(20.96)	0.133***	(10.58)
2021	0.196***	(20.99)	0.120***	(9.47)
2022	0.100***	(10.16)	0.067***	(5.24)
Constant	0.083**	(2.58)	0.021	(0.27)
Observations	13,908	13,908	9,807	9,807
R-squared	0.137	0.137	0.164	0.164

Source: Own analysis using the EAMP 10 per cent sub-sample.

Notes: The dependent variable is if a father eligible for parent's leave has taken it or not. We assume all fathers with positive earnings prior to the birth are eligible. Results are from a Linear Probability model for ease of interpretation, but a logit has also been run due to the binary nature of the outcome with similar results. T-statistics in parentheses. p<0.05; ** p<0.01; *** p<0.001.

Table B.5 Parent's leave take-up (mothers)

	Coefficient Excl. Father Info.	t-stat Excl. Father Info.	Coefficient Incl. Father Info.	t-stat Incl. Father Info.
Logged Mother Weekly Wage Pre-birth	0.002	(0.40)	0.003	(0.36)
Mother took unpaid maternity leave	-0.122***	(-13.11)	-0.126***	(-11.91)
Marital Status (ref=married):				
Single	-0.065***	(-5.92)	-0.060***	(-4.62)
Cohabiting	-0.041***	(-3.30)	-0.040**	(-2.81)
Mother Age Range (ref=26-30)				
<25y.o.	-0.077***	(-4.24)	-0.056**	(-2.61)
31-35y.o.	0.026*	(2.26)	0.026*	(2.02)
36-40y.o.	0.020	(1.64)	0.015	(1.06)
41y.o.+.	-0.065***	(-3.32)	-0.048*	(-2.09)
Mother self-employed	0.235	(0.76)	0.260	(0.85)
NACE Sector (ref Human/Health/Soc. Work)				
A-Agric/forestry/fishing	-0.090	(-1.34)	-0.066	(-0.80)
B-Mining/quarrying	0.261	(0.84)	0.207	(0.68)
C-Manufacturing	-0.026	(-1.51)	-0.028	(-1.41)
D-Elect. etc Supply	-0.109	(-1.69)	-0.162*	(-2.31)
E-Water Supply Sewerage/Waste Mgmt	0.173	(1.95)	0.068	(0.70)
F-Construction	-0.090*	(-2.23)	-0.076	(-1.63)
G-Wholesale/Retail/Veh. Repair	-0.024	(-1.75)	-0.029	(-1.86)
H-Trans/Storage	-0.056	(-1.56)	-0.065	(-1.56)
I-Accom/Food services	-0.082***	(-4.21)	-0.057*	(-2.47)
J-Info/Comm	-0.047*	(-2.31)	-0.059*	(-2.53)
K-Finance/Insurance	-0.003	(-0.17)	-0.008	(-0.40)
L-Real Estate	-0.049	(-1.33)	-0.042	(-0.99)
M-Prof/Scient./Tech Activ.	0.006	(0.35)	0.001	(0.07)
N-Admin/Support Services	-0.080***	(-4.03)	-0.087***	(-3.77)
O-Public Admin/defence	-0.027	(-1.44)	-0.030	(-1.46)
P-Education	0.000	(0.03)	-0.002	(-0.15)
R-Arts/Entertainment	-0.092*	(-2.10)	-0.106*	(-2.18)
S-Other Service	0.038	(1.68)	0.053*	(2.08)
T-HH Activ.	0.097	(0.49)	0.160	(0.74)
Company Size (Ref= 0-9 Employees)				
10-49 Employees	0.025	(1.60)	0.026	(1.46)
50-249 Employees	0.069***	(4.27)	0.069***	(3.74)
250+ Employees	0.111***	(7.57)	0.100***	(5.98)
Other Children (ref=first born)				
1 other child	0.024**	(2.58)	0.024*	(2.30)
2+ other children	0.002	(0.07)	0.018	(0.54)
Nationality (ref=Irish)				
EU and UK	-0.015	(-1.25)	-0.024	(-1.69)
ROW	-0.135***	(-8.19)	-0.139***	(-7.17)

Contd.

Table B.5 Contd.

	Coefficient Excl. Father Info.	t-stat Excl. Father Info.	Coefficient Incl. Father Info.	t-stat Incl. Father Info.
Father Information:				
Father Took Parent's leave			0.212***	(19.80)
Logged Father Weekly Wage Pre-birth			0.003	(0.41)
Higher Earning Mother			-0.016	(-1.36)
Fathers Employment Status: (ref=non-earner)				
Employee			-0.053	(-0.58)
Self-employed			0.050	(0.42)
Year fixed effects (Ref=2019)				
2020	0.509***	(44.96)	0.468***	(34.91)
2021	0.553***	(48.61)	0.515***	(38.77)
2022	0.330***	(26.17)	0.294***	(20.35)
Constant	0.090*	(2.12)	0.120	(1.12)
Observations	13,302	13,302	9,912	9,912
R-squared	0.228	0.228	0.260	0.260

Source: Own analysis using the EAMP 10 per cent sub-sample.

Notes: The dependent variable is if a mother eligible for parent's leave has taken it or not. We assume all mothers with positive earnings prior to the birth are eligible. Results are from a Linear Probability model for ease of interpretation, but a logit has also been run due to the binary nature of the outcome with similar results. T-statistics in parentheses. p<0.05; ** p<0.01; *** p<0.001.

Appendix C

Table C.1 Socio-demographic characteristics of participants in the survey experiment

		n	%	Population ^a %
Gender	Men	961	48.1	48.9
	Women	1,029	51.5	51.1
	Non-Binary ^b /Other	10	0.5	-
Age	18-39 years	786	39.3	40.4
	40-59 years	696	34.8	35.1
	60+	518	25.9	24.5
Educational Attainment	Below Degree	1,175	58.8	58.0
	Degree or above	825	41.3	42.0
Employment	In Labour Force	1,339	67.0	65.2
	(Of Which, Employed)	(1,276)	(95.3)	(95.2)
	(Of Which, Unemployed)	(63)	(4.7)	(4.8)
	Not in Labour Force	661	33.1	34.8
Living Area	Urban	1,274	63.7	63.3
	Rural	726	36.3	36.7

Source: All statistics other than population statistics from Timmons et al., 2023a.

Note: ^a Population estimates are based on 2021 Central Statistics Office (CSO) data where possible and 2016 Census data otherwise, except for Employment which is based on Q2 2022 data from the EU Labour Force Survey.

^b There are currently no population estimates for non-binary individuals.

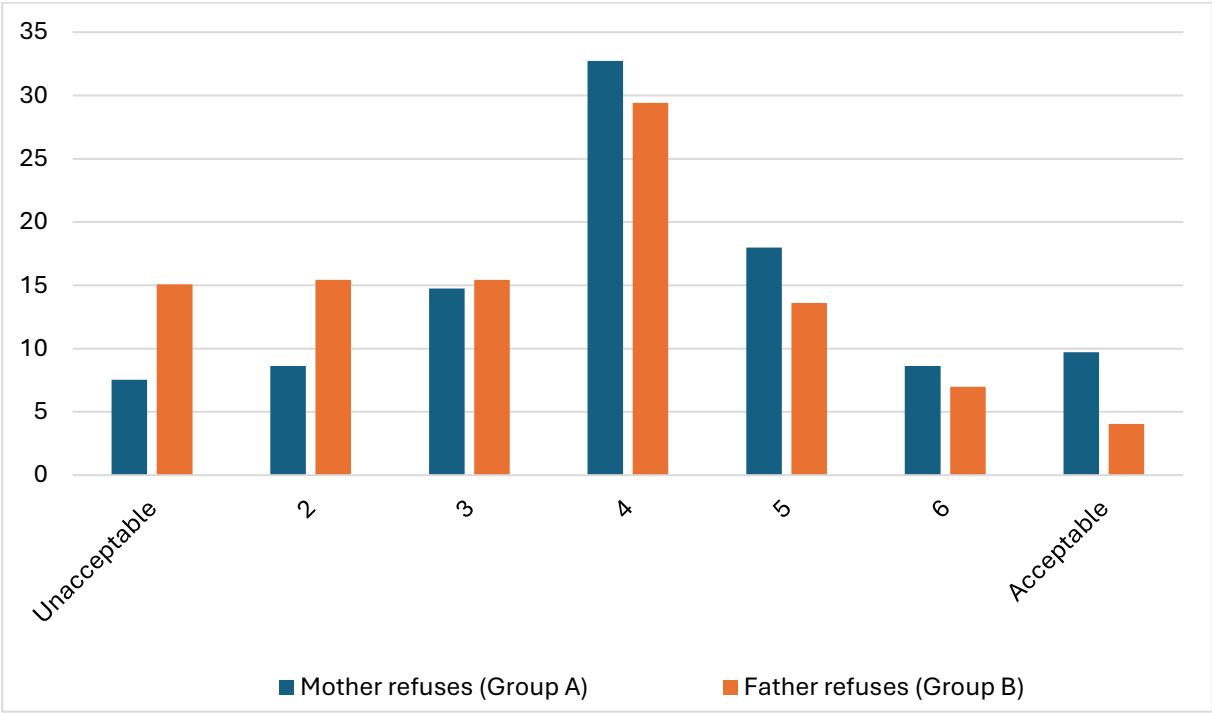
Table C.2 Linear probability model predicting people's policy support for various forms of parental leave (don't knows excluded)

	(1) 100% earnings payment	(2) Mandatory leave for dads	(3) Exclusive leave for dads	(4) 100% earnings payment	(5) Mandatory leave for dads	(6) Exclusive leave for dads
Gender (ref=female)						
male	-0.041	-0.052	-0.014	-0.002	-0.048	0.032
Age group (ref=18-40)						
40-59	-0.183**	-0.187**	-0.052	-0.150*	-0.182*	-0.049
60+	-0.310***	-0.310**	-0.277***	-0.204*	-0.312**	-0.282**
Educ (ref=no degree)						
Uni degree	-0.058	-0.100	-0.063	-0.007	-0.082	-0.050
Empstat (ref=not employed)						
Currently employed	0.074	-0.107	0.036	0.101	-0.086	0.024
Financial difficulties (ref=none)						
difficult to make ends meet	0.084	0.002	0.016	0.037	-0.008	-0.013
Location (ref=urban)						
Rural area				0.042	0.063	0.012
Nationality (ref=non-Irish)						
Irish national				-0.004	-0.072	-0.041
Housing (ref=renter)						
Social housing				0.234*	0.202	0.062
Owner-occupied				0.142	-0.025	-0.002
Caring responsibilities (ref=none)						
Care for children or adults				0.099	-0.072	0.029
Political orientation (ref=right wing)						
centrist				0.247***	0.008	0.241***
left wing				0.174**	0.020	0.198**
Constant	0.771***	0.811***	0.816***	0.461***	0.834***	0.676***
Observations	268	270	261	268	270	261
R-squared	0.1	0.056	0.08	0.176	0.072	0.134

Source Timmons et al., 2023a.

Notes: Sample excludes those who answered 'don't know'. + p<0.10; * p<0.05; ** p<0.01; *** p<0.001. Results are from a linear probability model but a logistic regression was also estimated with similar results.

FIGURE C.1 ACCEPTABILITY FOR MOTHER AND FATHER REFUSING TO REDUCE HOURS



Source: Timmons et al., 2023a.

Notes: Total sample size is 550, with 278 respondents in Group A and 272 in Group B.



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