

## Maternity benefit: comparison of systems and financing in V4 countries

Danuta DUDA\*, Kamila TUREČKOVÁ\*\*, Ivona BURYOVÁ\*\*\*,  
Radka KUBALOVÁ\*\*\*\*

### Abstract

*Maternity leave is a standard social policy instrument implied in the family life of citizens of developed economies, but the actual scheme and conditions of the maternity leave and maternity benefit vary considerably from one country to another, even in the case of the usual regional units. Hence, the paper makes a deductive comparison of the individual maternity benefit systems in the V4 countries, specifying mutual similarities and partial differences, and processing them into an overview summary scheme. The descriptive part is complemented by an empirical analysis of the development of financing of maternity benefit within the social security systems in the period 2010-2019. The uniqueness of the elaborated topic lies in the absence of similar topics published so far, including the conclusion that Slovakia progressively approached the support of maternity through a significant financial and systemic strengthening of its status within its social system during the period under review.*

**Keywords:** maternity benefit, maternity leave, parental leave, financing, social security systems, V4 countries, comparison

### Introduction

Motherhood and parenthood is an important stage in the life of individuals, but also an increasingly topical societal issue. The setting of family policy conditions in the area of parenthood affects not only current parents but also the socio-economic conditions in which the future economically active generation grows up. Given that

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\* Danuta DUDA is assistant professor at Silesian University in Opava, Karviná, Czech Republic; e-mail: [duda@opf.slu.cz](mailto:duda@opf.slu.cz). ORCID: 0000-0002-2743-7451 (corresponding author)

\*\* Kamila TUREČKOVÁ is assistant professor at Silesian University in Opava, Karviná, Czech Republic; e-mail: [tureckova@opf.slu.cz](mailto:tureckova@opf.slu.cz). ORCID: 0000-0002-7845-6791

\*\*\* Ivona BURYOVÁ is assistant professor at Silesian University in Opava, Karviná, Czech Republic; e-mail: [buryova@opf.slu.cz](mailto:buryova@opf.slu.cz). ORCID: 0000-0002-2067-3283

\*\*\*\* Radka KUBALOVÁ is assistant professor at Silesian University in Opava, Karviná, Czech Republic; e-mail: [kubalova@opf.slu.cz](mailto:kubalova@opf.slu.cz). ORCID: 0000-0001-6697-2855

women need adequate time to give birth, recover and care for their new-born, the level of the financial allowance and the length of maternity and then parental leave ensure the maintenance of a vital income, which is essential for maintaining the standard of living of the whole family. This importance can be found in the literature both in relation to the economic impacts that affect the level of provision of basic needs (Lenhart, 2021), but also has a significant impact on other important areas of the life of families, such as maternal mental health (Bilgrami *et al.*, 2020; Doran *et al.*, 2020), child health and development (Kozak *et al.*, 2021; Khan, 2020), the impact of breastfeeding on child psychosocial development (Caro *et al.*, 2021; Vanderlinden *et al.*, 2020), or the quality of parental relationships and shared parenting (Petts *et al.*, 2020). For example, the results of Broadway *et al.* (2016) or Baum and Ruhm (2016) show that Australian and Californian mothers who had paid maternity leave after the 2004 and 2011 reforms returned to work more quickly and thus secured the same job position as before childbirth, in contrast to mothers who did not previously have paid maternity leave. Rodgers (2020) found that the introduction of paid parental leave in California reduced the savings of expectant parents. This crowding-out effect was particularly pronounced for higher-income families. According to Bencsik *et al.* (2015), a worker's long-term absence from the labour market is essentially an employment issue. The question is whether this long an absence proves to be advantageous or disadvantageous for later employment. Steps should also be taken to ensure that these women can keep their skills up to date so that they can return to work after maternity or parental leave.

Changes in the legislation in the area of maternity, which for example promote longer maternity leave, can also have a negative impact. Using the example of the extension of maternity leave from 12 to 14 weeks in Colombia, Uribe *et al.* (2019) highlight the problem of the increasing likelihood of labour market inactivity for women aged 18-30 compared to women at older ages. Similarly, the authors observed an increase in the probability of unemployment and a decrease in wages for women compared to men of the same age. According to Nandi *et al.* (2018, p. 471), the economic, health and social effects of parental leave in OECD countries depend mainly on the length, the amount of maternity and parental benefits. The availability of paid maternity and parental leave also affects the consumption patterns of relevant segments of the population, including Generation Z (Pelikánová and Hála, 2021).

A comprehensive global and historical insight into the evolution of the incorporation of the right to maternity leave is offered by Son and Böger (2021), who looked at the determinants of the evolution of paid maternity leave within the systems of 157 countries over 120 years, e.g., the degree of women's emancipation, the degree of democratization, the evolution of social insurance in the country, the economic level of the country, etc. It is for this reason that the V4 countries (the Czech Republic, Poland, Slovakia and Hungary) are close to each other in terms of historical, political and cultural development and show similar features of the

integration of maternity benefit law. The Czech Republic, Slovakia and Hungary, as part of the Austro-Hungarian Empire, pioneered in the Eastern European region regarding the introduction of paid maternity leave in the industrial sector (1891) and in the service sector (1907) (Son and Böger, 2021, p. 280). In all V4 countries, as well as in 130 other countries today, social insurance-based maternity benefit schemes prevail (ILO, 2015, p. 4), however, significant differences can be found across countries in the proportion of women who are legally protected against income loss during motherhood. According to the International Labour Organization, in 2014, only 55 countries, including the Czech Republic and Slovakia, had over 90 % of employed women protected by law against loss of income during maternity, but Poland and Hungary were among the countries where this proportion was 67% - 89 % of employed women (ILO, 2015, p. 5). However, all V4 countries were among the 21 countries where over 90 % of women contributed to or were eligible for this maternity benefit, a higher proportion than in some Western European countries such as France or Germany (ILO, 2015, p. 6). Thus, even after more than a century of development in this area, these now post-communist countries of Central Europe are still the region with the highest index of inclusiveness of maternity leave (Son and Böger, 2021, p. 281). According to Szikra and Szelewa (2010), the countries of Central and Eastern Europe have a significantly different political and social culture than Western, capitalist democracies. Most families in these countries cannot afford to have only one breadwinner. In other words, women are faced with the choice of whether or not to have a child tend to delay childbearing.

According to Halířová (2012), pregnancy, childbirth and motherhood are important social events that require intensive state assistance for every woman. This assistance is provided in various forms. In addition to the necessary health care (prenatal and postnatal care, medical care directly related to childbirth), assistance to employed women consists in freeing them from work obligations and providing material security during this period. Halířová (2012) also points to the fact of taking maternity leave at least 6 weeks before the due date of childbirth and states that this is in the interest of both pregnant employees and the health of the unborn child, therefore it is necessary for women to start taking maternity leave on time, refrain from work and not unnecessarily jeopardize their pregnancy, health and the mission of motherhood. Maternity leave protects the health and safety of employed women and the unborn child during the last stage of pregnancy and protects the mother for a certain period of time after the birth. The protection of the employed woman in this form is very important in the context of the biological and reproductive function of the family and human development (Třeřová, 2021). According to Jonášová *et al.* (2012), Czech mothers of one child stay at home for an average of three years, which has a very profound impact on their professional and personal lives.

Some research in the field of maternal motivation shows that the gender division of labour in the family and in society cannot be ignored. This is also related to the gendered setting of the labour market or the functioning of institutional care,

such as nurseries (Hašková and Zamykalová 2006). Similarly, Koldinská (2015), Kocourková (2011) and Štangová (2016) address the problem of reconciling work and family life, which is directly related to child rearing and which deeply affects women's ability to combine work and family responsibilities. They agree that it is still primarily women who leave the workplace to care for children.

Saxonberg (2015) examined the impact of the European Union on family policy in post-communist countries using the Czech Republic and Poland as examples. While he sees the direct influence as weak, relating at most to the gender-neutral wording of some laws in both countries, he significantly points to the role of established organisations that monitor gender mainstreaming, especially in relation to the mass media. According to Saxonberg, they can indirectly influence the attitudes of the population and family policy makers.

Babińska-Górecka (2015) describes the current maternity benefit as: 1) protecting the insurance risk associated with the occurrence of an event, or 2) protecting a new social risk, i.e. the risk of not adapting work activities to infant care, followed by 3) supporting the family's fulfilment of educational and socialisation functions. As Babińska-Górecka points out, the construction of entitlement to maternity benefit does not take into account all these differences and the fact that maternity benefit performs different functions in each case, some of which are separate from the main objective of social insurance.

Michoń (2015), in his article *Waiting for the incentives to work: a comparative analysis of the parental leave policies in the Visegrad countries*, argues that family policies in the Visegrad countries are often referred to as "familialist" because they prioritise parental care for young children. Michoń seeks to answer the questions: To what extent do current maternity leave and childcare policies follow the "familialist" model? What are the implications of parenthood for women's employment today? Michoń points out that Poland differs from other Visegrad countries in some important respects (e.g. maternal employment, maternity leave policy).

Matysiak and Szalma (2014) discuss the importance of family policies on the birth rate, female employment and work-life balance in European countries. As both authors point out, the great diversity of national contexts and policies makes comparisons very difficult (see the comparison between Hungary and Poland).

According to Robila (2012), family policy is organised around four main functions of the family: marriage, child upbringing, financial support and care. Robila pays attention to the family policy of Eastern European countries, which is an area with significant socio-economic and political changes in recent decades that have determined revisions of social policies.

Stopka (2016), Jurek and Jurek (2012), Serafin (2014) and Sobczyk (2018) focus on legislative changes in Poland since 2013, which concern maternity and parental leave, principles of payment and settlement of maternity benefits.

On the basis of the above-mentioned specifics of the maternity leave system in this region, the aim of this paper is to describe and compare the maternity benefit

systems (maternity leave) in the V4 countries in a descriptive and analytical form. The core of the paper is first (1) a theoretical, descriptive part of the individual maternity leave systems in each of the selected countries, supplemented by a part devoted to an a priori comparison against the background of a deductive comparison of the partial maternity benefit systems between the Czech Republic, Slovakia, Poland and Hungary, with the aim of visually and factually specifying their mutual similarities and partial differences. It must be added that, given the national specificities and the very dynamics of change in the field of social systems, the comparison of maternity systems thus made is subjected to these constraints and is objectively limited by them. The theoretical part is then complemented by (2) an empirical part, which aims to analyse the position and development of financing of maternity benefit in the V4 countries within the social security system in the period 2010-2019. A comparative analysis is carried out on the basis of the selected indicators. The comparison of maternity benefit systems in the V4 countries was also previously discussed by Michoń (2015), and the current paper reflects the recent changes in the structure and amount of benefits in the legislation of the monitored countries and the dynamics of funding over the years under review. The article primarily focuses on the comparison of the legal regulation and finance in maternity benefit in V4 countries.

## 1. Maternity benefit systems in V4 countries

The theoretical part of the paper is based mainly on the key legal norms that primarily define maternity benefit in individual V4 countries. In Poland, these are the Labour Code of the Republic of Poland<sup>1</sup> and the Act on cash benefits from social insurance in case of sickness and maternity of the Republic of Poland<sup>2</sup>; in the Czech Republic, Act No. 187/2006 Coll., Act on Sickness Insurance<sup>3</sup> and Act No. 262/2006 Coll., Labour Code<sup>4</sup>, as amended; in Slovakia, Act No. 461/2003 Coll., Act on Social Insurance of the Slovak Republic<sup>5</sup> and information on maternity benefits in Hungary was obtained indirectly from Hungarian State Treasury (Magyar Államkincstár). The

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<sup>1</sup> Sejm of the Republic of Poland (2021), Kodeks pracy Dz. U. 1974 Nr 24 poz. 141 (retrieved from <https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19740240141/U/D19740141Lj.pdf>).

<sup>2</sup> Sejm of the Republic of Poland (2021), Ustawa z o świadczeniach pieniężnych z ubezpieczenia społecznego w razie choroby i macierzyństwa. Dz. U. 1999 Nr 60 poz. 636 (retrieved from <https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19990600636/U/D19990636Lj.pdf>).

<sup>3</sup> AION CS (2021), Act No. 187/2006 Coll., Act on Sickness Insurance (retrieved from <https://www.zakonyprolidi.cz/cs/2006-187>).

<sup>4</sup> AION CS (2021), Act No. 262/2006 Coll., Labour Code (retrieved from <https://www.zakonyprolidi.cz/cs/2006-262>).

<sup>5</sup> Úrad vlády Slovenskej republiky (2021), Act No. 461/2003 Coll., Act on Social Insurance of the Slovak Republic (retrieved from <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2003/461/#paragraf-55>).

relevant laws have been adequately supplemented by regulations of the ministries in charge or by regulations of the authorities responsible for maternity benefit. These standard documents are combined, where appropriate, with other relevant expert sources and publications that further specify or concretise the text. At the same time, these sources were the basis for the overview diagrams in Chapter 3.

## 1.1. Czech Republic

Maternity benefit in the Czech Republic is one of the six benefits of the Czech sickness insurance system (in addition to sickness benefit, nursing benefit, long-term care benefit, paternity and maternity benefit). In principle, maternity benefit is payable to the mother or father of the child or to the insured person (male or female) who has taken the child into care replacing parental care on the basis of a decision of the competent authority.<sup>6</sup> According to Article 195 of the Labour Code of the Czech Republic, in connection with the birth and care of the new-born child, the employee is entitled to maternity leave for 28 weeks; if she gives birth to two or more children at the same time, she is entitled to maternity leave for 37 weeks. As a rule, the employee shall take maternity leave from the beginning of the sixth week before the expected date of childbirth, but not earlier than the beginning of the eighth week before that date. Halířová (2012) also points out the fact of taking maternity leave at least 6 weeks before the date of delivery and states that it is in the interest of both pregnant employees and the health of the unborn child, therefore it is necessary for women to start taking maternity leave on time, refrain from work and not unnecessarily jeopardize their pregnancy, health and the mission of motherhood. Section 34 of Act No. 187/2006 Coll. on sickness insurance also stipulates that a woman may start receiving maternity benefits 8-6 weeks before the expected date of childbirth. She determines her own start date within this range. Entitlement to maternity allowance arises only if two conditions are met. The applicant for maternity benefit must be insured for sickness at the time of claiming the benefit (i.e. social security contributions are paid from employment income), or the protection period from the terminated sickness insurance must be in force. To do this, he or she must meet a second, specific condition - to have been insured for at least 270 days in the last two years before taking up the benefit (that is, roughly 9 months of sickness insurance spread over two years).<sup>7</sup>

According to paragraph 32 of the Sickness Insurance Act, self-employed persons are entitled to maternity benefits only if they voluntarily pay for sickness insurance for a certain period of time. Self-employed persons must have been insured for at least 180 days in the one-year period preceding the date on which they start

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<sup>6</sup> Czech Social Security Administration (2021), Benefits Provided under Sickness Insurance (retrieved from <https://www.cssz.cz/web/en/benefits-provided-under-sickness-insurance>).

<sup>7</sup> *idem*.

receiving maternity benefits. At the same time, participation in sickness insurance (from employment or business) must have lasted at least 270 calendar days in the two years preceding the date of entitlement to the benefit.

The amount of maternity benefit is 70% of the reduced daily assessment base per calendar day.<sup>8</sup> The employee applies for the benefit before taking maternity leave.

## 1.2. Poland

Maternity benefit in the Republic of Poland is granted for the periods of *maternity leave, parental leave and paternity leave* (Article 184 of the Labour Code of the Republic of Poland). The length of maternity leave depends on the number of children born. It ranges from 20 weeks (for the birth of one child) to 37 weeks (for the birth of five or more children).<sup>9</sup> A woman may take a maximum of 6 weeks of maternity leave before the expected date of birth (Article 180 of the Labour Code of the Republic of Poland).

After giving birth, a woman is entitled to the maternity leave which has not been exhausted before giving birth until the relevant period is exhausted, i.e. according to the number of children born. This part of maternity leave serves to regenerate strength after childbirth and enable the direct care of the child in the first weeks of its life and establish an emotional bond with the child (Czerniak-Swędzioł, 2016).

After the maternity leave ends, a woman is entitled to a *parental leave*. The length of parental leave also depends on the number of children born and ranges from 32 weeks (for the birth of one child) to 34 weeks (for the birth of several children) (Article 182<sup>1a</sup> of the Labour Code of the Republic of Poland). Parental leave may also be claimed by the child's father. Both parents of a child may take parental leave at the same time. In this case, the total period of parental leave must not exceed the above period.

There is a bit of a problem with parental leave in the Republic of Poland. As already mentioned, parental leave in the Republic of Poland is part of the maternity benefit and cannot be compared with parental leave in the Czech Republic. Parental leave, as we also recognise it in the Czech Republic, in the sense of Council Directive 2010/18/EU<sup>10</sup>, should be compared with the Polish "childcare leave" (Mitrus, 2013).

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<sup>8</sup> Czech Social Security Administration (2021), Benefits Provided under Sickness Insurance (retrieved from <https://www.cssz.cz/web/en/benefits-provided-under-sickness-insurance>).

<sup>9</sup> Maternity leave is 31 weeks for the birth of two children, 33 weeks for the birth of three children and 35 weeks for the birth of four children.

<sup>10</sup> Council of the European Union (2010), Council Directive 2010/18/EU of 8 March 2010 implementing the revised Framework Agreement on parental leave concluded by BUSINESSEUROPE, UEAPME, CEEP and ETUC and repealing Directive 96/34/EC (retrieved from <https://eur-lex.europa.eu/legal-content/CS/ALL/?uri=CELEX%3A32010L0018>).

Wujczyk (2014) suggests giving parental leave in the Republic of Poland a heterogeneous character. According to Wujczyk (2014), parental leave on the one hand fulfils the objectives of maternity leave and on the other hand also fulfils the objectives of childcare leave.

According to Article 182<sup>1c</sup> of the Labour Code of the Republic of Poland, parental leave is granted in one lump sum or in instalments, but no later than the end of the calendar year in which the child reaches the age of 6. Parental leave is granted immediately after maternity leave.

In the Republic of Poland, the term „annual maternity leave” is very often used; however, it should be stressed that this term is used only unofficially; the term „annual maternity leave” is not found in the law. This unofficial term „annual maternity leave” is a combination of maternity leave and parental leave. The sum of these two „leaves” is equal to 52 weeks, hence the term „annual maternity leave”.<sup>11</sup>

Persons with health insurance are entitled to maternity benefit. Another condition is, of course, the birth of a child (Article 29 of the Act on Social Insurance Benefits for Sickness and Maternity of the Republic of Poland).

The amount of the maternity benefit for the period of maternity leave is 100 % of the basis for calculating the maternity benefit, which is the average for 12 months. This means that when a woman is on maternity leave, she receives her full salary. If the person is in business, the amount of maternity benefit depends on the number of contributions paid during the business.<sup>12</sup> If a woman has been employed for less than 12 months, the amount of maternity benefit is calculated on the basis of the average of the full months worked.<sup>13</sup>

Thus, the maternity allowance will be: 100% of the basis for the calculation of the maternity allowance - this applies for the period of 20 weeks, 100% for the period of the first 6 weeks of parental leave and 60% of the basis for the calculation of the parental allowance for the remaining period of parental leave, i.e. for the period of 26 weeks (under paragraph 1 and 2, Article 31 of the Act on Social Insurance Benefits for Sickness and Maternity of the Republic of Poland). These data are, of course, valid if the woman gives birth to one child. If the mother decides from the very beginning that she wants to have the same amount of maternity benefit

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<sup>11</sup> Infor.Kadry (2020), Wniosek o roczny urlop macierzyński (retrieved from <https://kadry.infor.pl/urlopy/macierzynski/3609958,Wniosek-o-roczny-urlop-macierzynski-2020-wzor.html>).

<sup>12</sup> Bankier.pl (2019), Rekordowy zasiłek macierzyński w Polsce sięga 80 tys. zł miesięcznie. (retrieved from <https://www.bankier.pl/wiadomosc/Rekordowy-zasilek-macierzynski-w-Polsce-siega-80-tys-zl-miesiecznie-7691802.html>).

<sup>13</sup> Interviewme (2020), Urlop macierzyński 2021 - ile trwa? Jaki zasiłek macierzyński? (retrieved from <https://interviewme.pl/blog/urlop-macierzynski>).

for the whole year, then the amount of maternity benefit is 80%.<sup>14</sup> Table 1 clearly delineates the above.

**Table 1. The length of maternity and parental leave and the monthly amount of maternity benefit for the birth of one child**

Type of maternity benefit	Length of leave	Monthly amount of maternity benefit	
Maternity leave	20 weeks	100 %	
Parental leave	32 weeks	100% for a period of 6 weeks 60% for the following period	80%

Source: Infor.Kadry (2020)

Maternity benefit is a sickness insurance benefit paid by the Social Insurance Institution, the so-called ZUS (Zakład Ubezpieczeń Społecznych).<sup>15</sup> ZUS administers FUS (Social Insurance Fund, in Polish: Fundusz Ubezpieczeń Społecznych).<sup>16</sup> ZUS is responsible for the payment of these contributions and also ensures that the contributions paid from the FUS reach the beneficiaries on time and in the correct amount.

From 1 January 2010 to 31 December 2011, maternity benefit in the Republic of Poland lasted 22 weeks, from 1 January 2012 to 17 June 2013, maternity benefit lasted 24 weeks, and from 17 June 2013, maternity benefit was increased to the aforementioned 52 weeks. Therefore, the expenditure of the Social Insurance Institution (ZUS/FUS) on maternity benefit has increased.

### 1.3. Slovakia

Protection of mothers in the performance of parental duties is an integral part of the Labour Code of the Slovak Republic, whereby an employee is guaranteed a reasonable minimum level of protection in relation to his/her maternal or parental duties. Women are given the opportunity to take maternity and parental leave in connection with the expectation and care of a child (Trel'ová and Kulhanek, 2019).

A claimant is entitled to *maternity benefit* if she has been insured for at least 270 days in the two years before giving birth. A woman is entitled to maternity

<sup>14</sup> ZUS (2016), Wysokość (retrieved from <https://www.zus.pl/swiadczenia/zasilki/zasilek-macierzynski/wysokosc>).

<sup>15</sup> The ZUS is one of the largest public institutions in the Republic of Poland in terms of the scope of its tasks which include, among others, establishing entitlement to and paying: old-age pensions and old-age care allowances, disability pensions and disability care allowances, survivors' pensions and orphans' pensions, maternity and sickness benefits, care allowances, compensatory allowances and allowances for rehabilitation services.

<sup>16</sup> FUS was established on 1 January 1999 as a state special-purpose fund administered by ZUS.

benefit for 34 weeks; a single mother is entitled to maternity benefit for 37 weeks. If a woman gives birth to two or more children at the same time, she is entitled to maternity benefit for 43 weeks. As a rule, the employee takes maternity leave from the beginning of the sixth week before the expected date of childbirth, but not earlier than from the beginning of the eighth week before that date (Article 48 of the Social Insurance Act of the Slovak Republic). The amount of the maternity benefit is 75 % of the daily assessment base or the probable daily assessment base (Article 293feg of the Social Insurance Act of the Slovak Republic).

Maternity benefit as a mandatory, recurrent, cash sickness insurance benefit replaces wages or salary (or loss of income or lost wages) during a woman's maternity leave (in most cases). The purpose of this benefit is to provide material security to women (and possibly men) when they cannot work, i.e. when society recognizes that they cannot work due to advanced pregnancy and after childbirth in connection with the care of a newborn child and therefore have no income (i.e. wage or salary) (Macková, 2015).

There have been many changes to maternity benefit in Slovakia since 2010. In 2010, maternity leave in Slovakia lasted 28 weeks and the amount of maternity benefit was 55% of the daily assessment base. In January 2011, the maternity benefit was increased by 5 % of the daily assessment base, i.e. to 60 % of the daily assessment base, and as of January 2011, maternity leave was extended by a total of six weeks, i.e. to 34 weeks. From January 2012, the maternity benefit was increased again and amounted to 65% of the daily assessment base, but the maternity leave was not extended.<sup>17</sup> From January 2016, the daily assessment base of maternity benefit increased to 70%.<sup>18</sup> From May 2017, the maternity benefit increased from 70% to 75% of the daily assessment base or the probable daily assessment base. Maternity leave remained at 34 weeks.<sup>19</sup>

#### 1.4. Hungary

*Maternity benefit* is paid to a woman who has been insured for 365 days in the last two years. The woman is entitled to 24 weeks of maternity benefit. Unless otherwise agreed, the maternity benefit shall be granted no more than four weeks before the expected date of childbirth. Entitlement to maternity allowance shall begin no later than the date of the birth of the child. The amount of the maternity benefit

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<sup>17</sup> Rodinka.sk (2011), *Materské a DNP v roku 2012* (retrieved from <https://tehotenstvo.rodinka.sk/prirucka-pre-rodica/dobrovolne-nemocenske-poistenie/materske-a-dnp-v-roku-2012/>).

<sup>18</sup> Teraz.sk (2015), *Vláda schválila zvýšenie materskej dávky v budúcom roku* (retrieved from <https://www.teraz.sk/ekonomika/schvalila-zvysenie-materskej-davky/152492-clanok.html>).

<sup>19</sup> Sociálna poisťovňa (2021), *Materské* (retrieved from <https://www.socpoist.sk/otec-a-materske/1293s>).

was 70 % of the gross monthly salary. As of 1 July 2021, the amount of maternity benefit has changed to 100 % of the monthly gross salary.<sup>20</sup>

## 2. Methodology and data

The empirical part works with numerical information relevant for standard comparative analysis. The input categories of the descriptive factors are based on their availability and at the same time are conditioned by content similarity across the countries under study. Data were taken from national registers or statistics because they were not available at the supranational level (e.g. Eurostat or OECD). Only information on live births and population was partially taken from Eurostat. Since the monetary values of the indicators were reported in national currencies in the individual databases, their values were converted using the average exchange rate set by the Czech National Bank to euros.

The resulting values will thus be presented and commented in this currency or in percentage terms. Given the uniformity of the exchange rate source, we limit the impact of exchange rate differences on the translated values of our indicators as much as possible. The time period analysed covers ten years, from 2010 to 2019. This chosen period reflects the availability of an identical dataset in all four countries under study. Due to the different lengths of maternity leave in Poland and Slovakia, which also varied over the period analysed, it was necessary to calculate the absolute values of maternity benefits on a common basis in order to compare the benefits from both countries.

The two indicators chosen were thus determined on a weekly basis. These two indicators: (A) the share of weekly maternity benefit expenditure in total social security expenditure and (B) weekly maternity benefit expenditure were complemented by (C) the percentage of maternity benefit expenditure in total social security expenditure and (D) weekly maternity benefit expenditure per live birth. Let us add that the input data for this analytical section (see Appendix) were taken for Poland from the Central Statistical Office of Poland and Social Security in Poland, from the Czech Social Security Administration registers for the Czech Republic, from the Social Insurance Company of Slovak Republic and Statistical Office of the Slovak Republic for Slovakia, and for Hungary from the Hungarian Central Statistical Office and Information Database, Special Statistics of Hungary.

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<sup>20</sup> Magyar Államkincstár (2021), Csecsemőgondozási díj (retrieved from <https://egbiztpenzbeli.tcs.allamkincstar.gov.hu/ell%C3%A1t%C3%A1sok/gyermekv%C3%A1llal%C3%A1s-t%C3%A1mogat%C3%A1sa/csecsemőgondozási-díj.html>).

### 3. Comparison of maternity benefit systems in V4 countries

As can be seen from Table 2, the maternity benefit and its duration in all countries, except Hungary, reflects the number of children born and ranges from 70-100% of the established assessment bases of the countries concerned. In Hungary, maternity benefit is also offered for the shortest period (24 weeks). The longest period of paid maternity benefit for a single birth is in Poland (52 weeks). Only Poland takes into account whether twins, triplets, quadruplets or quintuplets are born for the duration of maternity benefits for multiple births. Slovakia reflects single parents in maternity benefits in addition to multiple births.

**Table 2. Comparative scheme of benefits in maternity in the V4 countries (1. 7. 2021)**

Region	number of children	maternity benefit	the maternity benefit reflects
Czech Republic	first one and another	70%* 28 weeks one child	multiple birth
	multiple birth	70%* 37 weeks multiples	
	single parents	75%* 34 weeks one child	
Slovak Republic	multiple birth	75%* 43 weeks multiples	single parent multiple birth
	single parents	75%* 37 weeks single parent	
	first one and another	80%* 52 weeks one child	
Poland	multiple birth	80%* 65/67/69/71 weeks multiples	multiple birth
	first one and another	100%* 24 weeks	
Hungary	multiple birth	---	---

Note: \* benefit limited or depends on the assessment base.

Source: Authors' representation

### 4. Financial analysis of maternity benefit in V4 countries

The analysis of maternity benefit in terms of financial expenditure refers to the input values of the following indicators: (I) expenditure on maternity benefits; (II) total expenditure on social security, on other social benefits and other expenditure and (III) number of live births. These are supplemented by (IV) a number of citizens to demonstrate the size of the economy. These basic data (see Appendix) are the basis for our comparative analysis of the maternity benefit system

in the V4 countries for the years 2010-2019, which works with these indicators we have defined: (A) the share of weekly maternity benefit expenditure in total social security expenditure; (B) weekly maternity benefit expenditure; (C) the percentage of maternity benefit expenditure in total social security expenditure; and (D) weekly maternity benefit expenditure per live birth.

The objectivity of the chosen indicators and their calculation reflected the different duration of maternity benefits in all four countries and their possible changes. For this reason, it was necessary to adjust (and calculate) some indicators and present their value for a weekly interval. It is worth recalling that in the Czech Republic (CZ), the duration of maternity benefit was 28 weeks; in Poland (PL), the duration of maternity benefit varied (2010 and 2011: 22 weeks; 2012: 24 weeks; 2013: 24 weeks until 17 June 2013). In Slovakia (SR), the duration of maternity benefit was 28 weeks in 2010 and 34 weeks in the following years; in Hungary (HU), the duration of maternity benefit was 24 weeks throughout the whole period and did not change. A related issue is the attempt to estimate the approximate value of the weekly cash benefits available to a mother receiving maternity benefits in each of the selected countries. Since this amount cannot be objectively determined and is not available in official statistics, we have calculated it indirectly by dividing the weekly expenditure on maternity benefits by the number of live births. This can be justified by the stated assumption that the distribution of births over the year is similar (continuous) in all countries, as is the number of multiple births.

All four indicators and their sub-values for the four countries underlying our comparative analysis are summarised in the table below (Table 3). These proportional and relative indicators are then graphically elaborated and substantively commented on later in the text.

A comparison of the share of expenditure on maternity benefits in total social security expenditure shows that while it has not changed dramatically in the Czech Republic and Hungary, the opposite trend has been observed in Poland and Slovakia. In Poland, this variable increased sharply between 2012 and 2014, when the share of maternity benefit in the total social security expenditure almost doubled.

The justification for this increase is not to be found in the increase in the birth rate or in the decrease in the growth rate of total social security expenditure, but in response to the changes in expenses introduced by the amendment to the Labour Code of the Republic of Poland as of 17 June 2013, which changed the duration of maternity benefit to 52 weeks; in response to this change, ZUS/FUS expenditure on maternity benefit increased by 66%. Since 2014, Slovakia has been gradually increasing its expenditure on maternity benefit, with an increase of approximately 155% between 2014 and 2019, while the total expenditure of the Social Insurance Agency of the Slovak Republic on social security, other social benefits and other social expenditure increased by only 23%. The significant strengthening of expenditure on maternity benefit was thus reflected in the dynamic development of this indicator. The development of the share of expenditure on maternity benefit in total social security

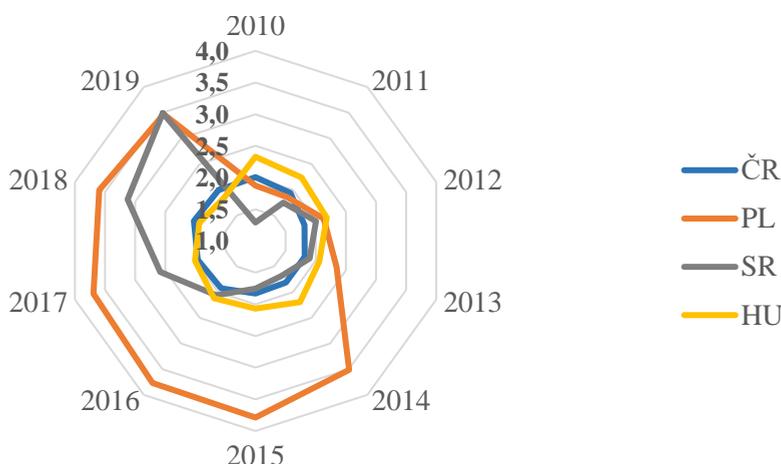
expenditure in the Czech Republic is stable between 1.81%-2.02%. In Hungary, the share of expenditure on maternity benefit in total social security expenditure gradually decreased. The reason is that although the expenditure of the Hungarian Treasury on maternity benefits increased by less than 4% during the years under review, the total expenditure on social security and other social benefits increased by more than 31%.

**Table 3. Recalculated indicators of maternity benefit in V4 countries (2010–2019)**

Indicator	Share of maternity benefit expenditure in total social security expenditure (in %)				Share of expenditure on weekly maternity benefit in total social security expenditure (in %)			
	ČR	PL	SR	HU	ČR	PL	SR	HU
<b>Year/Geo</b>	ČR	PL	SR	HU	ČR	PL	SR	HU
<b>2010</b>	2.01	1.87	1.29	2.33	0.0717	0.0850	0.0460	0.0970
<b>2011</b>	1.94	1.85	1.75	2.24	0.0692	0.0842	0.0514	0.0932
<b>2012</b>	1.81	2.13	2.00	2.18	0.0647	0.0889	0.0589	0.0909
<b>2013</b>	1.82	2.34	1.90	2.06	0.0648	0.0601	0.0557	0.0858
<b>2014</b>	1.81	3.51	1.68	2.19	0.0647	0.0676	0.0496	0.0914
<b>2015</b>	1.83	3.79	1.75	2.07	0.0654	0.0728	0.0515	0.0862
<b>2016</b>	1.92	3.77	2.06	2.12	0.0687	0.0725	0.0606	0.0883
<b>2017</b>	1.96	3.69	2.58	2.01	0.0700	0.0710	0.0760	0.0836
<b>2018</b>	2.02	3.59	3.13	1.93	0.0723	0.0691	0.0919	0.0805
<b>2019</b>	1.99	3.47	3.49	1.84	0.0712	0.0668	0.1028	0.0769
Indicator	Weekly expenditure on maternity benefit (in mil. EUR)				Weekly spending on maternity benefit per live birth (in EUR)			
Year/Geo	ČR	PL	SR	HU	ČR	PL	SR	HU
<b>2010</b>	10.47	33.46	2.74	8.64	89.34	80.96	45.32	95.65
<b>2011</b>	10.90	33.40	3.15	8.39	100.34	85.99	51.81	95.27
<b>2012</b>	10.26	36.35	3.79	7.87	94.50	94.10	68.25	87.14
<b>2013</b>	9.98	26.32	3.71	7.35	93.52	71.20	67.65	82.84
<b>2014</b>	9.51	30.96	3.45	7.76	86.60	82.52	62.67	84.80
<b>2015</b>	9.96	34.74	3.70	7.45	89.94	94.07	66.51	81.30
<b>2016</b>	10.71	34.14	4.44	7.81	95.09	89.31	77.09	83.96
<b>2017</b>	11.69	35.52	5.86	7.77	102.18	88.37	101.05	84.80
<b>2018</b>	13.09	37.30	7.46	7.69	114.83	96.08	129.40	85.66
<b>2019</b>	14.05	37.93	8.81	7.59	125.16	101.15	154.44	85.10

Source: Authors' representation

**Figure 1. Development of the share of expenditures on maternity cash benefits in total expenditures on social security in the V4 countries in 2010–2019 (in %)**



*Source:* Authors' representation

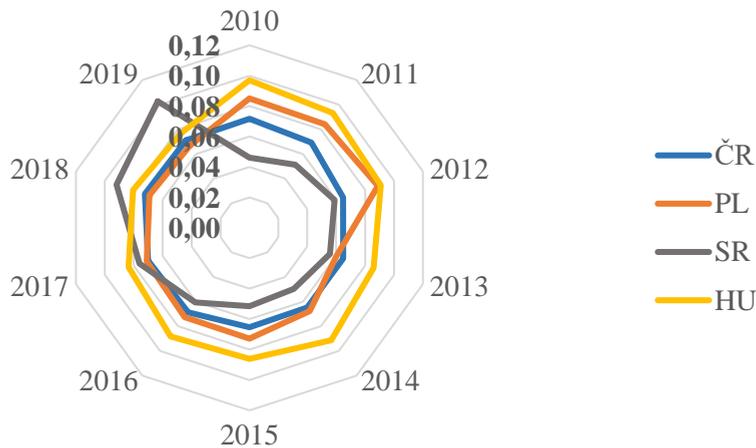
The first indicator does not take into account differences in the weekly length of maternity leave and therefore its partial interpretation may be misleading. For this reason, it is more appropriate to use the second indicator (share of expenditure on weekly maternity benefit in total social security expenditure), which reflects the different length (number of weeks) of receipt of maternity benefit in the V4 countries and its changes during the period under review.

As can be seen in Figure 2, we have now seen the proportions of the indicator become more equal. In the Czech Republic, the values of the indicator remained essentially unchanged between 2010 and 2019, in Poland and Hungary they decreased by about 0.02% while in Slovakia they increased by 0.057%. This comparison clearly shows that it is Slovakia that has significantly increased its funding for maternity benefits under its social security system.

The third selected indicator, weekly expenditure on maternity benefit, is not graphically processed due to significant differences in the values of this indicator across countries. Primarily, this variation reflects the size of the economy and population. It is therefore logical that the indicator reaches its highest values in Poland. Interregional comparison is therefore not possible here, but interesting findings can be identified from the development of the indicator within the period under review in individual countries. In the Czech Republic, weekly expenditure on maternity benefit increased by 34% over the ten-year period, in Poland by 13%, in Slovakia by 222% and in Hungary by 12%. Again, the trend is confirmed that while in the Czech Republic and Poland the situation and position of the institute of

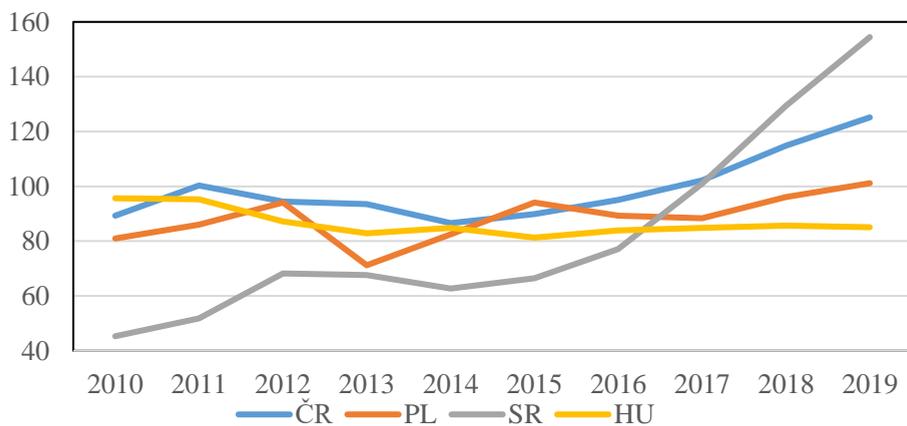
maternity benefit have not changed much, Slovakia has significantly promoted the role of “parenthood” in the period under review, while Hungary has hindered rather than stagnated the development in this social sphere.

**Figure 2. Development of the share of expenditure on weekly maternity benefit in total social security expenditure in the V4 countries in 2010–2019 (in %)**



Source: Authors’ representation

**Figure 3. Development of weekly spending on maternity benefit per live birth in the V4 countries in 2010–2019 (in EUR)**



Source: Authors’ representation

The last indicator, weekly spending on maternity benefit per live birth, refines the weekly expenditure on maternity benefit by relating it to the number of children born. The shortcomings of the interpretation of the previous indicator could be eliminated in this way and brought into logical compatibility with the possibility of regional comparison. However, it is important to note the limitations of the accuracy of our indicator given the calculation - see more in the Methodology and Data chapter. The conclusions on the evolution of this “modified” indicator indirectly reflect the values of the change in the third indicator, where weekly expenditure on maternity allowance per live birth increased by 40% in the Czech Republic, by 25% in Poland, by 241% in Slovakia while in Hungary it decreased by 11%. Thus, on average, mothers benefited the most in Slovakia, where they received approximately 45 euros per week in 2010 and 154 euros a decade later. In Hungary, on the other hand, a parent generally lost 10 euros in maternity benefit.

## Conclusions

The development of social policy in the area of maternity leave in today’s V4 countries has generally been linked to common historical development. It can be said that they were pioneers in incorporating the right to maternity leave in their region, although Bohemia, Slovakia and Hungary only as part of the former Austro-Hungarian Empire. Even after more than a hundred years of development, after changes in political regimes and after the establishment of independent states, the region has not lost its specific attitude towards the institution of maternity, where maternity benefit systems provide for more than 90 % of mothers. Given this specificity of the region as a whole, the different systems and their financing seemed worthy of comparison to explore and analyse possible differences in the direction of development of maternity benefit in the different countries.

The analysis and comparison of funding showed a difference in the level of expenditure on maternity benefit, both between the V4 countries studied and over time between 2010 and 2019. According to the results of the comparison of the share of maternity benefits in total social security expenditure, the Czech Republic shows a stable trend, around 2 % both at the beginning and the end of the period, while in Hungary the share slightly decreased during the period. This was due to the fact that although expenditure on maternity benefits increased slightly during the period, total social security expenditure and thus other social benefits, showed a more dynamic growth than maternity benefits. The opposite trend was observed in Poland and Slovakia, where the share increased significantly. In the case of Poland, the cause was the extension of the duration of maternity benefits, which was extended twice in the period under review, from a total of 22 weeks to 52 weeks. The consequence was an increase in the share of expenditure on maternity benefit in total social security expenditure. In Slovakia, the increase in the share was more dynamic than in Poland, due to the increase in the assessment base as well as to the extension of

the duration of cash benefit to 34 weeks, which took place during the period under review.

Reflecting on the differences in the duration of the maternity benefit between countries and between years by recalculating the share of expenditure on weekly maternity benefit in total social security expenditure, it was found that only Slovakia increased its expenditure on maternity benefit, while Poland decreased its weekly expenditure in the same way as Hungary. The Czech Republic, when taking into account the duration of the period of maternity benefit, showed approximately the same level at the end of the period as it did at the beginning.

Taking into account the size of the economies and population through the indicator of weekly spending on maternity benefit per live birth, it can be stated that over the monitored years mothers have benefited in all V4 countries except Hungary, where they receive on average 10 euros less per week than ten years ago. Mothers in Slovakia are significantly better off, receiving the least compared to mothers in the other countries in 2010 - around 45 euros per week, and ten years later already 154 euros, the most of all countries surveyed.

The results show that Slovakia has significantly promoted the role of “parenthood” in the period under review, while Hungary has rather hampered further support in this social sphere. In the Czech Republic, the situation and the status of the institution of maternity benefits have not changed much over the last ten years, after all, as in Poland, despite some legislative changes in the duration of maternity benefits.

The article was focused on the comparison of the legal regulation and financing of maternity benefit in V4 countries. Further research will be oriented towards the real social policy and cultural context of this specific policy field.

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## Appendix

Data sources on maternity leave expenditure in the V4 countries in 2010 – 2019

### Poland

Year	Expenditure on maternity benefits (in thousands of PLN)	Total expenditure on social security, on other social benefits and on other expenditure (in thousands of PLN)	Exchange rate PLN/EUR	Expenditure on maternity benefits (EUR)	Total expenditure on social security, on other social benefits and on other expenditure (EUR)	Number of citizens as of 31.12.	Number of live children born
2010	2938816	157066706	0.2505	736173408	39345209853	38529866	413300
2011	3018917	162893616	0.2434	734804398	39648306134	38538447	388416
2012	3650013	171092359	0.239	872353107	40891073801	38533299	386257
2013	4308502	183785845	0.2382	1026285176	43777788279	38495659	369576
2014	6735918	191710325	0.239	1609884402	45818767675	38478602	375160
2015	7555672	199498002	0.2391	1806561175	47699972278	38437239	369308
2016	7745281	205437828	0.2292	1775218405	47086350178	38432992	382257
2017	7863570	212943051	0.2349	1847152593	50020322680	38433558	401982
2018	8263161	229890464	0.2347	1939363887	53955291901	38411148	388178
2019	8479239	244192228	0.2326	1972270991	56799112233	38382576	374954

Source: Authors' representation based on data from Central Statistical Office of Poland. Czech National Bank. Eurostat (2021)

### Czech Republic

Year	Expenditure on maternity benefits (in CZK)	Total expenditure on social security, on other social benefits and on other expenditure (in CZK)	Exchange rate EUR/CZK	Expenditure on maternity benefits (EUR)	Total expenditure on social security, on other social benefits and on other expenditure (EUR)	Number of citizens as of 31.12.	Number of live children born
2010	7409591000	369279000000	0.03955	293049324	14604984450	10486731	117153
2011	7505676000	387120000000	0.04068	305330900	15748041600	10505445	108673
2012	7223638000	398443000000	0.03977	287284083	15846078110	10516125	108576
2013	7258352000	399748000000	0.03851	279519136	15394295480	10512419	106751
2014	7334386000	404613000000	0.03632	266384900	14695544160	10538275	109860
2015	7610557000	415894000000	0.03665	278926914	15242515100	10553843	110764
2016	8109585000	421830000000	0.03699	299973549	15603491700	10578820	112663
2017	8615653000	439462000000	0.03799	327308657	16695161380	10610055	114405
2018	9403415000	464446000000	0.03899	366639151	18108749540	10649800	114036
2019	10097956000	506563000000	0.03895	393315386	19730628850	10693939	112231

Source: Authors' representation based on data from Czech Social Security Administration. Czech National Bank. Eurostat (2021)

**Slovakia**

Year	Expenditure on maternity benefits (EUR)	Total expenditure on social security, on other social benefits and on other expenditure (EUR)	Number of citizens as of 31.12.	Number of live children born
2010	76649938	5947180000	5435000	60410
2011	107124363	6132630000	5404000	60813
2012	128873311	6433090000	5411000	55535
2013	126098146	6653270000	5416000	54823
2014	117269504	6959920000	5421000	55033
2015	125732294	7176420000	5426000	55602
2016	150852598	7324320000	5435000	57557
2017	199154592	7710840000	5443000	57969
2018	253582169	8112690000	5450000	57639
2019	299597631	8573850000	5458000	57054

Source: Authors' representation based on data from Social Insurance Company of Slovak Republic. Statistical Office of the Slovak Republic (2021)

**Hungary**

Year	Expenditure on maternity benefits (in HUF)	Total expenditure on social security, on other social benefits and on other expenditure (in HUF)	Exchange rate HUF/EUR	Expenditure on maternity benefits (EUR)	Total expenditure on social security, on other social benefits and on other expenditure (EUR)	Number of citizens as of 31.12.	Number of live children born
2010	57130000000	2453496900000	0.00363	207381900	8906193747	9985722	90335
2011	56080000000	2505922300000	0.00359	201327200	8996261057	9931925	88049
2012	54720000000	2508879900000	0.00345	188784000	8655635655	9908798	90269
2013	52480000000	2548276100000	0.00336	176332800	8562207696	9877365	88689
2014	57480000000	2620700100000	0.00324	186235200	8491068324	9855571	91510
2015	55560000000	2687146100000	0.00322	178903200	8652610442	9830485	91690
2016	58420000000	2756712600000	0.00321	187528200	8849047446	9797561	93063
2017	57700000000	2875753400000	0.00323	186371000	9288683482	9778371	91577
2018	58990000000	3052770400000	0.00313	184638700	955171352	9772756	89807
2019	59340000000	3216755800000	0.00307	182173800	9875440306	9769526	89193

Source: Authors' representation based on data from Hungarian Central Statistical Office. Czech National Bank. Eurostat (2021)