

The Career Break (Time Credit) Scheme in Belgium and the Incentive Premiums by the Flemish Government

Discussion Paper

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This paper describes the labour market policy measure for career break in Belgium. The paper is the discussion paper by the independent expert for the peer review in Belgium on career break. The paper was completed in consultation with the Belgian authorities.

The policy measure for career interruption was designed by the Belgian federal government, and has been reinforced by the Flemish regional government. The purpose of this paper is to present the impact of the combined Belgian-Flemish policy measure in Flanders: what it is, how it works, what the main effects are and which elements are at stake in the policy debate.

The content of the paper is divided over three parts. Part A describes the main elements of the policy. Part B presents the results and the effects of the policy. Finally, part C summarizes the policy debate.

Part A: Description of the main elements of the policy

The overview of the main elements of the policy measure for career break starts with the background. Thereafter, the main objectives and target groups are explained. Next, a summary of the legal and financial provisions is presented and finally, the institutional arrangements and implementation procedures are explained. A complex regulatory framework has been developed in order to implement the policy instrument for career interruption in Belgium. Therefore, we prefer to explain the main principles of the policy measure rather than to give a very detailed overview¹.

A.1 Background

In order to understand the roots, the evolution and the current objectives of the measure for career breaks, the background contains three elements. The first element is the institutional framework in Belgium. Secondly, it is necessary to describe the origin of the policy measure. Thirdly, we explain the evolution of the system until today by mentioning the major reforms.

¹ Detailed information is available upon request.
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▪ Institutional set-up in Belgium

Belgium is characterised by a rather unique institutional set-up. It is a federal state with six “entities”: three communities (Flemish community, French community, German-speaking community) and three regions (region of Flanders, region of Wallonia, and the Brussels capital region). Since the subject of the paper, career interruption, is situated in the area of employment policy, we look at how the competence in employment policy has been divided within the Belgian institutional framework. The division is as follows:

- the federal authorities are responsible for social security (social contributions, the unemployment insurance, undeclared work) and for national labour law regarding labour conditions (working time and health and safety at work)
- competences related to the following subjects have been decentralised: vocational training, life long learning, labour market intermediation including job placement and schemes for the labour market integration of unemployed persons and target groups (disabled persons, non-native persons, et cetera).

There is a federal Minister for Work and a Flemish Minister for Employment. On the federal level, the competent ministry is the “Federal Public Service Employment, Labour and Social Dialogue” and the public employment service is the RVA (or ONEM in French). On the Flemish level, the “Ministry of the Flemish Community” is the competent administration, the public employment service is called the VDAB.

In this system, regular consultation between the governments and the public employment services is necessary. Moreover, the federal state and the other entities can enter into co-operation agreements which have particular bearing on the joint exercise of individual powers or the implementation of joint initiatives. One of the difficulties in the framework is that the borderline between federal and regional competencies is not always 100% clear and can be the subject of political (or even legal) debate. For instance, there was a political discussion in 2002 about the Flemish encouragement premiums for career interruption and the way they fit in the model of competence division between the federal state and Flanders. Despite this discussion, the whole set-up is a good example how institutional levels can work together. On the other hand, it is one of the reasons of the complexity of the measure for career interruption.

▪ Origin of the policy measure for career breaks

In 1985 the Belgian federal government introduced a new measure: the system for career break. They took into account the advice of the social partners, although the advice was not unanimous. The basic principle of the measure is that every employee can stop working or can reduce his or her working time for a certain period of time. The employee needs the consent of his or her employer. He or she receives a compensatory allowance from the government on condition that he or she is replaced by a fully unemployed person. We will refer to this system as the basic system or the ordinary type of career break.

This measure had a double aim: in a period of high unemployment, the obligation to replace a worker during a career break was meant to create a redistributive labour effect. Moreover the career break aimed to improve the balance between work, family and personal life.

Initially, the career break system was adopted for a period of two years. At first it was only available in the private sector and a small part of the public sector. Later, it became applicable to the whole public sector. As the measure was very successful, it was finally adopted for an indefinite period of time in 1986. This was sooner than expected.

After some time and because of various EU regulations, there was an addition to the basic system. The law created a right to a career break under certain circumstances. This implies that the employer can not refuse the career break if the conditions are fulfilled. Three of these rights had a thematic character: the palliative care leave (in 1995), the parental leave (in 1997) and the leave to care for a member of the family suffering from a serious illness (in 1998). Apart from the thematic leaves, 1% of the work force in the private sector was automatically entitled to a career break in 1994. In this percentage was increased to 3% of the work force.

In 1994, the Flemish government decided to grant an extra 'incentive premium' to Flemish workers taking a career break. In this way, a reinforcing measure was created with respect to the existing federal system for career break. An employee can only receive the Flemish premium if he or she was granted the federal allowance. The additional Flemish premium was meant to encourage the employees additionally to take a career break. The measure illustrates the Flemish government's long-standing commitment to a better work-life balance. The success of the incentive premiums for career interruption can be explained by the fact that the employment rate of Flemish people aged 25 to 45 is among the highest in Europe, leaving little room for care tasks. Through the premiums, workers are given the opportunity to 'take a break' in order to devote themselves to care tasks or education.

▪ Major reforms

In 2002 the career break system was reviewed by the Belgian federal government. The creation of a better balance between work and family life remained the main and only objective. The obligation to replace the worker taking a career break was cancelled. The control of this obligation was difficult. Moreover, since the labour market changed over the years, it was no longer necessary to use this measure for labour redistribution purposes.

The second fundamental change was the change in the private sector. The social partners elaborated in a collective agreement a completely new career break for the employees working in the private sector. This new system was called "time credit" and replaced the basic federal system. The thematic career breaks were maintained. In the public sector there were no fundamental changes. The original career break system and the thematic career breaks were both maintained.

A third major reform took place in Flanders. The Pact for the Flemish social profit sector for 2000-2005 established higher incentive premiums in order to allow career breaks for people working in the health and care sector. The aim was to prevent these workers in demanding jobs from burn-out and early retirement. The Pact for the Flemish social profit sector for 2000-2005 includes other measures for making care sector jobs more attractive, such as wide access to continuous training and providing incentives to move on to other activities.

A.2 Goals and target groups of the policy

In this part the current policy objectives of the measure are formulated. We distinguish between the federal and the Flemish government but we will find that the objectives are in line with one another and with the European Employment Strategy. The policy objectives are reflected in the types of career break, the conditions and constraints laid down in the regulatory framework. These aspects also determine the target groups of the measure.

▪ **Current policy objectives**

The current federal government agreement 2003-2007 determines an active support of the work-family balance. One of the planned measures is the extension of parental leave. In the light of this commitment the federal government composed a working group of various Belgian public and private stakeholders (the so-called “Staten-Generaal”) in order to deal with family policy issues as a whole including career break and to assess those issues.

The Flemish government agreement 1999-2004 mentions the following: “Labour relations must be adapted to the needs of society. The Flemish government stimulates a work-life balance, in which both employer and employee have the opportunity to organise their working time according to their needs”. Contributing to a healthier work-life balance and a better balance between flexibility and security, the career break incentives are at the heart of the Flemish policy mix.

The objective is to stimulate the career planning of working persons. The measure does not only allow younger persons to take care of family members or to take a sabbatical leave but it also focuses at the end of the career. In the context of the early exit problem in Belgium, a specific type of part time career break for persons over 50 was introduced.

▪ **Profile of the target group**

The target group of the career break measure are employees. The target group of Flemish employees is differentiated by the following criteria: sector they work in, family situation, age, size of organisation they work for, economic situation of the company and motive for career break. These criteria determine the possibilities for taking a career break with a government allowance, in the following way:

– Sector

There is a distinction between the public and private sector according to the rules of the federal system. Next to this, the Flemish regulations provide specific conditions for the social profit sector.

– Family situation

Employees with small children (under four years old) and with seriously ill family members are entitled to a thematic leave (parental leave, medical leave or palliative leave).

– Age

Employees older than 50 are eligible for an “end of career” break with specific conditions.

- Size of the company
The size of the company determines how many employees can take a career break at the same time. In large companies it can vary but the basic indicator is 5% of the total amount of staff. In small enterprises the employer needs to approve the request for career break by his employee.
- Motive for career interruption
Next to the thematic career breaks that are family related (federal system), the Flemish incentive premiums give a higher incentive premium for educational career breaks.
- Economic situation of the company
The Flemish government provides a specific premium for employees when their company is restructuring.

A.3 Legal and financial provisions

The following paragraphs contain more detailed information about the legal basis and the financial consequences of the policy measure. There is a summary of the different laws and collective labour agreements ruling the system of career interruption. Furthermore, the most important conditions and constraints are illustrated. Finally, the government expenditure for career break is presented, as well as the financial benefits for the employees.

▪ Laws and labour agreements

The basic law on career break in Belgium is the restoring law of January 22nd, 1985. This law regulates the general principles of the career break for employees working in the private and the public sector. It has been modified several times.

The most important modifications concern the withdrawal of the obligation to replace an employee who takes a career break and the introduction of a new system on career break for the private sector by the law of August 10th, 2001 concerning the reconciliation of work and the quality of life. This law contains transitional provisions for people already benefiting from a career break in the old system and wanting to continue their career break.

The new system of ordinary career breaks – the so-called time credit- for the private sector is laid down in a collective agreement negotiated by the social partners in the framework of the Belgian National Labour Council (Collective Labour Agreement (CLA) n°77bis of December 19th, 2001 replacing CLA n°77 of February 14th, 2001 establishing a time-credit, career reduction and half-time working system). The social partners are obliged to evaluate this agreement every year. In their interprofessional agreement of 2003-2004, the social partners request the sectors, for the purposes of an evaluation, to study all the possibilities within the framework of the CLA n°77bis, to ensure a better balance of family, private and professional life, without harming the companies' performance.

The thematic leaves are regulated by several royal decrees, with the exception of the palliative care leave which the legislator has incorporated in 1995 in the law of January 22nd, 1985. The palliative care leave has been introduced in the context of the AIDS-discussion in the nineties. The royal decree concerning the parental leave of October 29th, 1997 implements the Council Directive 96/34/EC of June 3rd, 1996 on the framework agreement on parental leave concluded by UNICE, CEEP and the ETUC. The medical leave is laid down in a royal decree of August 10th, 1998.

Concerning the allowances there originally was one basic regulation (royal decree of January 2nd, 1991) that determined the amounts for all kinds of career break (ordinary career break/thematic leaves – private/public sector). Since time credit for the private sector came into force (January 2nd, 2002), a new regulation concerning the allowances has been set up for this sector. It was elaborated upon request of the social partners. It is laid down in the royal decree of December 12th, 2001.

The Belgian legal framework is extended by three resolutions of the Flemish government for the public sector, the private sector and the social profit sector in Flanders. The exact legal references can be found in Annex I.

▪ **Career break in practice: types and conditions**

This measure actually aims to improve the work-life-balance. In the light of this aim the worker benefits from a monthly allowance during the career break and maintains most social rights. In addition the employee is protected against dismissal during this period. In the system of career break several rights have been created. The existence of a right means that the employer cannot refuse the exercise of it. To avoid however organisational problems in organisations, a lot of limitations and exceptions have been set up.

Within the system of career breaks there is a distinction between the ordinary career break, according to which an employee reduce his working time without a specific reason, and the thematic systems of career break which an employee can only take for a specific reason. Within both systems a distinction must be made between the private and the public sector.

The **ordinary career break-system in the private sector** is the result of a negotiation between the social partners: it introduces certain rights for the employees but at the same time it leaves a lot of freedom to the employer so that companies have no operational problems. The employees have the following possibilities:

- a complete suspension or a half-time reduction with a duration of one year over the whole career. An extension is possible by a collective labour agreement (on sector- or company-level) but with a maximum of 5 years. This is valid for all employees irrespective of their age.
- a 1/5th working time career reduction with a duration of five years over the whole career. This is valid for all full-time employees irrespective of their age.
- a half-time or 1/5th reduction without maximum duration (available up to retirement age) for employees aged 50 and over who have been employed for 20 years or more.

To avoid organisational problems, not more than 5% of the workers employed in a company can take a career break at the same time. When the threshold is reached, a preference and planning system is set up in the company. By collective agreement on sector- or company level, the threshold of 5% can be modified.

All employees can exercise these rights. On the basis of a sectoral or company-level collective labour agreement, certain categories of employees can however be excluded from the scope of application.

In the public sector there are similar rights in most services, with the same modalities but with a longer duration than the private sector: 6 years of complete suspension and 6 years of work time reduction. Contrary to the private sector there is no threshold with respect to the amount of persons taking career break at the same time. The statutes can however provide certain limitations to avoid organisational problems.

Within the framework of **the thematic systems of career break** there are several rights. These rights are applied with the same conditions and constraints both in the private and the public sector:

- parental leave: to take care of a child (natural or adopted), an employee (women and men) can, until the child reaches the age of 4 years, either take a complete suspension during 3 months (with a possibility to split into months), either take a half-time reduction during 6 months, either take a 1/5th-reduction during 15 months (with a possibility to split into periods of at least 3 months)
- medical leave: to take care of a seriously ill family member an employee can either take a complete suspension during 12 months (in fixed periods of 3 months) or a half-time or 1/5th reduction during 24 months (in fixed periods of 3 months).
- palliative care leave: to take care of a terminally ill person an employee can take either a complete suspension during one month either a half-time or 1/5th reduction during the same period. Extension with one month is possible.

The parental-leave and the medical-leave regulations contain specific measures to ensure the continuity in smaller companies like the possibility for the employer to postpone the parental leave.

▪ **Budgetary implications of the system: cost for the government**

In 2002 the Flemish budget for active labour market policies (ALMP) amounted to 870 million euro. 28,8 million or about 3,3% was paid for job rotation and labour redistribution measures, of which the incentive premiums are the key measure. The total amount and the share in the total ALMP budget rose strongly between 1998 and 2002. As expenditure increased from 10 million euro to 28,8 euro, the share of the incentive premiums rose from 1,2% to 3,3% of the ALMP budget. The beneficiaries of the incentive premiums account for 17% of all beneficiaries of the Flemish ALMP.

Figure 1 Share of career break expenditure in Flemish government budgets for active labour market policies (2002)

| Category of active labour market policy | | Flemish expenditure (in meuro) | Share |
|---|--|-----------------------------------|------------|
| 1 | Public employment services | 120.40 | 13.80 |
| 2 | Training and education | 148.70 | 17.10 |
| 3 | Jobrotation and labour redistribution | 28.80 | 3.30 |
| 4 | Employment incentives | - | - |
| 5 | Integration of persons with a disability | 207.80 | 23.90 |
| 6 | Direct job creation | 364.50 | 41.90 |
| 7 | Support to starting entrepreneurs | - | - |
| Total | | 870 | 100 |

Source: Ministry of the Flemish Community based on database of active labour market policies (EC)

The federal government spent approximately 432 million euro on the time credit system in 2003 (including the cost of financial implications on social security). The measure's budget represents 0,16% of Belgian GDP.

▪ Financial benefits for the Flemish employees

The employee taking a career break receives a monthly allowance paid by the RVA. Additionally, he or she can receive a monthly allowance from the Flemish government. The amount of the federal government is linked to the type of career break and to the profile of the employee. The Flemish allowance is in most of the cases conditional on the federal allowance. The Flemish incentive premiums are only given for educational leave, leave for care tasks and economic leave (companies in restructuring).

The allowance system is a relatively generous system. We illustrate this with two representative examples. In the first example a full time employee in the private sector working for six years with his employer takes a full time career break. It is an ordinary career break and not a specific type of break. He will have a career break for six months. This person will receive nearly 516 euro per month from the federal government during six months. He cannot receive a Flemish incentive premium since he does not take a thematic career break.

In the second example, a full time employee in the social profit sector in Flanders takes a career break of three months. We assume that this employee falls under the regulation for the private sector according to the federal regulation. He will work 50% during three months to take care of the youngest child (age 2). This person receives approximately 273 euro per month from the federal government and 223 euro per month from the Flemish government. In total, the employee receives 496 euro per month as a compensation for his reduction of working time.

A detailed overview of the allowances is provided in Annex II.

A.4 Institutional arrangements and procedures of implementation

The federal and the Flemish government implement the career break measure separately. However, there is an information exchange and since the introduction of the time credit (2002) there is also an administrative simplification for that part. In any way, the Flemish employee needs to submit an application to the RVA in order to obtain the federal allowance and another application to the Flemish Ministry in order to receive the Flemish incentive premium.

We briefly explain the federal and the Flemish procedure. At federal level, a distinction must be made between:

1. A notification to the employer concerning the exercise of a career break. In certain cases (medical leave and palliative care leave) various items of evidence must be enclosed to the notification (medical certificates from the family doctor confirming that the medical leave and the palliative care leave is required).
2. A notification to the RVA concerning the benefit of the allowance during the career break. An application must be submitted to the unemployment department of the RVA nearest to the worker's official place of residence. The application must be sent by registered delivery using a form provided by the RVA. This form must be filled in and signed by the employer and the worker.

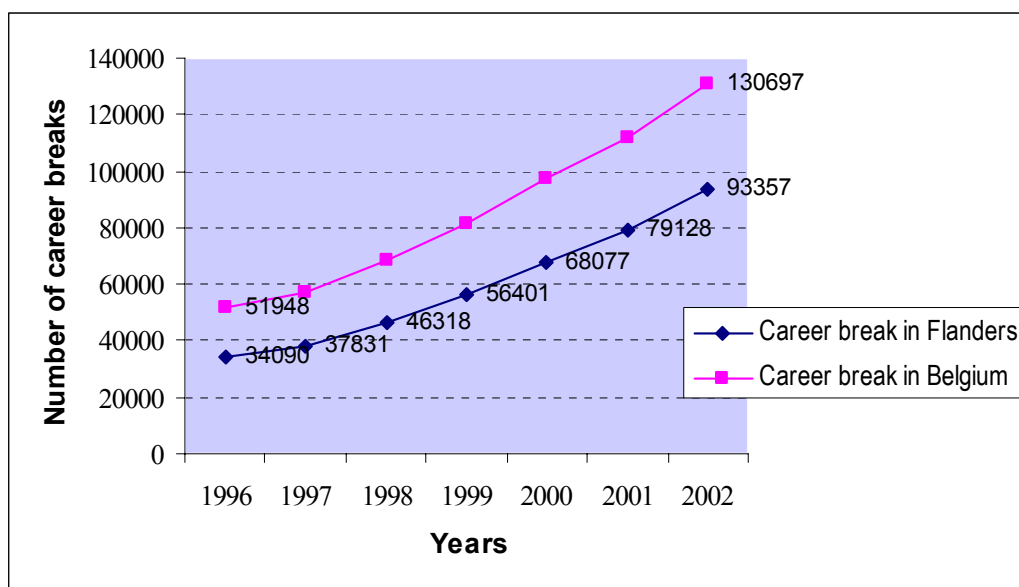
For the Flemish incentive premiums, we see that along with the introduction of the new system, the procedural aspects of the system were revised and simplified. The necessary forms are supplied by the RVA when applying for time credit. For the employer, the administration is limited to filling in a part of the application form. On-line application is not yet possible. In the new system, employee applications are processed by the Flemish Employment Administration within a period of 10 working days. The premium is paid on a monthly basis, except in the public sector, where beneficiaries receive a quarterly installment. Control mechanisms are fairly limited, as the Flemish administration relies mostly on the information supplied by the RVA. When applying for training credit, applicants are asked to supply a certificate from the educational institute describing the type of training as well as its duration. Those applying for care credit (e.g. for a sick relative) can be asked to produce a medical certificate.

Part B: Results of the policy

B.1 Quantitative results

The purpose of this section is to give the trend with respect to the participation to the system. The profile of the participants will be analysed as well². The career break system is applied on a widespread basis in the Flemish Region. The evolution of the career breaks in Belgium and in the Flemish region is presented in the chart below.

Figure 2: Number of employees taking career breaks in Belgium and Flanders (1996-2002)



Source: RVA

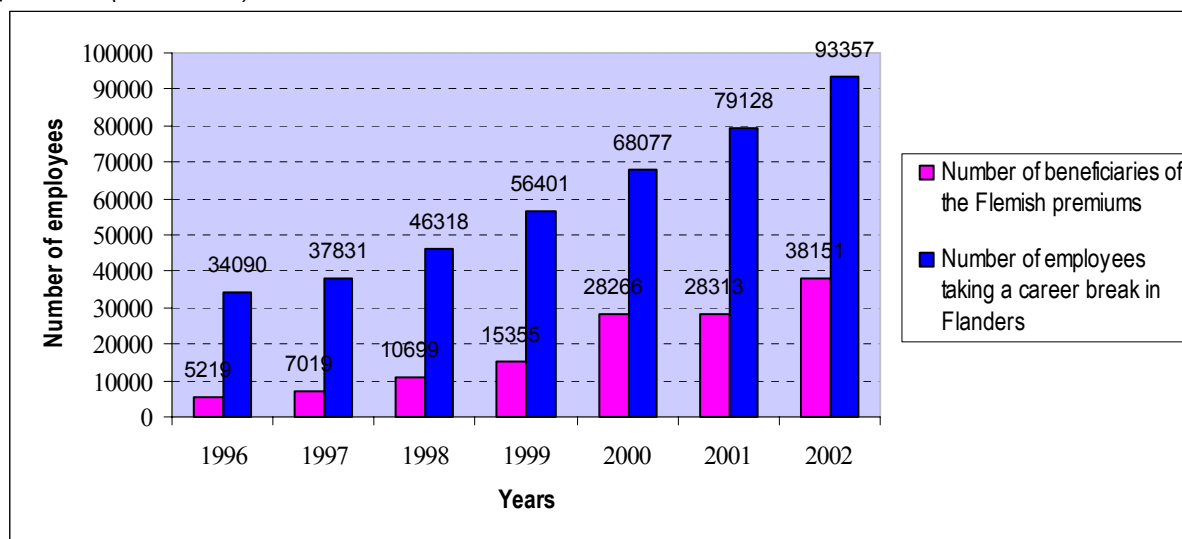
We first look at the number of participants in the federal system. There were 93357 career breakers in Flanders in 2002. As the number of employees in Flanders taking a career break is high and rose continuously from 1996 until 2002, it is obvious that the temporary (often part-time) career break responds to a certain social need. In 2001 the career breakers in Flanders represent 4% of the employees in Flanders and the career breakers in Belgium as a whole represent 3,7% of the Belgian employees in 2002.

The Flemish incentive premium was introduced in 1994. It is interesting to look at the evolution of the applications until 2002 and especially to see the relative share of applicants who effectively receive the premium in the total of employees taking career breaks in Flanders. In 1995, the level of applications for the premium reached 5103 but in 2001, this number reached already 46887 which is about five times the level of 1995. There has been a constant increase of the demand for the Flemish premium. But when we look at the number of users who receive a Flemish premium and compare it to the total number of employees taking a career break in Flanders, the share is relatively small: 15% in 1996 increasing to 41% in 2002. It is however not possible to compare the range of the Flemish premiums to

² Some of the figures mentioned are presented in Annex III Additional tables and graphs.
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the potential number of beneficiaries of the Flemish premiums since the conditions for the Flemish premiums³ cannot exactly be matched to the types registered in the federal system.

Figure 3: Number of Flemish employees in career break and number of beneficiaries of the Flemish premium (1996-2002)

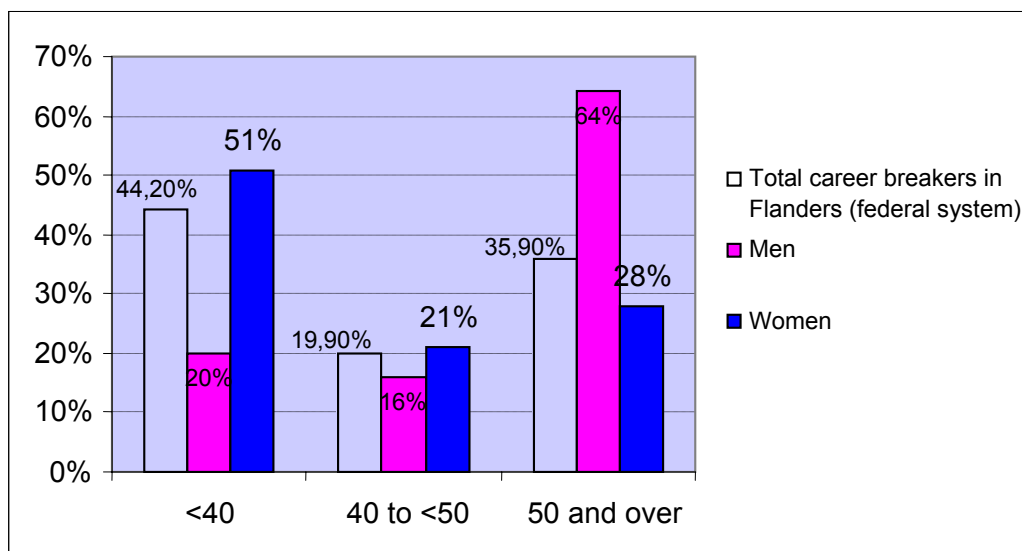


Source: Ministry of the Flemish Community, Employment Administration

The career interruptions can be analysed in function of the age of the employees and it can also be combined with the gender (see detailed information in Annex III). The participation of men is growing but is still considerably lower than the participation of women (22% men and 78% women in 2002, federal system). Another trend is that the career break usually takes place below the age of 40, and especially between the age of 31 and 35. But men taking a career break are older than women. Men usually choose the break during their fifties and over. Women mainly choose a career break between the age of 25 and 35, the age for having children. This is illustrated in the figure below.

³ Receiving a federal allowance for career break and taking one of the following types of career break: leave for care reasons or educational leave. One can receive a Flemish premium for taking a leave in a company with economic difficulties, and this is not conditional on receiving the federal allowance.

Figure 4: Career break: age and gender of employees in career break in Flanders, 2002



Source: RVA

The system is made of different types of labour time reduction, namely a full-time reduction (temporarily stop working), a half-time reduction, one third, one fourth and one fifth⁴. This gives certain flexibility in the employee's choice. If we look at the distribution of these different types, the main result is as follows for 2003: the half-time career break is the most successful type in Flanders (federal system) with 43922 people taking a half-time break. This is about 40% of the total interruptions. The half time career break is closely followed by the one fifth time reduction (43480 people). Looking at the positive applications for the Flemish premium, the majority of them (43% in 2002) were of the half-time reduction type in the public sector while in the private sector, it is the full-time reduction that was the most successful (47% in 2002) (See Table 4 and Table 5, Annex III).

An interesting fact is the growing success of the one fifth time reduction: reaching only 8% of the career breaks in 1998, this figure has increased to 39% in 2003. If we take only the new system of time credit, the one fifth break represents 53% of the total number of career breaks (See Table 6, Annex III). What about the introduction of the time credit system on its own? In 2002, the year of its introduction, 17382 time credits were registered. One year later, this figure was 39254, a 126% increase. In this system, the one fifth time reduction type is the most successful.

Furthermore, we look at the thematic types of career break. In 2002, we find that 89% of all Flemish career breaks are of a general type (ordinary career break or time credit). 9% of the career breaks are parental leaves. 2% are medical or palliative leaves. With respect to the Flemish premiums, let us take the example of the private sector in 2002: 97% of the applications is linked to a "care credit". The share of applications for the training credit and for companies in difficulties is very limited (2% and 1% respectively). The type of career break is related to the motives for taking a career break. The main motivation for both men and women is care (IDEA Consult, 2001). However, we find important differences between the motivation of men and women. The research showed that women interrupt their career in order to have more time available for their children (43%). Having more free time comes in second place (13%). Among men the motives are more dispersed: having more free time and having more time for the kids are the most important reasons for interrupting the career (both motives count for

⁴ Note that with the new system of time credit the distinction one third and one fourth disappear.

17%). A reduction of working time at the end of one's career and a decrease in working pressure are also important motives for men.

It is interesting to compare the profile of the career breakers with the profile of all employees in Flanders. With respect to age, career breakers are on average older than the Flemish employees. 74% of employees were between 25 and 49 years old in Flanders in 2001. Only 61% of the career interrupters is in this age group. While 15% of the employees is older than 50, we find that 38% of the persons (mostly men) taking a career break is older than 50. This is due to the 'end of career' break that is rather successful and mostly taken up by men.

Looking at the gender ratio, we find a strong under representation of men. We see that in 57% of Flemish employees are men, while only 18% of the career breakers are men (2001). In the age category of 25-49 years, 45% of the Flemish employees are women while 89% of the career breakers are female.

Another feature is the educational level of the employees. We compare the educational level of career breakers with the level of education of all employees in Flanders⁵. 30% of the employees in Flanders has a low level of education against only 10.2% of the persons taking a career break. That means that mostly higher educated employees take a career break in their working life while lower educated employees do not usually take this decision (see Table 10 and Table 11 in Annex III).

Finally, it is possible to see in which sector the people interrupting their career are active and to see the relative share of each sector. Survey figures (IDEA Consult, 2001) show that 56% of these persons work in the quaternary sector with the majority in the medical care. 18,5% is working in the tertiary sector, 14,2% in the secondary sector and only 1,2% in the primary sector (see Table 13, Annex III). Concerning the size of the firm (relative to the number of employees), we find indications that career breaks are mainly taken in larger firms. 63,5% of the beneficiaries of the career break work in a firm with 100 employees or more. The other career breakers work in smaller firms (see Table 14, Annex III).

B.2 Achievements in relation to objectives and priorities of EU employment guidelines

The quantitative results show us the continuous growth of the system in terms of number of participants. It also provides an overview of the profile of the beneficiaries and the types of career break. In the next parts we elaborate the positive effects and achievements of the policy measure taking into account the EU employment guidelines.

The overall objectives of the 2003 EU Employment Guidelines are oriented towards full employment, improving quality and productivity at work and strengthening social cohesion and inclusion. The measure for career break contributes mainly to the quality of work but, as we will see further, the effects are diverse. Many effects have not been fully investigated, so it is difficult to measure the overall impact of the career break system. We will bring together the available information in a stakeholder framework. The conclusions are based on the quantitative evidence presented in Part B1 and on a recent literature review.

When evaluating the positive effects three interest groups are distinguished, namely the employees, the employers and the government. The positive effects are related to the satisfaction of the users and the participation of men, the benefits for the employer, the benefits for the government and finally, the implementation and procedures.

⁵ The figures represent the situation in 2000. There are no recent data available about the educational level of career breakers.

Most of all, the system of career break by means of time credit contributes to the formation of a 'modular' career path for employees. People working full time are entitled to one or more years of time credit. The credit can be used in periods when they want to invest in family, care, or personal development and training. It creates more possibilities for individual choice enhancing flexibility in a life time perspective.

In order to evaluate the relevance of the measure, it is important to examine the users' satisfaction. Empirical research shows that career breaks positively influence the work-life balance (IDEA Consult, 2001). Almost all users of a career break are satisfied with their career interruption. 90% of the users state that they have more time for their family, friends and personal development. For almost 74% of the users, the income loss due to the career interruption is not considered as a problem. 72% thinks that the fact of interrupting one's career does not impede further career advancement. 17% thinks it does block further career development.

Although men are still underrepresented in the system of career breaks, there is a positive evolution in the male participation rates. In order to increase the amount of men using the career break, the minimum period for a career break was lessened. Also the rise in incentives could increase the attractiveness for men who still are often the principal earner in a family. There are indications that income security (and therefore the level of the premiums) is more decisive for men in their decision to interrupt their career. In the public sector the Flemish incentive premiums are doubled if the individual follows training. We observe that there are relatively more men among those who receive a double premium for training. Also more men make use of the part time end of career credit for older workers. This measure provides higher premiums. Besides, taking a part-time career break at the end of one's career does not have a great impact on financial security. Mostly the children are independent and there is enough financial leeway to reduce the working time⁶. These arguments seem to matter especially for men.

From the employer's point of view, there are also positive effects of allowing career breaks. In the Netherlands where there is a restricted form of career break, research revealed some of the reasons for employers to support career break (NIDI, 2002)⁷. The satisfaction and the well being of the employees plays an important role (better overall job satisfaction, less absence due to medical reasons). A better image of the company especially in comparison with the competitors comes second. More generally, a possible advantage for the employer is also that he can more easily keep his employees in the company therefore avoiding recruitment costs and guaranteeing continuity and quality of work. Allowing career breaks can contribute to a higher motivation (therefore a higher productivity) and a stronger tie to the company.

From a government perspective, it is very positive to see that the measure is successful in terms of number of participants. It is clear that the relatively generous system plays an important role in this success. With respect to the effectiveness of the additional Flemish incentive premiums, earlier research (IDEA Consult, 2001) has shown that this additional incentive strongly or partially stimulated approximately one fourth of the career interrupters to take a career break. Half of the career interrupters were not influenced by the Flemish incentives in their decision to take a career break. Of course the additional Flemish incentives are rather small compared to the federal allowance, which has undoubtedly a much larger impact on the decision to take a career break (especially among men).

⁶ See Ministerie van de Vlaamse Gemeenschap, aanmoedigingspremies jaarrapport 2002.

⁷ <http://www.nidi.nl/public/demos/dm02071.html>.

Could the career break measure have a labour redistribution effect? Since the career breakers reduce their working time, the employer has to find solutions in order to guarantee the production and the service offered by the company. It is possible that the employers replace the career breaker. The replacements could have a – temporary – positive effect on the employment level if for instance an unemployed person is hired. Although there was a replacement obligation until 2001, the labour redistribution effect of the career break has never been measured. Another macro-effect could be found in the female labour participation. Some argue that the measure has a positive effect on the female labour participation since the possibilities to combine work and child care improved with the career break system.

Finally, some aspects of the recent reforms are positively evaluated. The new system of time credit in the private sector is more easily applicable for employers than the previous system of career interruption. In the former system, there was an obligation for the employer to replace the person that interrupted his/her career. This replacement obligation has been abolished in the new regulation. There is also an administrative simplification when applying for the Flemish incentive premiums. This results in a faster procedure.

B.3 Assessment of obstacles and constraints encountered

Again we identify different stakeholder groups: employees, employers and the government. Starting with the government perspective, career interruptions may have a negative effect on labour market participation. There is a lack of training as a motive for taking a break and the effect on gender is ambiguous. Furthermore we look at the cost of the policy for the employers and the employees.

A first potential drawback of the career break policy is a negative effect on the participation rate. A career break seems to some extent the start of a gradual withdrawal from the labour market. There are two elements here. The first is the withdrawal by young or middle aged women (or men). 80% of the career breakers that were interviewed (IDEA Consult, 2001) worked on a full time basis before to their career interruption. After the career break, 50% still works full time and 40% of the career breakers works on a part time basis. 5% quits the labour market. Among those who were still on a career break when interviewed, one out of three wishes to work part time after the career break. Only one fifth wants to continue working full time. Also one fifth wishes for an extension of the career break and 16% even thinks about quitting the labour market. These figures show that there still is a gap between wishing and doing. Nevertheless, it is clear that a career break increases many people's desire for part time work or to stop working.

A second element is the use of career break at the end of the career for employees aged 50 or older. The purpose of the end of career break is to prevent early exit since the possibility to work part time has a positive impact on the retirement age (VUB, 2003). However, in practice it seems that the possibility for end of career interruption is sometimes offered to employees as a first step to early exit. But again, we do not find empirical evidence that shows the effect of the end of career break on the effective retirement age.

One of the goals of a better work-life balance (e.g. by means of career breaks) is to stimulate a "longer working life" but the results just mentioned show a contradiction between this objective and reality. In order to see the overall impact on the labour participation and the length of the working life, one should combine the positive effects with the possible negative effects due to withdrawal from the labour market. This leaves space for further thought about the effectiveness of the policy.

What about the costs of the policy? Looking back at the figures (section B.2), the amount of the government budget is not negligible, especially on the federal side. The efficiency of the career break system is an open question: could the same effects be reached with lower monthly benefits or with more targeted benefits? What about the administrative costs for the government? What are the economic costs in terms of production loss? A cost-benefit analysis of the career break policy would allow evaluating the efficiency of the policy measure.

The recent reforms have some negative effects. According to some people, the transition from the previous system of career interruption to the current system of time credit was not an easy one. Persons who were using the former system had to renew their application before a particular date in order to continue to use the old system⁸. The fact that the right to credit is limited to one year has also been criticized: it can be extended to 5 years only after reaching an agreement with a collective labour agreement. The lack of clearness concerning the conditions and the obligations in order to have the advantage of time credit is also seen as a negative point. Some think that the minimum length of the interruption has to be decreased in order to make it more attractive for more men to take a break. But principally, the lack of transparency is seen as an obstacle. The complexity of the procedures creates a high need for information. Although the government already makes an important effort in providing information, not all employees are yet aware of the policy's existence. This could limit the effectiveness of the measure.

For the Flemish government, it is important to see that training is only a marginal reason for interrupting one's career. In other words, many people interrupt their career for (family) care reasons, but too little for training reasons. Only 486 requests were registered since 2002 for the Flemish incentive for time credit for training matters (in the private and the social profit sector). One of the reasons seems to be that the benefit is too low. Furthermore, there are many other possibilities for life long learning. For instance, the training vouchers are a Flemish life long learning policy measure. Training vouchers and educational leave could be promoted together as 'one' measure. This could enhance the transparency of the Flemish life long learning policy⁹.

From the employer's perspective, there are costs related to the system of career interruption. First of all, there is an organizational cost. The absence of the employee has to be prepared. The employee needs to be replaced or the workload needs to be divided over the colleagues. Sometimes a new production schedule needs to be elaborated. Secondly, it is not always sure that the tie with the company is stronger when the employer supports career break. A survey by the RVA (2001) shows that 75% of the interviewed careers breakers return to the same employer after their interruption while 12% found a new job. 6% were receiving unemployment benefits and 1% retired.

We mentioned already that family friendly policies such as a reduction in working time (e.g. reduction with one fifth or part-time work) can decrease the work pressure of employees significantly and can improve the combination work-family life. However, research (Reynolds, 2003) has also shown that these policies are not always helpful. It is possible that someone's work will enter more into the personal life or that a person feels under stress at work because the work load remains more or less the same but has to be done in fewer days. This happens easily when the person taking a career break is not replaced. The quality of working time may have as much impact on family relationships as the amount of time they spend at work. Time schemes (such as career break schemes) must be completed with efforts to reduce the stress in the workplace. Attention also needs to be focused on managing the intensity of work, not only for the persons directly affected but also for the colleagues, having to support a part of the pressure. It is very likely that they have to take over some tasks.

⁸ Interpellation to the Minister of Welfare and Health (2003).

⁹ See Ministry of the Flemish Community, Annual report 2002: incentive premiums. February 19-20, 2004

Finally, policy makers should follow up carefully the profile of the career interrupters. We already mentioned the problem with gender equality. It is good that men are participating more and more. But this happens mainly at the end of their career, for educational reasons or to have more free time. While the main motive for women still remains taking care of children. If the purpose is to increase gender equality, the issue is to increase the participation of men to the system of parental leave, and to attract more women for educational leaves. Furthermore, the educational profile of career breakers shows a potential discrimination of lower skilled persons. It is important that all employees can benefit from career break opportunities and not only the employees with a high schooling level. A last element is the use of career break in smaller firms. It seems that employees of SME's have a disadvantage regarding the possibility to take a career break, compared to employees in larger companies.

Part C: Policy debate

C.1 Arguments of the different interest groups

There is a wide range of interest groups involved in the discussion about the career break system: unions representing the employees, the employer federations, sector organizations, the federations representing the families with children, the federal government, the Flemish government. Indeed, many actors are affected by the policy. The debate among these actors is mostly related to the reform in the private sector. Some of the new conditions of time credit are criticized. Overall, the system is very well accepted and there is no discussion about the policy measure as such.

Criticism of social partners and the family union focuses on the limited duration of the time credit: during their professional career every employee in the private sector has the right to one year of career interruption. This time credit can only be expanded (up to five years) by sectoral agreements or on the firm-level. Only 20% of the firms is willing to extend the career break period to five years. The limitation of the career break can be disadvantageous for families¹⁰. Some argue that the current policy is not as family friendly as the previous one. In the former system a career break of five years was possible.

The additional demand that one should have worked one year for a particular employer before one can ask for a career break leads to some protest too. Some think that the limit of 5% has to be abolished: for the moment, no more than 5% of the employees in a company can take a career break at the same time. But employees should have the right to choose to interrupt their careers at important times of their life. With respect to the amount of the monthly benefits, some argue that the allowances should be increased, especially for full time career break and for the group of single parent families.

From the employer's side, there is opposition against the further expansion of the parental leave system due to the organisational costs for companies, especially for smaller firms. Also the question is raised if self-employed persons should be entitled to a career break.

The "Staten-Generaal" at federal level with the social partners and the family organizations will certainly discuss some of the features mentioned here. The federal government is planning an extension of the parental leave for a longer period of time and with higher monthly allowances.

¹⁰ See <http://www.gezinsbond.be>
February 19-20, 2004

C.2 Conclusion

From the analysis above, we conclude that the joint federal-Flemish measure for career break has a great impact on the working situation of employees in Flanders. The number of participants is high and grows continuously. It is clear that the career break leads to satisfaction of the beneficiaries especially regarding their situation at home. Men are under represented among the users of the system but progress has been made in order to make the system more attractive for them. On the practical side, the system became easier to implement since the obligation to replace the workers has been abolished. On the employers' side, we find a number of arguments encouraging them to accept the career break like the motivation of their employees and the image of the company.

On the other hand, negative aspects also have to be considered. There is a potential negative effect on the labour market participation. Employees reduce their working time after their career break: they take a part-time job or even leave the labour market. The end of career break is sometimes considered as a first step towards early exit. This goes against the policy objective of a longer and more balanced working life. However, this negative effect might be turned around by positive effects on the (female) labour participation and on labour redistribution (e.g. by means of replacements of career breakers). The policy measure has important budgetary consequences but there is little information about the efficiency of the measure. Furthermore, the regulation is rather complex causing a high need for information and communication about the possibilities. Looking at the motives, the main reason to have a career break is care for small children. The educational leave could be more encouraged, but in relation with the other elements of the Flemish life long learning policy. Another obstacle of the time credit is the greater work pressure for employees and their colleagues when the career breaker cannot be replaced.

All these elements are relevant for a debate over the long-run effects of the policy measure for career breaks and should be considered in the policy debate.

Annex I - Flemish legislation

- Decision of the Flemish Government, March 1st 2002, regarding the reform of the incentive premiums for the private sector (Moniteur Belge, March 20th, 2002).
- Decision of the Flemish Government, May 3rd 2002, regarding the introduction of incentive premiums in the Flemish social profit sector (Moniteur Belge, July 27th, 2002)
- Decision of the Flemish Government, September 22nd 1998, regarding the introduction of incentive premiums for career break of employees of the Flemish public sector and the Dutch educational system, in the framework of the measures for labour redistribution (Moniteur Belge, January 30th, 1999)

Annex II - Overview of financial benefits (monthly allowance for career break in the Belgian federal system)

The employee who takes a career break receives a monthly allowance paid by the RVA. The amount of the allowance depends on several criteria:

- sector: private or public sector;
- the system in which the employee is working (full-time or part-time);
- the length of service with the employer;
- age (younger – older than 50 years);
- family-situation (married – single – dependents);
- form of the career break (complete suspension, a half-time reduction, a 1/5th reduction);
- ordinary career break or a thematic leave?

The following overview considers the benefits in the private sector, the public sector and for the thematic leaves.

Private sector

| Full time workers* | Length of service less than 5 years | Length of service of 5 years and more |
|--------------------------------|-------------------------------------|---------------------------------------|
| Complete suspension | 386.86 € | 515.82 € |
| Reduction to half-time working | 193.42 € | 257.90 € |

* Part-time workers who suspend completely their work will be entitled to part of the amount mentioned above, proportional to their working hours. A part-time worker employed on at least a $\frac{3}{4}$ time basis who reduces his or her working time to half-time will be entitled to part of the above amount, proportionally to the number of hours covered by the reduction.

| Full time workers | Not single workers | Single workers |
|-----------------------------|--------------------|----------------|
| 1/5 th reduction | 127.38 € | 164.38 € |

| | | |
|--|--------------------|----------------|
| Full time workers aged 50 and over* | Not single workers | Single workers |
| Reduction to half-time working | 385.28 € | ---- |
| 1/5 th reduction | 178.96 € | 215.96 € |

* The part-time worker employed at least on a $\frac{3}{4}$ time basis who reduces his or her working hours to half-time will be entitled to part of the above amount, proportionally to the number of hours covered by the reduction.

Public sector

The amounts of the allowances are (in some cases significantly) lower than in the private sector (330.25 € for a full-time worker during the first year of an ordinary complete suspension). The amounts also take into account the age and the chosen form of career break. Contrary to the private sector, the amounts do not take into account the length of service build by the employer. Besides, the amounts take into account the number of dependent children. Within this system the allowance is reduced from the second year of the career break onwards.

Thematic leaves

The allowances during the thematic leaves only take into account of the age of the worker, the chosen form and the duration. The following allowances are paid during a parental leave, a medical leave or palliative care leave (in private and public sector):

| Full-time workers* | during the 1st year | | during the 2nd year | |
|-----------------------------|---------------------|----------|---------------------|----------|
| | < 50year | > 50year | <50 year | >50year |
| complete suspension | 547.37 € | idem | 520.01 € | idem |
| half-time reduction | 273.68 € | 547.37 € | 260.00 € | 520.01 € |
| 1/5 th reduction | 109.47 € | 218.95 € | 104.00 € | 208.00 € |

* The part-time worker employed at least on a $\frac{3}{4}$ time basis who reduces his or her working hours to half-time will be entitled to part of the above amount, proportionally to the number of hours covered by the reduction.

Annex III: - Additional tables and graphs

Table 1: Number of employees in Flanders taking a career break and number of beneficiaries of the Flemish incentive premium

| | Number of persons taking career break in Flanders | Number of beneficiaries of the Flemish premiums | Number of beneficiaries compared to number of career breaks in Flanders |
|------|---|---|---|
| 1996 | 34090 | 5219 | 0,15 |
| 1997 | 37831 | 7019 | 0,19 |
| 1998 | 46318 | 10699 | 0,23 |
| 1999 | 56401 | 15355 | 0,27 |
| 2000 | 68077 | 28266 | 0,42 |
| 2001 | 79128 | 28313 | 0,36 |
| 2002 | 93357 | 38151 | 0,41 |

Source: Ministry of the Flemish Community, Employment Administration

Table 2: Gender and age of employees having received a positive answer to their application for the Flemish incentive premium (2002, Flemish incentive premium)

| | Men | Women | Total | Share men | Share women |
|-------|------|-------|-------|-----------|-------------|
| ? | 2 | 2 | 4 | 0,1% | 0,0% |
| -21 | 0 | 6 | 6 | 0,0% | 0,0% |
| 21-25 | 50 | 430 | 480 | 1,9% | 2,8% |
| 26-30 | 195 | 2933 | 3128 | 7,3% | 19,2% |
| 31-35 | 356 | 3872 | 4228 | 13,3% | 25,4% |
| 36-40 | 329 | 2309 | 2638 | 12,3% | 15,1% |
| 41-45 | 312 | 1781 | 2093 | 11,6% | 11,7% |
| 46-50 | 433 | 1931 | 2364 | 16,2% | 12,6% |
| 51-55 | 651 | 1587 | 2238 | 24,3% | 10,4% |
| 56-60 | 341 | 401 | 742 | 12,7% | 2,6% |
| 60+ | 10 | 15 | 25 | 0,4% | 0,1% |
| Total | 2679 | 15267 | 17946 | 100,0% | 100,0% |

Source: Ministry of the Flemish Community, Employment Administration

Table 3: Gender and age of employees taking a career break in Flanders (2002, Federal system)

| | Men | Women | Total | Share in total | Share men | Share women |
|-----------|-------|-------|-------|----------------|-----------|-------------|
| <20 | 2 | 5 | 7 | 0,0% | 0,0% | 0,0% |
| 20 to <25 | 193 | 975 | 1168 | 1,3% | 0,9% | 1,3% |
| 25 to <30 | 707 | 7106 | 7813 | 8,4% | 3,5% | 9,7% |
| 30 to <35 | 1402 | 15952 | 17354 | 18,6% | 6,9% | 21,9% |
| 35 to <40 | 1742 | 13129 | 14872 | 15,9% | 8,5% | 18,0% |
| 40 to <45 | 1517 | 8602 | 10119 | 10,8% | 7,4% | 11,8% |
| 45 to <50 | 1730 | 6789 | 8519 | 9,1% | 8,5% | 9,3% |
| 50 to <55 | 7410 | 13714 | 21124 | 22,6% | 36,4% | 18,8% |
| 55 to <60 | 5293 | 6275 | 11568 | 12,4% | 26,0% | 8,6% |
| 60 and + | 381 | 431 | 813 | 0,9% | 1,9% | 0,6% |
| Total | 20379 | 72978 | 93357 | 100,0% | 100,0% | 100,0% |

Source: RVA

Table 4: Type of time reduction in the positive applications for the Flemish incentive premium and in premature stops, in the public sector (2002)

| Career break | Men | Women | Total | Share |
|--------------|------|-------|-------|--------|
| 1/2 | 887 | 5776 | 6663 | 43,0% |
| 1/3 | 23 | 191 | 214 | 1,4% |
| 1/4 | 58 | 866 | 924 | 6,0% |
| 1/5 | 746 | 2109 | 2855 | 18,4% |
| none | 1 | 6 | 7 | 0,0% |
| not known | 3 | 25 | 28 | 0,2% |
| full time | 522 | 4292 | 4814 | 31,0% |
| total | 2240 | 13265 | 15505 | 100,0% |

Source: Ministry of the Flemish Community, Employment Administration

Table 5: Type of time reduction in the positive applications for the Flemish incentive premium and in premature stops, in the private sector (2002)

| Career break | Men | Women | Total | Share |
|--------------|-----|-------|-------|--------|
| 1/3 | 5 | 38 | 43 | 1,8% |
| 1/4 | 11 | 83 | 94 | 3,9% |
| 1/5 | 153 | 386 | 539 | 22,1% |
| not known | 96 | 532 | 628 | 25,7% |
| full time | 174 | 963 | 1137 | 46,6% |
| total | 439 | 2002 | 2441 | 100,0% |

Source: Ministry of the Flemish Community, Employment Administration

Table 6: Type of effective time reduction in Flanders (federal system, 2002)

| Career break | Men | Women | Total CB | Time credit | Men | Women | Total TC | Total |
|--------------|-------|-------|----------|-------------|------|-------|----------|-------|
| 1/2 | 6074 | 31126 | 37200 | 1/2 | 1356 | 2486 | 3842 | 41042 |
| 1/3 | 212 | 1232 | 1444 | | | | | 212 |
| 1/4 | 285 | 3116 | 3401 | | | | | 285 |
| 1/5 | 4442 | 13125 | 17567 | 1/5 | 4364 | 4553 | 8917 | 26484 |
| full time | 2320 | 14048 | 16368 | full time | 1328 | 3295 | 4623 | 20991 |
| total | 13333 | 62647 | 75980 | total | 7048 | 10344 | 17382 | 93362 |

Source: RVA

Table 7: Positive applications for the Flemish incentive premium in the private sector, type credit and gender, 2002

| Type of premium | Men | Women | Total |
|------------------------------------|------------|-------------|-------------|
| Care credit | 1609 | 9024 | 10633 (76%) |
| Supplementary care credit | 357 | 2655 | 3012 (21%) |
| Training credit | 113 | 173 | 286 (2%) |
| Supplementary training credit | 6 | 3 | 9 |
| Companies in economic difficulties | 32 | 67 | 99 (<1%) |
| Total | 2117 (15%) | 11922 (85%) | 14039 |

Source: Ministry of the Flemish Community, Employment Administration

Table 8: Profile of Flemish employees, 2001

| | 15-24 | Share | 25-49 | Share | 50+ | Share |
|-------|--------|-------|---------|-------|--------|-------|
| Men | 131395 | 56% | 856957 | 55% | 215397 | 67% |
| Women | 104128 | 44% | 714355 | 45% | 107819 | 33% |
| Total | 235522 | 100% | 1571312 | 100% | 323216 | 100% |

| Total employees | 15-24 | 25-49 | 50+ |
|-----------------|-------|-------|-----|
| 2130050 | 11% | 74% | 15% |

Source: NIS, ,Labour force Survey, 2001

Table 9: Profile of persons taking a career break in Flanders, 2001 (federal system)

| | 15-24 | Share | 25-49 | Share | 50+ | Share |
|-------|--------|-------|----------|-------|----------|-------|
| Men | 195 | 27% | 5145 | 11% | 11113 | 40% |
| Women | 527,00 | 73% | 40115 | 89% | 16798 | 60% |
| Total | 722,00 | 100% | 45260,00 | 100% | 27911,00 | 100% |

| Total career break | 15-24 | 25-49 | 50+ |
|--------------------|-------|-------|-----|
| 73893 | 1% | 61% | 38% |

Source: Ministry of the Flemish Community, Employment Administration

Table 10: Educational level of employees in Flanders, 2000

| | Men | Women | Total | Share men | Share women | total |
|-------------------------------------|-----------|---------|-----------|-----------|-------------|-------|
| Primary school | 130.718 | 73.589 | 204.307 | 11% | 8% | 10% |
| Lower secondary school | 280.416 | 142.872 | 423.288 | 23% | 16% | 20% |
| Higher secondary school | 466.242 | 344.744 | 810.986 | 38% | 38% | 38% |
| Higher education outside university | 228.601 | 269.726 | 498.327 | 19% | 30% | 24% |
| University | 107.194 | 71.048 | 178.242 | 9% | 8% | 8% |
| Total | 1.213.170 | 901.979 | 2.115.150 | 100% | 100% | 100% |

Source: NIS, Labour force Survey, 2001

Table 11: Educational level of career breakers in Flanders, 2000

| | Share men | Share women | Total weighted share |
|-------------------------------------|-----------|-------------|----------------------|
| Primary school | 7,1% | 3,4% | 3,8% |
| Lower secondary school | 9,5% | 6,0% | 6,4% |
| Higher secondary school | 39,3% | 40,1% | 40,0% |
| Higher education outside university | 40,8% | 40,6% | 40,6% |
| University | 3,3% | 9,9% | 9,1% |

Source: IDEA Consult, 2000

Table 12: Evolution of men taking career break in Flanders (federal system, 1996-2002)

| | Number of men | Men and women | Share men |
|------|---------------|---------------|-----------|
| 1996 | 4435 | 34090 | 13% |
| 1997 | 5117 | 37831 | 14% |
| 1998 | 6349 | 46317 | 14% |
| 1999 | 8376 | 56401 | 15% |
| 2000 | 11226 | 68077 | 16% |
| 2001 | 14211 | 79128 | 18% |
| 2002 | 20379 | 93357 | 22% |

Source:RVA

Table 13: Sectors in which employees in career interruption work (2000)

| | Share men | Share women | Total weighted share |
|------------|-----------|-------------|----------------------|
| Primary | 0,9% | 1,2% | 1,2% |
| Secondary | 22,7% | 13,0% | 14,2% |
| Tertiary | 23,7% | 17,9% | 18,5% |
| Quaternary | 37,4% | 58,5% | 56,0% |
| Unknown | 15,2% | 9,4% | 10,1% |
| Total | 100% | 100% | 100% |

Source: IDEA Consult (2001)

Table 14: Size of the firm in which employees in career interruption work (2000)

| Number of employees | Share men | Share women | Total weighted share |
|---------------------|-----------|-------------|----------------------|
| 1-9 | 3,3% | 6,0% | 5,7% |
| 10-24 | 6,2% | 8,2% | 8,0% |
| 25-49 | 9,5% | 7,7% | 7,9% |
| 50-99 | 10,9% | 8,0% | 8,3% |
| 100 or more | 66,8% | 63,0% | 63,5% |
| No estimation | 3,3% | 7,0% | 6,6% |
| Total | 100% | 100% | 100% |

Source: IDEA Consult (2001)

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