

Dissertation explores the structure and level of financial support addressed to families with children in the Czech Republic and 19 other European countries as of December 2008. Attention is paid primarily to the “new” European countries, i.e. the region of Central and Eastern Europe (CEE). Through analysis of tax-benefit system this study examines where the Czech Republic stands in respect of family support within the European context and assesses which European policy is most similar to the Czech model of financial family support. There are two main parts. First one introduces the welfare state and family policy typologies and theories. Second one uses the model family method to answer the following questions: Which kind of family composition benefits most from the state support? Does the Czech tax-benefit system prioritize the traditional male-breadwinner family or does it encourage the dual-earner model? What is the position of Czech lone-parent families in comparison to other European countries? Is the Czech family policy aimed at the same types of family with children as is the Slovakian family policy or any other state policy in CEE? Are these two countries still following the same trend in respect to the financial family support? And where do the new European countries fit within the existing family policy typologies in respect to the profile of their financial support to different households with children? The key indicator used in the study represents the difference between the net income of a childless couple and the net income of a family with children earning the same gross wage, accounting for all applicable taxes and benefits. Moreover, the dissertation compares the level of support provided during maternity leave across Europe, addresses shortly the effect of CBP on the motivation for parents to enter the labour market, and finally examines the levels of child income poverty in CEE countries.