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Original work

Challenges for child support schemes:

Accounting for shared care and complex families

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Introduction

Child support schemes currently used in Western countries have diverse histories and differ in many ways (Corden, 1999). Nevertheless, as these schemes developed throughout the twentieth century, the calculation of child support originally targeted the post-divorce family predominant at the time – one mother with custody of the children and one father who pays child support to compensate for the unequal share of childcare costs (Meyer et al., 2005). Over recent decades, two important trends have steadily undermined the dominance of this ‘classic’ post-divorce family model. Firstly, increasing legal and social support for childcare by both mother and father has resulted in separated parents more equally sharing the residential care of children (Fehlberg et al., 2011). Secondly, subsequent unions, separations and childbearing with multiple partners are contributing to the growing complexity of family ties, making households with multiple (step-)parental relationships and step- and half-siblings increasingly common (Cancian and Meyer, 2011).

These trends create challenges for child support schemes entrenched in the two-parent, sole custody model. When a parent contributes ‘in kind’ to childcare costs through residency or has a new family to support, it may be necessary to adjust the child support order (Melli, 1999). While comparative research shows that most child support schemes take shared care and/or complex families into account (Skinner et al., 2007; Skinner and Davidson, 2009), similarities and differences in how this is achieved have not been thoroughly investigated. Nevertheless, as similar challenges are faced throughout Western society, gaining further insight into challenges posed by these trends and how they are dealt with in different child support schemes is highly useful with respect to accommodating the needs of the modern post-divorce family.

This paper adds to existing comparative research on child support schemes in three respects. Firstly, we consider the distinct challenges of incorporating shared care and complex families in the calculation of child support. Secondly, we examine how shared care and complex families are included in the determination and calculation of child support in eight countries with different child support schemes:

Canada, Denmark, Finland, France, Germany, Sweden, the Netherlands and the UK. Finally, we consider each country's specific approach to shared care in the light of their current policy on gender equality in the division of childcare and extend this to the incorporation of complex families. In doing so, we evaluate whether similar policy models are predictive of how the modern post-divorce family is acknowledged within the child support scheme.

Conceptualising child support schemes

In attempting to identify trends, understand similarities and differences between countries, and learn from 'best practices', comparative child support research is typically confronted with the inherent complexity of child support systems. Each system has its own mode of assessment, liable institutions, enforcement strategies and policy goals which are embedded in the specific political, cultural, historical and socioeconomic context, as well as linked to social policy and family law. These interactions make it difficult – if not impossible – to develop a complete understanding of cross-country differences in child support systems (Hakovirta and Rantalaaho, 2011; Hakovirta, 2011; Skinner et al., 2012). Existing comparative child support research that attempts to group countries has therefore produced varying configurations, depending on the focus. Meyer et al. (2011), for example, evaluated changes to child support amounts in various complex family situations, categorising countries by the principles of equal/unequal and reduced/non-reduced orders. In their investigation of how financial obligations towards children are affected by family transitions, Meyer and Skinner (2016) identified five policy approaches, prioritising either a child's residence or biological ties. Meanwhile, in their large-scale and detailed descriptions of the workings of various child support systems, Corden (1999) and Skinner et al. (2007) categorized according to locus of formal decision-making and layers of discretion.

That these categorisations do not encompass every aspect of child support systems is not a limitation. Rather, due to the above-mentioned complexity, detailed cross-national comparisons benefit

from a ‘single component’ approach (Ciccio and Bleijenbergh, 2014). This paper contributes to the existing research by also centring on a distinct aspect within the broader child support system: the child support scheme. While often used interchangeably with terms such as ‘system’ and ‘regime’, we refer to the child support ‘scheme’ understood solely as the methods and parameters used to calculate or determine child support orders. The child support schemes in this paper use a variety of methods. Canada,¹ France, Germany,² and to a certain extent Denmark, make use of a reference table with pre-calculated child support amounts linked to parental income levels and number of children, while Finland, Sweden, the Netherlands³ and the UK calculate child support with adjustable formulas. These schemes also vary in their treatment of key parameters such as parental resources. For example, Sweden and Finland do not consider benefits received by the parent as an income source; the Danish and UK schemes do not take basic living expenses of the paying parent into account; and both parents’ income is included in the calculation in the Netherlands, Finland and Sweden while the other schemes only consider the resources of the paying parent (for more, see: Corden, 1999; Skinner et al., 2007; Skinner and Davidson, 2009). This diversity in child support schemes makes it interesting to study possible ways of incorporating shared care and complex families in the calculation of child support.

Family policies on childcare

The countries investigated are also known to have differing policy approaches to the family. Of considerable relevance here are policies pertaining to childcare and its equal division between both parents. In the light of shared care arrangements, it could be expected that countries with similar aims concerning gender equality in childcare have schemes in place that encourage parents to more equally share care of their children, while countries where family policy on childcare upholds traditional gender roles, the scheme

¹ The Federal guidelines.

² The Düsseldorf table.

³ The Tremanorms.

might be less encouraging. Based on Ciccio and Verloo's (2012) analysis of parental leave regulations and the gendered division of labour, the eight countries studied here can be grouped into three policy models of gender equality in family care.

Firstly, while leave regulations may seem relevant primarily for parents with younger children, both the extent and generosity of fathers' leave have been found to be important indicators of gender equality in a society in general, challenging and transforming beliefs concerning traditional gender roles in both paid and unpaid work (Haas and Rostgaard, 2011). Finland and Sweden are primary examples of this evolution to the universal caregiver model. Gender equality in caregiving is an important goal, supported by similar parental leave rights for all parents, and generous compensation and incentives for fathers. Recent policy changes have also led Germany towards this model. Although Germany's division of labour is still far from gender equal (Ciccio and Verloo, 2012), gender equality in caregiving is a distinct policy aim, with incentives for paternal leave taking (Spiess and Wrohlich, 2008). We therefore tentatively include Germany in the universal caregiver group.

Secondly, the Netherlands and Denmark can be considered examples of the universal breadwinner model. Family policies are mainly aimed at securing female employment and do not actively target the participation of fathers in childcare. In this model, the non-interventionist stance towards what are considered private family matters creates a relatively gender neutral approach to the division of shared care (Ciccio and Verloo, 2012; Eydal and Rostgaard, 2011). Finally, family policies on caregiving in Canada, France and the UK generally perpetuate, and thus can be categorized as, the male breadwinner model. This is reflected in the traditional division of gender roles, with mothers as primary caretakers, low flexibility for parents to share parental leave and limited paternity leave (Ciccio and Verloo, 2012; Baird and O'Brien, 2015).

Below, we first examine the challenges posed by shared care arrangements and complex families for child support schemes in general. After investigating how these trends are dealt with in the different

schemes, we consider the similarities and differences in accounting for shared care in the light of the three policy models. In doing so, we attempt to identify if and how policy aims concerning gender equality in childcare are reflected in child support schemes.

Challenges

Shared care

After parental separation, children are increasingly dividing their time between the households of mother and father (Sodermans et al., 2013). It is generally considered ‘fair’ that when both parents contribute to a child’s care ‘in kind’ through residency, the child support order is set at a lower amount than in the case of sole (one-parent) custody (Smyth et al., 2014). Nevertheless, previous child support research (often in light of reforms) has shown that implementing a reduction based on the sharing of care requires several considerations.

First, it is necessary to determine the minimal amount of time that a child should spend with each parent to warrant a reduction to the child support order. This is an important consideration, as it creates a threshold that distinguishes ordinary visitation rights (in the case of sole custody) from residential shared care (Garfinkel et al., 1994). The ideal threshold is still debated, with child support scholars advising time shares ranging from 25 percent to 35 percent (Garfinkel et al., 1994; Bauserman, 2002). This discrepancy is largely due to the complex shift in expenses that occurs as a result of sharing care. If a child resides with both parents, certain expenses (e.g. food) are divided, while others (e.g. housing) are duplicated (Venohr and Griffith, 2005). The expenses for the parent taking on the major share of residential care are therefore immediately high, while the other parent only notices substantial cost reductions when the time share is relatively balanced (Melli and Brown, 1994; Rogerson, 1998). This creates a second challenge for child support schemes: to take account of the qualitative difference between the unequal and (near) equal sharing of care. Simply applying reductions proportionate to the percentage of time a child spends with the paying

parent may disadvantage the receiving parent, as unequal time shares do not always entail a significant cost reduction. Melli (1999), therefore, suggests incorporating a wide range of possible shared care arrangements linked to different reductions, varying from the minimal threshold (permitting smaller-than-proportional reductions) to perfectly equal shared care. A final consideration for child support schemes is indicating what precisely constitutes 'caring' for the child. Child support researchers generally consider overnight stays within a short time period the best indicator, as this requires a parent to at least provide dinner and breakfast and take part in the child's school and weekend/holiday routine (Melli, 1999; Maccoby and Mnookin, 1992). This is not guaranteed if care time is considered in terms of days or percentage of time in a year, as 'shared' care may, for example, mean only spending the summer holidays with the other parent.

Complex families

The multitude of possible relationships in a post-divorce family challenge child support schemes to reshape their approach to 'the family'. As with shared care, several considerations must be taken into account, each of which may result in very different approaches to complex family ties. First of all, either parent may have a new partner living in their household. While new partners may have no financial obligations towards children for whom the parent pays or receives child support, their financial status does influence the household income (Ellman and Ellman, 2008), either as an expense or a resource. If the parent due child support has a financially dependent partner, their capacity to pay child support is reduced. Child support schemes can either ignore this financial burden or calculate child support after considering these expenses. A financially dependent partner of the receiving parent reduces the resources of the child's household. If a child support scheme also considers the income of the receiving parent when calculating child support, it must decide whether lower household resources warrant a higher child support payment. Conversely, if partners who are living together are expected to support each other financially, a new partner may increase

the available household income. If shared debts (e.g. loans, housing) are taken into account when calculating parental resources, child support schemes may halve these expenses after consideration of the new partner. For a paying parent, this may increase the capacity to pay and possibly affect the child support order. Similarly, a new partner's resources may reduce a receiving parent's need for child support, possibly resulting in a lower child support order. These are challenging issues, as each case essentially disadvantages either the paying parent or the receiving parent (Coleman et al., 1999).

Another challenge arises when a separated parent has a child with a new partner. Child support schemes may ignore financial obligations towards a new child, judging that children from a previous relationship should not be deprived of parental resources (Cancian and Meyer, 2011). However, a new child has equal rights to these resources. This can be acknowledged in various ways, from deducting a fixed expense for each new child in the household, to dividing the parental resources equally across all children (Meyer et al., 2005). A similar consideration must be made if a parent is due child support for children from multiple partners. Is the capacity to pay determined on the basis of child support already paid for other children, or are the parental resources equally divided (Meyer et al., 2011)? Finally, child support schemes may also consider resident stepchildren as an expense. As with financially dependent new partners, taking new children or stepchildren into account has different consequences for the resources of the paying parent (reduction in the capacity to pay, possibly reducing the amount of child support) and the receiving parent (reduction in resources, possibly increasing the amount of child support).

The challenging interaction between care arrangements and family complexity

The situation becomes even more complex when considering multiple family ties in combination with different care arrangements. Consider a straightforward post-divorce situation where a parent pays child support for two children who both live with the other parent. Due to economies of scale, the total child support order for these two children is less than twice the order for one child (Meyer et al., 2011). If both

children have the same shared care arrangement, this principle would continue to apply: the costs for childcare borne by either parent are less than twice the cost for one child. However, as children's post-divorce residency patterns may depend on age, gender and the parent-child relationship, it is possible that separated parents have different care arrangements for their common children. This creates a specific form of family complexity. If one child resides solely with the mother while a sibling has a 50/50 shared care arrangement, the economies of scale principle is only applicable 50 percent of the time (i.e. when both children are in the mother's household). Similar issues arise in an 'actual' complex family where one parent has children with multiple partners. Furthermore, if a new partner brings children from a previous relationship into the household, one household may become an extremely complex amalgam of resources, expenses and time-sharing.

Analytical approach

Child support schemes and family policies

Based on the above-mentioned challenges, we analyse the acknowledgement of shared care in the determination of child support by means of three distinct considerations: 1) At what level of time share is the ordinary visitation threshold surpassed and a reduction in the child support order warranted? 2) On which scale is time-sharing measured? 3) Which time unit is used to define time-sharing? This is followed by an analysis of how complex families are accounted for, again through three considerations: 1) Is a new partner included? As an expense or a resource? 2) How are expenses for other children or stepchildren of the paying parent taken into account? 3) Are new family members considered for the paying parent and/or the receiving parent? We discuss our findings in the light of the challenges described and consider the similarities and differences between countries in their approach to 'the family' within the child support scheme, on the one hand, and their policy perspectives, on the other. Finally, we also investigate whether the child support schemes take into account the interaction between family complexity and shared care, and

if so, how. For each country, the most recent child support scheme is considered by consulting legal reports, public government documentation and official documentation for separating parents. While most schemes have special measures for exceptional cases (e.g. ‘undue hardship’ in Canada, incapacity to pay, etc.), we only consider the general process described in the child support scheme. We do not distinguish between couples who are divorcing, separating or have never lived together, as all countries apply the same method to all parents, whatever their relationship.

Results

A. Shared care

Table 1: Accounting for shared care

Country	Threshold	Time unit	Scale	Annulled when equal
<i>Universal caregiver</i>				
Germany	Discretion	Discretion	Discretion	Discretion
Finland	7 nights	Nights per month	7 / 10 / 13 nights (3 age groups)	Discretion
Sweden	5 subsequent days & nights / 6 days & nights	Nights per month	5 or 6 days / equal	Yes
<i>Universal breadwinner</i>				
Denmark	50%	% of time	One cut-off point	Yes

Netherlands	1 day	Days per week	1 / 2 / 3 days	Discretion
<i>Male breadwinner</i>				
Canada	40%	% of time	One cut-off point	No
France	25%	% of time	25% / 50%	No
UK	53 nights	Nights per year	53 / 104 / 156 / 175+ nights	No

Table 1 reveals that shared care arrangements are taken into account in diverse ways. The first country in the table, Germany, is exceptional, as the German Düsseldorf table does not directly incorporate a measure for shared care arrangements. This is left to the discretion of the court. Nevertheless, the German Civil Code on Family Law states that both parents must contribute to the child’s care according to their own resources and that a parent assuming care for a child must fulfil at least part of the maintenance obligation towards the child through care (Bundesministerium der Justiz und für Verbraucherschutz, 2015). The other universal caregiver countries more clearly describe their approach to shared care. In Finland, the parent due child support receives a reduction in the child support order when caring for the child for at least seven nights per month. Two subsequent cut-off points are when the time share reaches 10 and 13 nights per month. The reductions due at these points are further dependent on which of three age groups the child is in, providing nine possible reduction amounts. Equally shared care implies that the child resides with the paying parent for at least 15 nights per month. In Sweden, a reduction in the child support order is warranted when the paying parent cares for the child for either five days and five nights in a row or six days and nights within a one-month period (Skinner et al., 2007). Increasing this timeshare, progressively lowers the child support order until equal shared care is reached.

The fourth column in Table 1, shows whether the child support order is typically annulled when parents reach an approximately equal shared care arrangement. While all eight countries potentially cancel the child support payment, some do provide an indicative course of action for continued child support transfers in the case of shared care. In Germany, for example, an annulment is possible but not assured. Sometimes the parent with the higher income share must still pay child support, despite equally sharing care with the other parent (Skinner et al., 2007). In Finland, the child support order is also considered a discretionary matter in the case of equally shared care (Skinner et al., 2012; Hakovirta and Hiilamo, 2012). However, in Sweden no child support is required from either parent when a child spends an equal amount of time in both households (Hakovirta and Rantalaaho, 2011).

Turning to the universal breadwinner models, Denmark has only one cut-off point when considering equal shared care, expressed in percentage of time. Rather than reducing the child support amount, the Danish scheme annuls the support order altogether (Rossin-Slater and Wüst, 2015). The Dutch Tremanorms consider the average number of days per week a child stays with the paying parent when determining the child support order, with the threshold for reduction set at one day. Further reductions are warranted when a child stays with the parent at least two and three days per week, on average. As in Finland, an equal shared care arrangement usually warrants a discretionary child support order (Expertgroep Alimentatienormen, 2015).

Finally, we consider the male breadwinner countries. In the Canadian scheme, a single reduction is due when a child resides with each parent for at least 40 percent of the time (Brinig and Allen, 2011). No further time shares are indicated and the unit of time is not specified. The amount due is equal to the difference between what both parents would have to pay in a sole custody situation and is paid by the parent with the larger income (Department of Justice, 2014). For a reduction in the child support order according to the French scheme, a child must reside with each parent for at least 25 percent of the time, which is again unspecified. A further reduction is due when parents equally share the care of their children. Equally shared

care still requires the parent with the highest income to pay child support, expressed as a percentage of resources (Bourreau-Dubois et al., 2010). In the UK, a reduction in the child support order is made as soon as a child spends 53 nights per year with each parent. Further reductions may be given when the time share reaches 104 and then 156 nights. Shared care is considered to be equal at 175 nights per year, and for this situation the scheme provides an indicative child support amount to be paid by the higher income parent (Child Maintenance Service, 2013; Skinner, 2012).

Creating new challenges?

As there appears to be a lot of diversity in how shared care is recognised, identifying clear-cut trends is quite difficult. At most, a distinction can be made between the more restricted schemes in Canada, France and Denmark, in contrast to the more elaborate approaches in Finland, Sweden, the Netherlands and the UK. However, keeping in mind that this coincides with the distinction between methods – Canada, France, Germany and Denmark using pre-calculated look-up tables, the other countries using formulas – this may simply reflect the inherent flexibility of formulaic schemes compared to tabular ones. In any case, of greater interest are the implications of these configurations in the face of the above-mentioned challenges.

First of all, there is a significant difference in the threshold warranting a reduction in the child support order, varying from 52 days per year in the Netherlands to 182 in Denmark. Coinciding with lower thresholds are more elaborate scales for further reductions, which allows for a more accurate accommodation of the complex shift in expenses that shared care generates (Melli, 1999). Furthermore, acknowledging the existence of various shared care arrangements better represents reality than one simple cut-off point. This may encourage separated parents to increasingly share childcare, which coincides with the general public and scientific opinion that maintaining a relationship with both parents leads to better outcomes for children (Bauserman, 2002; Fabricius, 2003; McIntosh and Chisholm, 2008).

Nevertheless, a lower threshold and a more detailed time-share scale can create a perverse incentive for strategic bargaining over child support. A paying parent may push for an additional time share of one extra night per week, for example, simply to warrant an additional reduction in the child support order. Conversely, the receiving parent may resist any increase in the time a child spends with the paying parent, as this immediately reduces the child support order (Melli and Brown, 1994; Smyth et al., 2014). Moreover, increasing legislative support for shared care also leads to a greater number of high-conflict partners having shared care arrangements (Sodermans et al., 2013), and balancing care between households warring over financial aspects may be detrimental to a child's wellbeing (Carlsund et al., 2013; Parkinson, 2013). While a single cut-off point can undoubtedly create battles over the line between reduction and no reduction, only allowing a reduction in the case of substantially shared care may place greater emphasis on a parent's care effort than schemes granting reductions for small increases in the share of care. This focus on care is particularly evident when the equal sharing of care still requires the higher income parent to pay child support (e.g. Canada and France), addressing both the care requirement and financial responsibility towards children. However, the schemes with a single cut-off point noticeably lack an accurate time unit measuring shared care. While a broad interpretation of time-sharing (e.g. as 'percentage of time') leaves room for negotiation between parents, we would expect child support schemes to be as unambiguous as possible in order to prevent and resolve disputes between partners. As it is important to consider not only the quantity, but also the quality of shared care (i.e. partaking in as many possible aspects of a child's life), the general consensus is that it is best to adopt a more detailed time unit for shared care (Maccoby and Mnookin, 1992).

In summary, it is apparent that incorporating shared care into child support schemes creates new questions and challenges. Furthermore, the discretion of the German model makes for a difficult interpretation of the scheme. To understand the implications of the specific scheme configurations, it may be necessary to consider them within their policy context.

Policy perspectives

As shown above, the countries studied here fit into three models of gendered labour division: the universal caregiver, universal breadwinner and male breadwinner models. As we found considerable differences in the incorporation of shared care, both between and within these groups, these policy models seem to offer only a limited explanation of the specific scheme configurations. Nevertheless, when taking into account the distinct perspectives on gender equality in childcare, some convergences become clear.

Within the universal caregiver group, Sweden and Finland have very similar approaches. The low thresholds for shared care and the elaborate time share scales allow for a broad interpretation of ‘sharing’ care and offer an incentive to the paying parent (typically the father) to take up childcare. Despite the potential for bargaining, the main target seems to be increasing dual caregiving after separation by considering a variety of possible shared care arrangements. Furthermore, trading child support payments for childcare is tempered when equal shared care does not automatically annul the child support amount, as is the case in Finland. Due to recent policy shifts in gender equality, we tentatively included Germany in this group as Ciccio and Verloo (2012) found that it does not fit one clear policy model. However, its discretionary approach to shared care makes it difficult to evaluate in terms of policy. While discretion allows for flexibility in accounting for shared care, it does not provide clear incentives for its uptake.

In the universal breadwinner countries, we would not expect clear incentives for shared care, as their approach to the division of childcare is rather gender neutral. The unspecified single cut-off point in the Danish scheme may therefore be interpreted as a neutral stance towards shared care, where an arrangement is in place but without incentives for gradual change. However, this stands in sharp contrast to the Netherlands, which strongly resembles the Finnish and Swedish schemes. Furthermore, the discretionary annulment policy in the Netherlands is suggestive of equality goals in terms of financial means and thus does not seem to support neutrality as does Denmark.

Finally, we would expect the schemes in the male breadwinner group to perpetuate the traditional division of gender roles. However, Canada, France and the UK have very different approaches to shared care which, as discussed above, can both stimulate as well as discourage sharing. Interestingly, these schemes all provide indicative child support amounts in the case of shared care, which may be representative of a similar gender bias. Even when taking up childcare, fathers are expected to continue to contribute financially and equalize the expected lower income of mothers. Furthermore, these schemes only take the resources of the paying parent (usually the father) into account, with the receiving parent (usually the mother) thus expected to contribute mainly through care (Skinner et al., 2012).

These findings suggest that policy concerning gender equality in childcare does not consistently translate into child support schemes. Rather, the incorporation of shared care can be understood in different ways depending on the policy view. Furthermore, rather than gender equality in childcare, more general assumptions concerning gender roles seem to be of importance, an aspect which is also indicated by other studies (Skinner et al., 2012; Meyer and Skinner, 2016).

Complex families

Table 2: Accounting for complex families

Country	New partner ^a	Other children ^b	Stepchildren ^c	Which parent
<i>Universal caregiver</i>				
Germany	-*	Parental resources divided equally over all children	-	Paying parent
Finland	Expense & resource	Expense deducted from income	-	Both parents

Sweden	Expense & resource	Expense deducted from income	-	Both parents
<i>Universal breadwinner</i>				
Denmark	-	Parental resources divided equally over all children	-	Paying parent
Netherlands	Expense	Expense deducted from income	Expense deducted from income	Both parents
<i>Male breadwinner</i>				
Canada	-	-	-	Paying parent
France	-	Parental resources divided equally over all children	-	Paying parent
UK	-	Expense deducted from income	Expense deducted from income	Paying parent

^a New spouses or legal partners living in the household of the parent.

^b Children the parent has with a new partner or other children from previous relationships.

^c New partner's children from a previous relationship.

* No reduction to the child support order for these family members.

In the German scheme, neither the income nor the expenses related to a new partner or stepchild affect the child support order. However, all children of the paying parent, whether they are from a prior or a new relationship, are entitled to maintenance and an equal share of the parent's resources (Oberlandesgericht Düsseldorf, 2015). The other universal caregiver countries notably differ from this scheme. First of all, both Finland and Sweden take a new partner of each parent into account, albeit in a slightly different way. The guidelines laid out by the Finnish Ministry of Justice state that as a new partner in the household is expected to carry part of the shared costs, the deduction for housing expenses when calculating parental resources is

halved. The deduction for basic living expenses is also lowered, although not simply halved, as the new partner may also create expenses for the parent (e.g. through illness, unemployment). In Sweden, the deduction for living expenses is not lowered due to income provided by a new partner, but if the latter is financially dependent on the paying parent, a fixed amount is deducted from the parental resources. Both the Finnish and the Swedish scheme account for other children by deducting a fixed expense from the responsible parents' resources. If the parent lives with that child's other parent, the Finnish scheme halves the expenses considered for the child. If, in the Swedish scheme, the income of the other resident parent is sufficient to support the child, no costs for that child are taken into account for the paying parent. Stepchildren are generally not taken into account, except when the biological parents cannot support the child (Försäkringskassan, 2015; Hakovirta and Hiilamo, 2012; Skinner et al., 2007).

Of the universal breadwinner countries, Denmark takes neither the expenses nor resources of a new partner into account. Own children, however, are considered an expense. The child support order is dependent on the total number of children of the paying parent, irrespective of their living arrangement, ensuring an equal share for each child. Stepchildren do not affect the child support order (Ministeriet for Børn Ligestilling Integration og Sociale Forhold, 2014; Skinner et al., 2007). The Dutch scheme on the other hand does take new partners into account, but as both parents are seen as independent economic units, only the expenses by new partners are considered. If new partners are incapable of financially supporting themselves, a larger portion of the parental resources are reserved to cover living expenses. Financial obligations towards other children and stepchildren are also considered, namely by deducting an expense from the parental resources (Expertgroep Alimentatienormen, 2015).

Turning to the male breadwinner group, the Canadian child support scheme gives absolute priority to the obligation towards common children. Therefore, in order to grant a child full access to parental resources, the obligations towards new partners, other children (previous child support orders or own children in the household) and stepchildren are not considered. The income of a new parent is also ignored

(Skinner and Davidson, 2009; Department of Justice, 2014). By ruling of the French Supreme court, a child support obligation is a personal debt of the paying parent and all other debts are inferior to the child support order. As such, in the French scheme, neither the income nor the expenses related to a new partner or stepchild affect the child support order. However, contrary to the Canadian tables, all children of the paying parent, whether they are from a prior or a new relationship, are entitled to maintenance and an equal share of the parent's resources (Bourreau-Dubois et al., 2010; Jeandidier et al., 2012). Finally, the UK scheme, which only considers the paying parent's resources, does not take new partners into account. However, the children for whom this partner is financially responsible (i.e. stepchildren of the paying parent) as well as other children of the paying parent are considered in the calculation. This is done by reducing the parental income by a fixed percentage according to the number of other children requiring maintenance (Child Maintenance Service, 2013).

Creating new challenges?

As with shared care, complex families are accounted for in diverse ways, with formulaic methods (Finland, Sweden, Netherlands and UK) again being more elaborate than the tabular schemes. Within the three country groups, however, no clear similarities are immediately discernible. Concerning the above-mentioned challenges, the potential outcomes for child support are difficult to predict when accounting for complex family ties. In Finland, Sweden and the Netherlands, expenses for a new partner are taken into account for either parent. This can reduce the child support order if the resources of the parent required to pay child support are lowered, or increase the order if the receiving parent has greater expenses. This becomes even more complex in Sweden and Finland, where a new partner is also considered a resource, thus increasing the parental resources and potentially increasing the order for the paying parent or reducing it for the receiving parent.

Other children are generally taken into account, either by equally dividing resources over all children or deducting a fixed expense for other children from the parental resources prior to the calculation of child support. Both methods theoretically imply a lower amount when there are more children in the picture. However, in their comparative analysis of the equality of child support obligations in complex family situations, Meyer et al. (2011) revealed that the reality is far more complex. Some child support schemes ensure equality of financial obligations towards all children without reducing the support order for the first child, which can greatly burden parental resources. Others reduce the order for the first child if a new child is liable for support, which may result in equal or unequal shares. Furthermore, Meyer and Skinner (2016) found that accounting for multiple family ties and a reduction in the child support order is dependent on whether a scheme prioritizes each adult's biological tie to a child or their co-residence with that child.

Only the UK and the Netherlands take expenses for stepchildren into account. As the UK only considers the paying parent's family, a reduction of parental resources can imply a reduction in the child support amount. In the Netherlands, however, the receiving parent's family is also considered, in which case expenses for stepchildren and a reduction in resources can increase the child support amount.

To conclude, the outcomes of accounting for multiple family ties are difficult to predict, as they depend on which parent has new family members and for whom and how they are taken into account. Moreover, considerations such as the primacy of biological ties versus residency (Meyer and Skinner, 2016) and the equality/inequality of financial obligations (Meyer et al., 2011) only add to the complexity that schemes already face.

Policy perspectives

Again, it is difficult to identify policy trends within the various scheme configurations. It appears that countries that are more extensively concerned with the incorporation of shared care also account for more

family ties, as is the case for Sweden, Finland and the Netherlands, for example. However, the inverse cannot be claimed, as countries with a simpler approach to the incorporation of shared care (e.g. Denmark, Canada) have differing approaches to complex families, and Germany – which was purely discretionary in shared care – is now similar to France. Nevertheless, apart from Canada, all schemes do consider complex families, implying that accounting for both trends is somewhat of a ‘package deal’.

While policy on gender equality in family care is again not clearly reflected in the incorporation of complex families, we do see that the aspect of gender, in a more general sense, is of importance. In four of the countries investigated, only the paying parent’s expenses for children and stepchildren are considered. In most cases, this advantages fathers, who can ‘buy out’ of child support payments through their new family. At the same time, mothers with other children to support cannot include these costs, or are possibly expected to rely on their new partner. Meanwhile, Sweden, Finland and the Netherlands are again more gender equal/neutral, taking into account new partners and children of both parents. However, taking more expenses into account has the inevitable downside of not prioritising the child liable for child support. As such, support schemes are forced to navigate between adapting to increasing family complexity and gender equality on the one hand, and focusing on the protection of children’s financial needs on the other (Skinner et al., 2012).

Interaction between care arrangements and family complexity

While none of the countries have a clear-cut approach to the interaction between shared care and family complexity, some schemes (e.g. Canada, Sweden and the Netherlands (Department of Justice, 2014; van Riemsdijk, 2013; Försäkringskassan, 2015) explicitly suggest (judiciary) discretion when siblings have different residency arrangements. Only the Finnish and Swedish scheme incorporate at least some interaction between family complexity and children’s custody arrangements in the calculation of child support. As explained above, an expense is deducted from the parental resources for each child the parent

supports. For a resident child the parent has with a new partner, the deduction is a fixed amount. If a resident child receives child support, meaning that they are a child from a previous relationship, the child support amount is first deducted from the fixed expense and only the part of the expense not covered by the child support is then deducted from the parental resources. Finally, for children not living with the parent and for whom he or she pays child support, the expense for this child to be deducted from the parental resources equals the amount of child support paid (Försäkringskassan, 2015; Skinner et al., 2007).

While this differentiation in expenses accounts for at least some interaction between complex family ties and care arrangements, the calculation is based on the expectation that siblings have the same residency arrangement. Although all schemes (apart from Canada) consider expenses for other children, accounting for the interaction with different care arrangements remains a challenge.

Conclusion

The increasing prevalence of shared care and complex family ties challenges the ‘traditional’ calculation of child support assuming a two-parent sole custody model. Our investigation of eight child support schemes reveals that these changes are accounted for in various ways, some of which can be highly accommodating and others disadvantageous for the modern post-divorce family. The existing groundwork (e.g. Corden, 1999; Skinner et al., 2007; Meyer and Skinner, 2016) made it possible to go beyond descriptive comparisons here and to actively consider child support schemes in the light of family policy. While we find that policy on gender equality in childcare does not consistently translate into the schemes, the general policy approach to gender and gender equality in a country does seem of importance in terms of the implications of specific approaches to shared care and complex families (Skinner et al., 2012; Meyer and Skinner, 2016). For example, while the Finnish scheme falls under a universal caregiver model in terms of policy aims on egalitarian parental leave, the specific configuration of these regulations still results in mothers caring for children more often than fathers (Eydal and Rostgaard, 2011).

Future research can build on these findings to investigate the importance of gender equality and gender roles in scheme configurations. In this respect, it may be of interest to also consider other countries with distinct approaches to the family and to the gendered division of labour that are generally absent from child support research (e.g. Eastern and Southern Europe). A broader perspective on policy, for example in terms of defamilisation (Cho, 2014), may be very useful in further understanding the interaction between child support schemes and policy.

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