



# Crisis of Care

**A couple of months prior to my daughter's first birthday, my husband and I decided with heavy hearts to look for a daycare facility that can accommodate our pressing needs. I was on the final months of my doctoral studies with a dissertation waiting to be concluded and defended while reviewing for the New York bar examination and trying to earn a few dollars as a library assistant - there was no way I could still be a full-time mother at the same time unless sleep goes out of vogue. We were in the United States where house helpers are unheard of except for the extremely wealthy so my husband and I equally shared household duties, including caring for our beloved daughter. Much as we tried to hold on to our commitment to take care of her ourselves, time was fast running out on my three-year scholarship grant.**

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We scoured almost a dozen preschools and day-care facilities before settling for that which charged the lowest because it was run as a ministry by the Catholic parish where we belonged. The more expensive facilities charged up to a thousand dollars per month, a luxury for our struggling family. Needless to say, I cried a river on the very first day that I had to leave my baby to teachers I barely knew. I struggled over whether we did the right thing and started to entertain doubts whether what I am reading and writing so passionately about on women empowerment is correct after all. At one time I also longed to go home to the Philippines thinking that there we can afford to hire house help to cook and clean for us which would translate to several additional hours each day that I can devote to my little sweetheart. We can even hire a nanny dedicated solely to assist in looking after her needs.

Our daughter's first month in the day-care was as much a challenge for her as it was for me. We both lost some weight in the process of adjustment for while she struggled with discomfort at having to eat lunch assisted by outright strangers, I likewise struggled to eat mine while thinking and worrying about her. While she had to teach herself to take her afternoon nap without being cradled, I had to keep

myself awake most nights to write and re-write my drafts. At times, I would receive her teacher's report that she is declining her milk but I knew very well that she has a naughty habit of pretending not to be thirsty but would sooner or later give in to a more patient prodding. On several occasions, she also caught cough and colds from a classmate and brought it home to her father who would pass the same to me and the three of us would take turns getting sick.

Nonetheless, the days passed by so quickly as we hurdled one tough challenge after another until I finally earned my degree and we were ready to bid her teachers and classmates goodbye. Leaving our home of three years was difficult and painful but, as we travelled back to the Philippines, I told my sad husband, and convinced my weary self, that better days are forthcoming.

The first thing we did after arriving in Manila was to look for a reliable nanny which turned out to be far from easy. We shied away from human resource placement agencies and instead tried to find one from referrals of friends and relatives as we were gripped in terror by news about abusive caregivers that were quite fresh at that time.

Our first recruit lasted for a month. The second and the third fared worse with one week each. We were luckier with the fourth as she stayed on for two months but we are currently on our fifth within a brief period of five months and one week. She has started to send feelers that she is likewise poised to leave any time soon, putting us on the lookout for the sixth.

I was often blamed for being too meticulous and demanding by friends who learn about our sad statistics. While such might be partly true, there are various other reasons why my daughter's nannies come and go.

The first was a young grandmother who was requested by her own daughter to take care of her children. The current one claims that she will also be needed by her new-born grandchild in the next few weeks. The case of the second does not digress too much as she was a mother of a pre-schooler, hence, her husband insisted that she had to stay home. The third and the fourth were way younger than the others and both have yet to have children of their own so their reasons for leaving were not related to family responsibilities. Instead, they both wanted to work in a factory which they perceived to be a more decent job than babysitting.

To reduce our dependency on undependable nannies, we tried to find a suitable day-care facility where we can put our daughter at least for five to six hours each day while my husband and I attend to our respective professional



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commitments. We found out that though preschools have literally mushroomed all over Metro Manila, very few actually accommodate toddlers younger than two years old. The few that we found are very expensive that they almost rival, sometimes even out price, college education in top private universities, for a mere couple of hours of supervised play each day. What is worse, we cannot dispense with the nanny because the teacher needs her assistance in so many things. It is not unusual to see a bevy of nannies within either the classroom or right outside its door so that the teacher can readily solicit their aid in feeding the toddlers, in changing diapers, in soothing a perennial crier, in holding a crayon, etc.

As a measure of last resort, my mother offered herself to take on the responsibility of caring for our daughter. My mother's generosity warmed our hearts but we politely declined. We looked forward to her weekend visits with joyful anticipation but we refused to burden her with extended child caring duties simply because she deserves something better. The time to savor the fruits of her dedicated labor during her prime has come and we are not going to take that privilege away.

Filipinos are known for having closely-knit extended families that provide a ready pool of helping hands when mothers leave for work. This cultural dynamics certainly has its positive effects, for instance, the impressive ranking given to the Philippines in the recent Grant Thornton International Business Report that surveys senior management positions held by women in private businesses worldwide can be attributed to the "tendency for families to live with or near

parents and grandparents [that] provides in-built childcare infrastructure, allowing mothers to go out and work”.<sup>1</sup> Nonetheless, the adverse effect of lack of independence should not be ignored – indolence and irresponsibility of grown children; fatigue and exhaustion of elderly parents.

My family's dilemma is shared by many young families in the country today. We have a crisis of care because when spouses are both working outside the home, which is the current trend in many families, young children are necessarily left behind in less than satisfactory circumstances. Unlike the day-care facilities in the United States where parents who have regular working hours can drop their kids as early as 6:30 in the morning and pick them up at 6:30 in the evening at the latest, the day-care facilities here in the Philippines, even the most expensive ones, would not accommodate children for such a long period of time. On the other hand, the government mandated barangay day-care centers are in such pathetic state with poor facilities, scant teaching materials and inadequately trained personnel that fail to earn the trust and confidence of middle and upper class families. Finally, the statutorily mandated daycare centers that employers of large business enterprises are supposed to provide for their employees are practically nonexistent. Hence, the only possible solution is to hire a personal caregiver like a nanny, if the parents can afford one. Those that cannot, rely on the free services of elderly grandmothers or other female relatives within the extended family, if not friends within the neighborhood.

But, then again, the problems that beset this arrangement are likewise plenty. In our case, the three biggest issues that account for our endless quest for a good nanny are inadequate skills, lack of dedication and danger of abuse.

Every daycare center that we surveyed in the United States was staffed with certified childcare professionals, a strict government requirement before such facilities are allowed to operate. They are trained in various childcare skills including the most important to me back then, cardiopulmonary resuscitation for infants. The nannies that we can find in the Philippines, on the other hand, know very little about proper sanitation, child nutrition, basic home safety, first aid remedies, etc. Instead of proper training, they offer as their best quality the fact that they have experience in raising their own children based on the assumption that nurturing skills flow naturally from every mother, which is all they need to be an efficient nanny. Of course, I cannot agree.

Childcare proficiency is a valuable skill that can be acquired and developed through scientific training, hence, must be compensated adequately and accorded due respect. However, most Filipinos look at it a different way. As earlier mentioned, two of my daughter's previous nannies opted to work on the

assembly line of a factory that they perceived to be a more respectable job, even if they were already getting a relatively good compensation package from our family. Apparently, the problem lies with their own lowly perception of their caregiving work, hence their lack of dedication which was more than enough reason for us to let them go without hesitation because in some extreme cases, lack of dedication can lead to abuse, as documented in recent news articles on child battery committed by nannies.<sup>2</sup>

Indeed, the state of childcare in the Philippines is in shambles. In not so many words, we have a clear crisis of care despite the fact that we have thought of laws to address the issue as early as four decades ago.

To begin with, the Labor Code authorized the Secretary of Labor to issue regulations requiring employers to establish nurseries in the workplace.<sup>3</sup> To this very day, however, this promise has remained empty as the Philippines is yet to see a Secretary of Labor with enough political will to require big businesses to spend considerable sums on this additional employee benefit.

The creation of a daycare center in every barangay was also decreed as early as 1978 with the goal of addressing malnutrition among pre-schoolers. The focus was on the creation of feeding units to promote the nutritional needs as well as the social and mental development of children from ages two to five when their parents are unable to do so.<sup>4</sup> The coverage was expanded in 1990 to include protection of children from birth to age six against all forms of neglect, abuse, cruelty, exploitation, and other conditions prejudicial to their development.<sup>5</sup> Due to budgetary constraints, however, most barangay daycare centers can only cater to children over three and below five years of age who attend three- or four-hour sessions either in the morning or in the afternoon. Kindergarten has been recently made mandatory for children who are at least five years old<sup>6</sup> but toddlers younger than three are not accommodated at all.

We are not alone in this problem. Some of the most affluent countries in the world are also struggling with how best to resolve their own crisis of care.

In the United States, childcare facilities are privately run even if state governments closely regulate their operations. Hence, the cost is still very high although there is greater peace of mind over the fact that facilities are required to comply with strict rules on safety and sanitation, members of the staff are certified professionals, and school activities follow a standard educational curriculum. A more tangible economic support from the federal government comes in the form of tax credits for expenses incurred by working parents

for childcare<sup>7</sup> and nominal cash allowances disbursed as welfare assistance to very needy families.<sup>8</sup>

In Canada, childcare advocates also assess daycare options as lacking in accessibility, affordability and quality. Although Canadian families receive cash benefits in the amount of \$100.00 per month for every child below six years old,<sup>9</sup> the number of available regulated daycare center spaces is still limited, hence, the vast majority of children are cared for in unregulated settings. Just like in the US, more concrete government assistance comes in the form of tax credits for childcare expenses<sup>10</sup> and cash allowances subject to strict eligibility requirements that shut out middle-income families.<sup>11</sup> Hence, childcare remains to be a private concern<sup>12</sup> with state intervention commencing only when the family and the market have failed in the form of anti-poverty programs for lower income groups rather than an entitlement per se,<sup>13</sup> a welfare rather than a universal or educational service.<sup>14</sup>

In contrast with the United States and Canada, France and Sweden offer a more universal system of childcare.

France has set up subsidized childcare institutions in addition to generous cash supplements in support of childcare. Crèches and day nurseries are available for children between two and a half months to three years of age while children between two to six years old may attend nursery schools. Families pay nominal fees based on their income level while the rest of the cost is subsidized by the government. Crèches are of two kinds, the collective cribs run by municipal councils or by accredited organizations, and the family cribs where licensed healthcare providers care for no more than three children in their own homes.<sup>15</sup>

Parents who are not inclined to avail of the universal childcare facilities can opt to avail the cash supplement that the government grants to subsidize the salary of licensed childminders.<sup>16</sup> This subsidy is available until the child's sixth birthday. Additional help also comes in the form of a system of universal service employment cheques where parents may purchase cheques that can be used to pay household helpers rendering domestic services or child care services provided by individuals or organizations outside the home. Fifty percent of the amount spent in purchasing said cheques can be used as income tax deductions.<sup>17</sup>

The French government also grants cash supplements when parents decide to work part-time, or to stop working completely, in order to be able to attend to their children personally. The supplement is paid for a period of six months for a first child and up to the third birthday for a second child and any additional children.<sup>18</sup>

The foregoing cash supplements are in addition to the basic child benefit payable to all families with two or more dependent children.<sup>19</sup> Except for the eldest child, these rates are increased in varying amounts as the children are growing until they reach the age of 20 after which they are eligible to receive a flat rate allowance<sup>20</sup> for the next twelve months for as long as there remains at least two other dependent children in the family.

To cap it all, France devised in 2004 an incentive known as the "family tax credit" granted to enterprises to encourage them to facilitate the harmonization of working life and family life of their employees. These enterprises are allowed to deduct from their income tax 25% per cent of the expenses, up to a cap of €500,000.00 per year, which they incurred for measures aimed at this purpose, for instance, expenses for the establishment and operation of nurseries and playgroups for children less than three years of age of the company's employees.<sup>21</sup>

Similar to the universal system in France is the Swedish model of childcare. Pre-school centers are open to all children from ages one to five where integrated childcare and early education are provided on a full-time basis from 6:30 in the morning to 6:00 in the evening, Monday to Friday, all year round. Six-year-olds are offered pre-school classes as well as after-school facilities for leisure activities like sports and music while seven-year-olds commence compulsory primary schooling. Since 2003, four- and five-year-old children were also granted the privilege to attend free pre-school classes for three hours per day up to a maximum of five hundred twenty-five hours per year.<sup>22</sup>

The fees paid by parents for pre-school and free time services are very minimal and are calculated directly proportional to income and conversely proportional to the number of children in a family. Children of low-income families are free of charge while parents who have greater economic capabilities spend anywhere from 1% to 3% of the family income.

Families residing in Sweden also receive financial support in the form of regular child allowances starting from the month following birth up to and including the quarter in which the child turns sixteen years of age.<sup>23</sup>

For parents who opt to care for their children at home instead of sending them to publicly-financed pre-school, a system of cash-for-childcare alternatively known as the child-raising allowance is available.<sup>24</sup> The scheme serves as an incentive for parents to stay at home and care for their children themselves while they are still very young but it also allows

them the flexibility to make childcare arrangements according to their preference while remaining employed.<sup>25</sup>

Indeed, the universal system of childcare in France and Sweden is the envy of many countries across the globe. However, we need not look far out into the horizon for good models to emulate because we can see the same right here in Asia, as in the case of Singapore and Hong Kong.

In Singapore, childcare centers are required to obtain a license from the Early Childhood Development Agency under the Child Care Centres Act. Basic standards of health care, safety precautions, food quality and security measures need to be complied with.<sup>26</sup> Centers normally operate from seven in the morning to seven in the evening and accommodate children as young as two months old up to six years of age. Caregivers in general are required to possess the Fundamentals Certificate in Early Childhood Care and Education but those who are given the special task of caring for infants and toddlers must hold an additional Certificate in Infant/Toddler Care.<sup>27</sup> Children enrolled in these licensed centers receive a basic cash subsidy while additional amounts are given to children from low income families.<sup>28</sup> Moreover, parents are entitled to a Parenthood Tax Rebate<sup>29</sup> and a Qualifying Child Relief<sup>30</sup> while working mothers can avail of an additional Working Mother's Child Relief.<sup>31</sup>

In Hong Kong, the Child Care Centres Advisory Inspectorate under the Social Welfare Department is responsible for the registration, control and inspection of day child care centers for children under three years of age while the Joint Office for Kindergarten and Child Care Centres under the Education Bureau exercises the same authority when kindergarten education is provided to children from ages three to below six within the same premises.<sup>32</sup> The same government instrumentalities provide the standard training and registration required from child care workers and kindergarten teachers.<sup>33</sup> Centers normally operate from eight in the morning to six in the evening on weekdays and from eight in the morning to one in the afternoon on Saturdays but some centers can provide occasional or extended service until eleven in the evening and during Sundays and holidays. The Education Bureau administers a Kindergarten and Child Care Centre Fee Remission Scheme to help families with financial needs avail of these services. Tax credits can also be availed for child allowance pegged at \$70,000.00 every year for each child.<sup>34</sup>

When the quality of childcare services is dependable, the cost is affordable and access is readily available, the initial result is a significant reduction of unrealistic societal demands on both fathers and mothers. Parents who entrust their children to childcare centers staffed by trained professionals working



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under a standard curriculum closely monitored by state institutions can do so without being consumed by feelings of guilt or haunted by unfounded fear that their children are left in an unsafe and unhealthy environment. Instead, there is a strong sense of confidence that children are not only properly cared for but are likewise adequately prepared for the next stage of life, primary education.

More specifically, mothers will no longer dread the stigma of selfishness which society unfairly attaches to women who, because of eager pursuit of their careers, are perceived to be lacking in concern for their children's well-being. On the other hand, fathers will be less pressured to earn additional income to afford the expenses that come with the birth of a new member of the family. We shall see fewer fathers burning the midnight oil in the office and more of them reading stories to their children at bedtime. Hence, mothers and fathers will be emancipated from their stereotyped roles of nurturer and provider, respectively. The end result would be improved wellbeing of the family because greater freedom on the part of both parents to seek gainful, at the same time satisfying, employment leads to better quality of time spent together at home.

The good results, however, do not end here. The ultimate gain for society would be the early cultivation of the concept of equality among children who grow-up interacting with a diverse set of playmates in an environment that is supportive of their intellectual, social and emotional development.



**If we can make the child care center an effective instrument of balancing the conditions under which children are raised, we can ultimately look forward to a future generation of Filipinos with a wider concept of justice, a stronger sense of compassion, and a deeper yearning for national unity.**

The cure to the crisis of care is society's recognition that raising children is not a purely domestic issue confined to the private realm of the home but one that requires government support and contribution. In the past centuries that we allowed it to remain a domestic matter, we saw how patriarchy resulted in the concentration of parenting duties on mothers instead of an equitable division between mothers and fathers. When women started working outside the home, they turned to other women in the family - mothers, aunts, sisters, cousins, or older daughters - or, even outside the family - female neighbors and friends, or hired househelp, instead of soliciting the assistance of their husbands, sometimes to keep the peace, oftentimes simply because such is the norm.<sup>35</sup> Thus, we see women passing on childcare duties to other women who likewise have childcare duties passed on to other women, in an unending chain of female domestic bondage.

On the other hand, fathers have long been driven to devote their time to work, and more work, to be able to provide for the

growing needs of the family, forgetting that they also need to devote time to bond with their children. The result is lack of competence and confidence that they, too, are capable of caring, hence, they leave the task in the hands of their wives whom they perceive to be more skilled. Still a few others may continue to fear the probability of being branded as henpecked husbands as soon as friends and neighbors start to notice their assumption of childcare duties, a phenomenon for which we even concocted a term with shameful connotation.<sup>36</sup>

In the affluent countries herein examined, government intervention is evident in more ways than one, ranging from strict regulation of daycare facilities and professionalization of caregivers in the United States to the grant of subsidy for childcare expenses incurred by parents in Canada, which take the form of either outright cash allowances or tax credits. The same benefits are available in Singapore and in Hong Kong in even more generous terms, as well as in France and in Sweden, not to mention a universal system of childcare that is reliable, affordable and accessible to all families regardless of economic status coupled with the provision of income replacement for parents who opt to personally attend to the needs of their children.

Not all of these are immediately possible in the Philippines because of the economic difficulties that our country is grappling with. The present public education system is struggling amidst chronic problems of shortage in classrooms, teachers, books, and other educational materials. To seriously accommodate infants and pre-schoolers, it will need a huge financial outlay to put things in order. However, for the time being, nothing prevents us from at least implementing strict regulation of daycare facilities, professionalization of caregivers, and grant of tax credits for the amounts spent by parents in paying for daycare services or in hiring professional caregivers for their children. After all, the essence of a tax credit is the recognition that a taxpayer incurs necessary expenses before he or she is able to earn income. Indeed, parents incur childcare expenses before they are able to leave home, report for work, and receive salary. In addition, it is high time to increase the rate of personal additional exemptions that parents can use to reduce their taxable income that is currently pegged at a very nominal amount of P25,000.00 for each qualified dependent child, up to a maximum of P100,000.00 only.<sup>37</sup>

Be that as it may, we should still keep in mind that if we can make the child care center an effective instrument of balancing the conditions under which children of different ethnic, cultural and social backgrounds are raised, we can ultimately look forward to a future generation of Filipinos with a wider concept of justice, a stronger sense of compassion, and a deeper yearning for national unity.

## Footnotes

<sup>1</sup> See Grant Thornton International Business Report, Women in Senior Management: Still Not Enough (2012) available at <http://www.gti.org/files/ibr2012%20-%20women%20in%20senior%20management%20master.pdf>.

<sup>2</sup> For instance, the case of a nanny who abused a three-month-old baby in Mandaluyong City shocked everyone who saw the cruelty captured on close circuit television installed in the family residence. See Jasmin Romero, *Nanny Caught Abusing Baby Caught on Cam*, TV Patrol, Jul 10, 2013, <http://www.abs-cbnnews.com/video/nation/metro-manila/07/10/13/excl-nanny-abusing-baby-caught-cam>.

<sup>3</sup> Labor Code, Art. 132, Pres. Dec. No. 442.

<sup>4</sup> Establishing a Day Care Center in Every Barangay and Appropriating Funds Therefor, §3, Pres. Dec. No. 1597.

<sup>5</sup> Barangay-Level Total Development and Protection of Children Act, §3, Rep. Act No. 6972.

<sup>6</sup> An Act Institutionalizing the Kindergarten Education Into the Basic Education System and Appropriating Funds Therefor, §§3-4, Rep. Act No. 10157.

<sup>7</sup> For 2012, up to \$3,000 spent on childcare expenses for one qualified dependent child (\$6,000 for two or more) may be reported for the purpose of computing the tax credit which ranges from 20% to 35% depending on the taxpayer's adjusted gross income for the year. See Internal Revenue Service, Publication 503, *Child and Dependent Care Expenses* (2012) available at <http://www.irs.gov/publications/p503/index.html>.

<sup>8</sup> Low income families receive subsidies under the Child Care Development Fund in the form of vouchers that they can use with a provider of their choice – whether a relative, neighbor, childcare center, or after-school program. Families are required to cost-share on a sliding scale based on family size, income and number of children needing care. In July 2011, the maximum monthly cash benefit under the TANF for a family of three ranged from \$923 in Alaska (48% of poverty-level income) to \$170 in Mississippi (11% of poverty-level income). In the median state, Kansas, the maximum monthly benefit was \$429 (28% of poverty-level income). See Ife Finch & Liz Schott, Center on Budget and Policy Priorities, *TANF Benefits Fell Further in 2011 and Are Worth Much Less Than in 1996 in Most States* (Nov. 21, 2011) available at <http://www.cbpp.org/cms/?fa=view&id=3625>.

<sup>9</sup> Under the United Childcare Benefit Program, the amount is considered taxable income that must be reported as such by the parent earning lower income. See Martha Friendly et al., *Early Childhood and Education and Care in Canada 2008* xvi (2009).

<sup>10</sup> Families are allowed to deduct from the taxable income of the lower earning parent the cost of child care up to a maximum of \$7,000.00 per year for children under seven years old and \$4,000.00 for children between eight and sixteen, but not exceeding 2/3 of the earned income of the said parent.

<sup>11</sup> The cash benefit is paid in monthly increments to the

primary caregiver of the child who is presumed to be the mother. The basic amount is \$1,020.00 for the first child and \$955.00 for each subsequent child provided no childcare expenses are deducted from the taxable income.

<sup>12</sup> The foregoing observation excludes the Province of Quebec which provides universal subsidy that accommodates newborns up to four-year olds in daycare centers for a nominal cost of \$7.00 per day.

<sup>13</sup> Linda A. White, *The United States in Comparative Perspective: Maternity and Parental Leave and Childcare Benefits Trends in Liberal Welfare States*, 21 Yale J.L. & Feminism 185, 219 (2009).

<sup>14</sup> Lene Madsen, *Citizen, Worker, Mother: Canadian Women's Claims to Parental Leave and Child Care*, 19 Can. J. Fam. L. 11, 55, 58, 59-60 (2002).

<sup>15</sup> See Julie C. Suk, *Are Gender Stereotypes Bad for Women? Rethinking Antidiscrimination Law and Work-Family Conflict*, 110 Colum. L. Rev. 1, 32 (2010).

<sup>16</sup> The French government strives to ensure the quality of childcare services available to French families through the regulation and licensure of professional childminders. Starting in 2005, these licensed professionals have benefitted from a national collective bargaining agreement that protected the terms and conditions of their employment including working hours, wages, leaves, right to ongoing vocational training, and unfitness and disability allowances.

<sup>17</sup> Up to a maximum of €1,830. See European Foundation for the Improvement of Living and Working Conditions, *Universal Service Employment Cheques, France* (Oct. 29, 2009) available at <http://www.eurofound.europa.eu/areas/labourmarket/tackling/cases/fr003.htm>.

<sup>18</sup> The full rate of the supplement is €568.85 in case the parent completely ceased from working, €432.56 if the parent worked part-time between 50% to 80% of normal working hours, and €327.10 if the parent worked part time equivalent to 50% of normal working hours.

<sup>19</sup> The basic child benefit is in the amount of €127.68 per month for families with two children and €163.59 for each additional child.

<sup>20</sup> In the amount of €80.73. All rates mentioned herein are effective starting January 1, 2012. Center of European and International Liaisons for Social Security, *The French Social Security System*, available at [http://www.cleiss.fr/docs/regimes/regime\\_france/an\\_4.html](http://www.cleiss.fr/docs/regimes/regime_france/an_4.html).

<sup>21</sup> Council of Europe, Human Rights and Economic Challenges in Europe – Gender Equality 145 (2007).

<sup>22</sup> Bronwen Cohen et al., *A New Deal for Children? Reforming Education and Care in England, Scotland and Sweden*, 139-140 (2004).

<sup>23</sup> At present, this child allowance is pegged at 1,050.00 SEK per child per month with supplementary allowance being paid when families have two or more children ranging from 150.00

SEK for the second child and 1,250.00 SEK for the fifth child and beyond. *Sweden: Successful Reconciliation of Work and Family Life*, European Alliance of Families (Country Report, October 2011), [http://europa.eu/familyalliance/countries/sweden/index\\_en.htm](http://europa.eu/familyalliance/countries/sweden/index_en.htm).

<sup>24</sup> A tax-exempt allowance not exceeding 3,000 SEK per month per child between the ages of one and three years.

<sup>25</sup> Anita Nyberg, *Cash-for-Childcare Schemes in Sweden: History, Political Contradictions and Recent Developments*, in *Cash-for-Childcare: The Consequences for Caring Mothers* 69 (Jorma Sipila, et al. eds., 2010).

<sup>26</sup> Early Childhood Development Agency, *General Information on Child Care Services: Licensing of Child Care Centres*, December 1, 2013, [http://www.childcarelink.gov.sg/ccls/home/CCLS\\_HomeFAQ.jsp](http://www.childcarelink.gov.sg/ccls/home/CCLS_HomeFAQ.jsp).

<sup>27</sup> Early Childhood Development Agency, *General Information on Child Care Services: Infant Care*, December 1, 2013, [http://www.childcarelink.gov.sg/ccls/home/CCLS\\_HomeFAQ.jsp](http://www.childcarelink.gov.sg/ccls/home/CCLS_HomeFAQ.jsp).

<sup>28</sup> The basic monthly subsidy is pegged at \$300.00 for all children of Singaporean citizenship while additional subsidies ranging from \$100.00 to \$440.00 per month for children and from \$200.00 to \$540.00 per month for infants, can be availed by families with monthly household income of \$7,500 and below. Ministry of Social and Family Development, *Child Care / Infant Care Subsidy*, May 24, 2012, <http://app.msf.gov.sg/Assistance/ChildCareInfantCareSubsidy.aspx>.

<sup>29</sup> The rate of the Parenthood Tax Rebate is \$5,000.00 for the first child, P10,000 for the second child and \$20,000 for the third child onward. Inland Revenue Authority of Singapore, *Parenthood Tax Rebate*, November 29, 2013, [http://iras.gov.sg/irasHome/page04.aspx?id=1528#Child\\_Order](http://iras.gov.sg/irasHome/page04.aspx?id=1528#Child_Order).

<sup>30</sup> The rate of the Qualifying Child Relief is \$4,000.00 for each child. This is raised to \$5,500.00 for children with handicap. Internal Revenue Authority of Singapore, *Qualifying/Handicapped Child Relief*, June 24, 2013, <http://iras.gov.sg/irasHome/page04.aspx?id=214>.

<sup>31</sup> The amount is computed as a percentage of the working mother's income at the rate of 15% of the first child, 20% for the second child and 25% for the third child onward. Inland Revenue Authority of Singapore, *Working Mother's Child Relief*, June 24, 2013, <http://iras.gov.sg/irasHome/page04.aspx?id=220>.

<sup>32</sup> Social Welfare Department, *Child Care Service*, January 23, 2014, [http://www.swd.gov.hk/en/index/site\\_pubsvc/page\\_family/sub\\_listofserv/id\\_childca](http://www.swd.gov.hk/en/index/site_pubsvc/page_family/sub_listofserv/id_childca)

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<sup>33</sup> Education Bureau, *Application for Registration as Child Care Worker/Child Care Supervisor*, July 12, 2012, <http://www.edb.gov.hk/en/edu-system/preprimary-kindergarten/application-for-registration-as-child-care-worker-supervisor/index.html>

<sup>34</sup> Inland Revenue Department, *Salaries Tax / Personal Assessment - Allowances, Deductions and Tax Rate Table*, July 2013, <http://www.ird.gov.hk/eng/pdf/pam61e.pdf>.

<sup>35</sup> Belen T. G. Medina, *The Filipino Family* 149, 281 (2001).

<sup>36</sup> "Under the saya", meaning, under the power or authority of one's wife.

<sup>37</sup> National Internal Revenue Code of 1997, §35 (b), Rep. Act. No. 8424 as amended by Rep. Act. No. 9504.

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