

When employers are statutorily mandated fully or partially to shoulder the direct cost of work-family measures, by financing, for instance, wage replacement during leave (employer liability) or care facilities, this may create disincentives to hiring workers with family responsibilities and result in discriminatory practices. Between 1994 and 2013, the share of the 185 countries that financed maternity cash benefits through employer liability systems decreased from 31 to 26 per cent, with an increasing number of countries, such as Angola, China, Côte d'Ivoire, Jordan and Mozambique, shifting towards social security systems to fund maternity leave. Employer liability remains the prevalent system, however, in Africa, Asia and the Pacific and the Middle East. Moreover, employers are still statutorily responsible for the full payment of benefits in countries with social insurance systems such as Cabo Verde, Colombia, Mexico, India and the Lao People's Democratic Republic, when women do not qualify for contributory social security benefits. Finally, in another 16 per cent of the 185 countries surveyed, such as Germany, Egypt, Honduras, the Republic of Korea, Madagascar, Thailand and the United Kingdom, employers share some of the costs of maternity benefits ("mixed systems").

Even when the full direct costs of wage replacement are collectively borne, maternity protection might not be cost-neutral for employers, in terms, for instance, of leave administration, the temporary replacement of on-leave staff, the management of potential cash-flow shortages before social security reimbursement of cash benefits, and other administrative procedures. The data, however, show that, when measured, these indirect costs are often lower than anticipated or outweighed by a number of benefits, including productivity gains from lower turnover and absenteeism, higher worker commitment, better performance, improved work organization, skills preservation, lower turnover, and health cost reductions due to healthier parents and children (Gornick and Hegewisch, 2010; Cuomo and Mapelli, 2009; ILO, 2014i).

ILO research shows that for parenthood to become a normal fact of business life, there is a need for national laws and policies that protect maternity and support work-family harmonization at minimal or no cost to employers, in combination with targeted support measures designed, in particular, to take into account the specific characteristics and needs of small and medium-sized enterprises (ibid.). For instance, in Mexico, the government subsidizes the maternity insurance scheme on top of employers' and employees' contributions. This is a good way to protect low-income employees along with the employers in small and medium-sized enterprises. In the United Kingdom, small firms deduct statutory maternity payments from taxes. When taxes are lower than cash benefits, companies can apply for funding in advance of maternity payments. In addition, medium and large employers can claim back 92 per cent of the employees' previous earnings from public funds, while small companies are entitled to 103 per cent of this amount.

Other low-cost or cost-free good practices, which are also encountered in small and medium-sized enterprises, that appear to prevent potential disruptions include: information and training sessions on leave policies; occupational safety and health training during pregnancy and for nursing workers; maternity planning among workers, supervisors and employers; the provision of coaching and maintenance of contacts during leave; updating counselling and gradual return to work through good quality and temporary part-time and flexi-work arrangements. Social dialogue at the workplace is an essential element of a mutually agreed maternity planning strategy (ibid.).

Laws should also explicitly provide adequate and effective maternity protection coverage to frequently excluded categories of workers, including workers with non-standard contracts, in agriculture, in the informal economy and in small and medium-sized enterprises, self-employed workers (including contributing family workers), domestic workers, homeworkers and the unemployed. By 2015, domestic workers had access to maternity protection on the same terms as other workers in at least 54 countries. Several Latin American countries, such as Argentina, Brazil, El Salvador and Uruguay, have mounted initiatives to extend maternity leave cash benefits to domestic workers.

2. Guaranteeing adequate social protection to recognize, reduce and redistribute unpaid care work

Gender-based inequalities in the labour market and the unequal share of unpaid family responsibilities born by women are mediated through social protection systems, and in many cases have resulted in unequal access, coverage and provision of social security for women. In addition, gender inequalities and a lack of consideration for women's specific social protection needs (including maternity and a disproportionate share of unpaid care work) often put women at greater risk throughout their lives. Addressing economic and social risks related to maternity and care is a priority, in particular for women in the informal economy or those earning low incomes. Thus, the newly adopted Sustainable Development Agenda, through target 5.4 linked to Goal 5, to "Achieve gender equality and empower all women and girls", emphasizes the role that social protection policies play in recognizing and valuing unpaid care and household work and therefore in attaining Goal 5. A gender-sensitive approach to social protection, which promotes gender equality and addresses women's specific needs, is thus crucial.