requires six months of previous employment, while Colombia requires 23 months. In Asia, Singapore requires three months. Of the Developed Economies, Eastern European and Central Asian countries, there are previous employment requirements in Australia (12 months), Bulgaria (12 months), Denmark (three months), Lithuania (seven months), New Zealand (six months), Portugal (six months), Spain (six months) and the United Kingdom (six months). In New Zealand, a shorter paternity leave (one week instead of two) is provided for fathers who have been employed for less than six months. Apart from a minimum service period, a few countries also set out other qualifying conditions. For example, a worker may sometimes be required to provide evidence of the birth (as in Australia, the Bahamas, Colombia and Nepal). In Republic of Korea and the Philippines, a man must be married to and living with the mother in order to qualify for paternity leave.

Cash benefits

In the vast majority of countries that provide this entitlement, paternity leave is paid (71 countries out of 79, or 90 per cent of the total). In eight countries (Azerbaijan, the Bahamas, Ethiopia, Kazakhstan, Republic of Korea, New Zealand, Norway and the Syrian Arab Republic)[8] national legislation does not provide for benefits to cover work absences due to paternity leave, it provides only for the entitlement to take time off.[9] Paternity leave is usually paid at 100 per cent of previous earnings, with a few exceptions, such as Burundi (50 per cent), Belgium (100 per cent for the first three days and 82 per cent for the remaining seven days), Bulgaria (90 per cent), Iceland (80 per cent, up to a ceiling), Slovenia (100 per cent up to a ceiling for the first 15 days and a flat rate benefit for the remaining 75 days) and the United Kingdom, which provides a flat rate benefit or 90 per cent of average weekly earnings, whichever is less. In some countries, collective bargaining agreements may provide paternity leave entitlements where legislation does not (Austria, for example), or they may improve upon existing paternity leave legislation or provide leave benefits not provided by law (as in Norway) (see box 3.1).

In 58 per cent of the 79 countries which provide for paternity leave, this entitlement is paid by the employer (46 countries), while a social security system is found in only 28 per cent of the total (22 countries). Employer liability is prevalent in all regions, ranging from 86 per cent (24 countries out of 28) in Africa to 17 per cent (4 countries out of 24) in the Developed Economies (see figure 3.2). Some examples of the scope of employer liability include Bangladesh, Djibouti, the Netherlands, Rwanda, Romania and Serbia, as well as Algeria where male employees are entitled to three days of employer-funded paternity leave; Brazil, where male employees are entitled to five days of paternity leave paid by their employers; and the Philippines, where all married male employees in the private and public sector are entitled to seven days' paternity leave with full pay from their employer for the first four deliveries of their legitimate spouse with whom they cohabit. Only among Developed Economies is social security the prevalent funding system, with 15 countries out of 24 (63 per cent) providing paternity leave benefits out of social insurance or public funds. For instance, in Bulgaria (15 days), France (11 working days) and Spain (15 calendar days), paternity leave benefits are paid by social insurance, while in Australia (14 days) they are paid by the federal government. Examples from other regions are less common and include, for instance, Colombia and the Bolivarian Republic of Venezuela, where fathers are entitled to eight and 14 days of social insurance benefits respectively, and Singapore, which provides seven days of leave paid by the State. In Mali, Morocco and Tunisia employers advance paternity leave benefits and are subsequently reimbursed by the national social security institutions.

Systems that combine collective funding and employer liability (mixed systems), which are common for maternity leave benefits, could be identified in only three countries. In Belgium, the first three days are paid by the employer at a rate of 100 per cent of the preceding average remuneration, and the remaining seven days are paid by a sickness and indemnity insurance scheme at a rate of 82 per cent. In the United Kingdom, employers in large and medium-sized companies pay the benefit but are entitled to recover from the State 92 per cent of the statutory paternity pay they pay to their employees. Employers in small firms can claim back 103 per cent through reductions of national insurance contributions paid by employers to the Government's tax authority. In