

or in promoting their child's education. Workers who interrupt their careers receive a flat-rate benefit from social security. In Latvia, parents on childcare leave receive 70 per cent of their average insurance contribution wage until their child is 2 years old. Parents can receive a fixed childcare benefit when their child is between one and two years old. In Romania, paid leave (75 per cent of wages) is available to all employed parents or persons who care for the child until the child is one or two years old, depending on the circumstances. Benefits are paid to one parent provided they have been in receipt of income which is subject to income tax during the 12 months preceding the birth of the child.

20. Information on the source of funding of parental leave benefits in Mongolia could not be identified.

21. As noted, in some countries, parental leave is available solely to women or to men only in very limited circumstances. In others, there is an implicit assumption that mothers will care for the child. See, for example, Serbia and The former Yugoslav Republic of Macedonia, 2013 Direct requests on Convention No. 156, available on NATLEX, at: <http://www.ilo.org/normlex>.

22. Parental leave is unpaid for private sector workers; however, all parents taking such leave are entitled to a tax reduction of around US\$ 5 per hour for each hour of leave.

23. In Finland, after maternity leave (105 days), the mother or the father, is entitled to a total of 158 working days' paid parental leave (at 70 per cent of previous earnings up to a ceiling funded from social security), which may be divided into a maximum of two parts, each part lasting a minimum of 12 working days. After the parental allowance is no longer paid, parents can take childcare leave to look after a child under the age of 3 years, although both parents cannot be on leave at the same time.

24. Also, in Sweden, workers who have been in the service of an employer, either for the preceding six months or for not less than 12 months in the past 2 years, are entitled to use their parental benefit days to reduce their working hours by three-quarters, one-half, one-quarter or one-eighth of the normal working hours. Parents are also entitled to a reduction in the normal work time by up to one-quarter without parental cash benefit, until the child is 8 years old. In Finland, parents can choose to take a partial childcare leave, enabling them to reduce their working hours until the end of the year in which their child starts school, although this reduction is not financially compensated. The minimum length of the part-time

childcare leave is six months, with specific arrangements being subject to agreement between the employee and the employer.

25. Similar provisions providing maternity leave benefits to parents who adopt young children also exist in Iceland (up to 8 years old for unpaid leave) and South Africa (up to 2 years old), among others. In Israel, paid adoption leave is available for the normal paid maternity leave period (14 weeks) for parents who adopt a child under 10 years of age if at least one of the adopting parents has ten months of coverage in the past 14 months or 15 in the last 22 months. Couples may choose which of them is eligible for payment for the entire period of the adoption leave or they can split it between them, as long as each of their leave periods is no less than 21 days. In Sweden, the provisions on parental leave and benefits also apply to parents on adoption leave.

26. In Sweden, the date on which the parents receive the child into the household is considered to be the date of birth. Parental benefits are not paid for the adoption of a child above the age of 10 years. In Costa Rica, the adoptive mother's right to adoption/maternity leave begins when she obtains custody of the child. In Belarus, the right to maternity leave begins from the day of adoption or the day the child is placed under the care of the adoptive parent (if the child is under 3 months old). After maternity leave ends, adoptive parents are also eligible for parental leave until the child is 3 years old.

27. In Canada, adoptive parents are entitled to 52 weeks of parental leave beginning no earlier than the day on which the child comes into the employees' care and ending no later than 52 weeks after that day.

28. In Colombia and Mongolia, leave for adoptive fathers is only available if the father does not have a permanent partner.

29. In the Russian Federation, when a married couple adopts, the couple can choose to have the father take the leave period of up to 70 days after the child's birth and then, upon request, the parental leave period to which he might be entitled, until the child is 3 years. In Finland, adoption leave benefits are granted to both adoptive parents (with the length depending on the age of the child).

30. Adoptive parents who take custody of a child under the age of 5 are also eligible for an extended unpaid parental leave period for a year from the date on which they took custody of the child, which may be shared between them, if desired, or used by one parent.