

However, an important concern is that some workplaces may lack the minimal requirements and acceptable sanitary environments. In these settings, state subsidies can play a key role in ensuring the provision of adequately hygienic conditions (see box 6.2).

The nature of the incentives offered by governments has a major impact on whether employers offer any childcare support and the type of support which they offer. A number of middle- or high-income countries have schemes in place that are intended to encourage employers to provide childcare support using grants or direct subsidies and/or fiscal incentives, such as Chile, France, Hungary, the Republic of Korea or the United Kingdom, while in lower income countries such financial incentives are rare. Provision of workplace childcare, however, remains scarce. A study of EU establishments with ten or more employees in 2004–2005 found that, on average, only 3 per cent of all establishments offer an own-company childcare centre; a further 2 per cent offer, some in addition to a company facility, other forms of childcare help, such as a babysitting service organized and/or paid for by the company. Employers who provide support for childcare tend to be large establishments in the services sector and the public sector. In the United States, large companies were much more likely to provide childcare at or near the workplace,

reaching 17 per cent of companies with more than 1,000 workers (Hein and Cassirer, 2010). Insufficient support from the state, in the forms of subsidies or tax relief, and the inadequacy of existing regulations provided by legislation or collective agreements are factors most frequently reported as limiting the willingness of companies to introduce work–life balance policies and those concerning childcare in particular (German Federal Ministry for Family Affairs, Senior Citizens, Women and Youth (BMFSFJ), 2010).

On the other hand, there is a recognized “business case” for work–family measures, in particular childcare, bringing about positive firm-level outcomes, including better performance and commitment, lower rates of absenteeism, higher levels of retention, skills preservation, healthier parents experiencing lower levels of stress and work–family conflict, all therefore improving the image of socially responsible companies. A study on medium-sized firms in Germany argues that the introduction of family-friendly measures, including support for childcare, that encourage women to return from maternity leave earlier and thereby reduce replacement and reintegration costs, can result in a return on investment of 25 per cent (Becker et al., 2008, cited in Lewis et al., forthcoming).³¹ Evidence of the “business case” is also reported in relation to the provision

Box 6.2 Promoting breastfeeding and the establishment of nursing facilities

In 2013, **Argentina** adopted a law concerning the promotion of breastfeeding, which provides for the establishment of nursing facilities at the workplace for the protection of nursing workers. The law also establishes that all the costs arising from its implementation should be met from public funds through the Ministry of Health.

In the **Philippines**, the Expanded Breastfeeding Promotion Act (2009) provides that expenses for establishing lactation stations are tax deductible. Lactation stations have been established in a number of public places, although there are concerns that many commercial establishments and workplaces have not yet complied with the law. In the framework of a joint UN programme,

the ILO is providing technical assistance and support to national and local governments, as well as employers’ and workers’ organizations, in the effective implementation of the Act. This includes advocacy and training on breastfeeding at the workplace and its benefits as well as setting up lactation stations for both formal and informal workers, such as traders at the markets and workers at bus terminals.

In the **United States**, the 2010 Affordable Care Act introduced support for workplace breastfeeding by allowing both employers and workers to claim breast pumps and lactation equipment as medical tax deductions. However, these incentives apply only in large enterprises.

Sources: Official Bulletin of the Republic of Argentina: <http://www.revistarap.com.ar/dgratuitos//1pub0041100095000/documentos-1pub0041100095000-dgratuitos-1.html> [1 Apr. 2014]. Republic Act 10028. Available at: http://www.lawphil.net/statutes/repacts/ra2010/ra_10028_2010.html [2 Apr. 2014]. Yamsuan, Cathy (2013), “3 years on, breastfeeding law not fully followed”, *Philippine Daily Inquirer*, 3 August 2013. Available at: <http://newsinfo.inquirer.net/457293/3-years-on-breast-feeding-law-not-fully-followed> [2 Apr. 2014].