



Peer Review on “Reconciling Family Life and Entrepreneurship”

Belgium, 20-21 June 2017

Reconciling family life and entrepreneurship in Estonia in the absence of targeted measures

Peer Country Comments Paper - Estonia

DG Employment, Social Affairs and Inclusion



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1 Situation in the peer country relative to the host country¹

1.1 The social security status of self-employed people in Estonia

In Estonia, one has to distinguish between three different types of self-employed persons:

- People employed on non-standard contracts who offer goods or services for charge in their own name. The terms of their employment and service status are regulated under the Civil Code (*Tsiviilseadustik*)² and Law of Obligations Act (*Võlaõigusseadus*)³ (i.e. service contract).
- Sole proprietors who offer goods or services for charge in their own name (*füüsilisest isikust ettevõtja*). Their status is regulated under the Commercial Code (*Äriseadustik*)⁴ and terms of service contract are regulated under the Law of Obligations Act (*Võlaõigusseadus*).
- Proprietors offer goods or services via their own company and are also members of management boards⁵. The status of the company and management board is regulated under the Commercial Code (*Äriseadustik*). Terms of service contract are regulated under Laws of Obligations Act (*Võlaõigusseadus*) (i.e. authorisation contract).

Unlike Belgium, self-employed people in Estonia do not have an independent social security statute and specific social security system but their status and rights are regulated in the legal acts as referred above and stipulations in social protection legislation. Consequently, different rules might apply depending on the type of self-employment status.

In general, all employed persons in Estonia have the same rights if they have paid social protection contributions regardless of their type of employment⁶. All employed persons, including self-employed persons are subject to a minimum social security contribution base⁷. However, even if people employed on non-standard contracts are not subject to a minimum contribution base, eligibility to some benefits, i.e. those paid from the Health Insurance Fund (*Haigekassa*) (e.g. sickness benefit, maternity benefit, care allowance) depends on whether the minimum contribution base has been paid.

¹ The Peer Country Comments Paper is co-authored by Helen Biin (chapters 1 and 3) and Kristi Anniste (chapter 2), and Märt Masso and Ingel Kadarik who provided consultations on non-standard work.

² [General Part of the Civil Code Act](#) Passed 27.03.2002 RT 2002, 35, 216 Entry into force 01.07.2002

³ [Law of Obligations Act](#) Passed 26.09.2001 RT I 2001, 81, 487 Entry into force 01.07.2002

⁴ [Commercial Code](#) Passed 15.02.1995 RT I 1995, 26, 355 Entry into force 01.09.1995

⁵ A company is a general partnership, limited partnership, private limited company, public limited company or commercial association.

⁶ The most crucial exception is unemployment protection. Both members of management board and sole proprietors are not required and could not voluntarily pay unemployment insurance benefit, and members of management board regardless their factual economic activity and formally active self-proprietors are not eligible for unemployment benefits and most of the labour market services.

⁷ Unless they are receiving state pensions or the central government is already paying minimum contributions due to certain benefits (i.e. parental benefit).

1.2 Data on self-employed persons in Estonia

The share of self-employed is smaller in Estonia than in a number of other EU countries, including Belgium. In 2015 it was around 9%, while the average share of self-employed persons in the EU-28 was 14%⁸.

In 2012, self-employed women amounted to 29% of the total share of self-employed persons and 18% of all employers (i.e. self-employed people who also have employees) in Estonia⁹. This is lower than the share of women among the self-employed persons in Belgium, where about a third of all self-employed persons are women. The majority (72%) of the self-employed women in Estonia are solo-entrepreneurs¹⁰.

Between 2008 and 2012 the number of self-employed women in Estonia decreased by 3% and the number of self-employed men increased by 7%¹¹. This trend is reversed when compared to the general trend in both Belgium and the rest of the EU Member States where the share of self-employed women is rising and the share of self-employed men is decreasing.

The entrepreneurship rate¹² for both women and men in Estonia is significantly lower than the EU average. In 2012, the entrepreneurship rate for Estonian women was 5% and for men 12%, while the average rate for EU-28 was 12% and 19% respectively¹³. While the current share of entrepreneurial activity in Estonia is lower compared to the EU-28 average, the early-stage entrepreneurial activity rate¹⁴ is high reaching over 15% in 2016 and exceeding the corresponding rate in all other European countries¹⁵.

Part-time work is less prevalent among women in Estonia compared to the rest of the EU. In 2012, about 26% of self-employed women worked part-time, which was lower than the EU-28 average (30%). In Estonia, about 13% of all male entrepreneurs worked part-time. The EU-28 average was 12%. The differences were similar for the years 2003 and 2008¹⁶. Although part-time self-employment is less prevalent among women in Estonia than in the EU in general, it is apparent that self-employed women choose to work as full-time entrepreneurs less often than men.

⁸ Eurostat, Labour Force Survey

⁹ *Statistical Data on Women Entrepreneurs in Europe. Country Fiche Estonia*, 2014, DG Enterprise and Innovation. Available at http://www.praxis.ee/wp-content/uploads/2015/04/Statistical-Data-on-Women-Entrepreneurs-in-Europe_Estonia.pdf

¹⁰ Ibid.

¹¹ Ibid.

¹² The percentage of entrepreneurs in the active labour force. The definition of entrepreneurs in this case is the same as the definition of self-employed person in the Labour Force Survey database in Eurostat.

¹³ *Statistical Data on Women Entrepreneurs in Estonia*, 2014.

¹⁴ Percentage of the adult population (18 to 64 years) that are in the process of starting or who have just started a business.

¹⁵ *Global Entrepreneurshi Monitor. Global Report 2016/17*, 2017, Global Entrepreneurship Research Association,

¹⁶ *Statistical Data on Women Entrepreneurs in Estonia*, 2014.

In 2012, the highest proportions of female entrepreneurs in Estonia were active in the sectors of professional, scientific and technical activities¹⁷, wholesale and retail trade; the lowest proportions of women were found in construction, agriculture, forestry, and fishing sectors¹⁸.

The mean net income of self-employed women in Estonia in 2012 was slightly higher than that of self-employed men (€8 688 and €8 118 respectively)¹⁹. While self-employed women in Estonia earn a higher income compared to men, the income of self-employed women in Estonia is still lower than the EU-28 average. Furthermore, the income distribution statistics point out that self-employed persons have smaller net incomes compared to other employed persons, and are thus at risk of poverty and social exclusion²⁰.

1.3 Reconciliation between work and private life

No research on reconciliation of entrepreneurship and family life has been conducted in Estonia. However, the general trend suggests that reconciling work and family remains primarily an issue for women as women are still held responsible for most of the domestic chores and caring activities²¹. For example, of all the persons receiving parental benefit, over 90% are women and there have been no considerable changes to this share throughout the last decade²². The trends are similar among those receiving care allowances (i.e. those who are taking care of sick children and adult family members) in 2012 only about a quarter of those taking care of sick children were men²³.

The 2016 Gender Equality Monitoring (*Soolise võrdõiguslikkuse monitooring*) confirms that the traditional division of work and family responsibilities, which assumes greater responsibility for family and care activities for women, is still strongly supported in Estonia²⁴. The results show that women find it more difficult to reconcile work and family on a daily basis compared to men. Men, on the other hand, find it more difficult to take parental leave or other care-related absences from work²⁵.

Gender discrepancies also exist in household and family related chores. In 2010, Estonian women spent an average of 190 minutes a day on household chores in

¹⁷ Sectors as defined in NACE Rev. 2. Available at <http://ec.europa.eu/eurostat/documents/3859598/5902521/KS-RA-07-015-EN.PDF/dd5443f5-b886-40e4-920d-9df03590ff91?version=1.0>

¹⁸ Ibid.

¹⁹ Ibid.

²⁰ Eurostat, Labour Force Survey

²¹ Hansson, L. (2013), Tööjaotus ja võimusuhted perekonnas. Roosalu. T. (Ed.), *Soolise võrdõiguslikkuse monitooring 2013*. Tallinn: Sotsiaalministeerium, 36-46.

²² Estonian National Social Insurance Board

²³ Biin, H., Karu, M., Masso, M., and Veldre, V., 2013, *Eesti vanemapuhkuste süsteemi analüüs (Analysis of the Estonian parental leave system)*. Tallinn: Poliitikauuringute Keskus Praxis. Available at <http://www.praxis.ee/wp-content/uploads/2014/03/2013-Vanemapuhkuste-susteem.pdf>

²⁴ Turu-uuringute AS, 2016, *Soolise võrdõiguslikkuse monitooring. Uuringuaruanne*. Tallinn: Turu-uuringute. Available at http://enut.ee/files/soolise_vordoiguslikkuse_monitooringu_raport_2016.pdf

²⁵ Ibid.

comparison to an average of 105 minutes by men for the same activities²⁶. Moreover, women aged 25-44 spent an average of 284 minutes per day on household and family tasks (men in the respective age group spent 150 minutes a day).

In Estonia, the issue of reconciling work and family is usually discussed in the context of families with young children and less attention has been paid to families without children, families with older children or families where adult family members need constant care. The latest research dates back to 2009 and shows that women make up almost two thirds (62%) of those who are the main care givers of their disabled family members²⁷. As the average age of the care givers is 60 years, less than a third (29%) of them are employed, but no information on the type of employment (e.g. the share of self-employed persons) is available for this group²⁸.

2 Assessment of the policy measure

Policy measures in Estonia that are targeted at reconciling work and family life can be divided into financial measures (family allowances such as maternity and parental benefits, family benefit, child care allowance etc.) and family support services (child care, support for parents of children with disabilities etc.).

In recent years, due to financial support from the European Social Fund more attention has been paid to improving and developing services that enable parents of young children to return to the labour market. The Strategy of Children and Families (*Laste ja perede arengukava*) 2012-2020²⁹ aims to facilitate entry into the labour market for all parents irrespective of the type of employment, thus there are no policy measures specifically targeted at parents who are entrepreneurs.

Whether one is entitled to receive benefits depends on the type of employment and the type of work contract. For example, self-employed parents in Estonia are not entitled to **paternity leave or benefit** (10 working days two months before or after due birth date, remunerated on the basis of previous earnings), **maternity leave** (30-70 calendar days prior to the due birth date, maximum of 140 calendar days) nor **child leave** (3-6 days per year depending on the number and age of children, remunerated on the basis of minimum wage)³⁰.

²⁶ Pöder, K. (Ed.), 2011, *Mehe kodu on maailm, naise maailm on kodu? (Man's home is the world, woman's world is her home?)*. Tallinn: Statistics Estonia. Available at <http://rahvatervis.ut.ee/bitstream/1/4642/1/Statistikaamet2011.pdf>

²⁷ Soo, K., 2009, *Puuetega inimeste ja nende pereliikmete hoolduskoormuse uuring 2009 (Care burden study for people with disabilities and their family members)*. Tallinn: Sotsiaalministeerium. Available at https://www.sm.ee/sites/default/files/content-editors/Ministeerium_kontaktid/Uuringu_ja_analuusid/Sotsiaalvaldkond/piu2009_loppraport.pdf

²⁸ Ibid.

²⁹ Strategy of Children and Families 2012-2020. https://www.sm.ee/sites/default/files/content-editors/Ministeerium_kontaktid/Valjaanded/lpa_eng.pdf

³⁰ However, self-employed people are entitled to maternity benefit, parental benefit and child allowance.

2.1 Maternity and Parental benefits

A Pregnancy and maternity benefit

Self-employed women are not entitled to maternity leave, but are entitled to **pregnancy and maternity benefit**.³¹ Pregnancy and maternity benefit³² provides a replacement income of 100% of previous earnings for a maximum of 140 days. The entitlement to pregnancy and maternity benefit depends on the health insurance – a minimum payment of social tax (imposed on taxpayers to obtain revenue required for pension insurance and state health insurance) contribution is mandatory. Mothers are not allowed to work when receiving pregnancy and maternity benefit and in case a self-employed mother has not ended or temporarily suspended entrepreneurship when receiving the pregnancy and maternity benefit she is obligated to continue paying social tax.

B Parental benefit and child care allowance

Self-employed persons are entitled to universal **parental benefits**. Estonia has a very long duration of paid parental leave (up to the age of 3, i.e. 36 months) and both parents one at a time are entitled to be on parental leave. Parents are covered by parental benefit during the first half of their parental leave (435 calendar days). The replacement income is 100% of the previous earnings³³. In case social security contributions have not been paid before childbirth, national minimum parental benefit will be paid³⁴. The second half is covered by a modest **childcare allowance**³⁵, which is a flat-rate benefit of €38.35 per month for each child under the age of 3 (additional benefits are available for children aged 4-8, if there are also children up to 3 years old in the household). Self-employed parents are allowed to receive income from employment when receiving parental benefits or childcare allowances without their benefit being reduced and the state pays social security tax for one parent up to the child's age of 3. Thus, the self-employed parent for whom the state pays the social security tax does not partly or fully (depending on the amount covered by the state) need to pay the social tax.

2.2 Other relevant family benefits

Family benefits are granted to all families and individuals, irrespective of their type of employment.

There are various forms of support for families with children³⁶, including (1) state universal family benefits, (2) state means-tested family benefit, (3) tax allowances and deductions depending on the number of children or expenditures on children, (4)

³¹ Similarly, parents who do not have an employment relationship are not eligible for parental leave (3 years leave with guaranteed employment after the end of the leave).

³² Rakvkindlustus seadus ([Health Insurance Act](#)) Passed 19.06.2002 RT I 2002, 62, 377

³³ A ceiling amounting to three times of the national average wage is applied to parental benefit. In 2017 the ceiling of parental benefit is set to 2,724.36 € per month.

³⁴ Vanemahüvitise seadus ([Parental Benefit Act](#)) Passed 10.12.2003 RT I 2003, 82, 549. Entry into force 01.01.2004

³⁵ Riiklik peretoetuste seadus ([State Family Benefits Act](#)) Passed 14.11.2001 RT I 2001, 95, 587. Entry into force 01.01.2002

³⁶ State Family Benefits Act Passed 14.11.2001 RT I 2001, 95, 587. Entry into force 01.01.2002

benefits and services provided by local municipalities e.g. additional birth grants, additional social assistance benefits, child's school allowance (at the beginning of the school year), etc., (5) special benefits for disabled children and their families, (6) free or subsidised services for children (e.g. subsidised school meals; free healthcare, including dental care; subsidised childcare in kindergarten, etc.).

Relevant family benefits paid by the state are:

- From the birth of the child until he or she attains 16 years of age one parent is entitled to a monthly **child allowance** (€50 for the first and second child, €100 for the third and every subsequent child). The parent will be paid the allowance until the child is 19 years of age if the child is receiving education or vocational training.
- Single parents are entitled to **single parent's child allowance** which is a monthly allowance (€19.18 in 2017).
- When adopting a child under 10 years of age one parent is entitled to **adoption benefit** which provides a replacement income of 100% of previous earnings for 70 days. Parents or individuals are not allowed to work when receiving the adoption benefit. A single flat-rate **adoption allowance** (€320.00 for each adopted child in 2017) is also paid to an adoptive parent from whom an adopted child does not descend and who is not a step-parent of the child. The adoption allowance is paid only if childbirth allowance has not been paid to the family for the same child previously.
- **Childbirth allowance** is a single benefit paid in case of birth and paid by the state (€320 for each child, but €1000 for each child in case of a multiple birth of three or more children).

2.3 Childcare services

In Estonia, childcare services are available to all children. Local governments are obligated to ensure places in pre-school institutions for children who are at least 18 months old. Formal childcare is provided either in educational institutions³⁷, or in non-educational institution in the form of day care³⁸. Local governments may provide places in non-educational childcare for children up to the age of three. By the age of three, a place will be provided in a pre-school institution (if the parent is applying for it). The key principle regarding family and work reconciliation, stipulated by the Preschool Childcare Institutions Act (*Koolieelsete lasteaasutuste seadus*) is that siblings should be able to attend the same kindergarten. The pre-school institutions are financed through the budget of the local governments, by government grants for teacher training, infrastructure development and fees paid by parents³⁹ (the latter is regulated by the state).

Local municipalities are also in charge of providing childcare institutions for resident children with special needs in integration groups (children with special needs in the same group with other children), in special groups or in special nursery schools.

³⁷ Koolieelsete lasteaasutuste seadus (Preschool Child Care Institutions Act Passed) 18.02.1999 RT I 1999, 27, 387. Entry into force 27.03.1999, partially 01.01.2000

³⁸ Sotsiaalhoolekande seadus (Social Welfare Act) Passed 09.12.2015 RT I, 30.12.2015, 5. Entry into force 01.01.2016, 18.01.2016, 01.07.2016, 01.01.2018, 01.07.2018 and 01.01.2020

³⁹ The fee cannot exceed 20% of the minimum wage, plus the cost of meals.

There has been a shortage of places in pre-school institutions. However, in recent years additional places for childcare have been provided through co-financed ESF funding. The aim of the support measure is to decrease the care-load of carers in order to keep them or to reintroduce them into the labour market. The support can also be used to offer more flexibility to parents whose work requires more flexible childcare (for example, open in untraditional hours), and for creating new childcare places for children with special needs or for creating childcare facilities in workplaces. At least 1200 new childcare places will be created from 2015 to 2020.

3 Assessment of the success factors and transferability

The Belgian system supports the reconciliation of entrepreneurship and family life by providing self-employed people with targeted reconciliation measures and exceptions.

Generally, there are no specific measures or services available for supporting reconciliation for self-employed people in Estonia. The system is designed to support all families with services and financial measures regardless of their labour market status and type of employment. Due to the lack of specific measures and exceptions, the Estonian regulation is somewhat clearer and easier to grasp compared to the Belgian system. However, there is also a lack of information on the share of self-employed people who are taking care of children or other family members and their specific needs in this regard. To better optimize the support for reconciling work and family life of the self-employed people in Estonia, more data is needed. The Belgian system could be used as a good practice example for designing policy measures that take into account the specific needs and conditions of self-employed persons.

In comparison to the Belgian regulations, the maternity and parental benefits in Estonia are set up as replacement income rather than fixed general allowances. The system is targeted at motivating people to work before becoming parents and to provide financial security for the families during the child's first year(s). Analyses have found⁴⁰ that the system has been effective and although the parental benefit regulations are currently being updated to add more flexibility and increase gender equality, the principle of replacement income will not be reformed.

The maternity and parental leave system in Estonia has currently less flexibility compared to Belgian system. This might pose a challenge for self-employed people as they might not be able to afford suspending their professional activity for the entire duration of the parental benefit (18 months). There are also differences in the rights for maternity leave depending on the specific type of self-employment. Namely, those who are employed as sole proprietors (*füüsilisest isikust ettevõtja*), i.e. providing goods and services under their own name, are entitled to maternity benefit but not the corresponding leave (currently 140 days). While it is possible to suspend one's professional activity, this might be difficult for sole proprietors. Adding more flexibility to the system to better support reconciling work and family is currently underway in Estonia and will be gradually implemented over the next few years. The Belgian

⁴⁰ Võrk, A., Karu, M., and Tiit, E-M., 2009, *Vanemahüvitis: kasutamine ning mõjud tööturu- ja sündimuskäitumisele (The influence of parental benefit on birth and labour market behaviour)*. Tallinn: Poliitikauuringute Keskus Praxis. Available at <http://www.praxis.ee/wp-content/uploads/2014/03/2009-Vanemahuvitise-kasutamine-ja-moju-tooturule-ja-sundimusele.pdf>

regulation and experience that allows part-time maternity leave is important in this context.

Similarly to Belgium, the Estonian system is a combination of services and financial measures aimed at supporting the reconciliation of work and family. In Estonia, the services are targeted towards all families, i.e. there are no specific measures for self-employed persons. Also, the types of services currently provided and developed in Estonia are mainly those aimed at freeing parents' time from care activities – child care places, support services for families with children with disabilities. Support services for people taking care of adult family members are still insufficient and in need of attention. Services aimed at helping to ease the burden of housekeeping, such as the Belgian service vouchers, are not currently implemented or even discussed in Estonia. The service vouchers system is exceptional, but implementing it in Estonia is not currently deemed possible as there are other more pressing issues such as the availability of childcare facilities, support for families with disabled children and for people taking care of adult family members that need to be tackled first.

Although the Estonian parental benefit system is very generous, self-employed people might find it difficult to suspend their professional entrepreneurial activities for the period of 18 months. Although the system is currently being changed to be more flexible, accessible, and affordable, the quality childcare opportunities for children younger than 18 months should also be improved to support self-employed persons reconciliation of family and work.

There are three further urgent issues to be addressed in the social protection for the self-employed. First, self-employed persons, especially those who do not have an employment relationship, are not eligible for some of the leaves and maternity/parental benefits. Secondly, self-employment is precarious and this puts self-employed persons at risk of falling through the social protection system, i.e. not having a health insurance or not being eligible for other social protection measures. Finally, self-employed people have greater room for tax avoidance and tax evasion, which in turn influences coverage and take-up of social protection. The risk of poverty and falling out of the social protection system is not only dependent on policy rules but also on the willingness of self-employed persons to pay taxes and social protection contribution, and the government performance in making the employment rights and tax legislation effective. Taxation exemptions for self-employed persons should be considered.

4 Questions to the host country in the Peer Review

- Are female employees in Belgium entitled to the same compulsory and optional periods of maternity leave as self-employed women i.e. is the system same for everybody or different for the employees?
- Is maternity allowance paid during both the compulsory and optional periods of maternity leave?
- Is maternity allowance available for women who are self-employed as a complementary occupation?
- The analysis of Belgium self-employed persons showed that a considerable part (32.2%) of self-employed men also experience a problematic work-life balance. Are there any policy measures targeted at self-employed fathers?

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