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**To what degree do the in-work tax credit
policies introduced in New Zealand (2006)
and Sweden (2007) contribute to the
wellbeing of sole mothers?**

**A thesis presented in fulfilment of the requirements for the
degree
of
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ABSTRACT

Social policy intervention greatly influences the level of wellbeing achieved by different population groups and reflects social, political and historical discourse, and power constructs within society. As a population group, sole mother households consistently experience higher poverty rates than other population groups across western welfare states. By undertaking a critical social policy analysis and comparative analysis of the New Zealand (2006) and Sweden (2007) in-work tax credit policies, this research demonstrates that the inequalities experienced by sole mothers were perpetuated and reinforced by social policy mechanisms that were reflective of each country's ideological foundations. The gendered nature of the inequalities also reflected the socialist feminist view that interrelated power constructs in the form of public patriarchy and capitalism influence the wellbeing of sole mothers across all welfare states. Thus, while capitalism continues to exploit women as gender-neutral workers, public patriarchy continues to further exploit women through male-dominant power constructs.

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CHAPTER 1: INTRODUCTION

Introduction

As a population group, sole mothers consistently experience higher poverty rates than other population groups across western welfare states but to differing degrees (Fritzell, S. Weitoft, Fritzell, J & Burstrom, 2007; Lewis, 1997; Misra, Moller, & Budig, 2007). Thus, this thesis undertakes to critically analyse and compare the New Zealand (2006) and Swedish (2007) in-work tax credit policies from a socialist feminist theoretical perspective in order to assess whether they ameliorate poverty and thereby contribute to the wellbeing of sole mothers in both countries.

Research Context

Sole mothers in New Zealand have historically experienced consistently higher levels of poverty and disadvantage in comparison to other population groups (Duncan, 2004; Nolan, 2002; O'Brien, 1994; Patterson, 2002). The degree to which the ideological foundations of the welfare state and social policies have perpetuated and institutionalised these inequalities has been the subject of feminist critical analysis since the 1970s (Briar, 1992; Cheyne, O'Brien, & Belgrave, 2008; Duncan, 2004; Hirschman, 2007; Hooyman & Gonyea, 1995; Stone, 2007). Socialist feminism argues that the oppression and disadvantage experienced by sole mothers in western societies is a result of the combined welfare state form of patriarchy and capitalism (Duncan, 2004; Eisenstein, 1990; Johnson, 2005; Kilkey, 2000; Patterson, 2002).

Between 1999 and 2008, New Zealand's social policy framework aligned with a number of other welfare state regimes with its premise being that paid employment participation was the only means to eradicate poverty and to achieve social inclusion (Alcock, 2003; Cheyne, et al., 2008; Duncan, 2004). Under a newly adopted social development welfare structure, the Working for Families (2004) framework was adopted and the In-work Tax Credit policy (2006) subsequently implemented. The objective of the policy was to increase paid employment participation and decrease poverty in non-working families. Sweden, during the same timeframe, adopted its own version of an In-work Tax Credit policy (2007) as part of a wider reform of tax policies.

Research Aim

This research aims to investigate and compare potential social and economic outcomes of the in-work tax credit policies from the perspective of their reflection and reinforcement of patriarchal and capitalist oppression of sole mothers. A socialist feminist stand point informed the critical analysis and comparison of New Zealand's (2006) and Sweden's (2007) in-work tax credit policies. Gosta Esping-Andersen's *"Three Worlds of Welfare Capitalism"* (1990) discussion of welfare regimes is also utilised as an explanatory framework for contextualising the country-specific political, social, historical, economic and gendered characteristics that underpin each in-work tax credit policy.

As a social scientist with a social policy background, I am passionate about undertaking research that queries and identifies social policy implications for those population groups most vulnerable to poverty, disadvantage and oppression. I have a particular interest in the relationship between women, the welfare state, and the market in the context of the implications for women's wellbeing. The research topic was driven by my desire to gain an

insight into the degree with which historical, social, political, cultural, and economic constructs influence social policy development, criteria, and outcomes for sole mothers who are consistently economically worse off than any other population group within New Zealand (Ministry of Social Development, 2010). I also wished to investigate whether this was a phenomenon unique to New Zealand or whether there were greater historical, ideological, and political power constructs at work across and between other capitalist societies.

Additionally, as a recent sole mother, I come from a position of understanding the day-to-day challenges associated with balancing childcare and paid employment, while also having to navigate my way through a plethora of paperwork when applying for state welfare assistance. I am, therefore, more determined than ever to challenge and disprove negative stereotypes and discourse¹ directed towards sole mothers within the New Zealand social and political realm. It is my hope that the findings of this thesis contribute to a body of research highlighting the gendered nature of the welfare state in New Zealand, the inequalities of outcomes associated with the In-work Tax Credit policy (2006) and the impacts on sole mothers particularly.

Social Policy as a Determinant of Wellbeing

It is important to understand the concept of social policy in the context of this thesis as being a government intervention tool that has a direct impact on the population it is targeting while at the same time having residual impacts on broader society (Cheyne, et al., 2008; Duncan, 2004; Hill & Irving, 2009; Spicker, 2008). The specific goals of social policy are to meet need, provide security, ensure justice, acknowledge citizenship rights, achieve equality, and allow freedom through the shaping of resource allocation (Cheyne, et al.,

¹ Discourse refers to socially, politically, historically or culturally constructed beliefs or assumptions about an issue or population group.

2008; Spicker, 2008). It involves the making of a range of value judgements about what is fair, and who is deserving of assistance. The role that the free market, community, state and individuals should take in the enhancement and maintaining of social wellbeing is an ideological foundation that also influences social policy frameworks (Alcock, 2008; Cheyne, et al., 2008).

The concept of wellbeing in respect to social policy is greatly influenced by social, political, and historical discourses and value constructs of society (Cheyne, et al., 2008; Lister, 2010). Social policy intervention decision-making requires the weighing up of options and making trade-offs (Spicker, 2008). When the intent of a social policy is to fix a 'problem', the way in which that 'problem' is identified and defined is not value free (Manning, 2008). Political ideas and values have a particularly strong influence on what is identified as a 'social issue' or a 'social problem' leading to value-laden decisions being made regarding a policy's objectives and targets (Alcock, 2004). Kennett (2004) argues that political interference and manipulation plays a significant role in the way beliefs about what is a social 'problem' are constructed. Those in powerful positions are able to achieve politically-driven agendas through the influencing of social world 'problem' identification, how the problem should be addressed, and to what degree the state should intervene (Cheyne, et al., 2008; Spicker, 2008). Thus, social policy not only has the potential to change circumstances, but to also reinforce societal constructs and discourses that are held by those with the most power (Alcock, 2004). In the context of this thesis, the way sole mothers are socially constructed and embedded in discourse in both New Zealand and Sweden will be investigated and analysed in relation to the in-work tax credit policies being compared.

There are two prongs of social policy activity, with the first involving the process of development, implementation and evaluation of a policy in relation to specific objectives (Spicker, 2008). The second prong, and the prong

used in this thesis, is critical social policy analysis which involves the challenging of traditional perspectives of social policy as well as the investigation of “the *exclusion* of different groups from both the *social rights within the welfare state* and the *frameworks employed in the discipline*” (emphasis in original; Taylor, 1996, p.2). Adopted for this thesis, this approach provides the framework for undertaking research from a socialist feminism perspective.

Using a critical social policy analysis approach helps identify key themes, power structures, socially constructed values and beliefs about disadvantaged groups, relationships between particular phenomena and the exclusionary experience of subordinated groups within a society (Cheyne, et al., 2008). By reflecting on whether the principles of social policy are being met, critical social policy analysis provides the mechanism for investigating both the welfare state and social policy as vehicles that reinforce the subordination of women in both the public and private realm (Cheyne, et al., 2008). It enables a critique of the way in which the welfare state programmes and policies integrate inequality and social divisions into policy programmes to maintain patriarchal and capitalist-based control (Cheyne, et al., 2008; Ginsburg, 1992; Spicker, 2008; Taylor, 1996). The critical social policy analysis of the New Zealand (2006) and Swedish (2007) in-work tax credit policies from a socialist feminist perspective (Chapter Seven) sets the scene for the comparative analysis of the policies in Chapter Eight.

This research also involves comparative social policy. The comparative social policy method facilitates the identification of how policy intervention frameworks reflect characteristics of welfare regime ideologies when addressing similar phenomena (Ackerly & True, 2010; Kennett, 2001; Mabbett & Bolderson, 1999). A comparative exercise also provides the means to undertake in-depth analysis of specific population groups and specific phenomena which can then be compared with others (Becker &

Bryman, 2004; Collier, 1993; Hantrais, 2004; Lijphart, 1971; Moses & Knutson, 2007). The welfare state regime models identified by Gosta Esping-Andersen in *“Three Worlds of Welfare Capitalism”* (1990) provide an explanatory comparative social policy framework for undertaking a reflective and critical analysis of how welfare is provided in New Zealand and Sweden. Insight was gained in regards to the extent to which patriarchal power and capitalist frameworks were embedded across nations and to what extent social policy was used to maintain these constructs (Kennett, 2001; Mabbett & Bolderson, 1999). These findings were then applied to the in-work tax credit policies of New Zealand (2006) and Sweden (2007).

Socialist Feminism

The socialist feminism theoretical perspective provided a set of explanations and predictions about patriarchal and capitalist structures ingrained in society (Eisenstein, 1990; Ginsburg, 1992). The theoretical standpoint is outlined in detail in Chapter Two.

Feminist Standpoint

Research undertaken from a feminist standpoint involves the use of reflective, explorative and critical research methods by women, for women, to identify gendered power inequalities and social injustices as they pertain to women (Ackerly & True, 2010; Olesen, 2008). This thesis adopted a feminist standpoint and placed the experience of women central to the critical social policy analysis of the New Zealand (2006) and Swedish (2007) in-work tax credit policies (Ackerly & True, 2010). Whilst the methods of enquiry vary research from a feminist standpoint, choices are made based on the best means to critically analyse institutional, political and social power discourse as well as delve into the ‘how’s’ and ‘why’s’ of women’s oppression and disadvantage (Becker & Bryman, 2004; Dodson, Piatelli, and Schmalzbauer,

2007; Mertens, 2010; Spicker, 2006; 2008; Sprague & Zimmerman, 2004). A feminist standpoint undertakes to reconstruct the way the social world has traditionally been represented (by men, for men) by placing women at the centre of the analysis (Sarantakos, 2005). In doing so, research becomes a politically-driven endeavour which, in itself, contains power constructs that require management throughout the research process (Sarantakos, 2005).

In-work tax credit policies

In-work tax credits are cash benefits refunded in wages or via welfare state-issued payments to employed tax payers or tax payer households. Eligibility to gain the tax credit varies between welfare states with some based on prescriptive means-tested criteria and others universally paid to all workers across the board (regardless of number of hours worked or total income). The aim of the credits is to subsidise low free market incomes and thus make paid work participation more financially viable than non-employment (Blundell, 2005). It is also intended that, in moving more working age citizens into paid employment, the balance of income provision shifts off the state onto the private market (Bargain & Orsini, 2004; Sainsbury, 1999a).

In-work tax credit policies have been adopted in a number of post-industrialised welfare states, regardless of the welfare regime model characteristics. It is argued that in-work tax credits improve living standards for low income families, reduce welfare dependency and lower government administration costs (Bargain & Orsini, 2004; Benassy-Quere, Benoit, Pierre & Pisani-Ferry, 2010; Blundell, 2005; Immervoll and Person, 2009; Midgley, 1999; Skevik, 2006). The increased adoption and implementation of work 'activation'² policies also reflects the widespread expectation that paid employment participation is key to social inclusion (Bargain & Orsini, 2004;

²Activation policies are policies intended to increase paid employment participation of individuals

Immervoll & Pearson, 2009). In New Zealand, the In-work Tax Credit policy was adopted in 2006 as a component of the Working for Families policy package under a 'Social Development' framework while Sweden's In-work Tax Credit policy (2007) mechanism formed part of a wider reform of economic policy (Duncan, 2004; Sorensen, 2010).

Sole mothers

With 82% of sole parent households in New Zealand headed by women, the research refers to sole mothers in acknowledgement that sole parenthood is significantly gendered (Parker & Patterson, 2003; Patterson, 2002). This approach is not intended to devalue the experience of sole fathers but rather to identify the specific gendered implications of social policy.

How part-time and full-time work is classified in each country has relevance in the New Zealand case where the In-work Tax Credit policy specifies the requirement for sole mothers to work a minimum of 20 hours per week to be eligible for the in-work tax credit. The research focuses on identifying the philosophical and ideological difference in value placed on paid and unpaid work, and how this plays out for sole mothers in their respective countries.

In conceptualising sole motherhood across the two countries, the point of interest is not the demographics of the sole mother households but rather the societal constructs and discourses that are attributed to this population group in each country and how these are legitimated through social policy. For this thesis the identification of conceptual differences in regards to sole mothers will provide an insight into the way in which the policies demonstrate the socialist feminist position that social policy and the welfare state system perpetuate capitalist and patriarchal oppression of women.

Sole-ness of income, for the purposes of this thesis, refers to sole mothers as the sole conduit for income into a household as opposed to two incomes coming into a household via two adults/parents.

A number of terms are used throughout this thesis in a context specific to the research and require a definition in regards to how they are used for the purposes of this thesis. These terms are outlined below.

Welfare state is used to refer to:

expenditure on health, education, personal social services and income maintenance programmes such as pensions, unemployment insurance, and social assistance or welfare...These programmes are directed to lessening the impact of market forces on individuals and reflect social rights to certain minimum standards (O'Connor, 2004, p181).

Capitalism is the gender-neutral economic structure within which private ownership of capital results in a worker/owner class structure. The core driver behind capitalism is the accumulation of capital (profit).

Patriarchy refers to the historical, social, cultural, political and economic subordination and oppression of women by men (Eisenstein, 1990). Public Patriarchy specifically refers to a collective group subordinating women through institutional mechanisms such as the welfare state (or 'public patriarch'). Private patriarchy refers to the subordination of women by individual men within a relationship (Eisenstein, 1990).

Thesis Structure

Chapter One introduces the research topic, provides an outline of the research context, and describes the research aim. Key concepts that form the foundations of the research are outlined with definitions for key terms also provided. The chapter concludes with an overview of the thesis structure.

Chapter Two introduces the two theoretical frameworks adopted for undertaking the research. First, an historical overview of the core principles, philosophy and historical foundations of feminist theory introduces the reader to the key theoretical framework that informs the research. The socialist feminism perspective is explicated, outlining the relationship between public patriarchy and capitalism in women's oppression. The chapter then outlines Gosta Esping-Andersen's welfare regime models and classifications in "*Three Worlds of Welfare Capitalism*" (1990) explanatory framework for undertaking the comparative social policy analysis component of the research, followed by the rationale for combining the socialist feminism theoretical framework and Esping-Andersen's regime models for undertaking the research.

Chapter Three details the purpose of social policy, the core principles that underlie all social policy intervention and the distinctions between the types of social policy intervention.

Chapter Four provides the rationale for adopting a feminist standpoint for undertaking this research. The chapter outlines the reflectivity and explorative nature of research from a feminist standpoint and its focus on investigating power constructs, ways of knowing and institutional structural causes of inequality (Ackerly & True, 2010). Data collection and content

analysis is described followed by an overview of the values and ethics associated with this research.

In Chapter Five, an account is provided of the development of New Zealand's political economy and welfare system since colonisation, how this development influenced and was influenced by societal and economic events, and the ways in which political ideologies and societal constructs shifted over time in relation to women. The chapter also contextualises the relationship between sole mothers and the welfare state in New Zealand, with particular reference to shifts in policies targeted at sole mothers and the influence of political discourse on these.

In Chapter Six, the New Zealand and Swedish in-work tax credit policies, developed in 2006 and 2007 respectively, are explicated in preparation for the discussion and comparative analysis which follows in Chapter Seven.

Chapter Seven critically analyses the degree to which the characteristics of New Zealand and Sweden's welfare regime models influenced the aims, objectives, criteria, eligibility and inequalities of outcomes for sole mothers in relation to the in-work tax credit policies.

The comparative social policy analysis undertaken in Chapter Eight compares the ideological foundations of New Zealand and Sweden and how these influence the level of input from the welfare state, the market and the individual in achieving wellbeing (Bochel, 2008). The degree of public patriarchal and capitalist oppression in each country and under each in-work tax credit policy is compared between New Zealand and Sweden.

Chapter Nine provides a summary of the research and discusses the extent to which the policies were (or were not) successful in meeting their objectives. Areas for further research are identified and recommended

before conclusions are made based on the critical social policy analysis and comparative social policy analysis of the two In-work tax credit policies from a socialist feminist perspective.

CHAPTER 2: THEORETICAL FRAMEWORK

Introduction

In social science research, theoretical perspectives provide a framework for research and analysis while setting out explanations and predictions about the outcome of a combination of variables (Pinker, 2008). For the purposes of this research, a socialist feminism theoretical perspective was adopted to provide the critical lens through which a comparative social policy analysis, using Gosta Esping-Andersen's *"Three Worlds of Welfare Capitalism"* (1990) welfare regime model framework as a guide, is undertaken. It begins with a brief overview of how the new capitalist economic system of the late nineteenth century, with its 'assumed' public/private men/women sexual division of labour resulted in a rise in women-led political movements (Hooyman & Gonyea, 1995). The broad political standpoint of feminism as a perspective in more recent times is defined alongside a discussion of feminist critiques of traditional theories of the social world. Five key theoretical and political perspectives of feminism are then discussed in order to contextualise and compare them with the socialist feminist standpoint chosen for this research. Esping-Andersen's (1990) comparative social policy analysis framework is then outlined. The overarching characteristics typical of capitalist welfare regime models are outlined and provide the means to identify the gendered nature the political ideological foundations and policy framework under the differing welfare and social policy frameworks of New Zealand and Sweden.

Historical overview of feminism

To contextualise the theoretical foundations from which the in-work tax credits of New Zealand (2006) and Sweden (2007) are critically analysed and compared, the following provides an overview of the progression of feminist thought as well as the broad objective of feminism as an overarching theoretical perspective.

Feminism challenges assumptions made about women's 'role' within institutional, political and societal contexts; mainstream traditional theories of the social world; and the lack of examination of women's lives in western, capitalist societies (Hooyman & Gonyea, 1995). Hooyman and Gonyea (1995) suggest that, while there are diverse and wide-ranging political stances taken by feminists:

The underlying bond among feminists is agreement that men's personal problems are affected by power inequities and injustices inherent in patriarchal structures, and that women's oppression and subordination must be eliminated.

(p17)

One of the first major politically-charged challenges to the subordination of women within these constructs occurred in late nineteenth century England when a group of politically active women, dubbed the 'suffragettes', expressed dissatisfaction with women's exclusion from the political structure that accompanied the new capitalist economic system (Charles, 2000; Hooyman & Gonyea, 1995). Pre-existing patriarchy had resulted in women continuing to be confined to the private arena to tend to reproductive and care duties while men participated in the decision-making worlds of politics and paid labour (Hooyman & Gonyea, 1995). Within this early period of feminism, the suffragette movement rallied against the explicit exclusion of

women from the public realm calling for the legitimising of women's participation via the right to vote. Subsequently, women were first given the right to vote in 1893 in New Zealand, followed closely by other industrialised countries (Charles, 2000).

The 'second wave' of feminism began in the United States in the 1960s and drew on the influential text '*The second sex*' (1949) written by Simone De Beauvoir (1906-86). De Beauvoir challenged the ingrained societal assumptions that women played a role in society based purely on their biological sex (Duncan, 2005). Rather, De Beauvoir argued that women's oppressed, subordinated 'role' within the societal structure was the result of the social construction of expectations, behaviours, and activities that had been attributed by men to women by virtue of their biological sex (Duncan, 2004; Stone, 2007). However, women's shift into paid employment during World War I³ and World War II⁴ dispelled the 'biological' argument that women were unable to undertake paid employment and highlighted that such thought was socially constructed and institutionally reinforced 'patriarchy' (Humm, 1995; Spicker, 2008). Further, women's labour power became officially recognised and, thus, their status changed following the war when they were shifted back into the home. At this point, women became a large component of the reserve army of labour to be shifted in and out of the workforce as needed (Humm, 1995; Spicker, 2008). This shift in women's employment behaviour is particularly relevant to this research. Having taken a socialist theoretical position (outlined later in this chapter), the interrelationship between patriarchy and capitalism is analysed in respect to its impact on women. This is explored in depth in Chapters Seven, Eight and Nine.

³1914-1918

⁴1939-1945

Post-World War II saw western capitalist governments formalising their role in social wellbeing through the introduction of a broad range of policies under the widely-interventionist umbrella of the welfare state (Cheyne, et al., 2008). This shift in social welfare coverage reflected, in part, the rising feminist challenges of the social world that included issues such as the social, employment, sexuality, family and domestic violence and child custody issues faced by women (Briar, 1992). By the 1970s a new generation of vocal and action-orientated feminist scholars and writers came to the fore to critically analyse male-dominated traditional theories of the social world and reconstruct a view of the social world from the perspective of women (Hirschmann, 2007; Hooyman & Gonyea, 1995). The new perspectives reflected the deep dissatisfaction with the exclusion of women's experience and the resultant reinforcement of women's subordination and institutional oppression (Duncan, 2004). The analysis and debates identified how social, political, historical and economic institutional structures were used as mechanisms to reinforce power inequalities between men and women (Hirschmann, 2007; Hooyman & Gonyea, 1995).

In the process of reconstructing social theory, theoretical standpoints that advocated for the accommodation of women within the male social and political structure as the means to reduce inequalities of power, were challenged (Stone, 2007). The call for a recognition of difference was based on the belief that demanding equality within existing frameworks indicated an acceptance of the institutional frameworks that reinforced the subordination of women while at the same time ignored the challenges met specifically by women (Duncan, 2004; Hirschmann, 2007; Stone, 2007). There were also concerns from some feminists, that the identification of women as 'different' from men could result in the negative manipulation of the meaning of difference to further marginalise and subordinate women (Duncan, 2004).

Michel Foucault's (1976) theory of power relationships in modern societies also contributed to the feminist theoretical standpoint as there are similarities in the belief that top-down power is copied within institutions before eventually becoming 'accepted' as a 'natural' part of social life (Stone, 2007). Foucault's theory was seen to demonstrate itself through the power of men over women within public and private social institutions where, once developed, the power imbalance strengthens and perpetuates itself through all tiers of social life (Stone, 2007).

Feminism's critique of the meta-narratives⁵ and their exclusion of the social world from the perspective of women resulted in the development of new theories based on women's experience of the social world. Within the broad spectrum of feminist theoretical scholarship, a range of diverse and politically-defined feminisms emerged: liberal, radical, anti-racist, marxist and socialist (Hirschmann, 2007; Hooyman & Gonyea, 1995). Brief overviews of these feminisms are now provided in order to position the socialist feminist perspective adopted in this research.

Liberal Feminism

Liberal feminists such as Mary Wollstonecraft (1759-1797), Elizabeth Cady Stanton (1815-1902), John Stuart Mill (1806-1873) and Betty Friedan (1921-2006) discredited any suggestion that women were physically and/or mentally inferior to men. Liberal feminism is based on the belief that the construction of legal, political and social 'rules' is key to understanding the inequalities that exist. Equal rights can be achieved through the use of legislation that provides the tools to fulfil both their (accepted) domestic and paid employment roles (Cheyne, et al., 2008; Hill, 1996; Stone, 2007; Tong,

⁵ In Sociology, the concept of a metanarrative is sometimes referred-to as a "high level theory" or, more-usually, a perspective/ideology. Outside of sociology/social science, various political and economic metanarratives exist such as concepts of "Capitalism", "Communism" and "Fascism" as are things like "Religion" <http://www.sociology.org.uk>

1989; Williams, 1989). However, liberal feminism ignores power inequalities that continue to exist between women and men in both the private and public arenas and fail to challenge social and gendered constructs (Stone, 2007; Williams, 1989).

Radical Feminism

Radical feminism disputes the view that women's oppression and subordination to men is inherently biological. Rather, public institutions such as the capitalist market and the welfare state are seen as socially constructed institutions with mechanisms designed to oppress women, sustain power inequalities and subordinate women to the advantage of men (Cheyne, et al., 2008; Duncan, 2004; Stone, 2007; Williams, 1989). Radical feminism is widely criticised for ignoring other power constructs such as institutional racism and class structures, which results in some women being in a position of power over other women and some men (Stone, 2007).

Anti-Racist Feminism

Anti-racist feminism arose in the 1970's in the United States out of a rejection of the assumptions made by 'white' feminist theorists that their experience of oppression reflected the experience of all women (King, 1989). Attention was drawn to the fact that black and coloured women's experience of the welfare state was significantly different to those of white women with institutional racism resulting in structural inequalities of poverty, racism and sexism (Cheyne, et al., 2008; King, 1989). The exclusion of the interrelationship between patriarchy, capitalism and imperialism from traditional feminist theory was viewed as leading to a:

blindness of differences of power between *women* particularly the racism of some white women and the specific experience of

Black women of the racism of the state as well as its sexism.
(Williams, 1989, p.71)

In the New Zealand context, the 1970's was also a time when Maori began to question the way in which Maori society and culture, including the role of Maori women, was being represented in research undertaken from a Western traditional perspective (Bishop, 1998). Consequently, the Kaupapa Maori research approach emerged centring on self-determination and ways of knowing specific to Maori cultural and collective beliefs (Bishop, 1998). Under this culturally contextualised approach, research regarding Maori represented the role of Maori women within the cultural collectivist context instead of from an individualist capitalist perspective (Bishop, 1998; Cheyne, et al., 2008).

Socialist Feminism

Socialist feminism arose out of some marxist feminists challenging the monolithic nature of both the marxist and radical feminist critique which focused on:

either the social relations of production or the social relations of reproduction, domestic or wage labour, the private or the public realms, the family or the economy, ideology or material conditions, the sexual division of labour or capitalist class relations, as oppressive. (Eisenstein, 1990, p.115)

Socialist feminism is outlined in detail below on page 28.

Marxist Feminism

Marxist feminism argues that the exploitative relationship between workers and capitalists is recreated within the private arena with women as the exploited parties (Cheyne, et al., 2008). Women, as part of the capitalist reserve army of labour, are oppressed because of their 'class' positions within the system but also because of the resulting sexual division of labour that has arisen (Stone, 2007). The welfare state is criticised for its role in reinforcing and supporting the oppression of women through policies and frameworks that support the capitalist system (Bryson, 2003).

Socialist feminism theoretical perspective

All of the major feminist perspectives outlined above offer substantive frameworks for undertaking critical social policy analysis. However, for the purposes of this thesis a socialist feminism perspective has been selected because it provides the tools to challenge traditional assumptions about women's role within institutional, political and societal contexts and specifically allows the capitalist and patriarchal dimensions of domestic *and* waged labour or the public *and* private realms to be analysed in respect to sole mothers who undertake dual roles as breadwinner and carer (Eisenstein, 1990). The socialist feminism perspective also focuses on the existence of gender inequalities within historical, economic and political contexts (Bryson, 2003). This section builds on the brief description above.

Unlike other feminist perspectives, socialist feminism does not view women's oppression as caused by *either* patriarchy *or* capitalism but rather views it as caused by a combination of both patriarchy and capitalist power structures existing in both the paid work arena (public) and the home (private) environment (Eisenstein, 1990; Johnson, 2005; Kilkey, 2000; Patterson, 2002). The socialist feminism view is that:

the institution of the family has become an instrument of the capitalist mode of production, helping to perpetuate the oppressive social relations of property ownership and to assist with the reproduction of the next generation of workers...making women and children dependent on a male worker serves to keep them all in a state of economic insecurity and hence docility. (Duncan, 2004, p.121)

In the 1970s, socialist feminism challenged traditional male-dominant social constructs and male-stream meta-narratives of the welfare state. The challenges focussed on the exclusion of women's experience under the welfare state structure and the focus on paid workers (men) as the recipients of benefits (Lewis, 2006; Orloff, 1993). The centralisation of women's experience drew attention to women's subordination to men in both the public and private spheres. The focus on women's experiences of the social world exposed the use of welfare state institutional mechanisms to explicitly and implicitly control women's reproductive choices, financial independence and labour participation options (O'Connor, 2004; Williams, 1989). Critical analysis of the welfare state also resulted in the rejection of the discourse that women's care and reproductive role was natural and biological but rather that the discourse existed to further maintain men's power through the public/private duality and sexual division of labour (Briar, Munford & Nash, 1992; Cheyne, et al., 2008). Rather, policy and legislative mechanisms were used to reinforce the oppressive discourse intended to reduce women's options and opportunities for participation in the paid work force, leaving them vulnerable to dependency on a male breadwinner or the welfare state for income (Hooyman & Gonyea, 1995). Women in partnerships (with men) were assumed to be financially supported by the male breadwinner, thus welfare provision was not provided directly to women resulting in the major obstacles for women who wish to create and maintain households

economically independent (Briar, et. al., 1992; Dominelli, 1991; Lewis, 1997). The welfare state thus played the role of public patriarch in the maintenance and reinforcement of women's economic dependence on the male breadwinner and the power imbalance between men and women (Briar, et al., 1992).

Eisenstein (1990) suggests that maintaining a sexual division of labour where women undertake domestic duties fulfils the capitalist systems requirement for future labour but at no cost to capital. The reproduction of future workers, the care of current workers, the provision of a secondary workforce that is lower paid, and the consumption of goods produced within the capitalist economy are all essential to the continuation of a 'public male' capitalist system. Further, the male-dominated capitalist economic system subordinates women through patriarchal power constructs within the private realm (Eisenstein, 1990).

The welfare state plays a dual role in the lives of women where, on the one hand, it is a provider of paid employment in the health, education and childcare sectors while, on the other hand, the nature of these care-orientated roles reinforces the gendered division of labour (O'Connor, 2004). This reinforcement of women as providers of unpaid or low paid care services maintains the class stratification of a capitalist system by filling the gap of essential care provision where the free market fails (Cheyne, et al., 2008; O'Connor, 2004). Lewis (1997) provides a Scandinavian example to demonstrate that this is a shift from private patriarchy to state patriarchy:

women had become the employees of the welfare state on a huge scale, but found themselves for the most part doing the same kinds of jobs that they had traditionally done at home...These jobs remained low paid and low status in the

public sector, hence the charge that state patriarchy had replace private patriarchy. (Lewis, 1997, p.164)

When the 'breadwinner' is also the main carer, as is the case of sole mother households, reliance on both the state and the labour market becomes more pronounced and vulnerability to any shifts in welfare service provision, social policies and the labour force is accentuated (St John & Craig, 2004). Private patriarchal oppression is replaced by the welfare state's setting of assistance criteria that dictates the balance allowed to sole mothers in terms of their dual role of carer and worker (Johnson, 2005; Patterson, 2002). Women's subordinate position to both men and the state is, therefore, a direct result of the power held over the distribution of economic resources including the limiting of women's access to an independent income (Christopher, 2001; Lewis, 2006; Williams, 1989). When expectations of hours of paid employment are attached to financial rewards such as in-work tax credit policies decisions made by sole mothers that do not comply with the welfare state's expectations results in the withholding of additional assistance. To overcome this patriarchal construct, socialist feminism advocates for the welfare state to reconcile the dual role played by sole mothers as both the breadwinner and the carer in their household without enforcing sanctions for non-compliance of policy rules (Johnson, 2005; Kilkey, 2000; Patterson, 2002).

Having established socialist feminism as the feminist theoretical perspective and framework through which the two in-work tax credit policies of New Zealand (2006) and Sweden (2007) will be critically analysed, the following provides an overview of the comparative social policy analysis framework adopted.

Comparative Social Policy Explanatory Framework

While the socialist feminist theoretical perspective provided the gendered lens through which the ideological foundations, values, power and social discourse constructs of the two in-work tax credit policies could be critically analysed, there remained the need for an explanatory framework for undertaking a critical comparative analysis of the policies (Kennett, 2001; Mabbett & Bolderson, 1999). Gosta Esping-Andersen's *"Three Worlds of Welfare Capitalism"* (1990) is utilised as an explanatory framework for contextualising the country-specific political, social, historical, economic and gendered characteristics that underpin each in-work tax credit policy.

Esping-Andersen, a Danish sociologist, developed a comprehensive comparative welfare state regime framework in his work *"Three Worlds of Welfare Capitalism"* (1990). Esping-Andersen (1990, 1996, 1999), rejected early comparative analysis frameworks for their sole focus on the expenditure rates of nations on welfare provision and instead developed an alternative comparative analysis framework. The framework compared the findings of 18 OECD⁶ countries in terms of a broad range of measures including the scope, scale and level of entitlement of provision, styles of policy-making and the influence of class structures and political institutions on welfare state structures (May, 1993). One of the key classification concepts Esping-Andersen (1990) used was 'decommodification' which he described as occurring when "a service is rendered as a matter of right, and when a person can maintain a livelihood without reliance on the market" (p.22). The concept attempted to evaluate the degree to which people were entitled to government assistance regardless of their past or current links to the labour market (Hill & Irving, 2009). Esping-Andersen determined the level of decommodification by assessing the degree to which pension, sickness and

⁶Denmark, Finland, the Netherlands, Norway, Sweden, Austria, Belgium, France, Germany, Spain, Italy, Australia, Canada, Japan, Switzerland, America, Ireland, New Zealand and the United Kingdom

unemployment policies, income replacement, range of entitlements, and conditions of entitlement were based on citizenship alone (Ginsburg, 1992; May, 1993). Hill & Irving (2009) suggest that the concept is:

rooted in the idea that social policy should contribute to social solidarity, that people should have equal status, and that they are worth more than the price to which they can sell their labour. (p.248)

Another key measurement used to distinguish the regimes was stratification described by May (2001) as the “extent to which state welfare differentiates between social groups and promotes equality and social integration” (p.22). Stratification measured the degree to which different benefits enhanced or reduced class structures in society via the level of targeting at different social (class) groups (Ginsburg, 1992).

Having established trends across the 18 OECD countries, three regime types were developed and these were the Corporatist Regime, the Liberal Welfare Regime, and the Social Democratic Regime. The Corporatist Regime⁷ is not outlined in detail within this thesis as the two countries being compared using the framework sit in the Liberal (New Zealand) and Social Democratic (Sweden) categories.

Liberal Welfare Regimes

Countries that Esping-Andersen classified under the Liberal Welfare Regime model include the United States, Canada, Australia and New Zealand. Under this model, government intervention is relatively minimal and there is a

⁷ This regime is shaped by the church and committed to the traditional family formation. Social insurance is not extended to non-working wives, motherhood is encouraged, it is assumed that the ‘traditional’ family remains the dominant household composition, and men are the main breadwinners (Ginsburg, 1992).

high dependence on the market to provide services (Cheyne, et al., 2008; Ellison, 2008). Liberal 'residual' welfare systems design social and economic policy frameworks that sustain the capitalist market based on the assumption that free market is the key means to achieving economic wellbeing (Braun, 2001; Sundstrom, 2003). Policies are also implemented to compensate for market failures with minimal assistance via a means-tested safety net provided on the basis that the recipient can prove need (Duncan & Edwards, 1999; Esping-Andersen, 1990; O'Connor, 2004; Spicker, 2008). Under this market-focussed approach, little consideration is given to the wider institutional, political, and social structures that contribute to the plight of groups and individuals; rather, those members of society considered to be problematic are socially constructed as being 'failures' through lack of individual effort and a burden on the public purse (Cheyne, et al., 2008; Spicker, 2008).

Decommodification under this regime is minimal because state assistance is considered the last resort for those in the poor class. Stratification is high with class divisions reinforced vertically between those in paid employment and those who are reliant on the welfare state – with an additional stratification between those who are considered, due to social constructs, as deserving of added assistance or not (Esping-Andersen, 1990).

Women's labour participation is expected to be comparatively lower in a liberal welfare regime than in a social democratic regime due to the male-dominated structure of the labour force which leads to a sexual division of labour (Esping-Andersen, 1990; Sainsbury, 1999). The liberal focus on the market results in dictation through wages and time demands, who works and who undertakes child care responsibilities. The state has an influence on access to employment through the way it subsidises services such as childcare while the market dictates accessibility in terms of logistical and economic availability (Braun, 2001). Such support comes via subsidisation of

private entities for which the market dictates the logistical and economic availability (Orloff, 2002). When childcare is unaffordable, part-time work with low hourly rates is the 'norm' and, if policies around child support from fathers are not in place, it is more likely that sole mothers will draw on welfare benefits in order to survive financially (Braun, 2001).

The residual, needs-based, minimal intervention nature of the liberal model also exposes women, and particularly sole mothers, to a higher risk of poverty due to the likelihood of having to undertake low-paid, part-time and casualised employment that is vulnerable to labour market shifts (O'Brien, 1994). With vulnerability to the labour market high, sole mothers are also highly vulnerable to policy shifts in the provision of services such as childcare and government transfers thus are susceptible to high dependence on both the public patriarch and the capitalist system for their wellbeing (Giele, 2006; Orloff, 2002).

Sole mothers are typically treated separately in income maintenance policies compared to all other working age citizens in liberal welfare regimes such as New Zealand, with a clear socially and politically constructed distinction being made about the 'worthiness' of sole mothers being supported by the state (Lewis, 1997; Skevik, 2006). Other working age citizens who would work if they could are categorised differently to sole mothers who are seen to be choosing not to undertake paid employment. Sole mothers, through social and political discourse, become stigmatised as being benefit dependent, a drain on the public purse, and undeserving of state assistance (O'Brien, 1994; Patterson, 2002). These constructs amplify the devaluation of motherhood with the belief being that those who have 'chosen' to rely on the government for income have failed to fulfil their societal responsibility of participating in paid employment (Davey and Gray, 2009; Dale, St John, Humpage, O'Brien & Timmins, 2010; Daly, 2004; Duncan & Edwards, 1999; Lewis, 1997; O'Brien, et al., 2008; Skevik, 2006)

The Social Democratic Regime

Social Democratic regimes are characterised by publicly funded, universally accessible social and welfare services (O'Connor, 2004). The welfare state is committed to intervening in the social and economic lives of its citizens, thus reducing the influence of the market on citizen's welfare (Braun, 2001; Sainsbury, 1999; Sundstrom, 2003). Scandinavian countries such as Denmark, Finland, Norway and Sweden typify the social democratic regime and are characterised by a commitment to universalism where, unlike residual systems, eligibility to state administered assistance is based solely on citizenship regardless of age, class, income, gender or ethnicity (Spicker, 2008). Thompson and Hoggett (1996) define universalism as the impartial approach to eligibility with public goods such as health care, education, pensions and income maintenance provision being made available to all by virtue of citizenship. The commitment to universalism and full employment by social democratic welfare states is intended to ensure a high standard of equality for all (Braun, 2001; Sainsbury, 1999; Sundstrom, 2003).

The Swedish welfare state is the archetypal example of a social democratic welfare regime with universal, comprehensive and high levels of benefit transfer rewarded to individuals in relation to their participation in the labour market (Nyberg, 2002). According to Salonen (2009), Sweden is often cited as "a role model in international social policy comparisons [and] has been categorized as the most developed example of a universal welfare state" (p.130). Sweden combines high levels of intervention while implementing policies aimed at ensuring full employment and a universal welfare system (Salonen, 2009).

To release its citizens from unpaid care duties, the Swedish welfare state draws 'private' care responsibilities into the public domain, enabling both men and women to partake fully in paid employment (Braun, 2001; Sainsbury

1999). The extensive provision of public service demonstrates what Esping-Andersen (1990) referred to as 'defamilisation' – public intervention into the private care duties traditionally undertaken by family members (i.e. mother). Through its intensive and extensive intervention in the labour market and the utilisation of labour and family policies, the welfare state made childcare a public duty, and care a bureaucratised function of the state (Daly & Rake, 2003; Winkler, 2002). The vastness of the Swedish social services and family policies has provided an environment where all women (including sole mothers) can gain economic security through participation in paid employment and top up social assistance payments based on income levels (Lister, 2009; Nyberg, 2002). This parallels with Esping-Andersen's (1990) hypothesis that social democratic regimes would have significantly higher employment rates than other welfare regimes irrespective of gender. Social democratic regimes focus on:

long-term investment in social protection systems...provide[s] comprehensive cover combined with an expectation that all men and women participate in the labour market, in conjunction with social infrastructure which supports the family care responsibilities...provide an inclusive policy model of 'making work pay'. (Fagan and Hebson, 2006, p84)

One of the core objectives of a Social Democratic regime is the achievement of equality for all citizens with the reconstruction of gender inequalities and eradication of gender divisions of labour a top priority (Christopher, England, Smeeding, & Ross-Phillips, 2002; Sainsbury, 1996; Theobald & Maier, 2002). By individualising benefit eligibility and equalising roles in both the private and public arenas through the implementation of labour policies, it was expected that the sexual division of labour would be eradicated (Sainsbury, 1996; Salonen, 2009). Sainsbury (1999) suggests that this approach acts to

“place paid work and unpaid work on a par, transcending a gendered differentiation in social rights” (p99).

In Social Democratic welfare states sole mothers are not specifically identified as ‘sole mothers’ but rather as citizen-workers with entitlements to benefits being based on their labour participation (Hobson & Takahashi, 1997; Bryson, Ford & White, 1991). This lack of ‘classification’ of sole mothers as ‘different’ to other population groups means that sole mothers are not singled out in policy or identified as a ‘social problem’ (Edwards & Duncan, 1996; Hobson & Takahashi, 1997; Skevik, 2006). When additional assistance is provided over and above the universal benefits allocated to sole mothers as ‘workers’, it is provided on the basis of income thus eliminating any stigmatisation towards sole mothers and resulting in much lower poverty levels compared to other welfare state regimes (Christopher, et al., 2002; Duncan & Edwards, 1999; Hobson & Takahashi, 1997; Sainsbury, 1996).

Critiques of Esping-Andersen’s welfare state regimes models

Esping-Andersen’s welfare state explanatory framework is not without its critics. While continuing to have a substantial influence on comparative social policy research, the model has been critiqued for its failure to take into account the gendered aspects of social assistance. Feminist scholars Diane Sainsbury (1994, 1996, 1999), Jane Lewis (1997); Ann Shola Orloff (1993, 1996, 2002) and Ruth Lister (2002, 2008, 2009) base their critiques of Esping-Andersen’s welfare state models on the invisibility of women outside of paid labour market participation. The analysis of the impacts of policies on women is limited to their entitlements as paid labour thus demonstrating the assumed value of the labour activity within a capitalist society. This focus on entitlements to benefits and their links to paid employment has been critiqued as being gender-blind, class-based, and centred on a male breadwinner model (Christopher, 2001; Kilkey, 2000; Muelders and O’Dorchai, 2007;

Orloff, 1993, 1996). As a result, unpaid domestic work undertaken by women is devalued and the impact of policy on the wellbeing of women ignored (Christopher, 2001; Kilkey, 2000; Muelders and O'Dorchai, 2007; Orloff, 1993, 1996). Lewis (1997) reiterates that, while unpaid work undertaken within the home has enabled men to undertake paid employment, the lack of inclusion of this work in Esping-Andersen's classifications devalues the importance of unpaid work. For Sainsbury (1994, 1996, 1999), Esping-Andersen's welfare state models reflect the malestream approach to policy research where analysis is centred on the relationship between the state and (male) paid employment with the focus on income maintenance ignoring the social services and welfare provided mostly by women in an unpaid capacity. At the same time, the lack of concern and total exclusion of concern for the way social provisions impact the welfare of unpaid women undertaking care roles reinforces patriarchal power constructs (Christopher, 2001; Kilkey, 2000; Orloff, 1993, 1996).

The one-dimensional measure of stratification is criticised for focussing solely on class while failing to recognise that stratification is also gendered (Lewis, 1997). Orloff (1993) suggests that the stratification component also fails to recognise the differing impacts of policies on men and women. Further, how this reflects the exclusion of a sexual division of labour and private/public dichotomy within the comparative analysis model is also critiqued (Orloff, 1993).

The decommodification measure used by Esping-Andersen (1990) has also been criticised for not recognising that while social policies may reduce women's dependence on the labour market, the key issue for women remains economic dependence on men (Hill, 2003). Esping-Andersen's focus on the links between employment and welfare fail to acknowledge that the majority of welfare care and assistance has been provided by women in an unpaid capacity (Lewis, 1997). The lack of clarity as to whether

decommodifying policies are provided to the individual unit or the household also poses problems. With the majority of economic assistance from the public patriarch being paid directly to the worker (private patriarch), there is no way of knowing whether women change from being dependent on the labour market and public patriarch to becoming financially dependent on the private patriarch (Hill & Irving, 2009; Sainsbury, 1996). Finally, the measure of Esping-Andersen's decommodification classification assumes that wellbeing is directly linked to being able to leave the paid employment arena and remain financially independent. However, for women, the forming of autonomous households requires a combination of well-paid, stable employment and substantial income maintenance provisions (Christopher, 2001).

Notwithstanding these criticisms, Cheyne, et. al (2008) suggest that to truly understand the context of social policy frameworks and individual social policies, it is essential to understand the theoretical traditions and political ideologies that influence what model of welfare system social policy is questioned in. Therefore, despite feminist critiques, the framework remains useful for contextualising the ideological underpinnings of the in-work tax credit policies under investigation. The critiques, rather than undermining the use of Esping-Andersen's framework, reinforce the importance of taking a gendered perspective of the regime models and overlaying the gendered nature of policies within the ideological contexts outlined in the framework. Orloff (1996) reiterates that it is necessary for feminist comparative social policy to contribute to an understanding of how gender relations and welfare states mutually influence each other and Esping-Andersen's framework provides a starting framework within which to do this.

Sainsbury (1996, 1999, 2000) also supports the use of Esping-Andersen's framework for undertaking a gender-focussed critical analysis of social policy on the basis that the specific regime characteristics identified in Esping-

Andersen's framework are examined in respect to their contribution in the construction of gender inequalities (Sainsbury, 1996, 1999, 2000). The key policy characteristics of each, such as means-testing in liberal regimes and universal access in social democratic regimes, provide a basis for identifying the gender implications of policy constructs while also providing the means to identify key variations across and between welfare regimes (Orloff, 1996). These variations can then be applied to population groups such as sole mothers and differences in outcomes due to policy aims, objectives, eligibility criteria and distribution explained (Sainsbury, 1996, 1999, 2000).

Summary

This chapter has provided an overview of the broad key standpoints that form the foundation of feminist theory as well as outlining the specific political standpoints of the five key feminist perspectives. These distinctions provided the bases for justifying the adoption of a socialist feminism theoretical perspective to undertake a critical social policy analysis of the New Zealand (2006) and Swedish (2007) in-work tax credit policies. This provides a clear and specific direction for assessing the specific outcomes of the policies on sole mothers. The chapter has also identified the framework for undertaking a comparative analysis of the two in-work policies. Despite feminist critiques of Esping-Andersen's welfare state regime model, sufficient and credible counter-arguments from other feminists justify the use of this model for undertaking this comparison.

Having established the theoretical perspective and comparative social policy frameworks being used to undertake this thesis, the next chapter explores the discipline of social policy. The chapter demonstrates that, despite foundation principles applying to its development and implementation, power

constructs and ideological foundations influence the way in which social policy is utilised.

CHAPTER 3: SOCIAL POLICY

Introduction

This chapter begins by describing the key principles that inform social policy and provides the context within which the wellbeing outcomes of the New Zealand (2006) and Swedish (2006) in-work tax credit policies are critically analysed and compared in Chapters Seven and Eight. The second section of the chapter outlines the wellbeing areas where social policy intervention is applied in order to distinguish the objectives and core aims of social policy. Finally, the distinctive characteristics of social policy and economic policy are outlined to contextualise the broader objectives of the in-work tax credit policies.

Social Policy: Concepts & Principles

Social policy exists and is created within the context of political, historical, cultural, economic and social factors that are constantly changing (Cheyne, et al., 2008; Duncan, 2004). Core sociological principles provide points of reference for managing the fluidity of social policy development, evaluation, and critical analysis (Hill & Irving, 2009). These principles are based on what societies hold to be of greatest value and are influenced by interchanging factors including power and social constructs, resource levels, political ideology, and historical trends (Cheyne, et al., 2008; Duncan, 2004). An understanding of these core principles provides a benchmark for analysing the degree to which the New Zealand (2006) and Swedish (2007) in-work tax credit policies achieved each principle. The principles include need, citizenship, equality, social justice, and freedom which are each outlined in the sections that follow (Duncan, 2004).

Need

The concept of need is highly politicised with decisions on eligibility and level of assistance heavily debated around the themes of social justice, morality, family obligation and the relationship between work and the welfare state (Duncan, 2004; Hill & Irving, 2009). The perception of what constitutes need at any given time reflects the ideological foundations, power constructs and moral standpoints entrenched within a society (Spicker, 2008). Historical, political, social and cultural constructs also contribute to how decision-makers determine resource allocation, to whom, under what circumstances and under what conditions (Spicker, 2008). When need has been identified intervention by the welfare state is normally targeted rather than provided as a universally allocated policy based solely on the basis of citizenship (Duncan, 2004).

Decisions about what constituted need played a major role in the development of both the New Zealand (2006) and Swedish (2007) in-work tax credit policies. The critical social policy analysis undertaken in Chapter Seven provides an investigation into the degree to which perceived need influenced the structure of the policies. The policies are also critiqued from a socialist feminist perspective in relation to how the principle of need served the needs of capitalism and public patriarchy and how this resulted in the reinforcement of gendered inequalities. The findings of the critiques are disseminated throughout the discussion and comparative social policy analysis chapters (Chapters Seven and Eight).

Citizenship

The principle of citizenship refers to the right of individuals to participate fully in society through access to societal resources by virtue of living within that society (Duncan, 2004). Participation as a citizen is often equated with the

right to vote, and, in the case of government-allocated resources, the right to access resources without discrimination (Cheyne, et al., 2008). Citizenship, as criteria for eligibility is used in social policy to eliminate the use of discriminatory criteria such as gender, race, or age (Duncan, 2004). The concept is closely linked to a universal ideology where all members of society are eligible to access resources with provision and distribution considered to be rights-based rather than needs-based⁸ (Duncan, 2004). The degree to which the in-work tax credit policies of New Zealand (2006) and Sweden (2007) are allocated on the basis of citizenship (or not) is expected to influence the outcomes of the policies for sole mothers under each policy. This is investigated in greater detail in Chapter's Seven and Eight, where the ideological foundations and value-stance of what conditions must be met to gain access to the added assistance is unpacked and critiqued.

Equality

Citizenship-based entitlement is closely linked to the principle of equality which promotes equal opportunity under equal conditions in order to ensure a life free of disadvantage and discrimination (Duncan, 2004). Many debates exist around the concept of equality with claims that it does not take into account socially constructed, institutional differences that exist between groups (Duncan, 2004). For example, some feminist theorists argue that equality of opportunity assumes that women want equal opportunity within male-dominated structures, thus failing to recognise or include issues that hinder women's position within those structures (Duncan, 2004). The principle of equality is particularly significant in the critical analysis of the New Zealand (2006) and Swedish (2007) in-work tax credit policies due to the thesis's focus on women's oppression and the perpetuation of gendered

⁸ Rights-based refers to resources allocated on the sole basis that a person is a citizen, i.e. no further criteria. Needs-based refers to resources allocated on the basis of demonstrable need. Criteria such as income levels are considered and allocation provided selectively.

disadvantage. The degree to which the policies account for institutional barriers, gender pay gaps, the sexual division of labour, political discourse, and the devaluation of the unpaid work is investigated and the ability of the policies to achieve equality questioned (Huber, Stephens, Bradley, Moller, & Nielsen, 2009). These factors are explored in both the discussion and comparative social policy analysis chapters (Chapters Seven and Eight).

Social Justice

Social justice is the principle of fair distribution of resources that meets the needs of all people while recognising that needs are diverse among and between populations (Cheyne, et al., 2008). The context of social justice refers to how entitlement criteria are structured. For example, whether one individual's wellbeing is balanced against another's, or whether there is balance between individual's need and the needs of society (Cheyne, et al., 2008; Duncan, 2004; Hill & Irving, 2009; Taylor-Gooby, 2008). What is perceived to be just is often debated with different political, social, cultural and economic agendas resulting in differing viewpoints of what is fair. In respect to this thesis, the in-work tax credit policies of New Zealand (2006) and Sweden (2007) are critically analysed from a socialist feminist theoretical standpoint (as outlined in Chapter Two), thus the perception of whether the policies are just will be assessed against the socialist feminist perspective of social justice.

In both countries sole mother's households experience higher rates of poverty than any other household compositions (Duncan, 2004; Nolan, 2002; O'Brien, 1994; Patterson, 2002). Thus, many questions are raised throughout the research as to what creates this injustice and whether there are specific systemic, societal, political and institutional constructs at play. The contribution the ideological foundations of both New Zealand and

Sweden make to this phenomenon is investigated in the discussion and comparative analysis chapters (Chapters Seven and Eight) in respect to the in-work tax credit policies.

Freedom

Freedom pertains to the individual's right to live in a society free from discrimination, poverty, injustice, and inequality (Cheyne, et al., 2008). Freedom requires a balance between laws to protect all and laws that do not unduly restrict individual choice (Ellison, 2008). Freedom is fraught with difficulty as the principle requires policies that balance the liberty of individuals against responsibilities as citizens within the wider society (Duncan, 2004). Institutional control over the lives of individuals and societies through eligibility means that those with the most power have the ability to either increase or decrease the freedom to choose for both individuals and society as a whole (Cheyne, et al., 2008; Duncan, 2004; Hill & Irving, 2009; Taylor-Gooby, 2008). The concept of freedom is particularly relevant in this thesis as both the New Zealand (2006) and Swedish (2007) in-work tax credits specifically attach rewards of added assistance to participation in paid employment thus potentially reducing the freedom of choice of what activities to undertake because of financial need (Immervoll & Pearson, 2009). For sole mothers in particular, the freedom to choose to care for children full time without living in poverty may be jeopardised by expectations associated with the receipt of added assistance. This is explored in more detail in the discussion and comparative analysis chapters (Chapters Seven and Eight).

Summary of concepts and principles

Despite the vast range of meanings the principles of need, citizenship, equality, social justice, and freedom have for different citizens, the dominant perspective held by those in power has the most influence on the form that

individual social policies and social policy frameworks take (Cheyne, et al., 2008; Duncan, 2004; Hill & Irving, 2009; Taylor-Gooby, 2008). How the importance of each principle is balanced against the other principles is based on ideological values that change over time and are shaped by historical, political, cultural, economic and social contexts (Duncan, 2004; Ginsburg, 1992; Hudson, 2008). Thus, when policy-makers incorporate the principles into policy they must manage tensions between powerful groups, political agendas, institutional power constructs, fiscal constraints, historically maintained discourses, and their own values (Duncan, 2004). There is an undeniable risk that the perspectives of the principles that are adopted will enhance the wellbeing of some while potentially disadvantaging others (Duncan, 2004). This risk is investigated within the critical policy analysis undertaken on the New Zealand (2006) and Swedish (2007) in-work tax credit policies (Chapter Seven). Specifically, the way in which the balance of principles impacts on sole mothers in each country is evaluated using the socialist feminist theoretical perspective outlined in Chapter Two.

Having established the principles that underlie social policy intervention, the following section outlines types of social policy intervention. There are a number of ways social policy can be utilised, and defining the types of interventions provides the context within which the in-work tax credit policies were implemented.

Social Policy Interventions

It is important to define areas of social wellbeing where social policies are used as intervention tools in order to distinguish them from other forms of policy such as economic policy (Cheyne, et al., 2008; Duncan, 2004). Social policy intervention is utilised to fill gaps in social provisions where the market fails, to reduce the burden of cost and to increase wellbeing of citizens

through access to resources (Cheyne, et al., 2008). Social policies are often packaged into comprehensive suites of policies that complement each other and tend to focus on income maintenance, employment, and health.

Income Maintenance

Income maintenance is intended to provide financial security against the risk of poverty and is normally funded by the redistribution of income tax (Hill, 1996; Cheyne, et al., 2008). Eligibility is based on citizens being unable to earn income through paid employment due to illness, disability, age (outside of the working age bracket), or unemployment (Hill, 1996). Income maintenance policies are value-laden with political and social constructs influencing what societies consider tolerable in terms of need and inequality (Cheyne, et al., 2008).

Historically, the structure of income maintenance policies in both New Zealand and Sweden have been based on the ideological foundations of each country with values and social constructs having a significant influence on the outcomes of policies on certain population groups (Alcock, 2004; Cheyne, et al., 2008). In the context of this thesis, the historical, social, cultural and politically driven discourse applied to sole mothers that sits behind the New Zealand (2006) and Swedish (2007) in-work tax credit policies influenced how they have been treated by and within social policy (Alcock, 2004; Cheyne, et al., 2008; Spicker, 2008; Taylor, 1996). In the case of sole mother households and income maintenance policies, Lewis (1997) and Walter (2002) agree that policy-makers have traditionally opted “to treat lone mothers as *either workers or mothers*” (Lewis, 1997, p.9) thus either fully supporting the mother’s role as the primary caregiver of children or as a citizen-worker. While sole mothers traditionally gain their income from three main sources: “the labour market, the absent father and the state”

(Lewis, 1997, p.4), the proportion of each source is significantly influenced by government policy and varies depending on the welfare regime model.

Thus, while the in-work tax credit policies of both New Zealand and Sweden are not technically income maintenance policies, the eligibility criteria, distribution, and levels of assistance provided through the policies reflect the same ideological position taken when implementing income maintenance policies. These factors are investigated and critically analysed through a socialist feminist lens in the discussion and comparative social policy analysis chapters (Chapters Seven and Eight).

Employment policy

Employment policy, which has traditionally focussed on economic outcomes, has increasingly become a core component of social policy programmes across the majority of welfare states (Cheyne, et al., 2008; Hill, 1996; Salonen, 2009). Governments attempt to achieve social wellbeing goals through employment policy such as paid work incentives. In order to contribute to social and economic wellbeing outcomes, the in-work tax credit policies of New Zealand (2006) and Sweden (2007) combined employment and social policy principles within wider social policy frameworks. The determined push towards paid employment participation reinforces the premise that wellbeing can only be achieved through participation in paid work thus devaluing unpaid work (Skevik, 2006). How this impacts on sole mothers is critically analysed in the discussion section (Chapter Seven) before a comparison is made between the New Zealand and Swedish policies In Chapter Eight.

Health Policy

Health (or poor health) is impacted by and impacts upon a number of other areas of social wellbeing such as adequacy of income, social engagement, housing quality, and the environment (Hill, 1996). Health policy attempts to mitigate the risks associated with poor health through a number of policy intervention methods such as regulation, funding, purchasing, provision and planning (Hill, 1996). While health policy does not directly relate to the in-work tax credit policies being critically analysed in this thesis, there is a significant link between health and poverty with affordable access to health integral to the wellbeing of low income families (Cheyne, et al., 2008).

Economic and Social Policies

The integration of economic and social policies is occurring more frequently in contemporary welfare states due to the assumed positive economic outcomes of all citizens accessing full-time paid employment (Shaw & Eichbaum, 2005). Similarly, Benassy-Quere et al (2010) suggest that the dominant discourse across capitalist welfare states is that participation in the paid employment far outweighs unpaid work as the best way to achieve social wellbeing. When this integration of the two types of policies occurs, the social policy component focuses on the social wellbeing of the individual, households, community and the nation state. The economic policy component focuses on economic growth, management of interest rates, government budgets, income redistribution, the enhancement of labour participation for the economic wellbeing of the country and the setting of tax rates (Benassy-Quere et al., 2010; Shaw & Eichbaum, 2005). While the New Zealand in-work tax credit policy is categorised as a social policy, the integration of economic policy principles into the objectives shifted the policy focus to employment. Thus, the implications of this focus are explored in Chapter Seven in respect to the impact on sole mothers.

Summary

This chapter has provided an overview of the core sociological principles and concepts that underlie social policy development, implementation, eligibility, and evaluation. An insight into the diverse range of factors that influence the application of the principles sets the scene for unpacking the power constructs and values that informed the development of the New Zealand (2006) and Swedish (2007) in-work tax credit policies in Chapter Seven. The chapter also provided the wellbeing objectives of the in-work tax credit policies that are compared in Chapter Eight. With each country adopting the policies within vastly different welfare state models, the way in which each policy is valued and how this influenced the overall outcomes of the policies for sole mothers is explored.

The next chapter explains the methodology used to undertake the research. The methodology and methods are described followed by an outline of the data collection, data analysis, limitations and strengths, ethics and values of the research.

CHAPTER 4: METHODOLOGY

Introduction

The chapter begins with an overview of research undertaken from a feminist standpoint and outlines the fundamental core principles specific to this research approach. The position of the researcher in the context of the research is explored and the political relationship of the researcher to the research described. This is followed by an overview of the comparative social policy analysis method selected as the method to identify gender inequalities, power constructs and the disempowerment of women as they applied to the in-work tax credit policies of New Zealand (2006) and Sweden (2007). Steps for data collection and analysis are described, followed by the limitations and strengths of the research. Finally, the ethical considerations of the research are detailed before a final summary of the chapter is provided.

A Feminist Standpoint

For this thesis, a feminist standpoint was adopted. A feminist standpoint is not confined to a set of methods or modes of research but rather utilises a variety of reflective and critical analysis methods of investigation (Ackerly & True, 2010; Olesen, 2008). A feminist standpoint places gender and women's role in society at the core of all research and social world analysis (Sarantakos, 2005). Research methods are selected on the basis of what social, political or cultural setting is being explored and the objective of the research (Ackerly & True, 2010). By its very nature research undertaken from a feminist standpoint is value-laden, critical and undertaken from one of the politically-based feminist theoretical perspectives outlined in Chapter Two (Sarantakos, 2005).

The starting point for undertaking research from a feminist standpoint is the recognition that research in itself is a power construct through which women have historically been marginalised by male dominance (Sarantakos, 2005). The imbalanced perspective of the social world portrayed through traditional research methods is rejected and instead replaced by research based on the principle that women's experience of the social world must be researched by other women in order to be empowering. Research becomes a politically-driven endeavour that attempts to reconstruct the way history has been represented (by men) (Sarantakos, 2005).

The motivation for completing this research evolved out of a personal and political concern for the inequalities and injustices of outcome consistently experienced by sole mothers not only in New Zealand but across all welfare states (Mertens, 2007). The use of a feminist standpoint provided the starting point to build on the assumption that it was the political and social constructs of gender that created this experience of oppression and inequality (Sarantakos, 2005). Having taken a socialist feminist standpoint and upon making a personal commitment to the feminist cause, I placed women and particularly sole mothers at the centre of this research (Sarantakos, 2005). Thus, the investigation of welfare state ideologies, social policy frameworks and the specific in-work tax credit policies of New Zealand (2006) and Sweden (2007) were evaluated from the perspective of institutional power constructs and the gendered oppressive nature of policies (Sarantakos, 2005).

A feminist standpoint recognises that any research that attempts to represent the experience of others has power implications. The decisions made pertaining to how, what, when, who and why research is undertaken, is in itself the taking of a position of power (Mertens, 2007). Therefore, under a feminist standpoint, researchers must disclose their own political, social,

education level and cultural experience of the social world as these influence the way knowledge is acquired, utilised and distributed.

In the context of this research, my own socially constructed reality is inevitably reflected in my interpretation of the experiences of sole mothers under the in-work tax credit policies. Therefore, I will now outline the values that define my reality in order to provide context within which I have undertaken the research.

Values

When undertaking research from a feminist standpoint it is acknowledged that the political, social, educational, cultural and economic status and values of the researcher influences the decisions and outcomes of the research and thus cannot be viewed outside of or in isolation from the research (Ackerley & True, 2010; Cheyne, et al., 2008; May, 2001). Regardless of the type of social research that is being undertaken, the values of the researcher, the researched and the wider society play a significant role and influence the work throughout the entirety of the research process (Cheyne, et al., 2008; May, 2001). As a feminist researcher, I brought my own values, life experiences, political standpoints, and preconceived views about the way that women are treated in the social and political world into the research process (Ackerley & True, 2010). The research required me to constantly reflect on these values to ensure that I was minimising the risks of interpreting information in a manner that may detrimentally impact on the women being researched (Ackerly & True, 2010). In line with the core principles of feminist research, I aimed only to empower women – not create other avenues for oppression or inequalities.

In the context of the in-work tax credit policy (2006), while I am fortunate that I do not live in poverty as many New Zealand sole mothers do, I do have first-

hand experience as a sole mother within the context of the welfare state system and as an applicant for the in-work tax credit policy (which I do not receive due to my status as a student who does not 'work' 20 hours per week). This experience has influenced the way in which I approached this research insofar as I take the political standpoint that the policy is oppressive for sole mothers and unfair in its distribution. In my own experience, the policy disadvantages both myself and my child because of my decision to undertake study as opposed to undertaking 20 hours employment per week. However, I also acknowledge that it cannot be assumed that sole mothers as a population group or as individuals hold the same values as I do in regards to the outcomes of the policy or its importance.

Comparative Social Policy Analysis

Comparative social policy analysis is the method selected for this research as outlined in Chapter Three. Esping-Andersen's (1990) models of welfare regimes are utilised as the explanatory framework of comparative social policy analysis for this thesis. Comparative social policy analysis as a method is outlined below.

As already noted the method chosen for undertaking the research was comparative social policy analysis. Comparative social policy analysis developed significantly in the 1970s out of a determination of social science theorists to identify the similarities and differences between social policy frameworks and the structure of welfare states across nations (Kennett, 2001; Carmel, 2004; Hill and Irving, 2009). Early comparative welfare state regime research focused on measuring and comparing the amount of expenditure a country put towards welfare programmes. However, more recent comparative social policy analysis focuses on identifying the ways in which countries are driven by varying welfare state ideologies and

characteristics to use policy to address similar phenomena (Kennett, 2001; Mabbett and Bolderson, 1999).

Comparative study provides the means to identify critical factors that influence the outcome of social policies and to explain how a variance in these factors results in a positive or negative difference (Ackerly & True, 2010). By identifying patterns and trends in social, political, and economic life across welfare states, research can provide insights into what policies are working, which policies are not working, who is disadvantaged and what needs to be fixed (Ackerly & True, 2010; Briar & O'Brien, 2003). Comparative policy analysis demands a descriptive and contextualised investigation of a specific policy or policy framework, including the policy aims, goals, objectives, eligibility criteria, core values such as empowerment or social inclusion, and the population groups specifically identified or targeted (Spicker, 2008).

A feminist standpoint centred the comparative social policy analysis on the gendered construction of power in differing welfare states and the degree to which the political, social, economic, historical and cultural factors of the countries influenced the wellbeing of women (Gottfried & Reese, 2003). The comparative social policy analysis undertaken on the in-work tax credit policies adopted in New Zealand (2006) and Sweden (2007) investigated how the specific policies influenced the sole mother's role within the family, as a citizen, and as a worker. The comparative analysis then provided the means to identify themes and trends across and between the two countries and these are detailed in Chapter Eight.

New Zealand was selected as the primary country of investigation because first, I wished to increase my depth of knowledge of the New Zealand welfare state system and social policy frameworks from a gendered perspective and,

second, it fits within Esping-Andersen's (1990) liberal welfare state model. Sweden was selected as the secondary country because it provided the means to compare the potential impact of the in-work tax credit policies on sole mothers within a social democratic model of welfare. Sweden's policies of universalism and full employment (Bergmark & Minas, 2006) contrast sharply with those in New Zealand.

A significant challenge when undertaking the comparative social policy analysis was the lack of equivalence across countries in terms of conceptual frameworks. For example, while the definition of a sole mother household may be conceptually similar for the purposes of statistics gathering, the meaning and discourse used to describe this population group is not comparable across New Zealand and Sweden (Winkler, 2002). For the purposes of this research, however, it is this non-comparability of discourse equivalence that will help to emphasise and identify different societal values about sole mothers and how this is reflected in the in-work tax credit policies being analysed.

Comparative social policy analysis requires the recognition that the values held by groups within and between countries will vary considerably due to different historical, political, social, geographical, environmental and cultural foundations (Kennett, 2004).

Data collection and analysis

This is desktop research drawing on a number of data sources including journal articles, official government policy and strategy documents, other Masters theses, research and policy evaluation reports commissioned by both government and non-government organisations and agencies, academic reference books, conference proceedings, and statistical reports published by government and non-government organisations.

All methodology, method, theory and social policy references were sourced through the Massey Online Library Catalogue using key word searches, journal databases, and authors. The majority of other research reports were sourced via the internet using government agency search windows, Google Scholar, using key words and themes. Searches began with the use of top-level word searches such as research methodologies, feminism, social policy, critical social policy analysis, comparative social policy analysis, in-work tax credit policies, sole/lone/solo mothers, New Zealand welfare state, Sweden Government publications were a particularly rich source for mapping discourse with power constructs weaved within the text and within the historical and political context (Ackerly & True, 2010; Rapley, 2007). Briar & O'Brien (2003) view official government information is an invaluable source of information as it contains power and discourse constructs not available in other forms of publication.

For New Zealand data, government policy documents, strategic plans, speeches, and other relevant documents were sourced via government agency websites with the Ministry of Social Development and the Beehive website⁹ providing the majority of information. For Sweden, both Swedish government and European Union overarching strategic plans were sourced via the internet in order to identify the wider context within which the Swedish In-work Tax Credit policy was adopted. The collection of Swedish documents was limited to English versions thus restricting the breadth and depth of research.

Census, employment and income data is used to identify economic trends in sole mother households compared to other household compositions in each country. Reinharz (1992) argues that statistics used in this capacity highlight differences between population groups and may be the first indication of inequalities.

⁹ www.beehive.govt.nz

When undertaking research from a feminist standpoint, qualitative methods are utilised to untangle the discourse and political agenda's that sit behind quantitative numbers while also prompting key interpretive and exploratory questions such as how and why social phenomena occurs (Becker & Bryman, 2004; Dodson, Piatelli, and Schmalzbauer, 2007; Mertens, 2010; Spicker, 2006; 2008; Sprague & Zimmerman, 2004). Thus, political, historical and gendered discourse constructs were tracked in the data collected to identify how these reinforced power and gender inequalities across time and place (Ackerly & True, 2010; Perakyla, 2008; Krippendorff, 2013). Political agendas that often underpin both government and non-government research were identified with the focus of the research being to critically analyse not only on what *is* said but what is *not* said in government documents (Briar & O'Brien, 2003; Glover, 1996).

Having established the background of the in-work tax credit policies, critical and reflective analysis was undertaken using a socialist feminist theoretical lens (Chapter Two). A socialist feminist perspective presents the argument that patriarchal and capitalist power inequalities exist in all western welfare state regimes and are maintained through social policy objectives, distribution, eligibility and desired outcomes that ignore the gendered nature of work (both paid and unpaid) (Lister, 2010). Comparisons between the outcomes experienced by sole mothers in New Zealand and Sweden are then analysed with the key factors that influenced the economic and social wellbeing of sole mothers investigated (Chapter Eight).

Ethical considerations

While this research did not involve 'live' participants so is considered to be low risk ethically, there was an ethical obligation to at the very least ensure that it would not further discriminate or marginalise women – particularly sole mothers. Feminist researchers are constantly challenged to produce

knowledge that has taken into account the differences between women but that still aims to challenge women's shared oppression (Flintoff, 1997). Feminist research ethics include recognition, as the researcher, that my own educational, social, cultural, and economic situation had a bearing on how and why I have chosen this topic for my thesis.

When undertaking research from a feminist standpoint, it is fundamental that what is produced does not increase inequalities of outcomes or perpetuate negative power constructs (Ackerly & True, 2010). Research findings must empower women through the identification of areas of injustice experienced by women. Thus, for this thesis, it is hoped the identification of institutional, social, historical and cultural power constructs that contribute to the inequalities of outcome of the in-work tax credit policies for sole mothers can lead to positive change. The visibility of specific injustice's and inequalities may inform future policy development and thus contribute to the empowerment of sole mothers (Ackerly & True, 2008; 2010; Ginsburg, 1992; Mertens, 2007; Olesen, 2008).

Limitations

The major limitation of this research was that access to Swedish-related research and documents was limited by the paucity of those translated into English and useful for analysis.

The research does not consider cultural structural inequalities such as class and the position of indigenous women existing in each country that compound the inequalities sole mothers already experience. It is acknowledged that this is an area requiring further research.

Another limitation was the need for a degree of generalisation about the income levels and employment status of sole households in New Zealand

and Sweden because it was not possible to identify or take into account the degree of diversity that exists between and across sole mother households in each country. This limitation stems from the universality of Swedish welfare which results in sole mothers not being distinguished from other citizen workers in Sweden. This hindered the ability to quantify the impact the policy had on increasing paid employment participation of Sweden's sole mothers. It also hid any specific trends related to the in-work tax credit policy in terms of the outcomes for sole mother household income shifts compared to other household compositions. However, this was somewhat overcome by the fact that research did not set out to speak on behalf of individual sole mothers. Rather it was intended to provide an over-arching critical social policy analysis of the institutional structures, political influences and gendered inequalities that consistently result in poorer outcomes for sole mother households compared to other household compositions (Cheyne, et al., 2008; Daly & Rake, 2003; Lewis, 1997; O'Brien, 1994; Patterson, 2004; Sainsbury, 2004). Feminist theorists recognise this approach as important for highlighting the degree to which the state or public patriarch and the male-dominated capitalist system structurally embed gender inequalities in different countries (Eisenstein, 1990; Hennessy, 2003).

Strengths of the Research

The use of the socialist feminism theoretical framework (outlined in Chapter Two) for undertaking the critical analysis provided the standpoint from which to identify the public patriarchy and capitalist system structures that reinforce the inequalities experienced by sole mothers in and across welfare regimes. Using this theoretical lens, the research demonstrated that, despite being implemented under two different welfare regimes, sole mothers are disadvantaged to some extent. This clearly demonstrated that capitalism as a system and the form that patriarchy took within each system, disadvantaged sole mothers. Regardless of balance taken in terms of the

role of the market, welfare state and individual, sole mothers were disadvantaged.

The findings that the cost of the In-work Tax Credit policy being comparable to the cost of maintaining sole mothers on the DPB is a substantial strength of the research (St John & Dale, 2012). This provided evidence that the function of the policy was not to reduce governmental costs but rather as a subsidisation mechanism for the capitalist market (Bryson, 2003; Cudd & Holmstrom, 2011; Dale et al., 2010; Patterson, 2009; Spicker, 2008; St John & Rankin, 2009; St John, 2011). This also supported the role of the welfare state in reinforcing social and political discourse regarding the value of paid employment over unpaid employment as a core activity in society (Breitkreuz, 2005; St John, 2011; St John & Rankin, 2009).

The research highlighted that the outcomes for sole mother households in both New Zealand and Sweden were predominantly influenced by systemic, institutional structures as opposed to any social constructs of individual failure of the sole mothers as a population. The research provided an analysis of the outcomes of in-work tax credit policies on sole mother households without creating future disadvantage or reinforcing inequalities.

Summary

This chapter has provided the foundation and context within which the research is undertaken. The adoption of a feminist standpoint specifically requires that the experience of women in the social world be central to the research's objective. The main aim of research performed using this approach is to empower women and expose constructs of inequality and oppression specific to women. A feminist standpoint also recognises that the very nature of research reflects power constructs thus requiring the

researcher to continually reflect on the influence their own history and social reality has on the outcomes of the research and on those researched.

Justification was provided for the use of comparative social policy analysis as the method of research while also including detail of the strengths and limitations of the research. The specific ethical and value considerations that must be met when undertaking research from a feminist perspective were outlined and further reinforced the importance of reflexivity when undertaking research from a feminist standpoint.

The next chapter provides an historical account of the social, cultural, economic, political and gender constructs of New Zealand in order to contextualise the adoption of the 2006 In-work Tax Credit policy and its impact on sole mothers.

CHAPTER 5: HISTORY OF SOCIAL POLICY IN NEW ZEALAND

Introduction

To understand the historical, cultural, social, economic, and political context of the In-work Tax Credit policy adopted in New Zealand on 1 April 2006, it is important to understand the development of welfare provisions and social policy objectives from the time British settlers arrived in the early 1800s. The first section of this chapter provides a brief historical account of the introduction of the British ideological and economic framework to the new colony and how this shaped early welfare provision. The chapter then focuses on the development and reshaping of New Zealand's political economy and welfare system post-colonisation (1850-1983) including the role of societal and economic events. The final section outlines the shift to a Social Development welfare model in 1999 under the Labour-Alliance coalition government in order to provide the political and social context within which the In-work Tax Credit policy (2006), a component of the Working for Families policy package (2004), was introduced.

While the Swedish In-work Tax Credit policy (2007) is compared with New Zealand's In-work Tax Credit policy (2006), an in-depth, historical account of the Swedish welfare state is not provided in this chapter. The rationale for this is that Sweden is the secondary case study with the primary focus being on New Zealand. However, it is important to note that Sweden's welfare state developed over a greater timeframe than most welfare states and has been based on a majority Social Democratic government philosophy of equality (including gender equality), universalism and neutrality in war time (Salonen, 2009). This foundation has driven and continues to drive policy

frameworks and the level of government intervention in public services in Sweden. More contextual information on Sweden is provided in the discussion and comparative social policy analysis chapters (Chapters Seven and Eight).

New Zealand colonisation and welfare state development

The arrival of mostly male British settlers to New Zealand from the early 1800s was coupled with the introduction of British liberal concepts of self-reliance, paid employment, wealth and landownership (Cheyne, et al., 2008; Davey & Grey, 2009; Duncan, 2004; Knutson, 1998). Edward Wakefield (1796-1862), in his attempts to recreate the English system of landownership, through the New Zealand Company, further ingrained the liberal ideology of capitalism and individual rights in the new colony¹⁰ (Cheyne, et al., 2008; Davey & Grey, 2009; Duncan, 2004). Hence, when social issues such as poverty arose in the late 1800s, settlers and the Crown perceived the issues to be a direct result of individual failure and, consequently, the individual's responsibility to fix (Cheyne, et al., 2008; Davey & Grey, 2009; Duncan, 2004). With the Crown remaining focused on the core infrastructural needs of the colony, women settlers filled the community care role while remaining financially dependent on male breadwinners, reflecting the existence of a sexual division of labour right from the outset of settlement (Duncan, 2004; Tennant, 2004). This liberal ideological foundation and the related sexual division of labour became firmly entrenched and continued to shape the way in which welfare assistance was provided to citizens throughout New Zealand's history. How this is reflected in the objectives and eligibility criteria of the In-work Tax Credit policy (2006) is explored in Chapter Seven.

¹⁰Despite the signing of the Treaty of Waitangi in 1840, the newly introduced political framework undermined the balance between the needs of the settlers and native Maori

The impacts of a deep economic depression in 1879 resulted in the government rethinking its approach to welfare and taking a more interventionist approach (Knutson, 1998). The 1885 Hospitals and Charitable Institutions Act marked the first legislative structure and taxpayer funded policy implemented to address social wellbeing (Tennant, 2004). The Old Age Pensions Act of 1898 (the Act) further demonstrated the state's formal recognition that individual worker-citizens (males) poverty could equally be a result of structural, market-related failure as individual failure (Knutson, 1998). However, despite this shift in the welfare state's role towards workers (men), sole mothers in need continued to be treated by the state as immoral and undeserving of state assistance thus perpetuating the negative social discourse through policy (or lack thereof) even in the early days of colonisation (Briar, 1992). This is of particular relevance to this thesis with the same negative discourse toward sole mothers emerging over a century later in the In-work Tax Credit policy (2006) as discussed in depth in Chapters Seven and Eight.

By 1912, the new Reform Government's expanded role into social wellbeing led to the introduction of housing provision, child-welfare legislation, and the development of the Health Department, making social services accessible to all citizens regardless of paid work participation (Cheyne, et al., 2008; Duncan, 2004 Tennant, 2004). Successive governments continued to respond to social wellbeing needs through the adoption of residual, piecemeal and reactive social policies for another 40 to 50 years (Knutson, 1998).

The Family Allowance Act of 1926 marked the beginning of a shift towards a social democratic model of high government intervention and was one of the first policies to specifically focus on women (Duncan, 2004). The policy, specifically targeted at (married) mothers demonstrated the societal discourse that women had a moral and social obligation to undertake care

responsibilities and thus reinforced the socially constructed sexual division of labour through social policy mechanisms (Belgrave, 2004; Duncan, 2004; Else, 1996). This reinforcement of the sexual division of labour continued into the 1930s when the Social Security Act (1938) provided the Family Benefit policy component which was specifically paid to married mothers to use for the benefit of their children (Briar, 1992; Cheyne, et al., 2008; Duncan, 2004; Knutson, 1998). As will be discussed in Chapter Seven, the In-work Tax Credit policy (2006) continues the trend of social policy reflecting the ingrained sexual division of labour via criteria and distribution methods.

Comparatively, the Social Security Act (1938) policies that were tailored to (male) workers were specifically intended for the individual worker on the assumption that the assistance would be used to support dependents, leaving women and children dependent on both the welfare state and private males (Duncan, 2004). Thus:

while the setting up of the welfare state had benefits for the working class, nevertheless it was premised on the assumption that women are wives and mothers and stay at home, and that housework and child and husband care is a private matter. Accordingly, the law, policy, labour-market policies, school curricula, and housing policy have all reinforced women's economic dependence on men. (Cheyne, et al., 2008, p98)

For sole mothers, however, assistance was withheld under these policies based on the moral and value judgements made by the welfare state that they were undeserving (Briar, 1992). As neither paid workers (males), nor dependent women (mothers/wives), sole mothers posed a policy problem (Cheyne, et al., 2008). The negative discourse toward sole mothers was again reinforced through policy (or the lack of policy) and, as will be seen in

Chapter Seven, the criteria and paid employment expectations attached to the In-work Tax Credit policy (2006) demonstrate this continuation.

From the end of World War II until the late 1960s–early 1970s the economy boomed, the welfare state consolidated and the New Zealand populous enjoyed high living standards (Cheyne, et al., 2008). However, by the mid-1970s the years of high living standards were coming to an end due to a number of international and domestic events. In 1973 Britain signed up to the European Economic Union (EEU), significantly reducing Britain's previously high demands for New Zealand's butter, meat and wool exports. While an exponential increase in oil prices the same year, lowered the quantity of oil worldwide¹¹ resulting in higher petrol prices, higher freight costs and increased retail prices for goods (Knutson, 1998). The Third Labour Government's (1972-75) high level of state intervention in social and economic areas led economic commentators and advisers to highlight the risks to the country's economic wellbeing (Duncan, 2004). The country was also facing significant challenges to the social structure and norms that had previously been influenced by policies implemented through the welfare state (Duncan, 2004). Maori migration to urban areas that had begun in the 1950s was by the 1970s proving to have significant social impacts with cultural dislocation increasingly evident; the state lost the confidence of a large number of the populous and women began to challenge the assumption of the male breadwinner model of welfare (Belgrave, 2004). Social policy implementation and direction became more confused and reactive as the 1970s progressed with policies implemented *ad hoc* in order to fill the expanding gaps in welfare services (Cheyne, et al., 2008).

Feminists began to voice concerns that the welfare state acted as an institution of subordination towards women through policies that excluded

¹¹The Organisation of Petroleum and Exporting Countries (OPEC) lowered the quantity of oil available worldwide (Knutson, 1998)

women from the public world of work (Cheyne, et al., 2008). Policy frameworks were critiqued for their role in “accentuat[ing] women’s subordination to men, further exclud[ing] women from the workforce, and further relegat[ing] their labour to the invisible world of the nuclear household” (Cheyne, et al., 2008, p.37). Feminist challenges to the welfare state have been credited for the introduction of policies intended to reduce inequalities between men and women within both the labour market and within family settings (Briar, 1994). The Equal Pay Act (1972), Domestic Purposes Benefit (1973) and Domestic Protection Act (1982) were all policies that had a direct impact on women independent of a male breadwinner conduit (Briar, 1994).

The implementation of the Domestic Purposes Benefit (1973) (DPB), while intended to provide sole mothers with the means to live financially independent of a private male, still reflected the sexual division of labour embedded in New Zealand’s liberal male-breadwinner welfare state model (Briar, 1992). The benefit was allocated via the provision of publicly-funded income maintenance, based on a sole mother’s citizen role as a mother as opposed to a worker and indicated the welfare state’s acceptance of its own role as a substitute male breadwinner (Dale, et al., 2010; Goodger & Larose, 1999; Knutson, 1998; Parker & Patterson, 2003). Briar (1992) argued that the conditions attached to the DPB reinforced women’s dependence: a sole mother was *either* dependent on the welfare state for economic assistance *or*, should they enter another relationship with a man, they would lose their state support and become dependent on a private patriarch again. Thus, sole mother’s dependence on either a private male or the welfare state continued to be reinforced through the DPB. The In-work Tax Credit policy (2006), while attempting to reverse the role of sole mothers to be workers first and mothers second, also maintained the dependency of sole mothers on the state (see Chapter Seven).

The rapid increase in the number of sole mother households throughout the late 1970s and early 1980s coincided with the growing gap in the employment rates between partnered and sole mothers, leading to a significant political and social discourse shift by the late 1980s (Goodger & Larose, 1999; Ministry of Social Development, 2010; Patterson, 2002). Thus, while the initial intention of the DPB was to ensure that sole mothers could remain financially secure in their stay-at-home role, by the late 1980s the shift towards the neo-liberal mantra of personal responsibility resulted in a change in discourse from sole mothers being “caregivers in need of a benefit [to] bludgers¹² in need of a job” (Patterson, 2002, p.5). Political reforms reinforced the discourse that sole mothers were a burden on the state, and, like other low income citizens, became the scapegoat for poor economic performance in New Zealand (Davey & Grey, 2009; Patterson, 2002; Parker & Patterson, 2003). This negative discourse again informed social policy and, as will be detailed in Chapter Seven, was an underlying influence on the way in which the In-work Tax Credit policy (2006) treated sole mothers.

Neo-Liberalism (1984-1999)

By the 1980s, the social and economic issues that plagued New Zealand were numerous and the welfare state was in crisis (Duncan, 2004). In 1984, the fourth Labour Government was voted into office and shifted away from the traditional highly interventionist, full employment policies of previous governments and adopted a neo-liberal philosophy based on the “Washington Consensus”¹³ (Duncan, 2004). The government down-sized its role in economic matters by deregulating the financial sector, restructuring

¹²‘Bludger’ is a colloquial term used to describe someone considered to be reneging on his or her responsibilities and receiving government benefits without doing anything to earn them.

¹³ A term broadly used to refer to a focus on market-based approaches. Duncan (2004) describes the Washington Consensus as prescribing “...financial and trade liberalization, fiscal discipline and a reduced role for the state, including deregulation and privatisation (pg.180).

the state sector, and selling or corporatising state assets (Cheyne, et al., 2008). Of particular relevance to this research was the dismantling of full employment as a policy objective in 1986 which had a severe impact on lower income households including sole mother households (Duncan, 2004). The shift to the free market economic structure resulted in widespread redundancies and disruptions to communities reliant on 'uncompetitive' markets thus creating a more exploitative capitalist market (Duncan, 2004).

With the election of National into government in 1990 attention was turned to restructuring welfare which disproportionately disadvantaged sole mothers and other low income or welfare recipients (Belgrave, 2004; Briar, 1992; Cheyne, et al., 2008; Patterson, 2002). This welfare restructuring was outlined in the Minister of Social Welfare, Jenny Shipley's, key budget paper *Social Assistance: Welfare that works* (1991) and included in Minister Richardson's infamous 1991 'mother of all budgets' in the form of extensive cuts to benefit rates and the imposition of market rentals for state housing. The creation of 'flexible' labour was accompanied by the Employment Contracts Act (1991) which de-unionised vast sections of the labour market and resulted in low wages and the working poor (Duncan, 2004).

Areas of social wellbeing traditionally provided by the state were contracted out to non-government providers while strict targeting, means testing and user-pays criteria were expected to make the economy more competitive and encourage a focus on self-reliance (Belgrave, 2004; Briar, 1992; Cheyne, et al., 2008; Davey & Grey, 2009; Duncan, 2004; Patterson, 2002).

Under these extreme neo-liberal reforms, the discourse of the deserving and the undeserving, which was ingrained early in New Zealand's colonial history, became even more embedded with unpaid work being ignored as a contributing factor to the wellbeing of society (O'Brien, 1994). Beneficiaries, including sole mothers, continued to be constructed as morally inept and

dependent while workers were considered to be responsible, self-sufficient and independent (Duncan, 2004; McClure, 2004). The individualistic, gender-neutral nature of the free market model also ignored the power inequalities between men and women; the systemic structure of women's dependence on a male breadwinner; women's (unpaid) contribution to the family and community wellbeing; and the structural employment inequalities existing within the market (Briar, 1992). This discourse and lack of gender analysis on the impact of policies continued as a common trend throughout future policy development and remained at the core of the In-work Tax Credit policy (2006).

By the end of the 15 year tenure of neo-liberal reform, New Zealand was in the throes of rapidly increasing economic disparities and economic crisis (Duncan, 2004). Child poverty rates increased exponentially over the 1990s with poverty rates for sole mother families continuing to remain high into the 2000s (Nolan, 2002; Patterson, 2002). This is particularly relevant to this thesis as the In-work Tax Credit policy (2006) was based on the discourse that the high poverty experienced by sole mothers was due to individual failure as opposed to clearly being a result of historical, structural, political, economic and systemic factors (Dale et al., 2010; Parker & Patterson, 2003; St John & Craig, 2004; St John & Dale, 2012; St John & Rankin, 2001).

By the time the 1999 elections occurred voters had had enough and wanted change (Duncan, 2004). On 27 November 1999, Helen Clark, leader of the Labour Party became New Zealand's first elected female Prime Minister. The new government began a three-term tenure that undertook to overhaul the New Zealand welfare system through the adoption of the Social Development welfare model (Immervoll & Pearson, 2009) which is outlined in the following section.

New Zealand and the Third Way

The Labour–Alliance coalition government voted into power in 1999, promised to return New Zealand to a social democratic welfare state, although it was recognised that a return to the previous redistributive welfare system model would prove harmful and impeding to economic growth (Davey & Grey, 2009; Duncan, 2004; Midgley, 1997). Thus the government sought an alternative framework of social welfare delivery that would reduce the economic costs of welfare provision, while continuing to maintain middle of the road level of intervention and chose an adaptation of the “Third Way” to do so (Duncan, 2004).

Overview of the Third Way

The Third Way became the prominent model adopted by a number of welfare states from the 1990s onwards and was intended to bring together both neo-liberal and social democratic principles to meet somewhere in the middle (Cheyne, et al., 2008; Duncan, 2004). While some writers viewed the Third Way as a new political form (Cheyne, et al., 2008) others argued that it did not encompass any unique standpoints but was rather a rehash of the neo-liberal policies (Alcock, 2003; Duncan, 2004). It was expected that, under the Third Way gender-neutral equal labour opportunities, women’s role would equal that of men within the paid labour arena (Daly, 2004; Daly & Saraceno, 2004). However, how unpaid domestic work would be distributed or what this gender-neutral worker-citizen approach would mean for sole mothers remained unaddressed (Daly, 2004).

Social Development: New Zealand’s adaptation of the Third Way (1999 – 2008)

While rejecting the Third Way welfare model framework in its true form, the New Zealand government did adopt an adaptation of the model and referred

to it as the Social Development framework. The new welfare philosophy, to be known as the new social democracy, was introduced by the then Minister of Social Services, Steve Maharey in a speech made to cabinet in March 2001 (Maharey, March 2001). Maharey outlined the specific goals of this approach as being to provide “an active role for the state in a mixed economy; a new alignment between economic and social policy; partnership, citizen engagement, and democratic governance; and a refurbishing of the institutions of the state and the institutions of civil society” (Maharey, March 2001, p1).

On 18 June 2001, the welfare reforms were launched alongside the publication of *Pathways to Opportunity* (Shaw & Eichbaum, 2011). The key principles of the new approach focused on the streamlining of administrative functions and shifting people into paid employment where it was claimed that citizens would be financially better off than if they remained on a benefit (termed ‘making work pay’). There was the expectation that in return for the government’s assistance, recipients would adhere to a clear set of obligations and criteria. The framework was intended to address poverty and social exclusion by tackling the issues that hindered full participation (read paid employment) in society (Shaw & Eichbaum, 2005).

In October 2001, the Ministry of Social Policy and Department of Work and Income were amalgamated and the Ministry of Social Development was established (Shaw & Eichbaum, 2011). The amalgamation of the social welfare and labour departments symbolised the government’s ideological standpoint that paid employment and social inclusion were mutually inclusive.

The new social development approach differed from the traditional welfare models of welfare administration in a number of fundamental ways (Cheyne, et al., 2008). The delivery of assistance became individually personalised and case managed, with eligibility for assistance based on the meeting of a

mutual set of obligations and criteria (Cheyne, et al., 2008). Most significantly, income assistance was no longer provided without the expectations of behaviour change from the client in terms of paid employment participation thus returning the onus of economic wellbeing back onto the individual (Shaw & Eichbaum, 2011).

While traditional social assistance focussed on providing a safety net for a predominantly male breadwinner society, the social development model claimed to recognise that “work is less secure, and terms and conditions of employment so much more variable employment no longer provides a guarantee of welfare” (Shaw & Eichbaum, 2011, p.272). However, St John and Craig (2004) suggest that the continued focus on employment as the key to wellbeing meant New Zealand continued to be a male breadwinners state where a myriad of gender-neutral social and economic policies were implemented to get people into paid employment. Thus, the new approach remained true to the historical foundations of the welfare state by continuing to punish the individual for non-participation in paid employment via sanctions such as the withholding of added assistance should the individual not comply with prescribed criteria.

The adoption of the Working for Families policy framework in 2004 (detailed in Chapter Six) cemented the government’s discourse that paid employment was more deserving of government assistance. This was reinforced with the adoption of the In-work Tax Credit policy in 2006 which, in “making work pay”, rewarded a prescribed minimum number of hours of paid employment while withholding additional assistance from those who remained on the benefit (St John & Craig, 2004). The outcomes of the In-work Tax Credit policy (2006) for sole mothers is investigated and critically analysed in Chapter Seven.

Summary

This chapter has provided an overview of the social, economic and political factors that have influenced the direction of the New Zealand welfare system since colonisation by British settlers. It has provided a foundation from which the reader is able to gain an understanding into the specific direction that social policy has taken within particular political standpoints and why these policies were adopted. In particular, the chapter outlines the impacts these social and political standpoints have had on New Zealand women in general and sole mothers in particular via the ways in which the welfare state has perpetuated inequalities and subordination of women through various policies. The outline of the Social Development ideological standpoint adopted by the Labour coalition governments between 1999 and 2008 contextualised the political framework within which the In-work Tax Credit policy (2006) was developed. This provided the foundations for the critical social policy analysis discussion which follows in Chapter Seven and the comparative social policy analysis provided in Chapter Eight.

CHAPTER 6: IN-WORK TAX CREDIT POLICIES

Introduction

This chapter provides an explication of in-work tax credit policies as incentive mechanisms for participation in paid employment before outlining the specific political context, objectives, eligibility, distribution and administration of New Zealand and Sweden's in-work tax credit policies adopted in 2006 and 2007 respectively. This descriptive provides the basis from which the critical social policy analysis and comparative social policy analysis can later be undertaken.

New Zealand Working for Families

As outlined in Chapter Five, from 1999, with the social development philosophy firmly adopted, New Zealand's Labour-Alliance coalition government began work on the development of a policy framework that would achieve its overarching key objectives of welfare reform (Shaw & Eichbaum, 2011). The policy took three years to produce with six draft papers presented to Steve Maharey, the Minister of Social Services and Employment, in June 2002. The papers proposed a programme of action to reform the social assistance system between 2003 and 2006. A set of key issues were identified and recommendations for reform of the Family Income Assistance, Housing Assistance, and Hardship Assistance policies were proposed under the umbrella of 'Future Vision' (Ministry of Social Development, 2003, 2003a, 2003b, 2003c, 2003; 2004). Over the next few month's drafts of the proposals were reworked and by June 2003, five Cabinet papers were presented to Ministers who subsequently requested a set of high level policy options (Ministry of Social Development, 2003, 2003a,

2003b, 2003c, 2003; 2004). The eight options that were then developed covered a wide range of fiscal costs with Ministers choosing to move forward with the option that eventually became the Working for Families package (Ministry of Social Development, 2004).

The development of the majority of the reforms occurred “largely out of public sight and without the engagement of non-governmental policy actors” (Shaw & Eichbaum, 2011, p280). External stakeholders were not involved in this process meaning the shape of the policy framework and specific policies within the framework were based solely on the principles and strategic goals set out by politicians (Shaw & Eichbaum, 2011). The closed-door development of the policy removed the process of a complex overhauling of the welfare system from public and political scrutiny as well as eliminating a consultation process from the policy development cycle. Thus, the conversion of the strategies into formal policy was expedient (Shaw & Eichbaum, 2011).

In Minister Maharey’s 2 July 2003 draft paper to cabinet *Future Directions – An Integrated Package for Social Assistance*, the governments draft framework for the social policy package “Working for Families” was set out. The top priority was explicitly outlined as being to improve New Zealand’s economic performance (Ministry of Social Development, 2003c). Poverty alleviation was also highlighted as a key goal driven by statistics that showed child poverty levels in New Zealand as being high compared to other OECD countries and that 20% of all New Zealanders were living in hardship in 2000 (Johnson, 2005; Ministry of Social Development, 2005a). Despite the growing economy, the paper specifically targeted working age people who were reliant on state assistance, working families with dependent children who continued to experience material hardship, and sole parents (Ministry of Social Development, 2005a).

In the 2004 budget, the Labour/Progressive Government introduced the finalised policy programme. The adoption of the Working for Families policy package cemented the government's shift from a heavily redistributive welfare system to one based on the key principles of the Social Development model with its focus on 'making work pay' (Shaw, 2005). The Ministry for Social Development outlined the key objectives of the policy package as follows:

- 1) **Make work pay** by supporting families with dependent children, so that they are rewarded for their work effort. This involves better alignment of benefits and in-work support (including Family Income Assistance, Childcare Assistance, and Accommodation Supplement) so that people are better off as a result of the work they do
- 2) **Ensure income adequacy** with a focus on low and middle income families with dependent children, to significantly address issues of poverty, especially child poverty. The package also addresses housing affordability problems by responding to the increased cost of private housing for low income people, and
- 3) **Achieve a social assistance system that supports people into work** by making sure that people get the assistance they are entitled to, when they should, and with delivery that supports people into employment. This involves steps to streamline the social assistance system so that it is easier for people to understand and access, and initiatives to improve take-up and enhance the effectiveness of delivery.

(Ministry of Social Development, 31 March 2004, p.2)

Components of the Working for Families policy

In the initial 2004 roll-out of the Working for Families package, there were six components implemented to mitigate the barriers to entry into paid employment. These components included an improved family tax credit package; improved and extended availability of childcare assistance; an accommodation supplement to mitigate housing costs; changes to the special benefit; and changes to other social assistance (Ministry of Social Development, 2004). Accessing the different components of the package depended on the particular means-tested circumstances of the household including: geographical location which impacted on housing costs; the availability of other support services such as childcare centre accessibility; income from other sources such as child support; and the number of dependent children in the household (Ministry of Social Development, 2011).

The tax mechanisms used to deliver components of the package included: a family tax credit that all low to middle income families with dependent children received regardless of employment status; a minimum family tax credit that ensured a government-set minimum weekly income for a working household with dependent children; a parental tax credit which was paid out for the first 8 weeks after a baby's birth; and, from 1 April 2006, the In-work Tax Credit which was accessible to all low to middle income households with dependent children who partook in a minimum number of hours in paid employment (Ministry of Social Development, 2011). With its social and economic wellbeing objectives, the In-work Tax Credit policy was categorised by the government as a social policy as opposed to a tax policy.

The In-work Tax Credit Policy

In combination with a number of other work-enabling policies, the objective of the In-work Tax Credit policy was to provide financial incentive for all able-

bodied working-aged citizens to undertake paid employment (O'Brien, Wynd & Humpage, 2008; Saunders, 2005). By ensuring low to middle income families with dependent children and particularly sole parent families were financially better off, it was expected that paid employment would become the preferred option over reliance on a government benefit. At the same time, the policy was also implemented to reduce in-work poverty rates for those already in low paid employment (Aimer, 2003; Ministry of Social Development, 2008; St John & Craig, 2004).

The tax credit was paid directly into a bank account allocated by the household rather than into the paid employee's wages in an attempt to ensure the funds reached the full household (Ministry of Social Development, 2011). The amount of payment received by the household was dependent on a number of factors. These included the number of dependent children in the household; the households' estimated annual income (after tax) from paid employment; and the undertaking of a prescribed minimum number of hours in paid work with sole parents required to work a minimum of 20 hours per week and two-parent families required to work a minimum of 30 hours overall per week (O'Brien, et al., 2008). The onus was on the household to instigate a rigorous application process through which a significant amount of documentation and understanding about the criteria was required. For example, receipt of an in-work tax credit was not automatic by virtue of undertaking the criteria hours of paid employment. Rather, the household needed to inform the government of their hours and apply to receive the payments. The household was also responsible for ensuring that any changes in circumstances that may impact eligibility were brought to the attention of the Inland Revenue Department.

A household's weekly entitlement was determined by a complex matrix of income brackets (after tax) against the number of children in the household. The more children there were in a household, the higher the household

income range that would continue to qualify for payment. The table in appendix one is an adaptation of the In-work Tax Credits payment table available on the Working for Families government website.¹⁴

Families did not receive any additional reward for hours worked over and above the prescribed minimum although the resulting increase in income earned would likely reduce the in-work tax credit entitlement amount. For example, using the 2012 matrix (Appendix One), a sole mother with one child who was earning between \$0-\$59,000 per annum after tax would receive an in-work tax credit of \$60 per week with the weekly payments reducing by \$5-\$6 per week per income bracket up to \$74,000 (after tax) at which point entitlement would cease.

There were four possible scenarios for receiving an in-work tax credit and each was reliant on the information provided by the household to the Inland Revenue Department. The first option was to not apply at all and thus not receive any in-work tax credit. The second was to request a bulk payment be made to the household at the end of each tax year based on the actual household income and what the entitlement would have been in total for the 52 weeks. The third was to underestimate the expected actual annual household income thus potentially receiving a higher payment per week than actual entitlement over the 52 weeks and having to pay the difference back. The fourth was to over-estimate the expected annual household income thus potentially receiving less per week for each in-work tax credit payment and receiving a bulk payment from the Inland Revenue Department for the difference at the end of the tax year (Ministry of Social Development, 2011). At the end of the tax year, the Inland Revenue Department would check the actual income details of those households who had applied for the in-work

¹⁴ The table was sourced on 7 March 2012, and the dollar values allocated may vary from those allocated during the period 2006 to 2008. The matrix system has remained the same. <http://www.workingforfamilies.govt.nz/tax-credits/payment-table.html#familyincome>

tax credit¹⁵ against the estimates provided from the household to establish the actual entitlement amount. In the case of any differences, either the household would be required to reimburse the Inland Revenue Department or the Inland Revenue Department would pay the balance out to the household.

Statistical Outcomes

It was expected by the policy developers that the policy would result in a 2% increase in sole parent participation in paid employment for over 20 hours per week (Dalgety, Dorsett, Johnston & Spier, 2010). The Inland Revenue Department reported that the 2004 to 2008 period saw low-to-middle income levels grow quicker than those of high incomes for the first time in 25 years, crediting the in-work tax credit for this change (Ministry of Social Development, 2010).

In 2008, approximately 8,100 additional sole parents were undertaking paid employment for 20 hours or more compared to when the policy was implemented in 2006 (Ministry of Social Development, 13 February 2009). Over the same period, there was a drop in the number of Domestic Purposes Benefit recipients of 12% from 107,900 in March 2004 to 94,300 in March 2008 (Ministry of Social Development, 13 February 2009). It was estimated that, had the In-work Tax Credit policy not been implemented, “the percentage of *sole parents who were receiving a main benefit* would have been around 10 percentage points greater in the June quarter of 2007 if the policy changes had not been made” (Ministry of Social Development, 13 February 2009, p4).

¹⁵ Those who had not actively applied were not flagged to the Inland Revenue Department even if they were technically eligible to receive it

By the end of December 2008, the decrease in Domestic Purposes Benefit recipients between the years 2004 and 2008 began to reverse and paralleled the downturn in the economy which had previously been thriving with high employment (Dale, et al., 2010; Ministry of Social Development, 13 February, 2009).¹⁶

Despite the introduction of the Working for Families five years previously and the In-work Tax Credit policy three years previously, by 2009 there had been very little change in the earnings of sole mothers with 90% continuing to earn household incomes below the median of all households (Aimer, 2003; Ministry of Social Development, 2010). Contrary to the Working for Families' overarching objective to reduce child poverty, the in-work tax credit component did nothing to change the rate of hardship experienced by sole mothers and their children if they remained on the Domestic Purposes Benefit (Centre for Social Research and Evaluation, July 2010).

Sweden's In-work Tax Credit

Employment rates in Sweden have historically been characterised by low unemployment and high labour market participation (Salonen, 2009). The deep recession experienced in the early 1990s spelt the beginning of an increase in unemployment that continued well into the 2000s (Salonen, 2009). As a result, in 2006 a newly-elected Swedish government reformed the economic policy framework of the country and adopted the ideological standpoint that employment was akin to social inclusion and the opportunity must be available for all citizens to participate (Bergmark & Minas, 2006; Hallerod, 2007a; OECD, 2007). The focus became the development of economic policy that would increase employment opportunities, discourage

¹⁶ While outside the timeframe of analysis for this research, it is relevant to note that Domestic Purposes Benefit numbers continued to rise with numbers reaching 111,147 by September 2011, indicating that the in-work tax credit objective of getting sole mothers into paid sustainable employment was not achieved (St John & Dale, February 2012)

welfare dependency and enable the preservation of high public service provision (Government Offices of Sweden, 2006).

As part of a wider tax policy framework, Sweden's In-work Tax Credit policy was implemented on the 1 January 2007 as a pull policy¹⁷ intended to provide incentives to paid employment entry for all able working-age individuals (Hallerod, 2007a). The policy reflected a trend throughout the OECD of implementing tax policies referred to as Making Work Pay (MWP) policies (Sorensen, 2010). The Swedish in-work tax credit was complemented with push policies where benefit amounts decreased over time, making it harder for non-workers to remain out of the paid work force. The combination of these two policy mechanisms was intended to encourage the undertaking of paid employment, decrease a growing unemployment rate, increase social inclusion and secure the level of tax collection required to sustain the Swedish governments' commitment to delivering its significant portfolio of universal and equality-based programs (Government Offices of Sweden, 2004; Hallerod, 2007a).

Sweden's In-work Tax Credit policy was a pull policy made universal in its distribution to all workers with gender, income, family composition or number of children having no bearing on eligibility (Government Offices of Sweden, 2006). The amount of tax credit received was determined by a calculation on the percentage of the individuals' earnings, with "no phase out region and the credit applie[d] for all individuals with income from work, thus there [was] no low income target group" (Aaberge & Flood, 2008, p.6). The formula rewarded every hour worked and did not require income earners to apply for the tax credit as it was automatically administered through wages and the tax department (Government Offices of Sweden, 2006).

¹⁷A pull policy uses rewards to effect a change in behaviour while, comparatively, a push policy removes resources in an attempt to influence a change behaviour.

As mentioned in the Methodology chapter, the lack of data on specific population groups in relation to the policy outcomes influences the ability to undertake policy analysis of outcome differences. By treating all individuals as workers, the evaluations of the policy would not incorporate gender, household composition and income levels factors that can lead to inequalities of outcome for sole mother households. Due to these factors, when undertaking the analysis component of the research, the focus will be on the overall impact that Sweden's full employment policy, within which the In-work Tax Credit policy sits, has on sole mothers.

Summary

In-work tax credit policies are one mechanism used by welfare states to encourage participation in paid employment. The New Zealand and Swedish policies were motivated by the escalating costs of welfare-recipient numbers, the need to increase in-work incomes, and the increasingly prevalent discourse that paid employment is the only means to reduce increasing poverty rates (Aimer, 2003; Hallerod, 2007a; Ministry of Social Development, 2008; St John & Craig, 2004). In-work tax credit policies are gender neutral and thus fail to account for gender inequalities that undermine the outcomes associated with the rewarding of participation in the paid workforce.

This chapter has described the mechanics and ideological frameworks within which the New Zealand and Swedish in-work tax credit policies were developed in 2006 and 2007 respectively. The implementation methods, objectives, criteria and desired outcomes of each policy have been outlined and a discussion regarding the evaluation of each policy has been incorporated.

In Chapter Seven, the policies are critically analysed in respect to their impacts on sole mother households while taking into consideration the

welfare state regime model framework within which the policies have been implemented. They are then compared in Chapter Eight to identify the similarities and differences.

CHAPTER 7: DISCUSSION

Introduction

In this chapter, the in-work tax credit policies adopted in New Zealand (2006) and Sweden (2007) are critically analysed in respect to their impacts on the wellbeing of sole mother households. The policies are scrutinised from a socialist feminism perspective within the context of the political and ideological foundations of the welfare regime they were adopted. The critical analysis of each investigates the degree to which they perpetuate public and private patriarchy and act to reproduce the capitalist mode of production. Public patriarchy replaces the term welfare state for the purposes of the discussion, comparative analysis (Chapter Eight) and conclusion (Chapter Nine). This reflects the position taken in this research that the welfare state exists within the context of power relations that benefit men and oppress women.

New Zealand

Policy frameworks and the way in which social policies are utilised to legitimise the capitalist economic system have a significant influence on the wellbeing of sole mothers (Braun, 2001; Kennett, 2001; Sainsbury, 1999). As discussed in Chapter Five, the first New Zealand income maintenance policy specifically targeting sole mothers (aside from widows) was introduced in the 1970s in the form of the Domestic Purposes Benefit (1973) (Duncan, 2004). The policy reinforced women's role as carers within the male breadwinner model but also ensured that the next generation of capitalist workers were financially supported despite the absence of a private male breadwinner (Briar, 1992). A significant ideological shift to extreme neoliberal reforms in the 1980s and early 1990s led to a focus on the

mobilisation of all citizens, including beneficiaries and sole mothers into labour (Duncan, 2004). Cemented by the 1991 Budget, there was a drastic reduction in welfare benefits to levels that the welfare state expected would mobilise those not employed into selling their labour (Duncan, 2004; Kennett, 2001; McClure, 2004; Patterson, 2002). For sole mothers, the welfare states' minimal provision of care infrastructure to assist with reconciling both care and employment roles left little option than to remain dependent on the public patriarch for minimum financial assistance (Cheyne, et al., 2008; Duncan, 2004). Additional barriers experienced by sole mother households such as childcare services, gender pay gaps, transport access issues, and the availability of suitable employment resulted in little change in the uptake of paid employment by sole mothers (Cheyne, et al., 2008; Parker & Patterson, 2003; Patterson, 2002). However, sole mothers not in paid employment continued to be perceived as deficient parents who were singly responsible for their poor financial outcomes and the sharp increase in incidences of poverty (Cheyne, et al., 2008; Patterson, 2002; Williams, 1989).

The 1999 election of a Labour-Alliance Coalition government saw little change in the discourse that the poverty experienced in sole mother households was due to sole mothers not undertaking paid employment (O'Brien, et al, 2008; Saunders, 2005). Non-participation in paid employment was viewed as a failure of individuals to engage in the capitalist labour market with little consideration made to the familial circumstances of the individual (Dale, et al., 2010; St John & Rankin, 2009). The assumption under the liberal welfare regime model was that the capitalist labour market was the best avenue for obtaining and sustaining a viable financial existence. The social construction of women and particularly sole mothers as a significant component of the *reserve army of labour*¹⁸ served the needs of the capitalist

¹⁸Labour needs fluctuate through the economic cycles of capitalist systems thus requiring a group of workers who can be easily mobilised and demobilised into the labour force and treated as marginal to the labour force when required (Bryson, 2003).

system's fluctuating labour and resulted in the exploitation of sole mothers' labour capacity (Aimer, 2003; Breikreuz, 2005; Bryson, 2003; Christopher, et. al 2002; Dale, et al., 2010; Huber, et al., 2009; Kennett, 2001; O'Brien, 2005a, 2005b; Stephens, 2003; Walter, 2003).

The In-work Tax Credit policy (2006)

The In-work Tax Credit policy (2006), introduced as a component of the Working for Families policy framework (2004) acted as a mechanism intended to mobilise beneficiaries and sole mothers into paid employment while maintaining low labour costs for capital (Kennett, 2001). On the one hand, the welfare state assisted capital by keeping income maintenance levels lower than paid labour levels to ensure that paid employment was a more financially viable option. On the other hand, topping up low wages via policies such as the In-work Tax Credit policy, was intended to subsidise capital in order to maintain a low wage bill for capital (Kennett, 2001). For sole mothers however, under the In-work Tax Credit policy, the shift from government income maintenance to government prescribed number of hours in paid employment made little difference to overall economic wellbeing (Davey & Gray, 2009; Kennett, 2001; St John & Dale, 2012). The shifting of sole mothers into paid employment also failed to reduce overall government transfer costs. Rather, it is likely that economic gains from an in-work tax credit would have been made, for the most part, by employers whose low wages were subsidised and the labour pool increased to meet the labour needs of the buoyant economic period (Davey & Gray, 2009; Kennett, 2001; St John & Dale, 2012).

The In-work Tax Credit policy's objective of reducing poverty through government assistance was selective, conditional and subject to compliance with the public patriarch's paid employment expectations and the needs of capital (St John, 2011). While capital was able to continue to offer less than

what the workers were truly worth, individuals were punished with exclusion when not complying with the welfare state's in-work tax credit policy's attempt to mobilise their labour (Kennett, 2001). Thus, the withholding of additional assistance while sustaining low non-worker benefits, kept sole mothers oppressed and unable to escape the risk of poverty unless they met the paid employment criteria set down by the public patriarch (O'Brien, et al., 2008; St John & Dale, 2012). Sole mother's disproportionate oppression and disadvantage is, therefore, linked to their relationship with capital as part of the reserve army (Cheyne, et al., 2008).

With eligibility dependent on a prescribed number of hours in paid employment, the loss of work or an inability to find 20 hours of paid employment per week, impacted on sole mother households disproportionately (Dale, et al., 2010; St John & Rankin, 2009; St John, 2011). Despite job losses being predominantly due to external factors and fluctuations in the capitalist market, the loss of paid employment income for sole mothers was further exacerbated by the loss of eligibility to receive in-work tax credits and potentially child support should the children's father also become unemployed (St John & Wynd, 2008). For "parents who lose work, the consequences are severe: they lose both employment income and many of their [in work] tax credits" (Dale, et al., 2010, p3). Thus, rather than providing those targeted by the policy additional support in times of greatest need, the policy "fail[ed] to provide the cushion that might be expected from a targeted payment, compounding the very low adult benefit levels available to parents" (St John & Dale, 2012, p.48). Sanctions for non-compliance with the 20 hours paid employment participation criteria also resulted in discrimination towards the children in sole mother households (St John, 2011). By virtue of their parents' employment status, children of non-employed parents were deprived of much needed additional support thus contributing to sole mother households either living in poverty or at very high risk of entering a state of poverty (Fox Harding, 1996; St John & Dale, 2012).

The policy's criteria attempted to maintain the traditional male breadwinner model male/female division of labour by setting criteria for how sole mothers should manage their two socially constructed gender roles of (male) breadwinner, and (female) carer (Cass & Brennan, 2003; Daly, 2004; Nolan, 2006; Sainsbury, 1999a). In its role as legitimiser of the capitalist system, the welfare state utilised the In-work Tax Credit policy to ensure sole mothers could meet both the productive requirements of the capitalist system and the reproductive needs of capital by producing the next generation of capitalist workers (Bryson, 2003; Eisenstein, 1990; Humm, 1995; Spicker, 2008; St John & Rankin, 2009; St John, 2011). In allowing sole mothers to reconcile their role as both mother and worker, the state was able to ensure that their primary income source (seemingly) became individually earned paid employment rather than state assistance drawn from both capital and labour via taxes (Eisenstein, 1990; Johnson, 2005; Humm, 1995; Spicker, 2008; St John & Rankin, 2009; St John, 2011). However, the rigidity of the 20 hours paid employment for sole mothers demonstrated patriarchal constructs by ignoring diversity among and across sole mother households such as varying numbers of children, age of children, location, access to childcare facilities, and access to appropriate jobs (St John & Craig, 2004).

Thus, the policy's focus on the mobilisation of individuals into paid employment failed to consider or mitigate the specific needs of sole mothers. The policy ignored the gendered nature of the market place that reflected patriarchal sexual division of labour through gendered pay gaps and occupational segregation (Aimer, 2003; Breitzkreuz, 2005; Christopher, et al., 2002; Dale, et al., 2010; Huber, et al., 2009; O'Brien, 2005; Orloff, 2002; Stephens, 2003; Walter, 2002). There was little recognition that, as low paid, sole income families, poverty was exacerbated by being structurally gendered across all welfare states due to a number of factors external to sole mother's control (Braun, 2001; Christopher, et al., 2002). The gender-neutrality of the policy suggested that, while class was identified by virtue of

income levels as a key aspect of the policy (i.e. low income target), gendered aspects of the policy were ignored (Cudd & Holmstrom, 2011).

Despite the policy framework placing worker-citizen-based expectations on sole mothers, there was a failure by the welfare state to continue to treat sole mothers as worker-citizens in the event of them losing their paid employee status (St John, 2011). Rather than becoming recipients of worker-based benefits, once they undertook less than 20 hours paid employment per week, the welfare state identified them as mothers and carers with the income maintenance benefit type (i.e. the Domestic Purposes Benefit) reflecting this shift in category (St John, 2011). This shift between policy types symbolised the public patriarch's use of classification to attribute value to activity undertaken by sole mothers. It also symbolised the public patriarch's exploitation of sole mothers as part of the reserve army of labour when required by capital. The focus on sole mother employment activity also reinforced the societal and political construct of sole mother's unpaid care work as of less value when funded by the welfare state as opposed to the private male. This ignored the role of sole mothers as that component of the reserve army of labour which was most susceptible to periods of labour mobilisation and demobilisation (Daly & Saraceno, 2002; Inland Revenue Department, July 2010; Johnson, 2005; St John, 2008).

St John (2011) demonstrated how the In-work Tax Credit policy highlighted the government's use of categorisation of status (i.e. either beneficiary or worker) to reinforce its policy objectives. In the same year that the In-work Tax Credit policy was introduced, 4,400 sole mothers were recorded as having met the 20 hours per week criteria (St John & Rankin, 2009). Of these, 2,000 had already been undertaking some paid employment while many others were shifted from being recipients of the Domestic Purposes Benefit to being recipients of the in-work tax credit by default of already working 20 hours or more per week (Ministry of Social Development, 2009;

St John & Rankin, 2009). Thus, a sole mother working 19 hours of paid employment who still drew on the income maintenance benefit (the Domestic Purposes Benefit) would technically be classified as a beneficiary and, thus, be subjected to the historically ingrained negative discourse attributed to beneficiaries. Comparatively, a sole mother undertaking 20 hours or more of paid employment was classed as an employed citizen-worker who gained income independent of the state, and was eligible for the reward of the in-work tax credit. This difference in categorisation provided a powerful yet false impression that the government was providing significantly less financial assistance to a sole mother who was undertaking 20 plus hours of paid employment per week (St John, 2011). On the contrary, sole mothers working 20 hours or more per week went off the DPB and onto an in-work tax credit which cost the government just as much (St John & Dale, 2012, p44). Thus, sole mother households were not only subject to stricter sanctions than other household types in regards to the paid employment expectations but were then subject to value-based categorisation depending on the type of assistance they were receiving from the state (St John, 2011).

Even with the achievement of increased numbers of sole mothers undertaking 20 hours or more paid employment between 2004 and 2008, the policy also had the unintended outcome of 9,300 second earners (mostly women) in couple earner households leaving the paid workforce (Centre for Social Research and Evaluation, July 2010). Johnson (2005) outlines that the Working for Families policy framework as a whole and the In-work Tax Credit policy (2006) in particular were a disincentive rather than an incentive for partnered mothers to participate in paid work. Thus, partnered women leaving the paid workforce because of this policy became economically dependent on the private male breadwinner and dependent on the public patriarch for the top-up in-work tax credit paid to reflect the household (male) income. Despite this anomaly being an unintended outcome of the policy, the discourse remained that it was acceptable to fall back into the male

breadwinner model of clearly defined gender labour divisions that reinforce power constructs and inequalities based on gender (Bargain & Orsini, 2004; Nolan, 2002; Sainsbury, 1999a). Conversely, sole mothers who relied on the welfare state because they too were not in paid employment continued to be subjected to the liberal philosophy-driven blame, negative discourse, sanctions and penalties and the perpetuation of a class division between partnered mothers and sole mothers (Breitkreuz, 2005; St John, 2011).

Evaluation of the In-Work Tax Credit policy

The Ministry of Social Development's evaluation of the In-work Tax Credit policy's success hung exclusively on the government's quantitative data captured in 2008. While showing an increase in sole mother paid employment, the results were a skewed and inaccurate reflection of the social and economic impact of the policy on the lives of those targeted (St John & Dale, 2012). St John (2011) critiqued the Ministry of Social Development's evaluation of the policy undertaken in 2008 for failing to include a critical analysis of the external factors that contributed to the 12% drop of sole mother DPB recipients between 2004 and 2008 (Ministry of Social Development, 2009; St John & Dale, 2012). St John and Dale (2012) found that the policy required a number of both quantitative and qualitative evaluation tools to be utilised to gain a broader, evidence-based analysis of the wider policy outcomes. Undertaking such an evaluation would involve the critical analysis of institutional, political and social power constructs underlying gender and class inequalities of outcome (Dodson, Piatelli, & Schmalzbauer, 2007; Mertens, 2010).

The Ministry's evaluation (2008) provided little evidence that the In-work Tax Credit policy (2006) influenced any increase in paid work participation of sole mothers over this period. Rather, the pattern of employment mirrored that expected for sole mothers (and women in general) as part of the reserve

army of labour in a buoyant economic climate (Baker & Tippin, 2002; Bryson, et al., 1997; Dale et al., 2010; Duncan & Edwards, 1999; St John, 2011). For those sole mothers who *did* undertake paid employment that met the minimum 20 hours per week criteria there was no evidence to suggest that the households were any better off economically (Dale, et al., 2010; Ministry of Social Development, 2010). Instead, as a number of writers argue, sole mothers remained consistently worse off than other family compositions in the areas of economic, physical and mental wellbeing in 2009 (Dale, et al., 2010; Ministry of Social Development, 2010; Parker & Patterson, 2003; St John, 2011) Thus:

unless the sole parent [was] well paid or [had] other income such as from child support, even with the IWTC (In-work Tax Credit) it [would] not be enough to live on...the IWTC alone was not sufficient to make work pay for many of the sole parents who came off the Domestic Purposes Benefit. (St John & Dale, 2012, p44)

Therefore, despite the shifts in the benefit and tax system in New Zealand and added social support structures such as childcare subsidies, paid work did not achieve the level of poverty reduction the government claimed it would. Sole mother households remained vulnerable to capitalist exploitation of workers via low wages, the risks associated with being part of the reserve army of labour, and gender inequality in the work place (Cudd & Holmstrom, 2011; Patterson, 2009; St John & Wynd, 2008; Dale et al., 2010).

Summary – New Zealand

As one of the most vulnerable groups to social and economic policy changes, jobless sole mothers were particularly affected by the In-work Tax Credit policy intervention (Fritzell, et al., 2007; Huber, et al., 2009). The volatility of

the labour market and government policy changes added to what is already an economically unstable and insecure life for sole mothers (Briar, 1992; Bryson, 2003; O'Brien, 2005; Patterson, 2002, 2009; St John, 2011). Thus, the ability to absorb and cope with financial shocks in a male breadwinner model of welfare, where policy frameworks work on the assumption that women can depend on a private male for financial support, is further hindered by the sole-ness of sole mothers income and insecurity of paid employment accessibility (Bryson, 2003; Patterson, 2009).

With such a large number of sole mother households continuing to receive government income maintenance as their main income source, the lack of contribution the In-work Tax Credit policy made to these households was disproportionate to other family compositions (St John & Rankin, 2009; St John, 2011). The sexual division of labour was reinforced by the eligibility criteria of the policy with the balancing of labour participation and childcare prescribed by the welfare state as feasible within the demands of the capitalist system. However, the selectivity of the policy meant that those who required the assistance the most, i.e. workless sole mother households, were excluded from additional assistance (St John & Rankin, 2009; St John, 2011). As a result, "a much bigger gap...opened between families in work and those not in work" (St John & Wynd, 2008, p.48).

The next section of this chapter analyses the In-work Tax Credit policy introduced in Sweden in 2007 in respect to the outcomes for sole mothers. The critical analysis of the policy provides a context from which the comparative analysis of the two policies will be undertaken in Chapter Eight.

Sweden

The universal, worker-citizen framework, within which the In-work Tax Credit policy was introduced in Sweden (2007), reflected the Swedish social

democratic welfare state model (Hobson & Takahashi, 1997; Sainsbury, 1996). From the 1970's sole mother households and all other working-age citizens were considered as citizen-workers contributing to the legitimisation and mitigation of the capitalist system, with entitlement to benefits based on labour participation not family formation (Bryson, et al., 1997; Hobson & Takahashi, 1997). The shift in the classification of sole mothers in policy meant that Swedish sole mother families were neither singled out in discourse, nor identified in policy as distinct from any other family composition (Edwards & Duncan, 1996; Hobson & Takahashi, 1997; Skevik, 2006).

Sweden's high welfare state involvement in care resulted in a state where public sector employment became higher than in any other Western capitalist country (Braun, 2001; Christopher, et al., 2002; Daly & Rake, 2003; Fritzell, et al., 2007; Salonen, 2009). This structure enabled sole mothers to undertake both their role as carers and financial providers, resulting in high full-time employment, high levels of overall wellbeing, and comparatively low poverty rates (Bjornberg, 2002; Christopher, et al., 2002; Daly & Rake, 2003; Duncan & Edwards, 1999; Gustafsson, 1995; Hobson & Takahashi, 1997; Kilkey, 2000; Orloff, 2002; Sainsbury, 1996; Skevik, 2006). At the same time, it was assured that the next generation of capitalist labour was cared for and financially secure. Therefore, the citizen-worker model provided the foundation for Swedish sole mothers to create economically autonomous households that were not reliant on a male breadwinner (Hobson & Takahashi, 1997).

Notwithstanding, the Swedish welfare state's guiding discourse that gender-neutral policies, full employment, and government transfers based on an individual's participation in paid employment as the means to achieve gender equality have been widely critiqued (Bjornberg, 2002; Christopher, et al., 2002; Lewis & Astrom, 1992; Lister, 2008, 2009; Orloff, 2006; Skevik, 2006).

The Swedish government's objective of achieving full employment overshadowed the gendered nature of the work resulting in gender implications such as extreme gendered occupational segregation, gender pay gaps and male-dominated private sector structures (Lewis & Astrom, 1992; Lister, 2009; Skevik, 2006). Despite attempts to achieve gender equality and gender neutrality, gender roles and norms continued to be structurally embedded with the divisions evident in the public arena (Breitkreuz, 2005; Duncan & Edwards, 1999; Lister, 2009; Orloff, 2002, 2006; Sundstrom, 2003; Winkler, 2002).

High levels of occupational segregation left women predominantly undertaking health, teaching and other lower-paid care-orientated roles funded by the welfare state to ensure the wellbeing of the next generation of labour to sustain capitalist needs (Cheyne, et al., 2008; Lewis & Astrom, 1992). Public sector jobs, predominantly care-orientated and undertaken by women, received lower pay than private sector jobs that were predominantly undertaken by men (Cheyne, et al., 2008; Cudd & Holmstrom, 2011; Giele, 2006; Lewis, 1997; Theobald & Maier, 2002). As the creator and funder of the public sector jobs at pay lower-rates than the private sector, the Swedish welfare state perpetuated the lower value placed on care work – even when undertaken in the paid arena (Humm, 1995). The combined forces of public patriarchy and capitalism were demonstrated clearly by the correlation between the private sector high-paying managerial roles undertaken predominantly by men and the low paying, low-power, public sector care-orientated roles undertaken predominantly by women (Giele, 2006; Theobald & Maier, 2002). This demonstrated an element of public patriarchal control over the way in which the work of women was to be valued even when undertaken outside of the home (Cheyne, et al., 2008; Cudd & Holmstrom, 2011; Giele, 2006; Lewis, 1997; Theobald & Maier, 2002). The existence of a gender pay gap, despite being low, demonstrated that care work remained less valued whether it is unpaid or paid (Bjornberg, 2002). Cudd and

Holmstrom (2011) suggest that this is symptomatic of women's exploitation by capital through gender inequalities.

Orloff (2006) suggests that the implementation of Sweden's work-related policies was intended to accommodate women's caring role around their labour participation roles as opposed to ensuring equality between men and women. Thus, women were mobilised labour but their reproductive role in capitalism could still be undertaken. However, the Swedish welfare state's objective of ensuring women fit into the male capitalist market model via the provision of women-friendly policies such as childcare facilities, did not achieve equality for women. Rather, the policies and provision provided them with the tools required to participate within the capitalist system (Duncan & Edwards, 1999; Lewis & Astrom, 1992; Orloff, June 2002). Additionally, the Swedish welfare state did not provide income maintenance for non-working parents beyond the universal parental leave provisions. Rather, as citizen-workers, non-employed parents were eligible for the unemployment benefit¹⁹ (based on previous paid employment) but had to be actively seeking work. Government assistance was provided on the basis of participation in paid employment thus there was a devaluation of unpaid work (Breitreuz, 2005; Cheyne, et al., 2008; Duncan & Edwards, 1999; Gilbert, 2006; Skevik, 2006).

With women's labour market participation predominantly in the public services, any restructuring or retrenchment of the welfare state presented a significant threat to women's employment, with sole mothers especially vulnerable due to not having a second income to fall back on (Theobald &

¹⁹Unemployment insurance is payable to an applicant who fulfils certain conditions. The basic requirement for receiving the basic insurance is that the jobseeker is wholly or partly unemployed, is able to work and works at least three hours a day. The applicant must also be ready to accept work that is offered and be registered as a jobseeker with the Public Employment Service.

Maier, 2002). In this model women, particularly sole mothers, were highly dependent on the welfare state for income and, therefore, more susceptible to oppression through institutional patriarchy (such as sexual division of labour). With men holding the majority of positions of power and decision-making, there was a gendered imbalance of power and influence over the wellbeing of women, and particularly sole mothers (Daly & Rake, 2003; Sainsbury, 1996). Despite this, in the Swedish context, the welfare state's high intervention in the provision of jobs undertaken predominantly by women, resulted in much greater protection for women from the fluctuations and pitfalls of capitalism (Salonen, 2009; Sundstrom, 2003).

The In-work Tax Credit policy (2007)

Sweden's In-work Tax Credit policy (2007) was intended to reduce the incidence of unemployment and to assist with the maintenance of full employment (Government Offices of Sweden, 2004; Hallerod, 2007a). The universal nature of the policy reflected Sweden's Social Democratic political objectives of gender equality, full-employment, and universal distribution of government assistance (Nyberg, 2002). Despite this, with the rewarding of the tax credit based on an overall percentage of income, the existence of a gendered pay gap that benefited male citizen workers was highlighted (Bjornberg, 2002; Hobson, 2003; Lister, 2009). While all working citizens contributed to the labour service needs of the capitalist market, patriarch-created sexual division of labour between public sector care roles predominantly undertaken by women and private sector roles undertaken predominantly by men, were further perpetuated by the policy.

By the very nature of having only one income compared to two, sole mother households would have, on the whole, received an income less than partnered families while also having the dual responsibility of being both the earner and carer (Skevik, 2006). Because the in-work tax credit was

rewarded on a percentage of income calculation, women mostly received less in dollar value than men by default of earning less income overall in the public sector. Thus, while Sweden's in-work tax credit offered a much needed increase in income for sole mothers, the universal worker-citizen approach of the In-work Tax Credit policy ignored patriarch-based structural differences between men and women and sole and partnered households. Thus the inequalities between sole mothers households and other household compositions with male earners not only remained but were further entrenched (Skevik, 2006).

Summary - Sweden

Like New Zealand, the Swedish In-work Tax Credit policy (2007) was intended to increase overall economic wellbeing of worker-citizens via economic incentives. While the increase in income from the in-work tax credit may have had a positive monetary outcome for sole mothers, their invisibility as a distinctive group with distinctive concerns resulted in specific challenges faced by sole mothers being hidden including balancing both care and employment roles (Hobson & Takahashi, 1997; Whitehead, Burstrom & Diderichsen, 2000). Sweden's gender-neutral approach ignored specific structural inequalities related to incomes, types of jobs and hours of work (Christopher, et al., 2002; Skevik, 2006).

Chapter Summary

In both the New Zealand and Swedish welfare states, the broad policy frameworks adopted during the 1999-2008 timeframe promoted participation in paid employment as the key to citizenship. While the two in-work tax credit policies were structurally different in terms of criteria for eligibility and distribution mechanisms, both were intended to assist capital by subsidising wages, providing a ready supply of labour and ensuring the reproduction of

the next generation of workers. The in-work tax credit policies failed, however, to recognise the value of unpaid care work, gender pay gaps, occupational segregation, hours of work and other labour market experiences that create inequalities between men and women and between two parent households and sole parent households (Breitkreuz, 2005).

This chapter has provided a critical social policy analysis of the New Zealand and Swedish in-work tax credit policies in respect of the impacts on sole mother households. The differences and similarities identified between the policies of New Zealand and Sweden are analysed in the next chapter.

CHAPTER 8: NEW ZEALAND AND SWEDEN COMPARED

Introduction

The purpose of this chapter is to compare the New Zealand In-work Tax Credit policy (2006) with the Swedish In-work Tax Credit policy (2007) in respect to their impact on the wellbeing of sole mother households. The in-work tax credits have been compared using a socialist feminist perspective which provides the framework for comparing the degree to which the policies demonstrate public patriarchal power and legitimate capitalism to the detriment or benefit of sole mother households in both countries.

The chapter begins with the ideological foundations of each welfare regime (as per Esping-Andersen's (1990) welfare state regime explanatory model outlined in Chapter Two) being briefly revisited to provide context and an understanding of the differences between the two countries. The value placed on paid work by each regime type is compared followed by a comparative analysis of how the in-work tax credit policies reflect these regime characteristics. Specifically, the impact of in-work tax credit policies on sole mother households in each of the regimes is compared and the similarities and differences highlighted.

Political ideological foundations

As discussed earlier, under New Zealand's liberal welfare regime, social policy focuses on the individual as the unit of responsibility for financial wellbeing within the capitalist market (St John & Craig, 2004). Social policies provide a minimal and needs-based level of compensation for deserving individuals and thus remain true to the ideological foundations of individual

responsibility for one's financial wellbeing (Cheyne, et al., 2008; Duncan & Edwards, 1999; Ellison, 2008; Spicker, 2008). Under liberal regime frameworks like New Zealand, the trigger for the development of social policies is predominantly the identification of difference and on the condition that need can be proven (Duncan & Edwards, 1999; Esping-Andersen, 1990; O'Connor, 2004; Spicker, 2008). For those citizens who exist outside the paid labour market, assistance is provided on the condition of mutual obligations being met and based on the intention to mobilise non-workers back into the labour market swiftly (Cheyne, et al., 2008; Lunt, 2004). Comparatively, Sweden's social democratic regime model demonstrates the welfare state's ideological framework of high intervention in order to mitigate the detrimental effects of the volatile and fluctuating labour requirements typical of a capitalist system. High levels of publicly funded care service provision significantly reduces the risk of a subordinated population group becoming exploited as a reserve army of labour (predominantly women in other welfare regimes) but instead enables the mobilisation of all citizens into full employment (O'Connor, 2004; Spicker, 2008).

Importance of paid employment

Under both regimes, the discourse that paid employment participation by all working age citizens is the means to social inclusion is reinforced and reflects the legitimating role of both welfare states (Bergmark & Minas, 2006; Hallerod, 2007a; O'Brien et al., 2008; Shaw & Eichbraun, 2011). The extent to which each welfare state intervened to ensure high or full employment was, however, ideologically different.

The New Zealand welfare state's motivation for increasing employment participation was based on both the needs of capital and the core belief that individuals, regardless of gender inequalities, should be responsible for their own economic wellbeing (Braun, 2001; Sundstrom, 2003). Under New

Zealand's male breadwinner model of welfare, women became gender-neutral citizen-workers when the capitalist market required the mobilisation of labour (Kennett, 2001). Thus, while unpaid care work undertaken predominantly by women served the reproductive requirements of capital, the value of this work was further reduced when the demand for productive, paid labour was high (Lewis, 2006; Orloff, 2002). This fluctuating exploitation of women was coupled with the low paid, part-time, care-orientated, casual, and easily demobilised nature of the work undertaken predominantly by women, and particularly sole mothers (Baker & Tippin, 2002; Bryson, et al., 1997; Dale, et al., 2009; Duncan & Edwards, 1999; O'Brien, 2005a, 2005b; St John, 2011).

Conversely, for Sweden, full employment was required *inter alia* to obtain a tax base high enough to sustain high levels of government intervention in publicly funded care (Braun, 2001; Sainsbury, 1999). The Swedish welfare state's extensive intervention in the public sector was partly to ensure the next generation of labour received high quality education and health while also ensuring that capital helped to subsidise this provision via high taxes (Dale & Rake, 2003; Thompson & Hoggett, 1996). The care and service roles, predominantly undertaken by women, were paid less than private sector managerial and technical roles predominantly undertaken by men. The welfare state, as the creator and funder of the public sector, set these lower pay rates for the public sector (Lister, 2009; Skevik, 2006). Thus while valued as a society-wide role, care work (or reproductive labour for the purposes of capital) was less valued by the public patriarchy than the (productive) work undertaken in the private, capitalist-funded sector (Breitkreuz, 2005; Duncan & Edwards, 1999; Lister, 2009; Orloff, 2002, 2006; Sundstrom, 2003; Winkler, 2002).

For sole mothers, the differences in levels of government intervention influenced the accessibility, sustainability and stability of paid employment

participation. Regardless of whether sole mothers resided in Sweden or New Zealand, policies involving employment and care provision had a significant influence on the paid employment behaviour of sole mothers, how they balanced their dual roles, their main source of income, and their vulnerability to policy shifts (Eisenstein, 1990; Humm, 1995; Spicker, 2008). The welfare states of both countries used social policy to significantly influence the mobilisation of sole mother labour. However, the degree to which this was undertaken differed between the two countries.

The New Zealand liberal model's reliance on the free market since 1986 to provide jobs meant minimal intervention by the welfare state in mitigating the volatile fluctuations of the labour market (Cheyne, et al, 2005; Ellison, 2008). As part of the reserve army of labour, sole mothers were particularly vulnerable to both the fluctuations in the employment market and policy shifts by the government because of the sole-ness of their income, the requirement to balance both paid and unpaid work and exploitative nature of capitalism (Cheyne, et al., 2008; Duncan, 2004). The individual responsibility mantra and focus on paid employment as the key contributing activity to social and economic wellbeing was detrimental to the economic wellbeing of New Zealand's sole mothers. Upon demobilisation, when the reserve army of labour was not required, the lack of a male breadwinner to shift financial dependence onto, meant sole mothers were forced to become reliant upon the public patriarch for financial support (Winkler, 2002). Failure to partake in paid employment was considered to be the fault of the sole mother with negative discourse attributed to sole mothers through public patriarchy, and political discourse (Beikreuz, 2005; Christopher et al., 2002; Johnson, 2005; Orloff, 2002). This shifting of responsibility onto sole mothers for their economic status highlights that the welfare state is always a capitalist welfare state ultimately committed to the needs of capital before those of labour (Aimer, 2003; Breitkreuz, 2005; Christopher, et. al 2002; Dale, et al., 2010; Huber, et al., 2009; O'Brien, 2005a, 2005b; Stephens, 2003; Walter, 2003).

Comparatively, the Swedish welfare state's high intervention in the provision of publicly funded care services provided public sector jobs (predominantly undertaken by women) that reduced the risks inherent with the capitalist system and fluctuating job market (Theobald & Maier, 2002). Swedish sole mothers, while subordinated by the public patriarch's lower pay rates for public sector care-orientated roles, were still much less economically vulnerable or likely to experience fluctuations in the availability of paid employment than their NZ counterparts. Overall, the public sector greatly reduced the influence of capitalism on the sustainability of the jobs in Sweden (Lister, 2009; Nyberg, 2002; Salonen, 2009).

Value of care work

Manifest in the use of employment incentive policies such as in-work tax credit policies in both Sweden and New Zealand is the view that paid employment within the capitalist system is held in higher value by the patriarchal state in both countries than the unpaid care work of sole mothers (Bryson, et al., 1997; Kennett, 2001; Lister, 2003, 2009; Orloff, 2002, 2006; Walter, 2002). Under New Zealand's liberal male-breadwinner approach unpaid care work was considered an acceptable part of ensuring the next generation of labour providing it was financed by the private patriarch (Johnson, 2005). For sole mothers with no private male breadwinner to become economically dependent on, labour demobilisation and the return to unpaid work was met with negative discourse (Briar, 1992; Duncan, 2004; McClure, 2004).

Comparatively, the Swedish welfare state demonstrated that care work was valued as a contributing factor in maintaining capital and was a societal responsibility to undertake (Sainsbury, 1999). The provision of an extensive and publicly funded care provision sector not only socialised the costs of reproduction for capital but also removed the need for parents to provide

private, unpaid care for their children (Braun, 2001; Sainsbury, 1999). However, structural public patriarchal power inequalities were perpetuated by the lower pay paid for care work predominantly undertaken by women, while private sector jobs predominantly undertaken by men had higher pay (Cheyne, et al., 2008; Kilkey, 2000; Parker & Patterson, 2003; Patterson, 2002; Sainsbury, 2003; Sundstrom, 2003; Theobald & Maier, 2002). Thus, despite the high intervention of the welfare state in the provision of care-related roles, any existing private sexual division of labour and thus subordination, switched to public patriarchal subordination via the extreme gendered occupational segregation (Cheyne, et al., 2008; Eisenstein, 1990).

The in-work tax credit policies

The in-work tax credit policies of both New Zealand and Sweden reflected the ideological standpoint that paid employment by all able working-aged citizens was key to achieving social inclusion and wellbeing (Hallerod, 2007a; Shaw & Eichbaum, 2005). Both policies reflected the welfare state's role in the legitimization of the capitalist system while also perpetuating patriarchal sexual division of labour that subordinate and disadvantage women - particularly sole mothers (Aimer, 2003; Breitzkreuz, 2005; Christopher, et. al 2002; Dale, et al., 2010; Huber, et al., 2009; O'Brien, 2005a, 2005b; Stephens, 2003; Walter, 2003)..

The New Zealand In-work Tax Credit policy (2006), failed to take into consideration factors consistent with the residual, liberal nature of New Zealand's capitalist-favouring welfare state such as women's role as part of the reserve army of labour (Cheyne, et al., 2008; Duncan & Edwards, 1999; Ellison, 2008; Lunt, 2004; O'Connor, 2004; Spicker, 2008; St John & Craig, 2004). In this role, women's labour was exploited and predominantly casual, part-time and poorly paid within a volatile market place (Aimer, 2003; Breitzkreuz, 2005; Christopher, et al., 2002; Dale, et al., 2010; Giele, 2006;

Huber, et al., 2009; O'Brien, July and August 2005; Orloff, 2002; Stephens, 2003; Walter, 2003). The significant external factors that influenced a New Zealand sole mother's ability to undertake 20 hours of paid employment per week were also ignored and blame was laid on the shoulders of the sole mothers rather than on structural barriers such as gender pay gaps, provision of care services, access to appropriate employment (Christopher, et al., 2002; Orloff, 2002). Public patriarchy was clearly demonstrated by the exploitation of sole mother's economic status when not employed in the paid market with the rewarding of additional, much needed assistance only occurring upon compliance with the public patriarchal criteria. When not adhering to the wants and needs of the capitalist market, the blame was placed on the individual rather than on the failure of market to provide wages significant enough to eliminate poverty.

Similarly, the universal approach of Sweden failed to recognise or address the structural economic, social, and gender inequalities and barriers specific to sole mother households (Skevik, 2006). Therefore, despite universal and equality based ideological foundations, the gender-neutrality of the In-work Tax Credit policy failed to compensate for the sole-ness of sole mother households where income was affected by its sole-ness and gender pay gap inequalities (Skevik, 2006). The labour requirements for sustaining the high level of government intervention as well as the capitalist private sector took precedence over inequalities as they transpired because of gender (Cheyne, et al., 2008; Cudd & Holstrom, 2011; Giele, 2006; Theobald & Maier, 2002). Credit that was earned was most likely lower than the credit earned by a male citizen-worker due to gender pay gap between the public and private sectors and within the highly gendered occupational segregation (Nyberg, 2002; Lister, 2009; Whitehead, et al., 2000). Thus, while the increase in income from the in-work tax credit may have had a positive monetary outcome for sole mothers in Sweden, their invisibility as a distinctive group with distinctive concerns resulted in specific gender-related challenges faced

by sole mothers being hidden (Hobson & Takahashi, 1997; Whitehead, et al., 2000).

New Zealand's In-work Tax Credit policy (2006), reflected the welfare state's minimal role in mitigating the negative side effects of a free market system by subsidising low wages, mobilising labour, and reversing high rates of child poverty (Aimer, 2003; Ministry of Social Development, 2008; St John & Craig, 2004). The policy encapsulated the government's central discourse that paid employment was the only means of solving the social problem of poverty, and that poverty was created by the choice of individuals to be reliant on the welfare state for income (Davey & Grey, 2009; Parker & Patterson, 2003; Patterson, 2002). Comparatively, the Swedish In-work Tax Credit policy (2007) reflected the universal nature of the Swedish social democratic welfare state and the need for full employment to sustain the publicly funded raising of the next generation of labour. Sweden's approach was to utilise the In-work Tax Credit policy (2007) mechanism within a wider economic policy framework. Sweden's policy rewarded every hour worked, with no upper or lower limit of income eligibility, and universal distribution to every employed citizen regardless of family composition, gender, or age worked to support the labour needs of capitalist system (Aaberge & Flood, 2008). There were no value-based criteria attached to eligibility for this tax credit thus no resulting negative discourse generated by the Swedish In-work Tax Credit policy (Hobson & Takahashi, 1997; Lister, 2009). The policy was intended to contribute to tackling a growing unemployment rate, mobilise labour, increase social inclusion and to secure the tax required to sustain the significant portfolio of universal and equality-based programs provided by the state (Government Offices of Sweden, 2004; Hallerod, 2007).

The New Zealand In-work Tax Credit policy (2006) payment, calculated on the overall household income and number of children, was specifically paid to the person identified by the householders as the main carer thus presuming

and perpetuating a sexual division of labour between the roles of carer and worker (Briar, 1996; Ministry of Social Development, 2010). This was demonstrated by the high rate of second earners (i.e. women) leaving jobs under the In-work Tax Credit policy (Johnson, 2005). The policy resulted in the unintended outcome of women in two-adult/parent households returning to reproductive care work and dependence on a male breadwinner for financial support (Bargain & Orsini, 2004; Johnson, 2005; Nolan, 2002; Sainsbury, 1999a). Swedish recipients of the in-work tax credit were already participating in a highly gendered, occupationally segregated job market and the In-work Tax Credit policy did little to reduce this segregation. Rather, it served to entrench the sexual division of labour in Swedish capitalism (Giele, 2006; Lewis, 1997; Theobald & Maier, 2002).

Care roles in the public arena were created by the Swedish welfare state as a means to ensure the health and education of future capitalist labour was funded, managed, and serviced by the state via taxes paid by all working citizens. However, patriarchal power constructs were reinforced by the transference of women's socially constructed role as carers out of the private domain and into the public realm where it was paid for by the welfare state (Cheyne, et al., 2008; Cudd & Holmstrom, 2011; Giele, 2006; Lewis & Astrom, 1992; Lewis, 1997; Theobald & Maier, 2002).

In the liberal regime model sole mothers fulfil a key role in the reserve army of labour to be utilised when required by the market. Comparatively, the Swedish government removes this exploitative status by providing a full employment economy (albeit one that is highly occupationally segregated) (Humm, 1995).

In-work tax credit policy and sole mothers

Neither New Zealand nor Sweden's in-work tax credit policies took into consideration a number of structural gender inequalities that would be specifically detrimental to the policies having positive, equal outcomes for sole mothers compared to other population groups (Bjornberg, 2002; Lister, 2009; Orloff, 2002; Parker & Patterson, 2003; Patterson, 2009; Sainsbury 1996; Sundstrom, 2003).

New Zealand's In-work Tax Credit policy (2006) was targeted at low to middle income households which included a large number of sole mother households who were required for the fulfilment of the buoyant economy's labour needs. By rewarding paid employment with tax credits and subsidising wages the policy demonstrates the dual nature of the welfare state as both patriarchal and functionary of capital (Eisenstein, 1990; Tong, 2009; Williams, 1989). First the obligation to undertake a minimum number of hours to qualify for an in-work tax credit payment demonstrated the state as public patriarch as it attempted to control the balance between the paid and unpaid (care) work of sole mothers (Eisenstein, 1990; Humm, 1995; Johnson, 2005; Spicker, 2008). Second, as a functionary of capital it required sole-mothers to sell their labour to capital as well as by subsidising their wages with tax credits. The capitalist welfare state thus not only provided a highly capsulised and vulnerable labour supply for capital to exploit but also reduced the costs of that exploitation (Cheyne, et al., 2008; Duncan & Edwards, 1999; Ellison, 2008; Lunt, 2004; O'Connor, 2004; Spicker, 2008; St John & Craig, 2004). Public patriarchal power served the needs of the capitalist system through the utilisation of policy to change the level of access to resources, employment access and criteria for eligibility (Breikreuz, 2005).

Conversely, the Swedish welfare state used the in-work tax credit policy tool to ensure continued full employment participation (Hallerod, 2007a;

Sorenson, 2010). For sole mothers who were undertaking employment, the in-work tax credit provided a top-up of income in order to sustain the low poverty rates experienced by Swedish sole mothers (Christopher, et al., 2002; Duncan & Edwards, 1996; Hobson & Takahashi, 1997; Skevik, 2006).

In order to secure labour mobilisation New Zealand's childcare policies catered further to the labour needs of capitalism through the subsidisation of government-approved early childcare centres and the receipt of 20 hours free early childcare education for all over three year olds regardless of parental income (Ministry of Social Development, June 2011). Social policy was utilised to make it harder for sole mothers to justify unpaid care work as their core role thus enabling capitalism to exploit their labour (Christopher, et al., 2002; Duncan & Edwards, 1999; Hobson & Takahashi, 1997; Sainsbury, 1996). Conversely, in Sweden, services and publicly funded childcare assistance²⁰ provided for children of sole mothers was equal to that of all other household compositions thus eliminating any targeting or stigma towards sole mothers or their children. This way the reproductive and productive needs of capitalism continued to be met. However, the Swedish model also demonstrated public patriarchy via the expectation of full employment from all citizens (outside of the parental policies in place) thus limiting mothers choice regarding full-time or part-time care of their own children within the domestic setting (Sundstrom, 2003).

²⁰ Swedish families receive: (1) free maternity and child health care; (2) child allowances for each child per year through age 16; (3) up to 450 days of paid parental leave for the birth of a child, with 360 days paid at 90 percent of the parent's normal pay rate; and (4) up to 60 days of paid leave per year to take care of a sick child. Child care in Sweden is considered a public responsibility, and is financed by the state, local municipalities, and parental fees. Parents sending their children to childcare part-time pay no fees, while day care centers, family day care centers, and leisure centers for school-age children receive partial state subsidies
http://www.eric.ed.gov/ERICWebPortal/search/detailmini.jsp?_nfpb=true&_ERICExtSearch_SearchValue_0=ED367491&ERICExtSearch_SearchType_0=no&accno=ED367491

Finally, the most significant difference between the New Zealand and Sweden's in-work tax credit policies was that New Zealand's was intended to subsidise capital because of the state's setting of the minimum wage at an extremely low rate. Comparatively, the Swedish policy was intended to maintain full employment, reduce the likelihood capital labour exploitation, and remove the need for a reserve army of labour (Cheyne, et al., 2008; Duncan & Edwards, 1999; Ellison, 2008; Lunt, 2004; O'Connor, 2004; Spicker, 2008; St John & Craig, 2004).

Summary

Sole mothers in both New Zealand and Sweden were vulnerable to public patriarchy and the welfare state's legitimation of capitalism role (Briar, 1992; Bryson, 2003; Kennett, 2001; O'Brien, 2005; Patterson, 2002, 2009; St John, 2011). The difference in degree to which sole mothers were dependent on, and therefore, subordinated by, the public patriarch was linked to the ideological foundations of the welfare regime they lived within (Johnson, 2005; Kennett, 2001; O'Brien, et al., 2008; Spicker, 2008; St John, 2011; St John & Dale, 2013). The exploitation of sole mothers in paid labour was dependent on the degree to which they were integrated into the capitalist system as fulltime working citizens or as a component of the reserve army of labour who were mobilised or demobilised in tune with economic fluctuations. Public patriarchy power was demonstrated by both policies perpetuation of the sexual division of labour, the devaluation of care work – paid or unpaid, and the prioritisation of paid employment for the reward of added assistance (tax credits) (Bjornberg, 2002; Christopher, et al., 2002; Dale, et al., 2010; Hobson, 2003; Lister, 2009; O'Brien, 2005; Patterson, 2009; Skevik, 2006; St John, 2011).

This comparative exercise highlighted that, regardless of the welfare regime, structural disadvantages existed for sole mother households. The exploitative nature of capitalism, the welfare state's role as capital's legitimiser, gender inequalities created through public patriarchal controls, and the sexual division of labour were apparent across both regimes (Aimer, 2003; Breitzkreuz, 2005; Christopher, et. al 2002; Dale, et al., 2010; Huber, et al., 2009; O'Brien, 2005a, 2005b; Stephens, 2003; Walter, 2003). In both countries, the public patriarch had a significant influence on the economic wellbeing and decision-making regarding unpaid/paid work behaviour of sole mothers. The intervention tools and mechanisms used by the welfare state as a public patriarch meant that sole mothers were especially economically dependent on the public patriarch under both regimes (Briar, 1992; Winkler, 2002). The level of exploitation experienced by women within the capitalist system was influenced by the welfare state's view of women as either worker-citizens or mothers. While the capitalist system had the majority of control over the free-market, the degree to which the welfare state mitigated the negative effects of capitalism through wage subsidisation, care provision or subsidisation, or intervention in the provision of secure labour significantly influenced the wellbeing of sole mother households.

CHAPTER 9: SUMMARY AND CONCLUSION

Introduction

The purpose of this chapter is to provide a summary of the research findings and a concluding statement. This research analysed and compared the potential social and economic outcomes of the New Zealand (2006) and Swedish (2007) in-work tax credit policies in respect to sole mothers. A socialist feminist stand point informed the critical analysis while Esping-Andersen's *"Three Worlds of Welfare Capitalism"* (1990) provided the explanatory framework for contextualising the country-specific political, social, historical, economic and gendered characteristics that underpinned each in-work tax credit policy.

The chapter summarises the key findings of the research beginning the impact both public patriarchy and capitalism had on the wellbeing of New Zealand and Swedish sole mothers, with particular reference to the New Zealand (2006) and Swedish (2007) in-work tax credit policies. This is followed by a summary of whether the employment objectives of the policies were met, how the policies reinforced the sexual division of labour, and the value of unpaid work under the policies. Areas for further research are outlined followed by the thesis conclusion.

The impact of the Public Patriarch on sole mothers

The New Zealand and Swedish welfare states, despite having different ideological foundations, perpetuated public patriarchal power that influenced the wellbeing of sole mothers within the capitalist system (Aimer, 2003; Breitzkreuz, 2005; Christopher, et. al 2002; Dale, et al., 2010; Huber, et al.,

2009; O'Brien, 2005a, 2005b; Stephens, 2003; Walter, 2003). Both the New Zealand (2006) and Swedish (2007) in-work tax credit policies demonstrated and perpetuated these public patriarchal power constructs with detrimental impacts on the achievement of positive outcomes for sole mothers such as reduced risk of poverty and better overall health and wellbeing (Aimer, 2003; Breikreuz, 2005; Christopher, et. al 2002; Dale, et al., 2010; Huber, et al., 2009; O'Brien, 2005a, 2005b; Stephens, 2003; Walter, 2003).

In New Zealand, the welfare state, as the decision-maker regarding the level of (low) income maintenance benefit rates for non-working sole mothers, demonstrated a subordinating position of power over sole mother's economic wellbeing (St John, 2011). The high poverty rates of non-working sole mothers households was exploited using social policy to achieve specific behavioural outcomes (St John & Craig, 2004). The In-work Tax Credit policy (2006) was an example of the welfare state institution exploiting the poor economic status of non-working sole mothers through policy in an attempt to mobilise labour and serve the needs of the capitalist market (Kennett, 2001; O'Brien, et al., 2008; St John & Dale, 2012). The public patriarch's power over the economic wellbeing of sole mothers provided the means to prescribe the number of paid employment hours the public patriarch expected in exchange for the added assistance (Dale et al., 2010; Patterson, 2009; St John & Wynd, 2008; St John & Rankin, 2009; St John, 2011). The formalisation of this expectation within policy documents reflected the public patriarch's attempt to institutionalise the way it believed sole mothers should be reconciling their role as both mother and worker (Eisenstein, 1990; Humm, 1995; Johnson, 2005; Spicker, 2008; St John and Rankin, 2009; St John, 2011). Policy eligibility criteria formalised the welfare state's message that the only way to escape poverty would be to conform to the state's expectations regarding paid employment (St John & Craig, 2004).

In Sweden, the creation of an extensive care-orientated public sector as part of the welfare state was coupled with high levels of patriarchy-created gender occupational segregation between the public sector (women) and private sector (male) roles (Lewis & Astrom, 1992; Lister, 2008, 2009; Orloff, 2006; Skevik, 2006). Despite the Swedish welfare state's attempts to achieve equality among worker-citizens, the care-orientation of women's work roles and the lower pay attributed to these roles contradicted this aim thereby perpetuating the subordination of women on the basis of the socially constructed care role (Breitkreuz, 2005; Duncan & Edwards, 1999; Lister, 2009; Orloff, 2002, 2006; Sundstrom, 2003; Winkler, 2002). For sole mothers, while the commitment to full employment sheltered workers from the volatility of the capitalist market, the public patriarch's decision to set wages for public care work at lower rates than what was generally paid to private sector workers, entrenched gendered inequalities and reinforced the sexual division of labour as the basis for patriarchal constructs (Cheyne, et al., 2008; Cudd & Holmstrom, 2011; Giele, 2006; Lewis, 1997; Theobald & Maier, 2002).

The impact of the capitalist welfare state on sole mothers

The extent to which the capitalist market exploited sole mothers was dependent on the welfare state regime within which they lived and the resulting treatment in social policy frameworks as either fulltime working citizens or a significant component of the reserve army of labour (Kennett, 2001; Braun, 2001; Sainsbury, 1999). For sole mothers their economic wellbeing and access to suitable paid employment hinged on the degree to which the welfare state intervened in the exploitative features of the capitalist system. The New Zealand (2006) and Swedish (2007) in-work tax credit policies reflected the level of intervention each regime took in the legitimization of the capitalist system (Cheyne, et al., 2008; Duncan & Edwards, 1999;

Ellison, 2008; Lunt, 2004; O'Connor, 2004; Spicker, 2008; St John & Craig, 2004).

For New Zealand, the In-work Tax Credit policy was intended to mobilise those not in paid work into employment during a period of economic buoyancy as well as to act as a subsidy to capital for its low wages. The continuation of the In-work Tax Credit policy through the economic downturn since 2008 supports this view. Regardless of the incentive of added assistance from complying with the In-work Tax Credit policy criteria, sole mother households remained vulnerable to capitalist exploitation of workers via inadequate income, the risks associated with being members of the reserve army of labour, and gender inequality in the work place (Cudd & Holmstrom, 2011; Dale et al., 2010; Patterson, 2009; St John & Wynd, 2008). This was further exacerbated by the New Zealand welfare state's minimal intervention in the mitigation of the volatile fluctuations of labour and preference of laying blame on sole mothers for not undertaking paid employment (Breitkreuz, 2005; St John, 2011). Thus, the In-work Tax Credit policy made no difference to sole mothers who remained consistently worse off than other family compositions in the areas of economic, physical and mental wellbeing in 2009 (Dale, et al., 2010; Ministry of Social Development, 2010; Parker & Patterson, 2003; St John, 2011).

Sweden's social democratic regime mitigated the negative impacts of the capitalist system through high intervention in the labour market (Sundstrom, 2003; Salonen, 2009). The high levels of publicly-funded care service provision ensured that all able-bodied working age citizens were able to undertake paid employment without the barriers of private care hindering this access. The large public sector also reduced the risk of any one population group being exploited as part of the reserve army of labour (predominantly women in other welfare regimes)(Bjornberg, 2002; Christopher, et al., 2002; Lewis & Astrom, 1992; Lister, 2008, 2009; Orloff, 2006; Skevik, 2006).

However, while the welfare state's intervention in the public arena resulted in vast protection from the volatility of the capitalist free market, the downside was the creation of a highly gendered workforce where women were disadvantaged through lower pay and less power (Cheyne, et al., 2008; Lewis & Astrom, 1992).

Were the employment objectives of the In-work tax credit policies achieved?

New Zealand's In-work Tax Credit policy (2006) failed to meet the objective of increasing paid employment participation of sole mothers (Ministry of Social Development, 31 March 2004). Rather, the pattern of employment for sole mothers mirrored what could be expected of a reserve army of labour in the buoyant economic climate (Dale et al, 2010). Fluctuations in sole mother employment behaviour coincided with the peaks and troughs of the economy and were typical for the casualised, part-time jobs sole mothers predominantly undertake (Baker & Tippin, 2002; Bryson, et al., 1997; Dale, et al., 2009; Duncan & Edwards, 1999; O'Brien, 2005a, 2005b; St John, 2011). The In-work Tax Credit policy provided no long-term, sustainable shifts in sole mother employment behaviour with the fluctuations in the economy and the volatility of the market having a far greater influence over employment participation choices.

With full employment already, the Swedish In-work Tax Credit policy was unlikely to have changed the employment behaviour of sole mothers who, as worker-citizens had one of the highest rates of employment for sole mothers across all welfare states (Bjornberg, 2002; Daly & Rake, 2003; Kilkey, 2000; Orloff, 2002). However, the types of employment undertaken by women (including sole mothers) in the occupationally segregated labour force would have had an impact on the level of benefit of the tax credit in comparison to

other workers (Bjornberg, 2002; Hobson, 2003; Lister, 2009). Sole mothers in Sweden, while not stigmatised as a problem population group, were disadvantaged by their invisibility within the universal structure with the sole-ness of their income, gender income gaps and occupational segregation neither recognised nor compensated for (Lewis & Astrom, 1992; Lister, 2009; Skevik, 2006).

Reinforce the sexual division of labour

The citizen-worker, gender-neutral in-work tax credit policies of both New Zealand (2006) and Sweden (2007) failed to take into account socially constructed gender inequalities and, as a result, further perpetuated the sexual division of labour and gender pay gaps (Aimer, 2003; Breitzkreuz, 2005; Cass & Brenna, 2003; Daly, 2004; Nolan, 2006; O'Brien, 2005a, 2005b; Orloff, 2002; Sainsbury, 1999a; Stephens, 2003; Walter, 2003).

New Zealand's In-work Tax Credit policy (2006) perpetuated the welfare state's ideological foundations in the male breadwinner model of welfare (Cass & Brenna, 2003; Daly, 2004; Nolan, 2006; Sainsbury, 1999a). The tax credit's allocation to the household-assigned main carer meant the policy perpetuated the sexual division of labour through payment on the basis of this division (Briar, 1996; Ministry of Social Development, 2010). For sole mothers, criteria set for receiving the in-work tax credit was based on the balancing and reconciliation of two roles – as carer and as worker. Thus, both the capitalist roles of reproductive labour and productive labour could still be undertaken with the balance resulting in the reward of the additional assistance (Bargain & Orsini, 2004; Briar, 1992; Nolan, 2002; Sainsbury, 1999a).

The Swedish In-work Tax Credit policy (2007) illustrated and further exacerbated the inequalities attached to the gendered occupational

segregation between the public and private sectors (Bjornberg, 2002; Briar, 1992; Christopher, et al., 2002; Hobson, 2003; Lister, 2009; Skevik, 2006). The earnings and subsequent difference in in-work tax credit payment would likely have been less for women than for men thus resulting in an increased gap between incomes of males (higher incomes in private sector) over females (lower-paid, care work in the public sector) (Skevik, 2006). The sexual division of labour within the Swedish labour force further disadvantaged sole mothers by the lower pay rates in the public sector meaning less dollars earned from the in-work tax credit (Skevik, 2006).

Did the in-work tax credit policies value unpaid work?

The rewarding of participation in paid employment through the in-work tax credit policies highlighted the financial, political and social value placed on paid employment over unpaid work in both societies (Cass & Brennan, 2003; Kilkey, 2000; Lewis, 2006). The exclusion from assistance based on non-participation in paid labour demonstrated the lack of value placed on the unpaid care work undertaken predominantly by women (Cheyne, et al., 2008; Bryson, Ford & White, 1997; Walter, 2002).

One of the objectives of the New Zealand In-work Tax Credit policy (2006) was to reduce poverty (Ministry of Social Development, 2004). However, under the policy and, as a reflection of patriarchal constructs, only those citizens undertaking paid employment for a prescribed number of hours per week were considered deserving enough to receive this added assistance with the unpaid work of non-employed parents being punished by exclusion (Dale, et al., 2010; St John & Rankin, 2009; St John, 2011). Further, the New Zealand focus on sole mother employment activity reinforced the societal and political construct that unpaid work undertaken by sole mothers was of less value than partnered mothers because it was funded by the

public patriarch (Daly & Saraceno, 2002; Inland Revenue Department, July 2010; Johnson, 2005; St John, 2008).

The Swedish public patriarch valued care work but chose to draw it into the public domain in order to create a state of full employment and to ensure full societal responsibility for the care of the next generation of capitalist workers (Sainsbury, 1999). However, the care work was demonstratively valued less than work undertaken in the private sector with the lower wages paid by the public patriarch for this work reflecting this (Braun, 2001; Sainsbury, 1999).

Areas for further research

This study uncovered gaps in the area of work incentive policy tools and their outcomes on specific population groups. A comparative analysis of the outcomes of in-work tax credit policies on sole mother household between New Zealand and another Liberal welfare regime country would help to identify whether the framework of the policy was ineffective or whether the underlying ideological drivers behind the policy are the cause of inequalities of outcome – or both. Undertaking qualitative interviews with sole mothers could provide an overview of the day to day experiences of the policy in a number of respects including their treatment within the administrative system, difficulties with finding paid work that accommodates their care commitments, and the stresses related to juggling the role of breadwinner and carer. The outcomes of an in-work tax credit policy or other welfare policies on differing population groups such as sole fathers, people with disability, people from differing cultural backgrounds, or between different classes would provide an insight into the differing outcomes achieved by the policy.

Finally, an analysis of a variety of policy frameworks such as a universal basic income (see Briar 1997) that would better contribute to alleviating the

ever growing gap between the rich and the poor in New Zealand and particularly between sole mother households and other households would prove useful to other researchers and policy developers. These frameworks would need to have a rigorous gender impact analysis applied to them as well as analyses regarding institutional inequalities such as household composition, cultural background, class, disability status etc.

Conclusion

The critical social policy analysis and comparative analysis in-work tax credit policies through a socialist feminism lens identified the impact that the combined forces of capitalism and patriarchal power constructs had on the outcomes for sole mothers. While the exploitative nature of capitalism meant some citizen-workers would be economically disadvantaged compared to others, it did not, in itself, explain the gendered nature of this disadvantage or the gender-related inequalities that existed within the system. Rather, patriarchal power constructs within the welfare state acted to further perpetuate and reinforce the inequalities through gendered policy mechanisms. Thus, the combination of both capitalist exploitation and patriarchal oppression was responsible for the inequalities of wellbeing experienced by women (Eisenstein, 1990). In addition, regardless of the ideologically different foundations that informed the development and objectives of the in-work tax credit policies, the combination of capitalism and public patriarchal power constructs resulted in sole mothers in both New Zealand and Sweden being disadvantaged under the policies.

The New Zealand (2006) and Swedish (2007) in-work tax credit policies reflected the political, social, historical, economic, and cultural ideological foundations and characteristics of the welfare state regime within which they were adopted. The policies demonstrated the role of both welfare states as the legitimising agent for capitalism and as a patriarchal power construct that

reinforced gender inequalities (Daly & Rake, 2003; Sainsbury, 1996, 2004). Where capitalism, as a gender-neutral economic system, provided an explanation for economic inequalities, it did not provide an explanation for the gendered nature of inequalities. However, patriarchal power constructs within the welfare state were identified as integral to the perpetuation and reinforcement of gender-related oppression via policy mechanisms that favoured the wellbeing of men. Thus, the critical social policy analysis and comparative analysis of the New Zealand (2006) and Swedish (2007) in-work tax credit policies identified the interrelationship between capitalism and patriarchal power constructs as responsible for the detrimental outcomes experienced by sole mothers. Further, despite the ideological foundations of New Zealand and Sweden being vastly different, capitalist system and public patriarchal power constructs still existed to a greater or lesser degree and exacerbated the disadvantage of sole mothers.

APPENDIX ONE: In-work Tax Credit Payments New Zealand 2012
(adaptation) SOURCE: <http://www.workingforfamilies.govt.nz/tax-credits/payment-table.html#familyincome>, 2012.

Family income			One Child	Two Children	Three Children	Four Children	Five Children	Six Children
Weekly AFTER TAX	Annual AFTER TAX		IWTC	IWTC	IWTC	IWTC	IWTC	IWTC
	From	To						
\$	\$	\$	\$	\$	\$	\$	\$	\$
0 to 1135	0	59000	60	60	60	75	90	105
1164 to 1192	60501 to	62000	51	60	60	75	90	105
1193 to 1221	62001 to	63500	45	60	60	75	90	105
1222 to 1250	63501 to	65000	39	60	60	75	90	105
1251 to 1279	65001 to	66500	33	60	60	75	90	105
1280 to 1308	66501 to	68000	28	60	60	75	90	105
1309 to 1337	68001 to	69500	22	60	60	75	90	105
1338 to 1365	69501 to	71000	16	60	60	75	90	105
1366 to 1394	71001 to	72500	10	60	60	75	90	105
1395 to 1423	72501 to	74000	5	60	60	75	90	105
1424 to 1452	74001 to	75500		60	60	75	90	105
1453 to 1481	75501 to	77000		54	60	75	90	105
1482 to 1510	77001 to	78500		48	60	75	90	105
1511 to 1538	78501 to	80000		43	60	75	90	105
1539 to 1567	80001 to	81500		37	60	75	90	105
1568 to 1596	81501 to	83000		31	60	75	90	105
1597 to 1625	83001 to	84500		25	60	75	90	105
1626 to 1654	84501 to	86000		20	60	75	90	105
1655 to 1683	86001 to	87500		14	60	75	90	105
1684 to 1712	87501 to	89000		8	60	75	90	105
1713 to 1740	89001 to	90500		2	60	75	90	105
1741 to 1769	90501 to	92000			58	75	90	105
1770 to 1798	92001 to	93500			52	75	90	105
1799 to 1827	93501 to	95000			46	75	90	105
1828 to 1856	95001 to	96500			40	75	90	105
1857 to 1885	96501 to	98000			35	75	90	105
1886 to 1913	98001 to	99500			29	75	90	105
1914 to 1942	99501 to	101000			23	75	90	105
1943 to 1971	101001 to	102500			17	75	90	105
1972 to 2000	102501 to	104000			12	75	90	105
2001 to 2029	104001 to	105500			6	75	90	105
2030 to 2058	105501 to	107000				75	90	105
2059 to 2087	107001 to	108500				70	90	105
2088 to 2115	108501 to	110000				65	90	105
2116 to 2144	110001 to	111500				59	90	105
2145 to 2173	111501 to	113000				53	90	105
2174 to 2202	113001 to	114500				47	90	105
2203 to 2231	114501 to	116000				42	90	105
2232 to 2260	116001 to	117500				36	90	105
2261 to 2288	117501 to	119000				30	90	105
2289 to 2317	119001 to	120500				24	90	105

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