

## APPENDIX B International Comparative Table

AREA OF LAW	JURISDICTION	LEGISLATION	BENEFIT	DETAILS
<b>LEAVE</b>				
Employment leave	Saskatchewan	<i>Labour Standards Act</i> , R.S.S. 1978, c. L-1, s. 44.2(1)(b)	Serious Illness or Injury Leave	12 weeks unpaid leave 16 weeks compassionate care leave
Employment leave	United Kingdom	<i>Employment Relations Act 1999</i> (U.K.), c. 26.	Compassionate care leave	Unpaid leave. Employee may take “reasonable amount of time” during work hours in relation to care for dependents. Includes illness, injury, birth, death and dependent care.
Employment leave	France	<i>Code du Travail</i> , Article L3142-16	Family Solidarity Leave [Congé de solidarité familiale]	3 months unpaid leave. Renewable once. May be taken on a part-time basis.
Employment leave	Netherlands	<i>Work and Care Act</i>	Career interruption leave	6 months leave for educational or caregiving purposes. Income replacement at 70% by the Government if the employer is able to replace the person on leave with someone otherwise unemployed.

<b>WORK FLEXIBILITY</b>				
Accommodation of family responsibilities in the workplace	United Kingdom	<i>Flexible Working (Eligibility, Complaints and Remedies) (Amendment) Regulation 2006</i> , S.I. 2006/3314	Work flexibility	Employer is required to consider requests to modify terms of employment (hours of work and location) where the change is required to for caregiving. Employer discretion: The Act sets out broad business grounds for refusal and there is no right of appeal.
Accommodation of family responsibilities in the workplace	New Zealand	<i>Employment Relations (Flexible Working Arrangements) Amendment Act 2007</i> (N.Z.), 2007/105, s.69AA	Work flexibility	Same as above
Human rights	New South Wales, Australia	<i>Anti-Discrimination Act 1977</i> (NSW), No. 48, PART 4B;	Prohibits discrimination on the ground of a person's responsibilities as carer	Prohibits adverse affect discrimination - a neutral rule that creates a barrier for caregivers.
Human rights	Australia	<i>Equal Opportunity Act 1995</i> (Vic);	Employer must accommodate employee's responsibilities as parent or carer	Legislation specifically includes conversion to part-time hours and schedule or location changes as examples of accommodation. Carer definition not limited to family.
Human rights	Australia	<i>Sex Discrimination Act 1984</i> (ACT) s.7A	Prohibits discrimination on the ground of family responsibilities	The law indicates the less favourable treatment may result of the family responsibilities.

Human rights	New Zealand	<i>Human Rights Act 1993</i> (N.Z.), s.21(1)(l)	Discrimination on the basis of family status	Defined to include care of children and other dependents
<b>TAX</b>				
Tax	Manitoba	<i>Income Tax Act</i> , S.M. 1988, c. I10, s. 511(1)	Primary Caregiver Tax Credit	Refundable tax credit for caregivers who provide significant care. Amount: up to \$1,020 per care-recipient. Can receive for up to 3 care-recipients.
Tax	Quebec	<i>Taxation Act</i> , R.S.Q.C, c.I-13, s.1029.8.61.61.	Credit for Informal Caregivers of Persons of Full Age	Refundable tax credits for caregivers. Eligibility requirements similar to federal Caregiver Tax Credit: family relationship; co-residency; disability that restricts ability to perform basic activities of daily living. Amount: up to \$1,033 for each eligible relative
<b>PAYMENT to CAREGIVERS</b>				
Direct payments to caregivers	Nova Scotia		Allowance to Aid Caregivers	\$400 monthly benefit for caregivers who provide 20 hours or more of care per week.

Direct payments to caregivers	Australia	<i>Social Security Act 1991 (Cth.), s. 197</i>	Carer Payment Carer Allowance Annual Carer Supplement	3 payments to carers total about \$1,000 AUD/mon. Low-income caregivers entitled to all three benefits; higher income caregivers receive the bi-weekly AUD \$105.10 Carer Payment only.
Direct payments to caregivers	Sweden	<i>Care for the Elderly 1990</i>	Carers' Allowance	The state pays caregivers providing a taxable salary comparable to an average wage.
<b>PENSIONS</b>				
Pension	Norway		Pension credits	The state makes pension plan contributions on behalf of caregivers performing more than 22 hours of care per week for a 6-month period.
Pension	Norway		Post-caregiving pension	The state provides a pension to caregivers who have lost their source of income with the passing of a care-recipient, where caregiving undermined their pension security.