

# Monetary Transfers for Children and Adolescents in Argentina: **Characteristics and Coverage of a 'System' with Three Components**<sup>1</sup>

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## **I. Introduction**

In 2009 Argentina established a new programme of transfers for children and adolescents, Asignación Universal por Hijo (Universal Child Allowance – AUH), that was aimed at those families engaged in the informal economy, inactive adults without unemployment insurance, unemployed people without any social security payments and those working in domestic service. This non-contributory programme is an addition to those programmes already in existence: a contributory family allowance (AFC) and a tax deduction from income tax (known as the 'tax on earnings') for each child (ACF). With the new programme, coverage was extended substantively in both quantitative and qualitative terms, taking over the role that was previously played by the Heads of Household Programme and the Families Programme.

The configuration of the new 'system', however, still shows some gaps in coverage, and the effectiveness of transfers could be increased through measures to optimise mechanisms for coordination and integration with other social policies. The challenges for the future consist of generating a more unified system for family allowances and establishing a comprehensive policy for the social protection of children and adolescents that takes into account effective access to essential basic services such as health and education, thereby ensuring a smoother transition from school to work.

## **II. The Current System**

The provision of income insurance for families with children and adolescents is made up of three components: the non-contributory AUH, the contributory AFC, and the ACF. The traditional component has been the AFC, implemented since the 1950s. The AUH was introduced in 2009 within the context of the National Social Security Administration (ANSES) to provide a response to the effects of the world financial crisis and its impacts on the income of households, and to allow for the consolidation of various non-contributory programmes implemented in the past such as the Heads of Households Programme, falling within the purview of the Ministry for Labour, Employment and Social Security, and the Families Programme for Social Inclusion in the Ministry for Social Development. The programme grants a semi-conditional monetary allowance—an amount similar to that of the AFC—for the children of those who are employed in the informal economy, unemployed without unemployment insurance or those who are out of work and without social security payments.<sup>2</sup> As a result, the AUH has made it possible to move beyond the contributory-oriented approach to family allowances whereby monetary allowances were linked mostly to formal employment. The highest paid workers that pay income tax (the tax on earnings) receive the ACF for each of their children. This three-part structure is to be found in many countries in Latin America, Brazil, for example, and also in countries that are members of the Organisation for Economic Co-operation and Development (OECD).

Table 1 shows the three components of the system. These components demonstrate some degree of coordination, especially between the AUH and the AFC. However, some of the components are administered separately, as they vary with regard to several of their fundamental parameters, and as a result they do not constitute a comprehensive system for protecting children and adolescents. In general terms, it can be said that each of the subsystems provides economic security responses to diverse groups of individuals based on their incomes and/or their status as members of the labour force.

### **Contributory Family Allowances**

This component, introduced in 1957, was historically the central plank of transfers made to children and adolescents under 18 years of age. In 1996 the legislation for family allowances was systematically overhauled. The new legislation simplified the contributory scheme and limited access to beneficiaries with monthly salaries of less than AR\$4800 (US\$1200, as of September 2010). In other words, the new system targeted benefits at wage earners who were registered as receiving low or middle-range pay. The scale of benefits started at AR\$220 (US\$55) a month for children of workers with pay levels in the range of AR\$100 to AR\$2400 and was AR\$166 for incomes between AR\$2400 and AR\$3600, and AR\$117 for incomes between AR\$3600 and AR\$4800.

In tandem with the process of targeting and tiering benefits, the rate of employers' contributions paid on wages for the purpose of financing this system declined from 7.5 per cent to approximately 5 per cent in 1994. This system is administered by ANSES.

Wage-earning workers in the public sector also receive family allowances, but these are not administered as part of the general system, and every level of the government (national, provincial, municipal) has in place its own systems which take the form of direct payments through the payroll financed via the budget for each public entity. Since these transfers depend on each jurisdiction, the values of the transfers for each child might or might not be similar to those encountered in the national system for workers in the private sector.

### Deduction or Tax Credit for each Child

The deduction or tax credit is the component of the system received by the highest paid workers that are covered by the tax on earnings, referred to in other countries as income tax. The tax on earnings was created in 1932, including a deduction for each child that changed over the course of time. In 2010, the deduction was AR\$6000 a year for each individual under 18 years old and was administered by the Federal Administration of Taxes (AFIP). In the same year, the minimum monthly amount for a worker with a wife and two dependent children to be liable for earnings tax was estimated at AR\$6665.

### Non-contributory Universal Child Allowance

The AUH is a non-contributory scheme that grants monetary allowances to the children of non-registered workers (without an employment contract and having no social security contributions) and those in domestic service that earn less than the minimum wage, unemployed people without unemployment insurance and those who are inactive with no social security benefits. The individuals who are in this situation are required to complete a sworn statement to the effect that their income does not exceed the minimum wage.<sup>3</sup> The monthly monetary allowance that is granted by the AUH is semi-conditional. It is paid to the parents or legal guardian for each dependent child or adolescent under 18 years old or, in cases of physical disability, without any age limit. The children should be Argentine nationals or have at least three years' residence in Argentina.

The monthly value of the benefits in 2010 was AR\$220 (US\$55) for each child and AR\$880 (four times the allowance for each child) for disabled children. Eighty per cent of the specified amount was paid each month to the primary recipients of benefits, through the payments system for social security. The remaining 20 per cent was deposited in a savings account in the name of the primary beneficiary at the Argentine National Bank (Banco de la Nación Argentina). This amount can be paid when the recipient can demonstrate compliance with medical tests and the vaccination plan, for children under five years of age, or

**Table 1**  
**Transfers for Children and Adolescents in Argentina, 2010**

	Contributory component: <b>Contributory Family Allowance (AFC)</b>	Fiscal deduction component: <b>Tax Credit Allowance (ACF)</b>	Non-contributory component: <b>Universal Allowance for each Child (AUH)</b>
<b>Year created</b>	1957	1932	2009
<b>Amount of allowance</b>	Monthly amount of AR\$117 to AR\$220 depending on the level of income. In the case of disability, from AR\$440 to AR\$880. Additionally, an annual school enrolment allowance of AR\$170.	Annual deduction of AR\$6000 for each child or adolescent under 18 years of age in respect of the taxable base for the tax on earnings.	Monthly amount of AR\$220 or, in the case of disability, AR\$880.
<b>Coverage</b>	Coverage for wage earners in the private sector, beneficiaries of work injury insurance and unemployment insurance, beneficiaries of the Social Insurance System and non-contributory pensions, with income between AR\$100 and AR\$4800. Special scheme for public employees.	Individuals that declare the tax on earnings (referred to as a 'tax on income' in other Latin American countries). A non-taxable minimum amount of AR\$6665 per month for a worker with a spouse and two dependent children.	Coverage for those eligible for the <i>monotributista</i> (individual tax) social system, those who are unemployed without insurance, those who are inactive with no social security contributions and those who are employed in the informal economy with income that is less than the minimum wage. Workers who are incorporated in the Special System for Domestic Service with income that is less than the minimum wage.
<b>Administration</b>	National Social Security Administration (ANSES) for workers in the private sector and each government (national, provincial, municipal) for public-sector workers.	Administered by the Federal Tax Administration (AFIP).	National Social Security Administration (ANSES)

Note: US\$1 = AR\$3.98.

Source: Authors' own calculations.

**Table 2**  
**Beneficiaries and Coverage of Income transfer Programmes for Children and Adolescents in Argentina,**  
**Administrative Data 2008–2010**

Component	Denomination	2008	2009	2010
<b>Non-contributory</b>	Universal Child Allowance (AUH)		<b>3,361,505</b>	<b>3,516,733</b>
	Families Programme <sup>(1)</sup>	<b>1,766,808</b>		
<b>Contributory</b>	Contributory Family Allowances (AFC) (a+b)	<b>5,959,705</b>	<b>5,971,347</b>	<b>5,719,732</b>
	a. AFC Private Sector <sup>(2)</sup>	3,950,705	3,844,348	3,538,713
	b. AFC Public Sector <sup>(3)</sup>	2,009,000	2,126,999	2,181,019
<b>Tax credit</b>	Fiscal deduction in tax on earnings (ACF)	<b>613,678</b>	<b>664,946</b>	<b>668,323</b>
	Total number of beneficiaries	<b>8,340,191</b>	<b>9,997,798</b>	<b>9,904,788</b>
	Total under 18 years of age	12,297,095	12,315,407	12,333,747
<b>Coverage <sup>(4)</sup></b>		<b>68%</b>	<b>81%</b>	<b>80%</b>

Notes:

1. Beneficiaries—under 19 years of age—of the Families Programme administered by the Social Development Ministry.

2. Family allowances for private-sector workers.

3. Estimate based on trends in employment in the three levels of government (federal, provincial and municipal).

4. It does not distinguish potential small overlaps in components.

Source: Authors' own calculations based on various governmental statistical sources.

the additional certification relating to due compliance with the corresponding school year, for children and adolescents of school age. To comply with these requirements, a Notebook for Social Security, Health and Education was established.<sup>4</sup>

Contrary to the experiences of other Latin American countries, the AUH was not created as an ad hoc programme but was intended to form part of the social security system. AUH expenditure in 2010 amounted to approximately 0.5 per cent of GDP and was financed through two sources of resources: general social security income from wage contributions and earmarked taxes, and the annual earnings from the Sustainability Guarantee Fund (FGS), created in 2007, of the public pensions system.<sup>5</sup>

### III. The Coverage of Monetary Transfers and the Characteristics of Beneficiaries

Since the income transfer programmes for children and adolescents do not operate as an integrated system, it is necessary to carry out some statistical calculations to estimate coverage. The administrative records constitute the most reliable source for estimating the scope of the various components, but, that said, due to the fragmentation of the programmes, some complexities are bound to arise. Table 2 gives an estimate for beneficiaries and coverage based on the various statistical sources for the three components of the system.

The estimate has been carried out with effect from 2008, to take into account the increase in coverage that was generated by the introduction of the AUH. In 2008 the Families Programme was still in existence, and this provided a number of benefits that included transfers for those under 19 years of age. Consequently, it could be said that the base level for coverage was achieved by this programme with approximately 1.7 million beneficiaries. The introduction of the AUH allowed for the inclusion in 2009 of 3.3 million

children and adolescents under 18 years of age. As a result, it follows that a significant increase in transfers took place. We should nonetheless note that various smaller-scale transfer programmes were deemed to be incompatible with the AUH, and this resulted in the transfer of those beneficiaries to the new programme. This phenomenon was illustrated by a small number of remaining beneficiaries of the Heads of Household Programme that consisted of a transfer programme that had been introduced in 2002 in an effort to address the serious economic crisis that was affecting Argentina.

The calculation of the number of beneficiaries and the coverage of the contributory component is more complex because, as has already been mentioned, it consists of two important elements: the family allowances for private-sector workers for which ANSES provides consolidated administrative information, and the family allowances for public-sector workers for whom no unified database is available. With regard to the latter, we had to estimate the number of beneficiaries on the basis of disaggregated data relating to public employment at the national, provincial and municipal levels and information relating to the households survey with regard to the average family size for this category of employees. As a result, we estimate that there were 5.7 million beneficiaries in 2010 (3.5 million from the private sector and 2.2 million from the public sector).

Finally, according to the administrative data provided by the AFIP, the income tax deduction for dependent children applied to 0.6 million beneficiaries in 2010. As a result, the total number of beneficiaries was 9.9 million; with coverage estimated at 80 per cent of all those aged less than 18 years old. The coverage for the previous year, 2009, had been slightly higher on account of the contributory family allowances that had been paid to employees in the private sector. The slight decline in this coverage was due to the fact

that there was a significant nominal increase in wages, whereas the eligibility parameters for these benefits were not adjusted. The maximum amount for eligibility for the contributory allowance was kept constant at AR\$4800.

The characteristics of households with individuals who are under 18 years of age and who are covered by one of the three components of the system should be observed using data provided by the Permanent Households Survey, which, while it does not contain direct information regarding the coverage of each of the components, makes it possible to simulate direct information with the various demographic parameters pertaining to income, the category of worker and the eligibility for transfers.

The households that are potential beneficiaries of the AUH have a size of household and an average quantity of children and adolescents that is higher than those of the other groups. Moreover, the incidence of poverty is significantly higher.

In particular, according to Bertranou and Maurizio (2012), 15 per cent of the households covered by the AFC were poor in the fourth quarter of 2009, compared to 54 per cent of the rest of households with individuals under 18 years of age. There were practically no indigent families in the first group, while approximately 19 per cent of the beneficiaries of the AUH were in this situation. None of the households covered by the ACF were poor.

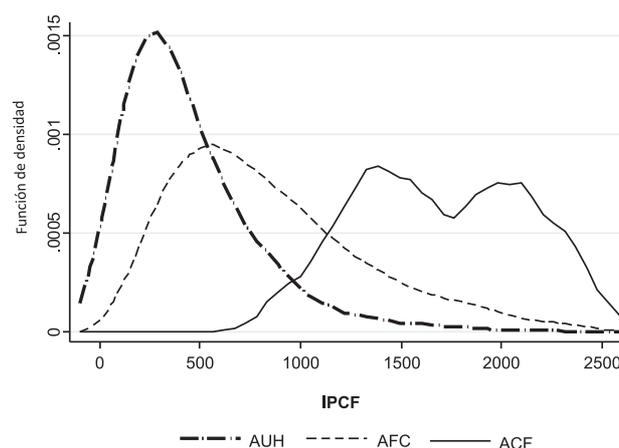
At the same time, while 59 per cent of households that received the AFC are located in the lowest half of the distribution of per capita household income, this proportion increased to 91 per cent among the beneficiaries of the AUH. More than a third of these households belonged to the 10 per cent that constituted the poorest segment of the population, and almost 60 per cent of these are to be found in the poorest quintile.

This scenario can be seen more clearly in Figure 1 which demonstrates the Kernel density functions of the per capita household income separately for each of these three groups. The reader should note the shift to the right of the distribution belonging to the households that benefitted from the AFC in relation to the beneficiaries of the AUH that constitute the lowest average group of income. As was to be expected, the households that benefitted from the ACF are to be found at the other extreme.

#### IV. Effects on Well-being and Relationship with the Labour Market

Two kinds of effects are normally studied in analysing the transfer programmes for children and adolescents. The first of these effects refers to the impacts on poverty and indigence. This dimension is of paramount importance given that it refers to the programmes' most important objective. The second of these effects refers to the relationship with the labour market and its possible repercussions. This latter effect is clearly of lesser importance and can only be considered to be of secondary significance to the extent that public policy should seek to minimise the negative effects in terms of efficiency and equity that can be produced in the labour market by introducing this kind of programme.

**Figure 1**  
Simulated Distribution of the Income of the Beneficiaries of Monetary Transfers for Children and Adolescents, Fourth Quarter of 2009



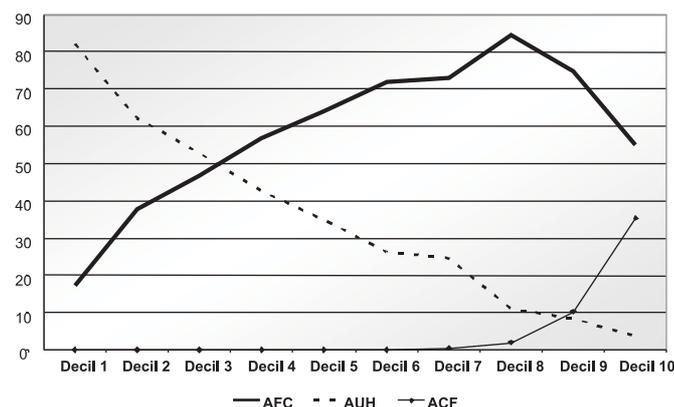
Source: Authors' own calculations.

#### Potential Impacts of the AUH on Poor and Indigent People

By simulating the distribution of households with monetary transfers for children and adolescents, we can highlight the fact that there exists a clear decreasing pattern of the proportion of the households included in the non-contributory component as per capita household income increases, while the opposite is true among the households that are covered by the AFC (see simulation in Figure 2). However, the latter do not display a steadily increasing trend given that it is the eighth decile that registers the highest proportion of households with children. The decline that is observed in the highest income quintile is because it is here that we find the households that obtain this benefit through the ACF, and, as has already been mentioned, they are located at the upper end of the distribution.

The AUH was clearly designed to address the most acute problems of poverty and indigence in households with children under 18 years of age. Various simulation exercises (Bertranou and Maurizio, 2012; Maurizio, 2011; ILO, 2010) that

**Figure 2**  
Simulated Distribution of the Households that are Beneficiaries of Monetary Transfers for Children and Adolescents According to Household Income Decile, in Percentages, Fourth Quarter of 2009



Source: Authors' own calculations.

were carried out to estimate the theoretical coverage of the AUH for those children and adolescents not affected by the AFC or the ACF suggest a great impact on indigence and another significant, but lesser, impact on poverty. We can estimate, in particular, that indigence would have been reduced by approximately 65 per cent and poverty by 18 per cent.

However, three factors are fundamental to ensuring that these results are effectively observed in reality: ensuring that the AUH reaches its potential coverage; that the nominal value of the transfer is updated to maintain its purchasing power; and that there are no behaviours in the beneficiary households that tend to replace previous labour income with the resources derived from this transfer. This last consideration is discussed in the following section.

### **Impacts of the AUH on the Labour Market**

We are currently witnessing an extensive debate concerning the impacts of monetary transfers for households on the labour market. It is often argued that these transfers generate undesired effects because they act as a deterrent to participation in the labour market, thereby making the beneficiary households dependent on the programme, reducing incentives for workers to register with the social security system and pushing up wages on account of the increased reservation wage of those who obtain a benefit of this kind. Empirical research carried out in a number of Latin American countries demonstrates inconclusive results, or at least it can be said that the number of impacts is limited.

Maurizio (2011) estimated some effects of the AUH on the Argentine labour market.<sup>6</sup> In particular, using the methodology of Differences in Differences based on Propensity Score Matching, Maurizio evaluated the effect of this programme on decisions to participate in the labour market, rates of employment and unemployment, hours worked, and total family income and its components. The analysis was based, alternatively, on two levels of comparison: beneficiary households versus eligible non-beneficiary households, and members of each of these households. In both cases the comparison included all those households with children that were eligible in 2009, some of which became beneficiaries of the AUH (group treated) in 2010, while others did not have access to this programme (control group).<sup>7</sup>

The results that were obtained at the household level suggest the lack of significant impact of the AUH on the decision regarding economic participation—measured as the proportion of active members in the total number of adults—and regarding the rate of employment in the household. Nor can we discern a significant impact attributable to the AUH regarding the incidence of unemployment or the average number of hours worked by members occupying the household.

In the same vein, no significant differences were found between beneficiary households and those belonging to the control group with regard to the behaviour of total family income and income per capita. However, this common pattern that was observed in the dynamic of the total income of both groups of households was the result

of a larger increase in non-labour income that compensated for a lesser degree of dynamism in the labour income recorded by beneficiary households than the control group. In any case, this latter difference proved to be numerically negligible.

Consistent with the results obtained at the household level, the members of beneficiary households do not present a labour behaviour that is different from the members of households of control groups. This occurs in cases in which both the rate of labour participation and the rate of unemployment and employment are analysed. With regard to the hours spent working (calculated only for those individuals that continue to be employed), even when women, and especially married women in beneficiary households, reduced the number of hours worked, while the opposite scenario occurred with those individuals living in non-beneficiary households, the average differences between these groups were insufficiently important to lead to significant results.

Finally, with regard to the variation in family income and its components, it could be observed that the greatest increase in non-labour income recorded in beneficiary households fundamentally reflected trends occurring among women, in general, and among married women, in particular. This increase was consistent with the fact that women, as mothers or legal guardians, represented approximately 90 per cent of the total number of beneficiaries of this transfer.

The low degree of significance that was found in the difference in labour income at the household level recurs in this context also. This leads to the fact that the differences observed in the non-labour income are reflected in the dynamics of total income disparities. In effect, women, married couples and, especially, those women who are married experienced significant increases in total individual income as a consequence of receiving the AUH.

In summary, the results obtained at both household and individual level do not support the conclusion that receiving a monetary transfer such as the AUH generates disincentives for participating in the labour market or reduces the working hours of those who continue to be employed, for any of the members of beneficiary households.

### **V. Conclusions and Challenges for Social Protection Policies**

The introduction of the AUH constituted significant progress against the challenges involved in bridging the most important gaps in coverage and the problems of poverty and indigence that Argentina experienced in 2009, especially in households with children and adolescents. This programme has demonstrated to be fiscally affordable, positioning it as a very reasonably cost-effective transfer programme that presents an attempt to reduce extreme poverty in households with children and adolescents, without significant statistical effects on the labour market.

With regard to the institutional framework, the AUH has been designed in direct connection with the contributory social security system, in the sense that it seeks to make universal the system of family allowances for children and

adolescents for formal workers which is already in existence. The new configuration of the system of family allowances gives social protection a structure that is more extensive and equitable, by improving the horizontal coverage of allowances and by contributing to the development of a social protection floor. Nonetheless, fragmentation still persists in various dimensions among contributory and non-contributory components as well as within contributory components.

Given that the AUH transfers are designed with a component that is conditional on school attendance (as in the case of the AFC) and health check-ups, the transfers resemble transfer programmes implemented successfully in a number of Latin American countries. At the same time, the extensive support that the AUH has received from various political and social actors allows it to achieve a higher degree of social legitimacy. However, the system presents some constraints and challenges which, if attended to, can enhance the impact of the totality of its components.

With regard to coverage, it can be said that one of the exclusions envisaged in the eligibility regulations for the AUH refers to those informal workers that receive labour income that is higher than the minimum wage. To the extent that the AUH is considered to be an extension of the contributory component, we should make progress towards equalising the requirements as established in one or other scheme, taking into account the fact that the maximum limit of the monthly income of beneficiaries of the contributory AFC is significantly higher than the minimum wage.

Nonetheless, due to the growth of nominal wages, these differences have diminished, resulting in the coverage of the AFC continuing to decrease steadily since there are more workers, although these workers are not eligible for transfers for each individual child. This has resulted in an interesting phenomenon—namely, that coverage reached a significant threshold in 2010 of 80 per cent of children and adolescents under the age of 18 years old but without achieving universality.

Making progress in a unified system that brings together the contributory, non-contributory and tax deduction components could give fresh impetus to efforts to enhance the effectiveness of transfers and avoid gaps in coverage that could be considered unjust from the social point of view. For example, some groups such as workers that are single taxpayers within the *monotributista* scheme (an individual tax scheme) are explicitly not covered by this branch of social security, and other groups have not achieved full coverage on account of various social and cultural factors, a case in point being that of some indigenous communities (Isla and Vezza, 2012).

Regarding compliance with the conditionalities that are linked to the monetary allowance, we should take into account the supply of services provided by health and educational centres that is already available in the areas of residence of the beneficiaries as well as the quality of these centres. It is also important to consider that the additional monetary income that is received by households with

children and adolescents is certainly insufficient in terms of achieving fully the stated social objectives, such as eliminating child and adolescent labour or dropping out from school, unless we are to require a comprehensive policy that incorporates other elements that transcend monetary transfers.

The regulation that relates to AUH establishes a number of incompatibilities that disqualify people from receiving any other kind of social assistance from any level of government. This regulation appears to be reasonable when the benefit replaces other programmes that address similar needs.

However, incompatibility has been defined in a narrow sense, also restricting access to transfer programmes that serve various objectives aimed at improving the employability of unemployed and/or informal workers, as is the case with the training and employment programme (*Seguro de Capacitación y Empleo*) administered by the Ministry of Labour, Employment and Social Security. As a result, it is necessary to make progress to integrate the various components that should form part of the social protection system, providing assistance in a more extensive manner to address the complex set of risks and vulnerabilities that confront the various households according to their composition.

The institutional framework is certainly one of the fundamental variables in ensuring favourable results in social policies and programmes. This institutional framework includes both the design of regulations and the totality of institutions commissioned with the task of implementing and administering programmes. In this regard, it should be pointed out that a key element in achieving such significant effectiveness is that the implementation of the AUH consists in locating it within the purview of social security.

Nonetheless, social security imposes constraints with regard to the design and management of a comprehensive social protection policy in which it is proper to witness the intervention of other government areas of employment, health, social development and infrastructure. As a result, the construction of a comprehensive policy for social protection that includes modern mechanisms of leadership, control and coordination is required.

Finally, it is important to consider that all social protection policies require a complete and modern system for information, monitoring and evaluation that makes it possible to consider timely adjustments that should be carried out based on the economic situation, the particularities of the labour market and demographic changes in the population.

In summing up, progress made in all of these dimensions will make it possible to move away from the narrow concept of the programme (or a set of programmes) to embrace the broader concept of the comprehensive public policy in an effort to fulfil not only the objective of reducing extreme poverty but also the cherished long-term objective of achieving transitions from school to work through suitable training and human capital in an effort to achieve sustainable inclusion. ■

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2. The AFC is also a conditional transfer, given that beneficiaries must comply with school attendance requirements.

3. The minimum wage in 2010 increased progressively from AR\$1500 (approximately US\$390) to AR\$1740.

4. See <<http://www.anses.gob.ar/LIBRETA/>>. Initially one of the requirements for receiving the AUH was attendance at a public school; later this criterion was extended, and it currently includes private schools in receipt of a state subsidy.

5. The FGS consisted of the reserve fund for social security which was originally established with the surplus resources of ANSES and in 2008 with the nationalisation of the individual fully funded system, and was increased significantly by the transfer of resources managed by the administrators of the retirement and pension funds of individual social insurance savings accounts.

6. In contrast to the exercises that simulate the impact of the AUH on levels of poverty and indigence, in this instance, ex-post exercises are being carried out to identify indirectly the beneficiaries of the AUH in 2010. In particular, they are identified on the basis of the survey declaration of income obtained from monetary transfers.

7. These exercises are based on dynamic information that is based in turn on EPH panel data. Specifically, a pool of annual panels was constructed with the first three quarters of 2009 and 2010.

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