

Public Policy Responses to the COVID-19 Epidemic – The Case of Family Policy in the Czech Republic

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Abstract

Families with dependent children are among the social groups most affected by the COVID-19 pandemic. This paper examines the development of measures applied by the Czech national government for compensating families with children during the COVID-19 crisis. It summarizes the aims of the measures as announced by the government or its ministries. This is supplemented by a summary of the available opinions of experts and other policy stakeholders. Based on this, the paper discusses the adequacy of the adopted measures and points out lessons for the future policymaking in the given area. A relatively high number of measures were identified. This suggests that the government strived for proactive policy to address families as a vulnerable social group. However, a rapid and sometimes unrestrained legislative process seems to have come at the expense of a proper public debate on the need for and impact of the new measures. Given the uncertain time horizon of the epidemic, the apparent lack of consideration regarding the budgetary implications of the measures seems worrying.

Keywords

Public policy, Policymaking, Policy learning, Czech Republic, Family policy, COVID-19

JEL Classification

H2, H3, H5

Introduction

COVID-19 is one of the defining policy and public administration challenges of this era (Dunlop et al., 2020). The literature on its impacts on public administration and management has been growing and has already emphasized at various times that taking financial and managerial actions when coping with COVID-19 is demanding and full of uncertainty (Maher et al., 2020). The overall burden of COVID-19 remains uncertain, and it is still not clear when and how regular economic and social life will return (Gupta et al., 2020). Given the unprecedented scale and multifaceted nature of the COVID 19 crisis, comparisons with previous crises, including the 2008–2009 financial crisis, have significant limitations (OECD, 2020; SIGMA, 2020). Most countries, regions, and cities were not well prepared for the COVID-19 pandemic (OECD, 2020; Nemeč et al., 2020; Kalinin et al., 2020; Lupu et al., 2020).

The COVID-19 crisis represents a challenge for public policy research and practice because it is not an “ideal-type scenario” as described, for instance, by Haelg et al. (2019) as a situation where nascent policy fields emerge by defining and negotiating the general policy problem and ideas for addressing it, and the process subsequently moves towards the concrete questions of policy objectives and instrument types before settings and calibrations are defined. In contrast, the COVID-19 crisis has involved many types of uncertainty, issues around immediacy, data limitations, a lack of consensus among experts, variations in expertise, the possibility of over- and under-reactions, different levels of trust in government, various technical know-how, diverse political support for certain kinds of interventions, and much more (Capano et al., 2020).

“All who study government responses to COVID-19 face a vast wealth of evidence and a broad range of choices concerning the jurisdictions to select as cases” (Mintrom & O’Connor, 2020). This paper examines the development of measures applied by the Czech national government from March through December 2020

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focusing on the protection of or compensation for families with children. This is one of the social groups most affected by the crisis; “for many children and their families, the pandemic means disrupted education and childcare, family illness and potential loss of household income. ... In the context of school and childcare closures, domestic care responsibilities for working parents, especially women, have increased considerably during the crisis” (UNICEF, 2020, p. 2). Families with dependent children represent 26% of Czech households (Höhne et al., 2016). No comprehensive research addressing the impact of COVID-19 on Czech families has yet been published. However, there is widespread consensus among scholars dealing with social policy that this phenomenon and global, local, and individual responses to it, including efforts to overcome it, have significantly impacted all sections of society, including families (Kuchařová et al., 2020).

This paper is based especially on desk research and a qualitative approach that is supplemented by the use of microsimulation modelling. Given that this approach has become a standard tool for policy analysis (see Figari et al., 2015), we created a static microsimulation model to compare two versions of personal-income-tax revenues and their distribution among various socio-economic groups. We also tried to follow the method of event-/measure-centred analysis. Similar approaches have already been used in COVID-19 research (e.g. by Lu et al., 2020; Joyce et al., 2020). We focused on national policy responses to the COVID-19 crisis, i.e. on responses at the strategic level of public policy, which “includes political-administrative leaders that carry political responsibility and make strategic decisions, provide public accounts of events, and support coordination and collaboration” (Weible et al., 2020, p. 228). When transferring CZK to EUR, we apply exchange rate 26.43 CZK per one EUR.

In the paper, we take the following approach to national family protection policy – after outlining the national policy response to COVID-19, we summarize the aims of the family protection (economic) measures as announced by the government or its ministries and the available opinions of experts and other policy stakeholders. Based on this, the adequacy of the measures is discussed and lessons for future policymaking are pointed out. This approach is in accord with policy feedback research (Bendz, 2017) and the literature on public responsiveness and policy/opinion research (e.g. Brooks and Manza, 2006; Bendz and Oskarson, 2020). It is also compatible with the assumption that “crisis politics focus on success from the perspective of governments and can be assessed against ... popular support” (Weible et al., 2020, p. 236). The assessment is also inspired by McConnell (2017).

1. Family protection policy and the COVID-19 literature

The COVID-19 pandemic is a sudden public health event, which by itself is a risk of a new type and therefore brings substantial challenges to existing social security systems (Lu et al., 2020). “COVID-19 has spawned a surge in the number of public policies adopted, the forms in which they are adopted within and across governments, and with the range of their designs and contents” (Weible et al., 2020, p. 227). “With the rapid spread of the pandemic, many countries started to implement social protection programs and new social protection schemes to eliminate ... negative impacts ... and enhance community resilience” (Abdoul-Azize and Gamil, 2020).

Various measures have been applied by countries across the world with the aim of protecting families with children. In the available literature, this group is approached not separately but within various categories of policy tools applied by (especial national) governments in response to the COVID-19 crisis and supplementing public health initiatives. Two broad categories of measures for the protection of families during the COVID-19 crisis can be differentiated based on Capano et al. (2020) – tax policy measures and social policy measures.

As Capano et al. (2020) suggested, policy tools that are economic in nature represent the single most prevalent government response to the COVID-19 crisis. Changes in tax policy and tax schemes were the top-ranked policy tools used in response to the crisis. Related measures included tax payment deferrals and tax regulation relaxations. They were often followed by social policy measures related to leave and underemployment (involving the adoption of short-term work compensation, relaxing the eligibility requirements for unemployment insurance, compensation for caring for dependents, and compensatory sick pay for those affected by COVID-19).

Capano et al. (2020) clearly showed the importance of measures that deployed other tools relevant for the protection of families with children, including tools to protect labour income, pay from the government for workers’ social contributions, wage subsidies, and enhanced workplace health and safety regulations to reduce the risk of COVID-19. According to these authors, it is possible to differentiate the area of social policy measures specifically targeted at economically vulnerable people, which consists of policy instruments such as cash transfers to poor families, exemptions from utility bills for households, extra payments to pensioners, and the provision of food supplies and vouchers.

Gerard et al. (2020) provided an overview of the policies that could form a comprehensive social protection strategy in low- and middle-income countries, with examples of specific policies that have been adopted. According to these authors, such countries can cast an emergency safety net with extensive coverage if they use a broader patchwork of solutions than higher-income countries employ. Such strategies include expanding their social insurance system, building on existing social assistance programs, and involving local governments and

non-state institutions in identifying and assisting vulnerable groups who are otherwise harder to reach.

The situation in high-income countries has been addressed by Richardson et al. (2020). According to these authors, children – as dependents – are among those at the greatest risk of seeing their living standards fall and their personal well-being decline. They noted that high-income countries have spent historic amounts of money in response to COVID-19. Their literature survey suggests that direct intervention for families with children is more effective than fiscal stimulus in mitigating the effects of the crisis on poverty and children's well-being. However, the way the money is spent also matters. Therefore, they recommended that governments should diversify their social protection responses to ensure that the money is spent in smart ways. Response packages can include income support, school feeding (and replacement services), childcare support, health support (including, where necessary, health insurance schemes), and waivers for utility bills and rent or mortgage payments, to avoid further indebtedness or evictions. To achieve such aims, eligibility criteria for social insurance and social assistance policies can be relaxed, including conditions related to employment. The time frames for the benefits should reflect both the conditions of immediate need imposed by lockdowns and potential longer-term consequences. In addition, governments and other key stakeholders have a role to play in the efforts to build stronger social protection systems for the future.

The relevance of addressing family policy as a specific part of anti-pandemic measures has also been supported by Cluver et al. (2020). They emphasized that COVID-19 is changing family life. Studies examining outcomes for children indicate that social isolation and quarantining practices have exerted a substantial negative impact by increasing child anxiety, post-traumatic stress disorder, and fear symptoms (Fong & Iarocci, 2020). UNICEF estimated that "1.38 billion children worldwide are out of school or child-care ... Parents and caregivers are attempting to work remotely or unable to work, while caring for children, with no clarity on how long the situation will last. For many people, just keeping children busy and safe at home is a daunting prospect" (Cluver et al., 2020, p. e64). Brock and Laifer (2020) proposed new directions in family science aimed at understanding how families have adapted to change and adversity arising from the pandemic. Similarly to Grasso et al. (2020), they mentioned work, employment, and education among the most relevant areas. Burges and Sievertsen (2020) contributed to the conceptualization of the COVID-19 burden influencing families with dependent children. They mentioned negative impacts from the interruption of students' learning including an increasing burden for families and an increase in inequality regarding human capital growth for the affected cohorts.

On the other hand, dealing with families with children as a homogenous social group is clearly a simplification. Several studies have identified single parents as the most vulnerable group of all (Hertz et al., 2020; Nadace Sirius, 2020). In addition, the size of the burden may be determined by the level of the schooling the children are attending. As Švaříček et al. (2020) suggested, two groups of Czech parents can be differentiated according to the level of the primary education their children are attending. Parents of children in the first stage (i.e. the first 5 years) of primary school are the most burdened with childcare and due to the pandemic devote on average 1.5 hours a day to helping them with their schooling. Parents of children in the second stage (i.e. those in the following 4 years of primary school) spend on average 2 hours per day assisting their children.

2. COVID-19 and Czech family protection policy – findings

Measures to address the COVID-19 epidemic have affected all of Czech society over the past 11 months as the epidemic has largely impacted the lives of families with children. It is not always easy to disentangle measures according to the target group because some of the measures taken have affected the entire society. Therefore, we provide a brief summary of the general restrictive measures in Section 2.1. Then, we identify those adopted measures primarily affecting families' well-being. As a result, we focus on:

Measures focusing on family income through better targeting of social transfers (in Section 2.2):

- Implementation of substitute child maintenance.
- Adjustment to the child allowance.
- Adjustment to the carer's allowance.

Measures focusing on family income through adopted tax relief (in Section 2.3):

- Tax regulation of the meal allowance.
- Abolishment of the property transfer tax.
- Reform of the Income Tax Act.

2.1 National policy for coping with the COVID-19 crisis – summary

The available literature on the first wave of the COVID-19 epidemic in the Czech Republic (e.g. Špaček, 2020) clearly indicates that the country was not sufficiently prepared for the epidemic, except for robust health infrastructure compared to some other EU countries. The last time a state of emergency had been declared in the country was in 2013, when some regions suffered floods. Some of the restrictive measures used for the fight against COVID-19 had been included in previous pandemic plans (the first plan was approved in 2001, then the next ones in 2006 and 2011). Before the pandemic, restrictive measures were common during the communist era

but rare since then. There had been no major influenza epidemics and although terrorist threats had been considered in policies and legislative measures, there were no major incidents in the country.

The first wave of the epidemic in the Czech Republic can be demarcated by the period from March to June 2020. The government reacted rather swiftly to the COVID-19 threat. Measures began being applied from the beginning of March 2020 and were followed by multiple waves of national policy responses after the state of emergency was declared for the first time during the epidemic on 12 March. The first response to the COVID-19 threat focused on social distancing measures, protecting the most vulnerable population groups, diminishing the risk of importing the virus from abroad, and testing. Economic measures were a bit delayed and started being discussed and implemented after the application of major restrictive and administrative measures (such as closing schools, restaurants, accommodation facilities, most shops, workshops, and services), which was criticized by the political opposition and other stakeholders (associations of industries, travel agencies, and so on). As a consequence, companies in leading industries and most businesses suspended or limited their activities, which resulted in losses of business and earnings. In response to the threat of a declining economy, the government consequently adopted several income- and employment-protection measures in addition to measures to prop up the economy (Sirovátka, 2020).

During this first period of the epidemic, the approach of the national government was more about ad hoc reactive responses and the measures applied were not based on a plan that specified a set of measures that would be applied in a certain situation based on data on the development of the illness. The restrictive measures were enacted by the government or the Ministry of Health, the economic measures were prepared mainly in cooperation among the Ministry of Finance, the Ministry of Labour and Social Affairs, and the Ministry of Industry and Commerce. Government decisions often closely adhered to recommendations from expert advisory councils or bodies (such as the National Security Council, the Central Crisis Task Force, the Institute of Health Information and Statistics, the Central Management Team, and the National Economic Council). The most restrictive measures were eased during May and June. For this, the government approved a plan in mid April.

The second wave of the epidemic started in September 2020. This was accompanied by an announcement of the second state of emergency from 5 October (later extended). The numbers of recorded cases per day and the approach taken by the national government during the second wave indicated that not all lessons from the first wave were considered appropriately. The peak of the first wave was reached at the end of March 2020 when about 380 new COVID-19 cases were recorded per day. In mid January 2021, there were about 11,000 new registered cases recorded per day. During this second state of emergency, the national anti-epidemic system (known as "PES") was introduced in November and specified measures that would be applied in five risk stages. It was prepared in order to make the government measures more transparent, but has been revised several times, which undermines this aim.

Apart from the impact of the general restrictive measures, families with dependent children must cope with the long-lasting and complex implications of school closures. With some exceptions, students have not been allowed to attend school for more than 20 weeks (11 March–25 May and 14 October–30 November 2020 and from 4 January 2021). About 1.7 million children and young people have been affected. Most of them, 953,000, are primary school students (ČSÚ, 2020).

To protect the key infrastructure and integrated security system workforce, regional authorities managed to ensure capacity for the children of selected professionals according to their employers' demand. Some large employers (e.g. university hospitals) offered child care services to their employees. Moreover, the Ministry of Education introduced several measures to facilitate families handling the demanding system of distance learning. For instance, the ministry issued a special methodology in April 2020 that encouraged teachers to use formative assessment and provide feedback to their students. It also called for appropriate modifications of the (otherwise compulsory) content of educational plans. The ministry also dedicated CZK 1.3 billion (EUR 49.2 million) to supporting IT resources for schools (Deník, 2020).

2.2 Social benefit measures

We identified the following three social benefit measures that were aimed primarily at families with children and were approved for coping with the COVID-19 crisis: (1) introduction of substitute child maintenance, (2) adjustment to the child allowance and relaxation of the rules regulating tax relief for children, and (3) adjustment to the carer's allowance.

2.2.1 Introduction of substitute child maintenance

The Ministry of Labour and Social Affairs had long been trying to enforce the concept of substitute child maintenance. Efforts to legislate the law on substitute child maintenance go back 15 years, and before the current successful attempt, there were seven unsuccessful proposals (Hejtná, 2020). In December 2020, after a six-month approval process, a new law was eventually approved anticipating that **substitute child maintenance** will be paid to single parents in the amount determined by a court for the other parent. The state will ensure

substitute child maintenance if the other parent does not properly pay the amount that he or she is obliged to pay. However, a maximum amount was specified (CZK 3,000/EUR 113.5 per month for up to 24 months). The substitute child maintenance payments will then be recovered from the debtor by the state.

It is estimated that the substitute child maintenance concerns about 24,000 dependent children and will increase public spending by CZK 1 billion (EUR 37.8 million) per year (Hospodářské noviny, 2020). From a budget policy point of view, it is a small, inexpensive program, but it is aimed at the especially vulnerable group of single-parent families with children. After the law was approved, the Minister of Labour stated (MPSV, 2020a), “Today, we managed to push through something that has been discussed for the past 15 years. I see the approval of the law on substitute child maintenance as a huge step forward. I am very sorry that society and our political representation endured this injustice towards children for so long.”

The approved version of the law represents twice the cost of the previous, unapproved version. It was clearly the risk of the epidemic’s effects on single-parent families that facilitated the smooth and rapid approval process in the parliament. Members of parliament (MPs) conditioned their support for the law on preparation of other measures to increase the enforcement of maintenance procedures. MP Richterová (Pirates), for instance, criticized the approved form of the law (Parliament of the Czech Republic, 2020b). In her view, the maximum amount of substitute child maintenance should be linked to the development of the subsistence level (anti-inflation insurance) and the maximum support period (24 months) should be longer. However, the ministry defended this period and anticipated future analysis of its functionality and potential modifications.

The President of the Union of Family Lawyers pointed out that claims do not become legally enforceable immediately and automatically. The Labour Office will decide if they apply and set the amount of the claims. It can do that only after the termination of the right to substitute child maintenance. This raises doubts regarding the state administration’s ability to recover claims relating to the child maintenance (Kovářová, 2021).

2.2.2 Adjustment of the child allowance and relaxation of the rules on tax relief for children

Despite efforts to expand the range of people entitled to the child allowance and increase its amount¹ in 2018, the number of benefit recipients continues to fall (see Table 1 with the amount of benefits paid each April in recent years). Before the introduction of means testing in 1996, every child was entitled to the benefit (Höhne et al., 2016). However, the slow growth of the subsistence level and faster wage development have meant that only poor households receive the benefit today.

Table 1. The amount of child allowance benefits paid in April (EUR millions)

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------------|------|------|------|------|------|------|------|------|
| Child allowance | 18.0 | 17.4 | 16.5 | 15.3 | 13.6 | 11.4 | 9.9 | 8.5 |

Source: MPSV (2020b)

Statistics confirm that in the Czech Republic the child allowance is not primarily targeted at the working poor, but rather at households with economically inactive members. Similarly, the Ministry of Labour and Social Affairs has argued (Parliament of the Czech Republic, 2020c) that it is the only long-term social benefit for families with children that has (over time) lost real value and its nature as a family benefit. The government sent an amendment to the law to the parliament before Christmas 2020; we cannot foresee the outcome of the parliamentary process. If the law is approved, however, the number of children receiving the benefit would more than double, and the benefit’s cost would increase by 160% – annual expenditures on the benefit would be about CZK 6 billion (EUR 227 million).

In summary, the child allowance is not a very generous benefit, in contrast to the tax deduction for children that complements the child allowance. The child tax credit has been gradually increased in recent years (Jahoda et al., 2019) and takes the form of a negative income tax, so the support is the same across all eligible families. There is an exception for families with more than three children with low or irregular income from economic activity. In their case, the value of the negative income tax was capped from 2005, but this restriction was fully relaxed in December 2020.

This former restriction made no economic sense; it increased the administrative costs of the system and caused a labour supply reduction for a small number of families with many children. As part of the tax changes discussed below, two opposition MPs proposed relaxing this restriction and the parliament approved their proposal. The measure was not primarily intended to cope with the epidemic. However, as it affects households with many children (based on the assumption that they are more endangered by the epidemic), it has a better chance to prove its value right now. Although the measure’s impact is rather symbolic, it increases system neutrality for

¹ Since 2018, the parliament has adjusted the income test from its previous 2.4 to 2.7 times the living minimum income. At the same time, the benefit was increased by CZK 300/EUR 11.4 per month in the case of households that are not solely dependent on social assistance benefits.

families with many children at an almost negligible cost.

2.2.3 Adjustments to the carer's allowance

The carer's allowance for family carers, which is provided within the sickness insurance scheme, was extended in March 2020. Previous to this, it was limited to 9 days, and after these changes it can cover the entire duration of the state of emergency. In addition, the age limit for a child's eligibility was increased from 10 to 13 as a response to the epidemic. The same applied to the sickness benefit, which is calculated as 60% of a beneficiary's daily (earnings-related) base. Self-employed people were also made eligible for this allowance (a fixed amount of CZK 13,000/EUR 491.9 monthly). The carer's benefit was increased to 80% of the daily base from 1 May until the end of June 2020, and, in April, the parliament decided to increase it retroactively from 1 April and make parents eligible under non-standard employment contracts (i.e. agreements to perform a task, agreements to perform work). For most families, the level of this benefit represented about 90% of their net wages, while previously it had been about 70%. By 3 June, the Czech Social Security Administration had registered nearly 260,000 claimants. There was general political consensus for such a change. The measure reflected an original proposal by the Ministry of Labour and Social Affairs from March 2020, which then did not make it through government coalition negotiations (Sirovátka, 2020).

In October 2020, during a period of exponential increase in COVID-19 cases, legislators passed with dispatch a similar proposal for changing the standard design of the carer's allowance. They introduced a "crisis carer's allowance". During the entire period of school closure, parents have been eligible for this benefit, which is calculated as 70% of their daily (earnings-related) base. The minimal benefit was set as CZK 400/EUR 15.1 per day in case of full-time employment. The age limit for a child's eligibility remained 10.

The change brought a massive impact on government spending. Expenditures on the carer's allowance reached CZK 451.8 million/EUR 17.1 million in November 2020, which was CZK 289.8 million/EUR 11.0 million higher than it had been in the previous month. Compared to November 2019, they increased by CZK 307.8 million/EUR 11.6 million (year-on-year growth of 214%). According to the Ministry of Labour and Social Affairs (MPSV, 2020b), cumulative expenditures had risen by CZK 9 billion/EUR 340.5 million (578%) in November 2020 as compared to the previous period in 2019.

2.3 Tax measures

Several tax changes were approved or announced in 2020. Some of them represent a direct government response to the COVID-19 epidemic, while others cannot have been directly connected with the epidemic as they were not aimed primarily at households negatively affected. Those tax measures which were aimed primarily at families with children included primarily the following: (1) simplified tax regulation of the meal allowance; (2) abolishment of the property transfer tax; and (3) reform of the personal income tax. The package of changes to the tax laws was debated in the parliament especially in November and December 2020 (Parliament of the Czech Republic, 2020a).

2.3.1 Simplified tax regulation of the meal allowance

According to the Ministry of Finance (MFČR, 2020a), this measure reduced transaction costs for meal vouchers and enlarged the pool of employees who are eligible for the benefit. A similar proposal had already been discussed in previous years, and its approval failed due to disagreement among the main stakeholders.

The measure will negatively impact (oligopolistic) companies that issued meal vouchers at the time of the change. Representatives of trade unions and employers' associations expressed their disapproval of the proposal. They requested that the proposal be discussed at a tripartite meeting, but the Ministry of Finance did not comply with this request. Trade union representatives claimed that the proposal could have a negative impact on the restaurant and canteen industry, a sector which has been hit hard by the coronavirus crisis (UZS ČR, 2020).

2.3.2 Abolishment of the property transfer tax

In September 2020, the Parliament of the Czech Republic approved a law abolishing the property transfer tax, with retroactive effect from December 2019. The tax (at the rate of 4% of the property value) previously represented a large fee for property buyers. The Ministry of Finance argued (MFČR, 2020b) that the measure aimed to increase housing affordability, facilitate the cooling of the real estate market, and limit the space for speculation.

Against the background of the epidemic, the proposal did not undergo much professional discussion. Experts (e.g. Tůma, 2020) argued for reducing the taxation of owner-occupied housing, which is already lower in the Czech Republic than in most EU countries. Interestingly, comments that the abolition of the tax may negatively affect the financial affordability of owner-occupied housing have been scarce.

2.3.3 Reform of the Income Tax Act

Reform of the Income Tax Act was approved by the parliament at the end of 2020. The change consists of a new definition of the tax base (abolishing the concept of super-gross income), adjustments to tax rates, and adjustment of existing standard tax reliefs. While the new definition of the tax base has long been in the government's plans, the tax burden redistribution was highly controversial.

The approved law is one of the largest measures (in terms of its budget effects) to mitigate the economic consequences of the epidemic. The redistributive effects of the law changes are estimated as 1.7% of GDP in 2021 (CZK 98 billion/EUR 3.7 billion). The changes were proposed by Prime Minister Babiš with the support of Finance Minister Schilerová, who argued (MFČR, 2020c), "It is a revolutionary tax cut that will keep thousands of crowns in people's wallets each month. I believe that a crisis is the right time for it. People will put money into consuming, or invest it, to help our economy recover faster."

However, our own estimates indicate that the impact will be unevenly distributed among different income groups. While the richest fifth of society gains 43% of the tax decrease, the poorest fifth of society receives less than 3% (see Table 2).

Table 2. Impact of the tax change on income redistribution among decile groups

| | Income decile group | | | | | | | | | | Sum |
|------------------------|---------------------|-----|-----|-----|-----|------|------|------|------|------|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| Absolute (in EUR mil.) | 39 | 71 | 110 | 170 | 265 | 391 | 477 | 599 | 708 | 895 | 3,724 |
| Relative (in %) | 1.0 | 1.9 | 3.0 | 4.6 | 7.1 | 10.5 | 12.8 | 16.1 | 19.0 | 24.0 | 100.0 |

Source: microsimulation based on CZ-SILC 2019 data

Our estimates suggest that the impact of the tax change will also be unevenly distributed among Czech regions. Due to the different employment structures and wage levels, the change will have the greatest income impact on the inhabitants of two (out of 14) regions – the Capital of Prague and the Central Bohemian Region. Given that the regional impact per capita is negatively correlated with the regional value of the at-risk-of-poverty (AROP) rate (our estimates show a correlation coefficient of -0.52), the changes will increase regional social disparities. Since the approved tax cut redistributes income mostly toward individuals with higher income from labour, it will also increase income poverty in Czech society (see Table 3). This analysis shows that the growth in net income will mainly be in households with members aged under 65 (economically active), which also includes families with children. There is almost no income growth for households with members over 65 years of age.

Table 3. Impact of the tax change on income poverty

| Type of household | population | households | Impact of the proposal | | | AROP rate | | |
|--|------------|------------|------------------------|----------------------|----------------------|--------------|---|------------------|
| | | | nominal (€ mil.) | per capita (€) | per family (€) | SILC 2019 | Babiš's proposal accepted (simulation) | change (p.p.) |
| (1) individuals, under 65 years of age | 657,477 | 657,477 | 400 | 608 | 608 | 17.1% | 19.1% | 2.1 |
| (2) individuals, 65 years and older | 670,516 | 670,516 | 21 | 31 | 31 | 41.2% | 56.5% | 15.3 |
| (3) two adults, both under 65 years of age | 1,287,357 | 643,678 | 783 | 608 | 1,216 | 6.2% | 7.0% | 0.9 |
| (4) two adults, at least one 65 years or older | 1,330,092 | 665,046 | 122 | 92 | 183 | 4.7% | 10.1% | 5.3 |
| (5) other households without children | 1,155,034 | 354,563 | 516 | 447 | 1,456 | 1.8% | 2.7% | 0.9 |
| (6) two adults with 1 child | 1,415,025 | 471,675 | 570 | 403 | 1,208 | 7.1% | 8.0% | 0.8 |
| (7) two adults with 2 children | 2,070,509 | 517,627 | 767 | 370 | 1,482 | 6.1% | 6.9% | 0.8 |
| (8) two adults with 3 or more children | 559,780 | 108,281 | 146 | 260 | 1,344 | 17.6% | 19.4% | 1.8 |
| (9) one adult with at least one child | 444,942 | 185,133 | 98 | 221 | 530 | 30.8% | 32.7% | 1.9 |
| (0) other households with children | 827,227 | 178,974 | 302 | 366 | 1,690 | 5.0% | 5.7% | 0.7 |
| Total | 10,417,958 | 4,452,970 | 3,724 | 357 | 836 | 10.1% | 12.7% | 2.5 |

Source: microsimulation based on CZ-SILC 2019 data

Perhaps surprising for some is the income poverty (AROP) growth for all types of observed households despite the growth of net income (on average EUR 357 per year per capita). This outcome is given by the poverty line increase (by 8.1%) accompanied by greater income differentiation. While the growth of the AROP rate for households with people under the age of 65 is rather negligible, there is a very substantial increase in the AROP

rate for individuals aged 65+ years, as well as for single-parent households and households with three or more children.

Regardless of the estimates, the main opposition party (ODS) expressed support for the proposal, so it had enough votes to pass the Chamber of Deputies on 20 November 2020. The chamber also approved a substantial increase in the tax credit per taxpayer per year (from CZK 24,840/EUR 939.8 to CZK 34,125/EUR 1,291.1) and relaxed the rules regulating tax relief for children. The prime minister expressed disapproval of the increase in the tax credit per taxpayer and asked the Senate to reject this part of the approved law. The Senate partially complied with his request and, in addition, reduced the negative impact of the law on the regions and municipalities. The law was not subsequently signed or vetoed by the President of the Czech Republic, so it was published in the Collection of Laws on 31 December 2020 (only one day before the beginning of the year for which it is valid).

The Policy Statement of the Government from June 2018 states (Government of the Czech Republic, 2018), "We will scrap the 'super-gross wage' used to determine personal income tax and will propose a new reduced rate amounting to 19% of the gross wage. We will preserve the existing solidarity-based tax surcharge by introducing a rate of 23% of the gross wage." Discussions on the form of the tax change have been ongoing since spring 2020. While both government parties had agreed on abolishing the super-gross income, no agreement had been reached on tax rates and tax reliefs. Prime Minister Babiš therefore subjected the parliamentary proposal of the already discussed tax changes to the legislative process (Parliament of the Czech Republic, 2020a). Deputy Prime Minister Hamáček (Chairman of the other party in the government) then submitted his parliamentary proposal to the same legislative process. Hamáček's proposal reproduced the aforementioned Policy Statement of the Government (ČTK, 2020). The existing coalition agreement concluded between the governmental parties stipulated that only the government could submit tax proposals to the parliament. When such a proposal would be submitted by a member of parliament, the governmental parties were to agree on supporting it in the parliament. From this point of view, Prime Minister Babiš's tax proposal did not comply with the coalition agreement. Hypothetically, this could have even resulted in the collapse of the government. The governmental crisis was exacerbated by the fact that Hamáček's proposal did not receive support in the parliamentary process. The President of the Czech Republic also expressed support for Babiš's proposal, stating that the tax reduction should ideally apply only to the following two years.

The approved law represents a significant revenue loss, which violates the law on budgetary responsibility. Therefore, in parallel with the change in taxes, the parliament also relaxed its fiscal rules. The Czech Fiscal Council was strongly against this change because the law significantly deepened the imbalance of public finances and did not bring positive effects for the economic situation in the Czech Republic (CFC, 2020).

Babiš's proposal did not include the standard explanatory memorandum, so the discussion was then necessarily narrowed. If the proposal had been prepared by the government, the explanatory memorandum would have included a regulatory impact assessment with a broad discussion of the proposal's impact on society. However, Babiš's proposal reduced the discussion to only a few pages. In response, a few studies were carried out to evaluate the proposal. Jurajda et al. (2020) pointed out the negative effects of the law and proposed their own change to personal income taxes. Fišer et al. (2020) mentioned the overly optimistic expectations in the proposal, which related to the induced effects of a revenue change.

The sociologist Prokop, who has been a member of the government's National Economic Council since April 2020, has been very critical of government tax changes. He said (cited in Šálek, 2021), "[Politicians] reduced personal income taxes, abolished the real estate transfer tax, and introduced a refund of corporate taxes. It is doubtful whether these changes will help the post-COVID economy. Low-income groups won't profit from it, and people with precarious employment – all those mothers, students, pensioners, and others with work agreements who suffered the most during the COVID year – won't either. So little music for such an insane amount of money. Of course, it has a political effect because you will increase the income of a large proportion of key voters. But to do something like this without a standard impact analysis is outrageous."

Analysts at the Chamber of Commerce described the tax change as a budgetary risk. Like many others, they proposed their own compromise amendment, which was based on a parametric amendment to the law with lower budgetary costs (Diro, 2020).

3. Concluding remarks

Due to the limited scope of this article, we focused our investigation primarily on adopted measures and omitted bills still lying in the pipeline of the legislative process, despite their relevance and potential usefulness. For example, a group of parliamentarians proposed a bill that would introduce the provision of a one-off extraordinary parental allowance intended to mitigate the effects related to the coronavirus epidemic in September 2020. Single parents caring for dependent children and parents eligible for parental benefits could apply for CZK 6,000/EUR 227.0. The government's position was dissenting, citing mainly technical legislative errors in the proposal. It is hard to predict whether the Chamber of Deputies will manage to include the bill in its agenda during the

remainder of its term.

Our analysis of available information and data indicates that the COVID-19 epidemic in the Czech Republic has triggered a range of measures that directly affect the social and economic situation of families, helping them to combat the consequences of the epidemic. Having applied the method of event-/measure-centred analysis to the specific segment of public policy, we can derive the following lessons.

New laws which have been supported through the need to combat the consequences of the COVID-19 crisis have mostly passed through the legislative process rather quickly as compared to situation before the epidemic. Faster law-making has often come at the expense of a proper public debate on the need for and impact of the proposed laws. The government may have often overlooked stakeholders' opinions and expert arguments and, thus, its measures may not be sufficiently evidence-driven. When there is no explicit and consensually accepted strategic vision, the risk of unintended consequences and contradictions, or even paradoxes, rises. In addition, the approved measures do not sufficiently state what impacts they are targeting, which will make their ex-post evaluation impossible.

Simultaneously, it cannot be said that speeding up the legislative process has always led to the adoption of worse bills; narrower public debate may have made it possible to adopt a bill that would otherwise have been doomed to failure due to strong lobby groups. This does not change the fact that an accelerated and shallower public debate generally has not led to the passage of laws on which there was a broad social consensus. This may have enhanced the democratic deficit of policymaking.

The lack of public debate then raises doubts about whether the measures taken are optimal in combating the epidemic's consequences. The reform of the income tax serves as a good example here. According to independent experts, it will not affect that part of society most affected by the epidemic. The instrument that will become the flagship of the fight against the epidemic's consequences will thus further polarize society rather than helping to closing the gaps caused by the epidemic (which was its aim as presented by government bodies). In the case of some of the approved laws, the question then arises as to whether they were driven by the need for economic measures to combat the consequences of the epidemic or rather the possibility of their rapid approval without the need for adequate public debate. It seems the crisis has acted as a catalyst for a political willingness to find consensus within the Chamber of Deputies. Somewhat surprising ad-hoc majorities managed to pass bills that had waited many years for completion.

The fight against the epidemic's consequences is further linked to the insufficient debate on the budgetary implications of the approved measures. The Czech Republic's public debt is relatively lower than that of other countries, so a certain postponement of discussions on budgetary implications is therefore understandable. In addition, in the case of one-off measures, which have a limited period of validity and small budgetary implications, this situation is logical. However, the absence of discussion is striking for laws that will fundamentally affect the state of public finances for many years to come, as is the case for some of the measures implemented in the country. By speeding up their approval, the state violated its own rules by, for example, disregarding warnings from the Office for Budget Responsibility. The discussion on the negative budgetary implications of the measures taken was then replaced by a mere relaxation of the regulations of fiscal sustainability.

A robust collaborative governance system where the government systematically collaborates with the main public policy actors as true partners could diminish the aforementioned concerns. Unfortunately, this does not seem to currently be the case for the Czech Republic.

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