PUBLIC WORK PROGRAMS, WAGE SUBSIDIES AND TAX CREDITS: IN ENABLING STATE SUBSIDIZATION GOVERNANCE FOR THIRD-COUNTRY NATIONAL´S WORK PROMOTION IN AUSTRIA, FINLAND AND CZECHIA

Eddy Bruno Esien[1]

Abstract

This paper examines public work programs, wage subsidies, and tax credits under enabling state public assistance subsidization governance to enable young third-country immigrants' (TCIs) transition to work in Austria, Finland, and Czechia. Existing research pointed to enabling state market-based subsidization governance that stimulates employment but faces implementation challenges. Based on documents analysis, this paper concludes a convergence of the selected entities towards conditional hiring subsidies regulatory governance with lack of transparency that administers young TCIs transition to work. However, Finland differs from Austria and Czechia with maintenance subsidies earmarked to recruitment, job rotation and sharing, whereas Austria and Czechia focus on recruitment. The outcome points to recommodification of labour. This is relevant to selective targeting in a neo-liberal real politic setting, but imperative to inefficiency and divisiveness that may impair vulnerable people's labour market participation, penalize belongings, jeopardize sustainable finance, social cohesion, and open democratic values in contemporary crisis-related society.

Keywords

Austria, Czech Republic, Employment Subsidies, Finland, Third-Country Nationals, Welfare to Workfare

I. Introduction

For many years, mobility to all European Union Member's States is high and probably will remain increase in the long run. Some are young third-country nationals (TCNs) who join either their families or for the purpose to study or work. In 2018, an estimation of 2.4 million TCNs entered one of the EU-27 countries (Eurostat, 2020). Czechia recorded 44.1 thousand TCNs, followed by Austria (31.7 thousand), and Finland (15.6 thousand) (Eurostat Statistics Explained, 2020). Moreover, the governments in 2017 faced severe economic consequences (ibid) with the increasing out-of-work population. The unemployment among TCNs aged between 15 to 64 years old was also generally higher than the rate among the overall population, with significant differences in Finland (20% vs 8%), Austria (16% vs 6%), and Czechia (3% vs 1.5%) (European Migration Network, 2019). This has prompted a shift in public service reforms from passive to active enabling state subsidization governance.

Several studies have explored enabling state subsidization governance, which subsidizes private activity that stimulates employment and other responsible behaviours to assist unemployed into paid work (Neil, 2004; Bonoli, 2010), but the policy implementation outcomes may not always translate into gaining decent jobs (Forde et al., 2011; Eleved, 2016). No studies have looked at the enabling state subsidization model in employment-related public assistance governance to interpret young third-country immigrants' (TCIs) transition to work in Austria, Finland, and Czechia. Moreover, public works programs, wage subsidies, and tax credit in the enabling state subsidization governance and its implication for TCNs heterogeneous subgroups' transition to work require clarification. Hence, this article will deliver a careful investigation of enabling state subsidization governance and its application to analyse the implication of public works programs, wage subsidies, and tax credit in employment-related public assistance subsidies to promote work.

[1] Charles University in Prague, Smetanovo nabr. 6, 110 00, Stare Mesto, Czech Republic. E-mail: eddy@hiba.at.

This paper examines public work programmes, wage subsidies, and tax credit in the realm of employment-related public assistance subsidies under enabling state subsidization governance to understand young TCIs transition to work in Austria, Finland, and Czechia. In this study, young unemployed TCIs are non-EU nationals who voluntarily and legally move to one of the EU members states with visas and residence permits (Esien, 2020). The main research question of this paper is: How does public works programs, wage subsidies, and tax credits in the realm of employment-related public assistance subsidies under the enabling state subsidization model enables young TCIs transition to work in Austria, Finland, and Czechia? The sub-questions are: (a) how do the subsidies contrast and (b) what is the implication to immigrants?

Drawing on official employment documents, published, and unpublished reports, this qualitative case study comparative research takes stock of Austria, Finland, and Czechia's public works, wage subsidies, and tax credit subsidies in the realm of Employment Acts under enabling state subsidization governance to shed light on this seemingly complex social phenomenon. The research data analysis methods include the technique of document and content analysis. The paper begins with section two conceptualizing the enabling state subsidization model. In section three, the author of this paper presents the methodology and methods of the study. Section four presents the findings in the selected entities. Finally, this study ends with some general remarks and a conclusion.

II. Enabling state subsidization model in public assistance governance to promote work

Research on the silent surrender of public responsibility represents one of the foremost industrialized countries' public service reforms in several advanced democracy's policy arenas. It revolves around the rise to new enabling state governance (Whiteford, 2013). Neil & Gilbert (1989) first established the phenomenon in their book titled "The Enabling State: Modern Capitalism in America." Enabling state model represents a neoliberal and/or Anglo-Saxon system that advances a market-oriented approach to public and social welfare along several avenues (Neil, 2004). However, the approach emphasizes a shift from passive to active policies which target benefits that promote labour force participation and individual responsibilities that may impair registered unemployed labour market participation (Neil, 2004). The enabling state administers these challenges with employment-related public assistance subsidies to stimulate employment and other responsible behaviour for work promotion. Hence, enabling state subsidization governance is relevant to this research to capture the dimension, causes, and consequences, and thus offers an empirical lens to understand the welfare to workfare discourse. The next subsections discuss the three interrelated dimensions grounded on the enabling state subsidization conceptual framework- public works programs, wage subsidies, and tax credits for protection to inclusion- followed by the consequences and causes of enabling state subsidization model.

Public works programs dimension

Public work programs (PWPs) represent short-live state-funded indirect subsidized safety net investment (Barbier & Theret, 2001) through provisional jobs and self-employment opportunities. Provisional job characterizes labour-intensive infrastructure development initiatives that provide income transfers to the poor (Kuddo, 2012). Activation measures, for instance, target unemployed beneficiaries' behaviour to take work (Dejardin, 1996). In contrast, self-employment represents special public employment programs for work possibilities (Esien, 2020). Government grants (Potůček & Rudolfova, 2016), for instance, create direct job and start-up activities (435/2004 Coll. Act of 13 May 2004 on employment). However, the programs often reached a higher than a low-skilled segment of the unemployed (Neil, 2004). In short, the PWPs creates temporary public employment opportunities, but may insufficiently improve the living condition of the poor. This uncertainty leads to other government's regulatory measures in terms of wage subsidies and tax credit tools to increase jobseekers' employment possibilities.

In the next subsections, the author of this article turns to wage subsidies within the enabling state subsidization governance and then to tax credits.

Wage subsidies dimension

Wage subsidies represent the government's non-wage costs indirect transfer through hiring and employment maintenance schemes (Deuchert & Kauer, 2014) Hiring schemes constitutes temporary employers' benefits with requirements to retain workers (ibid). Recruitment incentives, for instance, subsidize firms' wages to employ targeted groups of job seekers (Kuddo, 2012). However, the marginal policy effect ineffective brings registered unemployed into paid work. In contrast, the term employment maintenance schemes convey employers' financial assistance over a period to cover the cost incurred (Brown et al., 2007). Employment Acts, for instance, negotiates budgetary transfers for immigrant's work-related measures (435/2004 Coll., 2004). Nevertheless, the design of employment maintenance inefficient creates cost-effective jobs that may result in deadweight effects (Huttenen et al., 2013). In short, wage subsidies constitute targeted hiring incentives, but ineffective create cost-efficient job opportunities. Hence, the government employs other regulatory subsidies through a tax credit's tool to increase the availability of work.

In the next subsection, the author of this article discusses the tax credit's tools.

Tax credits dimension

Tax Credits represent government pay-out transfers to families through earned income tax credit and Child Tax Credit (Burkhauser, 2015). Earned income tax credit is a refundable tax credit safety-net program to low-income family workers (Tax Policy Center, 2020). Income tax, for instance, regulates non-taxable personal allowances (Financni Sprava, 2013) that increase immigrants' families work opportunities. However, aside from the US, only Canada and the UK have adopted a version of the earned income tax credit (Burkhauser, 2015) for poverty reduction. In contrast, Child Tax Credit constitute financial cash benefits incentives (Bonoli, 2010). Childcare allowances, for instance, impact child caregiver's income to arrange new employment avenues (Marx et al., 2015). However, eligibility depends on the specified tests (Marron, 2011) that disproportionately affect immigrants work promotion (Esien, 2020). Briefly, Tax Credits provides low-income families with financial assistance. Despite the regulatory mechanism, the government cannot fully administer the rise of uncertainties that leads to consequences and causes of the enabling state subsidization governance.

In the next paragraphs, the author of this article discusses the consequences followed by the causes of the enabling state subsidization governance.

Several studies have revealed different consequences of enabling state subsidization governance. In Kalish (1991), Dyke et al., (2006), and OECD (1989) opinions, there are following consequences: (a) the model seeks to replace "passive" income support with "active" measures, but to get people back to work depends on the job that may not always translate into gaining control over one's life; (b) the model emphasis on responsibilities over rights, but to balance rights to the responsibility on diverse obligations challenge the governance, and (c) the model emphasises from income maintenance to social inclusion, but the latter requires more than a public transfer of money to those in need. Despite consequences, there are different causes behind enabling state subsidization governance.

Numerous studies have argued that there are different causes of the enabling state subsidization model. In the views of Whiteford (2003) and Neil & Gilbert (1989), there are following: (a) immense fiscal pressure in response to the interaction of the social security system with socio-demographic trends, which increase public spending with severe pressure cause the enabling state means-tested approach; (b) globalization of the economy with labour mobility heightens demand and competition for jobs and social provisions as new immigrant families arrive that make welfare reforms legislation to impose stringent limits on legal immigrants' eligibility for public assistance; (c) public perceptions that the generous social welfare provisions create disincentives to work; and (d) normative view about the proper relationship between the state and the market has undergone significant conversion since the collapse of command economies in Russia and Eastern Europe.

In general, enabling state subsidization governance constitutes formal rules to increase the availability of work through direct and indirect public assistance subsidies. Welfare claimants benefit from government grants for businesses, families, and children in need, but public spending may face implementation problems. These uncertainties prevail because the government can spend but raise the benefits threshold that disfavour (poor) immigrants. Although scholars agreed that enabling state governance subsidizes private activity, there is still little investigation in CEE countries and other European countries explaining public works programs, wage subsidies, and tax credits in the realm of employment-related public assistance under enabling state subsidization governance to interpret young TCIs transition to work. Thus, enabling state subsidization governance is imperative to analyse the implication of public work programmes, wage subsidies, and tax credits in employment-related public assistance to understand young TCIs transition to work.

In the next chapter, the author of this article discusses the methods and materials part to investigating the phenomenon and derive findings to answer the research questions.

III. Methods and materials

The design of this study is from a qualitative cross-national case-oriented research method approach with a fewer-country comparison (Lor, 2011). This methodology has several advantages such as the idea that it relies on a constructivist philosophical position about how the complexities of a socio-cultural world are experienced, interpreted, and understood in a particular context for this research (Atteslander, 1971). The countries are Austria, Finland, and Czechia. They represent an ideal-type model of enabling state with either an Anglo-Saxon version with neo-statist strategies and/or a Scandinavian version with neo-liberal strategies (Torfing, 1999). This makes the research interesting on different subsidization systems as the uniqueness of each country offers in-depth multidimensional data of the selected entity TCIs transition to work. Limitations to the study include the notion that fewer countries may have different data sets for the same category. In addition, the study is limited to Austria, Finland and Czechia that indicate a “whole-nation bias” (Lijphart, 1971). Likewise, a suitable and exact countries’ choice is critical (Lor, 2011) with low external validity generalizing the phenomenon difficult to countries not included within the study. However, the findings may generate theory about the way the social scientists’ theory-generate findings from one case study to the other (Yin, 2003).

Data were gathered from a triangulation of authorized employment policy documents and an overview of published and unpublished scholastic literature to offer corroboration and/or supportive evidence (Mayring, 2016). The initial sample consisted of qualitative multiple purposive samplings of Employment Acts (Yin, 2003) and authorize employment-related subsidy policy documenta. The criteria for selecting the materials were intentional because of their long history regulating and governing TCIs’ employment-related transition in the selected entities. Investigation of the documents took place during the researcher stay in Linz, Tampere, and Prague between January 2018 and December 2019. Some documents were in Finnish and Czech languages. The researcher of this study asked colleagues for translation support or used the official online English translated version in databases of OECD, ILO, and/or countries statistic boards. For the online search and choice, the researcher purposively inserted, for instance, “Tax Benefits,” “Employment-related Incentives,” and “Employment Acts for foreigners” in the search machine rubric. This generated purposive multifaceted documents that mark a major advantage of this study qualitative research design with sources that are less subject to error (Mayring, 2016) for the study validation.

The researcher used qualitative content and document’s analysis technique (ibid) to extract exact passages from the documents with themes derived from enabling state subsidization model-led deductive categories (ibid). This approach enables specific inferences from text to other properties. In the initial round of the coding process, the author of this article reviewed phrases, sentences, and paragraph segments from the authorized documents and other sources to code the data. In the first round of the study coding process, the researcher developed the following suitable categories to enable interpretation: (I) Initiatives- Work Possibilities – Part-time Work: This shows how government initiates part-time work programs to increase employment for young TCIs. How do government subsidize and regulates part-time programmes that create employment opportunities? For instance, are they temporary work opportunities to regulates young TCIs' transition to work? The author of this article also shows how the government spent on direct job-creation schemes to help young TCIs gain working habits for work. (II) Transfer – Grants channels – Targeted hiring subsidies: This is how government offers targeted employer's hiring subsidies for young TCIs conditional recruitment opportunities. How do the government spend on hiring subsidies? For instance, do they provide hiring incentives that are relevant to retain and increase young TCIs work opportunities? (III) Barriers- allowances pattern – Tax-exempt payments: This code offers government tax-exempt payment subsidies and allowances to enable young TCIs create new employment avenues. I also show their link to childcare allowances transfers which are relevant to young TCIs and families to negotiate labour market participation.

After several rounds of code deduction and all the evidence from the authorized documents and (un)published reports creating a consistent picture with a thick description of how the theoretical proposition of public works programs, wage subsidies, and tax credits in the realm of employment-related public assistance under enabling state subsidization governance developed, interrelated and implicated young TCIs transition to work was the author of this paper satisfied that the processes of data collection and analysis were completed to answer the research question.

In the next chapter, the author of this article presents the findings from this study to understand the social phenomenon and answer the research question.

IV. Implication of public work programmes, wage subsidies, and tax credits in enabling state employment-related public assistance subsidization governance to enable young third-country immigrants' transition to work.

The previous chapter explored document analysis. This chapter will look at the findings. It begins with the three themes that emerged in the previous data analysis chapter, namely (I) part-time work, (II) Targeted hiring subsidies, and (III) tax-exempt payments to identify the implication of enabling state subsidization governance and answer the research question.

Part-time work for short-lived public work possibilities

In seeking to investigate and analyses the notion of part-time work that subsidizes the creation of short-lived public work possibilities in this study, it may be useful first to consider how part-time work programs are organized to increase employment opportunities. This section looks at the issues; discuss the findings surrounding subsidized public work creation to increase the availability of work and its implication with conclusive remarks.

Part-time works are subsidized from public works programs (PWPs) (see table 1) to address unemployment through the creation of hard-to-placed registered unemployed people short-lived standardized employment opportunities (European Commission- EC, 2012) that enable young TCIs' transition to work. Austria's PWPs started in 1994 (EC, 2012; BMAGSK, 2018). The Public Employment Service (PES) is responsible for the implementation. This public agency and work providers sign an agreement in a project-specific programme that creates a part-time working place and targets hard-to-place job seekers' employability and strengthens young TCIs labour market integration (EC, 2012). Participation last for a minimum of six months and a maximum of one year (EC, 2012). Under specific circumstances, rehabilitation participants become a minimum of nine months with an extension beyond twelve months (ibid). Specific targeted groups in the scheme include long-term unemployed, youth, older, disabled, re-entrance/lone parents, public priorities, and others (ibid).

In Finland, the PWPs started in 1930 (ibid). The PES is responsible for the implementation. This agency signs an "agreement" with diverse work providers to create part-time work opportunities in different training or work try-out schemes (EC, 2012) that enable young TCIs transition to work. Participation last for a maximum of ten months and up to twenty-four months for people with disabilities (PWDs) (EC, 2012; TE-Palvelut, 2019). The specific targeted groups are all, long-term unemployed, youth, older, and disabled (EC, 2012).

Czech's PWPs started in 1991 (ibid). The PES is responsible for the implementation. The Labour Offices sign an "agreement" with work providers to create part-time employment opportunities. Participation lasts for a maximum of twelve months with repetition possibilities without specific limitation (EC, 2012). The specific targeted groups are all, immigrants/ethnic minorities, re-entrance/lone parents, public priorities, and others (EC, 2012).

In 2018 (see Table 1), for instance, Austria, Finland, and Czechia governments spent in direct job-creation schemes on registered unemployed that include young TCIs to gain employment habits for work. In Austria, public expenditure for a direct job-creation account to 205,496 million euro on 8,678 participants. In Finland, public spending on direct job creation accounts for 457,139 on 33,725 participants. The Czech government spent 75.01 million Euro for direct job creation with 10.594 participants in the programs (Eurostat, 2020).

Table 1: Significant public works programmes, job creation with participants and expenditure in Austria, Finland, and the Czech Republic, 2018 (Million Euro total of LMP measures).

MS	Program name	Start year	participants	Expenditure
AT	SÖG and non-profit employment projects	1994	8,678	205,496
FI	Temporary government employment	1930	33,725	457,139
CZ	Public works program (VPP)	1991	10,594	75,01

Source: Eurostat (2020)

Similarly, governments' incentives (see Table 2) for start-up activities assist registered unemployed claimants' human resources development that enable young TCIs transition to work.

Table 2: Labour market intervention by start-up incentives in Austria, Finland, and Czech Republic (total number and in Million euro), 2018

	Year	Participants	Expenditure
Austria		3,795	20,437
Finland		4,382	38,256
Czechia		2,085	

Source: Adapted from DG-EMPL (2008)

However, several studies (Fretwell et al., 1999; Fletcher, 1998) suggest that part-time work participants' job placement chances after the PWPs are the same as or worse than those of nonparticipation. Other studies found deficiencies in the design with a decrease proportion of funds to the poor and short-lived relief character of programs, which does not enable access to any permanent source of income (Dejardin, 1996). In addition, eligibility depends on specific targeted groups (EC, 2012) in subsidies decision making and implementation process that may infringe the basic principle of universal social rights to benefits.

In short, the government in the selected entities subsidized short-term public works employment opportunities for registered unemployed that include young TCIs. Unlike in Austria and Finland, Czechia's participants highest duration in PWPs is one year with repetition possibilities for beneficiaries and employers. In Austria, it lasts for a minimum of six months and a maximum of one year, whereas in Finland it is a maximum of ten months with up to one year for PWDs. Eligibility to access benefits depends on specific conditions. These findings indicate that government subsidize part-time work opportunities, but participation depends on eligibility conditions. This conditionality suggests the changing nature of enabling state's risk management (Clasen and Clegg, 2007) decision making and implementation to assist the unemployed from passive to active policies (Neil, 2004) that create standardized individuals to fulfil their activities and enter paid work (Kuddo 2012; Serano

Pascual, 2007). One possible reason could be the immense fiscal pressure increases public spending and persuade the government to tighten eligibility and activate registered unemployed to make private arrangements for their financial security. This policy output may impair end beneficiaries' access to work-related public assistance subsidies when looking at issues such as young TCIs transition to work in enabling state subsidization governance setting.

This subsection has discussed part-time works opportunities in enabling state subsidization governance. The next subsection will look at targeted hiring subsidies for registered unemployed conditional recruitment.

Targeted hiring wage subsidies for conditional recruitment

The previous subsection examined subsidized part-time work schemes in PWPs for employment opportunities. This subsection looks at targeted hiring subsidy regulatory tools to incentivize work providers to recruit young unemployed claimants.

Since the mid1990s, the Federal Ministry of Labour, Social Affairs and Consumer Protection design the legal basis of wage subsidies and monitors the process (BMASGK, 2018; Eurofound, 2010) to hire hard-to-place unemployed. The PES administers and determines the eligibility criteria for wage subsidies. The latter creates a journey-to-work Subsidy that refunds the "partial cost for travel and accommodation" and "support placement" (BMASGK, 2018) of registered young unemployed claimants. Firms also received in-work subsidies and work training subsidies as a transfer payment to up-skill employees (ibid).

In Finland, wage subsidies entail an "economic benefit" (Act on public employment and business service, 2012) to raise Finland's employment level to 75% (Yle, 2019). The PES grant employers a wage subsidy to improve job seeker's vocational skills, and to cover pay costs of hiring hard-to-place registered unemployed claimants (TE-Palvelut, 2019). Eligibility depends on PES conditions (ibid). Noncompliance implies a refusal.

In Czechia, the central budget and ESF finance the provision of wage subsidies. Work providers receive, for example, 80.000 CZK maximum wage subsidy from the Labour Offices per one working place (435/2004 Coll., Act on Employment, 2004). The government provides investment incentives' tools that support young unemployed immigrant's self-employment and business creation (ibid). This active employment policy instrument also finances employers to create new jobs, (re)train employees and hire registered unemployed (Pwc, 2019) that enable young TCIs labour market participation.

Table 3 indicates public expenditure for employment incentives as a percentage of GDP to hire and increase registered unemployed work availabilities. In the year 2017, the Austrian government spends a total of 0,07 percentage of GDP on employment incentives programs, with the whole 0,7 percentage of GDP earmarked for recruitment incentive schemes to impact job seekers that include unemployed young TCIs into paid work. In Finland, the state public expenditure for employment incentives accounts for 0,08 percentage of GDP for employment programs, with 0,7 percentage and 0,2 percentage earmarked for recruitment incentives and job rotation and job sharing, respectively. In Czechia, the government expenditure for employment incentives accounts for 0,03 percentage of GDP, with the whole 0,3 percentage earmarked for recruitment incentives. These incentives give a recruit welfare claimant job interview without possessing the required skills to get a job that increases registered unemployed young TCIs employment opportunities.

Table 3: Public expenditure for employment incentives as a percentage of GDP and earmarked incentives on Labour Market Programs.

Public Expenditure for Employment Incentives as percentage of GDP												
	EI			RI			EMI			JR and JS		
	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017
A	0,04	0,05	0,07	0,04	0,05	0,07	0,00	0,00	0,00	0,00	0,00	0,00
FI	0,12	O,10	0,08	0,07	0,06	0,07	0,00	0,00	0,00	0,05	0,05	0,02
CZ	0,12	0,07	0,03	0,12	0,07	0,03	0,00	0,00	0,00	0,00	0,00	0,00
OECD	0,10	0,10	0,09	0,08	0,08	0,08	0,01	0,01	0,01	0,00	0,00	0,00

Source: Adapted from OECD Stat (2020)

Employment Incentives (EI), Recruitment Incentives (RI), Employment Maintenance Incentives (EMI), Job rotation and Job Sharing (JR and JS

However, employers perceived the application for hiring wage subsidies programs as overly bureaucratic, and laborious compared to the related benefits (Yle, 2019). Another report from Czechia emphasized it inflexibility for real-life need and purposes because every individual application for the allowance depends on the cabinet-level decision (bnt, 2021). In addition, work providers noncompliance implies repayment or refusals.

Overall, the governments grant employer's hiring and recruitment wage subsidies to interrupt unemployment. Unlike Finland, the subsidies in Austria and Czechia are earmarked for maintenance recruitment incentives. In Finland, they are earmarked for recruitment incentives, job rotation, and job sharing. However, eligibility criteria require compliance and an overly bureaucratic process for real-life needs. These findings indicate government expenditure on hiring wage subsidies to increase registered unemployed beneficiaries' work possibilities, but the process is overly bureaucratic that give rise to negligible impact on employment (EC, 2012). This constraint suggests the enabling state acts to make welfare less attractive to beneficiaries as that decrease welfare generosity (Fellows & Rowe,2004) which create disincentive and social disintegration of the employment system (Chowdhury, 2004). The inconsistency to sustainable foster social cohesion might be due to government inefficient service capacity that may impair young TCIs transition to work in enabling state subsidization governance setting.

This subsection has discussed government hiring wage subsidies regulatory tool for employers' recruitment opportunities that enable young TCIs transition to work. The next section looks at government tax-exempt payment's regulative power to finance families in need and spread the availability of work.

Tax-exempt payments as family in need financial assistance

The previous subsection examined hiring wage subsidies, arguing that it is government regulative tools to increase registered unemployed availability of work that enable young TCIs transition to work. This subsection looks at another aspect of employment subsidize with tax-exempt payment's regulatory governance.

In Austria, the Income Tax Act regulates income tax. This includes not taxable allowances (Federal Ministry of Finance, 2020) to assist job seekers to create employment that enables young TCIs transition to work. The personal allowance (see table 4) takes the form of tax credits (Pwc, 2020).

Table 4: Personal allowances in form of tax credits in Austria

Allowance	Tax credit (€/year)
Transport tax credit	400
Sole wage earners, single taxpayers, and sole earners of unmarried couples1	
With one child	494
With two children	699
For each additional child add	220
Income limit for spouse (sole earners)	6.000 per annum
Child alimony tax credit	
For the first dependent child per month	29.20
For the second dependent child per month	43,80
For each additional dependent child per month	54, 40

Source: Adapted from pwc (2020) and Austrian Federal Ministry of Finance (2020)

Family allowances are paid as tax-exempt payments for children up to the age of 18 that support new avenues. If still school children, it goes up to 24 or is PWDs (up to age 25 under certain conditions) (Pwc 2020). In addition, childcare allowance for newborn children and an additional allowance for a low-income family with three or more children help immigrants arrange the work-life balance. However, the allowances are subject to indexation if children of registered unemployed TCIs live in other EU countries (ibid.).

In Finland, Kela provides benefits to families with children if covered by the Finnish security system. Family benefits include maternity grants, parental allowances, and childcare assistance to help families create new employment opportunities and sustain the work-life balance process. A maternity grant is disbursed to a registered unemployed pregnant woman either as tax free-cash benefit or a maternity package for at least five months (Nordic Co-operation, 2020). Child benefits (see Table 5) are tax-free benefits for childcare that support disadvantaged family's welfare and work possibilities. Parental leave allowances assist a family's welfare vulnerability (Nordic Co-operation, 2020). Eligibility depends on parental permanent resident etcetera in Finland, EU, or EEA citizens.

Table 5: Child Benefits in Finland

	Amount in Euro per month
For the first child	94,88
For the second child	104,84
For the third child	153,24
For the fifth and each additional child	172,69

Source: Adapted from Kela (2020).

In Czechia, Act No. 586/1992 on Income Tax regulates Tax Credits (Financni Sprava, 2020) for families in need that assist young TCIs transition to work. This involves public spending on Child tax Credits, special tax bonuses, and other financial support for families and children. Child Tax Credits (see Table 6) deduct the amount from the tax liability to support families (OECD, 2020) that includes TCIs.

[1] If children live in other EU countries, the amount is subject to indexation (Pwc 2020)

Table 6: Child Tax Credit to Taxpayers for 2019 in the Czech Republic

	Amount in CZK
-for the first child	15,204
-for the second child	19,404
-for the third child and other dependent child (under certain conditions)	24,204

Source: Adapted from Pwc (2020).

Taxpayers receive a special tax bonus equal to the difference between the child allowances and one's tax liability if the total tax is lower than the respective child credit (Pwc, 2019). There is also a deduction for placement of a child in a pre-school facility that supports (TCIs) family's work-life balance. Other financial supports include spouse tax, disability tax credit and student tax credit that support families (Pwc, 2019) create employment to enable young TCIs transition to work.

In 2018, for instance, the government of Austria, Finland, and Czechia spending on social and family benefits (See Table 7) support the unemployed to create new employment avenues that enable young TCIs transition to work. In Austria, the government total social spending as a percentage of GDP accounted for 26.601 % of GDP in 2018 and only 2,65 % of GDP for family benefits public spending in 2015. In Finland, the government total social expenditure accounted for 28.707 % of GDP in 2018 and just 2.040 % of GDP in 2015 for family benefits public spending. In Czechia, the government total social spending as a percentage of GDP was 18.4 % in 2018 and only 3.113% of GDP for family benefits public spending in 2015.

Table 7: Total social spending and Family benefits public spending in Austria, Finland, and Czech Republic, % of GDP.

	Total social spending	Family benefits public spending		
	2018	2013	2014	2015
Austria	26.601	2.642	2.608	2.645
Finland	28,708	2.224	2.100	2.040
CR	18,4	3.214	3.186	3.113

Source: Adapted from OECD (2020).

Other data, in 2015, shows that family benefit transfer in cash (1.96% in Austria and 1.5% for Czechia) significantly outweighs transfers in kind (0,69% in Austria and 0,54% in Czechia) (OECD, 2020) to support vulnerable (young TCIs) families create employment opportunities. The only exception was Finland, which disbursed more family benefits in kind (1,7%) than in cash (1,5%) that impact household income and poverty (Marx et al., 2015) to arrange employment avenues.

However, access to tax credits depends on the specified test frame in the internal revenue code (Marron, 2011) that limits access to welfare benefits. Even more, studies reported evidence that suggests that government spending is hidden under the tax code in the form of credits. This seem like the government let taxpayers keep their own money but are spending in disguise (ibid) and claw back taxes (Neil, 2004), which reduced the volume of tax benefits for public assistance, especially in disfavour of marginalized groups of population such as young TCIs.

Briefly, tax-exempt payment's regulatory tool finance registered unemployed families and children who include TCIs living in low-income taxpayers' households to negotiate new employment opportunities. Unlike in Finland, Austria and Czechia's family benefit transfers allowances in cash outweigh benefits in kind. Meanwhile, Finland's government disbursed more family benefits allowances in kind. However, eligibility depends on specified tests and conditions that include citizenship, and residence. These findings indicate that in general, the government provides tax-exempt payments to support registered unemployed family's new employment avenues, but the eligibility depends on residences and citizenship specified test (Marron, 2011). This form of welfare conditionality suggests the enabling state social citizenship relation (Serano Pascual, 2007) as globalization of the economy with labour mobility of new immigrants, families heighten demand and competition for jobs and social provision, which make employment legislation impose stringent limits on legal immigrants' eligibility for public assistance and a great deal of spending in disguise (Neil, 2004). One possible reason could be the emphasis on the recipient stringent limit might be the result from a shift in nature to the problem tackled where rather than being a fight against poverty, it is, now a fight against (welfare) dependency. This policy outcome may impair young TCIs and socio-economically ethnic minority groups' transition to work in enabling state subsidization governance setting.

To repeat, the governments sign an agreement with work providers. The latter receive conditional hiring or recruitment maintenance subsidies to create subsidized job opportunities. Beneficiaries include unemployed young TCIs and families with dependent children who receive tax-exempt payments and other financial allowances to support work-life balance. Nevertheless, the lack of transparency and solidarity still prevails in Austria, Finland, and Czechia's enabling state subsidization governance, which may impair the effective negotiation of young TCIs smooth transition to all types of work.

Despite the conditional subsidization governance similarities, the comparative entities in this study are dissimilar in their institutional setting governing registered young unemployed employment-related transition. Unlike in Czechia, the governments in Austria and Finland focus on maintenance subsidies to cover the cost of hiring and recruiting hard-to-place registered unemployed. Meanwhile, Czechia's government focus on investment maintenance subsidies to support registered job seekers' self-employment or businesses that create new jobs for young TCIs welfare end beneficiaries. Moreover, interestingly, unlike in Finland and Czechia, Austrian family allowances' tax deductions to support vulnerable children are subject to indexation if the children live in other EU countries. In addition, access to the allowances depends on a specified form of tests conditionality on residence and citizenship. This model selective targets individual responsibility and basic universal social rights principles to access subsidies that are a serious infringement to transparency, solidarity, and effective functioning of Austria, Finland, and the Czechia's enabling state subsidization governance. The result makes the enabling state subsidization governance imperative to inefficient policy implementation output and may impair young TCIs transition to all types of work.

IV. Conclusion

This article examines the implication of public work programs, wage subsidies, and tax credits under enabling state subsidization model to increase the availability of work. The research design consisted of a qualitative cross-national case-oriented research method approach with a fewer-country comparison between three member States in the EU that is Austria, Finland, and Czechia. The focus was on enabling state subsidization governance to interpret and understand young TCIs transition to work.

The study has shown that part-time work, hiring subsidies for targeted recruitment, and tax-exempt payment's regulatory tools of government was a major perceived influence in enabling state subsidization governance. An important finding to emerge in this study is divisiveness and targeted maintenance benefits' (see Esien, 2019, 2020; Neil, 2004) inefficient functioning to spread employment availabilities that encourage social disintegration and lack of transparency. These uncertainties create a barrier to bureaucrats' administration capacity in enabling state public assistance subsidization redistributive policy implementation arena (Fellows & Gretchen, 2014) to reshape the nature of risk management. Despite convergence towards selectively targeted subsidies in the comparative entities' enabling state subsidization governance similarities, maintenance subsidies in Austria and Finland are dissimilar to those of Czechia, because it focusses to cover the cost of hiring and recruiting hard-to-place registered unemployed people that create work opportunities for young TCIs. Meanwhile, Czechia's government focus on investment maintenance subsidies to support registered unemployed job seeker's self-employment or businesses that create new jobs to enable youngTCIs' transition to work. In addition, unlike in Finland and Czechia, Austrian tax-code reforms that make very low-paid registered unemployed workers' work pay are subjected to indexation if the children live in other EU countries (pwc, 2020) to enable young TCI's transition to work. Eligibility to allowances depends on specified tests that include, number of children, residence, and citizenship (Classen & Clegg, 2007). This research supports the result of previous studies and contributes to our understanding that the enabling state subsidization governance targets allowances that promote labour market performance and individual responsibilities (Berrick, 2001; Loftager, 1998; Finn, 2000; Neil, 2004). This conditionality suggests deemphasized rights to the universal allocation of income as social rights and emphasizes selective targeting benefits (Atkinson, 1987; Kalish, 1991; Mead, 1986), which are changing the social citizenship relation (Classen & Clegg, 2007) in enabling state subsidization governance. This may have something to do with the recommodification of labour, divisiveness, and inefficient public values accountability, which may impair young TCIs and ethnic minority groups' employment-related transition in enabling state subsidization governance setting.

Nevertheless, several limitations need to be acknowledged. The research, for instance, has been primarily concerned with Austria, Finland and Czechia and cannot be generalized to explain other countries leading to low external validity (Lor, 2011). However, it may be generalized to a theory in the way scholars' theory-generate findings from one case study to the other (Yin, 2003). The research appears to support the argument for an adjustment in enabling state subsidization governance institutional setting to support vulnerable people's transition to paid work. More research is needed to understand young TCIs personal experiences in the realm of state-funded subsidization governance for a work promotion.

Briefly, enabling state subsidization governance indicates a sign of neo-liberal real politic strategy and a new paternalistic policy mode with a bureaucratic regulatory tool to reshape the welfare state original principles and change the nature of risk management that target responsible behaviours in the new institutional framework for social protection scarce resources allocation and steer young TCIs. If the movement from state-subsidized conditional welfare policy measures to practice does not materialize according to "legislative" intent, the problem with transparency, public value accountability, trust, and inefficiency may prevail not only to impair minority groups upward mobility, but jeopardize belongings, economic prosperity, sustainable finance, and open democratic values in times of contemporary crisis-related society.

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