

POLICY BRIEF

Take-up of parental leave as a facilitator of social sustainability: challenges of parental leave implementation from the perspective of employers

Marie Valentova (Luxembourg Institute of Socio-Economic Research- LISER, Luxembourg)
 Blanka Plasova (Faculty of Social Studies, Masaryk University in Brno, Czechia)

Basis of this policy brief

This policy brief is based on outputs from Working Group 1 of the COST Action project 'Parental Leave Policies and Social Sustainability' (OC-2021-1-25465):

- the chapter by Plasova and Valentova (forthcoming), 'Employers as social sustainability gatekeepers: the role of parental and other caregiving-leave policies', in the forthcoming book *Caring for the Future: Parental Leave and the Path to Sustainability*, edited by Alison Koslowski, Ann-Zofie Duvander and Andrea Doucet;
- two empirical articles based on the Luxembourg case study and listed among the COST Action publications: Valentova, Maas and Koslowski (2025), and Amjahad, Valentova and Maas (2023).

Introduction

The aim of this policy brief stems from research carried out within Working Group 1 of the COST Action project 'Parental Leave Policies and Social Sustainability' that will be presented in a forthcoming chapter by Plasova and Valentova in the book *Caring for the Future: Parental Leave and the Path to Sustainability*, edited by Alison Koslowski, Ann-Zofie Duvander and Andrea Doucet. The chapter has been elaborated under the COST WG1 between 2023-2026,

The existing literature (for summary see Amjahad et al. 2023 and Valentova et al. 2025) suggests that parental leave policies increase mothers' likelihood of returning to employment after childbirth and strengthen their attachment to the labour market, including through higher working hours. Parental leave policies can protect employment continuity, reduce the risk of precarious employment and allow workers to combine paid work with care without long-term penalties. Where employers provide supportive environments, leave may become a safeguard against unemployment, deskilling and financial insecurity. In this way, parental leave policies contribute to quality employment, gender equality in the labour market and broader dimensions of social sustainability. At the same time, policies that explicitly include fathers, particularly through dedicated quotas, promote greater paternal involvement in childcare and a more equal division of domestic labour, while reducing conflict within households.

However, there are challenges in achieving the desired positive outcomes of parental leave policy in terms of parents' employment and gender equality. Some groups of eligible parents do not take leave to the extent intended by policy-makers. A range of factors substantially affects parental leave take-up among parents. These include macro-level factors, such as policy parameters and policy design; parents'

individual socio-economic characteristics; parents' preferences; and household-related factors. In this brief, we focus on workplace characteristics, which play a particularly important role in leave take-up among parents, especially among fathers. Although national legislation establishes formal entitlements, the everyday practices of organisations and managers determine whether employees can make real use of these rights. Numerous studies have explored how employees perceive parental leave, the work-related factors associated with higher take-up and the role of the workplace in couples' leave-taking decisions. Some research also analyses statutory parental leave take-up and non-take-up from the perspective of employers. It outlines employers' approaches to parental leave policies and explores the obstacles and costs associated with implementation in work organisations. These include the administration of leave requests, the management of absences, the replacement of employees on leave and the return of employees after leave (for a summary, see Valentova et al., 2025).

Nevertheless, some issues have not yet been sufficiently explored. Existing research provides only limited empirical evidence on whether employers can be treated as a homogeneous group with a similar capacity to implement the policy, or whether substantial differences exist between employers' implementation strategies. There is also limited evidence on whether employers influence the form of leave their employees take—for example, full-time, part-time or split leave, as available in Luxembourg—and whether employers treat all parental leave requests in a similar way, regardless of employees' job profiles and functional specialisations.

This leaves a gap in our understanding of how employers perceive, manage and implement statutory parental leave policies in their organisations, particularly for employees who are fathers. Research on employers and parental leave implementation also faces methodological challenges. Companies that participate in relevant studies tend to be more active and open towards work–family policies, which may introduce selection bias. Participating companies may be more favourable towards work–life balance policies, including parental leave, than companies that do not respond.

One strategy for addressing this problem is to approach companies known to be less open towards work–life balance policies. This can be done by focusing on particular sectors or smaller companies, as these characteristics are known to be associated with work–life balance difficulties. This approach was used in the recently published Luxembourg case study. The following sections present this case study and complement the review by Plasova and Valentova (forthcoming) with findings from qualitative empirical research (Amjahad et al., 2023; Valentova et al., 2025). The study explores the mechanisms through which companies with low parental leave take-up rates respond to increasing numbers of requests, the challenges they face and the strategies they use to adapt.

More specifically, the empirical research analyses how employers perceive parental leave and recent reforms and how they manage the issues created by the policy. These issues include increasing demand for leave, employees' absence during leave and their reintegration after a period of parental leave. Particular attention is paid to how organisational challenges vary according to the form of parental leave requested, be it full-time, part-time or split leave, to the reasons for these differences. The analysis also investigates differences in organisational challenges according to employees' job profiles and functional specialisations, as well as the mechanisms through which these differences shape employers' responses to leave requests. Finally, the study explores how employers manage these challenges in everyday organisational settings and how they respond to expectations for a more gender-equal take-up of parental leave.

Luxembourg policy context

Statutory paid parental leave was introduced in Luxembourg in 1999, three years after the relevant EU Directive. A further reform in 2016 aimed to make the Luxembourg policy more accessible, flexible and income-related, thereby making it more attractive to parents and especially to fathers.

The effect of the reform was substantial. The parental leave take-up rate among fathers whose children were born in 2015, before the reform, was 8 per cent, compared with 17 per cent among fathers whose children were born in 2017, after the reform (Valentova et al., 2020). As parental leave requests increased following the reform, companies had to adapt to the new situation. Despite the overall increase in take-up among fathers, substantial differences remained by company size and by the economic sector in which parents worked (Valentova et al., 2020).

The administrative social security records and company data available in Luxembourg made it possible to identify companies with relatively low take-up rates. The interview sample could therefore target this particular and highly policy-relevant group of companies: those most likely to face challenges in implementing the parental leave reform.

Data and methods used in the qualitative empirical research

The Luxembourg case study draws on qualitative data from semi-structured expert interviews with employers operating in economic sectors and company-size categories characterised by low parental leave take-up among eligible fathers. The research design deliberately excluded organisations commonly identified as ‘family-friendly’ in order to focus on workplace contexts where parental leave use is limited and implementation challenges are more pronounced.

The target population was identified through a prior quantitative analysis of anonymised social security administrative data from 2016 and 2017 provided by the General Inspectorate of Social Security (IGSS) in Luxembourg. These register data cover the full population of individuals with a social security record, their children and selected characteristics of their employers. Using these data, the researchers identified all private-sector employers in which at least one employee had a child after the parental leave reform and was eligible for parental leave. A parental leave take-up rate was calculated for each employer. Employers with a take-up rate below 5 per cent were classified as having very low take-up and formed the sampling frame.

Within this population, employer categories were defined by combining economic sector, using the NACE classification, and company size. This made it possible to identify sectors and firm sizes particularly associated with low parental leave take-up. Following this categorisation, companies were selected for qualitative fieldwork using the public Luxembourg Business Directory provided by Luxembourg’s statistical office, STATEC. Within each employer category, companies were randomly ordered to determine the sequence in which they were contacted.

In total, 82 private-sector companies were contacted. Of these, 18 met the study design and agreed to participate, producing a response rate of 22 per cent. The final sample comprised companies from six economic sectors: industry and manufacturing; construction; retail; transport and warehousing; information and communication; and finance and insurance. Small firms with fewer than 50 employees predominated in the sample. The sample included predominantly the male-dominated companies, which affects the responses of the employers.

Data were collected through 18 semi-structured interviews with people responsible for approving and/or managing parental leave. Participants included company directors or managers and, where directors and managers could not be reached, heads of human resources. The interviews focused on perceptions of parental leave and its reform, as well as organisational practices, norms and decision-making processes related to parental leave. They therefore provided in-depth insight into the employer-level factors shaping the availability and use of leave in settings characterised by low take-up.

The interview material was analysed qualitatively to identify recurring themes, organisational practices and differences between companies. The analysis focused on how employers understood parental leave, how they managed requests and absences, and how their responses varied according to the form of leave, company characteristics and employees' job profiles.

Main findings

Parental leave is generally accepted, but it may conflict with business needs

The qualitative interviews in the analyzed dominantly male-dominated companies show that parental leave is generally well accepted by employers. It is seen as a legitimate right, and employers recognise the needs that arise after the birth of a child. However, this legitimacy sometimes conflicts with the needs of business and production continuity. Consequently, parental leave is generally not perceived as providing a benefit to the company.

Fathers' leave is viewed differently from mothers' leave

In spite of acceptance of parental leave policy as legitimate for both parents. The findings also suggest that parental leave for fathers is not viewed in the same way as parental leave for mothers. Mothers' leave is considered more natural or necessary and less open to alteration. Fathers' leave is also seen as a right, but it is viewed as less vital for the mother and child. The father's leave is therefore treated as more flexible, and its timing and form are more open to negotiation. This conclusion is also reflected in the suspicions expressed by some employers about what fathers will do during their leave, although such suspicion is not the norm. Fathers' caregiving role therefore continues to be regarded as less essential.

Although employers are aware of fathers' increasing involvement in childcare, they tend to view parental leave as a unique period in the course of fatherhood and as a one-time interruption to be enjoyed before returning to normal working life. Fathers continue to be expected to prioritise their careers outside this specific period. Their duty to care for their children is therefore recognised mainly during the period of parental leave.

Employers negotiate the timing and form of leave

Employers implement strategies designed to minimise the cost of parental leave for their everyday operations. To achieve this, employers and employees discuss and negotiate different aspects of leave, particularly its timing and form. On the employer's side, this process is generally managed by the employee's direct manager or supervisor. Employees are strongly expected to inform their employer about a request for leave well in advance and through informal channels. They are also expected to be open to changing their initial request. Employers try to negotiate the timing and form of parental leave so that it corresponds to organisational needs and has the least possible effect on the company.

Because parental leave is generally foreseeable, flexible and subject to negotiation, the cost and difficulty of managing the absence can be substantially reduced. Employers also tend to use strategies similar to those used to manage sickness absence. In companies with sufficient resources to manage absences, such as available staff, a parent's absence does not necessarily create significant organisational costs.

Parental leave does not necessarily produce long-term organisational change

In the companies analysed, reconciling work and childcare for fathers is possible because parental leave is scalable, adjustable and predictable. For many of these companies, however, other long-term work–life balance measures do not appear compatible with the nature of the work or the organisational structure. Employers therefore tend to view parental leave as a preferred form of work–life balance because it is flexible, foreseeable and temporary.

Employers' practices regarding fathers' parental leave, and their tendency to minimise its effect on 'business-as-usual' operations, imply that long-term behavioural change is unlikely to emerge after employees return from leave. Fathers are not expected to benefit from subsequent long-term work–life balance measures, such as part-time employment or greater flexibility in working time for family reasons. Among employers, responsibility for work–family reconciliation after parental leave is therefore expected more from mothers than from fathers.

Flexibility can facilitate leave, but it can also reshape parents' requests

The interviews demonstrate the importance of flexibility in parental leave for employers. This flexibility has two aspects. On the one hand, it gives fathers an opportunity to take parental leave because employers can adapt to their absence and minimise its cost. Without flexibility, requests for part-time or split leave may be refused. On the other hand, after negotiations over timing and form have taken place, it is uncertain whether the final parental leave arrangement still meets the father's initial needs.

Overall, the qualitative data reveal the complexities associated with parental leave take-up, particularly among fathers, as well as the importance of different forms of leave and the specific profiles of employees within organisations. The findings challenge common policy assumptions that employers form a homogeneous group with similar capacities to implement parental leave; that employers manage requests for different forms of leave in the same way; and that all parental leave requests within one organisation are treated similarly, regardless of employees' job profiles and functional specialisations.

Policy-relevant discussion

The qualitative analysis highlights the specific operational constraints faced by the companies studied, which complicate the implementation of current work–family policies. To promote greater equality in caregiving, future policies need to reflect the specific needs of sectors in which men make up a large proportion of the workforce.

Current practices often rely on informal bargaining and 'flexibility' to manage leave requests. Supervisors use these discussions to keep absences predictable and manageable. However, the result may be that the timing and form of leave serve organisational priorities rather than parents' needs. This process allows fathers to take parental leave, but it may limit the policy's capacity to transform traditional gender roles.

The research also identifies a clear hierarchy between mothers' and fathers' leave. Mothers' leave is viewed as a fundamental necessity, whereas fathers' leave is more often seen as optional and adjustable.

Fathers are expected to return to full-time work immediately after parental leave. This prevents lasting changes in workplace culture and leaves the long-term responsibility for reconciling employment and family care mainly to mothers.

Crucially, the study shows that employers are not all the same. A company's ability to support parental leave varies substantially according to its size, sector, production requirements, available staff and employees' job profiles. Informal negotiations and structural constraints often determine who can take leave and under what conditions. Plasova and Valentova (forthcoming) argue that employers' decisions influence whether parental leave policies remain symbolic or become transformative tools for sustainable employment and gender equality. Evidence from interviews with employers characterised by low take-up makes this argument more precise: not all employers have the same capacity to make these decisions. Their exposure to the costs of replacing parents on leave, reorganising work and retraining employees after leave varies considerably. Resistance or hesitation concerning the smooth implementation of parental leave is therefore not always voluntary; it may be imposed by structural company characteristics and the nature of production.

For policy-makers, these findings suggest that a 'one-size-fits-all' strategy is insufficient. Regulations should account for organisational diversity, reduce dependence on informal agreements between managers and employees, and ensure fair treatment across job types. The Luxembourg case highlights the need for more flexible and inclusive parental leave policies that recognise sectoral and organisational differences while reducing structural inequalities and employers' often involuntary hesitation to promote parental leave in the workplace.

An important additional finding is that the wider use of parental leave among fathers may mean that some discrimination and barriers traditionally faced by mothers also begin to affect fathers. Employers may become more cautious about hiring people of particular ages or in particular family situations, irrespective of gender. Increased gender-neutral use of parental leave may therefore produce more gender-neutral discrimination against potential parental leave users.

Reducing one form of inequality may thus generate unintended second-order effects, including discrimination against people at particular life stages or with specific family-planning intentions. This argument is supported by Ahmed et al. (2025), who used a field experiment to examine hiring discrimination in the Swedish labour market against candidates who indicated an intention to take part-time parental leave. Candidates who reported plans to take parental leave had approximately half the likelihood of receiving an invitation to a job interview compared with candidates who did not mention such plans. This bias was found across genders and occupations, suggesting that it is a systemic feature of the Swedish labour market.

A top-down promotion of parental leave, alongside efforts to encourage more gender-neutral take-up, may therefore have unintended consequences in the form of discrimination by employers against potential parental leave users, both mothers and fathers. Addressing one form of inequality may inadvertently create another form of inequality in the labour market. However, population ageing and rising long-term care needs mean that caregiving is likely to become an increasingly common feature of working lives rather than a risk confined to employees of "reproductive age" (Geisen et al., 2024; Fahy et al., 2025). In the longer term, attempting to avoid potential caregivers would therefore amount to screening out workers across virtually all age groups. This possibility is not an argument against gender-equal parental leave. Rather, it points to the need to monitor recruitment practices and protect potential leave users from discrimination.

Moreover, imposing a uniform policy framework on heterogeneous employers may have counterproductive effects, particularly for companies facing structural constraints. Small firms, for example, are more likely to experience high costs when replacing employees on leave and retraining them after their return. A uniform framework that does not recognise or adapt to the structural capacities of particular employers may also contribute to further, third-order unintended effects on parents' fertility decisions. If parents know that discrimination against users of family policies exists in the segment of the labour market in which they work—whether this discrimination is voluntary or arises from structural constraints. They may adapt by having fewer children than they would otherwise prefer.

Policy-makers should therefore combine enforceable leave entitlements and protection against discrimination with differentiated support that enables employers to implement these rights in practice. This may include financial assistance with replacement costs, advisory and administrative support, access to temporary replacement arrangements, and guidance on employees' return and reintegration. Employers should thus be treated not only as regulated actors, but also as implementation partners whose capacities partly determine whether formal rights are genuinely accessible to employees. Research on parental leave shows that employers' implementation challenges differ according to company size, sector, job characteristics and the replaceability of employees (Tremblay & Genin, 2011; Valentova et al., 2025). Without such support, formally equal entitlements may produce unequal access in practice.

Employers' decisions and their practical capacity to accommodate parental leave and reintegrate returning employees ultimately influence whether parental leave policies remain symbolic or become transformative instruments for sustainable employment and gender equality.

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