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Breaking the Cycle: Tackling Child Poverty and Inequities

Commissioned by the G20 Development Working Group

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Executive summary

Today, more than 300 million children live in extreme poverty, struggling on less than \$2.15 daily, while nearly 1 billion experience multidimensional poverty. With child poverty reduction rates slowing significantly since 2020, achieving the SDG poverty targets is increasingly out of reach. This is alarming, as child poverty not only infringes on children's rights in the here and now, it also creates lifelong barriers to economic participation, negatively impacting overall economic growth and social cohesion.

This report was commissioned by the G20 Development Working Group, with the objective to shed light on child poverty and inequities- including how some groups are more affected by poverty and exclusion than others- and to emphasize the policies that are effective in tackling these inequities and supporting the most vulnerable children.

The analysis in this paper on drivers of child poverty and inequities focuses on gender, race, ethnicity/caste, and disability. The child poverty focus goes beyond monetary/income poverty, encompassing a multidimensional approach which measures poverty according to the deprivations children face in terms of their basic right to necessities in health, nutrition, education, and access to clean water and adequate sanitation. The report is based on a comprehensive literature review, examining child poverty and inequities and relevant policies across all regions of the world.

Determinants of inequities

Living in poverty in childhood is an immense inequity in and of itself. For most children born today, their life path and opportunities are largely determined by the circumstances of their birth.

There are multiple drivers of inequity that heighten certain groups of children's vulnerability to poverty and discrimination. These include children from specific racial and ethnic/caste groups, girls and young women, and children with disabilities. Indigenous and ethnic minority children often experience higher rates of multidimensional poverty due to systemic discrimination, loss of traditional livelihoods, and exclusion from essential services like education and healthcare. For example, indigenous and Afro-descendant children in the Americas, Roma children in Europe, and ethnic minority children in Southeast Asia face significantly higher rates of severe deprivations of basic needs compared to other groups of children.

Girls and young women, as well as children with disabilities, are particularly vulnerable to poverty and deprivation. Girls often face significant barriers to education, unpaid care responsibilities, and risks like early marriage, while children with disabilities experience high rates of stunting, poor health outcomes, and exclusion from educational opportunities. The intersection of race, ethnicity/caste, gender, and disability creates compounded disadvantages, impacting children's development and life chances. Addressing these overlapping vulnerabilities is essential for effective policies that mitigate child poverty and promote equity.

Key policy areas to address child poverty and inequities.

Child poverty and inequities stem from structural causes within society; they are not inevitable and can be addressed through effective policies. Three key policy areas are particularly important for addressing child poverty and inequities: **1. Universal access to social services, 2. Inclusive social protection, and 3. Fiscal policies prioritizing childhood investment, with specific attention on the early years.**

It is simultaneously important to note that these policies alone are not enough; legal barriers and structural discrimination still marginalize groups based on race, ethnicity, gender, and disability, and other factors, perpetuating cycles of poverty. Addressing these factors requires anti-discrimination laws, strong enforcement, and public awareness to ensure every child has equal access to essential services and opportunities for a brighter future.

1. Universal access to social services and family-friendly policies that address exclusion.

Universal access to social services such as childcare, education, and healthcare and nutrition, is essential for reducing child poverty and inequities and are fundamental rights enshrined in the UN Convention on the Rights of the Child. However, marginalized children, particularly those in low-income or underserved areas, face significant barriers to these essential services. Expanding infrastructure and addressing geographical barriers are crucial steps for making these social services accessible to all children. At the same time, ensuring universal access and addressing inequities also require targeted, tailored approaches to reach the most marginalized children. This report found the following:

Childcare: Quality childcare access is limited, especially in low-income regions, where only 17 per cent of young children receive early care. Policies like subsidized childcare and expanded and culturally adapted services in underserved areas support affordability and help increase access for working parents, especially women, providing both childcare and employment opportunities.

Education: To address the stagnating number of out-of-school children (250 million globally), targeted programmes such as financial support and school meals are effective in helping disadvantaged students succeed academically by reducing dropout rates and promoting equal educational opportunities. Multilingual education and culturally adapted curricula are also essential to increase the inclusion of ethnic minority students.

Healthcare and nutrition: Universal healthcare is a key policy tool to address poverty and inequities. However, marginalized populations often face significant financial, cultural and linguistic barriers. Universal or subsidized health insurance programmes and cultural and linguistic adaptations of services can help address these barriers. Evidence shows that targeted nutrition services and nutrition-sensitive social protection programmes, such as school feeding programmes or cash transfers, can also be particularly powerful.

2. Child-sensitive and inclusive social protection systems

Social protection is a key policy tool, backed by extensive evidence, to tackle child poverty and inequities. However, current coverage is insufficient: globally, only 23.9 per cent of children aged 0 to 18 years receive cash benefits, with far lower coverage in low-income countries where the need is highest. This limited access disproportionately affects disadvantaged groups, including children with disabilities and those from marginalized ethnic communities.

Cash benefits for families and children: Child benefits, especially those with wide coverage, such as universal benefits, and integration with other services, effectively reduce poverty, enhance food security, and improve educational outcomes for disadvantaged children. Programmes that remove access barriers, such as cultural adaptations, make benefits more accessible and relevant to indigenous and marginalized groups. To ensure that social protection reaches all children, intersectoral coordination, social service workforce development and integrated data systems are vital.

3. Fiscal policies that prioritize investments in childhood, with specific attention on the early years

Investing in children's early years is a powerful strategy to break cycles of poverty and inequality, yielding significant social and economic benefits. Early childhood interventions in health, education, nutrition, and social protection create lasting positive impacts. However, current spending often arrives too late in children's lives, particularly in low-income countries. Progressive taxation can ensure fair funding, redistributing resources to support these critical investments and further reducing inequities across society.

In summary, addressing child poverty and inequities requires a twin-track approach that includes both universal interventions and access for all children, alongside targeted strategies to meet the unique needs of the most disadvantaged groups. Governments and partners are recommended to prioritize the following:

- **Expand equitable and universal social services** to ensure inclusive and culturally responsive access, particularly in underserved areas. Investment in workforce training and systems is needed to deliver high-quality, accessible education, healthcare, and childcare services.
- **Strengthen social protection systems** with an emphasis on expanding universal child benefits to reduce poverty and improve food security and education access. Programmes should be adapted to address access barriers faced by marginalized children.
- **Prioritize childhood investments** with specific attention on the early years, through integrated services that support healthcare, nutrition, and early education, funded by progressive tax reforms to create sustainable fiscal space.

Beyond policy, this report also calls for concerted efforts to eliminate discrimination and raise public awareness about child rights and equity through the following:

- **Enforce legal protections against discrimination** by implementing anti-discrimination laws and promoting community awareness to reduce stigma and ensure equal access for all children.
- **Enhance data collection on marginalized children** to identify needs and improve policy responses, using integrated systems to track access and address service gaps effectively.

Together, these measures form a comprehensive strategy to ensure that all children have the same opportunities to thrive.

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I. Introduction

Inequality starts with the lottery of birth. Who your parents are and where you are born accounts for most of the variation in the resources and opportunities available in life. With more than 300 million children in extreme poverty, struggling to survive on less than \$2.15 a day,¹ and nearly 1 billion children in multidimensional poverty,² the Sustainable Development Goal (SDG) poverty targets are severely off track.³ It is particularly concerning that the rate of child poverty reduction has slowed down since 2020, alongside increasing inequalities.

Child poverty is an infringement of children's rights with lifelong implications, with negative consequences for societies and economies at large, resulting in a less educated and healthy workforce, reduced economic growth and productivity, and higher levels of social tension and violence. It is therefore not only the duty of every country to fight child poverty, but also makes economic sense.

This report, commissioned by the Development Working Group of the G20, focuses on inequities in relation to child poverty. The first part of the report focuses on the way in which inequities are manifested in the profile of children living in poverty, both those living in monetarily poor households as well as those experiencing multiple deprivations in relation to basic needs, such as health, nutrition, education, water, and sanitation. The report also explores compounding vulnerabilities and structural exclusion which render some groups of children further exposed to unequal opportunities in life due to discrimination based on race, gender, ethnicity, disabilities, migrant/refugee status, sexual orientation, and various other factors.

In addition, the report examines key policy options that address inequities to end child poverty and outlines policies which can act as the greatest equalizers in societies, including the financing instruments needed to support these policies from an equity angle. Of particular focus are three key policy areas, namely: **1. Universal social services, 2. Inclusive social protection, and 3. Fiscal policies prioritizing childhood investments, with specific attention on the early years.**

Fighting inequities also requires addressing structural racism and systemic discrimination and investing in job creation so that the children of today can thrive in the future. Children, especially the poorest as well as those vulnerable to poverty and deprivations, need to be placed at the centre of these inclusive policy efforts at national level- through critical windows of opportunity from early childhood to adolescence- to address the intergenerational persistence of poverty, exclusion, and inequities.

The hope is that this report and the policies outlined will prove useful for the G20 agenda, most importantly for identifying a policy basket to provide a menu of policy instruments that can be adapted to national or subnational contexts with the aim to address child poverty and

¹Through SDG 1, the 2030 Agenda provides a clear framework for action: Countries must eradicate extreme poverty (as internationally defined) for all people, including children, by 2030, and reduce at least by half the proportion of children living in poverty in all its dimensions according to national definitions.

inequities. In this sense, we also hope that this report will inform and support efforts of the Global Alliance Against Hunger and Poverty.ⁱⁱ

II. Child poverty – the global and regional picture

Key messages

- More than 300 million children live in extreme poverty and almost 1 billion children live in multidimensional poverty.
- Living in poverty in childhood is an inequity in and of itself – where and to whom you are born determines the life course and opportunities of most children.
- Children are disproportionately affected by poverty – they are twice as likely as adults to be living in poverty, and over half of those in poverty (both monetary and multidimensional poverty) are children under 18 years.
- Progress on child poverty reduction has decelerated in recent years – without concerted efforts, the SDG poverty targets are severely off track.

Living in poverty in childhood is an immense inequity in and of itself. For most children born today, their life path and opportunities are largely determined by the circumstances of their birth (see Box 1 for more on the intergenerational persistence of poverty). Inequities are manifested in the profile of children living in poverty, which can be observed both from a monetary perspective as well as when looking at multiple deprivations relating to their basic needs and rights, such as health, nutrition, education, water, and sanitation (multidimensional poverty).

Not only does poverty and inequity experienced in childhood lead to poorer outcomes as adults (e.g. in terms of human capital), children also experience poverty and inequities in the here and now, affecting their everyday existence, experiencing barriers in access to quality social services and facing shame and stigma. Children are particularly vulnerable and often powerless as they have fewer resources available to them and fewer opportunities to make their voices heard.

Child poverty is a global phenomenon, not confined to low-income countries. In fact, most children living in poverty are in middle-income contexts, due to inequality and policy gaps. For example:ⁱⁱⁱ

- 7 out of 10 children living in extreme monetary poverty are now African, illustrating an increasing rapid concentration of global extreme poverty in the continent.³

ⁱⁱThe objective of the Alliance is to gather funds and knowledge towards implementation of public policies and social technologies proven effective in reducing global hunger and poverty (for more see [here](#)). The Alliance is also developing a policy basket with policies proven to reduce hunger and poverty (for more see [here](#)).

ⁱⁱⁱThese numbers are based on different definitions of poverty, most relevant to the regions, and not comparable between regions.

- In **Eastern and Southern Africa**, three out of every four children are living in multidimensional poverty.⁴
- In the **European Union**, one in every four children is at risk of poverty and social exclusion.⁵
- Almost one third of children in the **East Asia and the Pacific** region suffer from at least one form of severe deprivation.⁶
- In **Latin America and the Caribbean**, 46 per cent of children aged 0-14 years live in poverty.⁷
- In 11 countries in the **Middle East and North Africa**, at least one in four children live in multidimensional poverty.⁸

While child poverty is a global phenomenon, the geographic distribution of children living in extreme poor households is increasingly concentrated in sub-Saharan Africa and South Asia. Over 70 per cent of all children in extreme poverty live in sub-Saharan Africa, and 18.6 per cent live in South Asia. In other words, nearly 90 per cent of extremely poor children in the world reside in either sub-Saharan Africa or South Asia.¹²

The global child poverty profile provides an alarming picture. As of 2022, approximately 1 billion children live in multidimensional poverty⁹ and 333 million children live in extreme poverty, struggling to survive on less than \$2.15 per day, while 829 million children survive on less than \$3.65/day and 1.4 billion children survive on less than \$6.85/day (referred to as respectively lower-middle and upper-middle income international poverty lines). Children are disproportionately affected by poverty; they are more than twice as likely as adults to be living in extreme poverty and multidimensional poverty. Alarming progress on child poverty reduction has decelerated in recent years.¹⁰ The combination of multiple crises, such as the COVID-19 pandemic, the cost-of-living crisis and climate change, has reversed progress in the fight against child poverty. While 49.2 million children were lifted out of extreme poverty between 2013 and 2022, this was about 30 million less than projected in the absence of COVID-19-related disruptions.¹¹

Furthermore, the global profile of children living in extreme poverty reveals the following significant factors:

- **Young children and children living in large families** are more likely to be living in extreme poverty: 18.2 per cent of all children under the age of five live in extreme poor households, and more than 25 per cent of children in large households (with six or more members) live in extreme poverty versus 6 per cent of children in households with two or fewer members.
- Children who live in households where the **head of the household has no education** are more likely to be living in extreme poverty: 32.6 per cent of children in households where the head has no education live in extreme poverty versus 11.4 per cent of children in households where the head has secondary education.
- Children living in **rural settings** are particularly affected by extreme poverty: globally, 22.4 per cent of children in rural areas live in extreme poverty versus 6.5 per cent in urban areas. However, with growing urbanization trends (around 56 per cent of the world's population – some 4.4 billion people – live in urban areas, and that figure is set to rise to 70 per cent by mid-century), urban poverty is on the rise; nearly 350 million children living in urban slums and informal settlements are at risk of exclusion.

- Children living in humanitarian contexts, including those affected by **climate shocks, conflict, violence, and displacement**, are particularly at risk: 38.6 per cent of children (164.7 million) in fragile contexts are in extreme poverty versus 10.1 per cent of those (168.9 million) in non-conflict contexts. Millions of children live in complex or protracted contexts that experience a layering of shocks such as violent conflict, recurrent climate shocks, and displacement, thus keeping them locked in a downward spiral/never-ending cycle of poverty. In sub-Saharan Africa, most children living in extreme poverty are found in fragile states (150 million) versus non-fragile states (87 million).¹² The climate crisis further exacerbates child poverty: 6 out of 10 children already living in multidimensional poverty are expected to experience at least one climate risk a year, and 3 out of 10 children live in provinces with very high climate risks and a high concentration of children living in multidimensional poverty.¹³

Structural exclusion renders some groups of children further exposed to unequal opportunities in life due to discrimination based on race, gender, ethnicity, disability status, migrant/refugee status, sexual orientation, and various other factors. The following chapter will focus on these groups of children who are particularly exposed and vulnerable to poverty and lack access to opportunities.

Box 1: Intergenerational persistence of poverty

Multiple factors explain why intergenerational poverty persists:

- Low level of decent employment opportunities, decreasing the opportunity for accumulation of assets overtime
- Higher levels of child stunting and wasting in chronically poor households which impacts the long-term physical and cognitive development of children and limits their economic opportunities in adulthood.
- Higher levels of school dropout due to poverty, school fees, small charges or sometimes the need for the child to work to earn money for the household. Lower educational levels further impact long-term economic opportunities.
- Early marriage, resulting in losses in education and higher numbers of teenage pregnancies.
- Poor access to healthcare and low-quality diagnostic care available which leads to higher levels of mortality and morbidity.
- Low relative mobility means poverty is more likely to persist across generations.

Tackling the perpetuation of poverty requires addressing structural issue faced by children born in low-income families and investing in early childhood education and care at the earliest opportunity, since the earliest interventions are likely to be the most effective in overcoming disadvantage.

Sources:

Global Coalition to End Child Poverty, [*Child Poverty: A Call to Tackle Its Persistence*](#), 2021.

United Nations General Assembly, [*Report of the Special Rapporteur on Extreme Poverty and Human Rights, Olivier De Schutter: The Persistence of Poverty – How Real Equality Can Break the Vicious Cycles*](#), 2021.

III. Which children face structural inequities?

Key messages

Multiple significant drivers of inequities render certain groups of children more vulnerable to poverty, discrimination, and inequities, including:

- Children from specific racial groups
- Children from specific ethnic/caste groups
- Girls/young women
- Children with disabilities
- Other groups of children are also vulnerable to extreme deprivation and discrimination, such as children in conflict zones, children in rural areas, children living in informal settlements in urban settings, children on the move, etc. However, this report focuses on the structural exclusion that stems from characteristics present from birth.
- **Indigenous and ethnic minority** children experience higher rates of deprivation due to systemic discrimination, loss of traditional livelihoods, and exclusion from basic services like education and healthcare.
 - In Latin America, indigenous and Afro-descendant children face alarmingly high poverty rates.
 - In Europe, Roma children endure severe material deprivations at significantly higher rates than national averages.
 - In Southeast Asia, ethnic minority children face persistent disadvantages in access to sanitation, healthcare, and education.
- **Structural racism** contributes to extreme deprivation: for example, in Brazil and the United States, black children are disproportionately affected by poverty.
- **Gender** can further compound these vulnerabilities. Girls are more likely to face barriers to education, take on the burden of unpaid care work, and be at risk of early marriage and gender-based violence.
- Children with **disabilities** face additional significant barriers, and have higher rates of poverty, stunting, poorer health outcomes, and face exclusion from education.
- The **intersection** of ethnicity/caste, race, gender, disability, and other social factors creates compounded barriers, emphasizing the need for policies that address these overlapping vulnerabilities.

This section focuses on three social groups of children who are particularly vulnerable to poverty and discrimination: **1) children from certain racial or ethnic groups, 2) girls, and 3) children with disabilities.** The authors acknowledge that other groups, such as children in conflict-affected or humanitarian settings, those in rural or remote areas, and migrant children, also face multiple deprivations. Specifically, in fragile and humanitarian contexts where poverty and threats to children's rights are prevalent, nearly 1 in 5 children worldwide

are affected by conflict, and 40 per cent of the more than 117 million forcibly displaced persons are children.¹⁴ While consistent numbers are difficult to obtain, it can be safely assumed that many children on the move or migrant children also live in poverty, as they often face barriers to essential services, education, and stable living conditions. However, this report focuses on groups that experience structural exclusion based on characteristics present from birth.^{iv} Given the different poverty measures used in various countries, the figures presented are not always comparable, but whenever possible, regionally comparable estimates are presented.

Race and ethnicity

Across the world, children from certain ethnic groups/castes are particularly disadvantaged and vulnerable to poverty. While child-specific data is often scarce, the population-wide statistics available show significant disparities in poverty rates among people of colour, indigenous communities, and ethnic minorities.

Indigenous children

The structural discrimination that affects indigenous peoples, combined with the results of the destruction of their territories and the loss of traditional ways of life, obstacles to political participation and institutionalized racism, have a strong adverse impact on their livelihoods and well-being, which is reflected in persistently higher poverty rates.

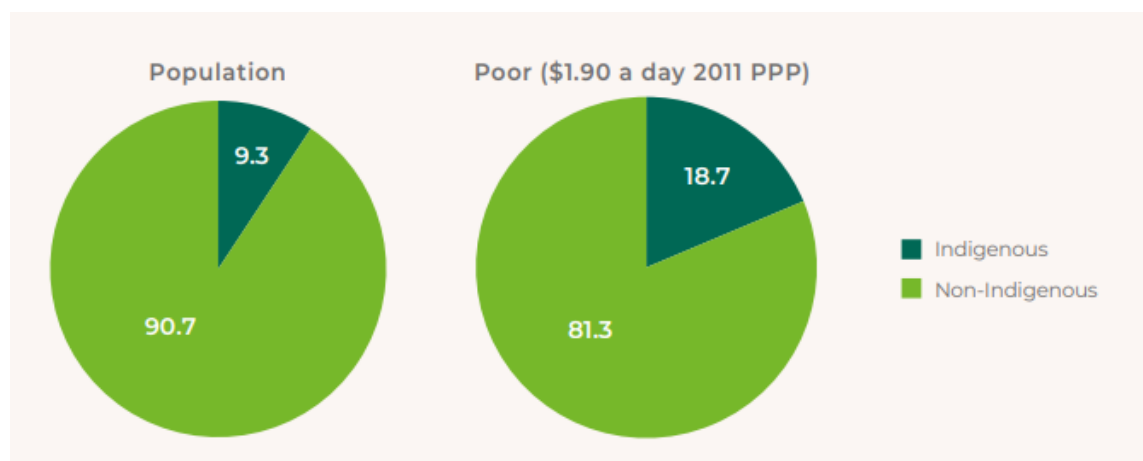
Based on data available for 23 countries representing 83 per cent of the global indigenous population, indigenous people constitute 9.3 per cent of the population but almost 19 per cent of the extreme poor. Indigenous peoples are nearly three times more likely to experience extreme poverty compared to their non-indigenous counterparts.¹⁵

In **Latin America and the Caribbean**, indigenous and Afro-descendant children face particular high levels of poverty. The poverty rates for indigenous children often exceed those of the general population. According to the Economic Commission for Latin America and the Caribbean (ECLAC) and UNICEF (2012), between 2000-2005 nearly 88 per cent of indigenous children in the region were subject to some type of deprivation, compared to 63 per cent of the general child population. The study also found children's right to health and survival to be particularly entrenched, as reflected in higher child mortality rates for indigenous groups.¹⁶

Poverty remains a major cause of low retention of indigenous children in schools, who in many cases drop out of education to work to support their families. In addition, indigenous children often face language or cultural barriers which impede access to formal education systems. For instance, in **Bolivia**, in 2020, 25.4 per cent of indigenous children aged 7-14 were in child labour compared to 1.7 per cent of non-indigenous children, and 3.8 per cent of indigenous children were out of school compared to 2.2 per cent of non-indigenous children. In **Peru**, in 2020, 47.1 per cent of indigenous children aged 14 were in child labour compared to 17.2 per cent of non-indigenous children, and in **Panama**, the percentage of indigenous 10–14-year-olds who are out of school is more than three times that of same-aged non-indigenous children.¹⁷

^{iv}The authors acknowledge that disability can also be acquired at any point in life, whether through illness, injury, or aging.

Figure 1. Proportion of indigenous peoples among the population and the poor living in 23 countries (according to \$1.90 a day poverty line)



Source: International Labour Organization, *Implementing the ILO Indigenous and Tribal Peoples Convention No. 169: Towards an inclusive, sustainable, and just future*, 2020.

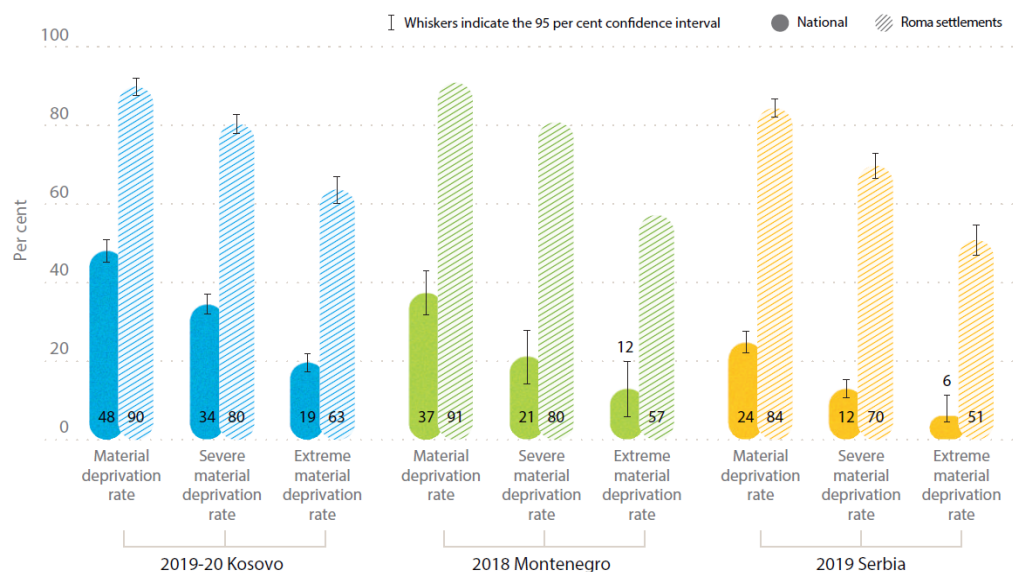
Ethnicity/ Caste

In some regions/countries, children from certain ethnic groups/castes are particularly disadvantaged and vulnerable to poverty. Based on data from 41 countries with ethnicity, race and caste data, the Global Multidimensional Poverty Index found nearly 128 million people belong to ethnic groups in which 70 per cent or more of the population is multidimensionally poor. In the nine poorest ethnic groups globally, more than 90 per cent of the population is multidimensionally poor.¹⁸

Similarly to indigenous children, children of ethnic minorities often face higher rates of poverty due to systemic discrimination, limited access to resources, and social exclusion. In **Europe**, Roma children have been found to be particularly vulnerable. A high proportion of children aged 0–17 years from Roma settlements live in severe material deprivation (see Figure 2)^v: 80 per cent in **Kosovo**, 80 per cent in **Montenegro** and 70 per cent in **Serbia** compared to 34 per cent, 21 per cent and 12 per cent nationally, respectively (as per figures from 2018–2020). Although the proportion of children living in extreme material deprivation has decreased significantly over time, it still affects more than half of the children in Roma settlements across the three countries. Housing deprivation remains a critical issue in these areas, with 85 per cent of children in **Kosovo**, 83 per cent in **Serbia**, and 78 per cent in **Montenegro** living in conditions characterized by a leaking roof, dampness, rot, lack of a bath or shower, no indoor toilet, or insufficient light.¹⁹ Despite significant investment in the inclusion of Roma children under initiatives such as the Decade of Roma Inclusion, little tangible progress has been made in most areas, and indicators for Roma children lag behind on areas ranging from access to antenatal care, participation in early childhood education, early marriage, and access to tertiary education, among others.²⁰

^vThe study used the nine-item material deprivation indicator used in the Europe 2020 Social Inclusion target. This indicator defined material deprivation as the proportion of people living in households confronted with the inability to pay for at least three out of nine items, while the severe material deprivation rate was defined as the enforced inability to pay for at least four of the items.

Figure 2. Material deprivation, children aged 0-17 years, national and Roma settlements



Source: UNICEF Regional Office for Europe and Central Asia, *Breaking Barriers: An analytical report on Roma children and women*, 2024.

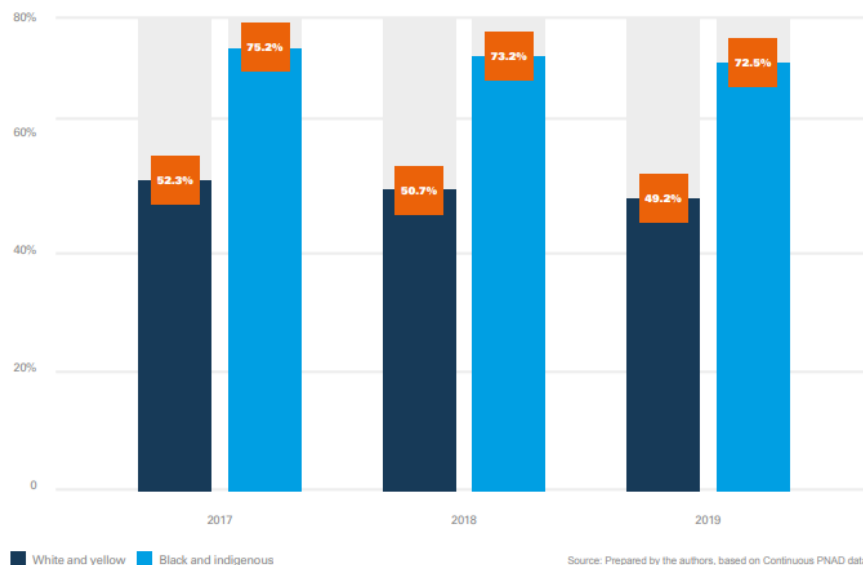
Ethnic minorities in **Southeast Asia** continue to face discrimination and barriers to social services. A study on children from Hill People communities in Southeast Asia, including **Vietnam, the Lao People’s Democratic Republic (LPDR), and Thailand**, highlights consistent disadvantages in access to water, sanitation, nutrition, healthcare, education, and early childhood development compared to majority ethnic groups.²¹ In **Vietnam**, multidimensional child poverty has decreased significantly, from 21.2 per cent in 2014 to 14.5 per cent in 2018. However, children from ethnic minority groups face a significantly higher risk of poverty compared to Kinh/Hoa children. In 2018, almost half (46.4 per cent) of ethnic minority children were multidimensionally poor, compared to 6.8 per cent of Kinh/Hoa children. This disparity is attributed to lower access to basic social services, including healthcare, education, sanitation, and information.²² In the South Asian countries of **India, Nepal, Pakistan and Sri Lanka**, the caste system is a big driver of discrimination and inequities. In **Nepal**, for example, caste is a significant determining factor for education disparities, where many of the lower castes, in particular Dalit castes, have out-of-school rates far above the national average.²³

Race

In many regions and countries, race is a major factor of inequities and poverty. Structural discrimination leads to disproportionately higher poverty rates among black children. In **Brazil**, a recent child poverty study²⁴ found that roughly two out of every three children experienced deprivation of one or more rights, and the proportion of black and indigenous children experiencing deprivations of basic needs/rights is almost 25 per cent higher than of

white and Asian children (see Figure 3).^{vi} This racial disparity is a constant and persistent feature in almost all dimensions of child well-being measured.^{vii}

Figure 3. Children experiencing some form of deprivation in Brazil, by skin colour/race



Source: UNICEF, *Multiple Dimensions Of Child Poverty In Brazil, 2023*.

In the **United States**, where children from certain racial groups are disproportionately affected by poverty, the income poverty rates for black and Hispanic children are 28 per cent and 23 per cent, respectively, while for white children, it is 10 per cent.²⁵ These inequalities manifest themselves across several dimensions, including hunger and nutrition, education, health, and housing. For instance, food insecurity affects 19 per cent of children in poverty, the majority of whom are black, impacting their ability to concentrate and perform well in school.²⁶

Gender

Discrimination against women reinforces their perceived lower socio-economic status in many societies, resulting in women's restricted access to education, income, and household resources, which consequently affects child well-being and enables the cyclic feminization of poverty. Structural gender inequalities, including discriminatory social norms, have a significant impact on the well-being of young girls, particularly in countries and/or geographical areas where discrimination is deeply rooted, leading to a range of inequalities such as higher mortality rates for girls, risk of child and early marriage, lack of access to sexual and reproductive health and menstrual hygiene products, disproportionate risk of gender-based violence and sexual violence, higher risk of climate change effects, lack of access to learning-to-earning pathways, and shouldering a disproportionate share of care and domestic work. Statistics illustrate these dynamics: girls and women are overrepresented in caregiving roles as well as informal, low-wage employment.

By the close of 2024, UNWomen projects that nearly 10 per cent of women and girls around the world will live in households in extreme poverty, which is about 1 per cent higher than

^{vi} Note: In Brazilian statistics, the term 'amarelo' (yellow) is used for Asian.

^{vii} Dimensions include education, nutrition, income, child labour, housing, water, sanitation, and access to information.

the rate for boys and men. While this is a small percentage, this represents some 22 million more women than men who will live in extreme poverty.²⁷

When it comes to multidimensional child poverty, it can be challenging to distinguish differences between girls and boys. One explanation may be that some of the indicators traditionally used (for example, access to water and sanitation or overcrowding) apply to all children in a household, while individual-level material deprivation indicators may be selected without attention to which best capture gender disparities. UNICEF and partners have therefore been advocating for the inclusion of gender-specific indicators, such as menstrual hygiene management.²⁸

Disability

Nearly 240 million children in the world today have some form of disability, and children with disabilities are more likely to experience multidimensional poverty than children without (see Figures 4 and 5 below).²⁹ The latest multidimensional poverty index from 40 countries indicates 31.7 per cent of people living with a child with disabilities are multidimensionally poor.³⁰ A recent study with data from **Tunisia, Mongolia, Iraq, and the Lao People's Democratic Republic (LPDR)** shows that children with disabilities face numerous challenges that significantly impact their well-being, including higher rates of stunting, wasting, and respiratory infections. They are also more likely to have never attended school or to be out of primary school. Beyond education, they are more likely to experience severe corporal punishment and feel discriminated against. These factors affect their overall psychological well-being, as they are 51 per cent more likely to feel unhappy and 20 per cent less likely to have expectations of a better life.³¹ Children are even more vulnerable when disability intersects with other social categories, such as gender and place of residence, as shown further below.

Figure 4. Percentage of children aged 2 to 4 years who experience multidimensional poverty (with and without functional difficulties)

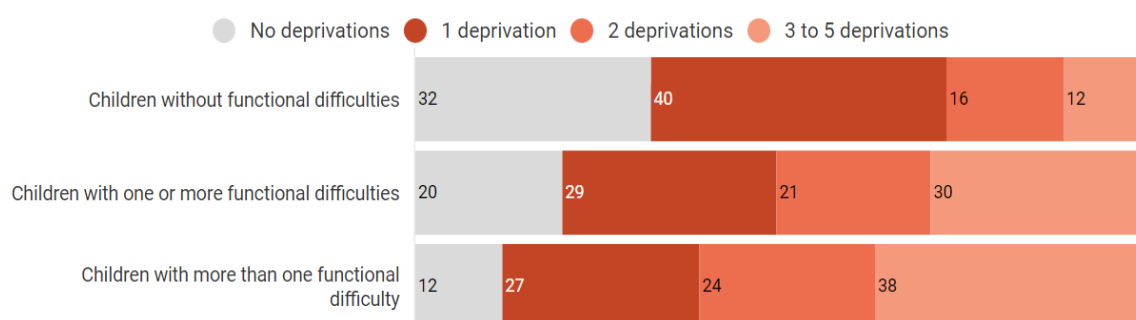
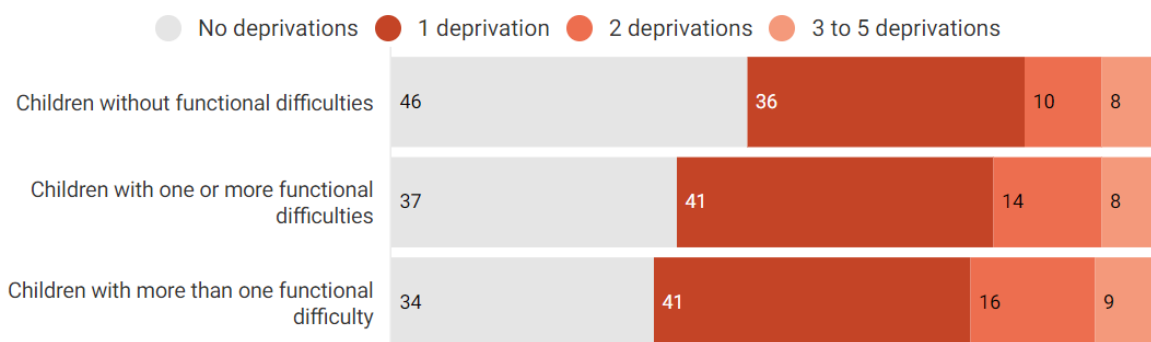


Figure 5. Percentage of children aged 5 to 17 years who experience multidimensional poverty (with and without functional difficulties)



Source: UNICEF, *Poverty*, 2022.

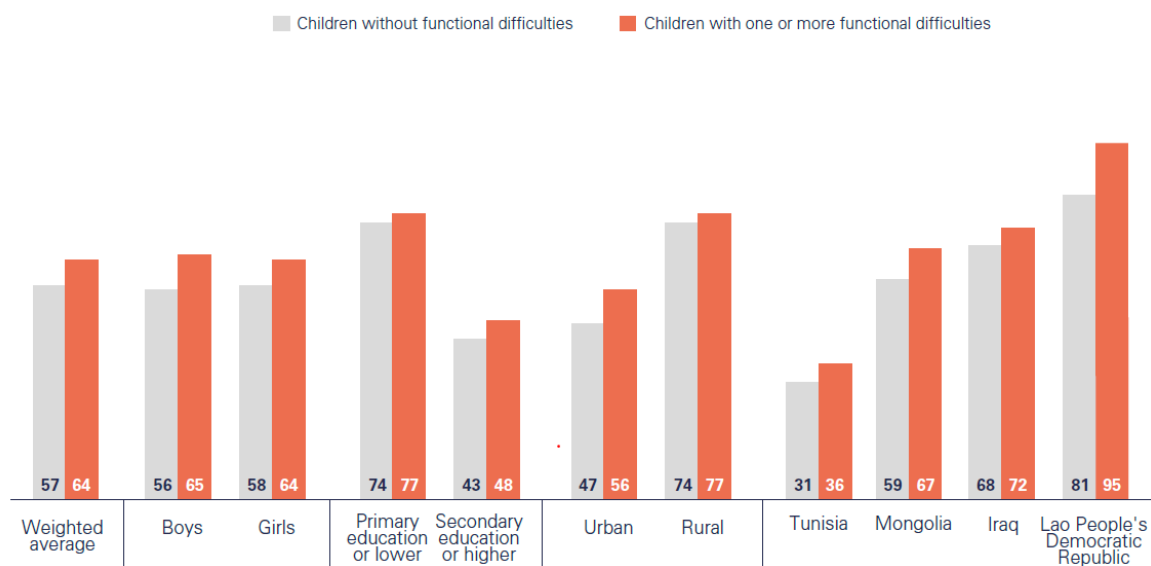
Intersectionality

Multiple forms of inequality or disadvantage compound and exacerbate barriers for marginalized children and their families in accessing services, benefits, and knowledge. Understanding the overlap and intersection of the multiple factors that create inequities and vulnerability to poverty is important for policy prioritization.

In addition to gender, race and ethnicity, a range of social categories, such as disability, migration status, places of residence such as rural villages and urban slums, and socio-economic disadvantage such as social class, caste, income, and other wider life experiences can interact with one another.

Figure 6 below illustrates this: 77 per cent of children with more than two functional difficulties in rural areas are living in multidimensional poverty, as opposed to 47 per cent among their peers without disabilities in urban areas. Children with disabilities are also in general less likely to attend early childhood education (ECE) than their peers without disabilities. This disparity is even more pronounced among girls with disabilities: data from 14 countries indicates that 18 per cent of girl children with disabilities attend ECE, whereas 27 per cent of boy children without disabilities access ECE.³²

Figure 6. Percentage of children aged 2 to 17 years who experience moderate multidimensional poverty (with and without functional difficulties)



Notes: Results for the Lao People's Democratic Republic refer to children aged 2 to 4 years only. Education refers to the education level of mothers.

Source: UNICEF, *Seen, Counted, Included: Using data to shed light on the well-being of children with disabilities, 2022*.

Another example of intersecting vulnerabilities is the higher risk of child marriage for girls born in a poor household in rural south Asia. Around one in four young women in South Asia were first married or in union before their 18th birthday. Child brides in South Asia are more likely to live in poor households, have less education and reside in rural areas.³³ The same is evident for Roma populations, as recent Multiple Indicator Cluster Survey (MICS) data shows that 60 per cent of Roma girls were married as children (before the age of 18), and 22 per cent before the age of 15, which is significantly higher than for the national populations.

³⁴

IV. Policies to address child poverty and inequities

Key messages

- Prior to 2020, there was a steady, though slow, reduction in child poverty globally, showing that child poverty and inequities are structural issues that can be addressed and eliminated through effective policies.
- **Three key policy areas** are particularly efficient ‘equalizers’ in societies while tackling child poverty:
 - 1) Investing in quality social services:**
 - Universal access to essential social services, such as childcare, health, nutrition and education, is key for combating child poverty and reducing inequities, ensuring that all children, regardless of their socioeconomic background, have the opportunity to not only survive, but thrive. Reaching the most marginalized children requires targeted, tailored approaches to overcome financial, cultural, and linguistic barriers.
 - 2) Expanding social protection coverage, especially child benefits:**
 - Although social protection plays a crucial role in addressing economic and social vulnerabilities, only 23.9 per cent of children globally receive cash benefits, with even lower rates in low-income countries where the need is highest.
 - Social protection systems not only provide critical economic assistance, but if well designed, can also address discrimination. Universal programmes that cover all children can prevent exclusion.
 - Integrating cash benefits with services like nutrition, education and health further amplifies the positive outcomes for children. Tailored approaches, such as higher benefits for children with disabilities or stipends for girls’ education, are also essential to address specific needs of vulnerable groups of children.
 - 3) Fiscal policies prioritizing investments in children, including taking into account the specific opportunities around early years:**
 - Investing in children’s early years is one of the most cost-effective ways to combat poverty, hunger, malnutrition, and inequities, yielding both short- and long-term benefits and acting as a ‘equalizer’ in societies. Early investments can lead to better health, improved academic performance, and higher earnings in adulthood.
 - Progressive taxation can provide the fiscal space for further investments in early years, playing an important role in tackling inequalities.
- In addition, structural discrimination and legal barriers need to be addressed to reduce child poverty and inequities, including a focus on **anti-discrimination laws and inclusive policies** that dismantle these barriers.

Three key policy areas to address child poverty and inequities

Child poverty and inequities are not simply unfortunate, unavoidable components of the ways societies are structured and function; they have structural causes which can be addressed and eliminated. There is clear evidence on effective policies to tackle child poverty, which continues to expand. In many countries and regions across the world these evidence-based policies have been rolled out with significant results in tackling child poverty.

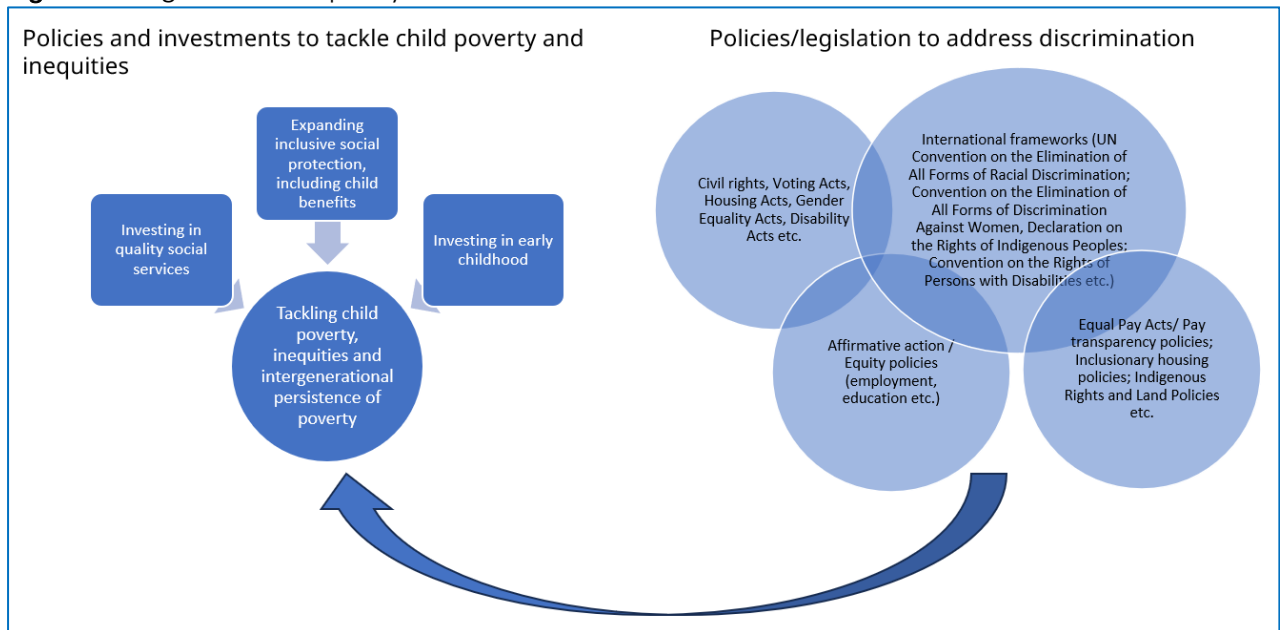
While the rate of child poverty reduction has decelerated in recent years, the good news is that, prior to 2020, there was a slow but steady reduction in child poverty.³⁵ A forthcoming report from the Global Coalition to End Child Poverty, for example, shows significant multidimensional child poverty reduction in several low-income countries in recent years, often against all odds.³⁶ A recent UNICEF report on child poverty in high-income countries also shows that countries which have prioritized child poverty reduction using a variety of policy instruments have been able to significantly reduce child poverty.³⁷ This evidence points to the feasibility of eradicating child poverty, and highlights the need for prioritization to roll out key effective policies and programmes.

Three inter-related policy areas to address child poverty and inequities are explored in this chapter. These are policy areas with significant 'equalizing potential', namely i) investing in quality social services (childcare, health, nutrition, and education); ii) expanding social protection coverage, in particular child benefits; and iii) fiscal policies prioritizing investments in children, particularly the early years. Other critical policies which tackle child poverty as well as serving as equalizers which are not covered in this report include the decent work agenda, in particular quality employment and adequate wages.

Legislative and policy framework to address discrimination

While this report focuses on groups of children facing inequities based on structural discrimination due to their race, ethnicity/caste, gender and/or disability status - and how these characteristics render them particularly vulnerable to poverty and additional barriers to accessing services - it is equally important to note that policies and legislation are needed to address structural discrimination and marginalization of these groups, in addition to promoting access to services and a life free from poverty (see Figure 7 and Box 2).

Figure 7. Legislative and policy framework to address discrimination



Source: Authors' own elaboration.

Box 2: The importance of addressing legal barriers and discrimination to tackle the structural causes of poverty and inequity

In every country in the world, people belonging to national or ethnic, religious, and linguistic minority groups contribute to their societies. Although minorities enrich countries' diversity, they also face multiple forms of discrimination and legal barriers resulting in marginalization and exclusion which exacerbates poverty by limiting access to essential services like education, healthcare, and social protection for marginalized children. This cycle of exclusion keeps children and their families trapped in poverty, reducing opportunities for social and economic mobility. **Anti-discrimination laws and policies** that explicitly prohibit discrimination against children based on factors such as race, gender, disability, socioeconomic status, or ethnicity are a key step to uphold children's rights. It is of crucial importance that these policies and laws are accompanied by monitoring bodies to oversee implementation, and that accessible complaint mechanisms are established. Additionally, public awareness campaigns are crucial to educate society about children's rights and the harmful effects of discrimination. Existing **legal barriers**, such as discriminatory laws, restrictive age-based regulations, and lack of birth registration, also need to be tackled, as they can result in no or limited access to social services crucial for children's well-being.

Source: United Nations Children's Fund, *Rights Denied: The Impact of Discrimination on Children*, 2022.

I. Social services and family-friendly policies that address exclusion

Universal access - evidence on reducing child poverty, inequities and gaps

Universal access to essential social services is key for combating child poverty and reducing inequities, ensuring that all children, regardless of their socioeconomic background, have the opportunity to not only survive, but thrive. Access to essential services like education, healthcare, and childcare is not only a tool for development but is the fundamental right of every child, as enshrined in international agreements like the UN Convention on the Rights of the Child.

Without universal access, marginalized and vulnerable children are often left behind, perpetuating cycles of poverty and inequality. By making these services universally available, governments create a level playing field, enabling every child to access opportunities that foster their well-being and development.

To increase universal access to social services, governments and organizations must prioritize expanding infrastructure, improving service quality (especially in underserved areas) and making these services affordable and accessible to all. Investments in training more skilled workers and strengthening systems to ensure consistent and high-quality service delivery are also essential (for more see also Section III). The following section summarizes the evidence on reducing child poverty and addressing inequities as well as the remaining gaps across three key service areas: childcare, education, and healthcare and nutrition.

Childcare

Early childhood is a critical period that shapes lifelong outcomes. The importance of early childhood development was given additional prominence in 2018 with the launch of the G20 Initiative for Early Childhood Development, including recognizing the importance of quality and inclusive childcare services.³⁸

Childcare services, in combination with other family-friendly policies such as paid parental leave, paid breastfeeding breaks, and child benefits (discussed in more detail below), provide foundational support for children's development. It is well established that children who receive quality early childcare are healthier, perform better academically, and earn more as adults. Additionally, childcare and flexible work hours for parents reduce stress, absenteeism, and turnover while increasing job satisfaction. Quality childcare can also increase women's labour participation. It is estimated that quality childcare could increase GDP in OECD countries by 12 per cent by 2030, and the overall societal return on investment in early childhood development, including quality childcare, is estimated at 7 per cent (and is often much higher).³⁹

Childcare is especially important for addressing social inequities: quality childcare can help reducing long-term inequities and level the playing field, especially for children from already disadvantaged households.⁴⁰ However, quality childcare services are often inaccessible to the most marginalized children, especially in low-income countries. It is estimated that around 72 per cent of children under the age of 3 with working mothers (approximately 150

million children globally) lack access to needed childcare. For children between the ages of 3 and primary school entry, 52 per cent (approximately 198 million globally) lack access to childcare or pre-school. This lack of access disproportionately affects low- and lower-middle-income countries, where almost 80 per cent of children needing childcare lack access,⁴¹ leaving parents with limited options to support both their children's development and their own economic opportunities. This inequality is further pronounced for children with disabilities, who often lack tailored services to meet their needs.

The absence of childcare services adds to the disproportionate amount of care and support work shouldered by women and girls. UNICEF reports that, globally, girls aged 5-14 years spend 160 million more hours per day than their male counterparts on caring duties.⁴² A recent study from **Colombia** and **Mexico** showed that children aged 12 to 18 years bear a significant portion of the care burden in both countries, with participation rates of 6.6 per cent and 18.8 per cent, respectively. In both countries, gender imbalances are pronounced, with girls taking on more intensive care tasks. Providing care is associated with lower school attendance, reduced study time, and decreased leisure activities.⁴³

Education

Research shows that effective and equitable spending on education is linked to reductions in poverty and increases in income, especially in low-income communities. Just one percentage point increase in the allocation of public education resources to the poorest could help 35 million children back to school and learning,⁴⁴ while each additional year of schooling can raise earnings by about 10 per cent.⁴⁵ Similarly, inclusive education systems are not just better education systems, they also make economic sense.⁴⁶

Although significant progress has been made over the past decades, since 2020 the global number of out-of-school children has stagnated at over 250 million,^{viii} with marginalized children, such as those living in conflict zones, rural areas, or from ethnic minorities, disproportionately affected. Sub-Saharan Africa accounts for close to 40 per cent of all out-of-school children globally.^{ix} ⁴⁷ In some regions, discrimination and social barriers significantly hinder educational opportunities for girls, leading to higher rates of school dropout and exclusion from formal education systems, especially in rural or remote areas. For example, in some regions of Pakistan, 78 per cent of girls are out of school.⁴⁸

Healthcare and nutrition

Universal healthcare is another important component of addressing child poverty and inequities. This includes vaccinations, regular check-ups, and treatment for illnesses, which are crucial for children's growth, development, and long-term health. Early access to healthcare helps prevent and manage chronic conditions, reduces mortality rates, and supports cognitive and physical development, enabling children to thrive in school and life.

However, access to healthcare remains inequitable, particularly for children in low-income and marginalized communities. Globally, over half the population- about 4.5 billion people- does not have full access to essential health services, which includes many children, especially in low-income regions.⁴⁹ In some places, health facilities are too far or expensive to reach. In others, facilities lack the medical supplies or trained personnel necessary to deliver basic essential and quality care. Without quality healthcare and services near where

^{viii} Extracted from UNESCO data <https://education-estimates.org/out-of-school/data/> on 6 Nov 2024.

^{ix} Ibid.

they live, children are more susceptible to illness, environmental hazards and the devastating effects of humanitarian emergencies.⁵⁰

Similarly, nutrition services are vital for disadvantaged children because nutrition directly impacts their physical and cognitive development. Malnutrition in early childhood is both a cause and consequence of poverty and vice versa and the consequences can last a lifetime: children deprived of good nutrition in early childhood do less well at school and have lower earning capacity in adulthood, trapping them and their families in a cycle of poverty and deprivation.⁵¹

Nutrition services provide these children with access to healthy meals, essential vitamins, and nutrition education, helping to prevent stunted growth, obesity, and related health problems. These services also improve academic performance and overall well-being, setting the foundation for healthier, more productive lives.

Ensuring universal access and addressing inequities also requires targeted and tailored approaches, which are crucial for reaching the most marginalized children. This is explored further in the following sections.

Specific policies to improve the access, uptake, quality and relevance of social services

Childcare

Expanding access for low-income families

Given the variety of contexts, it is key that governments, in partnership with businesses and civil society, establish and develop comprehensive national family-friendly policies, including childcare plans to support the needs of working families in both formal and informal sectors and especially those of disadvantaged groups.⁵²

There are several ways to ensure low-income and disadvantaged families have access to childcare. In **Canada**, for instance, a flat daily fee for childcare was introduced in the province of Quebec, offering childcare services at a reduced rate based on family income.⁵³ In other countries, sliding fees are used, where fees increase on a sliding scale according to families' income. In **Rwanda**, UNICEF piloted the establishment of mobile creches on public works sites and cash transfers for caregivers of children aged 0-14 years as part of the public works programme under the national social protection system (the *Vision 2020 Umurenge Programme* (VUP)). The government scaled the approach to reach nearly 50 per cent of female-headed households involved in public works. Since then, an increasing number of private sector tea companies have established mobile creches for employees to encourage men as caregivers. This has led to an increase in the productivity of workers who have access to employer-supported childcare, including men taking children to work.⁵⁴

Close collaboration with and contribution from the business sector can ensure that all children have access to quality childcare. Larger companies, for example, may offer on-site childcare facilities for their employees, recognizing the importance of supporting working mothers and improving employee retention. Allowing parents to balance work and childcare responsibilities also requires promoting flexible work policies, such as flexible hours and remote work options. For example, in **Mexico**, the federal government introduced the Telework Law in 2021, aimed at improving work-life balance. The law encourages businesses to allow employees to work remotely, giving parents the flexibility to care for their children while maintaining their jobs.⁵⁵ The *Empresas que Cuidan* initiative in **Uruguay** encourages

companies to implement policies that balance work and family life, which positively impacts children, families, and businesses. Examples include parental leave, flexible work arrangements, and support for early childhood care.⁵⁶

Ensuring quality, accessibility, and cultural relevance

A robust regulatory framework and consistent monitoring is needed to ensure quality childcare. Moreover, to guarantee that childcare services are inclusive and accessible to children with disabilities or special needs, specialized training for caregivers and adapted facilities are also required.⁵⁷

New Zealand's *Te Whāriki* curriculum exemplifies how culturally relevant childcare can be developed for ethnic minorities by integrating Māori values, language, and traditions into early education. Created in collaboration with Māori communities, educators, and child development experts, this curriculum aligns learning with the cultural context of Māori and Pasifika children, fostering inclusivity and cultural identity.⁵⁸

Education

Enabling inclusivity and cultural relevance

Inclusive education is the most effective way to ensure all children, regardless of their background, have equal opportunities to learn and develop essential skills. It involves integrating all children, including those with disabilities and speakers of minority languages, into the same classrooms. This approach values the unique contributions of each student and fosters an environment where diverse groups can learn and grow together, benefiting everyone involved.⁵⁹ In **Ghana**, for instance, the Universal Design for Learning programme recognises that all children learn differently and benefit from differentiated learning techniques. By adjusting materials and ways of communicating as well as paying closer attention to how students respond to curricula, teachers can include and reach a wider range of learners in regular classroom instruction.⁶⁰

Inclusive education requires a workforce that is diverse, well-trained, and adaptable to meet the needs of all students. Teachers and support staff must be equipped with the skills to work with children of varying abilities and backgrounds, including those with disabilities and language differences.

In efforts to create a culturally relevant curriculum, several countries, including **Bolivia**, **Guatemala**, **Peru**, **Canada** and **New Zealand** have adopted multilingual education and cultural inclusion to make education more accessible and meaningful to students from diverse backgrounds.⁶¹

Ethnic minorities often also live in remote areas, further limiting their access to schools and educational resources. The District School model in Mae Hong Son, **Thailand**, is an example of how to address the challenges of ethnic minority communities, including language barriers and geographic isolation. Key initiatives included partnerships with universities to certify ethnic teachers as well as on-the-job training for school directors. By moving away from a one-size-fits-all approach, the model offers flexible, context-specific solutions to improve educational access and achievement in these isolated, minority areas.⁶² In other contexts, distance learning or flexible scheduling for children with family responsibilities can be pathways to reach the most disadvantaged.

Providing financial support and school meals

When it comes to providing financial support and scholarships, various programmes have been implemented to assist students from vulnerable populations, ensuring they have the resources needed to succeed in their education. In **Brazil**, the *Bolsa Família* programme provides financial assistance to low-income families, with conditions attached to children's school attendance and health check-ups. The programme has been key in reducing dropout rates in primary and secondary education, ensuring that children remain in school.⁶³

The **United Kingdom** offers additional funding through the Pupil Premium programme, which is targeted at schools in England to support disadvantaged students and close the attainment gap. This ensures that all students have equal opportunities to succeed, regardless of their socio-economic background.⁶⁴

Similarly, **Rwanda** has implemented the Girls' Education Policy, which addresses gender disparities in education with specific provisions around school fees, school meals, and gender-sensitive school infrastructure.⁶⁵

Healthcare and nutrition

Reducing healthcare barriers

Maintaining health facilities in remote and underserved areas and specific outreach measures are key to reduce geographical and financial barriers to healthcare. In **Brazil**, the public health system, known as the *Sistema Único de Saúde* (SUS), offers comprehensive, universal, and free healthcare to the entire population, with specific measures in place which consider the specificities of indigenous communities, such as their languages, culture, and geography. The system is designed to address health inequalities and marginalization, and to include indigenous knowledge and practices in healthcare.⁶⁶

Social protection programmes, like universal or subsidized health insurance, have been shown to help reduce financial barriers, prevent catastrophic health expenses, and improve health outcomes for vulnerable populations. This requires defining and including a minimum package of health services focused on child and maternal health within health coverage schemes. In **Viet Nam**, for example, special programmes have been implemented to improve access to healthcare for indigenous peoples, providing free health insurance to approximately 29 million poor individuals and members of ethnic minority groups.⁶⁷ In order to implement such provisions, it is key to provide training to healthcare providers to deliver services that respect the cultural, linguistic, and social contexts.

Providing targeted nutrition services

Supplementary feeding programmes are an effective way to provide additional food and nutrients to specific vulnerable groups. To reach malnourished children with such programmes, it is important to work with partners to identify those at risk and assess their nutritional needs. Supplements can be distributed through accessible locations like schools and clinics.

Nutrition-sensitive social protection programmes, such as school feeding programmes or cash transfers with nutrition education, have shown to be particularly powerful. By providing free or subsidized nutritious meals in schools, children receive the essential nutrients they need to support their learning and overall growth. Meanwhile, cash transfers combined with

nutrition education empower families to make healthier food choices, enhancing household nutrition and well-being. Together, these approaches address immediate nutritional needs and promote long-term healthy eating habits, contributing to better outcomes for children and their families.

For instance, the Child Development Grant Programme in **Nigeria** aims to address widespread poverty, food insecurity, hunger and malnutrition through cash transfers, counselling, and behaviour change campaigns for pregnant women and children under the age of 2 years. Another example includes the Mother and Child Cash Transfer Plus programme in **Sudan** aiming to enhance the dietary intake and diversity of pregnant and lactating women until the child's second birthday.⁶⁸

II. Child-sensitive and inclusive social protection systems

Cash benefits- strong evidence for addressing inequities

Social protection programmes^x can play a key role in addressing economic and social vulnerability and provide support to all that need it across the life course. Social protection has long been a cornerstone of social policy in higher-income countries, and now a growing body of evidence demonstrates the substantial impact of social protection, and cash transfers in particular, in addressing the various aspects of child poverty and vulnerability in lower-income countries.⁶⁹

While there are numerous categories of social protection programmes that address child poverty and inequities, including school meal programmes and in-kind transfers (covering, for instance food, school materials or other items), this section focuses on cash benefits, especially when they ensure the most vulnerable are included or targeted.

Child benefits can be defined as cash and tax transfers for children or households with children. Evidence has shown that child benefits can effectively reduce poverty and inequality; improve food security, health outcomes (under-five mortality, use of health services, mental health), nutrition (dietary diversity), early childhood development, and education outcomes for children (school enrolment and attendance); promote gender equality; support children with disabilities; enhance social cohesion; and increase resilience to shocks.⁷⁰

Evidence shows that child benefits have been especially important in reducing child poverty among disadvantaged groups. For instance, research has shown that the Earned Income Tax Credit (EITC) in the **United States** has helped lower after-tax income inequality between black and white households by 5-10 per cent per year between 1980 and 2020.⁷¹

While social protection - and cash benefits in particular - is a proven critical policy tool for lifting disadvantaged groups of children out of poverty, coverage is significantly inadequate. According to the latest ILO World Social Protection Report 2024-26, progress has occurred, but access to inclusive and integrated social protection remains elusive for most children. Only 23.9 per cent of children aged 0 to 18 globally are covered by child cash benefits, meaning that 1.8 billion children of this age range are left out. The figures are considerably

^x Defined by the Social Protection Inter-Agency Cooperation Board (SPIAC-B) as a set of policies and programmes aimed at preventing or protecting all people against poverty, vulnerability, and social exclusion throughout their life course, with a particular emphasis on vulnerable groups.

lower for low-income countries, where fewer than one in ten (7.6 per cent) receive a child or family cash benefits.⁷²

Under-coverage is of particular concern for disadvantaged groups of children. For instance, in **Tunisia**, 49 per cent of children with disabilities receive social transfers and benefits, compared to 60 per cent of children without disabilities. In **Algeria**, the figures are 35 per cent for children with disabilities compared to 43 per cent for children without.⁷³

The same applies to certain ethnic groups: for example, in **Kosovo**, only 7 per cent of Roma households received social transfers in the past three months of a certain period, compared to approximately 22 per cent of non-Roma households, and in **Montenegro**, around 10 per cent of Roma households received social transfers, while 30 per cent of non-Roma households benefited from such programmes.⁷⁴ While detailed data on social protection coverage among indigenous children is not available, it is assumed that a large proportion are among those without or with limited coverage.⁷⁵

Moreover, rates of social protection coverage, adequacy, and comprehensiveness worldwide for women and young women of working age lag behind those enjoyed by men, with direct impacts on children.⁷⁶ Although it has the potential to be most beneficial for children and women's outcomes, effective coverage of women by at least one cash social protection benefit is 4.5 percentage points lower than that of men (50.1 and 54.6 per cent respectively). This gap is especially pronounced in middle-income countries.⁷⁷ Even when social protection benefits are provided to women, they might only provide limited support if they are not designed in a gender-responsive manner.⁷⁸

Poverty is often caused or exacerbated by social discrimination, whether based on gender, disability, race, ethnicity, or other identities (as shown in previous section), and social protection policies, including cash transfer programmes, need to tackle these overlapping social vulnerabilities. To achieve this, social protection policies must be designed to reach these specific groups and, where needed, be tailored to their needs and realities. Approaches to achieve this are described in the following section.

Strategies to improve the inclusivity of cash benefits

Providing large or universal coverage to reach the most disadvantaged.

Universal child benefits, meaning that they cover all children in a country,^{xi} are a concrete policy option to avoid the stigma and exclusion errors often associated with targeted programmes. They also uphold principles of equality and non-discrimination by providing more straightforward access to benefits for all children.

Universal or quasi-universal^{xii} child benefits which automatically include all children are essential to minimize exclusion errors, whereby those who are eligible are unintentionally left out. By providing benefits broadly, universal programmes help ensure equitable access,

^{xi} In some cases, child benefits can be limited to a specific age group.

^{xii} Quasi-universal refers to those benefits that: a) are paid for a limited period of childhood, for example, to all children aged 0–3 years; b) reach the large majority of the child population and include a means test that 'screens out' high-income households; c) are part of a system of transfers that combine social assistance and contributions-financed schemes (see UNICEF and ODI, <https://www.unicef.org/media/72916/file/UCB-ODI-UNICEF-Report-2020.pdf>, 2021).

especially for marginalized populations who might otherwise face barriers in accessing them.⁷⁹

Ensuring inclusivity by removing barriers and adapting programmes

Addressing structural barriers that prevent access to services is crucial. Therefore, child benefits should also be designed in a way that ensures equal access for marginalized children. This may involve removing physical, informational (including language), and procedural obstacles that disproportionately affect vulnerable populations, as well as ensuring that programmes are culturally sensitive, that social workers are trained accordingly, and that specific outreach measures are implemented.

Several cash transfer programmes across the world have adapted their design in this sense. For example, the *Pantawid Pamilyang Pilipino Program* (4Ps) in the **Philippines**, automatically includes indigenous people and those in geographically isolated and disadvantaged areas as beneficiaries. The programme also prioritizes a diverse social service workforce, engaging local leaders and representatives from the communities they serve to ensure that interventions are culturally sensitive and effective. Additionally, the 4Ps has adapted its delivery methods, such as mobile payments and on-site payouts, to overcome the challenges of reaching remote areas.⁸⁰

In **Colombia**, significant efforts have been made to remove barriers to the *Familias en Acción* programme for indigenous peoples. One key approach has been the replacement of traditional targeting mechanisms, which were based on geographic and poverty-related criteria, with a bottom-up selection process. This new method allows indigenous communities, through their representative institutions, to decide which households should be included, ensuring that the selection process aligns with their cultural understanding of poverty and need.⁸¹

For children with disabilities, it is key that physical, informational, and procedural barriers to child benefits are removed. **South Africa's** Child Support Grant is a good example in this regard, as they simplified administrative processes by requiring fewer documents, such as only needing a birth certificate, making it easier for families to access the benefits.⁸²

However, only removing barriers is not enough; in some cases, specific outreach measures (e.g. for indigenous or ethnic minority children) might also be needed. Some programmes specifically target vulnerable groups or even use quotas to ensure the most vulnerable children are included. For example, in **India**, several social protection programmes are designed to target specific marginalized groups, including Scheduled Castes (SC) and Scheduled Tribes (ST). The *Janani Suraksha Yojana* programme, for instance, focuses on improving maternal health by offering cash assistance to pregnant women, particularly those from SC and ST communities.⁸³

Acknowledging higher needs

Certain groups of children require more financial support due to higher costs associated with their care or as an incentive to prioritize the well-being and education of girls in contexts where, due to prevailing gender norms, girls are more vulnerable to being out of school or face harmful practices like early marriage, child labour and gender-based violence. The Higher Secondary Stipend Programme (HSSP) in **Bangladesh** pays particular attention to closing gender gaps in education by providing stipends to 40 per cent of all female students and 10 per cent of all male students in the targeted schools. In addition to enabling children, and specifically girls, from poor families to study in secondary education, the programme

also aims to encourage them to study in science by providing higher rates for science students, which can indirectly also contribute to higher numbers of girls in science and challenge gender norms.⁸⁴

For children with disabilities, it is recommended to provide higher level of benefits to address the significant extra costs associated with their care, equipment, and limited opportunities for income generation by their families. Examples include **Argentina's** Universal Child Allowance, which provides a higher benefit to children with disabilities, and **Jamaica's** Programme of Advancement through Health and Education (PATH).⁸⁵

Amplifying outcomes through integration with other services

To ensure impact on a wider range of outcomes, it is important to link child benefits with accessible services such as nutrition, health, and protection. This holistic approach can significantly improve children's intermediate outcomes, such as school attendance, healthcare visits, and nutrition. The *Familias en Acción* programme in **Colombia**, for instance, incorporates several child-specific complementary actions to support the well-being and development of indigenous children. These actions include ensuring access to education and health services through culturally appropriate methods, and integrating traditional knowledge and practices into its delivery to make these services more acceptable and effective for indigenous communities.⁸⁶

In **Ghana**, the government, with support from UNICEF, developed the Integrated Social Services (ISS) programme to ensure families recipients of the national cash transfer under the Livelihood Empowerment Against Poverty (LEAP) programme can access an array of social services including social protection, health, child protection, sexual and gender-based violence survivor support, education, and justice, to help them thrive while reducing multi-dimensional poverty and vulnerability.

Ensuring that cash transfers reach disadvantaged and excluded groups of children requires key foundations to be in place, including an adequately trained social service workforce, effective case management, and intersectoral collaboration and integrated data systems. To achieve this, and to ensure adequate levels of benefits, sustainable financing is key, as further described in Section III below.

Features like conditionalities should be carefully evaluated given that non-compliance with conditionalities, such as school attendance and vaccinations, are often a sign of increased vulnerability or of deficits on the supply side, for example, that schools that are too far away. Conditionalities may also disproportionately negatively affect certain groups, such as girls/women, children with disabilities and indigenous children; for instance, the additional time burden that conditionalities might entail for women should be carefully considered. In the case of the *Oportunidades* programme in **Mexico** (now discontinued), the enforcement of conditionalities, such as school attendance and health check-ups, posed significant challenges for indigenous families, especially those in remote areas with limited access to schools and health facilities. In response, adjustments were made, offering more flexibility to account for the unique challenges faced by indigenous children and their families.⁸⁷ Understanding the reasons of non-compliance often requires a trained social workforce.

III. Fiscal policies: Investing earlier and better

Investments, including in early childhood

Investments in children across their lifecycle is key to breaking the persistence of poverty. Early childhood investments are among the most cost-effective and high-value policy instrument to sustainably fight poverty, hunger, and malnutrition, as well as inequalities, applicable across all contexts (low, middle, and high income).⁸⁸ They support children's holistic development during their early, formative years, and can end the intergenerational persistence of poverty. Early childhood interventions in the areas of social protection, health, nutrition, early childhood development (ECD) and early childhood education (ECE) not only yield short- and long-term evidence-based benefits to children, parents, and families, but also economies and societies at large.

Despite the plethora of evidence on the importance of early childhood investments, governments rarely prioritize the early years. A UNICEF global review of how much public money is spent on children, how it is spent across different sectors, and when in the life course it is spent, shows that many countries worldwide are disproportionately and systematically failing younger children and poorer children. Important public support to meet the needs of children is far too little and arriving too late in children's life course. This is especially the case in low-income countries, and particularly pronounced for social protection and education spending.⁸⁹ A similar analysis for Africa, exploring social spending by age, reveals that African countries allocate on average just 6.5 per cent of their child-focused social spending towards children aged 0 to 5 years, even though this age group comprises approximately one third of the child population. In comparison, G20 countries allocate 27 per cent to the same age group. African countries allocate most of their child-related social spending (55 per cent) on an older age bracket (children ages 12-17 years).⁹⁰

Investing early in human capital enables children to survive, thrive and fulfil their potential. Fiscal policies that prioritize investments in early childhood serve as equalizers within countries. To be most effective, public investments need to prioritize children's early years and fulfil several criteria:⁹¹

- **Holistic planning:** Public investments should be designed to meet the holistic needs of young children and families. This means addressing all aspects of early childhood, rather than single-focused interventions. Some key holistic investments include social protection/cash transfers and affordable, accessible, quality, childcare. These policies provide benefits across sectors, including reducing poverty and inequalities and improving nutritional and development outcomes.
- **Equity-focused:** While investments should reach all young children, specific efforts need to be in place to reach the most disadvantaged, such as children in low-income families, those living in rural or remote areas, and children with disabilities. This is key to reducing the large socioeconomic gaps in child development.
- **Quality services:** Investments should ensure that social services are high quality, whether related to social protection, childcare, health, nutrition, or education. To support this endeavour, it is important to promote well-trained and adequately compensated workers, which includes training them in culturally sensitive approaches to reach marginalized groups as well as evidence-based curricula and standard protocols. Case management systems that refer people to relevant services and integrated service delivery (e.g. one-stop shops where families can access multiple services) are also crucial to reach the most marginalized. The example of Brazil illustrates such an approach to service delivery (see Box 3).

- **Integrated approaches:** Investments require a solid institutional architecture that brings together and coordinates actions/approaches from different sectors and government levels. This means aligning policies, programmes and services across sectors to create cohesive support systems for young children and families. Unified beneficiary registries or interoperable systems play a crucial role in this process by serving as centralized databases that facilitate data sharing across sectors (see Box 3). However, it is key that they are designed to capture the specific necessities of disadvantaged groups.
- **Parental and community involvement:** Investments should be built on the active engagement of children, parents, and communities, including through the social service workforce. This means including components that support and involve communities in the planning and implementation of programmes, in order to foster agency and ownership. This also means that components are co-constructed with parents of young children, to ensure that their voices are heard.
- **Sufficient and sustainable funding:** Public investments must be adequately resourced with a focus on long-term sustainability. This requires sufficient allocation at the outset and commitment to maintain and expand early childhood investments over time. Innovative financing models can also help ensure sustainability. While regulatory frameworks and stewardship should still come from governments, political support is indispensable to foster the continuity of services.
- **Scalability and replicability:** Programmes should be designed to be scalable (i.e. sufficiently cost-efficient) and adaptable to different contexts. Adaptability to various settings allows to maximize their reach and impact at national, regional, and local levels.

Box 3: Integrated service delivery – The example of Brazil

Brazil's Unified Social Assistance System (*Sistema Único de Assistência Social*—SUAS) aims to provide support and protection to individuals and families in situations of vulnerability or social risk, ensuring their basic rights are met. The system operates through a network of public services at the federal, state, and municipal levels, offering programmes like cash transfers (e.g., the *Bolsa Família* programme), and other social services for children (including to combat child labour), the elderly, and people with disabilities. The social service workforce within SUAS is composed of professionals who provide essential services to individuals and families facing vulnerability, such as social workers, psychologists, and social educators. Guidelines have been developed to clearly define the size and functions of the social service workforce, depending on the characteristics of the social centre they are serving.

Another key feature in Brazil's social protection and service system is the country's social registry, *Cadastro Único*, which allows the government to monitor and address the needs of low-income families holistically, connecting children to various services including cash transfers, healthcare, and education. This type of integrated approach is critical because it captures the full range of vulnerabilities that children may face and ensures that all relevant sectors collaborate to provide comprehensive support.

Sources: Codazzi Pereira, Karen, and Fernando Araújo, *Integrating Social Protection and Child Protection Services for Better Outcomes for Children in the Middle East and North Africa*, 2022.

Where integrated and sustainably financed, public investments in the early years can:

- **Promote cost-effectiveness:** Public investments in the early years are cost-effective because they reduce the need for more expensive public services and interventions later in life (e.g., health, nutrition, education, social protection). Governments can also benefit from higher tax revenues where public investments strengthen economic activities and educational attainment.
- **Address children's interconnected needs:** Integrated investments in the early years can create more cohesive systems that address the multifaceted needs of young children. Unlike isolated policy interventions, this minimizes gaps in the quality and coverage of public services for young children.
- **Promote policy coherence and cost efficiency:** Fostering policy coherence across sectors is more cost efficient for the public sector. When complementary sectors are absent or insufficiently financed, the gains from one policy intervention (e.g., extension of paid parental leave) can be offset by gaps in another (e.g., lack of affordable, quality childcare). Therefore, it is important to both promote and finance bundled interventions such as childcare and child benefits together.
- **Reduce inequality:** Investments in the early years are key to tackling inequality. They help reduce existing disparities – whether related to age, gender, disability, migrant or socioeconomic status – by ensuring that every child has access to a comprehensive set of inclusive and coordinated policies.

Expanding fiscal space for social services- the role of progressive taxation

To ensure that social services are universal, they need to be prioritized in national budgets with additional focus on marginalized children and their families. This includes financing the expansion of social protection coverage of children, including child benefits. Possible pathways⁹² to expand fiscal space for social services include:

- **Tax policy reforms** (including broadening the tax base, progressive taxation and taxation of wealth and assets).
- **Reallocation of public expenditures** (making government operations more efficient and/or reallocating funding from other budget items).
- **Borrowing and debt management** (debt restructuring or sustainable borrowing).
- **International aid** (donor support and international financing mechanisms).

Taxation is a key policy tool to ensure a fair and equitable distribution of resources to fund essential services for children. Progressive taxation, i.e. imposing a larger burden (relative to resources) on those who are richer, provides both an important instrument to finance policies to address child poverty, generating consistent revenues over time, and contributes to the reduction of inequities. Analysis on the progressivity and redistributive power of **China's** fiscal policy, for example, finds that the country's redistribution efforts have reduced inequality by about 10.3 Gini points, primarily through education and health spending.⁹³

However, in many countries, taxation is inadequately utilized as a policy tool to address inequities. In the **United States**, for example, while the federal income tax system as a whole is progressive and reduces income inequalities, there are elements of the US tax code which exacerbate differences in income and wealth accumulation across racial

groups.⁹⁴ It is estimated that 92 per cent of the benefits of the tax expenditure for preferential rates on capital gains and qualified dividends accrue to white families, while only 2 per cent of the tax expenditure accrue to black families and 3 per cent to Hispanic families.⁹⁵

For taxation to be an effective policy tool for addressing inequities, national resource mobilization efforts need to focus on tax evasion and avoidance, explore innovative taxation mechanisms, critically assess tax incentives for their impact on children, and assess the progressivity of tax systems.

In addition, it is important for countries to transition from indirect and regressive taxes, such as consumption taxation, fees, and levies, as these have been shown to disproportionately affect low-income households, exacerbating inequities. If regressive, taxation itself can contribute to inequalities.⁹⁶ The burden can be particularly heavy for households with children. For example, analysis from **Belarus** examining the distributional impact of taxes and social spending on children reveals that households with children often face a heavier tax burden compared to the general population.⁹⁷ Achieving a balance between generating sufficient tax revenue and mitigating the potentially regressive effects of taxation on vulnerable populations, such as households in poverty with children, is a key consideration for policymakers.

Tax benefit analysis can be an important tool in this regard, highlighting the distributional effects of various taxation mechanisms on different population groups, including children and families living in poverty. There are multiple opportunities for promoting social investments through tax policies. These include assessing tax advantages for spending on education, health, nutrition, social protection, and water, sanitation, and hygiene (WASH), as well as exploring tax rebates for climate change adaptation and other fiscal incentives to encourage private sector participation in social development.^{98 99}

Although the inequality-reducing effects of progressive taxation are usually highly correlated with poverty reduction, there are additional policy tools to be considered. An EU-commissioned study, for example, found that child benefits (discussed in detail in above sections), in conjunction with social assistance, emerge as particularly cost-effective ways to reduce poverty compared to alternative policy options, such as adjustments to tax thresholds.¹⁰⁰

V. Conclusion

The fight against child poverty and inequities, as outlined in this report, is not merely a response to immediate deprivation but a foundational step toward fostering a fairer, more prosperous global society. Today, over 300 million children live in extreme poverty, while nearly a billion children experience multidimensional poverty, deprived of access to health, education, nutrition, clean water, and sanitation. Without accelerated interventions, achieving the SDG targets to end child poverty will remain elusive, undermining not only individual futures but also societal economic growth and cohesion. Addressing child poverty and inequities requires specific, multifaceted policies that not only alleviate financial hardship but also dismantle the deeply embedded structures that perpetuate disadvantages across generations.

This report underscores child poverty as a systemic inequity, often driven by factors such as race, ethnicity, gender, and disability. These dimensions of inequity, compounded by societal biases and barriers, restrict children's rights and access to essential services, reinforcing cycles of poverty and marginalization. Indigenous children, ethnic minorities, girls, and children with disabilities are disproportionately affected, bearing the brunt of the limitations imposed by society.

Child poverty and inequities are not inevitable but stem from structural causes within society, and as such can be addressed through effective policies. The UN Convention on the Rights of the Child clearly mandates that all children – girls, boys, with or without disabilities, regardless of where they live, which ethnic group they belong to, or the colour of their skin – have the right to accessible and affordable services for their well-being. Investing in children, particularly those most disadvantaged and excluded, is not only a moral imperative but also a smart economic strategy for countries to pursue.

Addressing child poverty and inequities necessitates a two-track approach: universal interventions to benefit all children, and targeted strategies that meet the unique needs of the most disadvantaged and marginalized. With such a focus, governments can create a world where all children have an equal opportunity to thrive, reach their full potential, and contribute to a just and prosperous future.

Key policy recommendations, as presented in the report, include the following:

- **Expand equitable and universal social services:** Universal access to quality social services such as education, healthcare, and childcare should be prioritized to reduce child poverty and promote equity. To meet the unique needs of marginalized groups, services should be accessible, inclusive, and culturally appropriate. Investments are essential in underserved areas, alongside workforce training and systems to promote responsive service delivery that respects and integrates diverse cultural contexts.
- **Expand and strengthen inclusive social protection systems:** Addressing child poverty requires robust social protection systems that ensure adequate, predictable, and accessible support for vulnerable children. Universal child benefits can help reduce poverty, food insecurity, and school dropout rates. Programmes need to be adapted to overcome access barriers for marginalized groups, incorporating cultural relevance and accessibility.

- **Emphasize fiscal policies that prioritize investments in early childhood:** Fiscal policies should emphasize early childhood, funding holistic services that support health, nutrition, early education, and social protection. Comprehensive, well-resourced, and integrated systems benefit families and communities while driving long-term socioeconomic gains. Progressive tax reforms are a key avenue for increasing fiscal space for these investments and serve as an ‘equalizer ‘policy tool.

Beyond policy, this report also calls for concerted efforts to eliminate discrimination and raise public awareness about child rights and equity through the following:

- **Enforce legal protections against discrimination:** Enhanced anti-discrimination laws, coupled with rigorous enforcement and community engagement, are essential to address the stigmatization and exclusion that many marginalized children face.
- **Enhance data collection systems to capture the needs of marginalized children:** To ensure that interventions are effective, it is important to integrate sectoral data to track access to services, identify gaps, and better coordinate responses for children facing multiple disadvantages.¹⁰¹

In summary, policies ensuring equitable access to social services, inclusive social protection, and strategic fiscal investments in children’s early years are crucial to address child poverty and structural inequities. Bridging these gaps requires commitment and resources from all levels of society, aligned with the mandate to uphold the rights of all children as articulated in the UN Convention on the Rights of the Child.

It is our hope that this report prompts further interest and analysis of child poverty and inequities, particularly the tailored policy approaches needed to ensure that all children live a life free from poverty and discrimination.

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UNICEF Social Policy and Social Protection champions the fight against child poverty in over 150 countries, collaborating with governments to strengthen public finance systems and improve social spending for children. UNICEF supports gender and disability inclusive social protection systems, including expanding coverage of child benefits. This work extends to fragile contexts, where UNICEF supports social protection preparedness and humanitarian cash assistance.

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