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Appendix: Long-term care

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
General Non-Contributory Minimum Designation	Social Assistance Benefits (Помощи за социално подпомагане [Pomoshti za sotsialno podpomagane]).		Subsistence benefit (toimetulekutoetus)	No general scheme.	Municipal social assistance benefits. 4 main types: • social assistance benefit to needy families (trūcīgo ģimeņu sociālās palīdzības pabalsts); • apartment benefit (dzīvokļa pabalsts); • benefit for care (pabalsts aprūpei); • funeral allowance (apbedīšanas pabalsts)
Applicable statutory basis	 The Compulsory Public Insurance Code from 1999 (Кодекс за задължително обществено obshtestveno osigurjavane]); Social Assistance Act from 1997 (Закон за социалното подпомагане [Zakon za sotsialnoto podpomagane]); Regulation for Application of the Social Assistance Act from 1997 (Правилник за прилагане на закона за социалното подпомагане [Pravilnik za prilagane na zakona za sotsialnoto podpomagane]); Labour Code from 1986 (Кодекс на труда [Kodex na truda]). 	Act No 463/91 on minimum living standard (last amendment 333/2001) (zákon č. 463/1991 Sb., o _ivotním minimum). Act No 482/92 on social need (last amendment 133/1997) (zákon č. 482/1991 Sb., o sociální potřebnosti).	Social Welfare Act 1995 (Sotsiaalhoole-kande seadus).	No general scheme.	Act of 26 October 1995 on Social Assistance, last amended 30.11.2000 (Par sociālo palīdzību)
Basic Principles	Differential amount, paid in cash or in kind, determined by: • composition of household; • per capita income to the household; • a means test; • particular needs (e.g. health, or provision of text-books for children); • and seasonal factors (e.g. winter heating).	Ensuring basic needs at the level of minimum standard of living. Differential amount according to dependency, age and members of household.	Differential amount guaranteeing a minimum income to all residents.	No general scheme.	To ensure a minimum level of income for members of the population who are unable to support themselves (or are in circumstances of particular hardship, are not given sufficient support from anybody or do not get adequate assistance from the social insurance system). Benefits are awarded by municipalities upon application if the claimant satisfies the conditions laid down by law (household income, cooperation). Differentiated amount. Means tested benefits.

Lithuania	Poland	Romania	Slovakia	Slovenia	
Social benefit (Socialine pasalpa)	Social assistance (pomoc spoleczna).	Guaranteed minimum income (Venit minim garantat).	Social Assistance (social aid) (Sociálna pomoc).	Financial Social Assistance Benefit (Denarna socialna pomoč).	General Non-Contributory Minimum Designation
 Act on Income Guarantee (September 27, 1990, 1-6181. (Lietuvos Respublikos gyventoju pajamu garantiju istatymas) Act on Reimbursement for Cost of House, Heating and Hot and Cold Water for Low Income Families (April 8, 1999, VIII-1131). (Lietuvos Respublikos buto (individualaus gyvenamo namo) sildymo islaidø, islaidu saltam ir karstam vandeniui kompensavimo gyventojams, turintiems mazas pajams, istatymas) Act on Social Pensions (November 29, 1994, 1-675). (Lietuvos Respublikos salpos (socialiniu) pensiju istatymas) 	Act of 29.11.1990 on Social Assistance, amended (<i>Ustawa z 29.11.1990 o pomocy społecznej</i>).	Act No. 416/ 2001on guaranteed minimum income (Lege privind venitul minim garantat).	 Act No. 195/1998 Coll. on social assistance (Zákon č. 195/1998 Z. z. o sociálnej pomoci v znení neskorších predpisov); Act No. 125/1998 Coll. on subsistence minimum (Zákon č. 125/1998 Z. z. o životnom minime a o ustanovení súm na účely štátnych sociálnych dávok v znení neskorších predpisov). 	Social Protection Act of 1992, last amended in 2001 (Zakon o socialnem varstvu).	Applicable statutory basis
To ensure a minimum income to persons whose monthly income is lower than State Supported Income (Valstybes remiamos pajamos) (SSI-see "Family benefits"). Subjective right, partially discretionary; differential amount.	discretionary right of the administration (in the framework defined by the act); differential allowances.	Provide cash benefits or benefits in-kind to families, including single persons, who have a monthly revenue less than that establish by law. Subjective right determined by legal criteria.	Protect those with an income below subsistence or social minimum and no opportunities to increase it by their own efforts. Public (state and self-governing bodies') subsidies.	Means-tested temporary benefit for individuals and families. Conditions defined by law, partially discretionary under conditions prescribed by the law. Centre for Social Work (Center za socialno delo) may grant social assistance benefit to help alleviate temporary material hardship of individuals and families without sufficient subsistence means, for reasons beyond their control.	Basic Principles

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Entitled persons / beneficiaries	Nationals, refugees (both possessing formal status or undergoing applicant procedure) in need who qualify according to legal preconditions.	All permanent residents with an income below the minimum standard of living and no possibility of increasing income.	Individual, while the household composition is taken into account.	No general scheme.	citizens of Latvia, non-citizens and foreigners with permanent residence.
General conditions 1. Duration	The concept of the law provides for continuous individual efforts for life improvement as a general manner of human behaviour. Any measures for social assistance are considered as extraordinary, rescuing and temporary activities.	Unlimited.	Granted and renewed on a monthly basis.	No general scheme.	Social assistance benefits to needy families and apartment benefits: • The benefit is granted for the period of 3 months, if there is a person in the family who is capable of work. • The benefit is granted for a period of 6 months, if the family members are not capable of work. After these periods have passed, the benefit can be renewed and the number of times the benefit can be renewed is unlimited. Benefit for care is granted for an unlimited period of time. Funeral allowance is a lump-sum benefit.
2. Nationality	Bulgarian citizens and legally resident refugees.	No nationality conditions.	No nationality conditions.	No general scheme.	No nationality conditions.
3. Residence	Permanent residence.	Permanent residence; exceptions can be granted to dependent children.	Permanent residents.	No general scheme.	Permanent residence in administrative territory of respective local authority. Temporary residents are not entitled to social assistance, although, in practice help is not denied in these situations and is mainly linked to the whole household.
4. Age	No age limits. Age, in conjunction with family status influences the coefficient of calculation of the benefits.	Unlimited.	No age requirement.	No general scheme.	Application for a social assistance benefit can be submitted by a person from the age of 15.

Lithuania	Poland	Romania	Slovakia	Slovenia	
Families (including single persons) are entitled to social benefit if either a single person or one spouse works or does not work because they are: • pensioners or individuals above retirement age or disabled • full-time students; • nursing disabled or sick family member; • registered at Labour Exchange as unemployed and receiving unemployment benefit, performing public duties or works supported by Employment Fund or unemployed in 6 months after the unemployment benefit had been cancelled; • taking care of a child under the age of 8 years, or three or more children under the age of 16 years, etc.	All permanent residents in a state of need.	Single persons and family in need.	individuals; households (families).	Persons with the status of a permanent resident in Slovenia.	Entitled persons / beneficiaries
Granted for three months. Social benefit may be renewed (unlimited number of renewals) if the circumstances have not changed.	Continuous or periodic allowance.	Unlimited, paid for as long as entitlement conditions fulfilled.	Unlimited.	Granted for limited periods. First time for up to 3 months. Second time up to 6 months. For older persons over 60 and permanently incapable for work granted up to 1 year or permanently if they live at home, have no income and have nobody who should and could take care of them.	General conditions 1. Duration
No nationality conditions.	No nationality conditions.	No nationality conditions.	No nationality conditions.	No nationality conditions.	2. Nationality
Permanent residents.	Permanent residents.	All permanent residents.	Permanent residents.	Citizens with residence and foreigners with permission for permanent residence in Slovenia.	3. Residence
Unlimited.	From 18 years of age.	No age requirements.	No age restriction.	Assistance benefit is given primarily to the family as a whole. Assistance also given to single persons aged over 18 years, who are neither married nor cohabitating and have no children. No other conditions relating to age.	4. Age

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
5. Willingness to work	Legal pre-requisite for benefit, obliged to register at an employment office and obliged to take any suitable labour according to qualifications and experience.	Condition for entitlement, with the exception of children under 18 and adults over 65 (recipients of the pension) etc.	Persons of working age who are without a job must be registered as unemployed at the labour market office.	No general scheme.	The beneficiary, who is unemployed, is obliged to register with ther State Employment Service, accept suitable offers of work or to retrain.
6. Exhaustion of other claims	All claims must be exhausted. Exhaustion of benefits or any other household income justifies renewed individual social enquiry and re-evaluation of eligibility.	All sources of income, including social security benefits, are taken into account when determining the differential payment.	All sources of income must be exhausted	No general scheme.	The claimant must be a person who has used up all other resources (social security benefits as well as maintenance received, based on civil responsibilities of private citizens such as ex-spouse, parents etc.). In the assessment of the financial situation of the claimant any social security benefits are taken into account as source of the claimant's income. Personal assets and the situation of the total household are also taken into account.
7. Other conditions	Means tested and not available for people in full time employment or self-employment.	Means tested.	No special scheme	No general scheme.	Fulfilment of all social duties (provision of information, personal attendance, participation in measures promoting employment, acceptance of medical examination, participation in medical and social rehabilitation).
Guaranteed Minimum 1. Determination of the minimum	National flat rate, depending on the government budget and ability of individual to cover the cost of a set basket of goods.	Determined by law.	Government establishes the coping line (toimetulekupiir).	No general scheme.	Fixed by government.
2. Level of determination	Central government.	National level.	National level.	No general scheme.	Minimum level of the local social assistance benefit for needy families is set by central government (the Cabinet of Ministers). Municipalities can pay out larger amounts as far as their financial situation allows.

Lithuania	Poland	Romania	Slovakia	Slovenia	
Persons of working age who are without a job must be registered at the Labour Exchange and should be willing to work, train or retrain (if they are not entitled as disabled, nursing family member, etc. (see the list beneficiaries above)).	All those capable of work must be available for work, training or socio-professional integration and be registered with the labour office, except for persons entitled to a permanent allowance for the care of a handicapped child.	Unemployed able bodied persons are only taken into account if they are registered at the employment office, are not refusing work and if they respect the imposed requalification.	Able bodied applicants of working age must be willing to work and be registered at the Labour Office in order to receive the higher amount of social assistance benefit (that provided to those in material need for objective reasons).	In principle everyone is obliged to support him or herself through work. There is no entitlement for the voluntarily unemployed. Participation in an active employment programme must be considered before granting assistance benefit. Entitlement may be linked to signing a contract with the Centre for Social Work, which places obligations on the beneficiary to resolve his/her social problems (rehabilitation, participation in public work, education, health treatment, etc.).	5. Willingness to work
Guaranteed minimum amount depends on family income. It is paid if there is a lack of income. All family income (wages, pensions, family benefits, unemployment benefit, alimony, income from farming, etc) is taken into account when calculating social benefit.	Other claims for benefits must first of all be exhausted.	One must exhaust all the possibilities of receiving income (through rights to other benefits or sale of personal goods, except home and other necessary goods for the family).	Other statutory benefits and non-financial kinds of help must be exhausted. If an income from other cash benefits or wage is below the amount of social aid benefit, the entitlement for remainder remains.	Entitlements to other social insurance benefits and maintenance payments from other people, must be exhausted.	6. Exhaustion of other claims
Means testing is applied.	Each claim is judged individually except for the social pension which is not means-tested. Income and resources taken into account for each person or family.	72 hours/month of work for the local community.	No special scheme.	Financial social assistance benefit shall not be granted to a single person or a family who have savings or property (with some exceptions related to housing) exceeding the level of 24 times of national minimum wage (August 2001: 92 186 SIT).	7. Other conditions
Guaranteed minimum (State supported minimum) based on the price of basket of goods.	The income limit is determined by law.	Social minimum according to the index of consumer prices.	Benefits are calculated using a basic rate set using statistics on house-hold expenses (lower income group).	The Social Protection Act defines minimum income as 37 934 SIT (phased-in until 1.1.2003) for a single person or the first grown up in the family.	Guaranteed Minimum 1. Determination of the minimum
Set by Central Government.	National level.	The Government.	Parliamentary level.	At national level.	2. Level of determination

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
3. Domestic unit for the calculation of resources	Family.	A household (a family)/an individual.	Household.	No general scheme.	The immediate family as well as persons living in the same household.
4. Resources taken into account	All available resources: taxable earnings, property, assets and bank accounts. Observations are also made regarding individual behaviour e.g. expensive holidays, leisure, private schools fees, recent transactions, possession of savings, securities, bonds and shares.	Income from gainful activity; any revenue from capital, after tax recurrent (regular), social security benefits and other recurrent income.	All income including taxable income, pensions and state benefits (with the exception of lump sum state benefits, housing expenses within established limits and social benefits for disabled persons) are taken into account when determining entitlement and benefit amount.	No general scheme.	All types of income are taken into consideration in the means test. Financial resources that do not exceed 200 LVL and property valued at less than 3000 LVL are not taken into consideration in determining entitlement to benefit. The furniture, clothes and household items are not deemed as property for the purpose of any asset test.

Lithuania	Poland	Romania	Slovakia	Slovenia	
Family.	Family or single person.	The family or a single person.	Household (the applicant and his dependants).	The definition of family members: • spouse; • cohabitant for a minimum of one year; • children of the claimant for the duration of his/her obligation to care for them; • children and stepchildren (if they support the claimant) and parents and stepparents (if they support one or more stepchildren); • orphaned grandchildren, nephews and nieces of the claimant if she/he has to support them. Single persons over 18 years, living on their own.	Domestic unit for the calculation of resources
All income (taxable income, pensions, periodical state benefits, etc.) with the exception of inter alia social benefit, extraordinary grants and alimony.	All income and resources, whatever the nature or origin.	Income, land and other personal goods which can be sold.	All family resources (including social security benefits, except child birth grant and death grant), regardless of their nature or origin.	"Income" includes inheritance, gifts and all wages and earnings of an individual or his family members which are subject to income tax, as well as non-taxable personal earnings, with the exception of: • benefits received for care by people living with other families or foster families; • child benefit and social assistance for children; • scholarships; • income received by disabled people in institutional care, for occasional work, which does not qualify as regular employment; • all alimony and child support payments paid by the beneficiary as determined by a court's decision. All income from agricultural activities is included as income in accordance with methodology prescribed by the minister competent for social security. Centre for Social Work may reduce or suspend benefits if it establishes: • that the social security of the beneficiary and his family members is not threatened (despite evidence of low income) because the family property could provide an income; • that persons are living with beneficiaries who do not qualify as family members but who receive income that is shared with the beneficiary.	4. Resources taken into account

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Guaranteed amounts 1. Categories	Applicants are divided in to groups and a respective coefficient of evaluation responds to each group. • single person: 1,0; • single person above the age of 70: 1,2; • handicapped person (certified): 1,2; • orphan: 1,2; • single parent with children below 16, or 18 if full time students: 1,2; • every single of the two alive spouses: 0,9; • a child within a family: 0,9 (if not attending school and from the age of 7 to 16: 0,51); • severely handicapped children: 1,2; • co-habiting non married person: 0,9; • single parent with a child at the age of 16 to 18 (not studying): 1,0. When more than one of the above coefficients is applicable, the higher one is applied. On 1 January 2002 the Guaranteed Minimum Income was determined 20 EURO (40 leva) by the Council of Ministers' Decree # 20/26 January 2001. The amount of the monthly allowance shall be the difference between the Differentiated Minimum Income and all income from other sources of the family members during the previous month.	Monthly amounts (in CZK): adult basis: 2320 dependent child under 6 years of age: 1690 6-10 years of age: 1890 10-15 years of age: 2230 15-26 years of age: 2450 Household Needs Amount: Monthly amount for household, varies with number of persons in household. Household consisting of: one member: 1780 two members: 2320 three or four members: 2880 five and more members: 3230	Individual and: • his (her) spouse or a person permanently living in the same dwelling • children • parents or grandparents • other persons who use a common source of income or share a household.	No general scheme.	The amount of the benefit does not depend on the age of the claimant or his/her belonging to a certain group of population. A family shall be granted the status of a needy family if its income over the last three months does not exceed 75% of the monthly crisis subsistence minimum per family member established by the Cabinet of Ministers (28 LVL).
Specific supplements and single benefits	 Targeted benefits for transport of handicapped persons with income below 3 times Guaranteed Minimum Income. The supplement is equal to 15% of Guaranteed Minimum Income; Targeted benefits for phone of handicapped persons with more than 90% loss capacity of work, equal to 20% of Guaranteed Minimum Income; In kind benefits for railroad and bus transport around the country targeted for handicapped persons and mothers with more than 3 children; In kind benefits for sanatorium treatment of handicapped persons equal to 3 times Guaranteed Minimum Income. All individual supplements and targeted benefits are not considered as an income for the purposes of monthly social assistance benefits calculation. 	No special scheme.	Local municipalities may grant supplementary benefits at their discretion.	No general scheme.	No special scheme.

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Lithuania	Poland	Romania	Slovakia	Slovenia	
Guaranteed minimum amount depends on income per family member. The monthly benefit level is 90% of the difference between the SSI (State Supported Income) for the family and the actual family income per month. The SSI for the family is calculated by multiplying the number of family members by the state supported income per family member. It is currently 135 Litas per month.	Social assistance is due if monthly income does not exceed: • For a single person: PLN 447 per month; • For the first member of household: PLN 406 per month; • For the second person and onwards over 15 years of age: PLN 285 per month; • For each child under 15 years of age; PLN 204 per month. Amount of differential benefits: • Permanent allowance: PLN 406 monthly; • Supplement: PLN 106 monthly.	The monthly benefit varies according to the amount of the revenue and the number of persons in a family: 1 person: 630 000 ROL; 2 persons: 1 134 000 ROL; 3 persons: 1 575 000 ROL; 4 persons: 1 953 000 ROL; 5 persons: 2 331 000 ROL; The territorial administration decides on the way of awarding the benefits: cash or in kind.	Amount varies according to whether the applicant's need stems from objective or subjective reasons. Subjective reasons are: • failure to register at the Labour Office; • continuous registration at the Labour Office for more than 24 months; • failure by applicant to pay alimony to ex-spouse or dependants. Guaranteed amounts, per month: Objective reasons Subjective reasons: • first adult: 3490 SKK; • other adult: 2440 SKK; • other adult: 2440 SKK; • child: 1580 SKK. 1325 SKK; • child: 1580 SKK.	Family units (see above "Guaranteed Minimum: Domestic Unit for the Calculation of Resources") and single persons (see above "General Conditions: Age"). The amount of the benefit equals the difference between a set threshold and the incomes of the beneficiary and his family members. The thresholds for the family members are calculated as follows: • for first adult (or single person): 100% of minimum income; • for each other adult: 70% of minimum income; • for each child up to 18 years and older, if parents have an obligation to support the child: 30% of minimum income. The statutary level of minimum shall enter fully into force on 1.1.2003.	Guaranteed amounts 1. Categories
No special scheme.	No special scheme.			For a single-parent family, the level of minimum income is increased with an additional 30% of minimum income. The beneficiary is entitled to assistance and attendance allowance if he/she is: • incapable for work due to age, disease or disability, and • in need for help from another person to conduct his/her everyday living, and • not entitled to assistance benefits according to other regulations.	Specific supplements and single benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
3. Guaranteed minimum and family allowances	Family allowances are granted independently and not counted as income.	Family allowances are taken into account as the income.	While determining the right to and amount of benefit, family benefits (with the exception of one-off benefits and social benefits for the disabled persons) are taken into account as an income.	No general scheme.	Family allowances are taken into account as income when determining the amount of means tested benefit.
4. Examples	 An old person above 70 living alone: S/he has Differentiated Minimum Income of 20 x 1,2 = 24 EURO (38 Bulgarian Leva). S/he has an income from other source (social pension) equal to 22 EURO (42 Bulgarian Leva), and will receive the difference 24 - 22 = 2 EURO (3,80 Bulgarian Leva). A four member family - both parents are jobless with 10 year old child at school and another child who is handicapped: Differentiated Minimum Income of the family is 20 x 3,9 = 78 EURO (148 Bulgarian Leva). The total family coefficients: each parent = 0,9; the student = 0,9; the handicapped child = 1,2. There are no other source of income in the family and in this case the entitlement will be equal to the amount of Differentiated Minimum Income. Single mother with a 10 year old child at school: The coefficient of the child is 0,9; the coefficient of the mother 1,2. The total coefficient of family is equal to 2,1. They will be entitled to 20 x 2,1= 42 EURO (80 Bulgarian Leva), if no other source of income in the family. 	Examples of level of living minimum standard families: • Single person household (no other income): 2320+1780 = 4100 CZK • One adult with one child aged 7 years (no other income): 2320+1890+2320=6530 CZK • Two adults and two children, aged 5 and 11 years (no other income): 2320+2320+1690+2230+2880 = 11440 CZK.	Coping line (after deduction of housing expenses): • single person household: EEK 500 per month • 2-member household: EEK 900 per month • 3-member household: EEK 1300 per month • 4-member household: EEK 1700 per month • 5-member household: EEK 2100 per month.	No general scheme.	 Single person, living alone, monthly income of 42 LVL per month. The person is not eligible for the social assistance benefit to needy families. Family, 5 people. Total monthly family income of 70 LVL, social assistance benefit to needy family will be 35 LVL per family per month. 1 person, no income, social assistance benefit to needy families: 21 LVL per month.

Lithuania	Poland	Romania	Slovakia	Slovenia	
Family benefits can be combined with social benefit because family benefits are taken into account as income when calculating social benefit.	Family allowances are considered as family income.	Family benefits taken into consideration as income.	Family allowances except child birth grant taken into account when calculating benefit. Family benefits are calculated from the sums for the purpose of state social benefits, which are following: • parent of the dependent child: 3000 SKK, • second parent of the dependent child or spouse of the parent of the dependent child: 2100 SKK, • dependent child over 15 years of age: 1770 SKK, • dependent child from 6 to 15 years of age: 1660 SKK, • dependent child to 6 years of age: 1350 SKK.	Child Allowance and social assistance for children are not taken into account as income.	3. Guaranteed minimum and family allowances
 Single person living alone with no other income should receive social benefit equal to 121,5 Litas per month ((135 - 0)*0,9); Single mother with one child aged 2 years with a total family income of 94 Litas per month (family benefit) should receive social benefit equal 158,4 Litas per month ((2*135-94)*0,9); Two adult family with 3 children (aged 2, 6 and 12 years) with a total family income 519 Litas per month should receive social benefit equal 140,4 Litas per month ((5*135-519)*0,9); 	Single person with a monthly income of PLN 200: PLN 247 per month (447-200) Mother, father and 12 year old child with no monthly income: PLN 895 per month (406 + 285 + 204). Mother of PLN 895 per month (406 + 285 + 204).	 2 adults with no other income: 1 134 000 ROL per month; 2 adults and 2 children with a combined income of 500 000 ROL: 1 453 000 ROL per month (1 953 000 – 500 000). 	Objective reasons: monthly amounts: an individual without income: 3490 SKK per month; one parent and one child (7 years old) with an income from job of 3000 SKK and a child allowance of 790 SKK: 3490 + 1580 - 3000 -790= 1280; two parents and two children (4 and 8 years old) with an income of 6000 SKK and child allowance of (675 + 790 =) 1465 SKK: 3490 + 2440 + 1580 + 1580 - 6000 - 1465 = 1625 SKK. Subjective reasons: monthly amounts two parents with two children (4 and 8 years) with an income of 3000 SKK and child allowance of 675 + 790 = 1465 SKK: 1895 + 1325 + 1580 + 1580 - 3000 - 1465 = 1915 SKK.		4. Examples

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
5. Relations between the amounts	See "Categories" above.	The individual amount is tallied per individual, the household amount is increased on a sliding scale.	 single person: 100% each following household member: 80%. 	No general scheme.	The amount of the benefit is the same for each person.
Recovery	Fraudulent claims are handled by the Penal Code.	In the case of fraud or false declarations.	In cases of: fraud submission of incorrect information.	No general scheme.	Recovery is possible in cases of fraud.
Indexation	Not subject of regular indexation. Amended by the Council of Ministers when proposed on behalf of the Threepart Commission on Incomes and Living Standards taking into account the limits of the State Budget.	The government is obliged to adjust these amounts as soon as the cost of living index increases by 5%.	The coping line is established by the Government. No automatic indexation.	No general scheme.	No adjustment. The Cabinet of Ministers sets the amount and decides when and how it should be altered.
Taxation and social contributions 1. Taxation of cash benefits	Not applicable.	Not subject to taxation.	Not subject to taxation.		No special scheme.
Limit of income for tax relief or tax reduction	No special scheme.	Not applicable.	Not applicable.		No special scheme.
Social security contributions from benefits	No special scheme.	No special scheme.	Not applicable.		No special scheme.
Measures stimulating social and professional integration	The guaranteed minimum income is just under half of the national minimum wage, creating a genuine incentive for recipients of this benefit to find work. The Government organises programmes using social assistance funds to generate jobs. It also targets certain groups by channeling cash through sheltered employment or employing people to produce foodstuffs that are then used for social assistance inkind benefits.	Striving to improve one's situation is a condition of entitlement to benefit. Social work with individuals or families precedes the grant of benefit.	The local municipality may refuse to grant the benefit to those capable pf work and between aged 18 and pensionable age, who are neither working nor studying and have repeatedly refused, without due cause, offers of suitable work or participation in rehabilitation or education programmes arranged by the local municipality.	No general scheme.	Acceptance of medical treatment and rehabilitation (for example in the case of alcohol or drug abuse), participation in measures promoting employment (for example retraining, paid temporary community jobs etc).

Lithuania	Poland	Romania	Slovakia	Slovenia	
See "Categories" above.	See "Categories" above.	See "Categories" above.	Minimum for an adult is 100%; for another adult in the same household 70%; for a child 45 %.		5. Relations between the amounts
Recovery in cases of fraud and administrative error.	Possible if no legal entitlement exists.	There are dispositions stipulating the recovery of amounts awarded in case of fraud or wrongful payment (limitation period of 3 years).	Recipients have the duty to return a benefit to which they are not entitled. The obligation to return the benefit lasts 3 years from the day of verification by the state.	Benefit must be returned with interest if obtained by giving false information or failing to report a charge in circumstances. The benefit may also be recuperated from the estate of a deceased beneficiary.	Recovery
Benefits adjusted at irregular intervals according to governmental decision based upon price index.	Linked to the consumer price index.	Adjusted according to the price index, every three months or how often is necessary.	Annual adjustment by decision of Parliament (according to the Government proposal) taking into account increases in the costs of living for lower-income households. Adjustment must take place earlier if costs of living increase by more than 10%, provided no adjustment has taken place during the last three months.	Adjustment is made once a year in January by taking into account consumer price index for the period of the previous calendar year.	Indexation
No special scheme.	Not subject to taxation.	No special scheme.	Not subject to taxation.	Not subject to taxation.	Taxation and social contributions 1. Taxation of cash benefits
Income from work lower than 214 Litas (250 Litas from April 2002) are non taxable.	Not applicable.	No special scheme.	Not applicable.	Not applicable.	Limit of income for tax relief or tax reduction
No special scheme.	No special scheme.	No special scheme.	No special scheme.	No contributions.	3. Social security contributions from benefits
Refusal of job, training, public duties or works supported by Employment Fund may lead to suspension or refusal of social benefit.	No information available. Unjustified refusal of a job offer may lead to suspension or refusal of granting financial benefit.	For disabled persons, the same measures as for other unemployed, see Chapter X "Unemployment"; 72 hours/month of work for the local community.	Distinguishing between subjective and objectives reasons encourages claimants to register at the Labour Office and find work within a reasonable period; Government programmes offer opportunities and encouragement to young and long-term unemployed persons and disabled persons.	 Counselling and support in order to help prevent and overcome the need for social assistance preformed by Centres for Social Work and other social assistance services. A contract may be signed between the Centre for Social Work and the beneficiary in which the beneficiary agrees to actively to resolve his social problems. 	Measures stimulating social and professional integration

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Associated rights 1. Health	The Employment Agency pays health insurance contributions on behalf of recipients of unemployment insurance, when entitlement to unemployment insurance expires, these contributions are covered by the municipalities. Health contributions are paid on behalf of pensioners by the National Social Security Institute.	See Chapter II: Health care. See Chapter III: Sickness - Cash benefits.	First aid for persons not covered by health insurance is provided from the general budget revenues.	No general scheme.	See Chapter II "Health care".
2. Housing and heating	Temporary accommodation for the homeless and special shelters for children. Targeted housing benefits for orphans, single old- age people, single handicapped persons or single parents. These categories are entitled in case they live in municipal housing and their income is below 150% of Differentiated Minimum Income. The amount of benefits is equal to the rent for municipal dwelling. Heating benefits: granted from 1 November to 30 April. The maximum amount of benefits is equal to the value of energy consumption standard (450 Kilowatt/ hours electricity energy per family). The income threshold for entitlement is calculated as a sum of Differentiated Minimum Income and energy standard value at the beginning of heating season. For the purposes of heating benefits calculation some categories of family members (i.e. children, single old- age persons and handicapped persons with more than 90% loss capacity) participate with higher coefficient 1.5 of the Guaranteed Minimum Income.	See Chapter IX: Family Benefits.	While determining the entitlement to and amount of benefit, housing expenses are taken into account within established limits.	Social assistance scheme.	Part of social assistance benefit for needy families benefit is provided especially for housing (max 9 LVL per person per month). There is also a separate local municipality benefit for housing. The amount of this benefit varies from one municipality to another, depending on the available resources. If the person is granted the status of a needy person and she/he has expressed a wish to be a tenant of a social flat (housing), the person can rent a flat as social housing where reduced rent and utility payments are charged.
Other specific Non-Contributory Minima I. Old age 1. Designation	 Social old age pension (Социална пенсия [Sotsialna pensija]); Pension for national merits (Пенсия за особени заслуги [Pensija za osobeni zaslugi]); Personal pension (Персонална пенсия [Personalna pensija]). 	(zákon č. 100/1988 Sb., o sociálním zabezpečení).	National Pension.	Old-age allowance (időskorúak járadéka).	State Social Security Benefit (valsts sociālā nodrošinājuma pabalsts)

Lithuania	Poland	Romania	Slovakia	Slovenia	
See Chapter II "Health care".	Social assistance covers the cost of health care where a person does not have the necessary resources and is not covered by health care insurance.	Free medical assistance.	Health care services available to all residents, free of charge.	See Chapter II "Health Care: Patient's Participation". Recipients of financial social assistance benefit have the right to compulsory health insurance.	Associated rights 1. Health
Reimbursement for Cost of Housing, Heating and Water (income tested) (Kompensacijos): Provided for low-income families and based upon income test. A family should not have to pay more than 25% of the family income above minimal income (1 MSL) per family member for heating of standard size of accommodation; 5% of the family income for basic standard of cold water. Standard size of accommodation: 20 m' plus 18 m' for 1 person and 12 m' for every other person living with them (i.e. 38 m' for single person, 50 m' for 2 persons, etc).	The local authority is responsible for providing shelter for the homeless.	Heating: between the 1 st of November and the 31 of March, the single persons and families in need receive a grant for heating.	Housing benefit (Prispevok na bývanie): A monthly benefit for low-income tenants and home-owners equal to the difference between the amount of minimum housing expenditure (1 person - 1680 SKK; 2 persons - 2090 SKK; 3 persons - 2490 SKK and 4 or more persons - 2900 SKK) and 0,3 times the total household income.	Beneficiaries who must pay rent for their housing receive an increase amounting to no more than the rent they would have to pay for social or non-profit housing, whereby the assistance benefit as a whole must not exceed 25% of the minimum income. Amount in net terms.	2. Housing and heating
Social Pension (Socialine pensija) is awarded to persons who are not entitled to receive a higher state social insurance old age or disability pension and belong to the following specific groups of permanent residents: • one of parents or other guardian who reached the retirement age and have looked after their disabled children or disabled children of Group 1 or 2 who were recognised as disabled from the early childhood or before reaching 18 years old, for at least 15 years; • mothers who brought up to 8 years five or more children, and who are of old age or disability Group 1 or 2.	 Permanent Compensation Benefit (zasilek stały wyrównawczy); Periodic Allowance (zasilek okresowy). 	No special scheme.	No special scheme.	State pension (<i>Drzavna pokojnina</i>). (new benefit since 1 January 2000 introduced in Pension and Invalidity Insurance Act from 1999 and phased-in until 2005).	Other specific Non-Contributory Minima I. Old age 1. Designation

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
2. Principle	Remedy of consequences of unintended exclusion from membership in schemes.	Social assistance services and allowances for old people which compensate their special needs (obligatory or optional).	To provide a guaranteed minimum income to persons who are not entitled to receive an old age pension because they have not completed a sufficient number of years of pensionable service. The National Pension is granted for life.	This is a social assistance scheme to ensure a minimum income during old age. The amount of the benefit is determined by the income of the person (and his/her partner or spouse). Discretionary based decision.	Provided for those in need who do not receive the compulsory state social insurance benefits in order to provide reasonable resources in case of old age. Subjective right. Fixed sum.
3. Main conditions of eligibility	Social old age pension: age and lack of pension; Pension for national merits: specific award in very rare individual cases, provided that the person has not been insured; Personal pension: lack of subsistence means not arising from individual behaviour.	Conditions depend on concrete allowance.	Fixed pension amount paid to: • permanent residents of Estonia • aliens residing in Estonia on the basis of temporary residence permits and legal refugees Under the following conditions: • pensionable age (63 years for men and women) • no right to receive any other class of pension • 5 years of residence in Estonia before making a pension claim • no pension from another state	aged 62 or more for both men and women and income combined with his/her spouse or partner is below 80% of the minimum old-age pension (95% in case of single person).	 no benefits from compulsory social insurance, unemployed, at least 5 years older than the statutory pensionable age, 5 years residence (last 12 months continuous).
4. Amount payable	Social old age pension: annually determined by the Council of Ministers on the basis of a joint proposal of the Ministers of Labour and Social Policy and the National Social Security Institute (On 1 January 2002 the monthly amount is determined EURO 22 (42 leva) by Cabinet's Decree #106/27 April 2001); Pension for national merits: discretionary, based on a specific proposal by the Council of Ministers within certain amounts; Personal pension: discretionary, based on a specific proposal by the Council of Ministers usually within the lowest range of amounts.	Conditions depend on concrete allowance.	100 % of the national pension rate (NPR). As of 01.01.2002, NPR is EEK 800.	Supplements actual income to reach 80% of the minimum old-age pension per person for a couple or 95% for a single person.	30 LVL per month.

Lithuania	Poland	Romania	Slovakia	Slovenia	
Protection of minimal income of people who have no social insurance rigths due to valid reason: nursing disabled child or raising many children.	Permanent Compensation Benefit: The allowances are granted after a claim has been made by the person concerned and after means testing. Periodic Allowance: The allowances are granted after a claim has been made by the person concerned and after means testing.	No special scheme.	No special scheme.	To provide pension for persons aged over 65 not entitled to pension from the public insurance scheme and without their own incomes or incomes below a set threshold	2. Principle
Old age	Permanent Compensation Benefit: incapacity to work due to age or disability; income lower than minimum old age pension. Periodic Allowance: financial problems due to unemployment, chronic illness or disability; income lower than the threshold for social assistance; ineligibility for a social assistance pension.	No special scheme.	No special scheme.	Conditions: • completing 65 years of age, and • residence in Republic of Slovenia for at least 30 years between the age of 15 and 65.	3. Main conditions of eligibility
The amount of basic pension is paid monthly.	Permanent Compensation Benefit: Difference between person's income and amount of minimum retired pension maximum: 406 PLN per month. Periodic Allowance: Difference between person's income and income criteria provided for a single person or for a family minimum; 18 PLN per month.	No special scheme.	No special scheme.	State pension: 33% of the minimum pension rating base, defined in Pension and Invalidity Insurance Act. See Chapter VI "Old-age".	4. Amount payable

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
II. Invalidity 1. Designation	 Pension for military invalidity (военно – инвалидна пенсия [voenno – invalidna pensija]); Pension for civil invalidity (пенсия за гражданска инвалидност [pensija za grajdanska invalidnost]) (persons, injured accidentally by police, or whilst fulfilling civil duty); Social invalidity pension (социална пенсия за инвалидност [sotsialna pensija za invalidnost]) (handicapped (more than 71% of work incapacity), non-insured persons, above 16 years of age). 	The Act No 100/1988 on social security (zákon č. 100/1988 Sb., o sociálním zabezpečení). Directive MOLSA No 182/1991 which provides the act on social security (vyhláška MPSV č. 182/1991 Sb., kterou se provádí zákon o sociálním zabezpečení).	National pension.	Regular social benefit (rendszeres szociális segély).	State Social Security Benefit
2. Principle	Pension for military invalidity: subjective right; Pension for civil invalidity: subjective right; Social invalidity pension: subjective right.	Social assistance services and allowances for handicapped people which compensate their special needs, especially in the field of mobility, accommodation, special aids etc.	To provide a guaranteed minimum income to persons who are not entitled to a pension for incapacity for work because they have not completed a sufficient number of years of pensionable service or their accumulation period is insufficient. National Pension is granted for the period of permanent incapacity for work but ceases when the age for an old age pension is attained.	 This is a social assistance scheme to ensure a minimum standard of living. The amount of the benefit is determined by the per capita income of the applicant's household. Discretionary based decision. 	Provide resources for: Latvian citizens and permanent residents in need who do not receive benefits from compulsory state social insurance. Subjective right. Fixed sum.

Lithuania	Delend	Domenia	Clavalia	Clavenia	
Lithuania	Poland	Romania	Slovakia	Slovenia	
Social Pension (Socialine pensija) is awarded to persons who are not entitled to receive a higher state social insurance old age or disability pension and and belong to the following specific groups of permanent residents: • the disabled children; persons who were recognised from the early childhood as disabled falling into Groups 1, 2 or 3 and persons who were recognised as disabled while under the age of 18 or while studying full time or while post graduate students under the age of 24; • the disabled who were recognised as disabled after they graduated from secondary school or higher educational establishment, provided that they were registered as unemployed during a period which may not be longer than one year after graduation; • the disabled of Group 1 or 2 or those who reached the retirement age and have looked after their disabled children or disabled children of Group 1 or 2 who were recognised as disabled from the early childhood or before reaching 18 years old, for at least 15 years; • mothers who brought up to 8 years five or more children, and who (mothers) are of disability Group 1 or 2.	Social pension (renta socjalna); Permanent compensation benefit (zasilek staly wyrównawczy).	No special scheme.	The cash benefits for: • personal assistance (osobná asistencia); • purchasing and maintaining medical equipment (zaobstaranie a oprava zdravotnej pomôcky); • car purchase (kúpa motorového vozidla); • transportation (preprava); • adaptation of residence (uprava bytu, rodinneho domu alebo garáže); • disabled person's allowance including maintenance of guide dog benefit, including car maintenance, including medical equipment maintenance, including special dietary requirements benefit; • continuously trained guide dog benefit.	Invalidity allowance (nadomestilo za invalidnost), regulated in the Act on Special protection of mentally and phisically impaired persons. See Chapter V "Invalidity".	II. Invalidity 1. Designation
Protection of minimal income of people who are disabled but have no social insurance rigths due to valid reason: nursing disabled child or raising many children.	 Social pension: To ensure an income for those who are incapable of work since birth or before the age of 18 years (25 years in a case of full time students). Permanent compensation benefit: To ensure an income for those who are incapable of work due to age or disability and who are not entitled to a social insurance invalidity pension. 	No special scheme.	Ensuringd that the income of disabled persons does not fall below a certain limit (the limits vary for different types of benefits). The entitlement is discretionary (according to the amount of budget). The nature of the benefit is fixed payments.	To provide financial assistance for persons who are severely mentally and/or physically impaired from their birth or became later before the age of 18 or, if in education, before 26.	2. Principle

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
3. Main conditions of eligibility	Pension for military invalidity: 3 levels of disability: Level one: 50-70%; Level two: 71-90%; Level three: above 90%. Pension for civil invalidity: reduced capacity more than 50% Social invalidity pension: reduced capacity of more than 71%.	Conditions depend on concrete allowance.	Fixed pension amount paid to: • permanent residents of Estonia • aliens residing in Estonia on the basis of temporary residence permits and legal refugees. Under the following conditions: • resident in Estonia for at least 1 year prior to claiming pension • at least 40% of loss of working capacity as certified by the Medical Commission • not entitled to a pension from another state	- Those: who have reached their 18 th year of age but have lost at least 67% of their work- ing ability but are of active age and receive the personal annuity of blind people, who are unemployed but are of active age, providing that the living of the persons is not assured in any other way and neither they, nor their family have wealth Personal income or per capita income of the household no more than 80% of the minimum old-age pension.	no benefits from compulsory social insurance, recognition as a disabled person, aged over 16 years, and 5 years residence (last 12 months continuous).

Lithuania	Poland	Romania	Slovakia	Slovenia	
Disability	Social pension: The disability began before the age of 18 years (25 years in the case of full-time students). Permanent compensation benefit: Incapable of work due to age or disability and who are not entitled to a social insurance invalidity pension.	No special scheme.	personal assistance: income below 3 times subsistence minimum (i.e. 11 370 SKK per month); purchasing and maintaining medical equipment: income below 7 times subsistence minimum (i.e. 26 530 SKK per month); car purchase: income below 7 times subsistence minimum (i.e. 26 530 SKK per month); transportation: income below 8 times subsistence minimum (i.e. 30 320 SKK per month); disabled person's allowance: income below 7 times subsistence minimum (i.e. 26 530 SKK per month); disabled person's allowance: income below 3 times subsistence minimum (i.e. 11 370 SKK per month); guide dog allowance: income below 7 times subsistence minimum (i.e. 26 530 SKK per month).	See above. Universal, no means test.	3. Main conditions of eligibility

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
4. Amount payable	Expressed as a percentage of the social old age pension and determined by the reduction of capacity to work. • Pension for military invalidity; Soldiers and sub-officers: incapacity % social old age pension more than 90% 150% 71-90% 115% Officers: incapacity % social old age pension more than 90% 150% 50-70% 120% • Pension for civil invalidity: incapacity % social old age pension more than 90% 150% 71-90% 140% 50-70% 115% • Social invalidity pension: incapacity % social old age pension more than 90% 115% • Social invalidity pension: incapacity % social old age pension more than 90% 120% 71-90% 110%	Conditions depend on concrete allowance.	x % of NPR, where x is the percentage corresponding to the loss of capacity for work.	Person (in active age): 70% of the minimum old age pension per person Person (no active age): 80% of the minimum old age pension per person No minimum amount.	30 LVL per month. 35 LVL per month for invalids from birth.

Lithuania	Poland	Romania	Slovakia	Slovenia	
Social pension for disabled of Group 1 is equal to 150 percent of the basic pension, for disabled of Group 2 - 100 percent of basic pension, and for disabled of Group 3 - 50 percent of basic pension.	Social pension: PLN 406 per month. Permanent compensation benefit: PLN 406 per month.	No special scheme.	 personal assistance: 1,5% of subsistence minimum (57 SKK) per hour per hour of assistance required; purchasing and maintaining medical equipment: amount of benefit decreased as the income of beneficiary increases (from 95°/a to 20% of the cost, up to a maximum benefit of 260000 SKK); car purchase: the amount of benefit decreases as the income of beneficiary increases (from 90% to 40% of the (maximum) cost 400000 SKK), up to a maximum benefit of 200000 SKK), up to a maximum benefit of 200000 SKK; transportation: the amount of benefit decreases (from 95% to 20% of the cost, up to a maximum benefit of 4000 SKK per month); adaptation of residence: amount of benefit decreased as the income of beneficiary increases (from 95% to 20% of the cost, up to a maximum benefit of 250000 SKK - in case of flat or family house and of 50000 SKK in case of garage); guide dog benefit: procurement, the amount of benefit decreases as the income of the beneficiary increases (from 100% to 60% of the cost, up to a maximum benefit of 260000 SKK); disabled person's allowance (monthly supplements for compensation of higher expenses): special dietary requirements: 25% of subsistence minimum (948 SKK) per month; energy for medical equipment: 2.5% of subsistence minimum (95 SKK) per month; personal and domestic hygiene, clothing, shoes and housing equipment: 15% of subsistence minimum (569 SKK per month); operation of car: 20% of subsistence minimum (758 SKK) per month; maintenance of guide dog: 1200 SKK per month. 	35% of the average monthly net wage of employed persons in Slovenia, plus allowance for attendance and assistance.	4. Amount payable

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
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II. Other specific non-	Child allowances. Insured persons receive child allowances from National	No special scheme.	National Pension in Case of Survivorship: Paid to dependent family members in	No special scheme.	No special scheme.
contributory minima	Social Security Institute covered by a		case of the death of the breadwinner (see		
	subsidy from the state budget. Uninsured		Chapter VII 'Survivors'), if the breadwin-		
	persons (i.e. families where both parents		ner concerned lacked the qualification		
	are unemployed and uninsured) receive		period required for Survivors' Pension.		
	child allowances from municipal social				
	assistance system.		The amount of the national pension		
	The amount of benefits is approximately		depends on the number of entitled family		
	4,2 EURO (8,56 leva) for first child; 8,57		members, this amount is shared equally		
	for second child and 8,60 leva for third		between all those entitled:		
	child in the family). Insignificant differ-		• one family member: 40% of NPR;		
	entiation according to the number of chil- dren in the family is inherited from the		• two family members: 70% of NPR;		
	pre-reform legislation – Decree for		 three or more family members: 100% of NPR. 		
	Encouragement of Child Birth from 1968		of IVI IC.		
	(Указ за насърчаване на		Unemployment Allowance		
	раждаемостта [Ukaz za nasurchavane		A flat-rate, fixed benefit, of EEK 400 per		
	na rajdaemostta]).		month paid after a qualifying period of		
	Flat-rate, lump sum depending on number		180 calendar days of work or equivalent		
	of children born from the same mother:		activity over the 12 months before the		
	 first child: 1 standard monthly national 		application. An additional retraining grant		
	minimum wage;		amounting to 1.5 times the Unemploy-		
	• second child: 2 times the minimum		ment Allowance, is paid if the claimant		
	wage;		attends retraining courses.		
	• third child: 2,5 times the minimum		All claimants must also be		
	wage; • fourth child and following: 1 minimum		 aged between 16 and pensionable age not engaged in work or other equivalent 		
	wage.		activity		
	Twins each receive the upper limit (e.g. if		searching for a job		
	they are the first and second children they		registered as unemployed at the labour		
	receive 2 times the minimum wage each,		market office		
	if they are the third and fourth children		· receiving an income below the rate of		
	then they receive 2,5 times the minimum		Unemployment Allowance.		
	wage each).		Payment of the benefits is subject to the		
	Disabled children are entitled to the		following waiting periods:		
	higher allowance as per Handicapped		• generally: 7 calendar days,		
	Rehabilitation and Social Integration Act		• 60 calendar days from the date of regis-		
	equal to 30% of the minimum working		tration as an unemployed person in case		
	salary in the country.		of: • students after graduation		
	In 2001 the Government prepared a draft		voluntary termination of previous		
	Draft Family Child Benefits Act to be		work contract		
	adopted by Parliament in April 2002		termination of previous contract by		
	(Закон за семейните помощи за деца		employer on the basis of loss of con-		
	[Zakon za semejnite pomoshti za detsa]).		fidence.		
	It is expected to introduce an income-		The benefit is paid for the following dura-		
	tested child allowance for families with		tion:		
	monthly income up to 75 EURO (142,5		• generally: up to 270 calendar days.		
	Bulgarian Leva) per person. The amount		• in certain cases the payment may be		
	of child allowance will rise to 7,5 EURO		extended:		
	(14 Bulgarian Leva).		if less than 180 calendar days remain		
	The Chapter on Equily Description		until the pension age: up to pension		
	The Chapter on Family Benefits is pre- pared in accordance with the draft Family		ageif less than 70 calendar days remain		
	Child Benefits Act as it will be adopted by		• if less than /0 calendar days remain until the confinement: up to the con-		
	Parliament in January 2002 and will be rel-		finement until the confinement: up to the con-		
	evant for the time when this report will be		• if raising 3 or more children up to 18		
	published. It is marked as one of the high-		years of age: up to 90 days.		
			jeuns of age, up to 70 aujs.		
	est Parliament priorities My expert onin-				
	est Parliament priorities. My expert opin- ion is that we should work with it as a				

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	Lithuania					III. Other specific non-contributory minima