Comparative tables

Organisation

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XI Guaranteeing sufficient resources

Appendix: Long-term care

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Applicable statutory basis	 The Compulsory Public Insurance Code from 1999 (Кодекс за задължително обществено осигуряване [Kodex za zadaljitelno obshtestveno osigurjavane]). Employment Promotion Act from 2002 (Закон за насърчаване на заетостта [Zakon za nasarchavane na zaetostta]) 	Act No 1/1991 on employment (last amendment 155/2000) (zákon. č.1/1991 Sb., o zaměstnanosti) Act No 9/1991 on employment and action by Czech national organs in the sphere of employment (last amendment 271/2001) (zákon. č. 9/1991 Sb., o zaměstnanosti a působnosti orgánů České republiky na úseku zaměstnanosti) Act No 100/1988 on social security (last amendment 258/2000) (zákon č. 100/ 1988 o sociálním zabezpečení) Act 482/1991 on social need (last amend- ment 133/1997) (zákon 482/1991 Sb. o sociální potřebnosti) Act 463/1991 on minimum living stand- ard (last amendment 333/2001) (zákon 463/1991 o _ivotním minimu)	Social Protection of the Unemployed Act 2000 (<i>Töötu sotsiaalse kaitse seadus</i>) Unemployment Insurance Act 2001 (<i>Töö- tuskindlustuse seadus</i>)	Act IV of 1991 on Promoting Employ- ment and Providing for the Unemployed (1991.ėvi IV. törvény a foglalkoztatás elősegítéséről és a munkanélküli ellátás- ról).	Act of 1 October 1997 on State Social Insurance, last amended 27.07.2001 (<i>Par</i> valsts sociālo apdrošināšanu) Act of 25 November 1999 on Insurance Against Unemployment (<i>Par</i> apdrošināšanu bezdarba gadījumam), last amended 23.11.2000.
Basic principles	See Chapter VII "Survivors".	Financial support in case of unemploy- ment and developping/organising employment programmes (placement, vocational guidance, resettlement, etc).	Unemployment Insurance Benefit (töö- tuskindlustushiivitis): social insurance Unemployment Allowance (riiklik töötu abiraha): social assistance scheme pro- viding fixed benefit, see Chapter XI 'Guaranteeing Sufficient Resources: Spe- cific Non-contributory Minimum'.	 Compulsory insurance type benefits Solidarity State subsidy State management 	Insurance-based, earnings-related benefit.
Field of application	All employed persons under a labour con- tract, contracted managers and supervi- sors of enterprises.	All citizens with permanent residence.	 permanent residents of Estonia aliens with temporary residence permits legal refugees. 	All wage earners. (Basically all Hungar- ian wage earners who work under an employment contract. The system does not cover the self-employed, those who work under civil code contract, etc.)	 Resident wage earners who have not reached retirement age and are not disa- bled persons of category I and II, active military conscripts, persons taking care of a child under 1.5 years of age, persons receiving sickness benefit.

Lithuania	Poland	Romania	Slovakia	Slovenia	
 Act on State Social Insurance (May 21, 1991, 1-1336) (<i>Lietuvos Respublikos valstybinio socialinio draudimo istatymas</i>) Act on Support of the Unemployed (December 13, 1990, 1-864). (<i>Lietuvos Respublikos bedarbiu remimo istatymas</i>) 	Act of 14.12.1994 on employment and prevention of unemployment, amended (Ustawa z 14.12.1994 o zatrudnieniu i zapobieganiu bezrobociu).	 Act No. 1/1991 on social protection and vocational integration of unemployed (Lege privind protectia sociala a somerilor si reintegrarea lor profesionala); Act No. 57/1994 that amends and completes Act No. 1/1991 (Lege pentru modificarea si completarea Legii nr. 1/1991 privind protectia sociala a somerilor si reintegrarea lor profesionala); Government decision no. 288/1991 regarding vocational training of the unemployed (Hotarire privind calificarea si recalificarea somerilor); Government decision no. 171/1994 that amends Government decision 288/1991 (Hotarire privind modificarea Hotaririi Guvernului nr.288/1991 privind calificarea si recalificarea somerilor); Act No. 65/1994 that completes Act No. 1/1991 on social protection and vocational integration of the unemployed (Lege privind completerea Legii 1/1991 privind protectia sociala a somerilor si reintegrarea lor profesionala); Act No. 145/1998 regarding setting up of the National Agency for Employment and Vocational Training (Lege privind infiintarea, organizarea si functionarea Agentiei Nationale pentru Ocupare si Formare Profesionala). 	Basic legislation: Act No. 387/1996 Coll. on employment (Zákon NR SR č. 387/ 1996 Z. z. o zamestnanosti v znení neskorších predpisov).	Employment and Insurance in Case of Unemployment Act of 1991, last amended in 1998 (Zakon o zaposlovanju in zavarovanju za primer brezposelnosti).	Applicable statutory basis
Based on the mixed contributory (insur- ance) and non-contributy approach. Main means are collected into so-called Employment Fund (<i>Uzimtumo fondas</i>) by social insurance contributions, but bene- fits in certain cases are available for non insured persons.	Solidarity scheme providing a flat-rate benefit paid by the state goal-specific Labour Fund, which is financed by employers' contributions.	Social insurance.	Compulsory insurance system. Entitle- ment for benefits during restricted time. After that state subsidies from the social assistance system.	 Compulsory insurance for employed persons. Unemployment cash benefit (denarno nadomestilo za brezposelnost): insurance principles. Unemployment assistance benefit (denarna pomoč za brezposelnost): means- tested and flat rate. 	Basic principles
 All unemployed persons who contributed to any branch of social insurance during required period Unemployed who have returned from the national defence service or from places of imprisonment; who are graduates from schools, colleges, and institutions; who were not employed because they were raising children under 8 years of age; guardians of disabled persons, and persons nursing Group 1 and 2 disabled. 	Persons insured with the social security system on the basis of, employment, non- agricultural economic activities and other paid activities provided the monthly earn- ings are equal to or greater than the national minimum wage.	All the persons of employment age (until entitlement to a pension).	Employed, self-employed and unem- ployed persons with permanent residence.	 Compulsory insurance: employed persons (apprentices included). Voluntary insurance: self-employed; owners of enterprises that are not insured on any other basis; citizens, employed by a foreign employer in a foreign country, who, upon return, cannot exercise their rights in case of unemployment on any other basis; spouses of citizens of the Republic of Slovenia employed in the Republic of spouse was employed in the Republic before departure abroad. 	Field of application

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Total unemployment 1. Conditions <i>Main conditions</i>	 over l6 years of age; voluntarily or involuntarily unemployed; registered as unemployed in the local office of the Employment Agency; not to receive old age pension and professional pension for early retirement; not to perform activities which require compulsory insurance. 	 no working activity, not studying, and registered as a job-seeker with the employment service. Not stipulated, benefit is not granted in cases where the unemployed person has fulfilled conditions for entitlement to old- age benefit. 	 aged between 16 and pensionable age not engaged in work or other equivalent activity searching for a job registered as unemployed at the labour market office 	 involuntary unemployment, no entitlement for old age, invalidity pension or accident-related disability pension, seeking employment and co-operation with the Labour Centre (munkaügyi központ). 	 registered as unemployed. completed required contribution periods.
Qualifying period	9 months of insurance record over the 15 calendar months preceding unemploy- ment.	12 months of working activity, studying or caring for child younger than 3 years in the past 3 years.	Unemployment Insurance Benefit: Insurance period (payment of contribu- tions) of 12 months (counting as from 1 January 2002) over the 24 months preced- ing registration as an unemployed.	Payment of contributions for at least 200 days during the previous 4 years.	Claimant has been socially insured for at least 1 year and has paid at least 9 months of contributions in the 12 months before registering as unemployed.
Maximum age	See Chapter VI "Old Age" for transitional provisions regarding retirement age.	Pensionable age.	Pensionable age.	62 years (retirement age).	Unemployment benefit is due until the completion of entitlement conditions for old-age pension.

Lithuania	Poland	Romania	Slovakia	Slovenia	
 unemployed (voluntarily or involuntar- ily) fit and available for work, and registered at Labour Exchange Office. 	 permanent residents or refugees; involuntary unemployed; without work or payment; able and willing to work full-time; registered with the employment agency; satisfy qualifying period conditions (see below); aged at least 18 years; no entitlement to retirement or disability pension; and not in receipt of a rehabilitation, sickness, maternity or child raising allowance. 	 Unemployment benefit (ajutor de somaj): registration at the unemployment offices; fit for work; income below 50% of the minimum basic net national salary (after taxes); not satisfying conditions of entitlement to an old-age pension; not having, or sharing with the family members, land over a certain surface area. Vocational integration benefit (ajutor de integrare profesionala): graduates, within the first year after graduation. 	 no employment relationships or self- employed activity; registration at Labour Office; no invalidity or old-age status. 	 Unemployment cash benefit (denarno nadomestilo za brezposelnost): involuntary unemployment (i.e. through no fault of their own or against their own will); fulfilment of a minimum period of insurance; registration at the Institute for Employment Service of Slovenia (regional unit or branch office); application for benefit within 30 days of the termination of employment; capable of work; availability to Employment Service (3 hours per day); actively seeking employment. Unemployment assistance benefit (denarna pomoč za brezposelnost): rights to unemployment benefit have expired and income per family member is lower than 80% of Statutory Reference Amount (see Chapter XI "1. General Non-contributory Minimum"). 	Total unemployment 1. Conditions <i>Main conditions</i>
General: minimum state social insurance period, 24 months within 3 years preced- ing unemployment. There are exceptions for certain groups of unemployed who contributed, but have not acquired the necessary social insur- ance record due to important reasons (they were dismissed on the initiative of the employer when they are not at fault, etc); and who did not contribute.	At least 365 calendar days during the 18 months preceding the day of registration.	Employment of minimum 6 months over the previous 12 months for wage earners working on a undefinite contract basis; minimum 12 months over the last 24 months for persons who have worked on a fixed-term contract basis or were self- employed.	 at least 24 months (6 months for seasonal workers) of contributions to unemployment insurance during last 3 years; if unemployment is interrupted by reemployment, contributions must have been made for 6 months during reemployment before entitlement to benefit is regained. 	 Unemployment cash benefit: at least 12 months of employment with the same or different employers during the last 18 months (full time equiva- lent); at least 12 months of insurance during the last 18 months for seasonal workers employed for a definite period of time after conversion of working hours into the full time equivalent. Unemployment assistance benefit: previous entitlement to unemployment cash benefit; paid after rights to unemployment cash benefit have expired. 	Qualifying period
Unemployment benefit is granted only for the persons below retirement age: Women: 58 years Men: 62 years.	 Women: 60 years; Men: 65 years. 	Benefits are not awarded to persons ful- filling the conditions of entitlement to an old age pension.	Pensionable age, see Chapter VI "Old age".	Not stipulated; benefit is not granted in cases where the unemployed person has fulfilled conditions for entitlement to old- age or invalidity pension, i.e. having ful- filled 65 years (men) and 63 years (women).	Maximum age

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Means test	No special scheme.	No special scheme.	Unemployment Insurance Benefit: None.	No special scheme.	No special scheme.
Waiting period	Waiting period of 3 months from date of termination for voluntarily unemployed persons and those dismissed on discipli- nary grounds.	No special scheme.	Unemployment Insurance Benefit: 7 calendar days	 Involuntary unemployment: None. Voluntary unemployment: 90 calendar days after registration with Labour Centre. Summary dismissal: 90 calendar days after registration with Labour Centre. 	 involuntary unemployment: none. voluntary unemployment: 2 months summary dismissal: 2 months.
2. Benefits Determining factors	 previous earnings; standard monthly national minimum wage; previous employment and working hours; reason for leaving previous employment. 	Previous earnings, duration of unemploy- ment.	Unemployment Insurance Benefit: • registered as unemployed • fulfilment of a qualification period	The gross average salary of the previous calendar year.	 insurance contributions earnings insurance record.
Earnings taken as reference and ceiling	Earnings upon which contributions have been levied over the 9 months prior to unemployment. Reference earnings are limited to 10 times the national standard monthly mini- mum wage.	Average net monthly earnings (over the last quarter) from the previous employ- ment. For a citizen who has not yet been employed, their Personal Needs Amount is taken as a reference (see Chapter XI "Guaranteeing sufficient resources").	Unemployment Insurance Benefit: Average daily earnings upon which unemployment insurance contributions have been paid over the 12 months pre- ceding registration as unemployed	The gross average salary of the previous calendar year. Ceiling: none	Gross national average insurance contri- butions monthly earnings calculated from the gross insurance contributions earnings in the country for a period of one calendar year terminating one calendar year pre- ceding the insurance case. The benefit shall not exceed the gross national average insurance contributions monthly earnings more than 2 times.

Table)	(
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Lithuania	Poland	Romania	Slovakia	Slovenia	
No special scheme.	Maximum monthly income: 50% of National Minimum Wage.	The following categories of people do not qualify for unemployment benefit: a) people who, together with members of their family, own at least 20 000 m ² of farming land in flat and hill regions and 40 000 m ² in mountainous areas; b) people who have income sources or legally generated income and whose income amounts to minimum 20% of the net monthly salary in the economy.	No special scheme.	Unemployment cash benefit: Not means-tested. Unemployment assistance benefit: Means-tested.	Means test
 involuntary unemployment: 7 calendar days. voluntary unemployment: 3 months 	6 days.	 Unemployment benefit: upon completion of mandatory military service: 30 days. Vocational integration benefit: graduates: 60 days following the end of studies. 	 first period of unemployment: none; next period of unemployment: 6 months after removal from the register of unemployed persons during which unemployment insurance contributions must be paid. 	No special scheme.	Waiting period
Years of insurance.	Flat-rate benefit.	 unemployment benefit; vocational integration benefit; calendar days. 	Primarily gross earnings and duration of contributions; exceptions see below.	Previous wages.	2. Benefits Determining factors
Benefits are not linked to earnings.	Flat-rate benefit.	Average net salary (after taxes) of the pre- vious 3 months. Otherwise, national mini- mum net salary (after taxes). No ceiling.	 Over 6 months of paying contributions: the average assessment base (gross earnings) over the period of 6 last months. For those with less than 6 months of paying contributions, finishing military service, who have just finished caring for a child or disabled person and for recipients of sickness or invalidity ben- efits, reference earning are set at 3000 SKK per month. Ceiling: 1,5 times the adult subsistence minimum 5685 SKK per month. 	Average monthly wage during the 12 months before the termination of employ- ment. Ceiling: No ceiling for earnings, defined maximum benefit.	Earnings taken as reference and ceiling

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Rates of benefits	 60% of the average gross monthly earnings over the last 9 months of employment. Minimum benefit is 80% of the standard monthly national minimum wage and maximum benefit is 150% of the minimum wage. The amount of benefit for previously part-time workers is proportional to agreed working time. Voluntarily unemployed persons, (with the exception of those forced to leave by drastic amendments of their contract) and those dismissed for disciplinary reasons receive 80 % of the minimum wage for 4 months. Persons, who qualify for new entitlement within 3 years after expiration of previous entitlement receive 80% of the standard national minimum wage for a duration of 4 months. 	 First three months: 50% of earnings. The following three months: 40% of earnings. During retraining: 60% of earnings. Maximum: 2,5 times the minimum subsistence amount for a one adult household (10 250 CZK) per month and increased to 2,8 times during retraining (11 480 CZK) per month. For people without previous earnings (ex. students): First three months: 50% of minimum living standard (2 050 CZK). The following three month: 40% of minimum living retraining: 60% of minimum living standard (1 640 CZK). During retraining: 60% of minimum living standard (2 460 CZK). 	Unemployment Insurance Benefit: • 50% of reference earnings up to 100 days • 40% of reference earnings thereafter	65% of the average salary. Minimum: 90% of the minimum old-age pension. Maximum: 2 times the minimum unem- ployment benefit.	 Unemployment benefit shall be determined in proportion to the insurance period, and the income, from which unemployment contributions are paid: average contri-Insurance record bution wage 1-9 years (inclusive) 50% 20-29 years (inclusive) 55% 20-29 years (inclusive) 60% above 30 years 65% maximum benefit: 5 times national monthly minimum wage The unemployment benefit decreases over time: first 3 months of unemployment: 100% of set benefit, from 4th to 6th month of unemployment: 75% of the set benefit, however not exceeding 80% of national average monthly insurance contributions earnings; from 7th to 9th month of unemployment: 50% of the set benefit, however not exceeding 40% of national average monthly insurance contributions earnings.
Family supplements	No special scheme.	No special scheme.	No special scheme.	No special scheme.	No special scheme.
Other supplements	No special scheme.	No special scheme.	No special scheme.	No special scheme.	No special scheme.

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	Deland	Dewarde	Classelite	<u> Olavezia</u>	
Lithuania	Poland	Romania	Slovakia	Slovenia	
 The monthly amount of the unemployment benefit (<i>Bedarbio pasalpa</i>) depends on the individual's state social insurance record and reasons for loss of work. The amount of unemployment benefit is calculated according to the following formula: B=SI + (2* MLS - SI) * (r/R), where: B: Unemployment Benefit; SI: State Supported Income (<i>Valstybes remiamos pajamos</i>) approved by the Government for the month for which the unemployment benefit is paid; MLS: Minimum Living Standard approved by the Government for the unemployment benefit is paid r: the unemployed individual's state social insurance period; R: the insurance record denominator. Where R equals 25 years, this entitles the unemployed individual to the maximum amount of the unemployment benefit. Minimum benefit: State Supported Income approved by the Government (135 Litas per month). Maximum benefit is paid once per month. It is equal to State Supported Income for persons who have not acquired the necessary social insurance record for important reasons (see "Qualifying period"). 	PLN 476,70 per month from 1.09.2001 to 28.02.2002). The percentage depends upon the length of economic activity	 Unemployment benefit: paid as a percentage of reference salary depending upon the length of service: 1 to 5 years of work: 50% reference salary; 5 to 15 years of work: 60% reference salary; 15 years + of work: 60% reference salary. Minimum: 75% of the national minimum net salary. Vocational integration benefit: 60% or 70% of the national minimum net salary for persons having completed secondary or higher education. 	 first three months: 50% of assessment base; remaining period: 45% of assessment base. 	 Unemployment cash benefit: first three months: 70% of the basis described above (see 'Earnings taken as reference'); following months: 60%. minimum: at least 100% of the Statutory Reference Amount (see Chapter XI "Guaranteeing Sufficient Resources"). maximum: 3 times minimum unemployment benefit. Unemployment assistance benefit: 80% of the Statutory Reference Amount. Benefits granted per month. 	Rates of benefits
No special scheme.	No special supplements for unemployed, see Chapter IX "Family Benefits".	No special scheme.	No special scheme.	No special scheme.	Family supplements
No special scheme.	No special scheme.	No special scheme.		No special scheme.	Other supplements

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Duration of payment	 up to 3 years: 4 months; 3 to 5 years: 6 months; 5-10 years: 8 months; 10-15 years: 9 months; 15-20 years: 10 months; 20-25 years: 11 months; above 25 years: 12 months. 	6 months. Where retraining takes place, then until the end of the retraining course.	 Unemployment Insurance Benefit: 180 calendar days for a person with insurance period up to 5 years 270 calendar days for a person with insurance period from 5 to 10 years 360 calendar days for a person with insurance period over 10 years 	1 day of unemployment benefit is paid for every 5 days of insurance contribution period, up to a maximum of 270 days of benefit.	9 months.
3. Sanctions	None. There used to be in the former Act for Protection against Unemployment and Employment Promotion from 1998 but with the new Employment Promotion Act	Suppression or in case of serious miscon- duct (like giving false information and non-cooperation) the penalty is up to 10 000 CZK.	Unemployment Insurance Benefit: Payment is discontinued if the person does not turn to the local employment office at least once in 30 calendar days or	Unemployment benefit is terminated, if the unemployed : - does not accept the offered work, - does not accept vocational training,	Withholdings from unemployment bene- fit may be made in accordance with deci- sions of the court and other institutions (officials); the amount of the benefit
	whin the new Employment Promotion Act they are not regulated.	000 CZK.	ornee at least once in 50 calendar days of refuses an offer of a suitable work, in these cases however the person may fur- ther receive the unemployment allow- ance.	 does not accept vocational training, becomes an entitled pension benefit (old-age, invalidity and accident inva- lidity pension), is engaged in paid work (except public work and short term (max. 90 days) labour contract, if he/she reported to labour office). 	 (officials); the amount of the bench which has been overpaid shall be with held if: it was overpaid to fault by unemployed person, the unemployed person has provide false or incomplete information, the unemployed person has not informed the authorities of any change in circumstance affecting his entitle ment to a benefit. In this case monthly withholdings shall not exceed 10% of the payable benefit and any amount withheld shall be remitted to the Spe cial Employment Budget (<i>nodar binātības speciālais budžets</i>). Benefits are terminated if the person ceases to have unemployed status.

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Lithuania	Poland	Romania	Slovakia	Slovenia	
180 days a year.	 6 months in areas where the employment rate is the national average rate or lower; 12 months in areas where the employment rate is higher than the national average; 18 months in areas where the employment rate is more than twice the national average rate if the claimant has a 20-year qualifying period or if his spouse is unemployed and not entitled to an allowance and they have at least one dependent child under the age of 15 years. 	Paid for 270 days.	 Calendar days. up to 15 years of paying contributions: 6 months; over 15 years of paying contributions: 9 months. 	 Unemployment cash benefit: depends upon length of insurance: 3 months for insurance of 1 to 5 years; 6 months for insurance of 5 to 15 years; 9 months for insurance of 15 to 25 years; 12 months for insurance of 25 years or more; 18 months for insured persons over 50 years of age and insurance period of more than 25 years; 24 months for insured persons over 55 years of age with an insurance period of more than 25 years. If the unemployment benefit was received for full period and then recipient finds another job but is made involuntarily unemployed again, the periods of employment prior to receiving the last unemployment benefit and the period of receiving that benefit are not counted in the insurance period. An exception is made for the insurance period of 25 years or more. Unemployment assistance benefit: May be granted for a maximum of 15 months (or up to 3 years if the conditions for old-age pension are fulfilled during this period). 	Duration of payment
Unemployment benefits are not granted, or they are cut by half or suspended if the unemployed refuses offers of employ- ment (that corresponds to his/her profes- sional or vocational skills, state of health, etc.), refuses to undergo training pro- grammes or fails, for no valid reason, to report at the Labour Exchange in time.	 Obligation to repay undue amounts of benefits; Loss of the right to unemployment benefit in case of: refusal, without any justified reason, of acceptance by the unemployed of a proposition to take up an adequate job, training, interventional or public work; termination of the contract of employment by the wage earner or dismissal of the wage earner without notice because of his fault, which took place within 6 months before the unemployed registered in the labour office. 	Obligation to pay back any andue amount + fine.	If unemployed person terminated last employment relationship or self- employed activity without serious reason (for self-employed a taxable income of less than 9000 SKK constitutes a serious reason), the duration of payment of the benefit will be halved.	Reasons for termination of the entitle- ment to benefits defined by the law (11 reasons), mainly related to not being available for work, not searching work and unjustifiably declining employment, temporary work, measures of training and education or other measures for reemployment, working illegally (moon- lighting). In some other cases defined by the law the amount of benefit may be reduced.	3. Sanctions

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
4. Accumulation with other social security benefits	No special scheme.	Unemployment benefit can be accumu- lated with social assistance allowances – level of support depends on minimum liv- ing standard, incomes and expenditures.	Unemployment Insurance Benefit: No accumulation with state pensions, accumulation with other social security benefits possible.	The unemployed is considered as an insured person, therefore he/she is basi- cally entitled for every benefit.	Accumulation with family benefit allowed.
5. Accumulation with earnings from work	No special scheme.	The accumulation of earnings and com- pensation for unemployment is not allowed.	No accumulation possible.	Basically no accumulation is permitted. (Except: public work and short term (max. 90 days) labour contract, if he/she reported it to labour office).	Not allowed.
Partial unemployment	There is no such legal term in the Bulgar- ian legislation. However it is used as a word combination.				
1. Definition	Partial unemployment (<i>vacmuvna bespabomuya</i> [chastichna bezrabotitsa]). Compensation for those who agree to reduce their working hours to below those usual in their occupation.	No special scheme.	No special provisions.	No special provisions.	No provisions.
2. Conditions	 Partial unemployment. The benefit is paid on a temporary basis and only if the wage received after the reduction is less than the national stand- ard monthly minimum wage for the country. Vocational training grant (<i>cmunendus</i> <i>sa npoфecuonanio oбучение [stipend- ija za profesionalno obuchenie]</i>). Grants paid to unemployed trainee invited by the local offices of the Employment Agency according to conditions and order defined by a Council of Ministers' Ordi- nance. 	No special scheme.	No special provisions.	No special provisions.	No provisions.
3. Rates of the benefits	Partial unemployment. 50% of the cash benefit for full unem- ployment.	No special scheme.	No special provisions	No special provisions.	No provisions.

Lithuania	Poland	Romania	Slovakia	Slovenia	
If unemployed person receives any kind of pension lower than unemployment benefit, difference between unemployed benefit and pension is paid.	Accumulation with family allowance pos- sible.	Child allowance, free medical assistance, invalidity pension, indemnity for tempo- rary work incapacity, death grant.	 accumulation with sickness, invalidity, maternity or old-age cash benefits is not possible; accumulation with child raising allowance is possible, not with parental allowance; accumulation with social aid cash benefits is possible. 	No accumulation.	4. Accumulation with other social security benefits
No special scheme.	Not possible.	Possible if these earnings are not higher than ½ of the minimum salary per country (after taxes).	Not possible.	The unemployment cash benefit is reduced by 50% of earnings from work, allowances are possible if the beneficiary supports children.	5. Accumulation with earnings from work
					Partial unemployment
No special provisions.	No special provisions.	No information available.	No special provisions.	Unemployed person who is active in seeking full-time employment but con- cludes an employment contract for maxi- mum 4 hours per day, has the right to unemployment cash benefit until its ter- mination.	1. Definition
No special provisions.	No special provisions.	No information available.	No special provisions.	See "Total unemployment" above.	2. Conditions
	No special provisions.	No information available.	No special provisions.	See above.	3. Rates of the benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
4. Sanctions	No special scheme.	No special scheme.	No special provisions	No special provisions.	No provisions.
5. Accumulation with other social security benefits	No special scheme.	No special scheme.	No special provisions.	No special provisions.	No provisions.
6. Accumulation with earnings from work	No special scheme.	No special scheme.	No special provisions.	No special provisions.	No provisions.
Benefits for older unemployed 1. Measure	Separate temporary projects: e.g. in cases of closures of entire industries (liquida- tion of production of Uranium or reduc- tion of personnel of the National Army).	No special provision. Only special treat- ment (attention) in replacement and train- ing.	Continued payment of unemployment allowance up to the pensionable age.	 Pre-retirement unemployment assistance (nyugdij előtti munkanélküli segély) It is paid 5 years before pensionable age by the Labour Market Fund (<i>Munkaerőpiaci Alap</i>). Early pension. 	No special scheme.
2. Conditions	Specified in the particular project documents.	see "Total unemployment".	After receipt of an unemployment allow- ance for 180 calendar days, if less than 180 calendar days remain until the pen- sionable age.	 Pre-retirement unemployment assistance (nyugdij előtti munkanélküli seg- ély): Unemployed persons may apply for advanced pension, if they: are within five years of reaching pen- sionable age (pensionable age is 62, in general), have been receiving unemployment benefit for at least 140 days, shall reach pensionable age within 3 years of the termination of their unem- ployment benefit, have a sufficient contribution period for retirement (basically 20 years), have no prospect of finding a suitable job and co-operate with the Labour Centre. Early pension: The unemployed person has a sufficient contribution period for retirement (basically 20 years). 	No provisions.

Lithuania	Poland	Romania	Slovakia	Slovenia	
	No special provisions.	No information available.	No special provisions.	See above.	4. Sanctions
No special provisions.	No special provisions.	No information available.	No special provisions.	See above.	5. Accumulation with other social security benefits
No special provisions.	No special provisions.	No information available.	No special provisions.	Unemployment benefit is proportionally reduced to reflect part-time employment.	6. Accumulation with earnings from work
Prolongation of payment of the unem- ployment benefits for older unemployed persons: unemployment benefit is paid for longer time than usual.	 The Early Retirement Allowance (<i>zasilek przedemerytalny</i>) is repealed since 1.01.2002. Early Retirement Benefit (<i>świadczenie przedemerytalne</i>). 	Early retirement if employment and age conditions are fulfilled, see Chapter VI "Old-age". Free vocational training.	No special provisions.	The duration of <i>unemployment cash bene- fit</i> and <i>unemployment assistance benefit</i> is prolonged for unemployed persons aged 50 or more - see above "Duration of Pay- ment". Extension of contributions for pension and invalidity insurance for unemployed persons who were entitled to unemploy- ment cash benefit after termination of that benefit, until they fulfil conditions for pension and for maximum duration of 3 years, paid by the state.	Benefits for older unemployed 1. Measure
For the unemployed within 5 years before retirement, the unemployment benefit is paid during additional two months; for the unemployed within 2 years before the retirement, the benefit is paid until the retirement age provided they have 15 years of insurance.	 Early Retirement Benefit: Option number one: Minimum age: women: 58 years; men: 63 years Minimum qualifying period: women: 20 years; men: 25 years. Option number two: Minimum age: women: 50 years; men: 55 years. Option number two: Minimum qualifying period: women: 30 years; men: 35 years. In case of redundancy due to restructuring: Minimum qualifying period: women: 35 years; men: 40 years with no minimum age requirement. In case of redundancy due to bankruptey (insolvency): Minimum qualifying period: women: 34 years; men: 39 years with no minimum age requirement. 	No information available.	No special provisions.		2. Conditions

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
3. Rates of the benefits	Not insurance based.	see "Total unemployment".	Ordinary rate of unemployment allow- ance of EEK 400 per month.	 Pre-retirement unemployment assistance: 80% of the minimum old-age pension Early pension: (See Chapter VI – Oldage) 	No provisions.
4. Accumulation	No special scheme.	see "Total unemployment".	No accumulation possible.	No special scheme.	No provisions.
Adjustment	No special scheme.	Maximum benefits are automatically increased when revaluation (indexation) of the statutory minimum living amount is made. Unemployment benefits are not adjusted.	The rate of unemployment allowance is fixed and reviewed by the Government.	State Budget Act.	No provisions.
Taxation and social contributions 1. Taxation of cash benefits	Not subject to taxation.	Not subject to taxation.	Unemployment Insurance Benefit: Subject to taxation.	The unemployment benefit is subject to taxation.	Not subject to taxation.
2. Limit of income for tax relief or tax reduction	Not applicable.	Not applicable.	Unemployment Insurance Benefit: Income tax is proportional (26% of taxa- ble income). Taxation applies if a certain minimum income is exceeded (EEK 12000 a year). No tax reduction on unem- ployment insurance benefits.	No special scheme.	Not applicable.
3. Social security contributions from benefits	No special scheme.	No special scheme.	Unemployment insurance benefit: The Unemployment Insurance Fund pays social tax (at the rate of 13% for health insurance) on behalf of recipients of unemployment insurance benefits.	The unemployment benefits are liable to pension social insurance contribution (8%), but there is no obligation to pay health insurance contribution (3%).	No special scheme.

Lithuania	Poland	Romania	Slovakia	Slovenia	
Benefit is of the same amount as usual.	Early Retirement Benefit: 90% of the retirement pension that would have been paid had the insured person retired at the legal age. This benefit must be equal to or greater than the total Early Retirement Allow- ance.	No information available.	No special provisions.		3. Rates of the benefits
No special scheme.	No accumulation with earnings from work.	No information available.	No special provisions.		4. Accumulation
Adjusted when new amount of SSI or MSL approved	Once a year and based on consumer prices.	No provision.	No special scheme.	See Chapter III "Sickness – cash bene- fits".	Adjustment
Not subject to taxation.	 Unemployment Allowance (<i>zasilek dla bezrobotnych</i>): subject to taxation; Early Retirement Benefit: subject to taxation. 	Not subject to taxation.	Not subject to taxation.	Unemployment cash benefit: subject to taxation. Unemployment assistance benefit: not subject to taxation.	Taxation and social contributions 1. Taxation of cash benefits
Not applicable.	Any income in excess of a specified mini- mum level is taxable (PLN 436,20 per year in 2001 and 518,16 PLN per year in 2002).	No provision.	Not applicable.	See Chapter III "Sickness-cash benefits".	2. Limit of income for tax relief or tax reduction
No special scheme.	 Unemployment Allowance: contributions for health care, old age, disability and survivors' insurance; Early Retirement Benefit: contributions for health care. 	Health care contribution.	No special scheme.	For unemployment cash benefit see Chapter I "Financing: Contributions of insured and employed".	3. Social security contributions from benefits