

## Comparative tables

Organisation

I Financing

II Health care

**III Sickness – Cash benefits**

IV Maternity

V Invalidity

VI Old-Age

VII Survivors

VIII Employment injuries and occupational diseases

IX Family benefits

X Unemployment

XI Guaranteeing sufficient resources

Appendix: Long-term care

Table III

## Sickness – Cash benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Applicable statutory basis</b>	The Compulsory Public Insurance Code from 15 December 1999 ( <i>Кодекс за задължително обществено осигуряване [Kodex za zadajitelno obshtestveno osigurjavane]</i> ).	<ul style="list-style-type: none"> <li>Act No 54/1956 on employees' sickness insurance (last amendment 347/2001) (<i>zákon č. 54/1956 Sb., o nemocenském pojištění zaměstnanců</i>)</li> <li>Act No 100/1988 on social security (last amendment 258/2000) (<i>zákon č. 100/1988 o sociálním zabezpečení</i>)</li> <li>Directive No 143/1965 on administration obligation due in sick-leave insurance (last amendment 415/2000) (<i>vyhláška č. 143/1965 Sb. o poskytování peněžitých dávek v nemocenském pojištění</i>)</li> <li>Directive No 31/1993 on temporary invalidity for purposes social security (last amendment 285/1995) (<i>vyhláška č. 31/1993 Sb. o posuzování dočasné pracovní neschopnosti pro účely sociálního zabezpečení</i>)</li> <li>Act No 582/1991 on organisation and transaction social security (last amendment 133/2000) (<i>zákon č. 582/1991 Sb. o organizaci a provádění sociálního zabezpečení</i>)</li> </ul>	Health Insurance Act 1991 ( <i>Ravikindlustusseadus</i> ) <i>Estonian Health Insurance Fund Act 2000 (Eesti Haigekassa seadus)</i>	Act of LXXXIII of 1997 on Compulsory Health Insurance ( <i>1997. évi LXXXIII. Törvény A kötelező egészségbiztosítás ellátásairól</i> )	Act of 6 November 1995 on maternity and sickness insurance (last amended 23.11.2000) ( <i>Par maternitātes un slimības apdrošināšanu</i> ). Act of 1 October 1997 on State Social Insurance (last amended 27.07.2001) ( <i>Par valsts sociālo apdrošināšanu</i> )
<b>Basic principles</b>	Compulsory for hired wage earners, voluntary for self-employed.	Wage replacement during illness, quarantine or maternity. Earnings related benefits.	Social insurance providing an earnings-related benefit for periods of absence from work for illness or for caring for another person.	<ul style="list-style-type: none"> <li>Compulsory sickness insurance.</li> <li>Health care cash benefits relate to the paid contribution.</li> <li>Principle of state guarantee.</li> </ul>	Insurance-based, earnings-related benefit.
<b>Field of application</b>	All wage earners or persons assimilated thereto.	Compulsory for all wage earners.	Wage earners and self-employed, on whose behalf social tax has been paid.	Persons insured for all risks (See Chapter II – “Health Care”) and paid the 3% of health insurance contribution or persons contracted for sickness cash benefit (except for those persons whose contributions are paid from the central budget, for example recipients of Child Home Care Allowance and prison inmates, etc).	All wage earners and self-employed persons. Spouses of self-employed persons who are not subject to compulsory social insurance may join insurance voluntarily if they have not reached pensionable age.
<b>1. Beneficiaries</b>					
<b>2. Membership ceiling</b>	No special scheme.	Only those with gross earnings over 400 CZK a month are insured.	No special scheme.	No special scheme.	No special scheme.

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>Act on Sickness and Maternity Insurance (December 21, 2000; IX-110) (<i>Lietuvos Respublikos ligos ir motinystes socialinio draudimo istatymas</i>)</p> <ul style="list-style-type: none"> <li>Act on Support in Case of Death (December 23, 1993, I-348) (<i>Lietuvos Respublikos istatymas del paramos mirties atveju</i>)</li> </ul>	<p>Act of 25.06.1999 on pecuniary social insurance benefits in cases of sickness and maternity (<i>Ustawa z 25.06.1999 o świadczeniach pieniężnych z ubezpieczenia społecznego w razie choroby i macierzyństwa</i>).</p>	<ul style="list-style-type: none"> <li>Act No. 145/1997 on health social insurance (<i>Legea asigurarilor sociale de sanatate</i>);</li> <li>Act No. 19/2000 on the public system of pensions and other rights of social insurance (<i>Legea 19/2000 din 17 martie 2000, privind sistemul public de pensii și alte drepturi de asigurări sociale</i>);</li> <li>Urgent Decisions of Government nr. 41/2000, 49/2001 and 107/2001 on the amendment and completion of Act No. 19/2000 on pension public system and other rights of social insurance (<i>Ordonantele de Urgenta ale Guvernului 41/2000, 49/2001 și 107/2001 pentru modificarea și completarea Legii nr. 19/2000 privind sistemul public de pensii și alte drepturi de asigurări sociale</i>).</li> </ul>	<ul style="list-style-type: none"> <li>Act No. 54/1956 Coll. on wage earner's sickness insurance (<i>Zákon č. 54/1956 Zb. o nemocenskom poistení zamestnancov v znení neskorších predpisov</i>);</li> <li>Act No. 274/1994 Coll. on Social Insurance Agency (<i>Zákon NR SR č. 274/1994 Z. z. o Sociálnej poisťovni v znení neskorších predpisov</i>);</li> <li>Act No. 238/1998 Coll. on funeral grant (<i>Zákon č. 238/1998 Z. z. o príspevku na pohreb</i>).</li> </ul>	<ul style="list-style-type: none"> <li>Health Protection and Health Insurance Act of 1992, last amended in 2001 (<i>Zakon o zdravstvenem varstvu in zdravstvenem zavarovanju</i>);</li> <li>Rules of IHIS on Compulsory Health Insurance of 1994, last amended in 2000 (<i>Pravila Zavoda za zdravstveno zavarovanje o obveznem zdravstvenem zavarovanju</i>).</li> </ul> <p>(There is no separate scheme for employment injuries and occupational diseases. They are covered by the insurance schemes for health, invalidity and sickness benefits.)</p>	<b>Applicable statutory basis</b>
<p>Sickness benefit aims to replace income from work, lost because of sickness of an insured person or a person in need to be nursed by insured person. Earnings related benefit.</p>	<p>Social insurance scheme, financed by wage earner's contributions, which provides an earnings-related benefit for all wage earners.</p>	<p>Public system of compulsory insurance and continuation of payment by employer or from the state social insurance budget.</p>	<p>Insurance scheme, organised on "Pay as you go" basis with strong social solidarity and redistribution elements.</p>	<p>Insurance system. Salary/wages or other earnings compensation.</p>	<b>Basic principles</b>
<p>Wage earners (people working under employment contracts), as well as employed in elective institutions on the basis of membership, partnerships, agricultural companies or co-operative organisations and receiving remuneration; civil servants of public administration and people who receive remuneration as politicians, judges, prosecutors, members of the Board of the Bank of Lithuania, officials appointed by President or Parliament)</p> <p>Others may join the scheme voluntarily.</p>	<p>All wage earners.</p>	<ul style="list-style-type: none"> <li>All wage earners in paid employment and categories assimilated thereto;</li> <li>Civil servants;</li> <li>Unemployed persons receiving benefits from unemployment insurance and who attend training, re-qualification or refresher courses organised according to the legal provisions in force.</li> </ul>	<p>Entire economically active population (wage earners, self-employed persons, self-employed artisans, members of co-operatives and members of armed forces and corps) excluding wage earners on fixed short term contracts, casual wage earners and foreign nationals who are engaged by an employer and who enjoy diplomatic privileges and immunities.</p>	<p>Wage earners, self-employed persons and farmers who pay contributions.</p>	<b>Field of application</b>
<p>No special scheme.</p>	<p>No special scheme.</p>	<p>No membership ceiling.</p>	<p>No special scheme.</p>	<p>No special scheme.</p>	<b>1. Beneficiaries</b>
					<b>2. Membership ceiling</b>

Table III

## Sickness – Cash benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>3. Exemptions from compulsory insurance</b>	No special scheme.	Voluntary for the self-employed.	No special scheme.	Some excluded foreign and Hungarian persons. (See Chapter II – “Health Care”)	<ul style="list-style-type: none"> <li>• Agricultural workers (self-employed persons) who have reached state pensionable age or are disabled persons of category I or II.</li> <li>• Individuals performing management of real estate or profiting from a personal farm or household and registered as taxpayers from economic activity, who have reached retirement age or are disabled persons of category I or II;</li> <li>• Individuals permanently residing in the Republic of Latvia and receiving the author’s remuneration (except the inheritor of the author rights and other take-over of author rights), who have reached retirement age or are disabled persons of category I or II.</li> </ul>
<b>Conditions</b>	Medical expertise.	Doctor’s note of incapacity for work and illness, quarantine or maternity.	Incapacity certificate issued by a treating doctor	Claims may be made by those unable to work due to: <ul style="list-style-type: none"> <li>• Illness;</li> <li>• Pregnancy (but not entitled to pregnancy-maternity allowance);</li> <li>• Breast-feeding a child under the age of 1 year whilst the child is undergoing inpatient treatment;</li> <li>• The mother or the single father nursing their sick child who is under the age of 1 year;</li> <li>• Nursing a sick child who is between the age of 1 and 12 years;</li> <li>• Illness treated in hospital;</li> <li>• Forbidden to work for reason of public health, infectious disease or animal infectious disease.</li> </ul>	Incapacity for work certified by doctor.
<b>1. Proof of incapacity for work</b>					
<b>2. Qualifying period</b>	6 months of contribution insurance with the exception of: <ul style="list-style-type: none"> <li>• employment injuries;</li> <li>• pregnancy;</li> <li>• birth;</li> <li>• wage earners under the age of 18.</li> </ul>	Neither minimum working period nor qualifying period is required.	No special scheme.	Basically, None. (N.B.: The duration of sickness benefit cannot be longer than the prior contribution period.)	No special scheme.

## Sickness – Cash benefits

Table III

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>No wage earners are exempted. Civil servants exempted: officials of Police, State Security, and related services; officials of Defence and related services. They have their own special protection in case of sickness and maternity.</p>	<p>No special scheme.</p>	<p>The members of diplomatic missions accredited in Romania and foreign citizens who are temporary on the Romanian territory are exempted from the payment of the contribution.</p>	<ul style="list-style-type: none"> <li>• temporary one-shot job whose duration is less than 5 days, or</li> <li>• those with a monthly wage of less than 120 SKK are excluded from coverage.</li> <li>• voluntary insurance for self-employed with a taxable income over previous year below 100 000 SKK. This sum will be valorized on 1 July of each calendar year from the year 2002 on 10%. Self-employed persons are not entitled to the benefit for nursing sick relative.</li> </ul>	<p>No exemptions.</p>	<p><b>3. Exemptions from compulsory insurance</b></p>
<p>The fact of sickness and sickness related dismissal from work must be approved by a sickness certificate issued by a doctor.</p>	<p>Medical certificate from a contracted doctor on the temporary inability to work caused by a disease, hospitalisation or necessity to provide care to a sick member of the family.</p>	<p>Medical certificate issued from the first until the last day of incapacity required.</p>	<ul style="list-style-type: none"> <li>• payment of sickness insurance contributions;</li> <li>• temporary incapacity for work due to illness, injury or the nursing of a family member;</li> <li>• resulting loss of income;</li> <li>• medical certificate confirming incapacity.</li> </ul>	<p>No exemptions.</p>	<p><b>Conditions</b></p> <p><b>1. Proof of incapacity for work</b></p>
<p>The fact of sickness and sickness related dismissal from work must be approved by a sickness certificate issued by a doctor.</p>	<p>Medical certificate from a contracted doctor on the temporary inability to work caused by a disease, hospitalisation or necessity to provide care to a sick member of the family.</p>	<p>Medical certificate issued from the first until the last day of incapacity required.</p>	<p>Medical certificate confirming incapacity is needed for the first day of incapacity.</p>	<p>Incapacity for work or nursing an immediate family member due to sickness certified by the personal doctor (for the first 30 calendar days of absence) and by the competent commission from the Institute for Health Insurance for the period from the 31<sup>st</sup> day of absence.</p>	<p><b>2. Qualifying period</b></p>

Table III

## Sickness – Cash benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>3. Other conditions</b>	No special scheme.	No special scheme.	Incapacity for work certified by doctor. No qualification period required.	The incapacity of work must be taken place whilst insured or within three days of the lapse of insurance.	Claimant is not entitled to a benefit on following occasions: claimant is actually working; • damage to working capacity happened while committing a crime; • self-inflicted damage to health; fraud.
<b>Waiting period</b>	<ul style="list-style-type: none"> <li>• Waiting period of 15 calendar days if claimant's health is affected by alcohol/ drug abuse or caused by wrongful (criminal) behaviour including that under the influence of alcohol / drugs.</li> <li>• Waiting period of 3 days for injuries caused by negligent observance of occupational safety regulations.</li> <li>• Waiting period or refusal of benefit for those ignoring prescribed medical treatment (suspension is usually for the duration of non-compliance).</li> <li>• Benefits are refused in cases of deliberately self-inflicted injury caused with the intention of claiming sick leave and/ or benefit.</li> </ul>	No waiting period	1 day.	15 working days days (sickness leave) per year. There is a waiting period only for an insured person who is engaged in employment relationship under employment acts. The waiting period does not apply to parents nursing sick children, those suffering from employment injuries or occupational diseases or those who are forbidden to work for reason of public health, infectious disease or animal infectious disease.	1 day.

## Sickness – Cash benefits

Table III

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>Minimum period of insurance: 3 months during the last 12 months or at least 6 months during the last 24 months.</p>	<ul style="list-style-type: none"> <li>• 30 days of continuous sickness insurance in case of compulsory insurance;</li> <li>• 180 days of continuous sickness insurance in case of voluntary insurance.</li> </ul> <p>The former insurance periods are accounted for as insurance period if:</p> <ul style="list-style-type: none"> <li>• any gap between insurance periods was no longer than 30 calendar days;</li> <li>• any gap was caused by parental leave, military service or other unpaid leave.</li> </ul>	<ul style="list-style-type: none"> <li>• Minimum period of work and membership required is of 6 months in the last 12 months preceding the risk/sickness;</li> <li>• Wage earners with a labour contract for a determined period, persons (including self-employed) who have a gross income per calendar year equivalent to minimum 3 average gross salaries per economy and who meet certain criteria need to have paid contribution for minimum 12 months in the last 24 months preceding the sickness;</li> <li>• No condition regarding the qualifying period in case of employment injuries, occupational diseases, medico-surgical emergencies, infectious-contagious diseases.</li> </ul>	<p>Only for self-employed: 270 calendar days of participation in sickness insurance system.</p>	<p>No minimum qualifying period of insurance is required.</p>	<p><b>3. Other conditions</b></p>
<p>Paid to those who:</p> <ul style="list-style-type: none"> <li>• fall ill,</li> <li>• remain at home in order to nurse a sick family member,</li> <li>• are not allowed to work in the case of epidemic or spread infectious diseases or remain at home to take care of children who are not allowed to attend child care institution due to the spread of infectious diseases.</li> <li>• need treatment in a prostheticorthopaedic hospital.</li> </ul> <p>Allowances are not payable to persons:</p> <ul style="list-style-type: none"> <li>• who became injured whilst committing an offence,</li> <li>• who damaged their own health or</li> <li>• whose sickness is the result of alcoholism or drug addiction (unless voluntarily receiving in-patient treatment for their addiction).</li> </ul>	<ul style="list-style-type: none"> <li>• 30 days' uninterrupted affiliation preceding the illness;</li> <li>• incapacity for work caused by an illness diagnosed by a doctor, such diagnosis must also cover the period after the stoppage of work if the incapacity lasts for an uninterrupted period of 30 days and begins within the fortnight following such stoppage;</li> <li>• payment of the benefit continues after cessation of employment if the incapacity for work occurred during the period of employment and has continued after cessation of employment.</li> </ul>	<p>No other conditions.</p>	<p>No special scheme.</p>	<p>After 1 year of absence the procedure for ascertaining invalidity has to be started.</p>	<p><b>Waiting period</b></p>

Table III

## Sickness – Cash benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Benefits</b> <b>1. Benefits paid by employers</b>	Sickness benefits for the first 3 working days of the temporary incapacity of work are paid by the employer, but up to 15 working days per year.	No special scheme.	No special scheme.	The employer is obliged to pay 80% of the earnings for the waiting period. (15 working days per year.)	Sick pay amounting to no less than 75% of average earnings for the 2 <sup>nd</sup> and 3 <sup>rd</sup> day of incapacity and no less than 80% of average earnings from the 4 <sup>th</sup> to the 14 <sup>th</sup> day. Total duration no more than 14 calendar days.
<b>2. Benefits of social protection</b>	The rest of benefits for general disease, professional disease and labour injuries until restoration of work capacity.				



## Sickness – Cash benefits

Table III

Lithuania	Poland	Romania	Slovakia	Slovenia	<b>Benefits</b>
<p>None. Two first days paid by employer (not in case of those nursing a sick family member).</p> <p>Continuation of payments in case of sickness: Employer pays at least 80% of the wage earner's average earnings over the previous three months for the first two days; from the third day on, sickness allowances are paid from State Social Insurance Fund (<i>Valstybinio socialinio draudimo fondas</i>)</p>	<p>For the first 35 calendar days of illness in any calendar year employer continues to pay wages. For any further periods of illness in that calendar year the sickness allowance is paid by the Social Insurance Sickness Allowance Fund (<i>Zakład Ubezpieczeń Społecznych – ZUS</i>).</p> <p>The right to sickness allowance is granted from the first day of insurance for the following persons:</p> <ul style="list-style-type: none"> <li>• the holder of a school / further education diploma has paid contributions for at least 90 calendar days after obtaining the diploma;</li> <li>• the insured person who has paid compulsory contributions for 10 years;</li> <li>• the claimant who has suffered from an illness resulting from an employment injury or occupational disease;</li> <li>• deputies and senators who joined the sickness insurance within 90 days after the cessation of their term of office.</li> </ul> <p>The first 35 days of illness the employer pays 80% of reference wage; 100% in case the illness was caused by an employment injury, occupational disease or an illness which occurred during pregnancy. Reference wage: calculated on the basis of earnings during the 6 months (12 months in case of voluntary insurance) preceding the cessation of work for which contributions were paid.</p>	<p>The benefits are paid from the fourth day.</p> <p>Indemnity for temporary work incapacity.</p>	<p>Benefits paid as from the first day.</p> <p>Reimbursement of the wage during the visit of the doctor.</p>	<p>No waiting period</p> <p>For the first 30 calendar days of absence in case of worker's illness</p>	<p><b>Benefits</b></p> <p><b>1. Benefits paid by employers</b></p> <p><b>2. Benefits of social protection</b></p>

Table III

## Sickness – Cash benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Amount of the benefits</b>	<p>The general daily amount of sickness benefit is 80% of the average gross daily pay or the average daily insurance basis for 6 calendar months prior to commencement of sickness. The daily cash allowance is limited to the daily net remuneration during the reference period.</p> <p>The daily insurance basis is the standard national monthly minimum wage for persons who:</p> <ul style="list-style-type: none"> <li>• are not insured for all risks;</li> <li>• are on unpaid leave which is nonetheless still accepted as forming part of their working record;</li> <li>• have been raising a child during their maternity leave.</li> </ul> <p>For those in receipt of sickness insurance or maternity benefits during the reference period the insurance basis is the amount of this benefit.</p>	<p>First three days 50%, thereafter 69% of the Daily Assessment Base: calculated using gross earnings which are taken into account as follows:</p> <ul style="list-style-type: none"> <li>• 0 to 480 CZK: 100 %</li> <li>• 480 to 690 CZK: 60%</li> <li>• over 690 CZK: not incorporated.</li> </ul>	<p>60% of the reference wage in cases of:</p> <ul style="list-style-type: none"> <li>• hospital treatment</li> <li>• in-patient medical rehabilitation (including sanatoriums).</li> </ul> <p>80% of the reference wage in cases of:</p> <ul style="list-style-type: none"> <li>• out-patient treatment</li> <li>• out-patient medical rehabilitation</li> </ul> <p>100% of the reference wage in cases of:</p> <ul style="list-style-type: none"> <li>• work injury, occupational disease or other health impairment connected to work caused by the fault of the employer</li> <li>• incapacity for work caused in the course of defence of the state, interests of society or in the course of preventing a crime.</li> </ul> <p>Reference wage: average gross daily wage over the last 6 month calculated on the basis of wage liable to social tax. No ceiling.</p>	<p>Benefits paid as a percentage of average daily earnings (over the previous year). The amount of the benefit depends upon length of insurance period:</p> <ul style="list-style-type: none"> <li>• At least 2 years: 70% of the daily average and</li> <li>• Less than 2 years (or during inpatient treatment): 60% of the daily average.</li> </ul>	<p>Sickness benefit (<i>slimības pabalsts</i>) amounts to 80% of the gross average insurance contributions wage. (Gross average insurance contributions earnings are calculated from the insured person's insurance contributions earnings for the period of six calendar months terminating two calendar months preceding the month of the insurance case.)</p>

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>Sickness allowance (<i>Ligos pasalpa</i>): After the first two days: 85% of the compensatory wage. The allowance must be no lower than 25% of official insured income.</p> <p>"Compensatory wage" (<i>Kompensuojamas uždarbis</i>): the average wage from which contributions to sickness and maternity insurance have been collected during the last but one quarter before sickness. The compensatory wage cannot be lower than 25% of official insured income and cannot exceed 3.5 times the official insured income (although contributions are paid on the full wage).</p>	<p>100% of reference wage:</p> <ul style="list-style-type: none"> <li>from the 91st day of uninterrupted incapacity for work;</li> <li>for an illness caused by an employment injury, an accident on the way to or from work or an occupational disease;</li> <li>for an illness occurring during pregnancy.</li> </ul> <p>70% of reference wage:</p> <ul style="list-style-type: none"> <li>in the event of hospitalisation.</li> </ul> <p>80% of reference wage:</p> <ul style="list-style-type: none"> <li>all other circumstances.</li> </ul> <p>Reference wage: calculated on the basis of earnings during the 6 months or 12 months</p>	<ul style="list-style-type: none"> <li>75% of the average monthly incomes for the last 6 months in which the individual contribution for social security was paid;</li> <li>100% of the above mentioned calculation basis when the temporary work incapacity was caused by employment injuries, occupational diseases or assimilated, tuberculosis, AIDS, cancer of any type, or a certain type of infectious diseases.</li> </ul>	<p>Wage earners:</p> <ul style="list-style-type: none"> <li>during the first 3 working days 70% of net daily wage;</li> <li>thereafter 90% of net daily wage.</li> </ul> <p>Ceiling: maximum of 350 SKK per working day.</p> <p>Self-employed:</p> <ul style="list-style-type: none"> <li>during the first 3 calendar days 70% of average daily assessment base;</li> <li>thereafter 90% of average daily assessment base.</li> </ul> <p>Ceiling: maximum of 250 SKK per calendar day.</p>	<p>Benefit amounts are calculated as a percentage of the recipient's average monthly gross wage (including any cash benefits) in the calendar year prior to that in which the absence occurs ("the basis"). The benefit amounts:</p> <ul style="list-style-type: none"> <li>100% for occupational diseases, employment injuries, the donation of tissue, organs or blood, quarantine, war invalids and civilian invalids of war;</li> <li>90% for illness;</li> <li>80% for an injury unrelated to work, nursing of an immediate member or accompanying family as a sick person, if prescribed by a physician.</li> </ul> <p>Benefit may be no less than the "Statutory Reference Amount" (see Chapter XI "1. General Non-contributory Minima") and no higher than the gross wage that the beneficiary would receive if he/she was working.</p> <p>For the first 30 days of absence the sickness benefit is paid by the employer in the case of worker's incapacity for work. Amount fixed by collective agreements.</p>	<p><i>Amount of the benefits</i></p>

Table III

## Sickness – Cash benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Duration of benefits</b>	<p>Paid until recovery or qualification for invalidity benefit.</p> <p>If temporary incapacity occurs within two months after termination of the labour contract and/or insurance then sick pay is due until limited to 75 calendar days work but two months prior to the termination of a limited labour contract, sick benefit is paid for up to 75 calendar days after the termination date.</p> <p>If temporary inability occurs within two months prior to the termination of a limited labour contract, sick benefit is paid for up to 75 calendar days after the termination date.</p>	1 year.	Up to calendar 182 days per case of illness. In case of tuberculosis up to 240 calendar days per case of illness.	<p>Maximum duration for those suffering from illness: 1 year (However, if the insured person's prior continuous insurance period is shorter than 1 year, the maximum period of sickness benefit can not exceed that prior insured duration.)</p> <p>Maximum duration for nursing a sick child:</p> <ul style="list-style-type: none"> <li>• Children below 1 year: until the child reaches his/her first birthday,</li> <li>• Children between 1-3 years: 84 days/year/child,</li> <li>• Children aged 3-6 years: 42 days/year/child, (84 days for single parents) and</li> <li>• Children 6-12 years: 14 days/year/child, (28 days for single parents).</li> </ul>	52 weeks from first day of incapacity if the incapacity for work has been continuous, or 78 weeks over a 3 year period if incapacity has been repetitive with interruptions.
<b>Special conditions for unemployed</b>	No special scheme.	No special scheme.	No special scheme.	No special scheme.	No special scheme.

## Sickness – Cash benefits

Table III

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>The sickness allowance is paid until working capacity is regained. If it's not possible to restart working, the validity of the sickness certificate is extended for an established period of time (up to four months (120 days)). When, after that period, the person has still not recovered, it is obligatory to apply to the State Medical and Social Examination Commission which is concerned with the determination of disability.</p> <p>Sickness allowances for employed disabled persons who receive state social insurance disability pensions are paid no more than 90 days per year (before April 2002 only 30 days per year). This restriction does not apply in the event of labour accidents, the contraction of an occupational disease.</p> <p>In cases where a person voluntarily undergoes in-patient treatment for alcoholism or drug addiction he/she is entitled to receive sickness allowance for no longer than 14 days.</p> <p>The maximum duration of benefits for those nursing a family member:</p> <ul style="list-style-type: none"> <li>• adults: 7 days.</li> <li>• children under the age of 14 years: 14 days.</li> <li>• children under the age of 7 years in an in-patient clinic: for the course of treatment but no longer than 120 days per year</li> <li>• children under 16 who are ill with disease included into special list: for the full course of treatment but no longer than 120 days per year</li> </ul>	<ul style="list-style-type: none"> <li>• 6 months, which can be extended by a further 3 months where there is a possibility of resumption of work;</li> <li>• 9 months for tuberculosis.</li> </ul>	<ul style="list-style-type: none"> <li>• Maximum duration: 180 days during one year, calculated from the first day of sickness. Beginning with the 90<sup>th</sup> day, a notification from a medical expert of social insurance is needed in order to get a prolongation of up to 180 days.</li> <li>• Maximum of 90 days during one calendar year, when the insured is employed on the basis of a fix term employment contract. The same disposition applies to self-employed persons and other categories of persons who have a gross income per calendar year equivalent to 3 times the gross average salary per economy.</li> <li>• Sufferers of tuberculosis (different types) AIDS, cancer: up to 18 months.</li> </ul>	<ul style="list-style-type: none"> <li>• illness or injury: up to 1 year (extended to two years according to recommendation of examining doctor);</li> <li>• nursing sick relative: up to 7 working days (extended up to 13 days in specific cases e.g. for single parents and those with heavily disabled children).</li> </ul>	<p>Benefit paid from the first day of incapacity for work or nursing an immediate family member. Sickness benefit is paid to the insured person based on the opinion of her/his personal physician or the competent health commission from the IHIS:</p> <ul style="list-style-type: none"> <li>• from the first day of absence from work due to the donation of tissue or organs to another person, the consequences of donating blood, nursing an immediate family member, quarantine and follow up which is prescribed by a doctor;</li> <li>• after 31 days of absence from work in all other cases.</li> </ul> <p>Benefit is paid until recovery or entitlement to invalidity benefits. After one year of uninterrupted absence from work the beneficiary has to be directed to the invalidity commission, which evaluates whether invalidity has occurred or not.</p> <p>Sickness benefit for nursing an immediate family member:</p> <ul style="list-style-type: none"> <li>• normal: 7 working days;</li> <li>• children up to 7 years of age: 15 working days;</li> <li>• mentally or physically disabled children: 15 working days.</li> </ul> <p>Extension of the duration is possible in severe cases.</p>	<p><b><i>Duration of benefits</i></b></p>
<p>No special scheme</p>	<p>No special scheme.</p>	<p>No special conditions.</p>	<p>Entitlement for benefit exists if illness or need of nursing sick relative would originate in 42 days period after the termination of the insurance relationship.</p>	<p>The unemployed have the right to sickness cash benefit, during their entitlement to benefits from unemployment insurance.</p>	<p><b><i>Special conditions for unemployed</i></b></p>

Table III

## Sickness – Cash benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Death grant</b>	In case of general disease (and labour injury).	Death grant ( <i>pohřebné</i> ) is a lump sum benefit, which is payable to the person who organised the burial. Death grant is currently paid in the amount of 5,000 CZK (146 EUR).	See Chapter VII – Survivors	No special scheme.	Funeral benefit ( <i>apbedīšanas pabalsts</i> ) – a lump sum benefit paid to: <ul style="list-style-type: none"> <li>the insured person's survivors in case of death of the insured person, amounting to 2 monthly gross average income - contributions wages calculated as of the date of death, with the minimum amount 150 LVL;</li> <li>the insured person in case of death of a dependant family member, amounting to 100 LVL.</li> <li>In case this benefit overlaps with a benefit arising from the law "On State Pensions", the benefit with the highest amount is paid.</li> </ul>

## Sickness – Cash benefits

Table III

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>Universal (non-contributory) grant paid from State budget in case of death of country resident or refugee. Equals to 6 MSL (Minimum Standard Living: see Chapter IX "Family Benefits")</p>	<p>Funeral grant available to persons who paid the funeral costs for insured persons or a member of their family and amounting to 200% of the national average one time payment at the time of death.</p>	<p>See Chapter VII "Survivors".</p>	<p>2 100 SKK per deceased for funeral expenses.</p>	<p>Death benefit (lump-sum), paid to family members with very low incomes. Amount shared by all family members supported by the deceased.</p>	<p><i>Death grant</i></p>

Table III

## Sickness – Cash benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Other benefits</b>	<ul style="list-style-type: none"> <li>• Benefits during periods of quarantine (<i>Обезщетения при карантин [Obezhtetenija pri karantina]</i>). Benefits for quarantine, medically prescribed absence from work or the periods of quarantine during which there is no temporary redirection to a suitable workplace, are all limited to a total of 90 calendar days per annum.</li> <li>• Benefits during a stay in a sanatorium (<i>Обезщетения за санаторно – курортно лечение [Obezhtetenie za sanatorno kurortno lechenie]</i>). Sanatorium treatment covers the actual stay plus 3 travel days.</li> <li>• Caring for sick family members (<i>Обезщетение за гледане на болен член на семейството [Obezhtetenie za gledane na bolen chlen na semejstvoto]</i>). Benefits will be paid to insured persons caring for sick family members (ascending and descending) or accompanying them during their treatment. The maximum duration of entitlement is as follows: <ul style="list-style-type: none"> <li>- for family members over the age of 18: 10 days per calendar year per insured person;</li> <li>- for children younger than 18 but older than those ages specified for maternity and upbringing leave: 60 calendar days per calendar year for all insured family members;</li> <li>- for a sick child younger than 18 under quarantine: full duration of quarantine;</li> <li>- for a hospitalised child less than 3 years of age: unlimited, provided that the family member is also hospitalised during this period in order to take care of the child;</li> <li>- for a healthy child under quarantined absence from a kindergarten: duration of quarantine.</li> </ul> </li> </ul> <p>Benefits may only be paid to one person for each of the above cases. Those who care for a chronically ill family member are eligible in emergencies to benefits up to the above time limits.</p>	<p>Financial support for family members (<i>podpora při ošetřování člena rodiny</i>): for those caring for a sick child or adult family member (and in some cases a healthy child).</p> <p>Conditions: Common household with the wage earner (except children under 10 years), no other person available to provide care and no possibility of hospitalisation.</p> <p>Maximum duration:</p> <ul style="list-style-type: none"> <li>• 9 calendar days in each individual case;</li> <li>• 16 calendar days for single parents caring for at least one child under compulsory school age.</li> </ul> <p>Amount: 69% of the Daily Assessment Base (see above "Amount of Benefits").</p>	<p>60% of the reference wage paid for up to 14 calendar days for nursing a sick child up to 14 years of age in hospital.</p> <p>80% of the reference wage paid for:</p> <ul style="list-style-type: none"> <li>• up to 14 calendar days for nursing a child up to 3 years of age or a disabled child up to 16 years of age at home when the regular carer is sick or in hospital due to confinement</li> <li>• up to 7 calendar days for nursing a sick family member over 14 years of age at home.</li> </ul> <p>100% of the reference wage for 14 calendar days for nursing a child up to 14 years of age at home.</p> <p>Wage compensation for temporary transfer to another job for health reasons amounting to the difference between the previous wage and the new wage, paid for up to 60 calendar days.</p>	No special scheme.	No special scheme.



## Sickness – Cash benefits

Table III

Lithuania	Poland	Romania	Slovakia	Slovenia	Other benefits
	<ul style="list-style-type: none"> <li>• Rehabilitation Allowance (<i>świadczenie rehabilitacyjne</i>): If incapacity continues beyond the period of payment of the Social Insurance Sickness Allowance Fund (<i>Zakład Ubezpieczeń Społecznych – ZUS</i>) or it is likely that rehabilitation will restore the patient's fitness for work. <ul style="list-style-type: none"> <li>- Amount: 75% of the reference wage for Social Insurance Fund Sickness</li> <li>- Allowance: see "Amount of Benefits" above.</li> <li>- Maximum duration: 12 months after the expiry of Social Insurance Sickness Allowance Fund.</li> </ul> </li>   <li>• Compensation Allowance (<i>zasilek wyrównawczy</i>): Paid to workers whose capacity for work has been reduced by an illness. <ul style="list-style-type: none"> <li>- Amount: the difference between the current and previous earnings (wage during the last 3 months before the illness).</li> <li>- Maximum duration: 24 months from start of incapacity.</li> </ul> </li> </ul>	<p>Indemnity for caring for a sick child (<i>indemnizatie pentru ingrijirea copilului bolnav</i>): see Chapter IX "Family benefits".</p>	<p>No special scheme.</p>	<p>Funeral expenses paid to the person who financed it for deceased persons who were entitled to low pensions which do not pass a set level.</p>	

Table III

## Sickness – Cash benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
	<p>• Benefits for change of occupation (<i>Парично обезщетение при трудоустрояване [Parichno obezshenie pri trudoustrojavane]</i>)            Compensation benefit is paid to wage earners forced to change occupation due to ill health. The compensation is equal to the difference between the average daily earnings during the 6 calendar months prior to the change and the average daily earnings afterwards. For those with a working record of less than six months the compensation is equal to the difference between the new wage and the amount of the sickness benefit described in "Amount of Benefit" above.</p>				
<b>Taxation and social contributions</b>	Not subject to taxation.	Not subject to taxation.	Subject to taxation.	Benefit is fully liable to taxation.	Benefits subject to taxation.
<b>1. Taxation of cash benefits</b>					

Sickness – Cash benefits

Table III

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>The continuation of employer's payment and the cash sickness benefit is liable to taxation in the same manner as wage or salary.</p>	<p>Benefits subject to taxation.</p>	<p>Not subject to taxation.</p>	<p>Not subject to taxation.</p>	<p>Benefit subject to taxation.</p>	<p><b>Taxation and social contributions</b>  <b>1. Taxation of cash benefits</b></p>

Table III

## Sickness – Cash benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>2. Limit of income for tax relief or tax reduction</b>	Not applicable.	Not applicable.	Income tax is proportional (26% of taxable income). Taxation applies if a certain minimum income is exceeded (EEK 12000 a year). No tax reduction on sickness cash benefits.	No tax relief or tax reduction.	No limit of income and no tax reductions.
<b>3. Social security contributions from benefits</b>	No special scheme.	No special scheme.	No special scheme.	No special scheme.	No special scheme.

Sickness – Cash benefits

Table III

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>The tax-free minimum for wage or salary is 214 Litas per month (250 Litas from April 2002).</p>	<p>A gradual form of taxation is introduced when a specific minimum is exceeded (493,32 PLN per year in 2001 and 518,16 PLN per year in 2002).</p>	<p>Not applicable.</p>	<p>Not applicable.</p>	<p>Allowances and deductions that reduce the aggregate taxable base for an individual on an annual level include:</p> <ul style="list-style-type: none"> <li>• general allowance: 11% of the average annual wage in Slovenia for all taxpayers;</li> <li>• disabled persons allowance: 100% of the average annual wage if the taxpayer is disabled person;</li> <li>• student allowance: 40% of the average annual wage if the taxpayer is a student (only if he has income from working);</li> <li>• seniority allowance: 8% of the annual wage if the taxpayer is above 65 years of age (supplement to the standard 11%);</li> <li>• family allowance: they are granted to taxpayers who are supporting children from 10% of annual average wage up.</li> </ul>	<p><b>2. Limit of income for tax relief or tax reduction</b></p>
<p>No special scheme</p>	<p>Employer's continued payment of wages: subject to contributions for health care.</p>	<p>No special scheme.</p>	<p>No special scheme.</p>	<p>From sickness cash-benefit for compulsory insurance schemes. See Chapter I "Financing – Contributions of insured and employed".</p>	<p><b>3. Social security contributions from benefits</b></p>

