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Table IV

Maternity

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Applicable statutory basis	<ul style="list-style-type: none"> The Compulsory Public Insurance Code from 15 December 1999 (<i>Кодекс за задължително обществено осигуряване [Kodex za zadaljitelno osigurjavane]</i>). The Labour Code of 1986 (<i>Кодекс на труда [Kodex na truda]</i>). 	<ul style="list-style-type: none"> Act No. 54/1956 on employees' sickness insurance (last amendment 347/2001) (<i>zákon č. 54/1956 Sb., o nemocenském pojištění zaměstnanců</i>) 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>) Act No. 88/1968 on maternity benefits, maternity leave and child benefits (last amendment 258/2000) (<i>zákon č. 88/1968 Sb., o prodloužení mateřské dovolené, dávkách v mateřství a přídavcích na děti z nemocenského pojištění</i>) Act No 100/1988 on social security (last amendment 258/2000) (<i>zákon č. 100/1988 o sociálním zabezpečení</i>) 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>) 	<p>Health Insurance Act 1991 (<i>Ravikindlustusseadus</i>)</p> <p>Estonian Health Insurance Fund Act 2000 (<i>Eesti Haigekassa seadus</i>)</p>	<p>Act LXXXIII of 1997 on Compulsory Health Insurance (<i>1997. évi LXXXIII. Törvény A kötelező egészségbiztosítás ellátásairól</i>).</p> <p>Birth Grant: Act LXXXIV of 1998 on Family Support (<i>1998. Évi törvény A családok támogatásáról</i>).</p>	<p>Act of 1 October 1997 on State Social Insurance (last amended 27.07.2001) (<i>Par valsts sociālo apdrošināšanu</i>)</p> <p>Act of 6 November 1995 on maternity and sickness insurance (last amended 23.11.2000) (<i>Par maternitātes un slimības apdrošināšanu</i>).</p>
Basic principles	Compulsory for hired wage earners, voluntary for self employed.	Social insurance compensating the income loss from economic activity because of maternity. Earnings related benefit.	Cash benefits are based on the principles of social insurance, whilst benefits-in-kind are residence-based	<ul style="list-style-type: none"> Mainly compulsory social insurance scheme and partly universal type family support scheme. Health care cash benefits relate to the paid contribution. 	Insurance-based, earnings-related benefit.

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>	<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"> Act No. 145/1997 on health social insurance (<i>Legea asigurarilor sociale de sanatate</i>); Act No. 19/2000 on the public system of pensions and other rights of social insurance, with the subsequent amendments and completions (<i>Legea 19/2000 din 17 martie 2000, privind sistemul public de pensii și alte drepturi de asigurări sociale, cu modificările și completările ulterioare</i>); Act No. 120/1997 on the leave paid for care for children under 2 years old (<i>Lege privind concediul platit pentru îngrijirea copiilor în vîrstă de pînă la 2 ani</i>); Act No. 416/2001 on guaranteeing sufficient resources (<i>Lege privind venitul minim garantat</i>). 	<ul style="list-style-type: none"> Act No. 54/ 1956 Coll. on employee's sickness insurance (<i>Zákon č. 54/1956 Zb. o nemocenskom poistení zamestnancov v znení neskorších predpisov</i>); Act No. 88/ 1968 Coll. on prolongation of maternity leave, on maternity benefits and on child allowances from sickness insurance system (<i>Zákon č. 88/1968 Zb. o predĺžení materskej dovolenky, o dávkach v materstve a o prídavkoch na deti z nemocenského poistenia v znení neskorších predpisov</i>); Act No. 382/1990 Coll. on parental allowance (<i>Zákon č. 382/1990 Zb. o rodičovskom príspevku v znení neskorších predpisov</i>); Act No. 277/ 1994 Coll. on health care (<i>Zákon NR SR č. 277/1994 Z. z. o zdravotnej starostlivosti v znení neskorších predpisov</i>); Act No. 235/ 1998 Coll. on child birth allowance (grant) (<i>Zákon č. 235/1998 Z. z. o príspevku pri narodení dieťaťa, o príspevku rodičom, ktorým sa súčasne narodili 3 deti alebo viac detí, alebo ktorým sa v priebehu dvoch rokov opakovane narodili dvojčatá a ktorým sa menia ďalšie zákony</i>); Act No. 65/1965 Coll. Labour Code (since 1.4.2002 coming to force new Act on Labour Code No. 311/2001 Coll., former Act name: <i>Zákon č. 65/1965 Zb. Zákonník práce v znení neskorších predpisov</i>); Act No. 114/1998 Coll. on the social security of soldiers (<i>Zákon č.114/1998 Z. z. o sociálnom zabezpečení vojakov v znení neskorších predpisov</i>). 	<ul style="list-style-type: none"> Health Care and Health Insurance Act of 1992, last amended in 2001 (<i>Zakon o zdravstvenem varstvu in zdravstvenem zavarovanju</i>); Parental Care and Family Benefits Act of 2001 (<i>Zakon o starševskem varstvu in družinskih prejemkih</i>); Act on basic rights in Labour Relations of 1990 (<i>Zakon o temeljnih pravicah iz delovnega razmerja</i>); Labour Relations Act of 1990, last amended in 2000 (<i>Zakon o delovnih razmerjih</i>). 	<p>Applicable statutory basis</p>
<p>Maternity benefit aims to replace income from work of insured person, lost because of maternity and child care. System is contributory; requirements for insurance period defined by the law. The benefit consists of two parts: maternity benefit (<i>Motinystes pasalpa</i>) paid for women before and after delivery, and maternity (paternity) benefit (<i>Motinystes (tevystes) pasalpa</i>) for one of the parents who takes care of the child before third birthday.</p>	<p>Contributions-based insurance scheme providing an earnings-related benefit.</p>	<ul style="list-style-type: none"> Insurance system based on contributions; Minimum resources from state budget. 	<p>Partly insurance scheme, organised on "Pay as you go" basis with strong social solidarity and redistribution elements, partly system of the benefits provided directly by the state.</p>	<p>Compulsory health insurance for medical benefits in kind. Parental insurance and substantial state subsidy for cash benefit.</p>	<p>Basic principles</p>

Table IV

Maternity

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Field of application 1. Benefits in kind	Expecting mothers and breast-feeding mothers who have paid contributions.	See Chapter II "Health Care".	<ul style="list-style-type: none"> Wage earners and self-employed persons on whose behalf the social tax has been paid All pregnant women from the 12th week of pregnancy. 	See Chapter II "Health Care".	See Chapter II "Health Care".
2. Cash benefits	<p>Those who have paid contributions and are:</p> <ul style="list-style-type: none"> mothers (or alternatively the fathers); adopting parents; an ascending family member who takes substitute care of the child up until the expiration of birth leave or leave for raising the child. 	<ul style="list-style-type: none"> those in employment or similar relationship, self-employed persons. 	Wage earners and self-employed persons on whose behalf the social tax has been paid.	<p>Birth Grant (<i>anyasági támogatás</i>): Every woman who gives birth.</p> <p>Maternity Allowance (<i>terhességi-gyermekágyi segély</i>): Persons insured for all risks.</p> <p>Child Care Fee (<i>Gyermekgondozási díj</i> [GYED]): Persons insured for all risks.</p>	<p>All wage earners and self-employed persons are subject to compulsory insurance, except:</p> <ul style="list-style-type: none"> agricultural workers (self-employed persons) who have reached state pensionable age or are disabled persons of category One or Two. individuals performing management of real estate or profiting from a personal farm or household and registered as tax-payers from economic activity, who have reached retirement age or are disabled persons of category I or II. 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. <p>Spouses of self-employed persons who are not subject to compulsory social insurance may join insurance voluntarily if they have not reached pensionable age.</p>
Conditions 1. Benefits in kind	Claimants must have insurance coverage for all risks and an employment contract.	See Chapter II "Health Care".	No qualification period.	See Chapter II "Health Care".	No qualifying conditions.

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All insured women (see Chapter II "Health Care").	Insured to insured persons who are: <ul style="list-style-type: none"> performing a professional activity (wage earners and self-employed persons); pensioners; recipients of unemployment benefits; persons participating in occupational rehabilitation programs; farmers and farm workers; students involved in higher education; recipients of social welfare allowances; members of insured persons' families; voluntarily insured persons. 	Free health care for pregnancy and confinement.	All residents.	Insured persons (mothers: employed, self-employed, farmers and others and mothers insured as family members), see Chapter II "Health care".	Field of application 1. Benefits in kind
The same as in the case of sickness (see Chapter IV "Sickness")	All insured wage earners and persons entitled to a parental leave.	Insured persons, adoptive and foster parents, guardians and those who care for children through family placement are also entitled to maternity leave.	Insured persons (see Chapter III "Sickness").	<ul style="list-style-type: none"> Maternity benefit (<i>porodniško nadomestilo</i>): entitled are mothers, in certain cases fathers, or third persons caring for the child during their leave from work. Paternity benefit (<i>očetovsko nadomestilo</i>): entitled is the father. Childcare benefit (<i>nadomestilo za nego in varstvo otroka</i>): entitled is the mother or father. Adoptive parents benefit (<i>posvojiteljsko nadomestilo</i>): entitled is the adoptive mother or father. Newborn allowance: entitled mother or father with permanent residence in Slovenia. In cash or in kind. 	2. Cash benefits
No qualifying conditions.	No special provisions.	No qualification periods.	Permanent or temporary residence.	Coverage by health insurance, see Chapter II "Health care".	Conditions 1. Benefits in kind

Table IV

Maternity

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
2. Cash benefits	Claimants must have insurance coverage for all risks.	<p>Maternity benefit (<i>peněžitá pomoc v mateřství</i>):</p> <ul style="list-style-type: none"> • 270 days of insurance during the two years preceding confinement • loss of earnings, and • childbirth or taking substitute care of a child (substitute carers may include men). <p>Maternity compensation benefit (<i>vyrovnávací příspěvek v těhotenství a mateřství</i>):</p> <p>Reduced earnings as a consequence of a transfer to another job due to pregnancy or maternity.</p>	No qualification period.	<p><i>Birth Grant</i>: (N.B.: This benefit is paid under Family Support Act on universal basis.)</p> <p>Completion of at least four prenatal medical examinations (one in case of premature birth).</p> <p><i>Maternity Allowance</i>:</p> <p>Insured parent has at least 180 days of insurance period during the last two years before delivery and she will give birth during the insurance period or after within 42 days (if at the date of 42nd day he/she is receiving sick pay or accident sick pay; the deadline of claim will be extended further 28 days, which is started from the date of expire of above mentioned sick benefits)</p> <p><i>Child Care Fee</i>:</p> <p>Insured parent has at least 180 days of insurance period during the last two years before delivery and the child lives with the claimant's family.</p>	Incapacity for work certified by doctor. For paternity benefits – taking a duty leave related to the birth of a child.
Benefits	See Chapter II "Health Care".	See Chapter II "Health Care".	Maternity services and hospital care. Pregnant women and women caring for a child up to 3 years of age are exempt from the patients' visit fee.	See Chapter II "Health Care".	See Chapter II "Health Care".
1. Benefits in kind					
2. Maternity leave <i>Prior to and after confinement</i>	Maternity leave is 135 days, 45 of which prior confinement.	<p>maternity leave begins six to eight weeks before expected birth and lasts a total of:</p> <ul style="list-style-type: none"> - 28 weeks in normal cases, - 37 weeks (single mothers), - 37 weeks (multiple births), - in case of surrogate birth: 22 (one child) and 31 weeks (multiple birth), <p>Shorter period if child dies, but no less than 14 weeks which cannot terminate until 6 weeks after confinement.</p>	56 days prior to confinement, 70 days (84 in case of multiple birth or birth complications) after confinement.	4 weeks before and 20 weeks after planned date of birth: all together 24 weeks.	Maternity leave normally lasts 112 calendar days: it is the sum of 56 days for pregnancy leave plus 56 calendar days for childbirth leave and 14 additional days of leave and benefit for women who have received continuous medical care commencing before the 12 th week of pregnancy. A further 14 days are also available if there are complications during pregnancy, delivery or postnatal period and in case of multiple births.

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<p>Minimum period of insurance for <i>maternity benefit</i>: 3 months during the last 12 months or at least 6 months during the last 24 months before the beginning of maternity leave</p> <p>Minimum period of insurance for <i>maternity (paternity) benefit</i>: 7 months in the last 24 months before the beginning of child care leave</p> <p>See Chapter II "Health Care".</p> <p><i>Maternity leave</i>: 70 days before delivery and 56 days after delivery (in the case of complicated delivery or if more than one child born - 70 days after delivery) Maternity (paternity) leave: maximum 3 years from the moment of child birth.</p>	<p>Maternity allowance (<i>zasilek macierzyński</i>): provided for women taking maternity leave for confinement or child raising.</p> <ul style="list-style-type: none"> prevention and assistance during pregnancy; pre and postnatal care; vcare in hospital. <ul style="list-style-type: none"> 16 weeks for the first single birth; 18 weeks for every next single birth; 26 weeks in case of a multiple birth. <p>At least two weeks of the maternity leave can be taken before the anticipated date of confinement. A wage earner has the right to take up after confinement the period of maternity leave not taken prior to the child's birth.</p>	<p>6 months employment before the occurrence of the risk.</p> <ul style="list-style-type: none"> pre and postnatal care; assistance by a physician and a midwife; vcare in hospitals and maternity; prevention, diagnosis and assistance during pregnancy; medicines etc. <p>63 days prior and 63 days after confinement. Compensation between one another possible, according to medical advice and the option of the beneficiary.</p>	<p>Maternity Financial Assistance (<i>Peňažná pomoc v materstve</i>):</p> <ul style="list-style-type: none"> 270 days of participation in sickness insurance system over the two years before confinement; loss of earnings; childbirth or taking substitute care of a child (in the event of substitute care, the benefit is also available to a man, all other conditions being met). <p>Equalisation allowance during pregnancy and maternity (<i>Výrovnávací príspevok v tehotnosti a materstve</i>):</p> <ul style="list-style-type: none"> participation in sickness insurance system; transfer to another job on account of pregnancy or maternity; reduced earnings as a consequence of transfer; self-employed are not entitled to this allowance. <p><i>Child birth allowance (grant) (príspevok pri narodení dieťa)</i>: see Chapter IX "Family benefits".</p> <p>See Chapter II "Health Care".</p> <p>6 weeks before the expected date of confinement. Up to 3 years of age of the child.</p>	<p><i>Maternity benefit</i>: The mother must be:</p> <ul style="list-style-type: none"> covered by parental leave insurance; insured prior to the first day of compulsory maternity leave <p>The father of the child, or other person who cares for the child, or adoptive parent must have:</p> <ul style="list-style-type: none"> the right to maternity leave legally transferred to them, and been insured prior to the maternity leave. <p><i>Paternity benefit</i>:</p> <ul style="list-style-type: none"> covered by parental leave insurance, and insured prior to the first day of paternity leave. <p><i>Adoptive parent's leave benefit</i>:</p> <ul style="list-style-type: none"> insurance covered by parental leave insurance, and insured prior to the first day of adoptive parent's leave. <p><i>Childcare benefit</i>: prior entitlement to maternity leave for the child.</p> <p><i>Newborn allowance</i>: to be spent on the purchase of equipment for the newborn child.</p> <p>See Chapter II "Health Care".</p> <p>As a rule 28 days prior to the confinement (possible 42 days for medical reasons) and 337 days after confinement, total 365 days.</p>	<p>2. Cash benefits</p> <p>Benefits</p> <p>1. Benefits in kind</p> <p>2. Maternity leave <i>Prior to and after confinement</i></p>

Table IV

Maternity

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<i>Continuation of payment by the employer</i>	No payment by the employer.	No provision.	Not applicable.	Employer does not pay any salary during maternity leave. It is covered by social insurance system.	No special scheme.
3. Cash benefits	<ul style="list-style-type: none"> Benefits for pregnancy and birth (<i>Обезщетения за бременност и майчинство [Obeshtetenija za bremenност I majchinstvo]</i>): Paid for 135 calendar days including 45 prenatal. In the event of still birth, adoption or placement in a public orphanage, benefits continue for 42 days following the birth and maybe prolonged until the restoration of work capacity subject to a doctor's prescription. Should the child die, be adopted or be placed in a public orphanage after 42 days of giving birth, benefits are stopped immediately. Adopting parents receive maternity rights for 135 days minus the child's age. Those caring for a child in the case of death or serious illness of the mother and take maternity/paternity leave are paid accordingly. The termination of insurance during maternity/paternity does not effect the amount or duration of benefits. The replacement rate of benefit for pregnancy and birth is 90%. The income base is calculated in the same way as sick pay. The minimum amount of daily benefit is the minimum daily wage and the maximum is the individual's daily average pay for the 6 months period prior to commencing the benefit. 	<p>a) Kind and duration of benefits: Maternity benefit: Paid during maternity leave which begins six to eight weeks before expected birth and lasts a total of:</p> <p>Maternity compensation benefit: From the day of transfer to another job until the commencement of maternity leave. After childbirth, from the day of re-entering the job until the end of the ninth month after confinement.</p> <p>b) Amount of benefits: Maternity benefit: 69 % of the Daily Assessment Base (see Chapter III "Sickness - Cash benefits"). The benefit is due in respect of calendar days. Maximum 12 989 CZK per month. Maternity compensation benefit: The difference between the earnings before and after job transfer.</p>	<p>Confinement Benefit (<i>sinnitushüvitis</i>): 100 % of the reference wage (see Chapter III Sickness – Cash Benefits: Benefits)</p> <ul style="list-style-type: none"> during pregnancy and confinement leave: up to 126 days. In cases of multiple birth or birth complications: up to 140 days adoption of a child aged less than 1 year: up to 70 days. <p>Wage compensation for temporary transfer to another job amounting to the difference between the previous wage and the new wage and paid from the day of transfer until the commencement of pregnancy leave.</p>	<p><i>Kind and duration:</i> Birth Grant: One off lump-sum payment. Maternity Allowance: Duration: 24 weeks. Child Care Fee: Duration: until the child is 2 years old.</p> <p><i>Amount:</i> Birth Grant: 150% of the minimum amount of old-age pension (see Chapter VI "Old-age"). Maternity Allowance: 70% of the daily average earnings of the previous year. Child Care Fee: 70% of the daily average earnings of the previous year. Maximum: 83.000 HUF per month.</p>	<p>Maternity benefit (<i>maternitātes pabalsts</i>): 100% of the gross average insurance contributions wage for the period of maternity leave. Paternity benefit (<i>paternitātes pabalsts</i>): 80% of the gross average insurance contributions wage for the period of duty leave (maximum 10 days) related to the birth of a child.</p>

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<p>No special scheme</p> <p><i>Maternity Benefit:</i> Women who go through child birth after 28 weeks or more of pregnancy receive benefits for 70 calendar days preceding delivery and 56 days after delivery. In cases of complicated deliveries or multiple births the benefits are payable for 70 days after delivery. Women who go through child-birth after 22 weeks of pregnancy are paid benefits for 28 days after delivery (if the child is living after these 28 days, benefits are payable for 70 days after delivery). The full compensatory wage (no less than 25% of official insured income) is paid for 70 calendar days preceding delivery and 56 (70)days after delivery.</p> <p><i>Maternity (paternity) Benefit:</i> After the period of maternity leave until the first birthday of the child, the benefit is paid to the parent who remains away from work to care for the child. The benefit is paid to the parent who cares for the child at 60% of their compensatory wage, but not less than 1/3 of official insured income. Maternity (paternity) benefit is continued to pay from state budget sources until third birthday of the child. See Chapter IX "Family benefits", Child benefit.</p> <p>"Compensatory wage": See Chapter III "Sickness- Cash benefits"</p>	<p>No special scheme.</p> <p>Maternity allowance: payment of the allowance may begin 2 weeks before the birth, at the request of the insured person.</p>	<p>Not applicable. The maternity leave indemnity is entirely paid from the budget of social insurance.</p> <p>Maternity allowance (<i>indemnizatie de maternitate</i>):</p> <ul style="list-style-type: none"> • Paid for 126 days (63 before birth and 63 after delivery). Handicapped persons can demand a paid leave beginning with the 6th month of pregnancy. • Percentage (85%) of the calculation basis established by law. • 1 400 000 ROL for each new-born baby born alive; paid just once, from the state budget. 	<p>Without the reimbursement of the wage by the employer.</p> <p>Maternity financial assistance:</p> <ul style="list-style-type: none"> • 28 weeks, with 4-6 weeks taken before delivery; • 37 weeks in case of single mothers or multiple births; • 22 weeks (31 weeks single parents or multiple births) in case of substitute parental care; • if child dies, the period is shorter, but not less than 14 weeks and it cannot terminate during the period of 6 weeks after delivery. <p><i>Equalisation allowance during pregnancy and maternity:</i></p> <ul style="list-style-type: none"> • from the day of transfer to another job until the commencement of maternity leave; • after childbirth, from the day of re-entering the job until the end of the ninth month after delivery. <p><i>Child birth allowance:</i> see Chapter IX "Family benefits".</p> <p><i>Parental allowance (rodičovský príspevok):</i> see Chapter IX "Family benefits".</p>	<p>No special scheme.</p> <p>Kind and duration: <i>Maternity benefit:</i></p> <ul style="list-style-type: none"> • during maternity leave (105 days, of which 28 days before the confinement); • the father or third person is entitled to maternity benefit instead of mother, if she is not able to take care of the child. <p><i>Paternity benefit:</i> Paid during paternity leave. The father is entitled to 90 days of paternity leave, 15 days have to be used during the mothers maternity leave, the remaining 75 days have to be used up to child's 8th year. In force from 2003 and phased-in until 2005.</p> <p>Childcare benefit:</p> <ul style="list-style-type: none"> • paid to mother or father during 260 days child's care leave; • prolonged benefit is paid for: <ol style="list-style-type: none"> a) multiple birth: 90 days for twins, plus 90 days for each subsequent child; b) birth of a child suffering from physical and mental impairment: 90 days; c) premature birth (prolonged for as many weeks as pregnancy was shorter than 37 weeks); d) parents who at birth already have two children younger than 8 years. A part of the leave (maximum 75 days) may be used up to the child's 8th year. 	<p><i>Continuation of payment by the employer</i></p> <p>3. Cash benefits</p>

Table IV

Maternity

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
	<ul style="list-style-type: none"> Child raising benefit (<i>Обезщетение за гледане на дете [Obeshhtenie za gledane na dete]</i>): Paid following the expiration of the benefit for pregnancy and birth during the additional paid maternity leave to mothers (alternatively to the father, adoptive parent or foster parent) and amounting to the standard monthly national minimum wage. Payment is terminated upon the expiry of leave, the death of the child, adoption or placement in a public orphanage. The amount of Child raising benefit is equal to the benefit standard monthly minimum wage for the country. Not taking paid leave is compensated by the payment of 50% of the minimum wage (available alternatively to fathers and foster parents), entitlement is lost if the child is placed in a public orphanage. Temporary change of employment: Temporary redirection to harmless workplace during pregnancy and breast-feeding combined with simultaneous compensation of lost incomes. 				
Taxation and social security contributions	Not subject to taxation.	Not subject to taxation.	Subject to taxation.	Not liable to taxation	Not subject to taxation.
1. Taxation of cash benefits					
2. Limit of income for tax relief or tax reduction	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 maternity benefits.	No special scheme.	Not applicable.
3. Social security contributions from benefits	No special scheme.	No special scheme.	No special scheme	Birth Grant: None. Maternity Allowance: None. Child Care Fee: liable to pension contributions.	No special scheme.

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				<p>Adoptive parent's benefit: Paid during adoptive parent's leave of:</p> <ul style="list-style-type: none"> • 150 days for a child aged from 1 to 4 years; • 120 days for a child aged from 4 to 10 years. <p><i>Newborn allowance</i>: one-off flat rate payment in cash or in kind.</p> <p>Amount: Basis for calculation of benefits: Salary (wages) or other basis for the beneficiary from which contributions for parental leave have been paid in last 12 month prior to confinement. If the beneficiary was employed less than 12 month, the basis for missing month is 55% of minimum wage in Slovenia.</p> <p>Calculation: <i>Maternity and other benefits</i>: 100% of the salary or other individual basis, with the minimum of 55% of minimum salary and maximum of two and a half of average wage in Slovenia according to the last available official statistical data.</p>	
Maternity benefit is subject of personal income tax in the same manner as wage.	Maternity allowance is subject to taxation.	Not subject to taxation.	Not subject to taxation.	Benefits are subject to taxation.	<p>Taxation and social security contributions</p> <p>1. Taxation of cash benefits</p> <p>2. Limit of income for tax relief or tax reduction</p> <p>3. Social security contributions from benefits</p>
The tax-free minimum for wage or salary is 214 Litas per month (250 Litas from April 2002).	Taxation where earnings exceed a specified minimum level (493,32 PLN per year in 2001 and 518,16 PLN per year in 2002).	Not applicable.	Not applicable.	See Table IV "Sickness-Cash Benefits - Taxation and contribution".	
No special scheme.	Maternity allowance: deduction of contributions for health care, old age, disability and survivors insurance.	Health insurance contribution.	No special scheme.	From all benefits for compulsory insurance schemes. See Table II "Financing - Contributions of insured and employed".	

