

Comparative tables

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Table VII

Survivors

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Applicable statutory basis	<ul style="list-style-type: none"> The Compulsory Public Insurance Code from 1999 (<i>Кодекс за задължително обществено осигуряване [Kodex za zadalžitelno obshchestveno osigurjavane]</i>); The Labour Code from 1986 (<i>Кодекс на труда [Kodex na truda]</i>). 	<ul style="list-style-type: none"> Act No 155/1995 on Basic Pension Insurance (last amendment 346/2001) (<i>zákon č. 155/1995 Sb., o důchodovém pojištění</i>) Last amendments No 116, 188/2001	State Pension Insurance Act 2001 (<i>Riikliku pensionikindlustuse seadus</i>) State Funeral Benefit Act 2001 (<i>Riikliku matuseoetuse seadus</i>)	Act LXXXI of 1997 on Social Insurance Pension (1997. évi LXXXI. Törvény a társadalombiztosítási nyugdíjról).	Act of 2 November 1995 on State Pensions (<i>Par valsts pensijām</i>), last amended 20.11.2001. Act of 1 October 1997 on State Social Insurance, last amended 27.07.2001 (<i>Par valsts sociālo apdrošināšanu</i>).
Basic principles	<ul style="list-style-type: none"> Compulsory membership; Transparency; Solidarity of insured persons; Equality of the scheme-members; Tripartite management. 	Benefits State compulsory insurance system. Benefits linked to contributions and insurance period.	Survivor's Pension (<i>toitjakaotuspension</i>): Monthly financed social security benefit based on the principle of solidarity and paid from the revenue of the state pension insurance budget. Benefit amount depends on the number of entitled family members. National Pension (<i>rahvapension</i>): see Chapter XI 'Guaranteeing Sufficient Resources: Specific Non-contributory Minimum'.	This is a compulsory social insurance scheme. The amount of the benefit is determined by the pension to which the deceased person was or would have been entitled at the time of death.	Insurance system with benefits linked to earnings upon which contributions have been paid and the length of insurance record.
Field of application	All wage earners, except those working less than 5 days or 40 hours monthly, and those who are insured solely for occupational injury. Survivors of non-insured parents might benefit from personal entitlement on the discretion of the Council of Ministers.	Compulsory participation for: <ul style="list-style-type: none"> those in employment or similar relationship, self-employed persons, and assimilated groups (for example students, unemployed persons, persons caring for children or helpless persons, people in military service etc.). 	<ul style="list-style-type: none"> permanent residents of Estonia aliens with temporary residence permits legal refugees. 	The surviving spouse, cohabitant, child or dependent parent of the persons insured for all risks. (See Chapter II – "Health Care")	Compulsory insurance for all employed and self-employed persons, also persons: <ul style="list-style-type: none"> receiving unemployment benefit, receiving sickness or maternity benefit, recognised as disabled and not employed, serving compulsory active military service, caring for a child under 1.5 years of age, individuals whose spouse is on diplomatic or consular duty abroad and who are residing in the relevant foreign country; Permanent residents aged 15 years and over who are not subject to compulsory insurance and have not already been granted an old-age pension may join insurance voluntarily. Spouses of self-employed persons may join insurance voluntarily if they have not reached pensionable age.

Lithuania	Poland	Romania	Slovakia	Slovenia	
Act on State Social Insurance Pensions (July 18, 1994, I-549) (<i>Lietuvos Respublikos valstybinių socialinio draudimo pensijų įstatymas</i>)	Act of 17.12.1998 on Social Insurance Fund pensions (<i>Ustawa o emeryturach i rentach z Funduszu ubezpieczeń Społecznych</i>).	Act No. 19/2000 on public system of pensions and other rights of social insurances (<i>Legea 19/2000 privind sistemul public de pensii si alte drepturi de asigurari sociale</i>).	<ul style="list-style-type: none"> Act No. 100/1988 Coll. on social security (<i>Zákon č. 100/1988 Zb. o sociálnom zabezpečení v znení neskorších predpisov</i>); Act No. 274/1994 Coll. on the Social Insurance Agency (<i>Zákon NR SR č. 274/1994 Z. z. o Sociálnej poisťovni 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>); Act No. 73/1998 Coll. on Civil service of policemen (<i>Zákon č. 73/1998 Z. z. o štátnej službe príslušníkov Policajného zboru, Slovenskej informačnej služby, Zboru väzenskej a justičnej stráže Slovenskej republiky a železničnej polície v znení neskorších predpisov</i>). 	Pension and Disability Insurance Act of 1999, last amended in 2001 (<i>Zakon o pokojninskem in invalidskem zavarovanju</i>).	Applicable statutory basis
Social insurance system financed mainly by contributions, providing an amount comprised of a flat rate and an earnings related element.	Pay-as-you-go system mainly financed by contributions.	<ul style="list-style-type: none"> social insurance; periodical benefits. 	Solidarity based, compulsory insurance scheme.	Periodic social insurance pension, the acquisition of which depends upon fulfilment of conditions by the deceased person as well as his/her survivors.	Basic principles
See Chapter V "Invalidity"	Insurance compulsory for all wage earners.	Widows and children.	See Chapter VI "Old-age".	Insured person (See Chapter VI "Old-age").	Field of application

Table VII

Survivors

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Exemptions from compulsory insurance	No special scheme.	No special scheme.	No special scheme	See Chapter II – “Health Care”	<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.
Entitled persons Surviving spouse	Surviving spouse.	Widows, widowers.	Widows and widowers.	<ul style="list-style-type: none"> • Widower, • Divorced spouse, • Co-habitant, 	No pension for surviving spouse.
Children	Children (legitimate, illegitimate, and adopted).	Orphans (legitimate and adopted children).	All children raised by the deceased, incl. stepchildren and foster children.	Any child born in or out of wedlock that is reared in the common household of the deceased, including children of the partner’s previous marriage or cohabitation.	Legitimate children, adopted children and stepchildren.
Other persons	Parents, provided that they do not benefit from their own entitlement to a pension.	No special scheme.	<ul style="list-style-type: none"> • brothers and sisters, • grandchildren, • parents, • stepparents, • foster-parents, and • guardians. 	<ul style="list-style-type: none"> • Parents, • Grandparents and • Foster parents. 	Brothers, sisters and grandchildren.

Lithuania	Poland	Romania	Slovakia	Slovenia	
See Chapter V "Invalidity"	No special scheme.	No special scheme.	Self-employed: If the taxable income over previous year is below 100 000 SKK, the participation is voluntary. This sum will be valorized on 1 July of each calendar year from the year 2002 on 10%.	See Chapter VI "Old-age".	Exemptions from compulsory insurance
<ul style="list-style-type: none"> widow widower cohabitant 	Widows, widowers and divorced spouses.	Widows and widowers or just widows.	<ul style="list-style-type: none"> widow/ers; divorced wives. 	Widow/er's pension (<i>vdovska pokojnina</i>): <ul style="list-style-type: none"> widow and widower attaining set age; unmarried partner, who lived with the deceased at least 3 years before his death, divorced spouse if he/she was entitled to alimony before death. 	Entitled persons Surviving spouse
<ul style="list-style-type: none"> legitimate children foster children and stepchildren if they are not already in receipt of survivor's pension in respect of real parent 	<ul style="list-style-type: none"> children; adopted children; stepchildren; grandchildren; other children dependent on the insured person. 	<ul style="list-style-type: none"> legitimate children; adopted children; foster children. 	Dependent child, including adopted children.	Survivor's pension (<i>družinska pokojnina</i>) children: legitimate, illegitimate, adopted and stepchildren.	Children
Persons who are declared legal guardians.	Parents (father, mother, father-in-law and mother-in-law) and adoptive parents of the insured person.	No special scheme.	No special scheme.	Survivor's pension: <ul style="list-style-type: none"> grandchildren and other children without parents; parents, stepparents and adoptive parents; brothers and sisters, if they do not have their own means; 	Other persons

Table VII

Survivors

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia																																
<p>Conditions</p> <p>1. Deceased insured person</p>	<p>Member of the compulsory insurance schemes and</p> <ul style="list-style-type: none"> • either in receipt of a contributory old age or invalidity pension at the time of his/her death; or • fulfilled the conditions for an invalidity pension for occupational injury or professional disease. 	<ul style="list-style-type: none"> • deceased was either in receipt of or entitled to an old-age pension, full invalidity or partial invalidity pension, or • died as a result of an employment injury or occupational disease. 	<p>Qualification period depends on the age of the deceased person:</p> <table border="1"> <thead> <tr> <th>Age</th> <th>Length Of Service</th> </tr> </thead> <tbody> <tr> <td>16-20 years</td> <td>no requirement</td> </tr> <tr> <td>21-23 years</td> <td>1 year of service</td> </tr> <tr> <td>24-26 years</td> <td>2 years of service</td> </tr> <tr> <td>27-29 years</td> <td>3 years of service</td> </tr> <tr> <td>30-32 years</td> <td>4 years of service</td> </tr> <tr> <td>33-35 years</td> <td>5 years of service</td> </tr> <tr> <td>36-38 years</td> <td>6 years of service</td> </tr> <tr> <td>39-41 years</td> <td>7 years of service</td> </tr> <tr> <td>42-44 years</td> <td>8 years of service</td> </tr> <tr> <td>45-47 years</td> <td>9 years of service</td> </tr> <tr> <td>48-50 years</td> <td>10 years of service</td> </tr> <tr> <td>51-53 years</td> <td>11 years of service</td> </tr> <tr> <td>54-56 years</td> <td>12 years of service</td> </tr> <tr> <td>57-59 years</td> <td>13 years of service</td> </tr> <tr> <td>60-62 years</td> <td>14 years of service</td> </tr> </tbody> </table>	Age	Length Of Service	16-20 years	no requirement	21-23 years	1 year of service	24-26 years	2 years of service	27-29 years	3 years of service	30-32 years	4 years of service	33-35 years	5 years of service	36-38 years	6 years of service	39-41 years	7 years of service	42-44 years	8 years of service	45-47 years	9 years of service	48-50 years	10 years of service	51-53 years	11 years of service	54-56 years	12 years of service	57-59 years	13 years of service	60-62 years	14 years of service	<p>Actually receiving an old age or disability pension or if not, then sufficient insurance period to qualify for a disability pension (reflecting his/her age at death).</p>	<p>Real and potential insurance record (until state pensionable age) of at least 10 years.</p>
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<p>2. Surviving spouse</p>	<p>The surviving spouse is entitled to the survivors pension 5 years before retirement or earlier if handicapped.</p>	<p>Widow's (widower's) pension is always granted for a period of one year from the date of the death. The benefit is continued after the expiration of this period if surviving spouse:</p> <ul style="list-style-type: none"> • cares for a dependent child, • cares for a child who has attained majority and is predominantly or wholly incapacitated, • cares for a predominantly or fully helpless parent, or deceased spouse's parent (living in common household), • cares for a partially incapacitated parent over the age of 80 years and living in the common household, • is fully invalid, • has reached 55 years of age (women) or 58 (men) or retirement age if this is lower. <p>Survivor's pensions may be combined with earnings from economic activity without any limitation and benefits are not reduced.</p>	<p>For widow(er) the survivor's pension is granted regardless of whether the widow(er) was maintained by the deceased or not.</p> <p>Dependant widow(er):</p> <ul style="list-style-type: none"> • who is pregnant (from the 12th week of pregnancy); • whose marriage lasted at least 1 year and if they have attained pension age or are permanently incapable of work (with at least 40% work incapacity); • who is non-working and rears the deceased person's child under 3 years of age; or • divorced spouse, if s/he: <ul style="list-style-type: none"> • became permanently incapable of work before divorce or one year thereafter, or • attained pension age within 3 years after divorce and the marriage had lasted for at least 25 years. 	<p><i>Temporary and Permanent Widow(er)s Pension (Őzvegyi nyugdíj):</i></p> <p>a) Temporary Widow(er)s Pension (<i>ideiglenes őzvegyi nyugdíj</i>):</p> <ul style="list-style-type: none"> • spouse: lived together with the deceased in time of his/her death. • co-habitant: he/she is entitled only if she/he and the deceased co-habited for at least 1 year (continuously) and they had a common child or they co-habited for at least 10 year (continuously). • Divorced survivors or those survivors who were separated for more than one year, are entitled to a pension only if they received alimony from the deceased. <p>Permanent Widow(er)s Pension (<i>állandó őzvegyi nyugdíj</i>):</p> <p>b) Temporary Widow(er)s pension is continued permanently if the claimant receives:</p> <ul style="list-style-type: none"> • his/her old-age pension, • invalidity or accident pension on his/her own right or • has at least two minor children (who are entitled to orphan's benefit) from the deceased. 	<p>Not entitled.</p>																																

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<p>Entitled to or in receipt of a state social insurance disability or old-age pension at time of death.</p> <ul style="list-style-type: none"> • spouse has to be married to the deceased for at least five years unless widow is left caring for children • spouse cares for the deceased person's children (including those recognised as Group 1 invalids before the children turn 18 years of age), if they qualify for an orphan's pension • spouse is within five years of pensionable age or is recognised as disabled, or • a cohabitant if he/she cares for the children of the deceased (including those recognised as Group 1 invalids before the children turn 18 years of age) if they qualify for an orphan's pension and if there is no widow/widower to whom the survivor's pension may be awarded. 	<p>Recipient of an old-age or disability pension, or fulfilling the conditions for award of either of these pensions. If the insured person died because of an employment injury or an occupational disease the pension is payable regardless of the length of professional activity.</p> <ul style="list-style-type: none"> • aged 50 years or over, or • totally incapable of work, or • raising at least one child who is entitled to a survivor's pension or is under the age of 16 years (18 years if full-time student), or • raising a disabled child entitled to a survivor's pension, without any age condition. 	<p>Insured persons: at the time of death they were retired or fulfilled the conditions for receiving a pension.</p> <ul style="list-style-type: none"> • at least 60 years of age and married for at least 15 years (if less than 15 but more than 10 years of marriage, the benefit is diminished with 0,5 % for each month, respectively 6,0 % for each year of marriage), or • 1st or 2nd degree invalid if the length of marriage is at least 1 year, or • the death of the insured was caused by employment injuries or tuberculosis and the surviving spouse does not have monthly income for which it is mandatory to be insured or the income is less than ¼ the average gross salary per economy, or • not working at the time of death and cares for one or more children, aged less than 7 years. <p>Those who do not fulfill these conditions receive the survivor's benefit for up to 6 months (until she/he is employed).</p>	<p><i>Widow's pension (Vdovský dôchodok):</i> Must be insured, compulsory for wage earners, self-employed persons, members of co-operatives.</p> <p><i>Widower's benefit and Orphan's benefit (Vdovecký dôchodok a sirotsky dôchodok):</i> No compulsory insurance required; available to all citizens.</p> <p><i>Widow's benefit:</i> Married to the deceased at the time of his death. Duration of the benefit is one year and continued after this only if she</p> <ul style="list-style-type: none"> • is an invalid, or • has at least one dependent child, or • raised at least 3 children, or • reached the age of 45 years and raised 2 children, or • reached the age of 50 years, or • is over 40 years old and her husband died as a result of an employment injury/ occupational disease sustained whilst performing work in Risk category 1. <p><i>Divorcee's benefit:</i> Only entitled if in receipt of alimony from the deceased. (In fact this is not a specific benefit: divorced women are just entitled of widow's pension, which is only for that particular occasion. Because of this, there is no name for this non-existing benefit in national language.)</p> <p><i>Widower's benefit:</i> The surviving husband is only entitled if he takes care of at least of one dependent child.</p>	<ul style="list-style-type: none"> • completion of at least 5 years of insurance period or at least 10 years of pension qualifying period; • fulfilment of conditions for entitlement to old-age or invalidity pension; or • recipient of old-age or invalidity pension or the recipient of rights on grounds of invalidity. <p>In case of death due to an employment (employment) injury or occupational disease, no pension qualifying period is required.</p> <p>Widow or widower entitled:</p> <ul style="list-style-type: none"> • if they have reached 53 years at the time of spouse's death; • if they have reached at least 48 years at the time of spouse's death, then the payment is postponed until they reach the age of 53 years; • irrespective of age, if completely incapable of work at the time of their spouse's death or if such physical state emerged within a year after their spouse's death; • irrespective of age if left with a child who is entitled to survivor's pension and the mother/father has to provide for them by virtue of the law; • if aged 48 or over and not insured in pension and invalidity insurance (not employed or active) at the time of spouse's death, or • if he/she is aged between 45 and 48 years and not insured, the payment is postponed until he/she is 48. <p>Widow entitled:</p> <ul style="list-style-type: none"> • if she gives birth to the child of the deceased no later than 300 days after the death. <p>Unmarried partner:</p> <ul style="list-style-type: none"> • if he/she spent the last three years prior to the death of an insured person in an unmarried partnership with the said insured person, or • if she cohabited in the unmarried partnership with the insured person for the last year prior to the death of the insured person AND had a common child with the insured person at any time. 	<p>Conditions</p> <p>1. Deceased insured person</p> <p>2. Surviving spouse</p>

Table VII

Survivors

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
3. Children	<p>The following age limits apply (benefits cease upon adoption, or accommodation in a public orphan-age):</p> <ul style="list-style-type: none"> • normal: until 18 years of age; • army drafts until 26 years of age; • full-time students: until 26 years of age; • permanently incapacitated before 18 years of age: unlimited. 	<p>Deceased parent was either in receipt of or entitled to an old-age pension, full invalidity or partial invalidity pension, or died as a result of an employment injury or occupational disease.</p>	<p>For children under 18 years of age (24 in case of full-time students) the survivor's pension is granted regardless of whether they were maintained by the deceased or not.</p>	<p>Orphan's allowance (<i>árvaellátás</i>): granted to any child born in or out wedlock that is reared in the common household of the deceased, including children of the partner's previous marriage or cohabitation, if the deceased was a recipient of an old age or disability pension or had acquired the necessary insurance period.</p> <p>Age limit: 16 years (up to 25 if student undergoing full-time graduate training). No upper limit if the orphan becomes disabled.</p> <p>Entitlement continues even after remarriage of the parent or orphan, and/or adoption of the child.</p>	<p>Children under the age of 18 (24 for full-time students at a secondary or higher education institution) irrespective of whether the deceased supported them or not.</p> <p>Children irrespective of their age if they became disabled whilst under 18 years of age.</p> <p>Stepchildren, if they don't receive alimony from their parents.</p>
4. Other persons	<p>Ascending dependants if not entitled to their own pension. Parents of persons deceased during military service irrespective of age and own entitlements.</p>	<p>No special scheme.</p>	<ul style="list-style-type: none"> • brother, sister or a grandchild under 18 years of age (24 in case of full-time students) if (s)he does not have parents who are capable of work • parent of pensionable who is of age or permanently incapacitated for work • stepchild or foster child who is not maintained by his or her natural parents. 	<p>Parental Pension (<i>szülői nyugdíj</i>): Paid if (grand)parent:</p> <ul style="list-style-type: none"> • was disabled at the time of the death of his/her child, or had already reached the age of 65, and • were primarily supported by the child throughout the year preceding the child's death. <p>Foster parents are only entitled if they were dependant upon their foster child throughout the year preceding the foster child's death and had previously supported that foster child for at least 10 years.</p>	<p>Brothers, sisters and grandchildren under the age of 18 (24 for full-time students at a secondary or higher educational establishment):</p> <ul style="list-style-type: none"> • who have no parents capable of work, • previously dependent upon the deceased, and • unable to work.

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>Age limits are imposed:</p> <ul style="list-style-type: none"> • normal: until 18 years of age • full-time students of certain educational institutions: until graduation or until reaching 24 years of age • Group 1 invalids disabled before reaching 18 years of age: unlimited. <p>Legal guardians if they care for the children of the deceased (including those recognised as Group 1 invalids before turning 18 years of age) if these children qualify for an orphan's pension and if there is no other person to whom the survivor's pension may be awarded.</p>	<ul style="list-style-type: none"> • The insured person's own or adopted children, if they are: <ul style="list-style-type: none"> - under the age of 16 years (25 years for full-time students), or - totally incapable of work. • Other children provided for by the insured person, if they: <ul style="list-style-type: none"> - had been living with the insured person for at least a year before his/her death, and - are not entitled to a benefit in respect of the death of their own parents or if their own parents cannot provide them with sufficient means for subsistence. <p>Parents who are dependent on the insured person and fulfil the conditions laid down for widows or widowers.</p>	<p>Age limits:</p> <ul style="list-style-type: none"> • Normally: 16 years; • Full time students: max. 26 years; • Disabled children: as long as disability continues if the disability appeared during the time when the children were in one of the first two situations. <p>No special scheme.</p>	<p>Must be a citizen and a dependent child (age limit is 25 years) of a deceased parent (includes adopted children).</p> <p>No special scheme.</p>	<p>Age limit:</p> <ul style="list-style-type: none"> • 15 years; • 18 years (if unemployed and registered at the employment office); • 26 years (in case of regular studying); • no age limit if a child is totally incapable of work. <ul style="list-style-type: none"> • grandchildren and other children without parents: maintained by the deceased at time of death; • parents, stepparents and adoptive parents: maintained by the deceased at time of death; • brothers and sisters: maintained by the deceased at time of death and insufficient personal means. 	<p>3. Children</p> <p>4. Other persons</p>

Table VII

Survivors

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Benefits 1. Surviving spouse	<p>Survivor's pension (<i>наследствена пенсия [nasledstvena pensija]</i>) is equal to the invalidity pension for injury or professional disease that the deceased would have been entitled to if s/he had lost 90% of his/her working capability. If the deceased was already entitled to old age pension <i>before</i> death, then the survivors may choose the highest pension. The basis for military personnel is the invalidity pension they would have received had they lost 90% of their working capability.</p> <p>The aggregate survivor's pension (<i>наследствена пенсия [nasledstvena pensija]</i>) is a percentage of the pension basis described above determined by the number of survivors:</p> <ul style="list-style-type: none"> • one survivor: 50%; • two survivors: 75%; • three and more survivors: 100%. <p>The pension amount is then equally divided among all entitled survivors.</p>	<p>Basic Amount: Flat rate benefit of 1,310 CZK per month.</p> <p>Percentage Amount: 50% of the percentage amount to which the deceased was or would have been entitled.</p>	<p>The higher of the 2 following amounts serves as the calculation basis:</p> <ul style="list-style-type: none"> • old age pension calculated on the basis of years of pensionable service and pension insurance coefficient of the deceased breadwinner (see Chapter VI – Old age) • old age pension for a person with 30 years of pensionable service. <p>The amount of survivor's pension depends on the number of entitled family members:</p> <ul style="list-style-type: none"> • one family member: 40% • two family members: 70% • three or more family members: 100% <p>The amount above are shared equally between all entitled persons.</p>	<p><i>Temporary Widow(er)s Pension:</i> 50% of the deceased person's old-age pension or the invalidity pension that they would have been entitled to at the time of their death. Paid for 12 months, extended to 18 if the spouse is left caring for the deceased's child (if the child is disabled the benefit can be paid up until its 3rd birthday).</p> <p><i>Permanent Widow(er)s Pension:</i> 50% of the deceased person's pension or the invalidity pension they would have received, had they been entitled at the time of death. This is reduced to 20% if the widow(er) receives his/her own pension for old age, invalidity or employment injury.</p>	<p>No special scheme.</p>
2. Surviving spouse: remarriage	<p>Benefits terminate upon remarriage.</p>	<p>Pension ceases, lump sum grant of 12 times the monthly pension paid upon remarriage.</p>	<p>Survivor's pension is maintained for 12 months after remarriage.</p>	<p>Eligibility for widow(er)s pension terminates if the widow/widower enters into marriage prior to reaching the eligibility age for old-age pension.</p>	<p>No special scheme.</p>
3. Orphan children having lost one parent	<p>Benefits are divided equally among all survivors (see "Spouse" above).</p>	<p>Basic Amount: flat rate benefit of 1,310 CZK per month.</p> <p>Percentage Amount: 40% of the percentage amount to which the deceased was or would have been entitled.</p>	<p>see 'Surviving Spouse' above.</p>	<p>30% of the deceased parent's (old age, or disability or accident-related disability) pension, for each child.</p> <p>Entitlement of the orphan continues even after marriage of the surviving parent or if he/she is adopted.</p>	<p>The total pension calculated from the potential old age pension of the deceased (see Chapter VI "Old-age") as follows: one child: 50%, two children: 75%, three and more children: 90% of the pension.</p>

Lithuania	Poland	Romania	Slovakia	Slovenia	Benefits
<p>The survivor's and orphan's pension is based on the invalidity or old age pension that the deceased person actually received or, if the deceased was not in receipt of a pension, the invalidity pension the deceased would have received for a Group 2 disability at the time of his/her death. It is paid to survivors in the following way:</p> <ul style="list-style-type: none"> • 20% for spouse, • 25% for each orphan. <p>Widows or widowers who widowed before January 1, get 25% of basic pension.</p>	<p>Pension amount depends on number of recipients and is paid as a percentage of the old age or invalidity pension to which the deceased was or would have been entitled:</p> <ul style="list-style-type: none"> • one person: 85%; • two persons: 90%; • three or more persons: 95%. <p>This amount is then divided equally among all recipients. One pension per person.</p>	<p>Calculation basis: The deceased's pension or the one she/he would have been received (old age pension and /or 1st grade invalidity pension).</p> <p>Amount:</p> <ul style="list-style-type: none"> • one survivor: 50%; • two survivors: 75%; • three or more survivors: 100%. 	<p><i>Widow's benefit:</i> 60% of the deceased's pension or of the pension which he would have been entitled to at time of death.</p> <p><i>Divorcee's benefit (not a specific special benefit as such):</i> The maximum amount of the pension to which the deceased was entitled or would have been entitled to at time of death, is equal to the former alimony.</p> <p><i>Widower's benefit:</i> 2116 SKK per month.</p>	<p><i>Widow/er's pension:</i></p> <ul style="list-style-type: none"> • 70% of the deceased's pension (old age or invalidity) or the pension to which the deceased would have been entitled at time of death; • widow/widower who has the right to her/his own pension is entitled to 15% of widow/er's pension, whereby the amount of both pensions, may not exceed 100% of average pension in Slovenia in the preceding calendar year. <p>If widow/er is entitled to different pensions she/he may choose the pension which is more favourable.</p> <p><i>Survivor's pension:</i></p> <ul style="list-style-type: none"> • is assessed according to the deceased's pension (old age or invalidity) or the pension to which the deceased would have been entitled at time of death and the number of family members entitled to such pension; • in the event that only members of the nuclear family (children, adopted children) or only the members of the extended family (stepchildren, grandchildren and other orphaned children, brothers and sisters, parents and adoptive parents) are entitled to survivor's pension, the latter is assessed: • for a single member: 70%, • for two members: 80%, • for three members: 90%, • for four or more members: 100%. <p>Special rules are applied when members of nuclear and extended family are entitled.</p>	<p>Benefits</p> <p>1. Surviving spouse</p>
<p>In the event of remarriage the survivor's pension is suspended.</p>	<p>Benefits still paid.</p>	<p>The pension is suspended. Upon termination of the second marriage the payment of the pension may be restarted. If the second spouse dies, the widow receives the higher of the two pensions.</p>	<p>Pension terminates.</p>	<p><i>Widow/er's pension is lost:</i></p> <ul style="list-style-type: none"> • if the recipient remarries before reaching the age of 58 years, except if he/she has acquired or retained this right on grounds of total incapacity for work; • if a beneficiary enters an unmarried partnership before reaching the age of 58 years. 	<p>2. Surviving spouse: remarriage</p>
<p>See "Surviving Spouse" above</p>	<p>Benefit is shared equally among all recipients.</p>	<p>See "Benefits: Surviving spouse" above.</p>	<p>30% of the old-age, invalidity or pension for years of service to which the deceased parent was entitled at the time of death.</p>	<p>See "Orphan children" above.</p>	<p>3. Orphan children having lost one parent</p>

Table VII

Survivors

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<i>having lost both parents</i>	Entitled to their share of both pensions.	Basic Amount: flat rate benefit of 1,310 CZK per month. Percentage Amount: 40% of percentage amount of the pensions of both parents.	Entitled to receive survivor's pensions for both parents.	60% of the pension (old age, disability or accident-related of deceased person) is granted to the orphan, • who lost both parents, • whose surviving parent is disabled. If the child is eligible for orphan's allowance in the right of both parents, the more substantial orphan's allowance is paid.	Pension calculated by taking into account the potential old age pension of both parents.
4. Other beneficiaries	Benefits are divided equally among all entitled.	No special scheme.	see 'Surviving Spouse' above.	<i>Parental Pension:</i> Parental pension is granted to any parent whose child (grandchild) died after accumulating the service time necessary for old age or disability pension eligibility, or who dies as a recipient of old age or disability pension, if a) the parent was already disabled at the time of the death of his/her child, or had already reached the age of 65, and b) the parent was primarily supported by the child throughout the year (ten years in case of foster parent) preceding the child's death. Parents over the age of 65 are automatically (without medical examination) regarded as permanently disabled. The amount of the parental pension is equal to the amount of Permanent Widow(er)'s Pension.	As for "Orphan children" (see above).
5. Maximum for all those entitled to benefits	100% of the basis for survivor's pension (see "Benefits" above).	No maximum.	100% of the deceased's pension.	No special scheme.	90% of old age pension.

Survivors

Table VII

Lithuania	Poland	Romania	Slovakia	Slovenia	
Awarded pensions for each of the parents.	Supplement of PLN 255,55 per month, increased in line with pensions.	The total amount of the benefits they could have from both parents.	50% of the old-age, invalidity or pension for years of service to which the deceased parents were entitled at the time of death.	Each child bereaved of both parents is entitled, in addition to survivor's pension from one of the parents, to 30% of the pension rating basis of the second parent but not exceeding a maximum aggregate pension of 100% of the rating basis for the survivor's pension of the second parent.	<i>having lost both parents</i>
No special scheme.	Parents, brothers, sisters and grandchildren, benefit shared equally between all recipients.	No special scheme.	No special scheme.	Divorced spouse who was entitled to alimony from the deceased until his/her death (under the same conditions as a widow(er), if the deceased remarried but continued to pay alimony then the current spouse and all ex-spouses become co-beneficiaries.	4. Other beneficiaries
If there is more than one orphan, everybody receives an equal benefit of no more than 25% of the deceased's pension amount each and no more than 80% of this amount overall. If there are no surviving spouses each orphan receives an equal benefit of, but no more than, 25% each and no more than 100% overall. If there are several guardians entitled to a survivor's pension everybody receives an equal benefit, but no more than 20% for all guardians.	The sum of all benefits paid to beneficiaries must not exceed 95% of the amount of the benefit that was or would have been payable to the deceased person.	100% of the deceased person's pension.	100% of the sum of the pension to which deceased person was entitled at time of death.	100% of the deceased person's pension.	5. Maximum for all those entitled to benefits

Table VII

Survivors

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
6. Other benefits	<p>A pensioner gets a supplement to his/her pension equal to 20% of all pensions of the deceased spouse. This provides a supplement to a pensioner whose spouse has died, in order to compensate the loss of sharing the living costs.</p> <p>Not applicable simultaneously with a survivors entitlement in relation to the same spouse. Terminates on remarriage.</p>	<p>For Death Grant: a lump sum benefit, which is payable to the person, who organized the burial. Death grant is currently paid in the amount of CZK 5,000.</p>	<p>Funeral Grant (<i>matuseetoetus</i>): flat rate lump sum of EEK 1800.</p>	<p>Funeral benefit Public funeral</p>	<p>If the survivors pensions (<i>apgādnieka zaudējuma pensija</i>) are not granted because of inadequate qualifying period, the State Social Security Benefit shall be granted.</p> <p>Funeral benefit (<i>Apbedīšanas pabalsts</i>): The person who has undertaken the arrangement of the funeral shall receive a lump sum equal to twice the monthly pension.</p>
7. Minimum pension	<p>90% of the citizen's pension for old age (see Chapter XI "Guaranteeing Sufficient Resources").</p>	<p>Basic Amount: flat rate benefit. Percentage Amount:</p> <ul style="list-style-type: none"> Widow/ers: 385 CZK per month Orphans: 308 CZK per month. 	<p>40% of the old age pension for a person with 30 years of pensionable service.</p>	<p><i>Permanent and Temporary Widow(er)'s Pension</i>: no minimum <i>Parental Pension</i>: no minimum <i>Orphan</i> (one parent): 17,140 per month.</p>	<p>Minimum pension equals the State Social Security Benefit (30 LVL per month) per all beneficiaries. For full orphans the minimum pension equals 50% of the state social security benefit per each beneficiary for each deceased parent.</p>
8. Maximum pension	<p>No specific maximum.</p>	<p>No special scheme.</p>	<p>100% of the old age pension for a person with 30 years of pensionable service.</p>	<p>No special scheme.</p>	<p>The maximum pension is not defined but depends on the ceilings for contributions used for calculating old age pension (see Chapter VI "Old-age").</p>

Lithuania	Poland	Romania	Slovakia	Slovenia	
No special scheme.	<ul style="list-style-type: none"> Periodical survivors' grant (<i>Okresowy zasilek rodzinny</i>): Payable to widows or widowers who are not entitled to the survivors' pension and are without other resources. Provided for one year following the spouse's death or during participation in occupational rehabilitation courses for a maximum 2 years. Medical Care Supplement (<i>Dodatek pielęgnacyjny</i>): Granted to persons entitled to a retirement, disability or survivors' pension who are totally incapable of work and require the assistance of another person, or have reached the age of 75. Amount: PLN 135.96 per month (increased in line with pensions). Funeral Grant (<i>Zasilek pogrzebowy</i>): Available to persons who paid the funeral costs for a pensioner or a member of their family. Amount: 200% of the national average wage at time of death. 	<p>Death grant (<i>ajutor de deces</i>): This benefit is granted to one person only, who can be one of the following: the surviving spouse, one of the children, one of the parents, guardian, tutor, successor, or the person who can prove that he/she paid for the funeral.</p> <p>The amount of the death grant is yearly established by the of the State Social Insurance Budget Act and cannot be lower than the amount of the economy average gross salary.</p>	<p>Death grant (príspevok na pohreb): Lump sum of 2100 SKK (50 EUR) as a state subsidy.</p>	<p><i>Indemnity (odpravnina)</i>: Widow/er's who has no entitlement to widow/er's pension, is not employed or self-employed and thus not compulsorily insured, has a right to an indemnity of six monthly sums equivalent to the pension they would be entitled to.</p> <p><i>Maintenance grant (oskrbnina)</i>: Available after the expiry of the right to indemnity.</p> <ul style="list-style-type: none"> The grant is awarded, if they have registered as unemployed at the employment office within 30 days after the date of exhaustion of the right to indemnity and provided they fulfil the conditions for acquisition of the right to pension support with respect to their means. The grant is also paid to a widow or a widower who has lost his/her right to widow/widower's pension (children are no more entitled) because he/she has not yet attained 53 years of age, provided they registered with the employment office within 30 days after the date of the loss of the right to widow/er's pension. <p>The grant is equal to the pension they would have received, but may not exceed 35% of the minimum pension rating base. Maximum duration is 24 months.</p>	6. Other benefits
No special scheme.	Amount: PLN 530,26 per month.	No special scheme.	<ul style="list-style-type: none"> Widow's benefit: 450 SKK per month; Widower's benefit: 2116 SKK per month, as a fixed sum; Orphan's benefit (one parent): 400 SKK per month; Orphan's benefit (both parents): 600 SKK per month. 	See Chapter VI "Old-age".	7. Minimum pension
No special scheme.	95% of the amount of benefit that was or would have been payable to the deceased.	No special scheme.	Reflected in calculations for pensions of old age, invalidity and years of service.	See "Maximum for all those entitled to benefits" above.	8. Maximum pension

Table VII

Survivors

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Taxation and social contributions	Not subject to taxation.	Pensions are not subject to taxation.	Subject to taxation.	See Chapter VI – “Old-age”.	Pensions granted before 01.01.1996 are not subject to taxation. Pensions granted or recalculated after 01.01.1996 are subject to taxation.
1. Taxation of cash benefits					
2. Limit of income for tax relief or tax reduction	Not applicable.	Pension amounts exceeding 144 000 CZK per year is liable to taxation.	Pensions less than 3 times the non-taxable minimum (EEK 36000 a year, EEK 3000 a month), which is the majority of cases, are not subject to taxation.	See Chapter VI – “Old-age”.	The annual tax exemption limit is LVL 12 000 for income from pension.
3. Social security contributions from benefits	No special scheme.	No special scheme.	No special scheme.	No special scheme.	No special scheme.

Lithuania	Poland	Romania	Slovakia	Slovenia	
Not subject to taxation.	<ul style="list-style-type: none"> Survivors Pension (<i>Renta rodzinna</i>): subject to taxation; Periodic Survivors Grant: subject to taxation; Medical Care Supplement: not subject to taxation; Funeral Grant: not subject to taxation. 	Not subject to taxation.	Not subject to taxation.	Benefits are subject to taxation.	Taxation and social contributions 1. Taxation of cash benefits 2. Limit of income for tax relief or tax reduction 3. Social security contributions from benefits
Not applicable.	Income is taxable above a specified minimum amount (PLN 493,32 per year and 518,16 PLN per year in 2002).	Not applicable.	Not applicable.	See Chapter III "Sickness-Cash Benefits-Taxation and contribution".	
No special scheme	Deduction of contributions for health care from survivor's pensions and periodic survivors grant.	Health care contributions.	No special scheme.	For compulsory insurance schemes.	

