

## Comparative tables

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Appendix: Long-term care

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Applicable statutory basis</b>	<ul style="list-style-type: none"> <li>• The Compulsory Public Insurance Code from 1999 (<i>Кодекс за задължително обществено осигуряване [Kodex za zadaljitelno obshtestveno osigurjavane]</i>);</li> <li>• The Labour Code from 1986 (<i>Кодекс на труда [Kodex na truda]</i>);</li> <li>• Handicapped Rehabilitation and Social Integration Act from 1996 (<i>Закон за рехабилитация и социална интеграция на инвалидите [Zakon za rehabilitatsija i sotsialna integratsija na invalidite]</i>).</li> </ul>	<ul style="list-style-type: none"> <li>• Act No 65/1965 Labour Code (last amendment 155/2000) (<i>zákon č.65/1995 Sb. zákonik práce</i>)</li> <li>• Government ordinance No 108/1994 to implement the Labour Code (last amendment 461/2000) (<i>nařízení vlády 108/1994 Sb., kterým se provádí zákonik práce a některé další zákony</i>)</li> <li>• Directive MOLSA No 115/1992 on transaction working rehabilitation citizens with changed capacity of work (last amendment 232/1997) (<i>vyhláška MPSV č. 115/1992 Sb. o provádění pracovní rehabilitace občanů se změněnou pracovní schopností</i>)</li> <li>• Directive MF No 125/1993 on responsibility employer under claims at work injury or vocational disease (last amendment 74/2000) (<i>vyhláška MF č. 125/1993 Sb., kterou se stanoví podmínky a sazby zákonného pojištění odpovědnosti zaměstnavatele za škodu při pracovním úrazu nebo nemoci z povolání</i>)</li> </ul>	<p>Health Insurance Act 1991 (<i>Ravikindlustusseadus</i>)</p> <p>State Pension Insurance Act 2001 (<i>Riikliku pensionikindlustuse seadus</i>)</p> <p>Civil Code 1956 (<i>Tsiviilkoodeks</i>)</p> <p>Government regulation No 172 on interim procedure of compensation of injuries or other health damage occurring in the course of fulfilling work duties 1992</p>	<ul style="list-style-type: none"> <li>• Act LXXXI of 1997 on Social Insurance Pension (<i>1997. évi LXXXI. Törvény a társadalombiztosítási nyugdíjról</i>) and</li> <li>• Act LXXXIII of 1997 on Compulsory Health Care Insurance (<i>1997. évi LXXXIII. Törvény A kötelező egészség-biztosítás ellátásairól</i>).</li> </ul>	<p>Act of November 2, 1995 on Compulsory Social Insurance against Occupational Accidents and Occupational Diseases, last amended 23.11.2000 (<i>Par obligāto sociālo apdrošināšanu pret nelaimes gadījumiem darbā un arodslimībām</i>).</p> <p>Act of 1 October 1997 on State Social Insurance, last amended 27.07.2001 (<i>Par valsts sociālo apdrošināšanu</i>)</p>

Lithuania	Poland	Romania	Slovakia	Slovenia	Applicable statutory basis
<ul style="list-style-type: none"> <li>Act on Social Insurance of Employment Injuries and Occupational Diseases (December 23, 1999, VIII-1509) (<i>Lietuvos Respublikos nelaimingų atsitikimų darbe ir profesinių ligų socialinio draudimo įstatymas</i>)</li> </ul>	<p>Act of 12.06.1975 on benefits payable for employment injuries and occupational diseases, amended (<i>Ustawa o świadczeniach z tytułu wypadków orzy pracy i chorób zawodowych</i>).<sup>1</sup></p>	<ul style="list-style-type: none"> <li>Act No. 90 of 12 July 1996 on work security (<i>Legea protectiei muncii</i>);</li> <li>Act No. 19/2000 on the public system of pension and other rights of social insurance (<i>Lege privind sistemul public de pensii si alte drepturi de asigurari sociale</i>).</li> </ul>	<ul style="list-style-type: none"> <li>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. Zákoník práce v znení neskorších predpisov</i>);</li> <li>Regulation No. 280/1993 Coll. on insurance of responsibility for damages in case of employment injuries or occupational disease (Act No. 242/2001 Coll. derogates Regulation No. 280/1993 Coll. since 1 April 2002 former Regulation <i>Výhláška Ministerstva financií SR č. 280/1993 Z. z., ktorou sa ustanovujú bližšie podmienky a sadzby poistného zákonného poistenia organizácie pre prípad zodpovednosti za škodu pri pracovnom úraze alebo chorobe z povolania v znení neskorších predpisov</i>);</li> <li>Act No. 387/1996 Coll. on employment (<i>Zákon NR SR č.387/1996 Z. z. o zamestnanosti v znení neskorších predpisov</i>);</li> <li>Act No. 366/1999 Coll. on income taxes (<i>Zákon č. 366/1999 Z. z. o daniach z príjmov v znení neskorších predpisov</i>);</li> <li>Regulation No. 32/1965 Coll. on compensation for pain and for reduced social opportunities (<i>Výhláška ministerstiev zdravotníctva a spravodlivosti, štátneho úradu sociálneho zabezpečenia a Ústrednej rady odborov č.32/1965 Zb. o odškodňovaní bolesti a sťaženía spoločenského uplatnenia v znení neskorších predpisov</i>);</li> <li>Regulation No 149/1988 Coll. on performance of social security law (<i>Výhláška Federálneho ministerstva práce a sociálnych vecí č.149/1988 Zb, ktorou sa vykonáva zákon o sociálnom zabezpečení v znení neskorších predpisov</i>);</li> <li>Direction No. 13/1986 of Ministry of Health for performing hygiene service and for declaration of dangerous work (<i>Pokyn č. 13/1986 Vestníka Ministerstva zdravotníctva SSR na vykonávanie hygienického dozoru na pracoviskách a vyhlasovanie rizikových prác</i>).</li> </ul>	<ul style="list-style-type: none"> <li>Health protection and Health Insurance Act of 1992, last amended in 2001 (<i>Zákon o zdravstvenem varstvu in zdravstvenem zavarovanju</i>);</li> <li>Pension and Disability Insurance Act of 1999, last amended in 2001 (<i>Zákon o pokojninskem in invalidskem zavarovanju</i>);</li> <li>Health and Safety at Work Act of 1999, last amended in 2001 (<i>Zákon o varnosti in zdravjue pri delu</i>).</li> </ul> <p>(There is no separate scheme for employment injuries and occupational diseases.)</p>	<p><b>Applicable statutory basis</b></p>

Table VIII

## Employment injuries and occupational diseases

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Basic principles</b>	See Chapter VII "Survivors".	Financial support in case of employment injuries, occupational diseases or death.	No separate scheme. Short-term benefits (in-kind and in-cash) provided under health insurance, long-term benefits under pension insurance. Compensation provides additional periodic benefits under employers' civil liability.	<ul style="list-style-type: none"> <li>- Compulsory, social insurance type benefits.</li> <li>- Partly under health insurance and partly under pension insurance.</li> <li>- State guarantee.</li> </ul>	Insurance-based, earnings-related benefit.
<b>Field of application</b>	Insured wage earners: <ul style="list-style-type: none"> <li>• wage earners hired for more than 5 working days (40 hours) during one calendar month;</li> <li>• civil servants, incl. defense, interior, and prisons;</li> <li>• working members of co-operatives;</li> <li>• wage earners employed under more than one labour contract;</li> <li>• contracted managers and supervisors of enterprises;</li> <li>• those insured solely against employment injuries and occupational diseases, i.e. wage earners hired for less than 5 days (40 hours) in the calendar month by one or more employers.</li> </ul>	All wage earners.	All wage earners.	Persons insured for all risks (See Chapter II – "Health Care") as well as: <ul style="list-style-type: none"> <li>• full-time Hungarian students in vocational or higher educational,</li> <li>• in-patients undergoing treatment in an institute of socio-therapy for psychological disorders or addiction,</li> <li>• those held in custody,</li> <li>• volunteers, especially if injured in the course of rescue or donating blood,</li> <li>• providers of community work or work in the public interest and</li> <li>• entrepreneurial or self-employed activities performed by old-age pensioners or surviving spouses reaching the retirement age [so-called supplementary activities (kiegészítő tevékenységet folytató személyek)], if they paid 5% of their gross earnings.</li> </ul>	Wage earners aged 15 years and over.
<b>2. Exemptions from the compulsory insurance</b>	<p>Exempt from this insurance risk:</p> <ul style="list-style-type: none"> <li>• students of doctorate degrees;</li> <li>• workers without a labour contract with net earnings equal or higher than the standard monthly minimum wage for the country;</li> <li>• persons hired for employment abroad.</li> </ul> <p>Exempt on their own discretion from this insurance risk:</p> <ul style="list-style-type: none"> <li>• liberal professionals and craftsmen;</li> <li>• sole traders;</li> <li>• full or partial proprietors of businesses;</li> <li>• farmers;</li> <li>• working pensioners.</li> </ul>	No special scheme.	No special scheme.	See Chapter II – "Health Care"	Persons employed by a foreign employer.

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>Social insurance system financed by the contributions of employers. Earnings related benefit.</p> <ul style="list-style-type: none"> <li>• 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 including)</li> <li>• People who receive remuneration as politicians, judges, prosecutors, members of the Board of the Bank of Lithuania, officials appointed by President or Parliament.</li> </ul> <p>Among other employed people in the law are specially mentioned as insured, following persons, provided that they receive wage for their work:</p> <ul style="list-style-type: none"> <li>• students at vocational schools, colleges and higher education establishments during their professional training (practical assignments) whether at the educational establishment or enterprise</li> <li>• persons referred by labour exchanges for retraining at enterprises or to carry out public works</li> <li>• persons staying at social and psychological rehabilitation establishments whilst working</li> <li>• persons sentenced to imprisonment whilst working</li> </ul> <p>No wage earners are exempted. Officials of Police, State Security and related services; officials of Defence and related services have their own special protection in case of accidents at work or professional diseases.</p>	<p>Earnings-related benefit provided by insurance scheme financed by employer's contributions.</p> <p>All wage earners.</p> <p>No special scheme.</p>	<p>Compulsory social insurance for wage earners.</p> <p>Wage earners, self-employed, pupils, students or apprentices during the professional stage of their education, those who are fulfilling military obligations.</p> <p>No special scheme.</p>	<p>Compulsory insurance scheme financed by contributions from employers and self-employed persons, providing an earnings-related benefit to all wage earners and self-employed persons.</p> <p>All wage earners.</p> <p>No special scheme.</p>	<p>Benefits regulated in compulsory health and pension and invalidity insurance. See Chapter V "Invalidity".</p> <ul style="list-style-type: none"> <li>• wage earners, self-employed persons, farmers and other persons insured in the pension and invalidity scheme (see Chapter VI "Old-age");</li> <li>• students attending practical instruction, work placement and professional excursions;</li> <li>• physically and mentally disabled children and adolescents attending practical instruction lessons in training organizations and during compulsory placement work;</li> <li>• individuals performing voluntary placement work on completion of their studies, whether they receive payment for or not;</li> <li>• disabled individuals in professional rehabilitation or training, during practical instruction or practice;</li> <li>• secondary school students, college and university students while performing work (student employment service);</li> <li>• unemployed persons performing public work;</li> <li>• volunteers;</li> <li>• prisoners;</li> <li>• persons performing subsidiary activities;</li> <li>• persons performing organised activities.</li> </ul> <p>No special scheme.</p>	<p><b>Basic principles</b></p> <p><b>Field of application</b></p> <p><b>1. Beneficiaries</b></p> <p><b>2. Exemptions from the compulsory insurance</b></p>

Table VIII

## Employment injuries and occupational diseases

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>3. Voluntarily insured</b>	Not applicable.	No special scheme.	No special scheme.	No special scheme.	No special scheme.
<b>Risks covered</b>	Accidental injury during assigned work, causing incapacity or death.	All organisations must be covered by statutory insurance for their wage earners covering injury, illness or death resulting from the performance of working tasks or in direct connection with such activities.	Injury or health damage sustained as a result of an accident occurring in the course of fulfilling work duties.	"Injury sustained in the course of work performed under an employment relationship or in relation to it." Also includes accidents sustained during the performance of charitable or public work or in the course of utilising certain social insurance benefits (e.g. in connection with an appearance at a medical examination for the determination of invalidity).	An accident or injury occurring during and as a result of work duties. ( <i>nelaimes gadījums darbā</i> )
<b>1. Employment injuries</b>					
<b>2. Travel between home and work</b>	<ul style="list-style-type: none"> <li>during travel between workplace and home;</li> <li>during travel between work and lunch-eon place;</li> <li>during travel required for collecting wages.</li> </ul>	Not covered.	Covered.	Covered.	Not covered. Exception: use of an employer's means of transport.
<b>3. Occupational diseases</b>	If contained on a list compiled by the Minister of Health and approved on behalf of the Council of Ministers or if proven that the illness was caused by conditions at the work place.	The list of occupational diseases (an enumerative list) can be found in the Government Notification No 290/1995 .	A list of occupational diseases set by the regulation of the Minister of Social Affairs.	A disease that occurred in consequence of the specific hazard involved in an occupation. The scope of occupational diseases is determined by a Government Decree No. 217/1997 (XII.1) Government Decree, 1 <sup>st</sup> Appendix.	List of recognised occupational diseases ( <i>arodslimības</i> ) approved by the Ministry of Welfare ( <i>Labklājības ministrija</i> ).

## Employment injuries and occupational diseases

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Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>No voluntary participation arrangements. Private insurance companies may supply insurance on general life insurance basis.</p>	<p>No special scheme.</p>	<p>Not applicable.</p>	<p>Not applicable.</p>	<p>Compulsory supplementary insurance for insured persons performing particularly hard work and work harmful to health, as well as insured persons performing activities which can not be successfully performed after attaining a certain age. Contributions paid by the employer as from 2001.</p>	<p><b>3. Voluntarily insured</b></p>
<p>Accident in the working environment causing the employee partial or total loss of functional capacity or death.</p>	<p>Accidents occurring in the course of work or connected with usual work. Any sudden occurrence caused by an outer reason, taking place in connection with work at the time when the wage earner was performing: his/her normal duties, his/her employer's orders, other activities being in the employer's interest even without being ordered to do so, and on the way between home and the working place.</p>	<ul style="list-style-type: none"> <li>• Violent injury, as well as severe professional intoxication, taking place during the working process or during the execution of employment obligations and causing temporary incapacity of more than 3 days, a permanent incapacity or even death.</li> <li>• Also covers actions carried out for the protection of public health or human life.</li> </ul>	<p>Injury or death sustained in connection with the performance of working tasks.</p>	<p>Employment injuries, injury in casual relation to performance of work or activity on grounds of which the person concerned has been insured.</p>	<p><b>Risks covered</b></p> <p><b>1. Employment injuries</b></p>
<p>Covered.</p>	<p>Covered.</p>	<p>Covered.</p>	<p>Not covered.</p>	<p>Injuries sustained during the following journeys are classified as employment injuries:</p> <ul style="list-style-type: none"> <li>• direct travel (regular route) from home to the place of work and back;</li> <li>• travel to doctor or medical institution and back, provided that insured person was sent for treatment by personal doctor.</li> </ul>	<p><b>2. Travel between home and work</b></p>
<p>The list of occupational diseases is determined by Government Decree of 30 November 1994.</p>	<p>List of recognised occupational diseases.</p>	<ul style="list-style-type: none"> <li>• Diseases due to physical, chemical or biological factors during the work process, as well as over-stress or over exertion.</li> <li>• List of recognised diseases made by the National Institute for Medical Expertise and Work Capacity Recovery (<i>Institutul National de Expertiza Medicala si Recuperarea Capacitatii de Munca</i>).</li> </ul>	<p>Diseases listed in social security regulations (proof of causation also required). List created and adjusted by the Ministry of Labour, Social Affairs and Family.</p>	<p>Any disease caused by work, according to the prescribed list of occupational diseases.</p>	<p><b>3. Occupational diseases</b></p>

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## Employment injuries and occupational diseases

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Conditions</b>	See Risks covered.	All employers must be covered by statutory insurance for their responsibilities for any damage to their wage earners caused by injuries or diseases arising in connection with the performance of their job; where a wage earner has suffered injury or death the organization of employment is responsible for the damage ensuing therefrom.	No special scheme.	Accident is taken place: - in the course of work performed under an employment relationship or in relation to it. - during the performance of charitable and public work or - in the course of utilising certain social insurance benefits (e.g. in connection with an appearance at a medical examination for the determination of invalidity)	Beneficiary must use the professional rehabilitation and re-training options financed by the State Social Insurance Agency ( <i>Valsts 'sociālās apdrošināšanas agentūra</i> ).
<b>1. Employment injuries</b>					
<b>2. Occupational diseases</b>	See Risks covered.	See above.	No special scheme.	All enterprises. Periods of exposure to risk: None. Periods of liability: No minimum periods of exposure required. Time limit for declaration: Employers must submit a copy of the report upon conclusion of the investigation of industrial accident to the competent insurance office for branch office, no later than the 8 <sup>th</sup> day of the month following the claim.	All enterprises. Periods of exposure to risk: none. Periods of liability: none No special rules in case of exposure to risk at several enterprises. Time limit for declaration: Insurance indemnity is granted starting with the day when the person is entitled, but not earlier than 12 months before claim for insurance indemnity. No mixed system.
<b>Benefits</b>					
<b>1. Temporary incapacity:</b>					
<i>Benefits in kind</i>					
<b>Free choice of doctor or hospital</b>	See Chapter II "Health Care".	Free choice of doctor, with the exception of preventive care performed by the enterprise's own health centres.	See Chapter II – Health Care	Free choice of doctor or hospital (but referral system exists).	Free choice of doctor or hospital.
<b>Payment of costs and contribution by person involved</b>	No co-payments made by patient.	Costs of treatment, the so-called "adequate expenditure" (set down by law), are borne by the employer.	Payment of costs by Health Insurance Fund.  Patients pay visit fee, see Chapter II "Health Care". In case of hospitalisation there is no charge except when the patient asks for special amenities.	All costs [including medicines, medical aids and dental care] are paid by the Health Insurance Fund. No contribution by the persons involved.	Costs which are not covered by the basic health care programme and costs of rehabilitation not covered by the basic social care programme are met by the work injury insurance. No contribution from victim.



# Employment injuries and occupational diseases

Table VIII

Lithuania	Poland	Romania	Slovakia	Slovenia	
Injuries during the time of work in all workplaces.	See "Risks covered".	Medical certificate.	All employment injuries except those caused by wage earner or caused due to intoxication of the wage earner.	None regarding period of insurance.	<p><b>Conditions</b></p> <p>1. <b>Employment injuries</b></p> <p>2. <b>Occupational diseases</b></p> <p><b>Benefits</b></p> <p>1. <b>Temporary incapacity:</b> <i>Benefits in kind</i></p> <p><i>Free choice of doctor or hospital</i></p> <p><i>Payment of costs and contribution by person involved</i></p>
Enterprise, work : All enterprises. Periods of exposure to risk: No fixed periods, except for a certain number of chemicals, for example, working with materials containing asbestos. Periods of liability: No minimum periods of exposure required.	All enterprises are covered. No minimum period of exposure required. If the victim of an occupational disease has been exposed to the risk by more than one employer, the allowance is paid by the last employer.	Medical certificate.	<ul style="list-style-type: none"> <li>• Enterprises, work: all enterprises.</li> <li>• Periods of exposure to risk: for some diseases the highest permissible periods of exposure (thresholds) are determined by regulations issued by the competent department of the industrial hygiene service. For example: the number of working shifts is limited to 4600 in case of a stamper working in mine with a dust concentration risk of category 3 or 4.</li> <li>• Periods of liability: no minimum periods of exposure required.</li> <li>• Time limit for declaration: no limitation period.</li> </ul>	Specific diseases caused by long-term direct influence of the work process and conditions at a specific job according to the prescribed list.	
See Chapter II "Health care"	See Chapter II "Health Care".	The victim of a occupational disease must see a doctor chosen by the insurer.	See Chapter II "Health Care" (also entitled to spa treatment).  Free choice of doctor or hospital, with the exception of preventive care which may be provided by the enterprise's own health centres.	See Chapter II "Health Care" and Chapter V "Invalidity".	
See Chapter II "Health care"	Direct payment by the sickness fund. No contribution by person affected.	All charges are paid by: <ul style="list-style-type: none"> <li>• the employer;</li> <li>• the organizer of the training, requalification, refresher courses or other forms of professional training;</li> <li>• the budget of state social insurances; depending on the category of the beneficiary.</li> </ul>	Borne by the compulsorily insured employer.	The compulsory health insurance covers all costs of medical treatment for employment injuries and occupational diseases as well as any rehabilitation thereafter. There are no co-payments.	

Table VIII

## Employment injuries and occupational diseases

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Duration of benefits</b>	Unlimited.	Unlimited.	Unlimited.	Unlimited	Unlimited.
<b>Cash benefits</b>					
<b>Waiting period</b>	No special scheme.	No special scheme.	see Chapter III 'Sickness – Cash Benefits'	Accident Sick Pay ( <i>baleseti táppénz</i> ): None.	For the first fourteen days of incapacity for work the sickness benefit is paid by employer. (See Chapter III: Sickness - Cash Benefits)
<b>Duration</b>	Until recovery or entitlement to benefits for permanent invalidity.	Unlimited.	see Chapter III 'Sickness – Cash Benefits'.	Accident Sick Pay: Maximum 2 years (Accident sick-pay is payable for one year -irrespective of the preceding period of insurance and the payment of sick-pay with the possibility that the payment of accident sick-pay can be extended by another year).	Until recovery or diagnosis of permanent invalidity but no longer than 52 calendar weeks.
<b>Amount of the benefit</b>	See Chapter III "Sickness – Cash benefits".	The difference between average earnings of the wage earner before the employment injury or appearance of the occupational disease, and the full amount of sickness benefit; see Chapter III "Sickness Cash Benefits".	In case of work injury, occupational disease or other health impairment connected to work caused by the fault of the employer: 100% of the reference wage.	100% of the average income forming the basis of Sick Pay (See Chapter III "Sickness - Cash Benefits").	The allowance in case of temporary incapacity for work is 80% of the gross average monthly insurance contributions earnings 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. Maximum 25 times the amount of state social security benefit (30 LVL) per month.

## Employment injuries and occupational diseases

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Lithuania	Poland	Romania	Slovakia	Slovenia	
Unlimited.	Unlimited.	Maximum 180 days.	Unlimited.	Unlimited.	<b>Duration of benefits</b>
No special scheme.	No special scheme.	No special scheme.	No special scheme.	No waiting period for health care, see Chapter III "Sickness - Cash Benefits".	<b>Cash benefits</b>
Until recovery or determination of disability.	6 months maximum, extendable by 6 months where there is a possibility of resumption of work.	From the first day of incapacity until full recovery or award of invalid status.	During incapacity for work, maximum 12 months.	Paid from first day of incapacity until recovery or entitlement to invalidity pension or other invalidity benefits. Recipients are referred to the Invalidity Commission by their personal doctor, or health board, if a return to full working capacity is not expected and in any case after one year's uninterrupted claim.	<b>Waiting period</b>
<ul style="list-style-type: none"> <li>Sickness benefit (<i>Ligos pasalpa</i>): 100% of average monthly compensatory wage. The monthly compensatory wage comprises the average wage from which contributions to sickness and maternity insurance have been collected over the last but one calendar quarter before sickness;</li> <li>Lump sum compensation for lost capacity of work (<i>Netekto darbingumo vienkartinė kompensacija</i>):                             <ul style="list-style-type: none"> <li>- if less than 20% of capacity lost, then 10% of 24 times the monthly compensatory wage is paid. The amount of lump sum compensation is 3 times higher for cases of permanent incapacity. Law does not define minimal limit for the lost capacity, but according to the rules of evaluation of lost capacity less than 5% is not approved.</li> <li>- if 20% to 30% of capacity lost, then 20% of 24 times the monthly compensatory wage is paid.</li> </ul> </li> </ul>	Amount: 100% of reference wage.  Reference wage: average wage based on earnings over the three months preceding the first month of entitlement.	100% from the average of the monthly incomes of the last 6 months which were taken into consideration in order to establish the individual contribution for social insurance in those months.	The difference between average earnings of the wage earner before the employment injury or appearance of the occupational disease and full amount of sickness benefit.	Sickness benefit (compensation of wages) for temporary absence from work due to an occupational disease or employment injury is 100% of the base. The base is the average monthly gross wage the insured person received in the calendar year preceding the year in which the temporary absence occurred. Sickness benefit must be no lower than the Statutory Reference Amount (see Chapter XI "1. General Non-contributory Minimum") and no higher than the wage the insured would receive if she/he worked.	<b>Duration</b>
					<b>Amount of the benefit</b>

Table VIII

## Employment injuries and occupational diseases

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>2. Permanent incapacity:</b>					
<b>Minimum level of incapacity giving entitlement to compensation</b>	50% reduction in capacity.	Full Invalidity: 66% reduction. Partial Invalidity: 33% reduction.	Pension for Incapacity for Work ( <i>töövõimetuspension</i> ): 40% reduction in capacity.  Compensation ( <i>kahju hüvis</i> ): 10% reduction in capacity.	Accident Annuity ( <i>baleseti járadék</i> ): 16% reduced capacity for work  Accident Disability Pension ( <i>baleseti rokkantsági nyugdíj</i> ): 67% reduced capacity for work (50% if caused by silicosis).	The person's working capacity has to be reduced at least by 10%.
<b>Fixing level of incapacity</b>	The local medi-collegial board on the basis of proposal of individual medical doctor and dentist.	A special doctor from the Czech Social Security Administration ( <i>Česká správa sociálního zabezpečení</i> ) (social insurance company) decides the individual patient's level of incapacity.	Pension for incapacity for work and compensation – certified by the Medical Commission	The National and the County (Metropolitan) Medical Expert Committees of the Health Insurance Fund.	The Health and Working Capacity Medical Expert Commission ( <i>Veselības un darbspēju ekspertīzes ārstu komisija</i> ).
<b>Possibility of review</b>	No special scheme.	No special scheme.	<i>Pension for Incapacity for Work</i> see Chapter V 'Invalidity'	After 2 years.	Review possible either on initiative of responsible institutions or at request of beneficiary. Not required at regular intervals.
<b>Basic earnings used for calculating annuity</b>	All earnings used for tax assessment.	The benefits are based upon previous earnings. Average gross earnings over the last three months before incapacity.	<i>Pension for Incapacity for Work</i> see Chapter V 'Invalidity' <i>Compensation</i> Average gross earnings over last 12 months before the injury or occupational disease.	- <i>Accident Disability Pension</i> : (See Chapter V Invalidity) or if it is more favorable: the gross monthly average earning upon which contributions were paid over the previous calendar year (before the accident). - <i>Accident Annuity</i> : The gross monthly average earning upon which contributions were paid over the previous calendar year (before the accident).	Gross average insurance contributions earnings 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

Employment injuries and occupational diseases

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Lithuania	Poland	Romania	Slovakia	Slovenia	
See also <i>periodical compensation</i> below					<b>2. Permanent incapacity:</b>
Periodical compensation is paid if 30% loss of capacity or more.	No special scheme.	50% reduction of work capacity.	60% reduction of capacity.	See Chapter V "Invalidity".	<b>Minimum level of incapacity giving entitlement to compensation</b>
Assessment of State Medical and Social Examination Commission (SMSEC) ( <i>Valstybine medicinines socialines ekspertizes komisija</i> )	The level of incapacity is determined by a medical expert from the Social Insurance Institute (ZUS) ( <i>Zaklad Ubezpieczeń Społecznych</i> ).	By medical commission.	The permanent incapacity is diagnosed by an appraisal commission of the Social Insurance Agency.	Decision taken by the Institute for Pension and Invalidity Insurance of Slovenia on the basis of an expert's opinion from the medical expert bodies of the Institute.	<b>Fixing level of incapacity</b>
Review possible at any time. There is no statutory defined periodical review.	Possible in case of major change in the insured person's state of health. No statutorily defined periodical review.	Revision by medical commission (at 6-12 months) or at the demand of the recipient, until the age of 65 years (men) and 60 (women).	The regular review of changes in recipient's condition is possible during the first year. After this, the commission makes a final decision on invalidity.	Possibility of review on the demand of competent bodies. If the beneficiary does not attend the medical examination, the pension is not paid until the beneficiary complies. There is no statutory defined compulsory periodical review.	<b>Possibility of review</b>
See "Amount or formula" below	Reference wage is either: <ul style="list-style-type: none"> <li>the average wage over 10 consecutive years selected from among the last twenty years, or</li> <li>the best 20 years' insurance.</li> </ul>	Not applicable. In case of permanent incapacity of work the insured is retired (see Chapter V "Invalidity").	Average gross monthly earnings for the best non-consecutive five years during the previous ten. These earnings are taken into account as follows: <ul style="list-style-type: none"> <li>up to 2500 SKK: 100%;</li> <li>from 2500 to 6000 SKK: 33,3%;</li> <li>from 6000 to 10000 SKK: 10%;</li> <li>over 10000 SKK: disregarded.</li> </ul>	See Chapter V "Invalidity".	<b>Basic earnings used for calculating annuity</b>

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## Employment injuries and occupational diseases

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia																								
<b>Amount or formula</b>	See Chapter V "Invalidity"; maximum amount is set at 10 times the national standard monthly minimum wage.	Compensation guaranteeing that income after injury or illness is equal to the individual's average earnings before the damage occurred, taking into account any invalidity benefit paid as a result of the injury or illness. The employer pays this compensation every month until the end of the calendar month in which the recipient reaches 65 years of age.	<i>Pension for Incapacity for Work</i> see Chapter V - Invalidity  <i>Compensation</i> Percentage of the reference wage corresponding to the incapacity for work, minus the amount of pension paid by state.	<i>Accident disability pension:</i> Paid according to the same three classes used in the determination of invalidity pension, (see Chapter V "Invalidity") • Class I: 70% of the monthly average earning minimum: HUF 21 960 per month • Class II: 65% of the monthly average earning minimum: HUF 21 230 per month • Class III: 60% of the monthly average earning minimum: HUF 20 210 per month <i>Accident Annuity:</i> Level of benefit expressed as a percentage of monthly average earnings and determined by degree of invalidity: 16-25% reduced capacity: 8% 26-35% reduced capacity: 10% 36-49% reduced capacity: 15% 50-66% reduced capacity: 30%.	Percentage of the average monthly earnings depending upon reduced capacity: <table border="1"> <thead> <tr> <th>reduced capacity:</th> <th>percentage of earnings:</th> </tr> </thead> <tbody> <tr><td>100%</td><td>80%</td></tr> <tr><td>90-99%</td><td>75%</td></tr> <tr><td>80-89%</td><td>70%</td></tr> <tr><td>70-79%</td><td>65%</td></tr> <tr><td>60-69%</td><td>60%</td></tr> <tr><td>50-59%</td><td>55%</td></tr> <tr><td>40-49%</td><td>50%</td></tr> <tr><td>30-39%</td><td>45%</td></tr> <tr><td>25-29%</td><td>35%</td></tr> <tr><td>15-24%</td><td>30%</td></tr> <tr><td>10-14%</td><td>25%</td></tr> </tbody> </table> Maximum 25 times the amount of state social security benefit (30 LVL) per month.	reduced capacity:	percentage of earnings:	100%	80%	90-99%	75%	80-89%	70%	70-79%	65%	60-69%	60%	50-59%	55%	40-49%	50%	30-39%	45%	25-29%	35%	15-24%	30%	10-14%	25%
reduced capacity:	percentage of earnings:																												
100%	80%																												
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30-39%	45%																												
25-29%	35%																												
15-24%	30%																												
10-14%	25%																												
<b>Supplements for dependants</b>	No special scheme.	No special scheme.	No special scheme.	No special scheme.	No special scheme.																								
<b>Supplements for care by another person</b>	Reduced working capacity by 90% or more and need of assistance of another person: supplement equal to 75% of the social old age pension.	No special scheme.	<u>Pension for Incapacity for Work</u> : none. <u>Compensation</u> : depending on the nature of the necessary care, up to the minimum rates of monthly wage of a hospital assistant in state medical institutions.	Nursing Fee ( <i>ápolási díj</i> ) (See "Annex: Long-term care")	Supplement of 50% or the State Social Insurance Agency may actually employ a carer for this sum.																								
<b>Redemption</b>	No special scheme.	No special scheme.	<u>Pension for Incapacity for Work</u> and <u>Compensation</u> : none.	No special scheme.	Immediate redemption possible at the request of the victim, if loss of capacity for work in the range of 10 to 24%. The single cash benefit calculates as 3 to 18 times the amount of the gross average monthly insurance contributions earnings of the victim, according to specified provisions by the Cabinet of Ministers.																								

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p><i>Periodical compensation (Netekto darbingumo periodine kompensacija)</i> of lost capacity of work is paid monthly. It is calculated according to the formula: <math>0.5 \cdot d \cdot k \cdot D</math>, where:</p> <p>d: lost capacity coefficient;                      k: compensation coefficient (ratio between the person's insured average monthly income from the 12 consecutive months prior to injury and average insured monthly income which is valid at the time of injury) According to the law k is not less than 0,25 and not higher than 3 (<math>0.25 &lt; k &lt; 3</math>).</p> <p>D: average insured monthly income valid on month of payment. Average insured monthly income is calculated as the average of the wage from which pension insurance contributions are collected as well as any state social insurance sickness, maternity and unemployment benefits over the year (See Chapter VI "Old age") For lump sum benefits see "Temporary Incapacity: Amount of the Benefit", above.</p>	<p>The same formula as for disability pension (<i>Renta inwalidzka</i>) (see Chapter V "Invalidity"), although the amount of the pension must be no lower than:</p> <ul style="list-style-type: none"> <li>• 80% of the basis for calculation in cases of total incapacity;</li> <li>• 60% of the basis for calculation in cases of partial incapacity.</li> </ul> <p>The pension must be no less than 120% of the minimum disability pension.</p>	<p>Persons are classified into one of the following degrees:</p> <ul style="list-style-type: none"> <li>• 1st degree: total loss of work capacity, of self-service capacity, of self-guiding or orientation in space, requiring assistance and permanent surveillance by another person;</li> <li>• 2nd degree: total lost of work capacity; the invalid does not require assistance and permanent surveillance by another person;</li> <li>• 3rd degree: persons who have lost minimum half of their work capacity, having the possibility to do a professional activity.</li> </ul> <p>When determining the pension of invalidity the insured is granted a potential period of contribution, settled as the difference between the complete period of contribution and the period of contribution effectively fulfilled at the moment of integration in one of the degrees of invalidity.</p>	<ul style="list-style-type: none"> <li>• First twelve months following appearance of illness or injury: benefit guarantees the recipient's average earnings (over the last 3 months) from before illness or injury, taking into consideration any sickness or invalidity benefits to which s/he may be entitled.</li> <li>• After initial twelve month period: benefit guarantees 5700 SKK per month, taking into consideration any invalidity benefits or earnings of the recipient. If the recipient's previous average monthly earnings exceed 5700 SKK the benefit is increased by 75% of the difference between the actual earnings and this amount.</li> </ul> <p>This benefit is paid until recipient's 65th birthday.</p>	<p>See Chapter V "Invalidity".</p>	<b>Amount or formula</b>
No special scheme.	No special scheme.	No special scheme.	See Chapter V "Invalidity".	No specific supplements.	<b>Supplements for dependants</b>
No special scheme	<p>Medical care supplement (<i>Zasilek pielęgniacyjny</i>):</p> <p>Granted to persons entitled to a retirement, disability or survivors' pension who:</p> <ul style="list-style-type: none"> <li>• are totally incapable of work and require the assistance of another person, or</li> <li>• have reached the age of 75.</li> </ul> <p>Amount: PLN 135,96 per month (increased in line with pension).</p>	Persons with the 1st degree receive a fixed amount for care from a third person.	Immobility Allowance: See Chapter V "Invalidity".	Nursing allowance: available to the recipients of old age, early retirement, invalidity and survivor's pension should they need permanent help (cash benefit). See Chapter V "Invalidity - Other benefits".	<b>Supplements for care by another person</b>
No special scheme.	No special scheme.	No special scheme.	No special scheme.	See Chapter V "Invalidity".	<b>Redemption</b>

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	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Accumulation with new earnings from work</b>	Permitted.	No special scheme.	<i>Pension for Incapacity for Work and Compensation</i> : Full accumulation with new earnings.	It is possible until a certain amount, but in case of Accident Disability Pension: Pension terminates if recipients work on a regular basis and their income over the previous four months is not at least 20% lower than the income they would have received prior to disability in their previous occupation.	Permanent incapacity: full accumulation possible.
<b>Accumulation with other pensions</b>	If entitled to more than one invalidity pension, then 100% of the highest pension and 50% of all the others.	No special scheme.	<i>Pension for Incapacity for Work</i> : accumulation with other state pensions not possible.  <i>Compensation</i> : accumulation possible.	Basically none, except survivors pension.	In case of accumulation with old age pension, employment injury benefit is reduced by 20%. Accumulation impossible with survivor pension or invalidity pension.
<b>3. Death</b> <b>Surviving spouse</b>	See Chapter VII "Survivors".	In Czech law there are 5 types of compensation in case of worker's death. Employer pays these compensations. These compensation cover: <ul style="list-style-type: none"> <li>• costs connected with worker's treatment (before his/her death)</li> <li>• costs connected with worker's funeral</li> <li>• provision of alimony for inheritors (widow/er, orphans)</li> <li>• lump-sum compensation for inheritors (widow/er, orphans) – see "<i>Capital sum on death</i>"</li> <li>• compensation of material damages (for examples damages to worker's property)</li> </ul> The basis for the calculation of compensation is the average earnings of the deceased person (gross average earnings from the last quarter of the year when the deceased had an ordinary wage i.e. not reduced as a consequence of disease or injury).	see Chapter VII 'Survivors'	<i>Temporary Widow(er)'s Pension</i> : 50% of the pension that the deceased did or would have received for 12 months (extended to 18 months if caring for a child of the deceased or until the child's 3 <sup>rd</sup> birthday if that child is disabled). Spouses of persons killed by employment injury or occupational disease are entitled even if the widow is below pension age, there are no dependant children and the deceased did not have the necessary insurance period.  <i>Permanent Widow(er)'s Pension</i> : Available after the cessation of Temporary Widow(er)'s Pension on the same conditions as those described in Chapter VII "Survivors", with the exception that those who die as a result of an employment injury or occupational disease do not have to satisfy any minimum periods of insurance.	Up to 25% of the gross average monthly insurance contributions earnings of the deceased if incapable of work and entirely or partly supported by the deceased. The benefit is paid until the day when the deceased would have reached the retirement age.



Lithuania	Poland	Romania	Slovakia	Slovenia	
Full accumulation possible.	Accumulation permitted.	Accumulation only permitted for 3rd degree invalids.	See "Amount of Benefit" above.	See Chapter VI "Old-age". Applies as well for the invalidity pension.	<b>Accumulation with new earnings from work</b>
Full accumulation possible.	The pension cannot be accumulated with a disability pension or the survivors' pension. In cases of accumulation permitted with the old age pension ( <i>emerytura</i> ), the beneficiary can choose between: <ul style="list-style-type: none"> <li>• employment injury pension and 50% of the old-age pension, or</li> <li>• old-age pension and 50% of employment injury pension.</li> </ul>	Not possible.	See "Amount of Benefit" above.	An insured person who satisfies the conditions for two or more pensions in the Republic of Slovenia, may enjoy only one of them, of his/her own choice.	<b>Accumulation with other pensions</b>
Insurance benefit in the case of death ( <i>Periodinè draudimo išmoka, apdraustajam mirus</i> ): widows and widowers are entitled to a benefit if they were dependent on the deceased at the time of the death and they: <ul style="list-style-type: none"> <li>• do not work and care for the children (adoptive children), grand-children, brothers or sisters of the deceased until these persons reach 8 years of age, or</li> <li>• have reached pensionable age, or</li> <li>• are disabled (entitlement only continues as long as the disability subsists).</li> </ul> Each recipient is given a compensation equal to the periodical compensation of lost capacity that the deceased would have received (lost capacity coefficient d is taken equal to 1) divided by the number of recipients plus one, e.g. if there were 4 entitled persons they would each receive 1/5 of the deceased person's invalidity pension. It is paid on top of other benefits.	See Chapter VII "Survivors". Pension must total at least 120% of the minimum survivors' pension.	See above Chapter VIII "Survivors".	Surviving spouses are entitled to the invalidity pension for employment injuries or occupational diseases that their partner actually received or would have received at the time of death. For divorced spouses the maximum amount of benefit is equal to the alimony received from the deceased. For conditions of entitlement see Chapter VII "Survivors".	See Chapter VII "Survivors".	<b>3. Death</b> <b>Surviving spouse</b>

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	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Orphans of the father or mother of both parents</b>	See Chapter VII "Survivors".	See above.	see Chapter VII 'Survivors'	Entitlement to the benefits described in Chapter VII - "Survivors", exists even if the deceased did not have the necessary insurance period.	<p>Children under 18 years of age (24 years if studying, unlimited if disabled before 18 years of age), total pension:</p> <ul style="list-style-type: none"> <li>• one child: 25% of the gross average monthly insurance contributions earnings of the deceased</li> <li>• two children: 35% of the gross average monthly insurance contributions earnings of the deceased</li> <li>• three children: 45% of the gross average monthly insurance contributions earnings of the age deceased</li> <li>• four or more children: 55% of the gross average monthly insurance contributions earnings of the deceased.</li> </ul> <p>Orphans of parents: Children under 18 years age (24 years if studying, unlimited if disabled before 18 years of age), entitled to a percentage of sum of parent's gross average monthly insurance contributions earnings, total benefit:</p> <ul style="list-style-type: none"> <li>• one child: 40%</li> <li>• two children: 50%</li> <li>• three children: 60%</li> <li>• four or more children: 70%.</li> </ul>
<b>Dependent parents and other relatives</b>	See Chapter VII "Survivors".	See above.	see Chapter VII 'Survivors'.	Parents and grandparents: entitlement for the benefits described in Chapter VII - "Survivors", exists even if the deceased did not have the necessary insurance period.	<p>Up to 25% of the average monthly earnings of the deceased for dependent parents and other relatives, if they are incapable of work and were entirely or partly supported by the deceased. The benefit is paid until the day when the deceased would have reached the retirement age.</p>
<b>Maximum for all beneficiaries</b>	See Chapter VII "Survivors".	The compensation of costs granted to all survivors must not exceed the amount that would have been due to the deceased person as a compensation for loss of earnings caused by permanent incapacity for work.	see Chapter VII 'Survivors'	See Chapter VII "Survivors"	<p>80% of the gross average monthly insurance contributions earnings of the deceased. Maximum 25 times the amount of state social security benefit (30 LVL) per month.</p>

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>Insurance benefit in the case of death: orphans of deceased person are entitled if they were dependant upon the deceased at the time of the death and fall below the following age limits:</p> <ul style="list-style-type: none"> <li>• Normal: below 18 years of age</li> <li>• Full-time students: below 24 years of age</li> <li>• Disabled: entitlement only continues as long as the disability subsists.</li> </ul> <p>For amount see "Spouse" above.</p> <p>Orphans of both parents: Compensation: entitled only for one parent. Orphans have a right to choose.</p>	<p>See Chapter VII "Survivors". Pension must total at least 120% of the minimum survivors' pension.</p>	<p>Age limits:</p> <ul style="list-style-type: none"> <li>• Normally: 16 years;</li> <li>• Full time students: max. 26 years;</li> <li>• 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.</li> </ul> <p>For amounts see "Surviving Spouse" above.</p> <p>Having lost both parents: the total amount of the benefits they could have from both parents.</p>	<p>Amount of benefit is equivalent to the employment injury or occupational disease invalidity pension that the deceased was or would have been entitled, for conditions see Chapter VII "Survivors".</p>	<p>See Chapter VII "Survivors".</p>	<p><b>Orphans of the father or mother of both parents</b></p>
<p><i>Insurance benefit in the case of death (Periodinè draudimo išmoka, apdraustajam mirus)</i> all those who were dependant upon the deceased at the time of death, (including parents, adoptive parents, brothers and sisters) who:</p> <ul style="list-style-type: none"> <li>• do not work and care for the children (adoptive children), grandchildren, brothers or sisters of the deceased until these reach 8 years of age,</li> <li>• have reached pensionable age, or</li> <li>• are disabled (entitlement only continues as long as the disability subsists)</li> </ul> <p>For amount see "Spouse" above.</p>	<p>See Chapter VII "Survivors". Pension must total at least 120% of the minimum survivors' pension.</p>	<p>No provisions.</p>	<p>The compensation of alimony costs for survivors if the deceased had the duty to make those expenses.</p>	<p>See Chapter VII "Survivors".</p>	<p><b>Dependent parents and other relatives</b></p>
<p>Maximum for all beneficiaries varies according to the number of beneficiaries and all beneficiaries receive an equal share. Each individual's benefit is equal to the periodical compensation of lost capacity that the deceased person would have received (lost capacity coefficient d is taken equal to 1) divided by the number of recipients plus one, e.g. if there are 4 entitled persons the pension is divided by 5 and this amount is given to each entitled person.</p>	<p>See Chapter VII "Survivors". Pension must total at least 120% of the minimum survivors' pension.</p>	<p>100% of the deceased person's pension.</p>	<p>Benefit must not exceed the amount of the benefits that the deceased was or would have been entitled to at time of death.</p>	<p>See Chapter VI "Old-age".</p>	<p><b>Maximum for all beneficiaries</b></p>

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	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>Capital sum on death</b>	See Chapter VII "Survivors".	<p>One-off lump sum indemnification of survivors:</p> <ul style="list-style-type: none"> <li>• spouse: 50,000 CZK</li> <li>• orphan (entitled to pension): 80,000 CZK</li> <li>• Parent of deceased (in special circumstances): 50,000 CZK</li> </ul> <p>A higher amount can be agreed in collective agreements or fixed by internal regulations issued by the employer.</p> <p>Compensation for material damage.</p> <p>Compensation is due to inheritors</p> <p>Compensation of funeral costs: Paid to the person who has borne the costs including those invoiced by the funeral office, bearer charges and those for travel, headstone, grave maintenance and one third of the price of adequate mourning clothing. The statutory funeral benefit granted from the State Social Subsidy system to all survivors will be deducted from this amount.</p>	<p>Funeral Grant: see Chapter VII 'Survivors'</p> <p>None.</p>	Local government gives support, depending on the income level of the family (social assistance benefit); it can even pay all the burial costs.	Funeral benefit ( <i>apbedīšanas pabalsts</i> ): twice the gross average monthly insurance contributions earnings of the deceased and no lower than 5 times the amount of state social security benefit (30 LVL per month).
<b>4. Rehabilitation</b>	Measures under the Handicapped Rehabilitation and Social Integration Act. The national programmes are initiated by a Government Committee and a Government run fund.	No special provision in case of employment injuries and occupational diseases. See Chapter III: Sickness - Cash benefits. See Chapter V: Invalidity.	<p>Medical rehabilitation (<i>taastusravi</i>): provided under the health care benefits in kind scheme (see Chapter II 'Health Care')</p> <p>Local authorities are responsible for the provision of social rehabilitation (e.g. special transportation for disabled persons, adaptation of the dwelling, personal assistant).</p>	See Chapter V – Invalidity	<p>The following services shall be available to the insured person:</p> <ul style="list-style-type: none"> <li>• medical treatment, care and medical rehabilitation;</li> <li>• vocational retraining;</li> <li>• vocational rehabilitation.</li> </ul>

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>Lump sum grant (<i>Laidojimo pasalpa</i>) equal to 100 times the national official average insured monthly income valid on month of payment of this benefit ( See Chapter VI “Old age” ). It is divided equally between the following family members of the deceased:</p> <ul style="list-style-type: none"> <li>• the spouse</li> <li>• children until they reach 18 years of age (24 years if full-time students)</li> <li>• children of the deceased born after the death</li> <li>• parents if they do not work and were dependent on the deceased when the death occurred.</li> </ul> <p>See Chapter V "Invalidity".</p>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• One-off payment (for survivors) (<i>jednorazowe odszkodowanie z tytułu śmierci pracownika lub rencisty</i>): Amount: PLN 38454,60 is due to the spouse or child of the deceased; increased by PLN 7695,40 for each additional dependent person. This sum is paid by the employer.</li> </ul> <p>Rehabilitation Pension (<i>Świadczenie rehabilitacyjne</i>): 75% of the reference wage for the disability pension for 6 months, extendable by a maximum of 30 months.</p>	<p>Death grant (<i>ajutor de deces</i>) Lump sum of 1 400 000 ROL, paid on 1st of January 2002.</p> <p>Entitled persons: surviving spouse, children, relatives or any persons able to prove their contribution to the funeral expenses.</p> <p>The rehabilitation of the insured person and his passing to the active life will be done on the basis of the conclusions of a physician and the Commission for expertise and evaluation of work capacity (<i>Comisia pentru Expertiza si Evaluare a Capacitatii de Munca</i>).</p>	<p><i>Death grant (Jednorazové odškodnenie pozostalých):</i> Lump sum payment:</p> <ul style="list-style-type: none"> <li>• spouse: 7500 SKK – since April 2002: 15000 SKK;</li> <li>• orphan: 12000 SKK – since April 2002: 24000 SKK;</li> <li>• parent (in special circumstances): 7500 SKK – since April 2002: 15000 SKK.</li> </ul> <p><i>Funeral grant (Náhrada primeraných nákladov spojených s pohrebom):</i> Lump sum to cover funeral expenses: cost invoiced by the funeral office, cemetery charges, cost of head stone (but maximum of 8000 SKK or 190 EUR - since April 2002: 20000 SKK), adjustment of the grave, 1/3 of the cost of adequate mourning clothing for close relatives and travel costs. This grant is lowered by 2100 SKK (50 EUR) - which is the state benefit for funeral expenses (see Chapter VII "Survivors - Other benefits").</p> <ul style="list-style-type: none"> <li>• Guidance for job selection by Labour Office;</li> <li>• Vocational preparation and training for citizens with lower working ability. The Labour Office contributes 1000, 2000 or 3000 SKK according to the period of training (up to 4 weeks, up to 8 weeks and over 8 weeks). This contribution is paid to the employer;</li> <li>• Job mediation provided by Labour Office;</li> <li>• Creation of sheltered workplaces. The Labour Office pays up to 250000 SKK for the creation of 1 place for 1 person and up to 40000 SKK per annum for its maintenance.</li> </ul>	<p>No special scheme.</p> <p>See Chapter V “Invalidity: Rehabilitation”.</p>	<p><b>Capital sum on death</b></p> <p><b>4. Rehabilitation</b></p>

Table VIII

## Employment injuries and occupational diseases

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>5. Other benefits</b>	See Chapter XI "Guaranteeing sufficient resources".	Compensation for pain and reduced social opportunities ( <i>náhrada za bolest a ztížené společenské uplatnění</i> ): calculated on the basis of a system of points as assessed by the doctor. Compensation for material damage. Compensation for adequate expenditure connected with treatment.	If the need for extra expenses is certified by the Medical Commission, the responsible employer is obliged to compensate: <ul style="list-style-type: none"> <li>• prosthesis and aids</li> <li>• prescription medicinal products</li> <li>• treatment in a sanatorium</li> <li>• travel expenses to health establishment or sanatorium</li> <li>• expenses for auxiliary care.</li> </ul>	Disability allowance Re-adaptation Retraining Allowance Income supplement	The following expenses are compensated: prosthetic devices, disbursement for an escort, travel expenses to medical treatment institutions, expenses for the purchase of technical assistance equipment and repair of such, as well as pay for a person's medical treatment, care, medical and professional rehabilitation (if these expenses are not covered by health care services minimum).
<b>Adjustment</b>	Annual adjustment on discretion of the Supervisory board of the National Social Security Institute depending on the growth of revenues and Consumer Price Index during the preceding year.	See Chapter V: Invalidity. The average earnings used as a basis for the calculation for the compensation are adjusted according to price inflation.	Pension for Incapacity for Work see Chapter V 'Invalidity'  Compensation: Indexation linked to consumer price index.  Survivor's Pension see Chapter VII 'Survivors'	See Chapter VI – Old-age	Revised annually according to changes in the consumer price index and social insurance contributions earnings index.
<b>Taxation and social contributions</b>	Not subject to taxation.	Not subject to taxation.	Pension for Incapacity for Work: subject to taxation Compensation: subject to taxation. Survivor's Pension: not subject to taxation.	Accident Sick Pay is taxable income. In case of other benefits see Chapter VI – Old-age	Benefits, except sickness benefits, are not liable to taxation.
<b>1. Taxation of cash benefits</b>					

Lithuania	Poland	Romania	Slovakia	Slovenia	
	<p>One-off payment to the wage earner (<i>jednorazowe odszkodowanie z tytułu stałego lub długotrwałego uszczerbku na zdrowiu</i>): Paid by the employer</p> <ul style="list-style-type: none"> <li>in respect of employment injury or occupational disease, in the event of permanent or prolonged deterioration in the person's state of health, PLN 415,80 for each percentage of deterioration, but not less than PLN 1554,80; or</li> <li>full compensation for personal items required for work that are lost or damaged during the accident.</li> </ul>	<p>Additional benefit for care by another for 1st grade invalids, see Chapter V "Invalidity" above.</p>	<p><i>Compensation for pain (Odszkodenie za bolesť)</i>: Lump sum maximum 72000 SKK.</p> <p><i>Compensation for reduced social opportunities (Odszkodenie za sťaženie spoločenského uplatnenia)</i>: Lump sum, even if there is no reduction in working capacity, calculated on the basis of a system of points as assessed by doctor. Maximum 240000 SKK for both previous compensation benefits. The courts have discretion to award more in special cases.</p> <p><i>Compensation of valid costs linked to cure (Náhrada účelných nákladov spojených s liečením)</i>: for example costs of special dietary food.</p> <p><i>Compensation for material damage (Náhrada majetkovej škody)</i>: Compensation for damage not taken into consideration by the benefits mentioned above (e.g. the claimant is no longer able to perform certain domestic actions and has to rely on paid assistance from another person).</p>	<ul style="list-style-type: none"> <li>Invalidity benefit: see Chapter V "Invalidity".</li> <li>Disability allowance: see Chapter V "Invalidity".</li> <li>Occupational rehabilitation benefit: see Chapter V "Invalidity".</li> </ul>	<p><b>5. Other benefits</b></p>
<p>Periodic compensation of lost capacity is adjusted according to quarterly average insured income D (see "formula" above).</p>	<p>Automatic adjustment based on the annual consumer price index and annual national average wage index. Average pensions must be increased by at least any rise in the consumer price index plus 15% of the difference between the national average wage index and the consumer price index established for the year in question if the wage index is lower than the price index.</p>	<p>Periodical re-evaluation according to the price index evolution.</p>	<p>Benefit - compensation for loss of earnings in case of permanent incapacity - is adjusted according to the annual increase of average earnings (for example: for the year 1995 the adjustment of average earnings was + 15,2%; for the year 2000 it was + 6,5%).</p>	<p>See Chapter VI "Old age".</p>	<p><b>Adjustment</b></p>
<p>Not subject to taxation.</p>	<ul style="list-style-type: none"> <li>Pension for employment injuries or occupational disease: subject to taxation;</li> <li>One-off payment: not subject to taxation;</li> <li>Medical Care Supplement: not subject to taxation;</li> <li>Funeral Grant: not subject to taxation.</li> </ul>	<p>Not subject to taxation.</p>	<p>Not subject to taxation.</p>	<ul style="list-style-type: none"> <li>Invalidity pension: subject to taxation.</li> <li>Disability allowance: not subject to taxation.</li> <li>Nursing allowance: not subject to taxation.</li> <li>Supplementary allowance: not subject to taxation.</li> <li>Survivor's Pension: subject to taxation.</li> <li>Widow/widower pension: subject to taxation.</li> <li>Occupational rehabilitation benefit: subject to taxation.</li> </ul>	<p><b>Taxation and social contributions</b></p> <p><b>1. Taxation of cash benefits</b></p>

Table VIII

## Employment injuries and occupational diseases

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
<b>2. Limit of income for tax relief or tax reduction</b>	Not applicable.	Not applicable.	<p>Pension for Incapacity for Work: See Chapter V 'Invalidity'</p> <p>Compensation: Taxation applies if a certain minimum income is exceeded (EEK 12000 a year).</p> <p>Survivor's Pension: see Chapter VII 'Survivors'</p>	See Chapter VI – Old-age	See Chapter III "Sickness - cash benefits".
<b>3. Social security contributions from benefits</b>	No special scheme.	No special scheme.	<p>Pensions for Incapacity for Work: None.</p> <p>Compensation: None.</p> <p>Survivor's Pension: None.</p>	See Chapter VI – Old-age	No special scheme.



## Employment injuries and occupational diseases

Table VIII

Lithuania	Poland	Romania	Slovakia	Slovenia	
Not applicable.	Income is taxable above a specified minimum amount (493,32 PLN per year in 2001 and 518,16 PLN per year in 2002).	Not applicable.	Not applicable.	See Chapter III "Sickness-Cash Benefits-Taxation and contribution".	<b>2. Limit of income for tax relief or tax reduction</b>
No special scheme.	Deduction of contributions for health care from pension for employment injuries or occupational disease.	Health care contributions.	No special scheme.	From pensions contribution for compulsory insurance schemes. See Chapter I "Financing: Contribution of insured and employed".	<b>3. Social security contributions from benefits</b>

