

Comparative tables

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Appendix: Long-term care

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Family benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Applicable statutory basis	<ul style="list-style-type: none"> 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>); Draft Family Child Benefits Act, to be adopted by Parliament in April 2002 (<i>Закон за семейните помощи за деца [Zakon za semejnite pomoshti za detsa]</i>). 	<ul style="list-style-type: none"> Act No 117/1995 Coll. Concerning State Social Subsidy (last amendment 2001) (<i>zákon č. 117/1995 Sb., o státní sociální podpoře</i>). 	State Family Benefits Act 2001 (<i>Riiklike peretoetuste seadus</i>)	Act LXXXIV of 1998 on Family Support (1998. évi LXXXIV törvény a családtámogatásról).	Act of 26 October 1995 on Social Assistance, last amended 30.11.2000 (<i>Par sociālo palīdzību</i>).
Child Benefit 1. Basic principles	<ul style="list-style-type: none"> stimulation of raising children in the family; dependence of family benefits from the average monthly income per member of the family. 	Basic long-term benefit provided to a dependent child with the objective to contribute to the coverage of costs incurred in his upbringing and sustenance. The system is universal, financed by state budget, providing an earnings-related benefit to all residents whose child(ren) reside(s) in the Czech Republic.	Entitlement based on residence with amount of benefit reflecting the number of children in the family.	- universal type and - tax based benefits.	A universal entitlement system financed by state budget, providing state family allowance (<i>ģimenes valsts pabalsts</i>) to all residents.

Lithuania	Poland	Romania	Slovakia	Slovenia	
<ul style="list-style-type: none"> Act on the State Benefits for Families Bringing up Children (November 3, 1994, I-621) (<i>Lietuvos Respublikos valstybinio pasalpu seimoms, auginančioms vaikams, istatymas</i>) 	<p>Act of 1.12.1994 on family allowances, medical care allowances and child-raising allowance, amended (<i>zasilkach rodzinnych, pielegnacyjnych i wychowawczych</i>).</p>	<ul style="list-style-type: none"> Decision No. 290/1992 on the social aid canteens (<i>Hotarire privind cantinele de ajutor social</i>); Act No. 53/1992 on the special protection of handicapped persons (<i>Lege privind protectia speciala a persoanelor handicapate</i>); Act No. 61/1993 on the state allocation for children (<i>Lege privind alocatia de stat pentru copii</i>); Act No. 67/1995 on social aid (<i>Lege privind ajutorul social</i>); Act No. 19/2000 on the public system of pensions and other rights of social insurance (<i>Lege privind sistemul public de pensii si alte drepturi de asigurari sociale</i>); Act No. 119/1997 on supplementary allowance for families with children (<i>Lege privind alocatia suplimentara pentru familiile cu copii</i>); Act No. 416/2001 on guaranteeing sufficient resources (<i>Lege privind venitul minim garantat</i>). 	<ul style="list-style-type: none"> Act No. 193/1994 Coll. on child allowances and supplementary child allowance (<i>Zákon NR SR č. 193/1994 Z. o prídavkoch na deti a o príplatku k prídavkom na deti v znení neskorších predpisov</i>); Act No. 382/1990 Coll. on parental allowance (<i>Zákon č. 382/1990 Zb. o rodičovskom príspevku v znení neskorších predpisov</i>); Act No. 235/1998 Coll. on child birth allowance (<i>Zákon č. 235/1998 Z. z. o príspevku pri narodení dieťaťa, o príspevku rodičom, ktorým sa súčasne narodili 3 deti alebo viac detí, alebo ktorým sa v priebehu dvoch rokov opakovane narodili dvojčatá a ktorým sa menia ďalšie zákony</i>); Act No. 265/1998 Coll. on foster care (<i>Zákon č. 264/1998 Z. z. o pestúnskej starostlivosti a o príspevkoch k pestúnskej starostlivosti</i>); Act No. 236/1998 Coll. on maintenance benefit for soldier's family (<i>Zákon č. 236/1998 Z. z. o zaopatrovacom príspevku</i>); Act No. 300/1999 Coll. on housing benefit (<i>Zákon č. 300/1999 Z. z. o príspevku na bývanie</i>); Act No. 125/1998 Coll. on subsistence minimum (<i>Zákon č. 125/1998 Z. z. o životnom minime a o ustanovení súm na účely štátnych sociálnych dávok v znení neskorších predpisov</i>). 	<ul style="list-style-type: none"> Parental Care and Family benefits Act of 2001 (<i>Zakon o starševskem varstvu in družinskih prejemkih</i>); Guarantee and Maintenance Fund of Republic Slovenia Act of 1997, last amended in 2000 (<i>Zakon o jamstvenem skladu</i>); Labour relations legislation related to the duration of leave or absence due to maternity. 	<p>Applicable statutory basis</p>
<p>(<i>Seimos pasalpa</i>) Flat rate benefit to all permanent residents. First child giving entitlement.</p>	<p>Universal scheme financed by state budget.</p>	<p>Universal scheme.</p>	<p>Scheme in the benefits are provided directly by the state (child allowances means tested).</p>	<p>Financial support for raising children, for parents with income per family member that does not exceed a fixed limit. Increased amount for subsequent children.</p>	<p>Child Benefit 1. Basic principles</p>

Table IX

Family benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
2. Field of applications: beneficiaries	<ul style="list-style-type: none"> families of Bulgarian citizens for the children raised in the state; families of one Bulgarian and one foreign citizen, when the child raised in the state is Bulgarian citizen; families of relatives or receiving families, which accommodated children to raise them; families of foreign citizens, permanently sojourning and raising their child in the state. 	<p>Permanent residents of the Czech Republic.</p> <p>The benefit is officially paid to the of age child. In case the dependent child is younger than 18 years old, the benefit is paid to the person having the child in the direct procuration – usually parent (generally based on mutual agreement between parents, otherwise stipulated by the District Office).</p>	<p>Persons entitled to family allowances:</p> <ul style="list-style-type: none"> permanent residents of Estonia citizens of foreign state and stateless persons, their spouses and children, who are of Estonian origin. (residence permit is required) aliens with a temporary residence permit refugees and their children in Estonia. 	<p>- Family Allowance (családi pótlék): Claimant must be the child's</p> <ul style="list-style-type: none"> Parent (foster-parent, stepparent etc), Guardian (if child is in a correction house or juvenile prison) or Foster home or correction house manager. <p>- Education Allowance (iskoláztatási támogatás): Paid during compulsory primary and secondary education to:</p> <ul style="list-style-type: none"> Parent and guardians, Adult orphans who have lost both parents or Adults released from foster care, Adult whose single parent with whom he/she lived together died. 	<p>All the Latvian citizens, non-citizens and foreigners who have received their personal identification code, except persons who have received temporary residence permits.</p>
3. Conditions					
Residence of the child	<p>Only for children with permanent residence in Bulgaria.</p>	<p>Child and also the other members of the family “persons jointly considered” have to be permanent residents of the Czech Republic. (For the purposes of the state social support system the family is conceived as a situation of living together of parents and dependent children in a common household.)</p>	<p>Child and parent must reside in Estonia.</p>	<p>- Stay with family. - Stay in social institution.</p>	<p>Children must have been awarded a personal identification code in Latvia.</p>
Other Conditions	<ul style="list-style-type: none"> Not for children accommodated for raising of full state maintenance in specialized child institution; Regularly visiting the school of the child, excepting the cases when it is impossible because of health status of the child. 	<p>Neither entitlement nor amount of benefits depends on employment type of economic activity or the employer.</p>	<p>No special scheme.</p>	<p>- Child (person) who is long-term sick or seriously disabled. - No regular income for eligible child (person).</p>	<p>No special scheme.</p>

Family benefits

Table IX

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>All families with at least one parent resident with children.</p> <p>One of the parents only is entitled to this benefit.</p> <p>No conditions relating to periods of residence or employment.</p>	<p>First child.</p> <p>Child must be resident in Poland.</p> <ul style="list-style-type: none"> • beneficiary must be a Polish national resident of Poland; • family income per capita must not exceed 50% of the national average monthly wage, currently amounting to PLN 961,91 per month. 	<p>All residents.</p> <p>Child must be resident in Romania.</p> <p>The beneficiary must have a parental, alliance, adoption or guardianship link with the child.</p>	<p>Permanent residents who are:</p> <ul style="list-style-type: none"> • parents, • carers for a child, or • adult non-maintained children. <p><i>Child allowance (Pridavky na deti):</i></p> <ul style="list-style-type: none"> • permanent or long term residence for claimant and child, and • family income below a determined amount 2.1 times the sum for the purpose of the state social benefit, see Chapter XI "Guaranteeing sufficient resources. General Non-contributory Minimum". <p><i>Child birth grant (Prispevok pri narodení dieťa):</i></p> <ul style="list-style-type: none"> • permanent residence of parent. <p>No special scheme.</p>	<p>Child benefit (<i>otroski dodatek</i>) is paid to:</p> <ul style="list-style-type: none"> • one of the parents; • a third person taking care for the child; • child over 18 years under certain conditions. <p>Paid if the child is resident and:</p> <ul style="list-style-type: none"> • is a citizen, or • is not a citizen but entitled under the condition of reciprocity. <p>If one of the parents is employed in the Republic of Slovenia, he/she is entitled even if the child is not a resident, if:</p> <ul style="list-style-type: none"> • the child is a citizen and has no right to any child benefit in the country where he/she lives, or • the child is not a citizen but the right to the child benefit is provided for in an international agreement. <p>The child aged over 18 is entitled to benefit if:</p> <ul style="list-style-type: none"> • it has no parents or does not share a common household, and • the Centre for Social Work (<i>Center za socialno delo</i>) gives its approval. 	<p>2. Field of applications: beneficiaries</p> <p>3. Conditions</p> <p>Residence of the child</p> <p>Other Conditions</p>

Table IX

Family benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
4. Age limit	Children under 18 years old.	The benefit is paid until the end of compulsory education (generally 15 years), in case the child receives further education or vocational training - until the age of 26.	Normal: 16 years of age. Full time students: 19 years of age.	Family Allowance: Paid until the child reaches school age (6 years) Education Allowance: Paid during: <ul style="list-style-type: none"> • primary education (usually between ages 6-16), and • secondary education: up to 20 years for secondary school or vocational training There are no age limits for children with a serious infirmity.	Normal: 15 years; Continuing education in secondary school and not married: 20 years.
5. Benefits Monthly amounts	The amounts of child benefits are annually defined in the State Budget Act for the respective year.	The amounts of child allowance are based upon the child's Personal Needs Amount (see Table XI "Guaranteeing sufficient resources") and family income: <ul style="list-style-type: none"> • 0,32 times child's Personal Needs Amount if family income does not exceed 1,1 times the family minimum subsistence amount. • 0,28 times the child's personal needs if family income is between 1,1 and 1,8 times the family minimum subsistence amount. • 0,14 times the child's personal needs if family income is between 1,8 and 3,0 times the family minimum subsistence amount. 	Child Allowance (<i>lapsetoetus</i>): 1st child: Child Allowance Rate ^{2nd} and each subsequent child: 2 times the Child Allowance Rate per child Child Allowance Rate is EEK 150 per month.	The amounts of family allowance and education support are equal to: <ul style="list-style-type: none"> - 1 child in family: HUF 3,800 per month - 1 child, single parent: HUF 4,500 per month - 2 children in family, per child: HUF 4,700 per month - 2 children single parent, per child: HUF 5,400 per month - 3 or more children in family, per child: HUF 5,900 per month - 3 or more children, single parent, per child: HUF 6,300 per month - long-term sick or seriously disabled child: HUF 10,500 per month - if the child is in foster home or with foster parent: HUF 5400 per month - Adult orphans who have lost both parents: HUF 5400 per month - Adults released from foster care: HUF 5400 per month - Adult whose single parent with whom he/she lived together died: HUF 5400 per month - Adult released from the custody of foster parents: HUF 5400 per month 	Children born before 1 January 1999: <ul style="list-style-type: none"> • 1st child: 4.25 LVL • 2nd child: 1.2 times higher than for the 1st child: 5.10 LVL • 3rd child: 1.6 times higher than for the 1st child: 6.80 LVL • 4th and subsequent children: 1.8 times higher than for the 1st child: 7.65 LVL Children born on 1 January 1999 or later: <ul style="list-style-type: none"> • 1st child: 20% of the state social security benefit: 6.00 LVL • 2nd child: 1.2 times higher than for the 1st child: 7.20 LVL • 3rd child: 1.6 times higher than for the 1st child: 9.60 LVL • 4th and subsequent children: 1.8 times higher than for the 1st child: 10.80 LVL.

Family benefits

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Lithuania	Poland	Romania	Slovakia	Slovenia																																																																															
<p>0-3 years for families who have no right to state social insurance maternity (paternity) benefit. 1-3 years for families who are entitled to state social insurance maternity (paternity) benefit.</p> <p>75% of MSL (MSL - minimum standard of living which is fixed by the Government and equals 125 Litass per month).</p>	<ul style="list-style-type: none"> • Normal: 16 years; • Vocational training/studies: 20 years; • Child with disability: no age limit if disability began at an age entitling the child to an allowance. <ul style="list-style-type: none"> • spouse, 1st and 2nd child: PLN 41,20; • 3rd child: PLN 51; • from 4th child onwards: PLN 63,70. 	<ul style="list-style-type: none"> • Normal: 16 years; • Vocational training: 18 years; • Higher studies: 26 years; • Young person in a state institution: 18 years; • Seriously disabled: all life long, for 1st or 2nd degree invalidity. <p>150 000 ROL monthly; double if the child is handicapped.</p>	<p><i>Child allowance</i> Until the end of compulsory attendance at school (15 years of age) but up to 25 years for full-time vocational trainees and university students.</p> <p><i>Child allowance:</i> Depends on family income (two income bands are in operation, one for those whose family income is up to 1,37 times the sum for the purpose of the state social benefit and one for those whose income is up to 2,1 times the sum for the purpose of the state social benefit. For the sum for the purpose of the state social benefit see Chapter XI "Guaranteeing sufficient resources. General Non-contributory Minimum") and age of child.</p> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Age</th> <th style="text-align: left;">Income up to 1,37 multiple</th> <th style="text-align: left;">Income up to 2,1 multiple</th> </tr> </thead> <tbody> <tr> <td>0 to 6</td> <td>SKK 675</td> <td>480 per child;</td> </tr> <tr> <td>6 to 15</td> <td>SKK 830</td> <td>590 per child;</td> </tr> <tr> <td>15 plus</td> <td>SKK 885</td> <td>620 per child.</td> </tr> </tbody> </table>	Age	Income up to 1,37 multiple	Income up to 2,1 multiple	0 to 6	SKK 675	480 per child;	6 to 15	SKK 830	590 per child;	15 plus	SKK 885	620 per child.	<ul style="list-style-type: none"> • normal: 18 years; • further training and education: 26 years; • serious infirmity: 26 years. <p>Depends upon the average monthly family income per capita and is granted in eight classes, as follows:</p> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Family income per month in SIT monthly wzzges in the previous year</th> <th style="text-align: left;">Actual sum paid per capita as a % of the national average</th> </tr> </thead> <tbody> <tr> <td>up to 15%</td> <td></td> </tr> <tr> <td>1st child</td> <td>17 639</td> </tr> <tr> <td>2nd child</td> <td>17 639</td> </tr> <tr> <td>3rd and following</td> <td>21 167</td> </tr> <tr> <td>from 15 to 25%</td> <td></td> </tr> <tr> <td>1st child</td> <td>15 081</td> </tr> <tr> <td>2nd child</td> <td>16 669</td> </tr> <tr> <td>3rd and following</td> <td>18 256</td> </tr> <tr> <td>from 25 to 30%</td> <td></td> </tr> <tr> <td>1st child</td> <td>11 495</td> </tr> <tr> <td>2nd child</td> <td>12 848</td> </tr> <tr> <td>3rd and following</td> <td>14 200</td> </tr> <tr> <td>from 30 to 35%</td> <td></td> </tr> <tr> <td>1st child</td> <td>9 055</td> </tr> <tr> <td>2nd child</td> <td>10 349</td> </tr> <tr> <td>3rd and following</td> <td>11 642</td> </tr> <tr> <td>from 35 to 45%</td> <td></td> </tr> <tr> <td>1st child</td> <td>7 409</td> </tr> <tr> <td>2nd child</td> <td>8 644</td> </tr> <tr> <td>3rd and following</td> <td>9 878</td> </tr> <tr> <td>from 45 to 55%</td> <td></td> </tr> <tr> <td>1st child</td> <td>4 704</td> </tr> <tr> <td>2nd child</td> <td>5 880</td> </tr> <tr> <td>3rd and following</td> <td>7 056</td> </tr> <tr> <td>from 55 to 75%</td> <td></td> </tr> <tr> <td>1st child</td> <td>3 528</td> </tr> <tr> <td>2nd child</td> <td>4 704</td> </tr> <tr> <td>3rd and following</td> <td>5 880</td> </tr> <tr> <td>from 75 to 99%</td> <td></td> </tr> <tr> <td>1st child</td> <td>3 058</td> </tr> <tr> <td>2nd child</td> <td>4 234</td> </tr> <tr> <td>3rd and following</td> <td>5 410</td> </tr> </tbody> </table> <p>If the pre-school child does not attend kindergarten his/her benefit is increased by 20%.</p>	Family income per month in SIT monthly wzzges in the previous year	Actual sum paid per capita as a % of the national average	up to 15%		1st child	17 639	2nd child	17 639	3rd and following	21 167	from 15 to 25%		1st child	15 081	2nd child	16 669	3rd and following	18 256	from 25 to 30%		1st child	11 495	2nd child	12 848	3rd and following	14 200	from 30 to 35%		1st child	9 055	2nd child	10 349	3rd and following	11 642	from 35 to 45%		1st child	7 409	2nd child	8 644	3rd and following	9 878	from 45 to 55%		1st child	4 704	2nd child	5 880	3rd and following	7 056	from 55 to 75%		1st child	3 528	2nd child	4 704	3rd and following	5 880	from 75 to 99%		1st child	3 058	2nd child	4 234	3rd and following	5 410	<p>4. Age limit</p> <p>5. Benefits <i>Monthly amounts</i></p>
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Family benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Variation with income	All benefits are means-tested and are paid only to families whose average monthly income per member of the family is lower or equal with the income, identified in the State Budget Act of Republic of Bulgaria for the respective year. Regardless of the income benefits will be paid for children accommodated for raising in family of relatives or in receiving family.	see "Monthly amounts" above.	No special scheme	Supplementary family allowance (under child protection act) [Act of XXXI of 1997]	No special scheme.
Variation with age	No special scheme.	see "Monthly amounts" above.	No special scheme	No special scheme.	No special scheme.
Child-raising allowances					
1. Basic principles	See Basic Principles for Child Benefits above.	Parental allowance (<i>rodičovský příspěvek</i>) is designed to assist parents who personally provide full-time regular care for a small child, have no gainful income of their own or their capacity to earn such income is greatly reduced. A universal system financed by state budget providing a flat rate benefit to all residents whose child(ren) reside(s) in the Czech Republic. Social allowance (<i>socialní příspěvek</i>) is designed for the low-income families with dependent children. The system is universal, financed by state budget, providing an earnings-related benefit to all residents whose child(ren) reside(s) in the Czech Republic.	Child Care Allowance (<i>lapsehooldus-tasu</i>): Paid to one of the parents in respect of children under 3 years of age and in certain cases also in respect of children from 3 to 8 years of age	- Universal type, tax-based benefit - Enhance the burden of the families raising child.	Granted to unemployed or partly employed persons caring for a child under three years of age. Claimants must not be employed more than 20 hours a week if the child is under 18 months of age, and 34 hours a week if the child is aged between 18 months and 3 years.
2. Field of application: beneficiaries	See Field of Application for Child Benefits above.	The permanent residents are entitled.	One of the parents, the guardian or the person taking substitute care of the child during the Child Care Leave	All citizen who fulfil the necessary requirements of Family Support Act. Especially: Child Raising Support (<i>gyermeknevelési támogatás [GYET]</i>): parents, foster parents, guardian	Persons caring for a child under three years of age.

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
3. Conditions	<ul style="list-style-type: none"> • Only for families whose average monthly income per member of the family for the preceding year is lower or equal with the income identified in the State Budget Act of the Republic of Bulgaria for the respective year; • The mother (adopter) shall not be insured and shall not receive benefit for pregnancy, birth and raising children; • Only for children permanent living in the state; • Not for children accommodated for raising of full state maintenance in specialized child institution. 	<p>Parental allowance: A parent is entitled to a parental allowance when s/he personally provides full-time and regular care for at least one child up to the age of 4 years (or up to the age of 7 years in case of child suffering from a long-term incapacity or severe long-term incapacity). Parental allowance is also provided to a parent who has a low income from gainful activity, provided that such income does not exceed 1,5 times the Personal Needs Amount of the parent. Also other conditions have to be met (the child can be placed in the crèche facility but only for certain number of days a month etc.)</p> <p>Social allowance: Entitlement to social allowance belongs to a person taking care of at least one dependent child, where the relevant family income does not exceed the family minimum subsistence amount multiplied by a coefficient of 1,6.</p>	<p>Paid in respect of:</p> <ul style="list-style-type: none"> • each child up to 3 years of age • a child from 3 to 8 years of age in a family of 2 children, if the other child is up to 3 years of age • each child from 3 to 8 years of age in a family with 3 or more children 	<p>Child Raising Support: For parents who raise three or more children in their own home, if the youngest child is between 3 and 8 years old.</p>	<p>Provided they do not receive the maternity benefit from the state social insurance system.</p>

Family benefits

Table IX

Lithuania	Poland	Romania	Slovakia	Slovenia	
See Chapter IV "Maternity benefit" and "Maternity (Paternity) benefit"	Paid to workers taking parental leave to care for children for 24 months (36 months if they are raising more than one child or are a single parent and 72 months if child is disabled), provided the monthly income per family member does not exceed 25% of the average wage for the previous year.	No special scheme.	<ul style="list-style-type: none"> • full-time parental care of at least 1 child up to 3 years of age (or 6 years in case of long-term severely disabled child); • permanent residence of both child and parent; • income of parent is lower than 50% of minimum wage (i.e. 2460 SKK); • child is not in kindergarten and single parent is gainfully employed; • age limit: 3 years (under 7 years in case of seriously disabled child). 	See Chapter IV "Maternity".	3. Conditions

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
4. Amount of benefits	<p>Lump-sum benefit (100 Bulgarian Leva = 53 EURO) which is paid once ("one-off benefit") to the mother (adopter). If it is impossible – to the legal representative or trustee of the child. When the parents are divorced the benefit will be paid to the foster parent.</p>	<p>Parental allowance: The amount of parental allowance for a calendar month is determined as the entitled parent's Personal Needs Amount of minimum subsistence amount multiplied by a coefficient of 1,1.</p> <p>Social allowance: The amount of monthly social allowance is the difference between the dependent child's Personal Needs Amounts and an amount set as a quotient whose numerator is the said child's (children's) Personal Needs Amount(s) when multiplied by the family's relevant income, and whose denominator is the family minimum subsistence amount multiplied by coefficient of 1,6. Thus the amount of social allowance gradually decreases with rising family income.</p> <p>When determining the amount for the specific groups of the population the relevant minimum subsistence amount for Personal Needs Amount of the dependent child is multiplied by a set coefficient of:</p> <ul style="list-style-type: none"> • 2,7 in case of a long-term severely incapacitated child • 2,4 in case of a long-term incapacitated child • 1,2 in case of a child suffering from a long-term illness • 1,1 in case of multiple births until the children reach 3 years of age. <p>The minimum subsistence amount for Personal Needs Amount of the child is further increased by a coefficient of:</p> <ul style="list-style-type: none"> • 1,4 in case both parents have a severe long-term incapacity • 1,4 in case a single parent has a severe long-term incapacity • 1,1 in case one of the parents has a severe long-term incapacity • 1,05 in case of a single parent 	<p>1/2 of the Child Care Allowance Rate for every child up to 3 years 1/4 of the Child Care Allowance Rate for each eligible child from 3 to 8 years of age</p> <p>The Child Care Allowance rate in 2002: EEK 1200 per month.</p>	<p>Child Raising Support: The monthly amount is equal to the current minimum amount of old-age pension, irrespective of the number of children.</p>	<p>The amount of child-care allowance for a child under 18 months is 30 LVL. The amount of child-care benefit for a child from 18 months to 3 years is 7.50 LVL per month.</p>

Family benefits

Table IX

Lithuania	Poland	Romania	Slovakia	Slovenia	
See Chapter IV "Maternity benefit" and "Maternity (Paternity) benefit"	PLN 308,80 per month, increased to PLN 491 for single parents.	85% of the average of the monthly incomes during the last 6 months.	2740 SKK (which is 0,913 times the sum for the purpose of state social benefit).	See Chapter IV "Maternity".	4. Amount of benefits

Table IX

Family benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
Other benefits					
1. Birth and adoption grants	<p>Paid to the mother or foster parent. Rate depends on the number of children born to the same mother:</p> <ul style="list-style-type: none"> • First, second and third child: 200 Bulgarian Leva each = 105 EURO; • Fourth and following child: 100 Bulgarian Leva each = 53 EURO; • Should the family contain twins and one of these is the third child for the mother in the family, both twins receive 200 Bulgarian Leva each = 105 EURO. 	<p>Birth grant (<i>porodné</i>) is paid to all mothers (or the father if the mother dies and no maternity benefit was paid to her or to anyone else). Also paid to a person who takes a child under the age of one year into permanent care in <i>loco parentis</i>, regardless of whether birth grant was already paid to the mother or the father of the child. The amount of birth grant is:</p> <p>a) if one child is born, the personal needs amount of the child multiplied by a coefficient of 5.</p> <p>b) if two children are born at the same time, the sum of personal needs amount of the children multiplied by a coefficient of 6.</p> <p>c) if three or more children are born at the same time, the sum of the personal needs amount of the children multiplied by a coefficient of 10.</p>	<p>Childbirth Allowance (<i>sünnitoetus</i>): Lump sum benefits amounting to:</p> <ul style="list-style-type: none"> • 1st child: 25 times the Child Allowance Rate • 2nd and each subsequent child: 20 times the Child Allowance Rate • multiple birth: 25 times the Child Allowance Rate for each child. 	<p>Birth grant (<i>anyasági támogatás</i>): Paid to all mothers if they attended at least 4 prenatal medical examinations (1 in case of premature birth).</p> <p>Lump-sum grant equal to 150% of the minimum old-age pension (see Chapter VI "Old-age") per child.</p>	<p>Childbirth allowance (<i>bērna piedzimšanas pabalsts</i>) is granted to:</p> <ul style="list-style-type: none"> • one of the parents; • a person who has adopted or assumed guardianship of a child under the age of one year. <p>Lump sum of 98 LVL, which is doubled (196 LVL) for mothers who have undergone continuous medical examinations commencing before the 12th week of pregnancy</p>
2. Child care allowances	No special scheme.	No special provisions.	See above.	<p><i>Child Home Care Allowance (gyermekgondozási segély [GYES]):</i></p> <p>Beneficiaries: parents, foster parents, guardian and grandparents (the latest persons are entitled if the child is at least 1 year old and live together in the parent's house).</p> <p>For parents who stay away from work to care for their children under the age of 3 (under the age of 10 for disabled children).</p> <p>The monthly amount is equal to the minimum amount of old age pension, irrespective of the number of children in the family.</p>	No special scheme
3. Allowance for single parents	No special scheme.	see Social allowance.	Single Parent's Child Allowance (<i>üksikvanema toetus</i>): 2 times the child allowance (paid as a supplement to the general child allowance)	Entitlement to a higher sum of benefit.	No special scheme.

Table IX

Family benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
4. Special allowances for handicapped children	A parent or an adopter of a disabled child is entitled to a monthly child benefit amounting to 70 per cent of the guaranteed minimum wage, identified with an act of Council of Ministers, if the children are not accommodated in public orphanages.	see Social allowance.	<p>Disabled Child Allowance (<i>puudega lapse toetus</i>):</p> <p>Monthly allowance paid to:</p> <ul style="list-style-type: none"> • a child with moderate disability: 210% of the Social Benefit Rate • a child with severe and profound disability: 235% of the Social Benefit Rate. <p>The Social Benefit Rate is established by the Parliament upon the passage of State Budget. Social Benefit Rate in 2002: EEK 400 per month.</p> <p>Study Allowance (<i>õppetoetus</i>):</p> <p>Monthly allowance paid to a non-working disabled student who studies at the grades 10 to 12 of secondary school, vocational or higher school (not paid July and August) between 25% and 100% of the Social Benefit Rate depending on additional expenses.</p>	Entitlement to a higher sum of benefit. (see "Monthly Amounts").	Supplement to the state family allowance of 35 LVL per month for disabled children under 16 years of age.
5. Advance on maintenance payments	No special scheme.	No special scheme.	No special scheme.	<p>Home Maintenance Support (<i>lakásfenntartási támogatás</i>):</p> <p>means-tested benefit provided as social assistance by the local government for a family or individuals who live in a home not exceeding a specified minimum size and quality, provided that there is no income from the use of that home. The home maintenance support is particularly justified if:</p> <ul style="list-style-type: none"> • the costs of home maintenance are equal to 35% or more of the total monthly income of the household, • the cost of heating reaches or exceeds 20% of the total income of the household, and • the monthly income per person does not exceed twice the current minimum amount of old-age pension. 	No special scheme.

Lithuania	Poland	Romania	Slovakia	Slovenia	
<p>No special scheme.</p>	<p>Medical care allowance, paid to persons fulfilling the health and age criteria, regardless of family income:</p> <ul style="list-style-type: none"> • children up to the age of 16 requiring permanent assistance from another person; • children over the age of 16 with a moderate disability that began at the age of entitlement to the family allowance; • seriously disabled persons, without age criteria. <p>No special provisions.</p>	<p>Child allowance to support a child, placed in families or entrusted to a family or a person or a private institution, in the conditions and amount established by law, increased with 50% if the child is handicapped.</p> <p>No advance on maintenance payments.</p>	<p>See Chapter XI "Other specific Non-Contributory Minima, II. Invalidity" below.</p> <p>If decided so by Court ruling, which takes into account the needs of the child and on the financial situation of the absent parent.</p>	<p>Disabled Child's Nursing Benefit (<i>dodatek za nego otroka, ki potrebuje posebno nego in varstvo</i>).</p> <p>Entitled parents of a child who is seriously ill or suffering from impaired physical and mental development, provided that the child is a citizen and permanent resident. Monthly amount 18 000 SIT and 36 000 for children with the most severe impairments.</p> <p>Paid for children up to the age of 18, and until aged 26 if the child attends school. If the child is in institutional care, provided free of charge, there is no entitlement, in exceptional cases entitlement for 3 to 6 months.</p> <p>Partial payment for loss of wages (<i>delno plačilo za izgubljeni dohodek</i>) due to termination or part-time work related to taking care of a child with special needs from 1.1.2003.</p> <p>To maintenance replacement a parent is entitled if:</p> <ul style="list-style-type: none"> • maintenance is determined by a legally binding decision or an interlocutory order, and is not paid; • the child is citizen and with permanent residence in RS or a foreign citizen with permanent residence in Slovenia - if so agreed with a bilateral agreement under the condition of reciprocity; • the child is aged less than 18 years; • the child lives in a family with the income per capita lower than 55% of the average wage of the employed in Slovenia in the preceding year. <p>The amounts of replacement are:</p> <ul style="list-style-type: none"> • for a child under 6: 10 000 SIT; • for a child between 6 and 14: 11 000 SIT; • for a child over 14: 13 000 SIT. 	<p>4. Special allowances for handicapped children</p> <p>5. Advance on maintenance payments</p>

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
6. Other allowances	No special scheme.	<p>Transportation allowance (<i>příspěvek na dopravu</i>) is designed to assist families in covering the costs of the children's commuting to school from their place of permanent residence. The children who attend school away from their place of their permanent residence are entitled to transportation allowance provided that they:</p> <p>a) comply with the requirement of compulsory school attendance.</p> <p>b) are preparing for a future occupation at secondary school or higher education and their family's relevant income does not exceed twice the family's minimum subsistence amount.</p> <p>The amount of monthly transportation allowance depends on several criteria, e.g. the type of attended school (elementary, secondary, university); daily commuting or otherwise; distance of commuting.</p> <p>Housing allowance (<i>příspěvek na bydlení</i>) is designed to assist low-income families and individuals in covering expenditure connected with housing. The benefit is differentiated in accordance with the income situation of the family and the number of persons in the household. Entitlement to housing benefits belongs to the owner or tenant of a flat, who is registered as a permanent resident, if the family income does not exceed the amount of the family minimum living standard multiplied by a coefficient of 1,6. Housing benefits are provided irrespective of the type of housing, i.e. whether it is a community or co-operative flat, privately owned flat or privately owned house. Irrelevant is also actual cost of housing. The amount of housing benefit for a calendar month is computed as the difference between the family's household amount and a quotient, in which the numerator is the family's household amount multiplied by the family's relevant income, and the denominator is the amount of the family's minimum subsistence amount multiplied by a coefficient of 1,6.</p> <p>Maintenance allowance (<i>zapatřovací příspěvek</i>) is provided to the military and civilian conscripts who do not receive any compensation of wages, salary or other income under special regulations.</p>	<p>Conscript's Child Allowance (<i>ajateenija lapse toetus</i>): 4 times the Child Allowance Rate per month during the entire term of parent's military service</p> <p>Foster Care Allowance (<i>eestkostel või perekonnas hooldamisel oleva lapse toetus</i>): 6 times the Child Allowance Rate per month to children up to 16 years of age cared for by a guardian or foster parent.</p> <p>Child School Allowance (<i>koolitoetus</i>): 2 times the Child Allowance Rate for children who receive Child Allowance and are enrolled in daytime studies, paid once a year at the beginning of the school year.</p> <p>Allowance for Families with 4 or more Children or with Triplets (<i>nelja ja enama lapselise pere ning kolmikuid kasvatava pere toetus</i>): 1 Child Allowance Rate for each child paid once a quarter.</p> <p>Adoption Grant (<i>lapsendamistoetus</i>): One-off payment of 20 times Child Allowance Rate for a person adopting a child</p>	<ul style="list-style-type: none"> - Supplementary Family Allowance (<i>kiegészítő családi pótlék</i>): Paid if the income per person in his/her family does not exceed the amount of current minimum old-age pension, provided that staying in the family is not harmful to the child. The monthly amount of regular child protection support is at least 20% of the current minimum old age pension. - Irregular child protection support (<i>rendkívüli gyermeknevelési támogatás</i>): Paid to families with temporarily cash flow problems or facing emergency situations that seriously threaten their standard of living. The amount is designated by decree of the respective local government. - Pre-payment of the maintenance of children (<i>gyermektartásdíj megelőlegezése</i>): Paid when the payment of maintenance of child is temporarily irrecoverable. The person who takes care of the child cannot maintain the child. The income per person in the applicant's family does not exceed three times the current minimum amount of old age pension. The amount is equal to the amount of the maintenance of child decided by the court. - Tax-relief reducing the personal income tax 	<p>Compensation to a guardian for taking care of a child (<i>pabalsts aizbildnim par bērna uzturēšanu</i>): Granted to the appointed guardian. The amount of allowance is 32 LVL per month per each child in guardianship. The amount of allowance is reduced if the child receives family state benefit or survivor's pension. Duration of the entitlement: until the end of guardianship.</p> <p>Allowance for the execution of the guardian's duties (<i>atlīdzība par aizbildņa pienākumu pildīšanu</i>): Granted to the appointed guardian. The amount is 38 LVL per month. The amount of the allowance does not depend upon the income of the guardian or the number of children in guardianship. Duration of the entitlement: until the end of guardianship.</p> <p>Foster Family's Allowance (<i>atlīdzība par audžuģimenes pienākumu pildīšanu</i>): Granted to a family or a person recognised as a foster family who, by order of the Custody Court (local parish court) and by contract with the municipality, has accepted a foster child for a period exceeding one month. The amount of allowance is 38 LVL per month. Allowance does not depend upon number of accept foster children.</p> <p>Compensation to foster family (<i>kompensācija audžuģimenei</i>): granted by local authority to a family or a person recognised as a foster family who, by order of the Custody Court (local parish court) and by contract with the municipality, has accepted a foster child. The amount of allowance is set by local authority, but no less than 27 LVL per month. The amount of allowance is reduced if the child receives family state benefit or survivor's pension.</p>

Lithuania	Poland	Romania	Slovakia	Slovenia
<p><i>Benefit for Families with three or more children (Pasalpa seimoms, auginanciams tris ir daugiau vaiku):</i> Paid to families with 3 or more children under 16 years old (older than 16 years if children attend school or they are full-time students). The benefit is equal to 1 MSL per month and is increased by 0,3 MSL for the fourth and every next child. Families with four or more children get this benefit without income testing. Families with three children are income-tested, benefit is paid only for those families whose income is less than 3 times SSI per family member (SSI- state-supported income is set by the Government. It equals 135 Litass per month).</p> <p><i>Maternity (Pregnancy) Benefit for Studying Women (Nestumo pasalpa besimokanciams moterims):</i> Paid to pregnant women who study at day time departments of educational establishments and who have no right to state social insurance maternity benefit. The benefit is paid at 75% of the MSL per month for 70 days preceding delivery.</p> <p><i>Benefit for Children of Military Conscripts (Pasalpa tikrosios krasto apsaugos tarnybos kariu (prievoLininku) vaikams):</i> Paid during the time of compulsory military service for each child of the conscript at 150% of the MSL per month.</p> <p><i>Orphan's Stipend(Naslaicio stipendija):</i> Paid to orphans enrolled in higher, tertiary or vocational schools regardless of other stipends. Monthly amount - 4 times MSL minus orphan's pension.</p> <p><i>A Settlement Grant (Pasalpa naslaiciams ir likusiems be tevu globos vaikams isikurti):</i> paid to orphan or fostered child after he/she reaches 18 years and is no longer maintained by the state. The grant amount is a lumpsum equal to 50 times the MSL. Money is to be used for acquisition of a dwelling or settlement.</p>	<p>No special scheme.</p>	<ul style="list-style-type: none"> • Indemnity for caring for a sick child (<i>indemnizatie pentru ingrijirea copilului bolnav</i>): available to parents of children aged up to 7 years old (18 if the child is handicapped). Benefits equal 85% of the average monthly incomes for the last 6 months in which the individual contribution for social security was paid; when the period of contribution is less than 6 months, the calculation basis is the average of the monthly incomes for which the contribution at social insurance was paid. • Aid for the wives of those that are serving mandatory military stage if they are not employed and are pregnant (from the 4th month of pregnancy) or have children under 7 years in age or are disabled 1st or 2nd degree. • Free meals (two per day) from canteens of social aid for the beneficiary of social assistance benefits. 	<p><i>Annual benefit for multiple births (Prispevok rodičom, ktorým sa súčasne narodili tri deti alebo viac deti alebo ktorým sa v priebehu dvoch rokov opakovane narodili dvojčatá):</i> For families with a multiple birth of 3 or more children (or repeated multiple birth of 2 children in two years), if at least 3 children are aged up to 15 years. Amount (1,6 times the sum for the purpose of state social benefit) depends upon age of the child: 2160 SKK for each child up to 6 years, 2660 SKK for each child up to 15 years and 2840 SKK for each child of 15 years.</p> <p><i>Foster care benefits (Prispevky pestún-skej starostlivosti):</i></p> <ul style="list-style-type: none"> • Lump sum child-care grant: four times the sum for the purpose of state social benefit: equal to 5400, 6640 or 7080 SKK depending on child's age. • Periodic child-care allowance: 1,6 times the sum for the purpose of state social benefit equal to 2160, 2660 or 2840 SKK per month depending on child's age. • Foster parent remuneration: 0,44 times the sum for the purpose of state social benefit for adult equal to 1320 SKK per month per child. <p><i>Maintenance benefit for soldier's family (Zaopatrovaci prispevok):</i> Paid during performance of compulsory military service amounting to 0,5 time the sum for the purpose of state social benefit of soldier (equal to 680, 830 or 890 SKK), depending on child's age, and 1050 SKK (for spouse or for other person) per month. Also (partial) refund of bus/train fares to school and boarding costs for school or work confined to those undergoing vocational training.</p>	<p>Parental allowance (<i>starševski dodatek</i>): Financial assistance to parents who are not entitled to maternity benefit, paternity benefit, or adoptive parent's benefit at birth of the child. Conditions: <ul style="list-style-type: none"> • mother: citizenship, permanent residence, and child citizen; • father: same conditions as mother and if mother has died, has abandoned the child, is unable to function independently or has become employed, self-employed or has begun to perform an agricultural activity; • another person: under the same conditions as mother if the person actually cares for the child. Duration: 365 days from the birth of the child. Amount: 35 000 SIT per month.</p> <p>Large family allowance (<i>dodatek za veliko družino</i>): Financial assistance for families with three or more children . Conditions: one parent and children citizens of Slovenia and have a common household in Slovenia. Amount: 70 000 SIT once a year (phased-in until 2004).</p> <p>6. Other allowances</p>

Bulgaria	Czech Republic	Estonia	Hungary	Latvia
	<p>Allowance is paid to:</p> <p>a) the claimant's dependent child, b) the claimant's wife who cares for a child up to the age of 4 years (7 years in case of a long-term incapacitated child or a long-term severely incapacitated child) or the claimant's wife is disabled or for some other serious reason not engaged in gainful activity, c) a person to whom alimony or maintenance contribution is to be paid by a soldier under a court award or a person who concluded an agreement with a soldier to pay alimony or a maintenance contribution on his behalf, while the soldier is unable to fulfil this duty himself.</p> <p>The monthly allowance is the minimum subsistence Personal Needs Amount of the entitled person multiplied by a coefficient of 0,67.</p> <p>Foster care allowances and grants (<i>dávky péčovské péče</i>)</p> <p>a) Foster child allowance (<i>příspěvek na úhradu potřeb dítěte</i>) – provided to a dependent child in foster care, amounting to the Personal Needs Amount of the child concerned multiplied by the coefficient of 1,2 (2,0 in case of dependent child). For certain categories of recipients the said amount is multiplied by a coefficient of:</p> <ul style="list-style-type: none"> - 2,1 for a child suffering from a long-term illness, - 2,6 for a child suffering from a long-term incapacity, - 2,8 for a child suffering from a severe long-term incapacity. <p>b) Foster parent remuneration (allowance) (<i>odměna péčovce</i>) – provided to the foster parent for the performance of foster care in respect of a child entrusted to his care. The monthly amount is, for each child entrusted to foster care, the Personal Needs Amount of the foster parent concerned multiplied by a coefficient of 0,5.</p> <p>c) Fostering grant (<i>příspěvek na převzetí dítěte</i>) – paid to a foster parent when s/he takes the child into her/his foster. It is the lump sum grant amounting to the child's Personal Needs Amount multiplied by a coefficient of 4.</p>			

Family benefits

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Lithuania	Poland	Romania	Slovakia	Slovenia

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Family benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
		d) Motor vehicle grant (<i>příspěvek na zakoupení motorového vozidla</i>) – is provided to a foster parent if s/he has taken into her/his foster care at least four children, has bought a passenger motor care, or has arranged such a vehicle to be overhauled and does not use this vehicle for gainful activity. The grant is 70% of the purchase price or the documented cost of the overhaul, up to a maximum of 100,000 CZK (2,916 EUR). The sum of grants provided for this purpose must not exceed 200,000 CZK (5,831 EUR) within a period of 10 previous calendar years.			
Special cases					
1. Unemployment persons	Paid as part of the social assistance package, see Chapter XI "Guaranteeing sufficient resources".	No special provisions.	Unemployed people receiving Child Care Allowance are not entitled to the unemployment allowance	No special provisions.	No special provisions.
2. Pensioners	Paid as part of the social assistance package, see Chapter XI "Guaranteeing sufficient resources".	No special provisions.	Parent is not entitled to single parent's allowance if the child receives a survivor's pension.	Those whose pension does not exceed the current minimum amount are entitled to the higher sum of benefit intended for single parents (even if they are not single, See "Monthly Amount" above).	No special provisions.
3. Orphans	Receive no supplements if accommodated in a public orphanage.	No special provisions.	<i>Start in Independent Life Allowance</i> One-off payment of EEK 5000 to orphans leaving children's home.	Single parent is entitled to a higher sum of education benefit (see "Monthly Amounts" above) and See Chapter VII "Survivors").	No special provisions.
Adjustment	No special scheme.	Benefits are automatically increased when revaluation (indexation) of the statutory minimum living amount is made. Revaluation also implies an increase in numbers of families who can claim benefit; the respective increase is applicable to nearly all benefits. Minimum subsistence amounts are increased when a 5 per cent increase of consumer prices is recorded.	No automatic adjustment.	State budget	No automatic adjustment.
Taxation and social contributions					
1. Taxation of cash benefits	Not subject to taxation.	Not subject to taxation.	Not subject to taxation.	These benefits are not subject to taxation.	None of the benefits are subject to taxation.

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Table IX

Lithuania	Poland	Romania	Slovakia	Slovenia	
	No special provisions.	No special provisions.	No special provisions.	No special provisions.	Special cases
	Medical care supplement according to legislation on old age, disability and survivors benefits.	Recipients of pensions are entitled to family allowances.	No special provisions.	No special provisions.	1. Unemployment persons
No special provisions.	No special provisions.	See table "Survivors".	No special provisions.	No special provisions.	2. Pensioners
Adjusted with the new amount of MSL approved by Government	No special provisions.	No special scheme.	No special provisions.	Family benefits adjusted once a year (in January) with growth index of basic necessities.	3. Orphans
Not subject to taxation.	Not subject to taxation.	No special scheme.	Not subject to taxation.	Not subject to taxation.	Adjustment
					Taxation and social contributions
					1. Taxation of cash benefits

Table IX

Family benefits

	Bulgaria	Czech Republic	Estonia	Hungary	Latvia
2. Limit of income for tax relief or tax reduction	Not applicable.	Not applicable.	Not applicable.	Exist in personal tax act.	Not applicable.
3. Social security contributions from benefits	No special scheme.	No special scheme.	No special scheme	Family Allowance and Education Support: None. Child Home Care Allowance and Child Raising Support: insured persons' pension insurance contribution is paid.	No special scheme.

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Table IX

Lithuania	Poland	Romania	Slovakia	Slovenia	
Not applicable.	Not applicable.	Not applicable.	Not applicable.	Not applicable.	2. Limit of income for tax relief or tax reduction
No special scheme.	No special scheme.	No special scheme.	No special scheme.	No special scheme.	3. Social security contributions from benefits

