

## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>Applicable statutory basis</b>	No specific scheme.	- RA Law "On State benefits"- RA Government Resolution No. 2315 of 29 December, 2005 .- RA Government Resolution No.1861 of 29 December, 2011	A New Tax System (Family Assistance) Act 1999.(last update: 2012)	- Pension Law 1993 (amended 1997 and 1998).- Instruction on rules for assignment of benefits to children of families with scarce means.- Resolution of the President #315 of 22 May 1996.- Resolution #22 of the Cabinet of Ministers of 2 February 1995.- The Law on Targeted Social - Assistance 21.10.2005 (applicable since 01.01.2006).- The Law on the amendments and additions to the Law on Targeted Social Assistance 13.06. 2008 (applicable since 25.06.2008).

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>Applicable statutory basis</b>	<p>Federation of BiH- Law on the Basis of Social Protection, Protection of Civilian War Victims and Protection of Families with Children (Official Gazette of Federation of BiH 36/99 ), amended in 2004,2006 and 2009 (Official Gazette of FBiH 54/04, 39/06 and 14/09) Supplemented by 10 cantonal laws on the same subject.Republika Srpska- Law on Children's Protection of Republika Srpska (Official Gazette of RS 04/02 ), amended in 2008 and 2009 (Official Gazette of RS 17/08, 01/09)District of Brcko- Law on Children Protection of Brcko District (Official Gazette of Brcko District 01/03 and 04/04 )- Law on Social Welfare of Brcko District (Official Gazette of Brcko District 01/03 and 04/04)</p>	<p>Income Tax Act 1998.Children's Special Allowances Act 1993.The Universal Child Care Benefit Act, 2006.Some provinces of Canada provide their own family benefits in addition to the federal benefits described here.(last update: 2010)</p>	<p>Order of Government of Georgia #14528.07.2006.</p>	<p>Law on Social and Child Welfare, 2005 Rulebook on the Criteria and Procedure for Determining Special Allowance for Foster Family, 2006Family Law, 2007Rulebook on Closer Conditions for Exercise of Basic Rights Arising from Child Welfare, 2006</p>

## Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>Applicable statutory basis</b>	<p>Social Security Act 1964Income Tax Act 2007Tax Administration Act 1994(last update: 2011)</p>	<p>- Government Resolution No. 769, of 25.11.1992 with later amendments,- Government Resolution No. 42, of 25.1.1999, amending Government Resolution No. 198, of 16.4.1993,- Law No. 499-XIV, of 14.7.1999, on State social benefits for certain categories of citizens as amended by Law no. 987-XV of 18.04.2002, No.359-XV of 31 July 2003 and No. 373-XV of 26.09.2003,- Government Resolution No. 1478, of 15.11.2002, on allowances for families with children,- Government Resolution No. 1733, of 31.12.2002, on standards of financial insurance for orphan children and children lacking parental care in family-type homes.</p>	<p>Federal Law of October 6, 1999 No 184-FZ "On the Basic Principles of Organization of Legislative (Representative) and Executive Bodies of State Power of the Constituent Parts of the Russian Federation"Federal Law of the Russian Federation of November 21, 2011 No 323-FZ "On the Basics of Health Protection of the Citizens of the Russian Federation";The Basics of the Russian Federation Citizens Health Care Legislation approved by the Supreme Council of the Russian Federation on July 22, 1993 No. 5487-1;Federal Law of July 16, 1999 No. 165-FZ "On Principles of Compulsory Social Insurance". Federal Law of December 29, 2006 No. 255-FZ (with amendments of 03.12.2011) "On Compulsory Social Insurance in Case of Temporary Disability and Maternity"Federal Law "On State Benefits for Citizens with Children» No. 81-FZ of May 19, 1995;Federal Law «On the Budget of the Social Insurance Fund of the Russian Federation for 2011 and Planning Periods of 2012-2013» of December 8, 2010 No. 334-FZFederal Law of July 24, 2009 No. 212-FZ "On Insurance Contributions to the Pension Fund of the Russian Federation, Social Insurance Fund of the Russian Federation, Federal Compulsory Medical Insurance Fund and Local Compulsory Medical Insurance Funds;Federal Law «On the Budget of the Social Insurance Fund of the Russian Federation for 2011 and for the Planning Period of 2012-2013» of July 21, 2007 No. 183-FZ;Federal Law "On State Benefits for Citizens with Children» No. 81-FZ of May 19, 1995 (amended in 1999, 2000, 2002 and 2008, 2009 and 2011).Federal Law «On Changes in the Legislative Acts of the Russian Federation and Loss of Validity of Some Legislative Acts of the Russian Federation in Connection with Adoption of the Federal Law "About the Basic Principles of the Legislative (Representative) and Executive State Power Bodies of the Russian Federation Constituents" and "About the Basic Principles of the Local Self-Governance Organization in the Russian Federation», of August 22, 2004 122-FZ;Federal Law «About Making Amendments in Some Russian Federation Legislation Acts Following Development of Power Division», No. 258-FZ, of December 29, 2006;Federal Law «About Making Amendments in Some Russian Federation Legislation Acts in Order to Increase Material Support for Some Categories of the Citizens", No 244-FZ, dated November 1, 2007;Federal Law «On the Budget of the Social Insurance Fund of the Russian Federation for 2011 and Planning Periods of 2012-2013» of December 8, 2010 No. 334-FZ;Federal Law of December 10,</p>	<p>Law on Family with Children Financial Support, 2002. Revised 2005, 2009Family Law, 2005, Revised 2011Law on Social Protection 2011</p>

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>Applicable statutory basis</b>	<p>Law on the Protection of Children (Official Gazette no. 98/2000) as amended on several occasions            Family Law (Official Gazette no. 80/92) as amended on several occasions            Social Protection Law (Official Gazette No. 79/2009) as amended on several occasions            Law on Labour Relations (Official Gazette No. 62/2005) as amended on several occasions            Law on health insurance (Official Gazette No. 25/2000) as amended on several occasions</p>	<p>Retirement Fund Act No. 5434 dated 08/06/1949, Civil Servants Law No. 657            Law on Social Services No. 2828            Law on Payment of Pension to the Needy, Feeble and Destitute Turkish Citizens No. 2022            Regulation on the Determination of Disabled Persons Who are in need of Care and the Determination of Conditions of Care dated 30.07.2013 and No. 26244</p>	<p>Law of Ukraine "On State assistance to families with children" # 2812-12 dated November 21, 1992            Law of Ukraine "On State Social Assistance to Low-Income Families" # 1768-III dated June 1, 2000.</p>

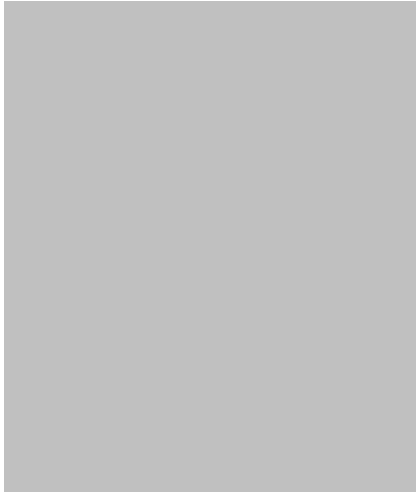
**Family benefits**



**Family benefits**



## Family benefits



2010 No. 355-FZ «On the Budget of the Pension Fund of the Russian Federation for 2011 and for the Planning Period of 2012-2013»; Federal Law of July 24, 2009 No. 212-FZ "On Insurance Contributions to the Pension Fund of the Russian Federation, Social Insurance Fund of the Russian Federation, Federal Compulsory Medical Insurance Fund and Local Compulsory Medical Insurance Funds". The Federal Law of the Russian Federation of 21 November, 2011 No 323-FZ "On the Basics of Health Protection of the Citizens of the Russian Federation"; Federal Law of 30.11.2011 No 372-FZ "On the Budget of the Social Insurance Fund of the Russian Federation for 2012 and Planning Periods for 2013-2014" Federal Law of 30.11.2011 N 372-FZ "On the Budget of the Social Insurance Fund of the Russian Federation for 2012 and Planning Periods for 2013 and 2014 "Federal Law of the Russian Federation of May 19, 1995 No 81-FZ "On State Benefits for Citizens with Children" Subordinate acts.

**Family benefits**





## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>Child Benefit</b>				
<b>1. Basic principles</b>	No specific scheme	No provisions.	Family Tax Benefit: Must have a dependent child under 21 or a qualifying dependent full-time student aged 21-24 years. and have care for at least 35% of time. Benefit varies with age of child and is financed from general revenue. (last update: 2012)	A universal system financed by the State Budget providing a flat-rate benefit to all residents whose children(s) reside in the Azerbaijan Republic.
<b>2. Field of application: Beneficiaries</b>	No specific scheme	No provisions.	All Australian residents. (last update: 2012)	Permanent residents. The Child Benefit is usually paid out to parent or person responsible for raising the child.
<b>3. Conditions - Residence of the child</b>	No specific scheme	No provisions.	Australian permanent resident or living with an Australian permanent resident. (last update: 2012)	Child must be resident in Azerbaijan.

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>Child Benefit</b>				
<b>1. Basic principles</b>	<p>Federation BiH:-A universal system financed from cantonal budget provides benefits to families if they meet the legal requirements for obtaining such benefits (varies from canton to canton). Republika Srpska:- A universal system financed from contributions, donations, interest on fixed-term deposits and other fundsBrcko District:- A universal system financed by the Budget of Brcko District providing a flat rate benefit to all residents whose child(ren) reside(s) in Brcko District, should they fulfil conditions prescribed by law.</p>	<p>Canada Child Tax Benefit (CCTB) A tax-free monthly payment made to resident families to help them with the cost of raising children under 18 years of age. Benefits are income-tested; that is, benefits are reduced as family income rises. The National Child Benefit Supplement is an additional supplement for low-income families. Financed from federal government revenues.Child Disability Benefit (CDB)An additional supplement available to families who care for a child under age 18 with a severe and prolonged mental or physical impairment. Benefits are income-tested; that is, benefits are reduced as family income rises. Financed from federal government revenues.(last update: 2010)</p>	<p>No special provisions.</p>	<p>The scheme is based on social assistance (entitlement upon need). Financed from the State Budget.</p>
<b>2. Field of application: Beneficiaries</b>	<p>Federation BiH:- employed and unemployed parents, who fulfill conditions regulated by the law - children without parent(s), and - families with handicapped childRepublika Srpska and Brcko District- permanent residents (The benefit is officially paid to the parent who submitted application.)</p>	<p>CCTB and CDBPerson who is mainly responsible for the care and upbringing of the child, who lives with the child and is a resident of Canada for income tax purposes. This person must be: a Canadian citizen; a permanent resident (landed immigrant);a refugee, or a visitor to Canada or a holder of a minister's permit who has lived in Canada throughout the previous 18 months and has a valid permit in the 19th month .(last update: 2010)</p>	<p>No special provisions.</p>	<p>The right can be exercised by citizens of Montenegro residing in the territory of Montenegro. The holder of the right to child allowance is the parent, or caretaker or the person to whom the child is entrusted for care, upbringing and training.</p>
<b>3. Conditions - Residence of the child</b>	<p>All three EntitiesPermanent residence required</p>	<p>CCTB and CDBRecipient must live with the child and be primarily responsible for his or her care and upbringing; person must be a resident of Canada for income tax purposes.(last update: 2010)</p>	<p>No special provisions.</p>	<p>Yes.</p>

# Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>Child Benefit</b>				
<b>1. Basic principles</b>	<p>Child benefits are funded from general revenues, and are based on the philosophy of social assistance (based on need). Family tax credit is payable to families on low to middle incomes (including those already in receipt of income support) to contribute towards the cost of raising children. The credit is paid for each dependent child living at home aged 18 or younger. The amount of payment depends on how many children the family has and the ages of the children. Abatement starts at an income level of \$36,827 and is at the rate of \$0.20c for each \$1 in excess of the threshold. Minimum family tax credit provides working families with a minimum level of income on which to support a family. To qualify for the credit, the family has to work for a salary or wages for 20 hours (for a sole parent) or 30 hours (for a couple). An In-work tax credit is payable to low to middle-income families and is subject to abatement after the family tax credit has been fully abated. For example, currently the in-work tax credit begins to abate once a family with 1 child aged under 16 years earns more than \$59,000 before tax. The in-work tax credit is payable to families who do not receive any other government support (with the exception of the Accommodation Supplement, see Table 11 Housing and Heating), whose children are aged 18 years or under, and whose families work for 20 hours per week (for a sole parent) or 30 hours per week (for a couple). (last update: 2011)</p>	<p>"Child benefit" takes the form of regular payments in respect of children, and is designed to offset the cost of child rearing. The scheme is based on social insurance (with entitlement linked to paid work and/or the payment of contributions) and social assistance (with entitlement linked to need). For insured persons it is financed from employers' and employees' contributions; for non-insured persons it is paid for from the State budget. Some benefits are means tested; others are not.</p>	<p>Social security system, targeted assistance based upon needs.</p>	<p>System of social support based on prior census income examination and financed by budget of the Republic of Serbia, with the option given to regional and local governments to provide an extended level of benefits. Entitled persons must be citizens of Serbia residing in Serbia.</p>
<b>2. Field of application: Beneficiaries</b>	<p>All residents (permanent and long-term temporary). (last update: 2011)</p>	<p>Persons whose legal and habitual place of residence is in the Republic of Moldova.</p>	<p>Award procedure is set by laws and other regulatory legal acts of constituent entities of the Russian Federation considering the level of the family income</p>	<p>One of the parents, custodians or foster parents must be a citizen of Serbia residing in Serbia.</p>
<b>3. Conditions - Residence of the child</b>	<p>The requirements are that either: the child has to be resident and present in New Zealand; or the person claiming the credit has to be the principal carer of the child, be resident and present in New Zealand for 12 months at any time and be tax resident in New Zealand at the time they receive payment. (last update: 2011)</p>	<p>The child's legal and habitual place of residence must be in the Republic of Moldova.</p>	<p>Citizenship. Refugees. Level of household members' income/family with income less than regional living minimum wage.</p>	<p>Child must be a citizen of Serbia residing in Serbia, as well as his/her parent/ custodian/foster parent.</p>

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>Child Benefit</b>			
<b>1. Basic principles</b>	<p>Monthly payment financed by the State budget. It is provided to families with low incomes for the purposes of covering part of the expenses for upbringing and development of a child.</p>	<p>Turkey does not have a national scheme of family benefits except for civil servants. In accordance with Civil Service Act No. 657, family benefits and children's allowances are paid to the married civil servants. Active insured persons covered by the Retirement Fund Act No. 5434, family benefit payments are provided in accordance with the Civil Servants Law No. 657. In accordance with the Civil Servants Law No. 657, Family benefit is accorded to:- Civil servants spouse (not working and not receiving any social security pension, no longer receive the pension in case of divorce or death). The benefits are paid to husband when husband and wife are both are civil servants. - Civil servants children (including step children) Children (female-male) lose their rights to take the pension in case of marriage or when they are 25 years old. Female unmarried children without the imposition of any age. The pension is also paid without the imposition of any age conditions to sick and handicapped children for whom the Health Board has decided that their sickness or handicap prevents them from working. Children (female and male) no longer receive the pension when they start a job. Children (female and male) no longer receive the benefit when they start to take scholarship and when state supplies their educational needs.</p>	<p>Assistance during pregnancy and childbirth; Lump-sum assistance on birth of a child; Assistance during care for a child; Money payments to mothers (fathers) caring for three or more children aged up to 16 years; Assistance while caring for an invalid child; Assistance during temporary inability to work while caring for a sick child; Assistance for children aged up to 16 years (pupils – up to 18 years); Assistance paid to single mothers for children; Assistance for the children of servicemen on national service; Assistance for children under guardianship or foster care; Temporary assistance for children below the age of majority whose fathers are evading paying alimony, or from whom it is impossible to recover alimony.</p>
<b>2. Field of application: Beneficiaries</b>	<p>Child allowance is granted to the parent, stepparent, grandparent, foster parent or custodian of children who are citizens of the Republic of Macedonia and are enrolled as full-time students or part-time students. The parent must be either: an employed person or pensioner, beneficiary of unemployment benefit, beneficiary of permanent money assistance, farmer, a craft worker, serving regular army service, or a war veteran. The benefit is paid to either of the parents.</p>	<p>Civil Servants</p>	<p>Families have the right to State assistance during pregnancy and childbirth, on the birth of a child, during care for a child up to the age of three years, a sick child or an invalid child and in other cases, on the conditions provided by the present Law and other regulatory acts. Citizens of Ukraine who have returned from other states to permanent residence in Ukraine have the right to the State assistance Law beginning from the month when they arrive in Ukraine. Foreign citizens and stateless persons resident in Ukraine are entitled to State assistance equally with citizens of Ukraine as stipulated by law and other regulatory acts.</p>
<b>3. Conditions - Residence of the child</b>	<p>Permanent residence required for both the child and the parent</p>	<p>none</p>	<p>Child must be resident</p>

## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>4. Conditions - Other conditions</b>	No specific scheme	No provisions.	None.(last update: 2012)	The average monthly income per family member should not be more than 84 AZN.
<b>5. Age limit</b>	No specific scheme	No provisions.	Normal: 16 years.Full time student: 25 years.(last update: 2012)	Normal: until the age of 16 yearsSecondary school students with no Student's Allowance: until the age of 18 years.
<b>6. Benefits - Monthly amounts</b>	No specific scheme	No provisions.	Maximum Rates (Family Tax Benefit Pt-A)Child under 13 A\$ 160.30pf (PF)Child13-15 A\$208.46PFChild 16-17 A\$ 51.24 PFChild 18-24 A\$ 68.74 PFThe base rate for a child under 18 is A\$51.24 PF (A\$ 68.74pf for a child over 18). The higher rates listed above are payable to lower income families. They are reduced by 20 cents for every dollar that family income exceeds A\$45,114 per annum until the base rate is reached.(last update: 2012)	Normal Case:The basic amount is paid to those who pass the means test (income must be no more than 84 AZN per each family members).Special Cases: The following amounts are paid instead of the normal child benefit:- if parent is in periodic military service: 50 AZN- children of war invalids and martyrs: 5 AZN;- children of parents killed during defense of their motherland: 10 AZN;- children of parent(s) who helped during the Chernobyl nuclear accident: 10 AZN.

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>4. Conditions - Other conditions</b>	Federation BiH:- number of family members,- means test: monthly income per family member- conditions determined by cantonal regulations Republika Srpska :- employment status - means test: monthly income per family member (including the children) up to 75,00KM and up to 80,00KM (family with three or more children). If the total monthly income per family member, earned six months prior to the submission of the application does not exceed 75,00 KM for the second child or 80,00 KM for third child and 90,00 KM for fourth child and a cadastral income per family member does not exceed 1,90 KM. The latter amount is brought to 6,30 KM if the family does not realize other income and if catalog value of estimated movable property does not exceed 5.000,00 KMBrcko District:Means tested:- total monthly income per family member (including the children) no higher than 15% of average earnings in Brcko District - cadastral income per family member in the last year no higher than 3% of average cadastral income per 1 ha of landCitizenship applies for both parents and child	CCTB and CDBBased on family status and family income during previous tax year. (last update: 2010)	No special provisions.	Entitlement to a child allowance belongs to the first three children in the family. Entitlement to a child allowance can be exercised by:a child of a cash benefit (social assistance benefit) recipient;a child with physical, mental and sensory disability, who can be trained to develop skills for independent life and work;a child with physical, mental and sensory disability, who cannot be trained to develop skills for independent life and work;a child without parental care. See Table 11 Guaranteeing sufficient resources.
<b>5. Age limit</b>	Federation BiH- up to 18 years - up to 25 years for full time students (full-time study)Republika Srpska- up to 15 years - up to the 19 years (handicapped children and children in foster care-after 19 years of age as long as the person is in the educational system Brcko District- up to 15 years - up to 26 years if full-time student or handicapped	CCTB and CDBBenefits paid for children up to 18 years of age.(last update: 2010)	No special provisions.	Entitlement to child allowance is valid until the child reaches the age of 18 if the child is engaged in regular education. An exceptional entitlement to child allowance is realized by a child after reaching the age of 18, if undergoing regular secondary school education, until the end of the time limit set out for such education, that is until reaching the age of 20. A child, from the age of 15 until reaching the age of 18, who is not engaged in regular education, is entitled to the benefit if it is registered at the Employment Agency.
<b>6. Benefits - Monthly amounts</b>	Federation BiHFlat rate benefit that varies from Canton to Canton:Example: Canton Sarajevo for one child if in regular education and household income not exceeding 120,00 KM = 33,00 KM for one child without both parents, handicapped child = 50,00KMRepublika Srpska: The basic amount varies with the number of children in the family - 1st child: no right- 2nd child: 35,00 KM- 3rd child: 70,00KM- 4th child: 35,00KM- 5th and more: no right- Handicapped children and children in foster care receive a basic amount of 90,00KM (if not placed in social institutions)Brcko District10% of average earnings in Brcko District (average earning equal 683.33 KM per month, benefit fixed at 68.33 KM per month). Child benefit paid at 150% regardless of family means to a child:- without both parents- with special needs- who lives with one parent (self-supporting) ,and - whose parent (s) is (are) invalid(s) over 60% incapable of work.	CCTBThe CCTB Base Benefit is C\$111.66 per month per child aged under 18 (Alberta's rates vary by age of child).The CCTB Base Benefit Supplement is in the amount of C\$7.75 for the 3rd and subsequent child(ren).Note: With the introduction of the Universal Child Care Benefit (UCCB – see below under "Other Benefits") in July 2006, the CCTB Base Benefit Supplement for children under seven has been eliminated. The total of these CCTB Base Benefits and Supplements is reduced by 4% (2.0% where only 1 child) of family net income in excess of threshold of C\$40,726 per year.(last update: 2010)	No special provisions.	The monthly amount of the child allowance amounts, for a child:of a cash benefit (social assistance benefit )recipient 19€with physical, mental and sensory disability, who can be trained to develop skills for independent life and work 25.20€with physical, mental and sensory disability, who cannot be trained to develop skills for independent life and work 31.80€/without parental care 31.80€

## Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>4. Conditions - Other conditions</b>	All benefits are payable to the principle caregiver (ie those with prime responsibility for day-to-day care of the child, other than on a temporary basis). The in-work tax credit is not available when families receive an income-tested benefit a student allowance a parent's allowance under the War Pensions Act.(last update: 2011)	None, if benefit was requested within 12 months of the childbirth. If later, the benefit is established retroactively but not more than for 12 months prior to the date of request if it was requested within three years from the birth for insured persons, resp. 1,5 years for uninsured persons	The child and the parents (adoptive, guardian, foster-parent) must live together, and means tested so only paid to families with an average per capita income not exceeding the minimum subsistence level (see Table XI "Guaranteeing Sufficient Resources").	Monthly net income per family member (including children) must be lower than the defined threshold. The threshold in January 2013 is 7,730 RSD (20% of net average wage). The threshold is increased by 20% if the child is disabled or raised by custodian, foster parent or single parent and amounts to RSD (24% of net average wage). It is adjusted on a six-monthly basis (on 1 April and 1 October) according to changes of the Consumer Price Index in previous period.
<b>5. Age limit</b>	Age conditions: principal caregiver has to be 16 years of age or over. dependent child has to be 18 years or under and not financially independent.(last update: 2011)	From birth till the age of 16 years. In case of late registration, payment can start from 1.5 years (of age of child) for uninsured persons and 3 years (of age of child) for insured persons.	Is paid until reaching the age of 16 (for schoolchildren/students – until the age of 23).	Up to 19 years of age, exceptionally up to age of 26 years for children with special needs, during their primary and high school education.
<b>6. Benefits - Monthly amounts</b>	See below.(last update: 2011)	For insured persons: 30% of previous average wage for 6 months, but not less than 300 lei; for uninsured person: 300 lei per month.	See Table «Maternity» Level of monthly child allowance is fixed by local authorities (this amount generally equals from 100 to 300 roubles in constituent entities of the Russian Federation). But not less than 70 roubles per month (federal standard) and 140 roubles for single parents. Such amounts may be increased on account of additional regional payments. For example, the special family support program was adopted in Moscow in 2007. Pursuant to this program in 2010 the following amounts are paid:- 1,500 roubles per month for a single parent- 1,875 roubles per month – board allowance, until reaching by a child of the age of 3- from 300 to 750 roubles per month – compensation on account of a rise in prices and etc. Local authorities also pay care allowance for children in kindergartens and other child welfare institutions (20% of official payments for the one child, 50 % for 2 children).	2,449 RSD monthly per child (6% of net average wage), paid for maximum 4 children per family. In case of a child that is disabled or raised by a custodian, foster parent or single parent the level is RSD per child (8% of net average wage). It is adjusted on a six-monthly basis (on 1 April and 1 October) according to changes of the Consumer Price Index in previous period.

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>4. Conditions - Other conditions</b>	Income based condition: The total monthly income per family member (for the entire household, including the children) must be lower than 2.587 denars (32% of the minimum wage). For single parents this income threshold is 5.174 denars (64% of the minimum wage). Income threshold is adjusted at the beginning of each year by the inflation rate in the previous year.	none	The grounds for granting women assistance for pregnancy and childbirth consist of a medical certificate (certificate of inability to work) issued according to established procedure, and for women serving in the Military a certificate from a medical institution (Military Medical Commission) and a medical certificate (certificate of inability to work) issued according to established procedure. Assistance during pregnancy and childbirth is granted to women dismissed from employment in connection with the liquidation of an enterprise, institution or organization until they are able to work again on the basis of the certificate of the liquidation commission and a medical certificate (certificate of inability to work) issued according to established procedure. Assistance during pregnancy and childbirth is granted to women who have been registered as unemployed with the State Employment Service for no less than 10 months on the basis of a certificate from the State Employment Service and a medical certificate (certificate of inability to work) issued according to established procedure.
<b>5. Age limit</b>	Child allowance is paid for children up to 18 years of age, if regular students.	The same as mentioned in "1. Basic principles"	Families bringing up children of this age have the right to assistance for children up to the age of 16 years or 18 years if the child is still at school.
<b>6. Benefits - Monthly amounts</b>	See "Variations with age" below.	For each children: Salary coefficient (according to the Law No 657) X index (250)	Caring for 3 or more children Mothers or fathers who care for 3 or more children up to the age of 16 years (18 if full-time students) are entitled to 100% of the minimum wage for caring for 3 children, and 200% of the minimum wage for caring for 4 or more children. Means-tested benefit for all children Assistance is given for children aged up to 16 years (18 if they are still at school) equal to 50% of the minimum wage for each child if the aggregate average monthly income per member of the family in the previous quarter did not exceed three times the amount of the minimum wage.



## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>7. Benefits - Variations with income</b>	No specific scheme	No provisions.	Extra supplement for low income families (Family Tax Benefit Pt-B):A\$136.36 per fortnight for single income families with a child under 5 years;A\$95.06 per fortnight for single income families where the youngest child is aged 5-16 years (or 5-18).(last update: 2012)	No variation with income.
<b>8. Benefits - Variations with age</b>	No specific scheme	No provisions.	See "Monthly Amounts" above.(last update: 2012)	No variation with age.
<b>9. Special cases: unemployed persons; pensioners; orphans</b>	None			45 AZN for guardians of orphans.

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>7. Benefits - Variations with income</b>	Federation BiH,-vary from canton to canton - amount varies from 62,00 KM to 120,00 KM Republika Srpska -Described under Conditions District Brcko None	National Child Benefit Supplement for low-income familiesC\$ 173.00 a month for the first child, reduced by 12.2% of annual family net income above C\$23,710.C\$ 153.08 a month for the second child, reduced by 23.0% of annual family net income above C\$23,710.C\$ 145.58 a month for the third and each additional child, reduced by 33.3% of annual family net income above C\$23,710.In addition, provinces, territories and First Nations provide new or expanded benefits and services for low-income families with children, such as extended health care benefits, income supplements, child care and programs for children at risk. Child Disability Benefit (CDB) for families with a child with a severe and prolonged disability receive up to a maximum of C\$204.58 a month for each child who qualifiesThe CDB starts being reduced when the adjusted family net income is more than C\$40,726. (last update: 2010)	No special provisions	No variation with income
<b>8. Benefits - Variations with age</b>	Federation BiH,-up to 18 years and up to 25 years for full-time students-vary from canton to canton Republika Srpska and District Brcko None	Until June 2007, the age of the child will be taken into consideration when calculating the CCTB Base Benefit (see "Monthly Amount" above), which provides an annual additional C\$20.75 per month per child between the ages of 6 and 7. As noted above, with the introduction of the Universal Child Care Benefit (UCCB), the CCTB Base Benefit Supplement for children under seven will be eliminated. However, for children between the ages of 6 and 7, the supplement will be kept in place until the child reaches the age of 7 or July7, 2007, whichever comes first. (last update: 2010)	No special provisions	No variation with age
<b>9. Special cases: unemployed persons; pensioners; orphans</b>			None	Orphans' allowance 31.80€

## Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>7. Benefits - Variations with income</b>	Family Tax Credit and In-work Tax Credit. The maximum amount of the In-work Tax Credit is \$60 per week for a family of up to three children. Families with more than three children can receive an additional \$15 per week maximum for each additional child. The maximum amount of Family Tax Credit varies with the age of the child (described below). The maximum amounts of In-work Tax Credit and Family Tax Credit are reduced to reflect family income. The reduction rate and thresholds are: no rate of reduction for income of \$0 - \$36,827.20; reduction per \$1 of excess income for income of \$36,828 onwards. These reductions are first applied to the Family Tax Credit entitlement. When there is no further entitlement to Family Tax Credit, the reduction is applied to the In-work Tax Credit. When no more In-work Tax Credit is left, the reduction is applied to the Parental Tax Credit (Parental Tax Credit is paid during the first eight weeks after a child's birth, see below). The Minimum Family Tax Credit guarantees an annual family after-tax income, after the calculation and payment of all other family benefits, of \$21,008 net per year (\$404.00 net per week). The benefit amount is reduced by \$1 for every dollar of after-tax family income above \$21,008 net. (last update: 2011)	None.	None	None.
<b>8. Benefits - Variations with age</b>	The Family Tax Credit is paid based on the age of the child and whether they are the eldest child or younger siblings. The amounts paid per year are: eldest child 0-15 years \$457.80; eldest child 16-18 years \$530.30; subsequent children 0-12 years \$318.20; subsequent children 13-15 years \$362.90; subsequent children 16-18 years \$474.50. (last update: 2011)	None.	None	None.
<b>9. Special cases: unemployed persons; pensioners; orphans</b>			Unemployed persons – none; Pensioners (in case they perform the role of foster parents) – the same norms as for parents	None.

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>7. Benefits - Variations with income</b>	None.	none	
<b>8. Benefits - Variations with age</b>	For children up to 15 years of age or as long as they are full-time primary school pupils 744 denars (9% of the minimum wage) applicable on 1 January 2013For children between 15 and 18 years of age or as long as they are full time secondary school students 1.180denars (15% of the minimum wage) applicable on 1 January 2013Regardless of the number of children in the family and of their age the total monthly amount of child allowance which can be claimed by one parent may not exceed the maximum of 1.870 denars (23% of the minimum wage)	Different amounts are paid for children under 6 years and older than 6 years old.	
<b>9. Special cases: unemployed persons; pensioners; orphans</b>	No specific benefits. Normal benefits apply.	none	

## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>Child raising allowances</b>				
<b>1. Basic principles</b>	No specific scheme	State subsidy providing a flat-rate benefit paid to those who take time off work in order to raise their children.	No special provisions.(last update: 2012)	An insurance based scheme financed by contributions providing earnings-related and flat-rate benefits to employees who leave the labour market in order to raise a child.
<b>2. Field of application: Beneficiaries</b>	No specific scheme	employees,self-employed persons, andowners of agricultural land.	No special provisions.(last update: 2012)	Employees and self-employed persons.
<b>3. Conditions</b>	No specific scheme	The claimant must be economically active at the moment of the child birth and consecutively takes a leave for taking care of the child	No special provisions.(last update: 2012)	No qualifying periods.
<b>4. Amounts of benefit</b>	No specific scheme	18 000 drams per month (paid until the child reaches 2 years of age) ,	No special provisions.(last update: 2012)	20 AZN from the birth until 1,5 years of age, 10 AZN per month for 1,5- 3 years of age.

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>Child raising allowances</b>				
<b>1. Basic principles</b>	Federation BiH, and District BrckoNo special provisionsRepublika Srpskalt is regulated that the following persons have a right to work only part-time in order to take care of child with psychological and physical disabilities:-one of employed parents, guardian, adoptive parent and single employed parent-employed parent under the condition where the other parent is disabled (first and second category of disability) and is not able to take care of child.	See Parental Benefit in Table IV "Maternity".(last update: 2010)	No special provisions.	Entitlement to wage compensation during leave from work for part-time work due to intensive child care, that is, for taking care of a sick child is granted by the employer. A self-employed entrepreneur receives wage compensation at the PI Centre for social work in an amount equal to 50% of the base income for which taxes and contributions have been paid.The employer may receive a reimbursement for the funds paid out for maternity leave pay and wage compensation during leave from work for part-time work from the PI Centre for social work.
<b>2. Field of application: Beneficiaries</b>	Federation BiH and District BrckoNo special provisionsRepublika SrpskaEmployed parent	See Parental Benefit in Table IV "Maternity".(last update: 2010)	No special provisions.	Citizens of Montenegro, with permanent residence.
<b>3. Conditions</b>	Federation BiH and District BrckoNo special provisions Republika Srpska-evaluation and determination of capability is done-there is need for additional care-the child is not placed in an appropriate health or social facility	See Parental Benefit in Table IV "Maternity".(last update: 2010)	No special provisions.	A need for intensive care of a child, or for care of a sick child.
<b>4. Amounts of benefit</b>	Federation BiH and District BrckoNo special provisions Republika SrpskaNo benefit is granted but wage is paid by employer as though the person would have been working full-time. In case of part-time leave, the employer will receive a reimbursement from the Public Fund for Child Protection. And not in case of full-time employment.	See Parental Benefit in Table IV "Maternity".(last update: 2010)	No special provisions.	A self-employed entrepreneur receives wage compensation at the PI Centre for social work in an amount equal to 50% of the base income for which taxes and contributions have been paid.

## Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>Child raising allowances</b>				
<b>1. Basic principles</b>	Parental Tax Credit Funded from general revenues, and is based on the philosophy of social assistance (based on need). It provides additional financial support to working families for up to eight weeks following the birth of a child. There is no requirement for one of the parents to remain at home in order to care for a child. Either or both parents could be continuing in employment provided the income test is met.(last update: 2011)	Universal scheme intended to offset loss of earnings by providing a flat-rate benefit that supplements the child benefit for those who cease work in order to care for a child. Benefit is paid to all children under 1.5 years, for children aged over 1.5 years the benefit is means tested.	No benefit of the kind exists (see child care allowance and table "Maternity")	See Table IV "Maternity".
<b>2. Field of application: Beneficiaries</b>	Not available to beneficiaries as described below.(last update: 2011)	Beneficiaries must be legally and habitually resident in the Republic of Moldova.	Not applicable	See Table IV "Maternity".
<b>3. Conditions</b>	To receive a Parental Tax Credit, the qualifying person must be aged 16 years or over; and be the principal caregiver of a child.You cannot receive a parental tax credit if you income for the full eight weeks includes:paid parental leavean income tested benefit, even if it is suspendedNew Zealand SuperannuationVeteran's Pensiona student allowanceaccident compensation from ACC, or a private insurer to your employer unless you get this for less than six months.(last update: 2011)	0 - 1.5 years: no means test, 1.5 – 16 years: means test applied (see Child Benefit above).	Not applicable	See Table IV "Maternity".
<b>4. Amounts of benefit</b>	The amount payable per child is up to \$150 per week for up to eight weeks (\$1,200 per year). The amount is reduced to reflect income (see above). (last update: 2011)	For insured persons: 30% of previous average wage for 6 months, but not less than 300 lei; for uninsured person: 300 lei per month.	Not applicable	See Table IV "Maternity".

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>Child raising allowances</b>		Not applicable	
<b>1. Basic principles</b>	Salary compensation for shortened working hours due to care for disabled child:Salary compensation financed from the State Budget paid to employees who are entitled to work half of the full working time due to care of a child with mental and physical development problems and with chronic illness. The part-time working hours are considered as full-working hours. See Chapter 12 "Long-term Care"Parental allowance for the third newly born child:Universal scheme financed from State budget providing benefit to mother (citizen of R Macedonia with residence in Macedonia) who after 1st January 2009 gave a birth to a third child. Aimed at decreasing the social risk for larger families.See further maternity leave, table IV "Maternity		Assistance while caring for a child up to the age of three years. In the case of the birth of two or more children the amount of assistance while caring for the children is multiplied by number of children.
<b>2. Field of application: Beneficiaries</b>	Salary compensation for shortened working hours due to care for disabled child: EmployeesParental allowance for the third newly born child:Residents (primarily mothers).		All residents
<b>3. Conditions</b>	Salary compensation for shortened working hours due to care for disabled child:The child has mental and physical development problems and chronic illness, but is not placed in a social or healthcare institution.Both parents are employed or in a case of a single parent family then the parent is self-supporting (the income from her or his employment or self-employment is the single source of income for living in the family). See Chapter 12 "Long-term Care"Parental allowance for the third newly born child:The mother applicant takes care for the child, ensures educational attendance of the child and regular health checks, had taken proper care for the previously born children, lives and works in Macedonia.		A person who actually cares for the child and lives with him.
<b>4. Amounts of benefit</b>	Salary compensation for shortened working hours due to care for disabled child: 4.987 denars (61% of the minimum wage). The salary compensation for shortened working hours is used as a basis for calculation and payment of the contributions and other obligations.Parental allowance for the third child equals 8.362 denars (104% of the minimum wage). Monthly payment for a period of 10 years.		Benefit



## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>Child care allowances</b>	This entitlement is based on social insurance , explained Chapitre 4 - Maternity			
<b>1. Basic principles</b>		No provision	Must have a dependent child under the age of 8 (for single recipients) or 6 (for partnered recipients).(last update: 2012)	See "Child rising allowances".
<b>2. Field of application: beneficiaries</b>		No provision	Australian residents.(last update: 2012)	See "Child rising allowances".
<b>3. Conditions</b>		No provision	Can only be paid to one member of a couple.Recipients whose youngest child is aged 6 or older usually have participation requirements.Part payments may be available if the recipients income is less than A\$1778.35 per fortnight for single parents, and combined income less than A\$1651.67 per fortnight for couples(last update: 2012)	See "Child rising allowances".

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>Child care allowances</b>				
<b>1. Basic principles</b>			None	No special allowance.
<b>2. Field of application: beneficiaries</b>			None	Not applicable
<b>3. Conditions</b>			None	Not applicable

## Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>Child care allowances</b>				
<b>1. Basic principles</b>	To assist with the cost of child care for low income families to allow them to participate in employment, training or education.(last update: 2011)	Not applicable	The uniform system of government benefits to citizens with children, providing state-guaranteed financial support for motherhood, fatherhood and childhood	See Table IV "Maternity".
<b>2. Field of application: beneficiaries</b>	The principal caregiver of a dependent child who satisfies the prescribed criteria.(last update: 2011)	Not applicable	Persons subject to compulsory medical insurance in case of temporary disability and maternity; persons not subject to compulsory social insurance in case of temporary disability and maternity (including students of full-time educational establishments).	See Table IV "Maternity".
<b>3. Conditions</b>	Child care subsidy is available for up to 50 hours a week. The child has to be enrolled in an approved early childhood centre. The child has to be less than five years of age or less than six years of age if the caregiver is receiving Child Disability Allowance for that child. The caregiver has to be engaged in an approved activity (such as employment or training) or have a serious illness or disability, and there is no other caregiver available.Caregivers not engaged in an approved activity can receive up to nine hours a week providing the child is enrolled in an approved early childhood programme. An after school care and recreation subsidy is payable for a dependent child aged 5-13 or 14 and over and receiving Child Disability Allowance, provided that the child is enrolled in an approved programme for a minimum of three hours, the caregiver is engaged in an approved activity or has a serious illness and there is no alternative caregiver available.The subsidy can be paid up to 20 hours a week in term time and 50 hours a week in the school holidays. (last update: 2011)	Not applicable	Maternity Leave Allowance is paid for the period of maternity leave of 70 (in the case of multiple pregnancies - 84) calendar days before and 70 (in the case of complicated deliveries - 86, the birth of two or more children - 110) calendar days after delivery. Women who have registered in the hospital in early stages of pregnancy (before 12 weeks) are entitled to a lump-sum to be assigned in addition to the grant of maternity leave.The lump-sum at the birth of a child shall be attributed and paid, under condition that the application for the benefit has been filed within six months from the date of birth of the child.The monthly allowance for child care is paid until the child reaches the age of eighteen months, both to citizens who are subject to compulsory social insurance in case of temporary disability and maternity, and to those who are not subject to compulsory social insurance, including individuals who have never entered labor relations.The persons eligible to both a monthly allowance for child care and unemployment benefits are entitled to choose one of the benefits.	See Table IV "Maternity".

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>Child care allowances</b>		Not applicable	
<b>1. Basic principles</b>	Co-payment (in-kind benefit):A universal scheme financed by the State Budget to parents who enroll their child in public kindergarten.The State supports parents in covering expenses for child care in public kindergartens.Parents pay only part of the price for the child's stay in the kindergarten: costs for child nutrition and part of the material costs.		Not applicable.
<b>2. Field of application: beneficiaries</b>	Residents.		Not applicable.
<b>3. Conditions</b>	No specific conditions.		Not applicable.

## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>4. Amount of benefits</b>		No provision	Parenting Payment Single (for single parents): up to A\$641.50 per fortnight Parenting Payment Partnered (for partnered parents): A\$439.40 per fortnight Also eligible for a range of supplementary payments.(last update: 2012)	See "Child rising allowances".

Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
4. Amount of benefits			None	Not applicable

## Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>4. Amount of benefits</b>	<p>The amount that a caregiver receives depends on the number of children in the family and family income. The rate of the subsidy is \$3.84 per hour with a principal caregiver with: one child and gross weekly income less than \$1200 two children and gross weekly income less than \$1380 three or more children and gross weekly income less than \$1540. The rate of subsidy is \$2.67 per hour for a principal caregiver with: one child and gross weekly income between \$1200 and \$1299.99 two children and gross weekly income between \$1380 and \$1489.99 three or more children and gross weekly income between \$1540 and \$1669.99. The rate of the subsidy is \$1.48 per hour for a principal caregiver with: one child and gross weekly income between \$1300 and \$1399.99 two children and gross weekly income between \$1400 and \$1599.99 three or more children and gross weekly income between \$1670 and \$1799.99 (last update: 2011)</p>	Not applicable	<p>Monthly child care benefit is paid to insured persons (mother, father, other relatives, guardians), who de facto are engaged in taking care of the child and are on leave to care for a child, from the date of granting of leave to care for a child until the child reaches the age of eighteen months. The right for child care benefit is saved if a person who is on leave to care for a child, is working part-time or from home, and continues taking care of the child. The mother who is entitled to maternity benefit may in the period after the childbirth, receive a maternity allowance or a monthly child care benefit with the remains of the maternity benefit. If child care is carried out simultaneously by several people, the right to receive monthly child care benefit is granted to one of the said persons. The monthly child care benefit is paid at a rate of 40% of average wage of the insured person for the two calendar years preceding the year of the onset of leave to care for a child, but not less than the minimum amount of this benefit, set by the law of the Russian Federation (in 2012, - 2,326.0 for care of the 1st born child and, 4,651.99 roubles for care of the 2nd and subsequent children).</p>	See Table IV "Maternity".

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>4. Amount of benefits</b>	<p>The State covers 77% of the costs for child's attendance in the kindergartens. Parents pay 1490 Denars per month (19% of the minimum wage) for a full day, i.e. the remaining 33% of the market price.</p>		<p>Not applicable.</p>



## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>Other benefits</b>				
<b>1. Birth and adoption grants</b>	Birth Grant: If the father or mother has paid at least 12 months insurance contributions Amount: A lump sum equal to up to 50% of the monthly minimum wage declared by a decision of the Council of Ministers, the benefit is currently 10500 ALL (75 EUR).	Child birth and adoption (only if the child is adopted directly from hospital) lump-sum benefit (50.000 drams) for the first and second child and 430.000 drams for the third and each following child born.	See Table IV "Maternity". (last update: 2012)	Normally the benefit is granted to the mother, but sometimes also to the carer (in case of absence of the mother). Lump sum benefit of 82,50 AZN
<b>2. Allowance for single parent</b>	No specific scheme	None	-Parenting Payment: for principal carers of a child under 8 years of age. -Newstart Allowance: If a parent needs income support once their youngest child has turned 8-When youngest child is aged 6 or over, must look for 30 hours per fortnight of suitable paid employment or study or a combination. (last update: 2012)	No special allowance.

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>Other benefits</b>				
<b>1. Birth and adoption grants</b>	Federation BiH- One time payment for all employed and unemployed women. The amount varies from 86,00KM-500,00KM.The cash assistance for child nutrition is provided up to 6 months in the amount which varies from 48,00KM-119,00KM.Republika Srpska- One time payment made upon the birth (for the first and the second child) in the amount not less than 50% of average net salary per employed in economy of Republika Srpska in the previous year (250,00KM), in the amount of 500,00KM for the third child and 400,00 KM for forth one.Brcko DistrictOne time payment made upon the birth (not on adoption) of a child. Applies to every baby born whose parents are resident in BD regardless of family income-amount of 25% of average earnings in BD (benefit equals 170.83 KM)	No special provisions(last update: 2010)	No special provisions.	Birth allowance: lump sum of 105€per birth for the supply of baby accessories.A parent may exercise the right to the benefit until the child reaches the age of one.
<b>2. Allowance for single parent</b>	Federation BiH and Republika Srpska - No special provisionsBrcko District- Entitled to increased child benefits equal to 50% of the basic child benefit amount		No special provisions	Does not exist.

## Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>Other benefits</b>				
<b>1. Birth and adoption grants</b>	None.(last update: 2011)	Flat-rate at childbirth for insured and uninsured person First child - 2600 leiSubsequently, each child – 2900 lei	Lump-sum maternity allowance upon childbirth: 12,405.32 roubles;Monthly childcare benefit for Citizens, who are subject to compulsory social insurance, is paid in the amount of 40 percent of average income (income, money allowance), on which insurance contributions to the Social Insurance Fund of the Russian Federation are accrued, not exceeding the limit value of base for calculation of insurance contributions to the Social Insurance Fund of the Russian Federation.	Birth grantProvided for a mother who gives birth to her first, second, third and fourth child. Amounts: first child: 35,045 RSD (one off payment - 89% of net average wage – January 2013) second: 137,040 RSD (350% of net average wage)third: 246,661 RSD (629% of net average wage)fourth: 328,878 RSD (839% of net average wage)Grant for the second, third and fourth child is paid monthly in 24 equal instalments.Conditions are citizenship and residence. Under certain circumstances the father can be eligible (death of mother, mother abandoned the child or mother is unable to take care of the child). Birth grant is not paid if the assets' tax base of the whole family is higher than 12,000,000 RSD.
<b>2. Allowance for single parent</b>		No special provisions	No special scheme	Single parents who are eligible for family support have family benefits increased by 20%.

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>Other benefits</b>			
<b>1. Birth and adoption grants</b>	One off financial assistance for a new born baby is provided for the first new born/adopted baby. It is payable to one of the parents who is a citizen of and a permanent resident in the Republic of Macedonia. The child must be born in the Republic of Macedonia. The benefit amounts 5. 017 denars (62% of the minimum wage) (applicable on 1 January 2013)	None	See Table V "Maternity"
<b>2. Allowance for single parent</b>	No special scheme. However, the status of single parents is reflected in the more favorable income threshold applicable to single parent's families when determining the entitlement to child allowance. In addition, pregnant single mothers may claim continuous financial assistance as the last resort cash benefit under the social assistance scheme during their pregnancy from a month before delivery and after delivery whilst the child is below the age of 3 years. (See Chapter XI Guaranteeing Sufficient Resources: Specific Non-contributory minima) This benefit may be combined with child allowance, parental allowance or the special allowance for handicapped children.	none	Single mothers (who never have been married) have the right to child assistance if the birth certificate of the concerned child does not mention any father or in case a father is mentioned, this is done in accordance with the established procedures related to the mother's indication. Widow(ers) who are not entitled to a survivor's pension nor to a social pension, but who raise a child/children, are entitled as well to child assistance (for single parents) In case of marriage, the right to single mother/parent assistance is retained, unless the person marries to the father of the child. Single mother assistance is not granted to a woman who is having a joined household with a partner (with whom she is not in registered marriage).

## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>3. Special allowances for children with disabilities</b>	No specific scheme	None.	Health Care Card Entitles the card holder to Commonwealth health concessions such as low cost pharmaceutical and is available to parents caring for a dependent child who requires "substantially more care and attention" compared to a child of the same age without a disability. Carer Allowance Benefit paid on top of child benefit irrespective of income or assets to parents of disabled children, A\$114.00 per fortnight.(last update: 2012)	No special allowances. Allowance available for disabled children until 18 years old amounting to 60,50 AZN per month; after 18 years old child receives benefit for level of invalidity assessed by Medical Social Experts Commission of the Ministry of Labour and Social Protection of Population.
<b>4. Advance on maintenance payments</b>	No specific scheme	None.	Every family is unique, and the child support formula is flexible and takes into account many different family circumstances. It ensures a balanced and flexible way of working out child support payments.The key components of the formula are that:it is based on independent research the basis of the formula is the costs of raising children, both parents' incomes are taken into account and considered equally the same self-support amount is deducted from each parent's income before child support is worked out the level of care each parent provides is taken into account children from first and subsequent families are treated in a similar way. (last update: 2012)	None.

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>3. Special allowances for children with disabilities</b>	Increased basic child benefits, amount varies between Entities, Brcko District and Cantons. Republika Srpska Children with disabilities can exercise their right to the carer's benefit; the right to compensation for the cost of transport, accommodation and meals during the primary education; the right to compensation for the costs of accommodation and transport if they are involved in the education process after elementary school. Also, the local government provides a part of funds to co-finance the attendance in preschools institutions for children with disabilities.	Several jurisdictions provide additional monthly benefits or allowances on behalf of children with disabilities. Eligibility criteria and programme parameters differ among jurisdictions. Some benefits are paid only to families qualifying for income assistance (welfare).(last update: 2010)	Disabled children receive social assistance of 22 GEL per month. Social assistance is paid to the handicapped person as a supplement to any other pensions.(Families were entitled until 2006, before the introduction of means tested based assistance.)	Entitlement to child allowance may be exercised by: a child with physical, mental and sensory disability, who can be trained to develop skills for independent life and work 25.20€; with physical, mental and sensory disability, who cannot be trained to develop skills for independent life and work 31.80€. Entitlement to child allowance is valid until the child reaches the age of 18. The costs for daily stay will be financed from the State Budget (Day care centers) for children with developmental disabilities, in the amount of 150€, for each child.
<b>4. Advance on maintenance payments</b>	Federation BiH-The Court determines the obligation to pay and the amount of the maintenance-in case of avoiding to make maintenance payment, the same amount is claiming through court-Child support obligation could be signed in the presence of a Notary Public. The signed document has enforcement power. Republika Srpska The Court determines the alimony and the amount of alimony. The law specifies the alimony in the amount of at least 15% of salary, pension, fixed money rent, or from the guaranteed salary in the Republika Srpska for each dependent person. Percentage for all dependent persons can not be higher than 50%. If the income, from which the alimony is deducted, is earned abroad, and alimony collection procedure is initiated by the court District Brcko No special provisions	Some jurisdictions oblige non-custodial parents to submit maintenance payments to a government agency which pays custodial parents directly the amount of their maintenance payment.(last update: 2010)	No special scheme.	No special mechanism under the social security system.

## Family benefits

### NEW ZEALAND

### REPUBLIC OF MOLDOVA

### RUSSIAN FEDERATION

### SERBIA

#### 3. Special allowances for children with disabilities

Child Disability AllowanceA non-taxable allowance available to the principal caregiver of a dependent child who has a serious disability. It is a fixed rate (not income tested) of \$44.55 per week. Generally the caregiver must be 16 years or older, and ordinarily resident in New Zealand. The child must:generally be ordinarily resident in New Zealandbe a dependent childhave a physical, sensory, psychiatric or intellectual disabilityneed constant care and attention because of the disabilitybe likely to need care permanently, or need care for more than 12 months. (last update: 2011)

Allowance for care of a sick child up to seven years, and children with disabilities to recurrent disease - until the age of 16 years is granted based on medical leave certificate issued. For the amount of sick child care allowance see "Benefits of social protections - Amount of benefits"

Payment of four additional days off per month for one of employed parent (guardian, tutor) for care of disabled children:In the amount of average wage.

Parents or custodians of handicapped children, eligible for family support, receive family benefits increased by 20%.

#### 4. Advance on maintenance payments

Child SupportThe Inland Revenue Department collects payments from liable parents when the parents do not live with their dependent children. The payments are passed on to the custodian or the Government (if the custodian is receiving a benefit).Deductions may be made directly from a liable parent's wage/salary/benefit. Payments are not made to custodial parents until payment has been received from the liable parent. Advances are not available, but payment of a benefit is not dependent on receipt of the child support.The amount payable is determined by a formula that deducts a personal living allowance (that takes into account any dependants living with the liable parent) from taxable income and applies a percentage to the balance. The percentage varies depending on the number of children to be supported.The taxable income amount in the formula is subject to a ceiling of 2.5 times the average ordinary weekly wage, although higher amounts can be ordered in special circumstances.(last update: 2011)

A monthly allowance of 25 lei is payable in respect of a child aged between 1.5 and 16 years not in receipt of any other allowance or payment under current social assistance provisions. The allowance is awarded where total monthly income per family member in the previous quarter does not exceed 18 lei.The allowance is payable in respect of children whose parents have been ordered to pay maintenance and are being pursued by the authorities on the basis of court judgments or investigations, having failed to make maintenance payments; who have been convicted of a crime; who are serving a sentence in a penal institution and are not in receipt of earnings from which maintenance could be deducted; or who are undergoing treatment in a hospital or clinic and are not in receipt of a social security allowance; or in certain other cases.Payment of the allowance during the period in which a parent is being pursued, following failure to pay maintenance, is subject to a court decision.Allowances in respect of minors to offset additional expenses in exceptional circumstances are payable from an account earmarked to cover parents for unpaid amounts.Allowances to offset additional expenses are made through social insurance offices.

Pursuant to Article 16 of Federal Law of May 19 , 1995 No 81-FZ "On State Benefits for Parents with Children" constituent parts of the Russian Federation are entitled to set regional benefits, their amounts, the order of awarding and indexation thereof and the payment thereof shall be subject to laws and other regulations of constituent parts of the Russian Federation.In 78 constituent parts of the Russian Federation children whose parents are evading support payments are provided with benefits. The state pазs 300-500 roubles to the parent providing maintenance to the child.Benefits for single mothers and children from large families are usually paid at a rate which is by two times higher than the basic amount.

If a parent ordered by the court to support his/her child/ren avoids doing so then the Centre for Social Work (social services centre) provides temporary financial support, with the possibility of recovery from the obliged parent.

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>3. Special allowances for children with disabilities</b>	Special allowance for handicapped children up to 26 years of age, regardless of the family income or whether the child regularly attends school. The only condition is that they are permanent residents in the past three years and citizens of the country. Benefit equals 4.366 denars (54% of the minimum wage) (applicable on 1 January 2013). Not paid to children who are accommodated in state institutions	Benefit for the relative of the disabled persons (below the age of 18 years, handicapped or disabled at the rate of min. 40%): the benefit for the relative is paid at the rate of 200% of the indigence degree.....and when subsistence is (to be) provided by his/her relatives according to the Civil Code. Moreover, it is provided that the person takes care effectively of his/her disabled relative (below the age of 18).	Paid to one of the parents of a disabled child where that parent is capable of work but is not actually working, or paid to a person who replaces that parent. If that parent or guardian is engaged in the full-time care of the disabled child up to the age of 16 years she/he is entitled to assistance. This assistance is equal to 100% of the national minimum wage per month. Assistance to single mothers for their children is given to the amount of: 100% of the minimum wage to single mothers (widows, widowers) who were deprived of their parent's care and brought up in children's homes (residential schools) and who have children aged up to 16 years (18 if they are still at school); 50% of the minimum wage to single mothers who have children aged up to 16 years (18 years if they are still at school) and widows and widowers with children who do not receive pensions for them for loss of the breadwinner or social pensions. If two or more children are born, the assistance to single mothers for children is granted for each child.
<b>4. Advance on maintenance payments</b>	The Court determines the amount of the regular monthly payment of the maintaining parent. The amount depends on the total income of maintaining parent, his/her employment prospects, health as well as child's age, schooling needs. When the maintaining parent is not respecting the court decision, enforcement proceeding will be launched upon a request of the other parent. The State uses social assistance to undertake the care of needy persons if it's impossible for the obliged person to make the payments.	None	



## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>5. Other allowances</b>	No specific scheme	None.	None.(last update: 2012)	Targeted social allowance -only for poor families- Persons living permanently in Azerbaijan (citizens of Republic Azerbaijan and foreign citizens)if an average monthly income of the family divided by each family member is less than 84 AZN (need criteria), state pays (cash) the difference as a social allowance.

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>5. Other allowances</b>	<p>Federation BiH- Depends on Cantonal decisions Republika Srpska- Children placed in Residential Care Institutions are entitled to free transport from the Institution to home and back. Depends on decision of local government.Brcko District- Benefits intended for accommodation in foster family -150.00 KM per month.- Entitlement to free transport of children to-from school for a distance of 3 or more km</p>	<p>A Children's Special AllowanceThis is provided on behalf of foster children "in the care" of federal or provincial government agencies. This allowance is equivalent to the maximum CCTB (including NCB Supplement), C\$284.66 per month. The child must be:under the age of 18 years; permanently resident in Canada; and maintained by an agency.An agency is defined as:a federal, provincial or territorial government department,an agency appointed by a province or territory to administer a provincial or territorial law for the protection and care of children,a group foster home or institution, oran institution licensed or otherwise approved by a province or territory to have the custody and care of children. A child is considered to be maintained by an agency if, at the end of the month, the child is dependant on it for his or her care, maintenance, education, training and advancement to a greater extent than on any other department, agency, institution or any other person.Personal income tax advantagesThe tax system has a number of tax provisions related to the "risk" of family:Child Care Expenses Deduction: allows parents to deduct from income, expenses (subject to limits regarding amounts, age of child, etc.) incurred for child care.Amount for an Eligible Dependant: allows single parents to claim a higher tax credit for one dependant (child or other).Effective January 1, 2007, families are able to claim a new tax credit for each child under age 18. The tax credit will be calculated as \$2,000 per child multiplied by the lowest personal income tax rate (15.5 per cent) – a maximum benefit of \$310 per child.(last update: 2010)</p>	<p>Supplement for the blindFor blind persons who are totally incapable of work the amount of the social help is 22 GEL per month (per family). This amount is paid as well as social assistance and any other pensions awarded by the existing legislation. Supplement for large familiesFamilies with 7 or more children under the age of 18 years, receive a supplement of 35 lari per month (per family).(Families were entitled until 2006 year, before the introduction of means tested based assistance.)</p>	<p>None</p>

## Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>5. Other allowances</b>	<p>Foster Parent Benefits Foster parents receive financial assistance from Child, Youth and Family (a service line of the Ministry of Social Development). The level of this assistance depends on the age of the child, as follows: Age Weekly rate 0-4</p> <p>\$137.645-9                      \$159.7210-13 \$176.2614-16</p> <p>\$192.70 Additional payments are also made for birthdays, Christmas, clothing and reimbursement of agreed costs. In special circumstances the foster parents may negotiate with the social worker for additional assistance. Recoverable Assistance Grants are available to assist low income parents meet the cost of school uniforms (up to a maximum of \$300 in any 52 week period); the cost of school exam fees (up to \$200); and school stationery (up to \$200). This financial assistance must be repaid. Beneficiaries have access to similar assistance through Advances of Benefit (up to a maximum of six weeks of their benefit entitlement – this has to be repaid). The Away from Home Allowance provides financial assistance to low income families provided they are entitled to the family tax credit, to help them meet the cost of having their 16-17 year old children living away from home in order to undertake tertiary study or an employment-related course. There is no set rate – it is calculated with reference to the accommodation costs of the child. Then, using the Accommodation Supplement formula, a rate is determined. (last update: 2011)</p>	None.	<p>Lump-sum adoptive parent allowance – at the time the child is transferred to the family amounted to 10,989 roubles in 2010, 11,703 roubles in 2011 and 12,405 roubles in 2012. Monthly child care allowance for adoptive parents (mother) is provided on the same terms. Furthermore, monthly benefits for maintenance of children in foster and tutorial families (not less than 4 thousand roubles) and fee for adoptive parents (not less than 2.5 thousand roubles) are paid.</p>	<p>Allowances for Foster Parents Foster parents are eligible for monthly compensation based on the number of fostered children. It consists of two parts: 1) Foster Parent's Compensation - 13,778 RSD monthly if one child is fostered, 8,479 RSD per child if two or more children are fostered. This is also a base for calculating pension and health contributions to be paid for foster parents from state budget. 2) Compensation for hosting child/ren: 23,803 RSD per child. In total, Compensation received by the Foster parent amounts to 37,581 RSD monthly for one child, (96% of net average wage in January 2013) 40,761 RSD monthly for 2 children (104% of net average wage), 49,240 RSD monthly for 3 children (126% of net average wage). Besides, every fostered child receives monthly pocket money, which amounts to 3,240 RSD for January 2013 (8% of net average wage). For children educated in other place than area of their fostering residence, compensation of transport costs is added: 3,175 RSD (8% of net average wage) for transport up to 20 km, 4,657 RSD (12% of net average wage) for transport exceeding 20 km. One-off Compensation for costs of books for school children having education in: primary school: 20% of national average gross salary paid in June 2008, adjusted yearly – 11,742 RSD in August 2012. secondary school: 25% - 14,678 RSD. faculty (university): 30% - 17,614 RSD.</p>

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>5. Other allowances</b>	<p>Monthly cash compensation paid to foster families for orphans or other children who have been taken into care. The total benefit amounts 6.754 denars (84% of the minimum wage). Part of this amount (5.195 denars) covers the expenses of the foster families and another part (1.559 denars) represents an award for the foster parents. Both parts of the monthly cash compensation are increased each by 500 denars if the foster child is a child without parents or a child with anti-social behavior. Both parts of the monthly cash compensation are increased each by 1.000 denars if the foster child is a child with mental and/or physical handicap or a young offender.</p>	none	

## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>Adjustment</b>	No specific scheme	Unilateral decision of Government taken on irregular basis; depending upon available resources	Payment rates are adjusted two times a year, based on the Consumer Price Index (CPI)(last update: 2012)	Adjustment is based upon a decision of government.

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>Adjustment</b>	Federation BiH, Republika Srpska and District Brcko According to the amount of wages and cost of living index.	Increased annually according to full increase in the cost of living as measured by the Consumer Price Index (a shopping basket of about 300 goods and services including food, housing, transportation, clothing and recreation. The index is "weighted," meaning that it gives greater importance to price changes for some products than others in an effort to reflect typical spending patterns).(last update: 2010)	None	Adjusted to the financial capacities of the state. The competent body of the state administration may determine a higher amount, with previously obtained opinion from the state administration body competent for finance.

## Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>Adjustment</b>	Adjustments are made on an annual basis (1 April each year). The amount of the adjustment is based on the percentage movement in the Consumer Price Index All Groups excluding cigarettes and other tobacco products as at 31 December in the previous year. (last update: 2011)	Under current legislation, social allowances are index linked and are increased in accordance with the budgetary capacity of the State.	None.	Benefit is adjusted on 1 April and 1 October, based on changes of the Consumer Price Index in previous six months

Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Adjustment	All benefits are adjusted at the beginning of each year by the inflation rate in the previous year	Updated annually	



## Family benefits

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
<b>Taxation and social contributions</b>				
<b>1. Taxation of cash benefits</b>	No specific scheme	Not subject to taxation.	Not subject to taxation.(last update: 2012)	Not subject to taxation.
<b>2. Limit of income for tax relief or tax reduction</b>	No specific scheme	Not applicable.	Not applicable.(last update: 2012)	Not applicable.
<b>3. Social security contributions from benefits</b>	No specific scheme	None.	Australian social security system is not contributory.(last update: 2012)	None.

## Family benefits

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
<b>Taxation and social contributions</b>				
<b>1. Taxation of cash benefits</b>	Federation BiH, Republika Srpska and District Brcko Not subject to taxation	Not subject to taxation.(last update: 2010)	Not subject to taxation.	Family benefits are not subject to taxation.
<b>2. Limit of income for tax relief or tax reduction</b>	Federation BiH and District Brcko Not applicable Republika Srpska Tax relief per year:900 KM for each supported member of the family Amount for voluntary pension insurance Housing loan interest rate	Not applicable.(last update: 2010)	Not applicable.	Not applicable.
<b>3. Social security contributions from benefits</b>	Federation BiH, Republika Srpska and District Brcko None	None.(last update: 2010)	None.	Beneficiaries of these benefits are not obliged to pay for contributions in other schemes for social security on this benefit.

## Family benefits

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
<b>Taxation and social contributions</b>				
<b>1. Taxation of cash benefits</b>	The Family Tax Credit is not subject to taxation. (Apart from beneficiaries who are paid directly by Work and Income, these are transfer payments made via the tax system.)The Minimum Family Tax Credit is not subject to taxation.The In-work Tax Credit is not subject to taxation.The Parental Tax Credit is not subject to taxation.The Child Care Subsidy is not subject to taxation.The Domestic Purposes Benefit – Sole Parent is subject to taxation.Orphan's/Unsupported Child's Benefit is not subject to taxation. Other income-tested benefits are subject to taxation.Supplementary allowances are not subject to taxation.(last update: 2011)	Not subject to taxation.	Not subject to taxation.	Not subject to taxation.
<b>2. Limit of income for tax relief or tax reduction</b>	Benefits are taxed from the first dollar of income, as follows:up to \$14,000, atax rate of 10.5%between \$14,001 and \$48,000, a tax rate of 17.5%between \$48,001 and 70,000, a tax rate of 30%over \$70,000, atax rate of 33%.(last update: 2011)	Not applicable.	Not applicable.	Not applicable.
<b>3. Social security contributions from benefits</b>	None.(last update: 2011)	Not payable.	None.	None.

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>Taxation and social contributions</b>		none	
<b>1. Taxation of cash benefits</b>	None.		None
<b>2. Limit of income for tax relief or tax reduction</b>	Not applicable.		Not applicable.
<b>3. Social security contributions from benefits</b>	None.		None.