

Maternity/Paternity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Applicable statutory basis	<p>Law No. 7703, dated 11.5.1993 "For the social insurance in Republic of Albania" (since amended).New Law No. 10 383, dated 24.2.2011, "ON COMPULSORY HEALTH CARE INSURANCE", in force as from 25 March 2013.</p>	<p>- Family Code;- Labour Code;- Law on "Temporary incapacity Benefits", 22 November 2010 Law on "State benefits" 12 December, 2013- RA Government resolution no 1024, 14 July, 2011</p>	<p>Regulation of the Cabinet of Ministers #189 15.09.1998 on the rules for providing sick-leave certificates to the payers of social insurance contributions.Regulation of the Cabinet of Ministers on payment of social insurance benefits for temporary disability, pregnancy, childbirth, care of children and funeral expenses.</p>	<p>Federation BiH:- Law on Health Insurance of FBiH (Official Gazette of F BiH, 30/97) amended: in 2002 , 2008 and 2011 (Official Gazette of F BiH, 7/02 , 70/08 and 48/11) - Law on Basis of Social Protection of Civil War Victims and Protection of Families with Children of FBiH, (Official Gazette of F 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- Labour Law of the Federation BiH (Official Gazette of FBiH .43/99), amended in 2000 (Official Gazette of F BiH 32/00)Republic of Srpska:-Law on Health Insurance of Republic of Srpska (Official Gazette of RS 18/99), amended in 2001, 2003, 2008 and 2009 (Official Gazette of RS 51/01, 70/01, 51/03, 57/03 17/08, 01/09, 106/09)- Law on Child Protection of Republic of Srpska (Official Gazette of RS .4/02), amended in 2008 and 2009 (Official Gazette of RS 17/08 and 01/09)- Consolidated text of the Labour Law of Republic of Srpska (official Gazette of RS 55/07) District Brcko: - Labour Law of Brcko District (Official Gazette of Brcko District 7/00) amended in 2003. and 2004 (8/03, 33/04)- Law on Children Protection of Brcko District (Official Gazette of Brcko District 01/03 amended 4/04)- Major Decision (no: 01-014-001435/05 Official gazette of District Brcko/05) on conditions and resources for salary compensation during maternity leave</p>

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Applicable statutory basis	<p>Labour Code of Georgia.26.05.2006. Law on Public ServiceOrder of Ministry of Labour, Health and Social Affairs #231/n, August 25, 2006 concerning "Rules of remuneration for leave due to pregnancy, childbirth and adoption".Order of Ministry of Labour, Health and Social Affairs #281/n September 25,2007: „Rules on conducting expertise on temporary incapacity for work and on issuing of sick leave certificate"</p>	<p>Labor Code, 2008 amended in 2011The Law on Health Insurance, 2004 amended in 2012Law on Social and Child Welfare, 2013</p>	<p>Maternity coverage in Moldova is provided according to numerous laws and resolutions the most significant being:- Law no 411 of 28.03.1995 on health protection;- Law no 1585 – XIII of 27.02.1998 on compulsory health insurance;- Law no 185 – XV of 24.05.2001 on reproductive health and family planning;Law no 138 of 15.06.2012 on reproductive health-Government Decision no 913 of 26.08.2005 on approving the National Reproductive Health Strategy;- Government Decision no 886 of 06.08.2007 on approval of the National Health Policy;- Government Decision no 1471 of 24.12.2007 on approval the Health System Development Strategy during 2008-2017.</p>	

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Applicable statutory basis	<p>Law on Financial Support Provided for Families with Children 2002, Revised in 2005-/2009/2014. Law on Health Insurance 2005, revised 2011/2012/2014. Statute of Contents and Perimeter of General Population's Health Protection (1993). Law On Labour 2005, Revised 2009/2013/2014.</p>	<p>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 and supplemented by extensive guidelines Law on the Protection of Children (Official Gazette no. 23/2013) as amended on several occasions Family Law (Official Gazette no. 80/92), as amended on several occasions Law on Obligatory Social Insurance Contributions (Official Gazette No. 142/2008)</p>	<p>Civil Servants: Civil Servants Act of 14. 07. 1965 No. 657, amended. Workers: Social Insurance and Universal Health Insurance Law No: 5510 Social Insurances and Universal Health Insurance Law No: 5510 dated 31/05/2006</p>	<p>Law of Ukraine "On compulsory state social insurance against temporary disability and covering costs related to childbirth and funeral needs", # 2240-III dated January 18, 2001. Law of Ukraine "On rates of contributions under selected state social insurance programs, # 2213-III dated January 11, 2001 Law of Ukraine "On state social assistance to families with children" # 2811-XII dated November 21, 1992. Law of Ukraine "On budget of Ukraine" The Law of Ukraine "On Amending the Law of Ukraine" On state assistance to families with children "on the payment of assistance for child birth" from November 17, 2009 ? 1723-VI Cabinet of Ministers decision on 23 February 2011 ? 155 "On amendments to paragraph 13 of the Order of the award and payment of state aid to families with children" The Law of Ukraine "On the prevention of financial disaster and creation of conditions for economic growth in Ukraine" from 27 of March 2014</p>

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Basic principles	<p>Social insurance based scheme with entitlement linked to economic activity and payment of contributions. Financed by contributions from employers and employees. Providing a benefit based on the contributions paid.</p>	<p>A social security scheme financed by global contributions that provides an earnings-related benefit to the economically active population.</p>	<p>Benefits in-kind State Budget finances public health service for all women (based on residency). Cash benefits Compulsory social insurance scheme for employed women with benefits related to their registered earnings.</p>	<p>Federation BiH, Republic of Srpska and - Social insurance based system linked to economic activity that provides an earnings-related benefit. Financed by taxes, contributions and the budgets of the Republic of Srpska and the Cantonal budgets in Federation BiH. The same rules are applicable on the group of self-employed persons. District Brcko- Earnings-related benefit system linked to economic activity. Compensation of net salaries to employers is funded by the District Brcko budget and contributions are paid by employers. The same rules are applicable on the group of self-employed persons.</p>

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Basic principles	<p>A Social insurance Scheme financed by Social Service Agency that provides a not earning-related benefit to all employees; all residents are covered for maternity care and all permanent residents are covered for child adoption.</p>	<p>Social insurance scheme which is based on the principle of economic activity. Financed from contributions of employers and employees and provides compensation related to earnings.</p>	<p>Universal scheme (linked to residence) paying a flat-rate benefit that is financed from the State Budget of Social Insurance for cash benefit and to State budget of Medical insurance for benefits in kind.</p>	<p>The social insurance system is financed by employers' contributions that provide employees an earnings-related maternity and birth allowance and monthly child care allowance, calculated based on the average earnings of the employee. A flat-rate lump-sum is payable to all those who give birth regardless of their employment status. A lump-sum birth allowance is paid to working citizens at their place of employment out of funds of compulsory social insurance, and to non-working citizens – by social welfare bodies from the federal budget's resources.</p>

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Basic principles	<p>Social insurance based scheme that is focused on economic activity. It is financed by contributions of employers and employees and provides an earnings-related benefit.</p>	<p>Providing necessary health care and financial support during maternity. Maternity benefits (cash and in-kind): A social insurance scheme providing earnings related benefits to all economically active persons. Assistance for new-born babies: See Table IX Family benefits</p>	<p>Civil Servants: continuation of salary in case of maternity leave. Civil servants raising a child are provided a yearly updated amount in kind (maternity allowance). In the case that both the father and the mother are civil servants, the allowance is given only to the father. In case the maternity allowance given to one of the couples, is higher than the other in accordance to the work agreement or collective labour agreement, then the spouse working as civil servant is not given any maternity allowance; in the case the amount would be lower, then only the difference between the lower amount and the maternity allowance is paid. In-kind benefits to female civil servants and uninsured spouses of male civil servants, financed by the state budget (taxation). Workers: social insurance system providing cash benefits to workers and their uninsured spouses, financed by contributions from employers.</p>	<p>from July 1st, 2014 maternity benefit by the age of three years and birth grant United in one type of assistance and set in a fixed sum at birth 41 280 UAH, regardless of the number of births in the family</p>

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Field of application				
1. Benefits in kind	All residents.	All residents.	All female permanent residents.	Federation of BiHNoneRepublic of Srpska and District BrckoPermanent residents
2. Cash benefits	Employees , other active economic people as employer (in the case of employer who work itself (not paid), but employs and others)and self-employed persons.	All residents.*Maternity benefits for unemployed mothers will be paid from 01.01.2016.	For employed women having at least 6 months work experience (excluding the self-employed) the benefit is paid by the employer but financed from contributions paid to the State Social Protection Fund.	Federation BiH All employed and unemployed women who receive financial assistance. These rules are applicable upon the self-employed persons as well.District Brcko All employed women. These rules are applicable upon the self-employed persons as well.Republic of SrpskaAll employed and unemployed women. These rules are applicable upon the self-employed persons as well.

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Field of application				
1. Benefits in kind	All residents are covered for maternity health care, Households under the poverty line are entitled for additional maternity care services	See Table II "Health care"	Pregnant women, women in delivery and women having recently delivered (during 42 days after delivery) benefit free of charge all range of health care services.	See Table II "Health Care".
2. Cash benefits	Maternity /adoption benefit: all employed women.	Employed and self-employed persons, unemployed persons registered with the Employment Agency and regular students.	See Table IX "Family benefits".	- working women;- women who have been dismissed in connection with divestitures (company liquidation) or termination of activity of self-employed individuals;- women who are enrolled in full-time education in the educational institutions of primary vocational, secondary and higher vocational education institutions and post-graduate education;- women doing military service under the contract, service in rank and file as well as officers of enforcement bodies, in the State Fire Service, in institutions and bodies of the penal system, in the bodies monitoring traffic in narcotic drugs and psychotropic substances, customs bodies;- Women who are not subject to compulsory social insurance in case of temporary disability and maternity (The amount of maternity capital in 2014 was 429,408.50 rubles).

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Field of application				
1. Benefits in kind	All residents.	Women during pregnancy, delivery and maternity leave.	Civil Servants: civil servants and their uninsured spouses Workers: insured women, uninsured wives of insured men, female pensioners, wives of insured pensioners, insured women who receive benefits, and wives of insured men who receive benefits.	Basic medical care is provided free of charge to pregnant women and children.
2. Cash benefits	Employed and self-employed persons.	employed, self-employed individuals	Civil Servants: If both parents are civil servants, the payment is made to the mother or father. Workers: insured women, insured men for uninsured wives.	United benefit: all insured and uninsured women (not professionally active), all permanent residents.

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Conditions				
1. Benefits in kind	See Table II "Health Care".	None.	See Table II "Health Care" above.	Federation BiH, Republic of Srpska and District Brcko See Table II 'Health Care'
2. Cash benefits	Maternity Benefit: At least 12 months of insurance history and medical certificates confirming pregnancy and birth.Compensation Benefit:- 12 months insurance contributions, and - forced to accept a lower paid job due to pregnancy (confirmed by a decision of a Competent Medical Expert Committee).Birth Grant:Father or mother has paid at least 12 months insurance contributions.	Note from medical institution confirming pregnancy.	Employed women, registered at the Gynecological and antenatal clinic.	Federation BiH:For employed women- Minimum 6 months of employment (slight variations between cantons)Republic of Srpska: Employed regardless of the employment duration. In case of an unemployed person, a benefit is granted for the first three children, under the condition that the total monthly income per family member earned six months prior to the submission of the application does not exceed 80,00 BAM and that the cadastral income per family member does not exceed 1,90 BAM. The latter amount is brought to 6,30 BAM if the family does not realize other income and if the catalog value of estimated movable property does not exceed 5.000,00 BAM. Brcko District:- Minimum 3 months of employmentThe minimum insurance period is being applied for the risk of maternity.

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Conditions				
1. Benefits in kind	Pregnancy and childbirth is financed by the state budget for all residents;	See Table II "Health care"	See Table II "Health Care".	See Table II "Health Care".
2. Cash benefits	Condition for cash benefit and maternity leave is a sick leave certificate for pregnancy and childbirth issued by a gynecologist/obstetrician (or if there is no such doctor then by the treating doctor). After childbirth, in case of mother's death, sick-leave certificate may issued for father or for other caregiver for 183 days.Maternity/adoption Benefit: no minimum periods of employment or residence.	One parent (mother or father) is entitled to get a wage during their maternity/paternity leave.	See table IX "Family benefits"	Maternity Leave and childbirth BenefitThere is no minimum period of employment or residence. Lump-sum benefit for women, registered with the medical institutions in early pregnancy (under 12 weeks);Lump-Sum birth grant;Monthly parental benefit.Benefits are provided to RF citizens, foreign citizens-permanent residents of the RF as well as stateless persons and refugees; foreign citizens and stateless persons with temporary residence in the territory of RF and subject to compulsory medical insurance in case of temporary disability and maternity.

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Conditions				
1. Benefits in kind	See Table II "Health Care".	No qualifying conditions.	Civil Servants: From the day they begin to serve for public service. Workers: There is no qualifying period to receive benefit in kind in case of maternity.	None.
2. Cash benefits	Employed and self-employed mothers. If the father takes leave for child care or for special child care, he is also entitled to the benefit. In cases of adoption (or fostering), one of the adopters (or fosters) is entitled to a benefit.	Maternity benefit: Compulsorily insured for at least 6 months before the delivery of the child and health insurance contributions paid regularly and on time (i.e. with not more than 60 days delay). Assistance for newborn baby: (See Table IX Family benefits)	Civil Servants: No qualifying period Workers: Temporary incapacity benefit and maternity benefit are provided, 90 days of contribution to receive temporary incapacity benefit 120 days of contributions to receive nursing benefit during the year preceding	Note from medical institution confirming pregnancy. One (of the) parent(s) should apply not later than 12 months after the birth of the child.

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Benefits				
1. Benefits in kind	See Table II "Health Care".	Maternity services and hospital care.	See Table II "Health Care" above.	Federation BiH, Republic of Srpska and District Brcko See Table II 'Health Care'
2. Leave - Prior to and after confinement	Maternity Benefit:- Single birth (anticipated): total duration of 365 calendar days with at least 35 days prior to and 42 days after child-birth. - Multiple births (anticipated): total duration of 390 calendar days with at least 60 days prior to and 42 days after child-birth. - When a child of up to one year of age is adopted, the adoptive mother receives the benefit from the day of the adoption, but not prior to the 42nd day after birth. It is paid for a maximum of 330 days from the baby's birth and a minimum of 28 days. When a child is adopted during the maternity leave, the real mother shall be paid until the day of the adoption but for no less than 42 days after childbirth.	Pregnancy and confinement benefits are paid for: (employed and self-employed mothers)- 140 calendar days leave (70 calendar days prenatal and 70 calendar days post-natal);- 155 calendar days leave in case of complicated delivery (70 calendar days prenatal and 85 calendar days post-natal);- 180 calendar days leave in case of multiple births (70 calendar days prenatal and 110 calendar days post-natal).Pregnancy and confinement benefits are paid for: (unemployed mothers*)- 140 calendar days leave (70 calendar days prenatal and 70 calendar days post-natal);*Maternity benefits for unemployed mothers will be paid from 01.01.2016.	The duration varies according to whether recipient is part of the agricultural sector or not:Non-agricultural sector:Normal: 70 days before and 56 days after, total 126 calendar daysMultiple birth or difficult delivery: 70 days before and 70 days after, total 140 calendar days.Agricultural sector:Normal: 70 days before and 70 days after, total 140 calendar daysDifficult delivery: 70 days before and 86 days after, total 156 calendar days.Multiple birth: 70 days before and 110 days after, total 180 calendar days.	Federation BiH:For employed women- At least 28 days before the birth and 335 days after birth, For unemployed women-From the moment of birth and duration as well as amount of financial assistance depends from canton to canton. Republic of Srpska:Every woman has one year of maternity leave, counting from the day of birth. For twins, the third, and any further child, woman has 18 months of maternity leave.Based on the request of woman and recommendation of an authorized medical doctor, woman can begin to use maternity leave 28 days before the date of delivery.Brcko District;- No provisions

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Benefits				
1. Benefits in kind	See Table II "Health Care".	Preventive examination of pregnant women; Examination and counseling 6 weeks after childbirth and once after 6 months, and 3 weeks after spontaneous or permitted abortion or extrauterine pregnancy respectively; Visiting nurse of pregnant women with counseling on pregnancy lifestyles, and preparation for childbirth and care of a newborn; Visiting nurse to puerperiums; Infertility detection and treatment;	See Table II "Health Care".	See Table II "Health Care".
2. Leave - Prior to and after confinement	No rules regarding how leave should be divided before and after the birth. In the case of normal pregnancies mothers can take leave 730 calendar days, out of which 183 days are payable. In the case of complicated or multiple births or premature childbirth (before the 26th week of pregnancy): 200 calendar days, are payable. Adoptive mother (newborn child): can take leave 550 calendar days from the child's birthday, out of which 90 days are payable. (Changes came into force since January, 1 2014)	Total parental leave is 365 days from the day of the child's birth. Maternity leave must start minimum 28 days prior to the birth of child; it may start 45 days prior to this date; The parent may start to work even prior to the date that the leave of 365 days expires, but not prior to expiry of the leave of 45 days from the birth of the child. A child's mother may not interrupt parental leave prior to expiry of the leave 45 days from the birth of the child. If an employed woman starts work prior to the date that the leave of 365 days expires, she shall be entitled to use, apart from the right to have a daily break, another 90 minutes of leave for the purpose of breastfeeding the child. The modalities to take this breastfeeding leave are to be agreed upon with the employer.	From the 30th week of pregnancy sick leave is provided, and this for a period of 126 calendar days. For complicated births or the birth of two or more children - 140 calendar days. The maternity leave includes a prenatal leave for a period of 70 calendar days and a postnatal leave of 56 calendar days.	A maternity benefit is paid to an insured woman on a cumulative basis for the entire period of maternity leave lasting 70 (in the event of multiple pregnancy - 84) calendar days before delivery and 70 (in the event of obstructed delivery - 86, in the event of delivery of two or more children - 110) calendar days after delivery. Subject to adoption of a child (children) aged under three months a maternity benefit is paid from the day of adoption and upon expiration of 70 (in the event of simultaneous adoption of two or more children - 110) calendar days upon delivery of the child(ren).

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Benefits				
1. Benefits in kind	Maternal services (medical examination of mother during pregnancy, examination of fetus development) hospitalisation and home care, dental services, prostheses and drugs. All services are free of charge for one year after giving birth. Coverage also includes giving birth and recovering in hospital or home assistance during recovery.	Medical treatment. All health care services covered by the compulsory health care insurance scheme. See Table II "Health care"	See Table III "Health Care" Above.	Free emergency medical care is provided by primary medical and health care units and by hospitals in the following cases: childbirth, and gynecological emergencies.
2. Leave - Prior to and after confinement	The total leave lasts 365 days and is divided into two periods as defined by the Law: Maternity leave - It must start at least 28 days before the presumed day of birth; it may start 45 days before this date. It lasts three months after giving the birth. The father of the child may use this leave if mother dies, abandons the child or is prevented from using the leave (in case of sickness, imprisonment...). Child care leave – It starts after maternity leave and lasts until completion of 365 days of the total leave. The father of the child may also use this leave under no special conditions. The total leave for the third and each following child is two years. The father of the child may also use this leave under no special conditions.	Paid maternity leave (Pregnancy and confinement): 9 months (28 days before anticipated delivery), or 12 months in case of multiple-birth. A female employee may begin her maternity leave 45 days before childbirth if authorized by the competent medical commission. Upon her own request, a mother can resume employment or self-employment but not before cessation of a 45 days period after confinement. The female employee who adopts a child is entitled to paid maternity leave until the child reaches nine months and if she adopts more than one child to maternity leave of one year. Maternity leave includes the period of the child's adaptation which lasts between 2-3 months. The (adoptive) father of the child may use the leave if the mother decides not to use it. Unpaid leave of up to three months may be additionally used until the child is 3 years old.	Civil Servants: 16 weeks of full salary maternity leave. 8 weeks have to be taken before the birth and 8 weeks afterwards (additional two weeks for multi delivery). In case the pregnancy is without any health complication, with the exception of the prenatal compulsory 3 weeks leave, the insured persons can postpone the remaining 5 weeks leave before the delivery; consequently 13 weeks (8+5 weeks) will be taken after the birth. The mother may use two additional years of unpaid leave, which is not accountable for social security. However, this period can then be credited afterwards. In addition: time off for breast feeding. A female civil servant is given breast-feeding (maternity) leave for 3 hours a day in the first six months, and one and half hour a day for the second period of six months, counting from the end of the maternity period. The leave is granted taking into account the preferences of the mother (as to the period and the periodicity). Workers: 16 weeks of maternity leave divided equally before and after delivery (additional two weeks for multi delivery). In addition, the insured person is entitled to 1 hour 30 minutes time off per day for breast feeding for a period of 6 months following the delivery. One and a half hour breast-feeding leave a day is given to the female workers in order to breast-feed her infants below one year old. The worker herself determines the period. This period is regarded as daily working period. The mother may use six additional months of unpaid leave, which is not accountable for social security. However, this period can then be credited afterwards for pension in the future.	Benefit in connection with pregnancy and childbirth: periodic benefit granted for 126 calendar days, 70 days before and 56 after birth.

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
3. Leave - Continuation of payment by employer	No.	None	Employer pays full wage from its "Wage Fund" 'for the first 56 to 70 days, after that period benefits are paid by the social protection system. Every employer must maintain a "Wage Fund" which contains the equivalent of one monthly wage for each employee. (for example, if 100 people work in a factory and each earns \$100 per month, then the employer must have at least \$10,000 in the Wage Fund).	Federation BiH- No provisionsBrcko DistrictDuring the 12 months of maternity leave the employer pays the full net salary to the employee as well as the employee's social security contribution, after that the employer (provided they have the prescribed documentation) claims a reimbursement for the money they have paid in salary to the employee from the District Brcko budgetRepublic of Srpska: -First 30 days is paid by employer. Beyond that period the benefit is continued to paid by the employers, who on their turn claim from the Public Fund of Child Protection a reimbursement of the paid salaries up to 12 months for the first and second child and up to 17 months for twins, 3rd or any further children. The employer continues to pay the social security contributions for the employee. The same rules are applicable for the self-employed persons.
4. Cash benefits	Maternity Benefit:Paid as a percentage of the daily average assessment basis :- for the period prior to birth: 80% of basis;- for 150 calendar days after birth: 80% of basis;- for the rest of the period: 50% of basis.The assessment basis for calculation of sickness, maternity and other short-term benefits, shall be the total annual wage in respect of which contributions were paid.The amount of maternity benefit for women who were economically inactive before pregnancy equals the base flat-rate old-age pension, see Chapter VI "Old Age".Compensation Benefit:Benefit equals the difference between the previous and present wages, subject to a maximum of 50% of the wages for last calendar year.Birth grant: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)	The benefits are determined based on the calculated average monthly salary (income) of the employee or self-employed individual. If the amount of the calculated average monthly salary (income) exceeds 15 times the amount defined in Article 1 of the RA Law on Minimum Monthly Wages, the benefit is calculated on the basis of the amount of 15 times this minimum monthly wage.In case the average monthly salary (income) calculated according to the set rules is less than the 50% of the amount defined in Article 1 of the RA Law on Minimum Monthly Wages, the benefit is determined according to the 50 % of the amount prescribed in Article 1 of the RA Law on Minimum Monthly Wages. Average monthly salary is calculated on the basis of the rules of the legislation of RA .In order to calculate the maternity benefit, the average monthly salary is divided by 30.4 and multiplied by the total number of days of maternity leave,	Social allowance (90 AZN) is paid at the occasion of child birth.	Federation BiHFor employed women- 50- 90% of salary (depending on financial capacity of cantons) for period of 1 yearFor unemployed women -the amount of financial assistance varies from canton to canton Brcko District- 100% of salary for 12 monthsRepublic of SrpskaFor employed women- 100% of salary for period of 12 months (18 months for twins and or 3rd and any further children)For unemployed womenA flat rate benefit amounting to 30% of the net salary that an employed person earns in average in the economy of the Republic of Srpska in the previous year 70,00 BAM,

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
3. Leave - Continuation of payment by employer	No provisions. In private sector: depends on agreement between employee and employers	Compensation of gross wage is paid out by the employer, who will receive refund from the State Budget, upon completion of payment. If the person is self-employed, he/she will receive compensation directly from the budget.	The employer covers one hundred percent of the salary of the person for the entire period of maternity leave (prenatal leave for a period of 70 calendar days and postnatal leave, for a period of 56 calendar days)	None
4. Cash benefits	The basic amount of the cash benefit is calculated based on salaries but must not exceed 1000 GEL. (The change came into force since January, 1 2014)	During the leave the parent shall be entitled to wage compensation in the amount of the salary he/she would earn if he/she was at work. The amount of the refund from the State Budget cannot be set at an amount lower than the lowest cost of labour (193€) or higher than the two average gross wages in the country (1446€ in 2015) A person working as a self-employed entrepreneur exercises the right at the Center for Social Work. The amount of the wage compensation payable to a solely-employed entrepreneur is defined in the same way as for employed persons. The amount of the maternity allowance for a person registered at the Employment Agency and a full-time college student amounts 63.73 € a month. It may be used by mother or father.	100% of gross wages averaged over the previous six months. No limits or ceilings.	Maternity allowance is paid in the amount of 100 per cent of the average wage on which insurance contributions to the Social Insurance Fund of the Russian Federation for compulsory medical insurance in case of temporary disability or maternity were accrued. In accordance with the current legislation of the Russian Federation the wage basis for the calculations of social insurance contributions for each individual cannot exceed 624,000 rubles in 2014. The maximum amount is subject to annual adjustment (From January 1 of the corresponding year) (subject to wage increases in the Russian Federation). At the end of the maternity leave working women are granted a leave to care for a child up to the age of 3 years. During the period of such leave and until the child is 1.5 years monthly child care allowance shall be paid. Monthly child care allowance is payable in the amount of 40 percent of the average earnings of the insured person, on which insurance contributions to the Social Insurance Fund of the Russian Federation for social insurance in case of temporary disability or maternity were accrued, but not below the minimum amount of this allowance, set by Federal law No 81-FZ. Maximum amount of the monthly allowance for child care in 2014 was 17 965.5 rubles per month. In addition to the maternity allowance a lump sum to women who registered at the hospital in the early stages of pregnancy is paid (up to twelve weeks). In 2014, the size of the allowance is 515.33 rubles. The amount of a lump sum at birth in 2014 is 13741,05 rubles

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
3. Leave - Continuation of payment by employer	Compensation of gross salary. Benefit is advanced by the employer who receives a full compensation from the central budget, after the payment has been carried out. If the person is self-employed, he/she receives compensation directly from the budget. Salary tax and contributions are paid from the compensation. Woman on maternity leave receives amount equal to her previous net salary. Maximum amount of the benefit is 5 times the national average gross salary.	None.	Civil Servants: The public body employing the insured person continues to pay the insured person's salary in full during her maternity leave. Workers: Insured receives temporary incapacity benefit and maternity allowance. Thus there is no continuation of payment by employer.	None
4. Cash benefits	100% of individual's previous gross salary in previous last 12 months if the claimant has worked for at least 6 months prior to maternity leave, 60% of individual's previous gross salary in previous 12 months for period of employment of 3-6 months, and 30% of individual's previous gross salary in previous 12 months for less than 3 months of employment. If the claimant was employed for less than 12 months, his/her entitlements for the remaining months to complete the full year of employment will amount to 50% of average wage in Serbia in the month preceding the leave of absence. The same calculation applies to self-employed. The benefit cannot exceed the level of five times the national average salary nor can the full-rate benefit be lower than the national minimum salary in the month when the beneficiary receives it. National minimum salary was 28,749 RSD – gross, 21,296 RSD - net in January 2015 (54% of net average wage).	Maternity benefit in the amount of 100% of the average monthly net wage paid to the employee (mother) twelve months prior to the maternity leave (monthly payment). 100% of the maternity benefit is covered from the State Budget. Assistance for newborn babies: See Table IX Family benefits.	Civil Servants: See "Continuation of Payment by Employer" above. Workers: See "Continuation of Payment by Employer" above. Civil Servants (cumulation of allowances): In the case that both the mother and the father are practicing as civil servants the maternity allowance is paid only to the father. In case the maternity allowance paid to one spouse in accordance with the work agreement or the collective agreement, is higher than the allowance paid to the other spouse who works as civil servant, no maternity allowance (for the latter person) is paid; if it is lower, than the allowance is paid in the amount of the difference between the two allowances.	United benefit:- 41 280 UAH for first and following child: lump sum – 10 320: monthly (before child will reach the age of 3 years) 860 UAH

Maternity/Paternity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Taxation and social contributions				
1. Taxation of cash benefits	Not subject to taxation.	Income tax, on general terms	Maternity benefit is not subject to taxation.	Federation BiH and Republic of Srpska- Only benefit claimed by working women in the form of salary compensation is subject to taxation as well as the salaryBrcko District - Subject to taxation
2. Limit of income for tax relief or tax reduction	Not applicable.	Not applicable.	None.	Federation BiH - Not applicableRepublic of SrpskaTax relief per year:900 BAM for each supported member of the familyAmount for voluntary pension insuranceHousing loan interest rateBrcko District: -Tax relief of 240.00 BAM + 50.00 BAM (life expenditures) and a further 120.00 BAM for each supported member of the family. The rest of the individual's income is subjected to taxation in amount of 10%
3. Social security contributions from benefits	None.	None.	None.	Federation BiH -Contributions are paid in the same way as on wagesRepublic of Srpska-Contributions are paid in the same way as on wages. The above applies only to the benefit claimed by working women in the form of salary compensation, while contributions are not paid for other benefitsBrcko District:- Contributions are paid the same way as on wages

Maternity/Paternity

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Taxation and social contributions				
1. Taxation of cash benefits	Not subject to taxation.	Subject to taxation	Not subject to taxation.	Not subject to taxation.
2. Limit of income for tax relief or tax reduction	Not applicable.	Personal income tax: 9% of the tax base (wage)	Not applicable.	Not applicable.
3. Social security contributions from benefits	None.	Benefits subject to social insurance contributions	None.	None.

Maternity/Paternity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Taxation and social contributions				
1. Taxation of cash benefits	Subject to taxation.	Maternity benefit: Subject to personal income taxation.	Civil Servants: Not subject to taxation.Workers: Not subject to taxation.	Not subject to taxation.
2. Limit of income for tax relief or tax reduction	Qualification limit defined according to Law on income taxes. Qualification limit for 2014 was 2,211,336 RSD (equal to three times average annual wage in Serbia in 2014).Tax rate of 10% is applied on the income over the limit.If annual income exceeds 4,422,672 RSD (equal to six times average annual wage in Serbia in 2014) income tax at the rate of 15% is paid on the income over the limit.	General taxation rules. No special relief for benefits.	Civil Servants: not applicableWorkers: not applicable.	Not applicable.
3. Social security contributions from benefits	Since the compensation is equal to the gross salary it involves contributions for pension and invalidity insurance, health insurance and unemployment insurance.	Contributions are calculated and paid in the same way as for wages. Social security rates are applied against the employee's gross wage, which is a sum of the net wage, personal income tax and payroll deductions to pension fund, health care fund and unemployment fund.	Civil Servants: social insurance and universal health insurance premiums are paid.Workers: None	None.