

Sickness - Cash benefits

	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" (amended), by Law no.104/2014, date 31.07.2014, which has come into force on 1 January 2015.Law on Health Care in Republic of Albania, No. 10107 dated 30.3.2009;Code of Labor of Republic of AlbaniaNo.7961, dated 12.07.1995 (amended) by Law no.136, date 05.12.2015.Law No. 10 383, dated 24.2.2011, "On compulsory health care insurance", has come into force as from 25 March 2013.</p>	<p>- Labour Code;- Law on "Temporary incapacity and maternity Benefits" 22 November, 2010 - - Law on "State benefits" 12 December, 2013- RA Government resolution N 1734, 30 December, 2010 ,-RA Government resolution N 1489, 26 December, 2013,-RA Government resolution N 275, 3 March, 2014</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 FBiH, 30/97), amended in 2002 ,2008 and 2011 (Official Gazette of FBiH, 7/02 ,70/08 and 48/11); - Rules of procedure and criteria for establishment of temporary inability to work due to illness, injury or other circumstances ("Official Gazzette of FBiH" , No. 66/12). 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, 58/01, 70/01, 51/03, 57/03, 17/08, 01/09, 106/09) District Brcko:- Law on Health Insurance of the Brcko District of BiH (Official Gazette of Brcko District 1/02), amended in 2002 and 2008 (Official Gazette of BD 7/02 and 34/08)</p>

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Applicable statutory basis	<p>Labour Code of Georgia.26.05.2006.I Order of Ministry of Labour, Health and Social Affairs #281/n, september 25, 2007 concerning "Temporary Incapacity Appraisal and Rules for Providing Sick-Leave Certificate".Order of Ministry of Labour, Health and Social Affairs #87/n,february 20, 2009 on "Rules for appointment and provision of aid for Temporary Incapacity for work".</p>	<p>The Law on Health Insurance, 2004 amended in 2012 The Rulebook on the method and procedure of exercising the right to temporary incapacity to work and exercising of the right to wage compensation during temporary incapacity to work, 2006</p>	<p>Government Resolution No. 58, of 11.2.1993, approving the instruction on the determination, calculation and payment of sickness benefits (as amended by No. 418, of 9.4.1998).Law on temporary incapacity for work payments and other social insurance benefits, No.. 289-XV of 22 July, 2004, applied to all contingencies from 1st January 2005Since July 2004 the new provisions have only been applied to the maternity. Government Decision no. 108 of 02/03/2005 regarding the approval of the conditions of establishment, calculation and payment of temporary disability allowances and other social security benefits.</p>	<p>Russian Federation Labor Code (Articles 21,22, 183);Federal Law "On Principles of Compulsory Social Insurance" No. 165-FZ dated July 16, 1999Federal Law "On the Budget Social Insurance Fund Russian Federation on 2014 and the Planning Period 2015 and 2016 " No. 322-FZ of December 2, 2013 ? 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 Laws "On Changes in 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 No. 122-FZ;Federal Law "About the Insurance Tariffs in Compulsory Social Insurance in case of Accidents at Work and Occupational Diseases" for the year 2010 and planning periods of 2011 and 2012» No. 297-FZ of November 28, 2009;Federal Law «About Compulsory Social Insurance in case of Temporary Disability and Maternity», Federal Law of December 29, 2006 No. 255-FZ Federal Law "On Compulsory Social Insurance in Case of Temporary Disability and Maternity", No. 343-FZ of December 8, 2010 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 «On the Budget of the Obligatory Medical Insurance Fund of the Russian Federation for 2008 and for the planning period of 2009-2010» of July 21, 2007 No. 184-FZ;Federal Law «On the Budget of the Social Insurance Fund of the Russian Federation for 2010 and for the planning period of 2011-2012» of November 28, 2009 No. 202-FZ;Federal Law «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», of July 24, 2009 No. 212-FZ;Federal Law «Basic Law on the Health Protection of the Citizens of the Russian Federation», 5487-1 of July 22, 1993.Federal Law «On Funeral and Funeral Affairs» No. 8-FZ of January 12, 1996Federal 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 November 29, 2010 No. 326-FZ " On Compulsory Health Insurance in the Russian Federation"Federal Law of December</p>

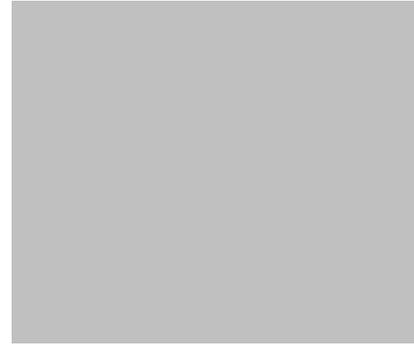
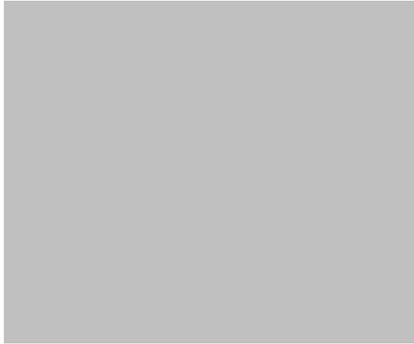
Sickness - Cash benefits

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Applicable statutory basis	<p>Law On Health Insurance, 2005, revised 2009/2010/2011/2012/2013/2014/2015 Statute of Conditions and Procedures on Health Insurance Rights 2010, Law On Labour 2005, Revised 2009/2013/2014</p>	<p>Health Care Law (Official Gazette No. 43/2012), 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 Obligatory Social Insurance Contributions (Official Gazette No. 142/2008) Law on Labour Relations (Official Gazette No. 62/2005), as amended on several occasions</p>	<p>Civil Servants and pensioner from public institutions • During the transition period: Civil Servants Act of 23 07.1965 no. 657, (amended several times). 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 the collection and accounting of a single fee for the compulsory state social insurance". 01.01.2011 Law of Ukraine "On compulsory state social insurance" N1105 in the wording of the law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on reforming mandatory state social insurance and legalization of payroll" N77 from 28/12/2014.</p>

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29, 2006 No. 256-FZ "On Additional Measures of the State Support of Families with Children" Federal Law of April 24, 2008», ? 48-FZ «About Guardianship and Custody» Federal Law of December 31, 2002 No. 190-FZ ceased to be in force from January 1, 2010. Federal Law of December 22, 2005 No. 180-FZ was adopted for the period of 2006. Federal Law of November 30, 2011 No 372-FZ "On the Budget of the Social Insurance Fund of the Russian Federation for 2012 and Planning Periods of 2013-2014" Federal Law of December 3, 2012 No 219-FZ "On the Budget of the Social Insurance Fund Of the Russian Federation ?? 2013 and Planning Periods for 2014 and 2015" Subordinate acts.

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Sickness - Cash benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Basic principles	<p>Social insurance based scheme with entitlement based upon economic activity and payment of contributions. The scheme is financed by contributions from employers and employees and provides a benefit based on the contributions paid. A different system is in operation for the insurance of employment injuries and occupational diseases.</p>	<p>A social security scheme financed by state budget and by employers</p>	<p>Compulsory social insurance scheme for employees with earnings-related benefits; voluntary for self-employed. The aim is to maintain the salary paid by the employer.</p>	<p>Federation BiH, Republic of Srpska and District Brcko Social insurance based system linked to economic activity and payment of contributions.</p>

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Basic principles	Financed by employers equal to salary for the period of temporary incapacity	Wage compensation to employees and members of the family suffering from temporary incapacity for work. Temporary incapacity to work is determined by the selected doctor for the first 30 days, and the Medical Commission for a period longer than that. Wage compensations for the first 60 days of incapacity to work are provided by the employer from its funds, and after that period the compensation is provided by the Fund.	Social insurance based scheme paying an earnings-related benefit that increases to reflect the recipient's duration of employment.	Social insurance covering sickness of the employee or the need to nurse relatives. Benefit based upon period of employment and previous earnings

Sickness - Cash benefits

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Basic principles	Compulsory social insurance scheme providing earnings-related benefit to employees, entrepreneurs, priests and clergymen suffering from temporary working incapacity. The benefit is financed by employer for the first 30 days of incapacity, whereas afterwards it is paid by the Health Insurance Fund.	Social insurance scheme providing earnings-related benefits for economically active persons.	Civil Servants: Public bodies which employ civil servants pay them their full salary when they are temporarily out of work due to illness. Workers: based on social insurance providing earnings-related benefits financed by contributions from employers and employees.	Compulsory social insurance scheme for employers and employees -consolidated premium for pension insurance, insurance against temporary disability benefits and expenses related to funerals, insurance against accidents and occupational diseases that caused disability, unemployment insurance (voluntary for self-employed).The amount of temporary disability benefit is calculated based on insured individuals' wages and covered service period.

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Field of application				
1. Beneficiaries	Compulsory: Employees and those on whose behalf the state makes contributions (for instance unemployed persons), see Table I 'Financing') Voluntary: Self-employed persons (subject to longer waiting periods before payment of benefit).	employees, and self-employed persons	All employed persons.	Federation BiH, Persons employed in Federation BiH and insured persons who work abroad when during their stay in the Federation BiH they need an assessment of their inability to work. Republic of Srpska and District Brcko Employed and self-employed persons
2. Membership ceiling	None.	None.	None.	Federation BiH, Republic of Srpska and District Brcko None
3. Exemptions from compulsory insurance	None.	None.	None.	Federation BiH, Republic of Srpska and District Brcko None

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Field of application				
1. Beneficiaries	I Employees, I military personnel, andl civil servants.	- Employees;- Civil servants;- Civilians in military service, military units, and military institutions;- Elected or appointed persons;- Entrepreneurs and self-employed persons.	employees.persons elected or appointed to the judicial system, parliament or government.self-employed persons.persons engaged in agriculture as farm owners, employees or assisting family members, andpersons in receipt of sickness, maternity, unemployment or invalidity benefits.	Citizens of the Russian Federation, as well as foreign citizens and stateless persons having permanent or temporary residence in the territory of the Russian Federation working under an employment contract; individuals who voluntarily entered the relations of compulsory social insurance in case of temporary disability and maternity.
2. Membership ceiling	None	None	None.	None.
3. Exemptions from compulsory insurance	None	No exemptions	None.	None.

Sickness - Cash benefits

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Field of application				
1. Beneficiaries	Employed persons,entrepreneurs, priests and clergymen.No benefit for farmers.	employed persons,self-employed individuals	Civil Servants: civil servants.Workers: workers.	All insured employees.
2. Membership ceiling	None.	None.	Civil Servants: none.Workers: none.	None.
3. Exemptions from compulsory insurance	None.	None.	Civil Servants: Public bodies which employ civil servants pay them their full salary when they are temporarily out of work due to illness. Therefore, there is no compulsory premium paid for civil servants. Workers: none.	Self-employed and Ukrainian citizens working abroad, for whom voluntary insurance may be arranged.

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Conditions				
1. Proof of incapacity	Employers are responsible for the first 14 calendar days of payment. A doctor's certificate is required by the employer. If the employer is unsure about the medical reason given by the employee's family doctor, the employer can require the employee to attend another doctor (including any doctor engaged by the employer's enterprise). A note from the family doctor is required by the social insurance system from the first day of payment of the social benefit (i.e. the 15th day).	Medical notes must be produced within 6 months of the worker's recovery. Note is delivered by the medical institution and has a maximum period of validity of 3 months; possible to be extended with another term of 3 months by permission of the Medical Social Expert Commission	Incapacity for work due to sickness certified by a doctor. Certificate required after three working days of continuous absence.	Federation BiH, Republic of Srpska and District Brcko Certificate from the family medicine doctor for absences up to 42 days in Federation BiH and 30 days in Republic of Srpska and District Brcko (certificate to be produced from the first day of absence), beyond that certificate from the medical commission required. Medical commission is composed of medical specialists and funded by HIFs-Health Insurance Funds
2. Qualifying period	No minimum qualifying period.	None	6 months work experience.	Federation BiH, Republic of Srpska and District Brcko None
3. Other conditions	Claimant must pay contributions, coverage continues for 30 days following termination of compulsory insurance.	The person has the right to the Temporary Incapacity Benefits if he made contributions (social security payments, after 2013 –income tax).	None.	Federation BiH, Republic of Srpska and District Brcko None

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Conditions				
1. Proof of incapacity	<p>Proof required. Sickness certificates can only be issued by doctors and institutions that have been licensed by the state. A sick leave certificate is required from the first day of absence. The claimant's own doctor may authorize sickness for the first 10 calendar days only. After this period sick leave may be extended by the Head of the structural unit responsible for sickness certificates at the institution where the doctor is engaged. The Head of Unit may only authorize sick leave up to a maximum of 30 calendar days. For periods of sickness exceeding 30 calendar days the claimant must be examined by a Medical Commission.- within the medical institution.</p>	<p>Based on the defined report form on the temporary incapacity to work. Temporary incapacity to work in the first 30 days is determined by the selected doctor, and after that the first instance medical commission of the Health Insurance Fund.</p>	<p>Workers must confirm that sickness is the reason they are not at work from the first day of absence. The period of sickness must be specified in a note from the family doctor and, in complex cases, confirmed by the appropriate specialists. After 120 calendar days of illness the patient's conditions must be confirmed by the Council for Medical Vitality Expertise. When necessary the patient must be examined at regular intervals. The Council for medical Vitality Expertise is functioning under the Ministry of Social Protection, Family and Child. It is composed by medical doctors</p>	<p>Disability certificate issued by medical doctor or person who is licensed for granting health care treatments. Examination is done on the basis of a standardized disability expert examination (established in accordance with legislation of the Russian Federation)</p>
2. Qualifying period	<p>No minimum qualifying periods.</p>	<p>None</p>	<p>General condition: minimum of 3 years contribution period, for insured persons with less than 3 years of contributions: 3 months activity or contributions in last 12 months; whose with a fixed term labour contract and seasonal workers with less than 3 years of contributions or less than 3 months of activity in last 12 months: at least 12 months contribution in last 24 months</p>	<p>The employee is entitled to the benefit from the commencement of the contract of employment, as well as in case a disease or injury occurs within 30 calendar days after the termination of the said employment. No minimum periods of residence or employment.</p>
3. Other conditions	<p>None.</p>	<p>None</p>		<p>None.</p>

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Conditions				
1. Proof of incapacity	A certificate from doctor for incapacity of up to 30 days or certificate of specialists committee for periods longer than 30 days. A monthly re-examination by a committee of specialists is obligatory. the Health Insurance Fund nominates committee, which comprises three doctors with at least one being employed in local office of the Health Insurance Fund.	The claimant is obliged to provide a note from his personal doctor verifying his/her incapacity for work from the very first day of absence.The doctor's note covers the first fifteen days of work absence (day 1 to day 15). If the claimant is absent for more than 15 working days, then a special Medical Committee of the Health Insurance Fund examines further his/her situation and issues a note verifying the temporary incapacity for work.	Civil Servants: From the first day of illness, workers are obliged to prove that their absence is due to illness by providing a medical certificate from an approved doctor.Workers:From the first day of illness, workers are obliged to prove that their absence is due to illness by producing a medical certificate from an approved doctor.	Incapacity for work certified by doctor (from the first day of absence).
2. Qualifying period	Incapacity unrelated to work:insured continuously for at least 3 months, or 6 months insurance with interruptions over the last 18 months. Employment injury or an occupational disease: no minimum insurance period required.	Compulsorily insured for at least 6 months before the occurrence of the event. This condition is not applicable if the temporary incapacity for work was caused by a work injury or occupational disease. Contributions for compulsory health insurance paid regularly and on time (no more than 60 days late).The rules do not apply to persons whose employment is subsidized by the state as they are exempted from payment of contributions for a given time period.	Civil Servants: Civil Servants are entitled to benefits the day they begin working for public service.Workers:If the reason for incapacity is because of sickness - At least 90 days of contributions during the year preceding the diagnosis of temporary incapacity.If the reason for incapacity is work accident, there is no qualifying period.	None.
3. Other conditions	None.	None	Civil Servants: none.Workers: none.	None.

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Waiting period	14 days.	None.	5 days (see below "Benefits Paid by the Employer").	Federation BiH, Republic of Srpska and District Brcko None

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Waiting period	None	None	Two days.	Benefits are paid to a citizen (insured person) from the first day of temporary disability for the entire period of temporary disability

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Waiting period	None.	None	Civil Servants: none. Workers: The payment starts on the 3rd day of the temporary incapacity in case of sickness and the payment continues during the term of medical certificate. "There is no waiting period for an insured who is suffering from temporary incapacity due to work accident or occupational disease"	The first five days of disability are paid by employers to ensure the rigid supervision of issuing temporary disability certificates by medical institutions. Temporary disability benefits are paid to insured individuals from Temporary Disability Fund starting on the sixth day of disability. At the onset of other insured events (taking care of a sick child under 14, another sick family member, a child under three or an invalid child under 16, because of illness of the mother or another caregiver) temporary disability benefits are paid to insured individuals from the first day of disability from the Temporary Disability Fund.

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Benefits				
1. Benefits paid by employers	Fully covered by employers for whole period of temporary incapacity for work	Wage compensations for the first 60 days of incapacity to work are provided by the employer from its funds, and after that period the compensation is provided by the Fund. Wage compensation is paid out by the employer and then the employer addresses the Fund for a refund of the paid compensation. Wage compensation based on temporary incapability for work while maintaining pregnancy shall be provided from the Fund's means from the very first day of temporary incapability for work.	First five calendar day of sickness are paid from the funds of the employer, but not more than 15 days cumulative per calendar year for several periods of sickness starting with the sixth calendar day of sickness and for several periods of temporary disability - from the first day after the expiry of 15 days cumulative paid from funds of the employer, compensation is paid from the state social insurance budget. If unemployed, sickness allowance is paid from the state social insurance budget from day one;	Temporary disability benefits are paid: 1) employer pays for the first three days of temporary disability of the insured person. For the remaining period, starting from the 4th day of temporary disability payments are made out of the budget of the Social Insurance Fund of the Russian Federation; 2) to insured persons who voluntarily entered into legal relations concerning compulsory social insurance in case of temporary disability and maternity, out of the budget of the Social Insurance Fund of the Russian Federation from the first day of temporary disability.
2. Benefits of social protections - Amount of benefits	None	70% of the calculation basis and 100% in case of injury at work or professional disease. Calculation basis: average earnings that the employed person has realized within the last three months prior to the month when temporary incapability for work occurred. If it is not possible to establish the basis for compensation, the amount of earnings which the employed person would have earned if he/she had worked is used as the compensation basis.	The amount depends on the applicant's length of contribution and is paid as a percentage of the claimant's insured monthly average earnings for the 6 months immediately before incapacity: less than 5 years' contribution: 60% of earnings basis; 5-8 years' contribution: 70% of earnings basis; more than 8 years' contribution: 90% of earnings basis. The sickness caused by tuberculosis, AIDS or cancer of any kind is 100% of the base set.	Temporary disability benefit is paid in the amount as follows: to an insured person whose insurance record is equal to 8 years and over - 100 per cent of average wages; to an insured person whose insurance record is from 5 to 8 years - 80 per cent of average wages; to an insured person whose insurance record is less than 5 years - 60 per cent of average wages. Temporary disability benefit is paid to insured persons in the amount of 60 per cent of average wages in the event of disease or injury occurred within 30 calendar days after termination of employment under an employment contract, service or other activities. To an insured person whose insurance record is less than six months, temporary disability benefit is paid in the amount not exceeding the minimum wage, set by the federal legislation, and in districts and localities where wage regional factors are applied – subject to the minimum wage amounts applicable in the district/locality. Certain categories of citizens exposed to radiation receive the temporary disability benefits in the amount of 100 per cent of average earnings, regardless of the duration of insurance experience.

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Benefits				
1. Benefits paid by employers	Workers compensation for the first 30 days is paid by the employer, whereas afterwards it is paid by the Health Insurance Fund. Workers compensation is paid by the Health Insurance Fund from the first day of temporary incapacity in case of care of a sick child under 3 years old, tissue or organ donation. In case of injury at work or an occupational disease the employer finances compensation for the entire period.	Workers compensation for the first 30 days is paid by the employer from his funds, whereas afterwards it is paid by the Health Insurance Fund. Exceptions: Workers compensation is covered by the Health Insurance Fund from the first day of temporary incapacity in case of: care of a sick child under 3 years old, blood, tissue or organ donation. Workers compensation is covered by the Health Insurance Fund from the State budget as of the first day of temporary incapacity in case of absence from work due to maternity leave. The compensation rate during sickness leave may vary among employers (depending on provisions of the sectoral collective agreement), but it shall be at least 70% of the basis.	Civil Servants: Employer continues to pay the full salary for 7 days. After that the fringe payment of the salary is deducted from the whole salary whereas the basic salary is paid as long as the sickness continues. In case the total number of sickness leave days used within one calendar year exceeds 7 days, rises and compensations corresponding to the exceeding days are reduced at the rate of 25%. However, no deduction is made during in-patient treatment in the official inpatient treatment institutions due to sickness leave given upon medical board report and their sickness. Workers: None	First 5 days from the beginning of any illness or injury that is unrelated to professional injury and occupational disease. Paid as a percentage of average gross earnings over the last three months depending on length of service Under 3 years: 50%; 3 to 5 years: 60%; 5 to 8 years: 70%; more than 8 years: 100%.
2. Benefits of social protections - Amount of benefits	The basis for calculation of the compensation is: Employees - his/her average salary during 3 months before the occurrence of temporary incapacity. - Entrepreneurs, clerks and clergymen – average base at which the contribution for the mandatory health insurance has been paid in the quarter that precedes the quarter when the temporary incapacity occurred. The compensation rate during sickness leave shall be 65% of the basis. The rate of the compensation during sick leave is 100% of the basis: for work injuries and occupational diseases, or in case of tissue or organ donation. Compensation can not be lower than the national minimum salary (gross – 27,343 RSD, net – 20,328 RSD in January 2016 - 50% of net average wage), nor can it exceed 65% of the highest contribution base (100% if the temporary incapacity is caused by injury at work).	Employees: The basis for calculation of the compensation is the average salary upon which the health contribution for compulsory health insurance was paid 12 months before the occurrence of temporary incapacity. Self-employed people: The basis for the compensation calculation is the base at which the contribution for the mandatory health insurance has been paid. The compensation rate during sickness leave shall be 70% of the basis (85% in case of malignant disease). The rate of the compensation during sick leave is 100% of the basis: for work injuries and occupational diseases, during blood, tissue or organ donation, and during maternity leave. The amount of the compensation cannot exceed four times the national average monthly salary paid in the previous year	Civil Servants: For sicknesses necessitating in-patient or out-patient treatments, the civil servants receive their full salary. Workers: • outpatient treatment: 2/3 off previous daily earnings for each day (no ceiling), • hospital treatment: 1/2 of previous daily earnings for each day (no ceiling),	From the sixth day of any illness or injury that is unrelated to professional injury and occupational disease. Paid as a percentage of average gross earnings over the last three months depending on length of service Under 3 years: 50%; 3 to 5 years: 60%; 5 to 8 years: 70%; more than 8 years: 100%.

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3. Benefits of social protections - Duration of benefits	<p>- Maximum duration for normal workers is 6 months; exceptionally prolonged by up to 3 months, provided that an MEC (Medical Experts Committee) certifies that the claimant shall recover in that period and not become entitled to a disability pension. - Maximum duration for seasonal and temporary workers, who have been employed for at least 3 months in the last 12 months, is 75 days.</p>	<p>Sickness:3 months (maximum can be extended up to 6 months)Nursing another person, full duration counting from second day (the periods indicated relate to continuous periods of absence, there are no annual limits);Nursing an adult family member at home: no more 7 calendar days, counting from second dayNursing a child at home ; 24 calendar days, counting from second dayNursing a child because of contagious diseases; 28 calendar days, counting from second dayAccompanying a child under 18 years of age with need of individual care or a disabled child during spa treatment; full duration, counting from second day of treatment but not more than the period mentioned in the authorization note (benefit is provided once per year). nursing a child under 3 years of age or disabled child under 18 years of age, if mother (guardian, trustee) is not able to take care of child because of sickness or nursing another family member in hospital; full duration of mother's (guardian, trustee) sickness or mentioned period caring for person in hospital counting from second day;nursing a child at hospital: full duration of stay counting from second day, .Self employed persons are not entitled to the following benefits:- nursing a child at home,- nursing a child because of contagious disease,- nursing family member (other than child) in hospital.</p>	<p>Paid from the first day of temporary incapacity until recovery or until classified as permanently incapable of work by the Medical Social Experts Commission of the Ministry of Labour and Social Protection of Population. Recipients are obliged to be tested for permanent incapacity after 6 months of payment of sickness benefits.</p>	<p>Federation BiH, Republic of Srpska and District Brcko Maximum 12 months</p>
4. Benefits of social protections - Special conditions for unemployed	<p>None.</p>	<p>None</p>	<p>No special conditions for unemployed.</p>	<p>Federation BiH, Republic of Srpska and District Brcko None</p>
5. Benefits of social protections - Death grant	<p>Death grant:Awarded to the insured person or pensioner for the death of a dependent member of his/her family. Also awarded to the survivor of the deceased insured person, who looked after him/her and paid the funeral expenses. The death grant is equal to one month's basic old age pension (see Table Vi 'Old Age').</p>	<p>- lump sum in case of death of old age pensioners (200.000 drams).- The person who arranged the funeral of an unemployed person (who contributed for at least one year or who built up at least one year of service until 01.01.1992) receives death grant equal to the triple amount of unemployment benefit.</p>	<p>Available in case a pensioner, employed person or person on social allowance, deceases. Lump sum amount for pensioners is equal to 3 times of the basis part of the deceased person's monthly pension (this excludes additional benefits such as bread allowance). Benefit is financed by the State Social Protection Fund. The death grant is paid to the person who organized the funeral and this could be the spouse, children or other relatives. For employees and persons receiving social allowances the amount of death grant is equal to 132 AZN. Employees receive a grant that is paid by their employer (the employer can reclaim this from the State Social Protection Fund).Family members of deceased employed people also receive an allowance equal to 3 times the deceased's gross monthly salary (financed from Wage Fund of the employer).</p>	<p>Federation BiH, Republic of Srpska Covers funeral costs and/or lump sum payment of 3 average monthly wages District BrckoCovers funeral costs and/or lump sum payment in amount of minimum wage</p>

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	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
3. Benefits of social protections - Duration of benefits	None	Maximum of 10 months of continuous incapability for work, or after 12 months during which there was total of 10 months of incapability for work with interruptions.	The maximum duration of payment is 180 days during a calendar year. The physician may extend the sick leave with 30 days (beyond the mentioned 180 days) to avoid the assessment for a partial disability.	
4. Benefits of social protections - Special conditions for unemployed	None	The unemployed do not have special type of benefits.	Unemployed persons are entitled to sickness cash benefit but their unemployment benefit is suspended while they receive sickness benefit. First, second and third calendar day of sickness are paid from the social insurance budget	None
5. Benefits of social protections - Death grant	None	€319,59 in case of death of beneficiary of cash benefit (social assistance benefit), personal disability benefit, placement in an institution or placement in a foster family.	Death grant paid for the death of an insured person. The grant is a lump sum of 1100 lei is paid to dependent children, spouse or parents. For uninsured deceased persons a lump sum is paid from the State budget of 700 lei.	Burial related social benefit paid to spouse, relatives, legal representative or any other person who undertook the burial of the deceased persons. Amount of the benefit is depending upon the cost of service as it is stipulated in a guaranteed list of burial services. The amount cannot exceed (in 2013) 5002.16 rubles. Instead of receiving an amount, the person taking charge of the burial can also make use of in kind burial services

Sickness - Cash benefits

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
3. Benefits of social protections - Duration of benefits	After six months of temporary incapacity the recipient is sent to a committee of specialists for work incapacity assessment to establish if s/he meets the criteria to be entitled to invalidity pension. The decision must be made within two months. The person continues to receive the temporary benefit until a decision is finally taken. The work incapacity is assessed every 30 days by a special commission. Once the person declared invalid, the benefit is replaced by invalidity pension (see V. Invalidity).	For the duration of illness. Workers compensation is paid from the first day of working incapacity and lasts during the whole period. The benefit is paid for the working days for which the worker would have received salary pursuant to the regulations for working relations. In cases of temporary incapacity for up to 12 months the Medical Committee of the Health Insurance Fund refers the insured person to the competent Commission for assessment of the working incapacity pursuant to the regulations on pension and disability insurance. See Table V "Invalidity" and Table VIII "Employment injuries and occupational diseases"	Civil Servants: Duration varies according to circumstances:• those with less than 10 years service:6 months of payment,• those with more than 10 years service:12 months of payment,• those suffering from serious illness:18 months of payment. These periods may be doubled with appropriate medical certification. Workers: No limit; paid until recovery or last date of rest report.	Temporary disability benefits are paid to insured individuals from the Temporary Disability Fund starting on the sixth day of disability until the recovery of capacity for work or the diagnosis of invalidity.
4. Benefits of social protections - Special conditions for unemployed	None	None	Civil Servants: none. Workers: none.	No special provision.
5. Benefits of social protections - Death grant	None	None	See "survivors"	- For deceased employee, student, unemployed persons or family member of one of these respective categories 2200 UAH paid for funeral costs

Sickness - Cash benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
6. Benefits of social protections - Other benefits	<p>Insured persons forced to change employment for health reasons shall be eligible, with the approval of a Competent Medical Commission, to income compensation from social insurance. The insured person, that due to health reasons and by decision of a Competent Medical Committee changes employment, shall be eligible to income compensation by social insurance. The amount of compensation shall equal the difference between the previous gross wage and present one. This compensation should not exceed 50% of the individual's daily average of the assessment basis of last calendar year. The sickness benefit is 5% of the daily average of the annual assessment basis of the last calendar year in any period the beneficiary is hospitalized provided he does not support any dependent person.</p>	None.	None.	Federation BiH, Republic of Srpska and District Brcko None

Sickness - Cash benefits

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
6. Benefits of social protections - Other benefits	None	None	None	<p>The amount of temporary disability benefits, in case of caring for a sick child, depend on the age of a sick child: children up to 7 years - for the entire period of the disease, but not more than 60 days in a calendar year; Children from 7 to 15 years - for the period up to 15 calendar days of illness, but no more than 45 days in a calendar year; Disabled children up to 18 years - for the entire period of the disease, but no more than 120 calendar days in a calendar year; HIV-infected children under 18 years - for the whole period of joint residence with the child in a medical institution during medical attention period in a hospital; children up to 18 years with the disease, associated with post-vaccination complications, malignant tumors, including malignant neoplasms of lymphoid, haematopoietic and related tissue - for the entire period of the child's treatment in an outpatient department or co-residence with the child in a medical institution while medical care is being provided; A temporary disability benefit is paid when the person has to take care of a sick child: a distinction is made - during outpatient treatment of children – in the first 10 days in an amount determined in line with the insurance record; for the next days the benefit is paid at a rate of 50 per cent of the average earnings; - in case of inpatient treatment - in the amount determined according to the length of insurance;</p>

Sickness - Cash benefits

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
6. Benefits of social protections - Other benefits	Reimbursement of the costs of transport related to health services if these services are more than 50 km away.	Reimbursement of travel costs when insured persons are referred for health services abroad. Insured persons are also entitled to reimbursement of the travel expenses if they are recommended to use outpatient health services for dialysis and rehabilitation and ophthalmologic, hearing and speech exercises out of their area of residence.	Civil Servants: None. Workers: None.	At the onset of other insured events (taking care of sick child under 14, another sick family member, a child under three or an invalid under 16, in the event of illness of the mother or caregiver) temporary disability benefits are paid to insured individuals from the first day of disability from Temporary Disability Fund.

Sickness - Cash benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Taxation and social contributions				
1. Taxation of cash benefits	Not subject to taxation.	Subject to income tax along the general terms	Subject to taxation.	Federation BiH - Not subject to taxation Republic of Srpska Salary compensation in case of illness is taxable Brcko District - Subject to taxation
2. Limit of income for tax relief or tax reduction	Not applicable.	Not applicable.	Sickness cash benefits are subject to tax as wages: benefits under 2000 AZN are subject to 14% of tax, benefits more than 2000 AZN: 14% of 2000 AZN + 34% of remained part.	Federation BiH - Not applicable Republic of Srpska The tax base of the income tax of personal income shall be reduced by: Personal allowance of the taxpayer amounting to 2.400,00 BAM per year, 900,00 BAM for each supported member close family, amount of interest paid on housing loan. (Law on Income Tax of Republic of Srpska Official Gazette of RS 60/15) District Brcko - 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 and Brcko District - Contributions are paid the same way as on wages Republic of Srpska - None

Sickness - Cash benefits

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Taxation and social contributions				
1. Taxation of cash benefits	Subject to taxation.	Subject to taxation	Not subject to taxation.	Temporary disability benefits (including benefit for care of a sick child) are subject to personal income taxation. maternity benefit: not subject to taxation. Sickness Benefits: subject to taxation. Death Allowance: not subject to taxation. Social funeral allowance: not subject to taxation.
2. Limit of income for tax relief or tax reduction	Taxes levied on entire income.	Personal income tax: 9% of the tax base (wage)	Not applicable.	Personal income tax: 13% of the tax base. Tax base: gross income minus 600 roubles per month and minus a further 300 per roubles per month for every dependant (total reductions must not exceed 40,000 roubles in one year).
3. Social security contributions from benefits	Contributions from taxation are directed to State budget.	Benefits subject to social insurance contributions	None.	None.

Sickness - Cash benefits

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Taxation and social contributions				
1. Taxation of cash benefits	Subject to taxation	Subject to personal income taxation. Personal Income tax is paid by the employer or by the Health Insurance Fund respectively i.e. by the one who calculates and pays the workers' compensation.	Civil Servants: None.Workers:None.	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 2015 was 2,201,220 RSD (three times average annual wage in Serbia in 2015). No tax is to be paid if the income is below this limit. Tax rate of 10% is applied on the income over the limit.If annual income exceeds 4,402,440 RSD (six times average annual wage in Serbia in 2015) income tax is paid on the income over the limit at the rate of 15%.	General taxation rules. No special relief for benefits.	Civil Servants: Not applicable.Workers:Not applicable.	No information available.
3. Social security contributions from benefits	Benefits subject to social insurance contributions.	Contributions are calculated and paid in the same way as for wages. Social security rates on the basis of 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: None.Workers:None.	Insurance contributions for Pension Fund shall be paid from benefits for the periods of temporary disability