

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Applicable statutory basis	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.	- Civil Code.- Labour Code.- Law on "State Pensions".22 December , 2010 - Law on "State Benifits".12 December , 2013- RA Government resolution No. 665 of May 5, 2011,- RA Government resolution No 635 of 26 June, 2010,- RA Government resolution No 1734 of 30 December, 2010.- RA Government resolution No. 1489 of 26 December, 2013	- Decree of the President of the Republic of Azerbaijan on "The increasing of pensions" (1 August 2003).- Pension Law 1993 (amended 1997 and 1998).- Social Insurance Law (18 February 1997).- Labor pension law 2006.- Social allowance law 2006.- Law on Pension Provision for military servicemen (1992).	Federation of BiHLaw on Pension and Disability Insurance Law of FBiH (Official Gazette of FBiH 29/98), amended in 2000, 2001, 2006 and 2009 (Official Gazette of Federation BiH 49/00, 32/01, 59/06, 04/09 and 55/12) Republic of Srpska- Law on Pensions and Disability Insurance of Republic of Srpska (Official Gazette of RS 134/11), Brcko District- Employees chose whether to be affiliated with the system in the Federation of Bih or Republic of Srpska

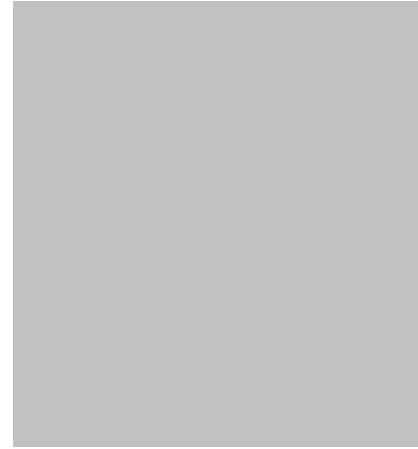
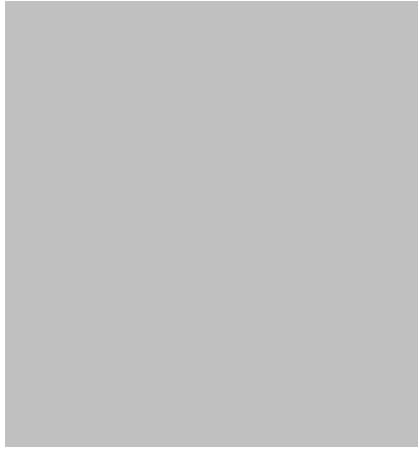
Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Applicable statutory basis	<p>-Resolution N279 of Government of Georgia „On defining social package” 23.07.2012 (in force from 1.09.2013)Civil Code Of Georgia.</p>	<p>Law on Pension and Disability Insurance, 2003 amended in 2004/2007/2008/2010/2011/2012/2013Law on Contributions for Compulsory Social Insurance, 2007amended in 2008/2009/2010/2012/2015</p>	<p>- Law No. 156-XIV, on State social insurance, which entered into force on 1.1.1999.- Law No. 489-XIV, of 8.7.1999, on the public social insurance scheme.- State social insurance budget law for 2014 nr. 329 of 23.12.2013</p>	<p>Federal Law of the Russian Federation of December 15, 2001 No 167-FZ “On Obligatory Pension Insurance in the Russian Federation”;Federal Law «About State Pension Provision in the Russian Federation» of December 15, 2001 No. 166-FZ. Federal Law «About State Pensions in the Russian Federation» of December 17, 2001 No. 173-FZ;Law of the Russian Federation of May 15, 1991 No. 1244-1 «About Social Protection of Citizens Affected by Radiation Due to Chernobyl NPP Disaster» (It shall not apply from 01.01.2015 with the exception of the rules governing the calculation of the size of labor pensions and rules to be applied in order to determine the size of the insurance pensions so far as it does not contradict the Federal Law ? 400-FZ dd December 28, 2013 "On Insurance Pensions");Federal Law of November 26, 1998 No. 175-FZ «About Social Protection of Citizens of the Russian Federation Affected by Radiation Due to Accident in 1957 at Mayak Production Association and Radioactive Waste Dumping at the Techa River»;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 Making Amendments in Some Russian Federation Legislation Acts Concerning State Support to the Citizens with Children", No. 207-FZ, of December 5, 2006;Federal Law «About Making Amendments in Some Russian Federation Legislation Acts in Order to Increase Material Support for Some Categories of Citizens”, No 244-FZ, dated November 1, 2007;Federal Law «On the Budget of the Social Insurance Fund of the Russian Federation for 2008 and for the Planning Period of 2009-2010» of July 21, 2007 No. 183-FZ;Federal Law «On the Budget of the Pension Fund of the Russian Federation for 2008 and for the Planning Period of 2009-2010» of July 21;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”. Federal Law «On Compulsory Social Insurance against Accidents at Work and</p>

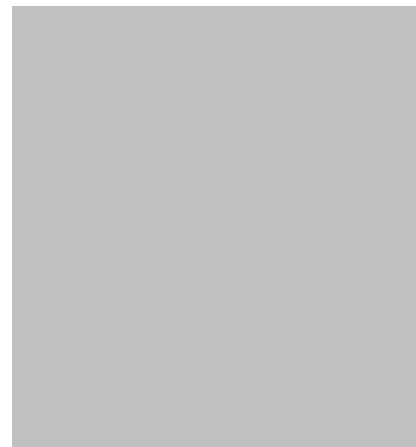
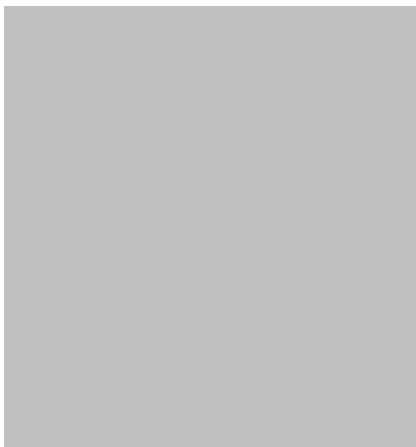
Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Applicable statutory basis	<p>Law on Pension and Disability Insurance, 2003 Revised 2004/2005/2006/2009/2010/2012/2013/2014Law on Compulsory Social Insurance Contributions, 2004 Revised 2005/2006/2009/2011/2013/2014/2015The Budget System Law, 2009, Revised 2010/2011/2012/2013/2014/2015Law on Temporary Arrangement of the Pensions Payment Model, 2014</p>	<p>Law on pension and disability insurance (Official Gazette No. 98/2012), as amended on several occasionsLaw on Mandatory Fully Funded Pension Insurance (Official Gazette No. 29/2002), as amended on several occasionsLaw on Payment of Pensions and Pension Benefits from Fully Funded Pension Insurance (Official Gazette No. 11/2012)Law on Obligatory Social Insurance Contributions (Official Gazette No.142/2008)The laws are supplemented by extensive guidelines</p>	<p>Civil Servants first insured before 01.10.2008:• Civil Servants' Retirement Pensions Act of 08.06.1949 No. 5434 amended. • Civil Servants' Act of 14.07.1965 No. 657, amended.Civil Servants first insured after 01.10.2008:Social Insurances and Universal Health Insurance Law No:5510 dated 31/05/2006 (Same as workers)Workers:• Social Insurance Act of 1964, No:506 amended. • Social Insurances for Agricultural Workers Law No:2925 dated 17/10/1983</p>	<p>Law of Ukraine "On mandatory State Pension Insurance", # 1058-IV dated July 9, 2003</p>

Survivors

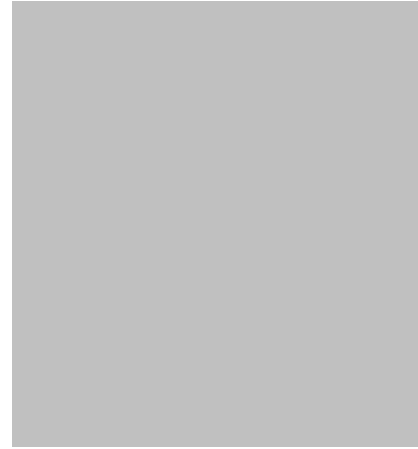
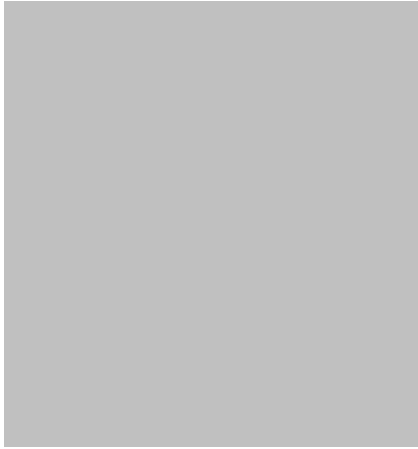


Survivors



Occupational Diseases» of July 24, 1998, No. 125-FZ. Federal Law of July 24, 2009 No. 213-FZ «On Changes in Some Legislative Acts of the Russian Federation and Loss of Validity of Some Legislative Acts (Provisions of Legislative Acts) of the Russian Federation in Connection with Adoption of the 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». Federal Law from December 2, 2013 N 320-FZ "On the budget of the Pension Fund of the Russian Federation for 2014 and the planning period of 2015 and 2016" Federal law of 28.12.2013 ? 400-FZ «On insurance pensions» ????????? ???? ? 01.12.2014 Federal Law of 01.12.2014 ? 385-FZ «On budget of the Pension Fund of the Russian Federation for 2015 and planning period of 2016 and 2017»

Survivors



Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Basic principles	<p>Social insurance scheme funded by contributions with entitlement conditional upon a minimum period of contributions fulfilled by the deceased person.</p>	<p>Survivors Labour Pension: providing benefits based on length of service of the deceased. Survivors Benefit:: providing benefits in case the deceased person had no length of service</p>	<p>Social Insurance providing earnings related benefit, but no lump sum.</p>	<p>Federation of BiH and Republic of Srpska- Compulsory social insurance system financed by contributions from employers and employees and providing earnings related benefits linked to insurance period.- Funds for pension and invalid insurance are secured by insured people, employers and the budget of Republic of Srpska or budget and other resources in Federation BiH. District Brcko- The people of the District of Brcko do not have their own separate pension system but choose to be affiliated to the scheme in either the Federation of BiH or Republic of Srpska</p>

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Basic principles	<p>Survivor's pensions are granted to children till age of 18, regardless bread-winner's death is caused by industrial injury, occupational sickness, or a non-work related sickness or injury. Paid from State budget.</p>	<p>Social insurance system is financed from contributions paid by the insured persons, employers, and in special cases funds for social insurance are provided for by the state. Conditions for becoming entitled are years of age and minimum insurance service period. The amount of the compensation depends on the length of the insurance service period and the realized wage.</p>	<p>Social insurance type scheme providing a benefit based upon the pension that the deceased person did or would have received at the time of his death. Proportion of the pension awarded depends upon the number of entitled survivors.</p>	<p>Dependent family members who are incapable of working have a right to a pension in the event of the loss of the breadwinner. There are two types of survivor pensions: labor survivor pension and state social pension.</p>

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Basic principles	Compulsory social insurance scheme for the active population financed by contributions on a pay as you go basis. Any deficit is covered by the state budget. Benefits depend on age of the survivor and previous earnings and duration of insurance of the deceased. Benefits for work and non-work related death are the same but when the deceased was a victim of work-related incapacity no condition relating to minimum qualifying periods is applied and the benefit is calculated on the basis of 40 years of insurance.	Providing social security to family members in case of the death of the insured person/pensioner within the family, benefit is known as a "Family Pension". The same benefit is paid to those who die due to work-related illness or injury as those who die owing to non-work related circumstances. However, those whose death is work related do not have to satisfy any qualifying period.	Civil Servants: Social insurance based system providing benefits that are indirectly earnings related and that is financed by contributions from the employer state body and the employee; state covers as well the deficits. Workers: Social insurance based system providing earnings related benefits financed by contributions from employers and employees; state as third payer covers the deficit.	Survivor's pension shall be granted to the dependent members of the deceased breadwinner in case they are unable to work. Furthermore it is required that at the date of his/her death, the breadwinner had an insurance record that would have made him/her eligible for an invalidity pension or was him/herself a pensioner or was belonging to a category of individuals as defined by the Act. Survivor's pension shall be granted to children irrespective the fact of whether they were dependents of the deceased person. On the other for parents and the spouse of the deceased it will be verified whether they were depending upon the deceased person.

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Field of application	employers, employees, and self-employed persons	Survivors Labour Pension: employees, self-employed persons, and owners of agricultural land. Survivors - Benefit: whole population	Employees and self-employed people	Federation of BiH and Republic of Srpska See Table VI 'Old Age'

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Field of application	All citizens (children) of Georgia.	Persons paying contributions for pension and disability insurance: the employed, self-employed persons and farmers.	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, and persons in receipt of sickness, maternity, unemployment or invalidity benefits.	Labor Survivor Pension Employees and self-employed persons. State Social Survivor Pension: (see Chapter 11 - Sufficient Funds Guarantee; Section 2 – Specific non-contributory minimums-III Other specific non-contributory minimums). Employees and self-employed persons. Servicemen. Citizens of the Russian Federation, irrespective of the place of residence, and foreign citizens permanently residing in the country. Unless otherwise specified by an international agreement.

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Field of application	Compulsory insured persons (see Table VI 'Old Age: Field of Application'), andbeneficiaries of old age and invalidity pensions.	employees, self employed persons, farmers, and pensioners	Civil Servants: civil Servants.Workers: workers	All residents.

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Exemptions from compulsory social insurance	None.	Survivors Pension: None.	None.	Federation of BiH and Republic of Srpska None

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Exemptions from compulsory social insurance	None.	None	None.	None.

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Exemptions from compulsory social insurance	See Table V “ Invalidity: Exemptions from Compulsory Social Insurance”.	None.	Civil Servants: none.Workers: none.	None.

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Entitled persons 1. Surviving spouse, divorced spouse, surviving partner, children, other persons	widows, and widowers	Survivors Pension: widows and widowers, children, and any person if at the time of death, s-he is not employed nor in receipt of any pension and cares for the deceased's children, brothers, sisters or grandchildren who are under 14 years of age.	Widow, or widower.	Federation of BiH-surviving spouse-children (born within or out of the wedlock, or adopted, stepchildren supported by the insured, grandchildren, and other children without parents who were supported by the insured until his death)-divorced spouse, if the right to support has been determined by a court decision-Children who during the period of entitlement to a survivor's pension and before reaching the age of 25 years becomes totally and permanently invalid retains the right to the pension. Republic of Srpska-surviving spouse-divorced spouse, if the right to support has been determined by a court decision-children (up to age of 26, or child with disability)-parents, if they were depending upon the insured person and they are min. 60 years of age (men) or 50 years of age (women).

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Entitled persons 1. Surviving spouse, divorced spouse, surviving partner, children, other persons	- children	Spouse (widower, widow), and divorced spouse if he/she was supported by the deceased; Children (born in and out of wedlock or adopted and stepchildren who were supported by the deceased).	Spouse, children	

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Entitled persons 1. Surviving spouse, divorced spouse, surviving partner, children, other persons	Widow, widower, and ex-spouse granted maintenance by the court. Children (legitimate and illegitimate, foster, adopted and stepchildren) Brothers, sisters, parents, stepfather and stepmother, adopting parents.	widow, widower divorced spouse legitimate / illegitimate children foster children adopted children grand- and stepchildren parents.	Civil Servants:- widows;- widowers;- children;- parents. Workers:- widows;- widowers;- children;- parents.	Widow and widower.

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Conditions				
1. Deceased insured person	Insured at time of death or died within the calendar year of the insurance expiration.	Survivors Labour Pension: Depending on the age of the deceased person, the length of service should be at least: up to 23 years of age 2 years23- 26 3 years26-29 4 years29 -32 5 years32 -35 6 years35 -38 7 years38-41 8 years41-44 9 yearsOver 44 years of age 10 yearsSurvivors Social Pension:None.	Entitled to receipt of a social pension or old age pension.	Federation of BiH and Republic of Srpska- at time of death the deceased was or would have been entitled to an old age or invalidity pension- no conditions applies if death is a consequence of employment injury or occupational disease.

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Conditions				
1. Deceased insured person	No minimum periods of insurance.	A deceased insured person who had at least five years of accrued insurance service or at least ten years of pension service or who was eligible to old-age or disability pension;a deceased beneficiary of an old-age or disability pension.	Survivor's benefit is awarded if the deceased person, at the time of death, was in receipt of, or entitled to, either old-age pension (partial or full) or invalidity benefit (categories I, II or III).	Disabled family members of the deceased bread winner are:-children, brothers, sisters and grandchildren of the deceased breadwinner younger than 18 as well as children, brothers, sisters and grandchildren of the deceased breadwinner studying full-time in principal educational programs in organizations engaged in educational activities including foreign organizations located outside the territory of the Russian Federation if being sent to study in accordance with international treaties of the Russian Federation till the end of this training but not longer than 23 years of age; or children, brothers, sisters and grandchildren of the deceased breadwinner and grandchildren of the deceased breadwinner older than 18 if they have become disabled before 18. At the same time brothers, sisters and grandchildren of the deceased breadwinner are recognized disabled family members if they do not have employable parents;- a parent, spouse or grandfather, grandmother of the deceased breadwinner regardless of age and disability as well as brother, sister or child of the deceased breadwinner, at the age of 18 if they take care for children, siblings or grandchildren of the deceased breadwinner under the age of 14 and eligible for insurance old-age survivors' pension and do not work;parents and spouse of the deceased breadwinner if they have reached the age of 60 and 55 (men and women, respectively) or when they are disabled;grandparents of the deceased breadwinner if they have reached the age of 60 and 55 (men and women, respectively) or when they are disabled in the absence of persons obliged to support them in accordance with the legislation of the Russian Federation.Disabled parents and spouse of the deceased breadwinner that are not his/her dependants are entitled to the insurance survivor pension if they lost their source of livelihood, regardless of time passed since his/her death.Adoptive parents have the right to insurance survivor pension on the same basis as parents and adopted children - on the same basis as native children. Minor children entitled to insurance survivor pension keep that right in case of their adoption.Stepfather and stepmother are entitled to the insurance survivor pension on the same basis as his/her father and mother if they brought up and support the deceased stepson or stepdaughter at least five years. Stepson and stepdaughter are entitled to the insurance survivor pension on the same basis as native children if they were brought up and

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Conditions				
1. Deceased insured person	<p>- beneficiary of old age or invalidity pension, or economically active persons who established a minimum insurance record of 5 years or eligible for an old age or invalidity pension (when the deceased was a victim of work-related incapacity no condition relating to minimum qualifying periods is applied and the benefit is calculated on the basis of 40 years of insurance).</p>	<p>Family members are entitled to a family pension providing that the insured deceased:- had at least 5 years of insurance service or had at least 10 years of pension service, or- had met the requirements for old-age or invalidity pension, or- had been the recipient of old-age or invalidity pension.If the death of the insured was caused by a work-related injury or occupation illness, the members of the family are entitled to a family pension regardless of the length of pension service of the insured.</p>	<p>Civil Servants:In principle, A pension is awarded to the spouse, children and parent, - if the deceased person had at least 5 qualifying years of service. - when the decease was due to work related reasons (as described by the law) no qualifying period is needed.- when the deceased person was already entitled to an pension (old age or invalidity)Workers:For the dependants of the deceased insured person to receive survivor's pension, the following conditions must be fulfilled:- either the retirement or invalidity pension has been awarded to the insured person or entitlement has been acquired,- retirement or invalidity pension has been suspended because of restart of work,- the insured person has to prove at least 5 years of insurance period and 900 days paid contributions for the invalidity, old-age and death insurance schemes throughout this insurance period.</p>	<p>Insured person must have either been in receipt of or entitled to an old age/invalidity pension at the time of death.</p>

Survivors

2. Surviving spouse

Caring for a child of the deceased aged up to 8 years of age,- disabled, or - aged over 55 years (widow) or 60 years (widower).

Survivors Pension:- spouse who have reached the old retirement benefit age or are recognized as disabled, provided they are not employed; - spouse, regardless of his or her age, provided he or she is the caretaker of the deceased breadwinner's child, brother, sister or grandchild. and registered in the same home address

- Widow or widower who is over the retirement age or disabled;- Non-working widow or widower, caring for child of deceased if that child is under the age of 8 years.- Widow or widower of someone killed in war.- Widow and widower of parliamentarian or public servant.

Federation of BiH and Republic of Srpska
Widow:- aged 50 or over,- caring for children entitled to survivors' pension, or- disabled
Widower- aged 60 in Republic of Srpska and Federation of BiH,- caring for children entitled to survivors' pension, or- disabled

3. Divorced spouse

None.

Federation of BiH and Republic of Srpska-
divorced spouse shall be able to obtain the survivor pension, if the right to support has been determined by a court decision

4. Surviving partner or cohabitant

None.

Survivors

2. Surviving spouse

None

A widower, i.e. a widow shall be entitled to a survivor's pension, provided that: he/she reached the age of 52 prior to the death of his/her spouse (in 2016 the age limit is 51 years and six months); prior to the death of his/her spouse or within one year following the death of his/her spouse he/she became totally incapable of working; Following the death of the spouse, he/she has parental duty over one or more children themselves entitled to a survivor's pension (based upon the insurance record of the deceased) A widower, i.e. a widow who has become totally incapable of working while exercising his/her right on the above mentioned basis shall remain entitled to a survivor's pension as long as the incapability exists; A widow who is pregnant, as well as a widow who gave birth to the child of a deceased insured person or beneficiary after his death, shall also be entitled to a survivor's pension, commencing from the death of the insured person or beneficiary. Where the child was stillborn or dies prior to reaching the age of six months, the widow shall be entitled to a survivor's pension until expiry of the six months following the birth.

Must have reached retirement age or been declared a category I or II invalid at the time of the breadwinner's death or within 5 years thereof, and must have been married to the deceased for at least 15 years, or must care for any of the breadwinner's children under 3 years of age, during periods of recipient's non-employment.

supported by the deceased stepfather or stepmother. Social survivor pension is granted to children under the age of 18 and older children if they are studying full-time in principal educational programs in organizations engaged in educational activities till the end of this training but not longer than 23 years of age if they have lost one or both parents and if they are children of deceased single mother.

Insurance survival pension is given to dependant unemployable family members of the deceased breadwinner. Insurance pension is set regardless of the length of pensionable service of the deceased breadwinner with at least of one day of duly confirmed pensionable service. Social survival pension is granted if the deceased insured person did not have any pensionable service and if unemployable family member committed a criminal offense resulted in the breadwinner's death when this was established by courts.

3. Divorced spouse

None

Divorced spouse is entitled to survivor's pension if he/she was supported by the deceased insured person or pension beneficiary.

None.

4. Surviving partner or cohabitant

None

Is not entitled to survivor's pension.

None

Survivors

2. Surviving spouse

- Widow aged 52 years and 6 months (valid in 2016), age limit is being gradually increased by 6 months per calendar year to reach 53 in 2017,- Widower aged 57 years and 6 months (valid in 2016), age limit is being gradually increased by 6 months per calendar year to reach 58 in 2017,- Widow or widower with full working incapability that occurred before the death of the spouse or within one year of that date. - Widow or widower who has parental duty over a child/children who is/are entitled to a survivor's pension on their own account (for as long as the child/children receive/s the pension). - If widow reaches the age of 52 years and 6 months (valid in 2016, age limit is being gradually increased by 6 months per calendar year to reach 53 in 2017), and her right to family pension has not expired yet, she permanently retains the right to the pension. - If widower reaches 57 years and 6 months (valid in 2016, age limit is being gradually increased by 6 months per calendar year to reach 58 in 2017), and his right to family pension has not expired yet, he permanently retains the right to the pension. - If a widow has not reached the age of 52 years and 6 months (valid in 2016, age is being gradually increased by 6 months per calendar year to reach 53 in 2017), but has reached 45 years at the moment of the spouse's death, she shall acquire the right to pension when she reaches 52 years and 6 months (valid in 2016, age limit is being gradually increased by 6 months per calendar year to reach 53 in 2017) - this provision does not apply to widowers.

A widow/widower is entitled to a survivor pension providing that: - he/she was 50 years old at the time of the death of the spouse; - he/she was incapable to work prior to the death of the spouse or if such incapability occurred within one year following the spouses death;- after the death of the spouse, he/she is left with one or more children entitled to a family pension from the spouse, and he/she assumes parental care of those children; or- Survivor pension can also be granted as soon as the widow(er) reaches the age of 50 provided that he/she was at least 45 years of age by the time of the spouse's death, or if he/she became incapable to work.- The widow is entitled to family pension from the day of death of the spouse, if she was pregnant on the day of the death of the spouse or whose child was born after the death of the deceased.

Pension is awarded to the spouse, provided the spouse and deceased insured person were married.

Reached the pension age or is an invalid.

3. Divorced spouse

If granted maintenance by the court.

Surviving divorced spouse receiving maintenance can obtain the survivors pension. In case the spouse from later marriage is entitled to survivors pension, the divorced spouse has the right to the survivors pension as co-recipient.

Civil Servants:NoneWorkers: None

As an exception in specific situations such as combination of several factors (bad state of health, lack of the means of subsistence and lack of legal applicants (relatives in the first line)

4. Surviving partner or cohabitant

Not applicable.

Not applicable.

Civil Servants:Not ApplicableWorkers: Not Applicable

None.

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
5. Children	Under 18 years of age (25 if disabled or full-time students) and previously dependent upon the deceased.	Survivors Labour Pension:- a child under 18 years (23 years of age for a full-time students).- a disabled child aged 18 or above, provided he or she has been recognized as disabled before reaching the age of 18 and has a 3rd category limitation of working capacity and is not employed;	Normal : under 18 years;Full time students : under 23 years;Disabled children : unlimited.	Federation of BiH - normal: 15 years,- full-time students: 25 years,- disabled children: unlimitedRepublic of Srpska-normal: 15 years-full-time students: 26 years-disabled children: unlimited
6. Other persons	The parents, grandparents and stepparents, provided they:- shared the same household with the deceased for at least one year before death, - have no other people obliged to take care of them, and - have reached 65 years of age or are incapable of work.-have no other benefits from mandatory scheme of social insurance Nephews and nieces when dependent upon the deceased and shared the same household with the deceased.		Parents are entitled, if:- their child is killed in war, regardless whether that child supported them or not;- they have reached retirement age or are disabled and were dependant on the deceased before death;- regardless of age or previous dependency if they do not work and care for one or more of the deceased's children who are under 8 years of age.Brothers and sisters, if:they fall below the age limits described under "conditions: children" above and do not have parents who are capable of work;they do not work but care for one or more of deceased's children, brothers, sisters or grandchildren who are aged under 8 years old.Grandparents, if:they do not work but care for one or more of deceased's children, brothers, sisters or grandchildren who are aged under 8 years old;there is no one else capable of caring for them.Grandchildren, if:they fall below the age limits describe under 'Conditions: Children' above and do not have parents who are capable of work.	Federation BiH- Not applicable Exceptions: mother and father of a member of the Armed Forces of who died while doing national service between 17 August 1990 to 30 June 1996, will be entitled to family pension regardless of the family household income if they fulfil other criteria for family pension.Republic of Srpska:Not applicable

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
5. Children	Up till the age of 18 years	A child shall become entitled to a survivor's pension and shall have a right to it up to the age of 19, or 25 if attending education. Regardless of age when the child is unable to live independently and/or to work. For children who were older than the age of 19 (25) years, at the moment of the decease, it is required that that were dependent upon the insured person. A disabled child will become entitled to a survivor's pension and shall have a right to it as of the day of termination of employment, or self-employment.	Age limits: standard age limit: 18 years age limit for students: 23 years.	See point "Surviving spouse, divorced spouse, surviving partner, children, other persons"
6. Other persons	None	None	Must care for any of the breadwinner's children aged at least 3 years, and not be in employment, must have no income subject to social security contributions.	See «Survivor spouse, divorced spouse, survivor partner, children, other persons».

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
5. Children	Children up to 15 years of age, children up to 26 years of age if students, child who has to interrupt education because of illness can continue receiving pension after the above mentioned age but for a maximum period equal to the period of interruption, males whose education is discontinued due to military service can receive pension up to 27 years of age, and disabled child with no income are entitled till their death.	Children are entitled to a family pension when: - aged up to 15 years or 26 if they are studying full-time, or - they were incapable of work before the death of the parent or the incapacity due to a disability occurred within one year as of the death of the parent. - If a child becomes incapable of working while receiving the family pension then s/he will receive that pension permanently. Grandchildren and orphans who were taken care of by the deceased, if they were not working nor receiving a pension at the time of the death;	Civil Servants: Female unmarried children may receive orphan's pension without the imposition of any age conditions. Male children may receive orphan's pension up to the age of 18, or 20 if they are in secondary education and 25 if they pursue higher education. Pension ceases if the female child beneficiary marries. On the other hand, pension is paid without the imposition of any age or education conditions to sick and handicapped children for whom the Health Board has decided that their sickness or handicap prevents them from working. Payment of orphan's pension continues even after the marriage of such children. Female and male children no longer receive the pension when they start a job. Workers: Same as above for civil servants.	Age limit: normal: 18 years those who are invalid before reaching 18 years: unlimited full-time students: 23 years.
6. Other persons	Dependant children whether related to the deceased or not provided they meet the above mentioned conditions, and parent, step-parent, adoptive parent older than 65 years (men) or 60 years (women), or regardless of age if claimant is incapable of work.	The parent is 55 years of age at the date of the insured person's death, or is younger than 55 and is permanently incapable of work; in the time of the death of the deceased he/she was not in employment or was not a pension beneficiary; the cadastral income per family member was not higher than 25% of the national average net wage in the last year; other income per family member was not higher than 25% of the national average net wage in the last year	Civil Servants first insured before 01.10.2008: Survivor's pension is awarded to the widowed mother of the deceased insured person, if she is in need. Similarly, the pension is awarded to the father of the deceased insured person if he is in need or aged 65 or over, following the date of his/her application to the fund. Civil Servants first insured after 01.10.2008: Insured after 01.10.2008 same systems as workers. Workers: Parents may receive a pension if: - there is enough resource left after the payment to the insured's spouse and children, and - the parties concerned prove that they were dependants of the insured at the date of death.	Reached pension age or is an invalid.

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Benefits 1. Surviving spouse, divorced spouse, surviving partner	<p>50% of the pension the deceased person had or would have had at time of death.</p>	<p>Survivors Labour Pensions: $P = BP + F$, where • P: monthly pension • BP: basic pension (16000 drams per month) • F: Coefficient based on 50 % of the Labor portion of the deceased's calculated pension Survivors Benefit Benefit = 16 000 drams per month</p>	<p>The sum of the pension of surviving spouse calculated so: If the children lost both parents they receive 100% of the basis part of the (labor) pension. All others receive 50%. This type of pension is paid when the deceased person had at least an insurance record of 5 years. If the spouse does not have the right to receive a pension, the Ministry of Labor and Social Protection of Population pays a monthly social allowance – 55 AZN.</p>	<p>Federation of BiH and Republic of Srpska. Survivors pension is defined according to the number of eligible family members, (including the spouse) and divided equally between all those entitled. The pension is based upon the general invalidity or old-age pension the deceased would have been entitled to at the time of death (see Table V Invalidity and Table VI Old age). The survivor's pension is calculated as a percentage of the pension to which the deceased would have been entitled, according to the number of eligible survivor's: - one survivor: 70%, - two survivors: 80%, - three survivors: 90%, - four or more survivors: 100%</p>
2. Surviving spouse: remarriage	<p>Rights to survivor's pension terminates.</p>	<p>Benefit continues to be paid.</p>	<p>Pension terminated upon remarriage.</p>	<p>Federation of BiH- Widow aged less than 45 or widower less than 60 will no longer be entitled to survivor's pension, the benefit is being suspended, unless totally incapable of work Republic of Srpska- Widow aged less than 50 or widower less than 60 will no longer be entitled to survivor's pension, the benefits is being suspended, unless totally incapable of work.</p>

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Benefits 1. Surviving spouse, divorced spouse, surviving partner	None.	<p>A survivor's pension shall be determined on the basis of the old-age or disability pension that the insured person would have been entitled to at the time of death, or on the basis of the pension the beneficiary was entitled to at the time of death, in the percentage that is determined based on the number of family members who are entitled to that pension, as follows: - for one member 70%; - for two members 80%; - for three members 90%; - for four or more members 100%. If both a spouse and a divorced spouse of a deceased insured person or beneficiary are entitled to a survivor's pension, one survivor's pension shall be determined in the amount that one family member is entitled to and shall be divided in equal shares.</p>	<p>Survivor's benefit (as percentage of deceased person's benefit): 50%: for a single survivor 75%: for two survivors 100%: for three or more survivors. These amounts are shared equally among all eligible beneficiaries. The amount of benefit is based on the pension received by the deceased person if he or she had retired, or on potential retirement pension.</p>	<p>The amount of the insurance survivor pension (except for insurance survivor pension for children who lost both parents of children of the deceased single mother) for each unemployable family member of the deceased breadwinner is determined with the help of the following formula: $IPs = IPC \cdot VPC$, IPs – the amount of the insurance survivor pension; IPC – individual pensionable coefficient of the deceased breadwinner; VPC - value of one pensionable coefficient defined as of the day the insurance survivor pension was granted. Thus, a correction factor (K) applies during calculation of IPC. K is equal to the ratio of standard length of pensionable service of deceased breadwinner (in months) as of the day of breadwinner's death to 180 months. Standard length of pensionable service until reaching by the deceased breadwinner the age of 19 years is 12 months and it is increased by 4 months for each full year of age starting from 19 years, however, not more than up to 180 months. The IPC is calculated with the help of $?N$. It is the number of unemployable family members of the deceased breadwinner as of the day the insurance survivor pension is granted to the unemployable family members. Maximum number of individual pensionable coefficients (points) taking into account in the size of amount of pension for calendar year is limited: 2015 - not more than 7,39. $RilP$ - increase rate of the individual pensionable coefficient while calculating the amount of insurance survivor pensions. This rate is used when the deceased breadwinner did not apply for insurance old-age pension (including early) after the creation of the right to the said pension; in case of breadwinner's refusal to get the granted old age pension. At the same time the insurance survivor pension has a fixed payment (FP). In the abovementioned cases, a multiplying factor is applied to the fixed payment. Moreover, survivor pension and FP have different increase factors. From 01.02.2015 the fixed payment to the insurance survivor pension is 2191,80 rubles per month.</p>
2. Surviving spouse: remarriage	None	Not affecting the recognized right.	Survivor's benefit is not payable if the surviving spouse remarries.	Pension is retained on remarriage.

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Benefits 1. Surviving spouse, divorced spouse, surviving partner	<p>Benefit level is determined as a percentage of the pension, which was or would have been granted to deceased at the time of death. Percentage varies depending on number of family members eligible for this benefit: single member: 70% two members: 80% 3 members: 90% four or more members: 100% These amounts are shared equally among entitled family members. If members of the extended family are also eligible then the above scale is used just for immediate family members. Members of the extended family may obtain any remaining difference between the money paid to the immediate family and the full pension level. If divorced spouse and current spouse are both eligible at the same time, the pension is determined as 70% and shared equally between them.</p>	<p>The Family Pension is calculated as a percentage of the old age or invalidity pension that the deceased person did or would have received at the time of his or her death. The Family Pension is calculated as follows: - 70% of basis for the first survivor, and - 10% of basis for each additional survivor. This amount is then divided equally between all survivors. 2nd pillar: In case of a death of a private pension fund member, there are two situations: * If the calculated programme withdrawal is less than the amount of the family pension, then the total assets accumulated to the deceased member's account shall be transferred to the first pillar of Macedonia and will be calculated and paid as regular family pension* If the amount of the programme withdrawal is higher than or equal to the amount of family pension calculated within the first pillar, the beneficiary (survivor) may choose either to use the whole amount of accumulated assets standing to the account as a pension paid through programmed withdrawals or to have the assets transferred to the first pillar and be paid a regular family pension.</p>	<p>Civil Servants first insured before 01.10.2008: The pension is calculated as a percentage of the invalidity or old-age pension to which the deceased was or would have been entitled. If there are dependant spouse and children, the total of pensions payable cannot exceed 100% of the deceased's pension. Rates applicable for spouse's pension are indicated below: • 75% for widowed spouses without children • 50% for spouses who are civil servants or in receipt of old-age pension • if there is a child, 60% for the spouse and 30% for the child • if there are two children, 50% for the spouse and 25% for each child. Civil Servants first insured after 01.10.2008: Insured after 01.10.2008 same systems as workers. Workers: • 75% for widowed spouses without children • 50% for spouses who are civil servants or in receipt of old-age pension • 25% for each child</p>	<p>Survivor's pension is paid as a percentage of the pension to which the deceased was or would have been entitled. The percentage depends on the number of entitled persons. The amount is then shared equally between all entitled survivors: one entitled person: 50% of pension two or more entitled people 100% of pension</p>
2. Surviving spouse: remarriage	<p>No influence on status and level of survivors pension.</p>	<p>Family Pension continues to be paid.</p>	<p>In case of remarriage of the survivor spouse, the pension is suspended.</p>	<p>Pension continues to be paid.</p>

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
3. Orphan children : having lost one parentt; having lost both parents	<p>Entitled to a portion of the pension the deceased person had or would have had at time of death. 25% for each child, increased to 50% if there are no other survivors.</p>	<p>Having lost one parent; See "Benefits: Surviving spouse" above. Having lost both parents: $P = BP \times 5 + (n1 + n2) \times F$, where • P: monthly pension • BP: basic pension (16000 drams per month) • n1 and n2: Labor portion of the deceased parents' calculated pensions (for each of them) • F: Coefficient based on 50 % of the Labor portion of the deceased's calculated pension Survivors Benefit Benefit = lump sum (80000 drams per month)</p>	<p>See 'Benefits: Spouse' above. At the same time the orphan children receives 5 AZN monthly allowance.</p>	<p>Federation of BiH and Republic of Srpska. The amount of the benefit depends on the number of dependents (see "Benefits: Surviving Spouse" above).</p>

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
3. Orphan children : having lost one parent; having lost both parents	100 GEL per month for each child	A survivor's pension shall be determined on the basis of the old-age or disability pension that the insured person would have been entitled to at the time of death, or on the basis of the pension the beneficiary was entitled to at the time of death, in the percentage that is determined based on the number of family members who are entitled to that pension, as follows: - for one member 70%; - for two members 80%; - for three members 90%; - for four or more members 100%. Children without both parents, in addition to a survivor's pension on the basis of one parent, will also be entitled to a survivor's pension on the basis of the other parent as follows: for one child 20% of that pension, for two children 40% of that pension, for three children 60% of that pension, for four or more children 100% of the old age or disability pension.	Benefit calculated on basis of the number of beneficiaries and shared equally between them, see "Surviving Spouse" above.	While calculating the insurance survivor pension for children (for each child) who lost both parents, the individual pensionable coefficient is determined by accumulation of the individual pensionable coefficients of both parents. The individual pensionable coefficient is doubled while calculating the amount of insurance survivor pension for each child of the deceased single mother. From 01.02.2015 the fixed payment to the insurance survivor pension for children who lost both parents or children of the deceased single mother is 4383,59 rubles. From 01.01.2015 the amount of state pension for loss of breadwinner is calculated on the basis of amount of the social pension 4,323.74 rubles. From 01.04.2015 the amount of state pension for loss of breadwinner is calculated on the basis of amount of the social pension 4,769.09 rubles. The amount of social pension for loss of breadwinner for children having lost one breadwinner makes: from 01.01.2015 – 4,323.74 rubles; from 01.04.2014 – 4,769.09 rubles. The amount of social pension for loss of breadwinner for children having lost both parents (children of a deceased single mother), makes: from 01.01.2015 – 8,647.51 rubles; from 01.04.2015 – 9,538.20 rubles.

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
3. Orphan children : having lost one parentt; having lost both parents	See "Benefits: Surviving Spouse" above.Orphan children having lost both parents are granted pensions after both parents. Total amount of the pension receiving cannot be higher than maximum pension.	See "Benefits: Surviving Spouse" above.	Each orphan child is entitled to 25% of the pension of deceased insured person. If the orphan child lost both parents, he/she receives 50% of the pension.	Survivor's pension is paid as a percentage of the pension to which the deceased was or would have been entitled. The percentage depends on the number of entitled persons. The amount is then shared equally between all entitled survivors:one entitled person:50% of pensiontwo or more entitled people 100% of pension.

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
4. Other beneficiaries	Parents, grandparents and grandchildren: 25% of the pension that the deceased person was or would have been entitled to at the time of death.	See "Benefits: Surviving spouse" above.	See "Benefits: Spouse" above.	None
5. Maximum for all those entitled to benefits	100% of the pension the deceased was or would have been entitled to at time of death.	None	This rule is not available.	Federation of BiH and Republic of Srpska. 100% of the pension to which the deceased was or would have been entitled to (see "Benefits: Surviving Spouse" above)

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
4. Other beneficiaries	None	None	Benefit divided equally between all survivors who are entitled to it.	The amount of insurance survivor pension is determined by the individual pensionable coefficient (IPC) of the deceased breadwinner which is divided between all unemployable dependants of the deceased breadwinner who are entitled to get this survivor pension. IPC consists of the individual pensionable coefficient for periods before 01.01.2015 (IPCs) and individual pensionable coefficient for period after 01.01.2015 (IPCn)IPCs reflects pension rights of the insured person formed before the Federal Law ? 400-FZ dd 28.12.2013 has come into force (based on labor length of service and salary of the insured person before 01.01.2002 as well as amount of insurance deductions and other contributions for the insured person to the Pension Fund after the mentioned date) that are transferred into the individual pensionable coefficient.IPCn reflects pension rights of the insured person formed after 01.01.2015 according to new rules: sum of individual pensionable coefficient calculated for each calendar year based on the ratio of actual insurance contributions for insurance pension accrued during the year for worker and their normative size (product of maximum tariff of deductions for insurance pension and maximum amount of base for calculation of insurance deductions to the Pension Fund).The calculation of insurance pension summarizes all annual individual pensionable coefficients including coefficients for the "non-insurance" periods (for example, period to attend to a child up to the age of 1.5, period of military service and compulsory military service etc).. Persons entitled to insurance survivor pension are given a fixed payment to this pension.The total amount of pension accumulates the amount of insurance pension and fixed payment to the insurance pension.Furthermore, state pension for loss of breadwinner is calculated as a percentage of the amount of social pension, set by Federal Law "On State Pension Provision in the Russian Federation". The percentage is subject to the category of the diseased breadwinner and dependent.
5. Maximum for all those entitled to benefits	None	100% of the pension amount of the deceased pension beneficiary, or 100% of the pension which would be granted to the deceased insured person.	100% of the pension that the deceased did or would have received at time of death is granted for 3 or more survivors.	Labor Survivor Pension,State survivor pensionMaximum integrated within the pension formula.

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
4. Other beneficiaries	See "Benefits: Surviving Spouse" above.	See "Benefits: Surviving Spouse" above.		See 'Benefits: Surviving Spouse' above
5. Maximum for all those entitled to benefits	100% of deceased person's pension at time of death.	Family Pension must not exceed 100% of the basic pension of the insured person. Basic pension: old age or invalidity pension that the deceased person did or would have received at time of his/her death.	The maximum pension for all those entitled doesn't exceed 100%. In case it exceeds, the amount distributed to dependants is reduced according to their shares.	One joint pension shall be granted to all family eligible for the survivor's pension. 100% of old pension of deceased breadwinner shall be distributed equally among those entitled family members who are incapable of work. By request of a family member, his/her share of the total survivor's pension shall be apportioned and paid separately.

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
6. Other benefits	Death grant shall be equal to 50% of the national minimum wage 11.000 ALL -78.5 EUR per month)	None.	Not available.	Federation of BiH and Republic of SrpskaNone
7. Minimum pension	It is repealed by the new law.	None.	100% of the minimum old age pension per recipient.	Federation of BiH and Republic of Srpska. Based upon minimum invalidity/old-age pension, see Table V 'Invalidity' and Table VI 'Old-age'.
8. Maximum pension	It is repealed by the new law.	None.	30% of 3 times the national average monthly wage approved for use in pension calculation per recipient.	Federation of BiH and Republic of Srpska. Based upon maximum invalidity/old-age pension, see Table V 'Invalidity' and Table VI 'Old-age'.

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
6. Other benefits	None.	In the event of death of the pension beneficiary, the person who settles the funeral costs will be entitled to compensation of funeral expenses in the amount of three average pensions in Montenegro paid in the month prior to the death of the pension beneficiary.	From July 1 2014 a monthly state financial support is granted to the pension beneficiaries when the amount after indexation from April 1, 2014 does not exceed 1,500 MDL:- beneficiaries of full old age pension – 180 lei - beneficiaries of partial old age pension - 100 lei- people with disabilities pension beneficiaries:Category I – 180 lei; Category II – 120 lei;Category III – 100 lei	Regional supplements and compensation payments made to war veterans, orphans, invalids from childhood.
7. Minimum pension	100 GEL per month	Minimum amount is 101,60 EUR; minimum benefit can be paid in a higher amount depending upon the fulfilled insurance record	Based on minimum old-age pension: - one survivor: 50% of minimum old age pension,- two survivors: 75% of minimum old age pension,- three or more survivors: 100% of minimum old age pension.	Insurance Survivor Pension: Minimum integrated within the pension formula.Social pension for loss of breadwinner for the children who have lost one parent amounts to:From 01.01.2015 – 4,323.74 rubles, From 01.04.2015 – 4,769.09 rubles.Social pension for loss of breadwinner for the children who have lost both parent amounts to:From 01.01.2015 – 5,404.68 rubles, From 01.04.2014 – 5,961.36 rubles.
8. Maximum pension	None.	As defined for old-age and disability pension.	None.	Labor Survivor Pension: Maximum integrated within the pension formula.State Social PensionMaximum amount of state pension for loss of breadwinner makes:from 01.01.2014 – 9,230.88 rubles, from 01.04.2014 –10809.35 rubles.

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
6. Other benefits	Compensation of burial costs: 1,5 times the average monthly pension paid in pension fund in the last quarter.	None.	Lump sum death grant and funeral allowance are paid as supplementary benefits. Marriage allowance for daughters are paid as subsidiary benefit of survivor pension of two years (If daughter of deceased insured gets married, an amount equal to total pension of two calendar years is paid to her as marriage allowance as lump sum.)	None.
7. Minimum pension	No statutory minimum pension defined. In practice, the minimal level of the survivor pension amounts 70% of the minimum old age or invalidity pensions. (9,418 RSD for retired employees and self-employed, 7,404 RSD for retired farmers)	See Table VI 'Old Age'	Civil Servants Minimum for spouse with no children 1.164,42 TL, for spouse with one child 873,31TLfor spouse with two children 727,76TLfor child 363,88TLfor 2015. Workers Minimum for spouse with no children 922,54 TL, for spouse with children 674,20TL, for orphan child 337,11 TL for 2015.	Minimum pension shall be set at the minimum subsistence level for those unable to work.1074
8. Maximum pension	Defined by general maximum pension (see Table VI "Old Age" above).	See Table VI 'Old Age'	Civil Servants Maximum for spouse with no children 4.334,41 TL,for spouse with child 3.467,53 TL for spouse with children 2.889,61 TL, for child 1.444,80 TL for siblings each 2.889,61 TL for 2015. Workers Maximum for spouse with no children 3.285,09TL, for spouse with children 2.463,82 TL, for orphan child 1.231,91 TL for 2015.	(ten minimum subsistence level)10740 UAH

Survivors

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Taxation and social contributions				
1. Taxation of cash benefits	Not subject to taxation.	Not subject to taxation.	Not subject to taxation.	Federation of BiH and Republic of Srpska- Not subject to taxation District Brcko- Subject to taxation
2. Limit of income for tax relief or tax reduction	Not applicable.	Not applicable.	Not applicable.	Federation of BiH - None Republic of Srpska Tax relief per year: 900 BAM for each supported member of the family Amount for voluntary pension insurance Housing loan interest rate Brcko 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 of BiH - Recipient pays 1,2% of benefit for health care Republic of Srpska- None District Brcko- Contributions paid on benefits in same way as on wages

Survivors

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Taxation and social contributions				
1. Taxation of cash benefits	Not Subject to taxation.	Not subject to taxation.	Not subject to taxation.	State Survivor Pension and Labor Social Pension Not subject to taxation.
2. Limit of income for tax relief or tax reduction	Not applicable	Not applicable.	Not applicable.	State Survivor Pension and Labor Social Pension Not applicable.
3. Social security contributions from benefits	None.	Health care contribution amounting to 1% of the stipulated pension basis.	None.	State Survivor Pension and Labor Survivor Pension None.

Survivors

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Taxation and social contributions				
1. Taxation of cash benefits	Not subject to taxation.	Pensions are subject to 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	Not applicable.	General taxation rules. No special relief for pensions.	Civil Servants: not applicable. Workers: not applicable.	Not applicable.
3. Social security contributions from benefits	Pension fund pays 10.3% contribution of pension, for health insurance of the retired person.	Pension and Disability Fund pays contributions for health insurance on behalf of the pensioners	Civil Servants: none. Workers: none	None.