	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Applicable statutory basis	Law No. 7703, dated 11.5.1993 "For the social insurance in Republic of Albania", in case of unemployment articles 53, 54, 55 (amended)	- Labour Code Civil Code Law "On social protection in case of employment and unemployment of the population", 24 October, 2005	Social Security Act 1991, and Social Security (Administration) Act 1999.(last update: 2012)	- Employment Law 15.08.2001 - Regulation of Cabinet of Ministers #173 of 30 October 2001 on "Establishment of the minimum Unemployment Benefit";- Regulation of Cabinet of Ministers #12 of 22 January 2002 on "Calculation and payment of Unemployment Benefit";- Regulation of Cabinet of Ministers #13 of 22 January 2002 on "Calculation and payment of scholarship for persons who pass vocational training, retraining and improvement of specialties";- Regulation of Cabinet of Ministers #14 of 22 January 2002 on "Registration of the Unemployed"- Regulation of Cabinet of Ministers #84 of 2 May 2002 on "Organization of paid public works";- Labour Code 01.07.1999supplemented by extensive guidelines;- Regulation of Cabinet of Ministers #251 22.10.2008 on Modification to the Regulation of the Cabinet of Ministers on Approval of the amount of the unemployment benefit and stipend given to the people in the period of vocational training, retraining and improvement of qualification # 86 23.06.2004.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Applicable statutory basis		Employment Insurance Regulations.(last update:	None	Law on Employment and Exercising Rights Pertaining to Unemployment Insurance, 2010 amended in 2012

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Applicable statutory basis	Social Security Act 1964.(last update: 2011)	Law No. 102-XV of 13 March 2003 on the employment and social protection of jobseekers.	The Constitution of the Russian Federation;TheFederal Law of the Russian Federation of April 19, 1991 No. 1032-1 "On Employment in the Russian Federation";Federal Law of 21 December 1996, ? 159-FZ "On Additional Guarantees of Social Support for Orphans and Children Left Without Parental Care";Law of the Russian Federation of May 15, 1991 No. 1244-1 "On Social Protection of Citizens Affected by Radiation due to Chernobyl NPP Disaster";Subordinate acts.	Labour Law, 2005, Revised 2009, Law on Employment and Unemployment Insurance, 2009. Revised 2010

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Applicable statutory basis	Law on Employment and Insurance in case of unemployment (Official Gazette No. 37/97) as amended on several occasionsLaw on Obligatory Social Insurance Contributions (Official Gazette No.142/2008)		Law of Ukraine "On compulsory state social unemployment insurance" #1533-III dated March 2, 2000.Law of Ukraine "On Employment" #5067 dated 05.07.2012 Entered into force 01.01.2013

of contribu Service is unemployr programm labour med rate benefit determined	surance system linked to the payment butions. The National Employment is responsible for the payment of	No preconditions to be entitled for benefit -status of unemployed-	Universal entitlement based on residence.(last	A social insurance scheme financed by
	ownent benefit, the active employment ime, training, retraining programme and nediation Unemployment benefit is a flat efit unrelated to previous earnings, ned by the Council of Ministers and at least a minimum standard of living.		update: 2012)	contributions of employers and employees that provide an earnings-related benefit.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Basic principles	Federation of BiH , Republika Srpska and Brcko District- A social insurance scheme financed by contributions of employers and employees that provides an earnings-related benefit, payment of contributions for health insurance and pension.	Social insurance system.(last update: 2010)	No social insurance system. Subject to negotiation and labour contact between employee and employer. Governed by labour Code. In case of termination of labour contract with the initiative of the employer, the employee should be paid at least one month remuneration.	Social insurance scheme which is based on the principle of economic activity. Financed from contributions of employers and employees through payment of contributions. Compulsory unemployment insurance provides the unemployed with entitlement or cash benefit and health insurance, pension disability insurance during the use of entitlement to cash benefit. Entitlement to cash benefit belongs to a insured person who prior to termination of employment had continuous insurance service of minimum 12 months or with interruptions in the last 18 months.

Benefits relating to unemployment are funded from general revenues and are based on the shilosophy of social assistance (based on need). (last update: 2011)	Social insurance type benefit the amount of which is based on the national average gross wage for the previous year.	Two types of benefit are available. 1) earnings-related social assistance type benefit; 2) flat rate social assistance type benefit.	Social insurance system based on contributions by employees and employers, and self-employed persons. Earnings-related benefit.

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Basic principles	Compulsory social insurance scheme financed by employer's contributions which provides earnings related benefits.	Tripartite system with contributions based on gross insurable earnings (those subject to contributions):- Employee:1%- Employer:2%- State:1%Maximum total contribution (employer, employee and state): 244,53 TL per person per month for 2012.Maximum amounts of monthly earning subject to premium. 6.113,3 TL for 2012.The benefit is income related. When the gross insurable earnings rise, higher contribution amounts will be raised and consequently the benefit will increase.	The compulsory nature of unemployment insurance for all persons working under an agreement (contract) of employment or on other grounds provided by labour legislation, and also the voluntary nature of such insurance for persons who are self-employed and entrepreneurs. Differentiation of the amounts of payment of unemployment benefit depending on the period for which the person has been insured and the duration of unemployment. 1. Employers will be available for one year of 100% of the compensation of a single social contribution for employment for newly created jobs for following categories of citizens: young people in their first job, the unemployed aged over 50, disabled, single parents, parents with children under 6 and disabled children, orphans and persons released after serving their sentences. 2. Reducing at 50% for the period of one year of the single social contribution for those employers who in the previous year, created new high paying jobs with a salary of not less than 3 minimum. 3. Small businesses that create new jobs and employing them unemployed for a year receives a monthly payment of compensation to a single social contribution for each job created in the priority sectors of the economy. □ The law of 2002 also simplifies the procedure of registration of the unemployed and the appointment of his unemployed and the appointment of his unemployment benefits, provides specific and institutional transformation. Determine the status of the State Employment Service - as a central authority, new powers and tools of the body in implementing policy on employment and labor migration. Payment of service of employment agency will carry only the employer, not the person who is looking for work.

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Field of application	Employees (who have concluded an employment relationship) and are active registered as job seekers.	Job seekers.	All residents.(last update: 2012)	All employees and self-employed persons.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Field of application	Federation BiH- All employees who paid contribution for unemploymentRepublika Srpska and District Brcko: - Employees (voluntary insurance available to all other people)	Employees.(last update: 2010)	None	Employees, self-employed persons

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Field of application	All residents.(last update: 2011)	Employees.	Citizens of the Russian Federation, foreign citizens and stateless persons, unless otherwise specified by federal laws or international agreements of the Russian Federation.	Employees, self-employed persons, and temporarily employed persons.

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Field of application	Employees (all persons who have concluded an employment contact), self-employed	Public and Private sector Workers.	Those engaged under a contract of employment, including part-time workers and whose performing alternative (non-military) national service.

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Total unemployment				
1. Conditions - Main conditions	At least 12 months of insurance;involuntarily unemployedregistered as unemployed at the Employment Office;willing to undergo training and retraining.Not entitled to any other social insurance benefits, except the partial disability pension having contributed to social insurance, for not less than 12 months for each case of benefit;-be registered as unemployed job-seekers to relevant employment office;-have submitted a written application and completed the relevant documentation, within 60 days from the date of the arising right to this benefithave visited the employment office once a month or, whenever summoned by this officein case of default, if no objective reasons have been presented, they are deprived of the right to this benefit; -have to accept to be hired for work, if paid and adequate work is offered by the relevant employment office;-to admit to undergo training or retraining if this is offered by the relevant employment office.	Able-bodied,- unemployed person seeking employment,- aged between 16 years and pensionable age,- registered with the public employment service and formally recognized as an unemployed person, willing to take up suitable work.	For Newstart Allowance:Must be unemployed or regarded as unemployed (this can include some people who work).Must participate in approved activities and/or job search and be willing to undertake suitable paid employment.Must be aged over 21.For Youth Allowance (other):Must be unemployed and looking for work, combining part-time study with job search, or undertaking other approved activity. Early school leavers in receipt of Youth Allowance (other) must undertake approved courses of education unless they have attained year 12 or an equivalent qualification.Must be aged between 16 and 20.(last update: 2012)	employment services, actively seeking work, willing to work, andaged between 15 years and pensionable age.
2. Conditions - Qualifying period	Not less than 12 months for each case of benefit.	No qualifying period.	No qualifying period.(last update: 2012)	26 calendar weeks of employment over the 12 months preceding unemployment.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Total unemployment				
1. Conditions - Main conditions	Federation of BiH - Paid contribution for unemployment insurance prior to the termination of employment- Unemployed due to the luck of jobs or need for certain qualifications - actively seeking employment;- registered with the Employment Service;- does not perform any independent professional and economic activity; is not a full-time student or a pensioner.Republika Srpska and Brcko District-Unemployed due to the luck of jobs or need for certain qualifications - actively seeking employment;- registered with the Employment Service;- does not perform any independent professional and economic activity; is not a full-time student or a pensioner.	Loss of employment:involuntary through no fault of the employee concerned,constructive dismissal, or dismissed for reasons that do not constitute misconduct by the employee,interruption of employment earnings (without work and without pay for at least 7 consecutive calendar days),minimum hours of insurable work, andcapable of and available for work.(last update: 2010)	No special provisions	An unemployed person aged 15-67, being a Montenegrin citizen, registered with the Employment Office of Montenegro, who is capable or partially capable to work, who is not employed and who is actively seeking employment
2. Conditions - Qualifying period	Federation of BiH Paid contributions without any interruption during minimum 8 months or with interruptions over a period of 8 months in the last 18 months before unemployment took place.Republika Srpska and District BrckoPaid contributions for unemployment continually over a minimum period of 8 months in the last 12 months or of minimum of 12 in months with interruptions in the last 18 months before unemployment.	region in which s/he resides, a claimant will		Entitlement to cash benefit belongs to a participant who prior to termination of employment had continuous insurance service of minimum 12 months or with interruptions in the last 18 months, provided that his/her employment was terminated unvoluntary.2. A participant who was employed in part-time employment is entitled to cash benefit, if he/she is meeting the conditions under point 1 based on redistribution of working hours to full-time working hours.

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Total unemployment				
1. Conditions - Main conditions	To receive an Unemployment Benefit, a client must:not be in full-time employmentbe available for and seeking full time workhave taken reasonable steps to find, and be willing and able to undertake, suitable employment.(last update: 2011)	Aged between 16 years and statutory pensionable age, fit for work,no employment or statutory income, seeking employment and available to start work, not a day student, andregistration with the local employment office for the area of residence.	The legislation of the Russian Federation does not make a distinction between total and partial unemployment. Employable citizens, who have no work or earnings, registered in employment agencies with the purpose to find a suitable job, who seek for work and are ready to start working are considered unemployed. Occupational earnings do not include a severance pay and a retained average salary of citizens who were dismissed due to liquidation of the organization or discontinuation of activities by the individual entrepreneur, staff redundancy or reduction of force of the organization or the individual entrepreneur.	Aged 15 to 65 years, completed minimum period of insurance'capable of work,registered with national employment bureau, andactively seeking work.
2. Conditions - Qualifying period	To receive an Unemployment Benefit, a client must:be aged 18 years or older; or be aged 16 years or older, married, in a civil union or de facto relationship and have one or more dependent children; andhave continuously lived in New Zealand for two years or more.(last update: 2011)	Applicants must have been in paid employment for at least 12 of the 24 months prior to registering with the employment office.	Earnings-related social assistance:26 weeks full- time employment in last 12 months (or 26 weeks equivalent for part-time employment).Flat rate social assistance:No qualifying periods.	

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Total unemployment			
1. Conditions - Main conditions	A person is entitled to benefit if they are:able-bodied and willing to work,not employed, registered with the Employment Agency, has been seeking for an employment and isprepared to accept any corresponding or suitable employment offered by the Employment Agency,someone who has not refused a job offer/training twice over a two-year period.	• involuntarily unemployed,• minimum period of membership of the unemployment insurance scheme• fully capable of work,• registered with the Turkish EmploymentInstitution,• actively seeking work.	Registration with the State Employment Service as a job-seeker
2. Conditions - Qualifying period	Minimum 9 consecutive months in employment /insurance or 12 months with interruption during the last 18 months of employment/insurance.	at least 600 days of unemployment insurance contributions in total, and permanent work during the last 120 days prior to redundancy.	No less than 26 calendar weeks of full or part- time employment (during which time contributions must have been paid) in the 12 months preceding unemployment.

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
3. Conditions - Means test	None	None.	Maximum rates of benefit subject to partial withdrawal if income exceeds A\$62 per fortnight. Under the personal and partner income test for jobseekers, payments are reduced as follows: -income between A\$62 and A\$250 per fortnight reduces the payment by 50 cents for every dollar above A\$62-income over \$250 per fortnight reduces payment by 60 cents for each dollar above A\$250-if the recipients's partner's fortnightly income exceeds the cut-off point, the recipient's payment reduces by a further 60 cents for each dollar Youth Allowance (other), dependent: The rate of payment reduces by 20 cents for every A\$1 the parents earn over A\$46 355 per annum. No benefit is payable if total assets exceed certain thresholds. For single non-homeowners, the threshold is A\$313 250 while for partnered non-home owners the threshold is A\$389 000(last update: 2012)	None.
4. Conditions - Waiting period	None	7 calendar days counting from the day of submission of all necessary documents	The recipient is not usually paid for the 1st week they are eligible for Newstart Allowance ("ordinary waiting period"). The following waiting periods apply to both Newstart and Youth Allowance:- Liquid Assets Waiting Period (LAWP): liquid assets equal to or exceeding A\$3000 (for a single person) or A\$6000 or more (for a couple) may result in a waiting period of between 1 and 13 weeksIncome Maintenance period: provisions, leave and time-related redundancy payments are treated as income for a period equal to that for which it was paid e.g.: 2 weeks annual leave would result in a 2 week income maintenance periodSeasonal Work Preclusion period: If the recipient or their partner have done seasonal work in the last 6 months and earned a higher than average income, the recipient may have to wait longer before being paidNewly Arrived residents waiting period: 2 years from arrival (for new migrants excluding official refugees)-Move to an Area of lower employment prospects (MALEP): may have to wait 26 weeks before payment if the individual moves to an area that reduces the likelihood of them getting a job.(last update: 2012)	,
5. Benefits - Determining factors	Flat-rate benefit, unrelated to previous earnings and determined by the Council of Ministers.	Qualifying period of at least 1 year of social contribution payment.	Residence and means test. (last update: 2012)	Previous earnings, and dependent children under 18.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
3. Conditions - Means test	Federation BiH, Republika Srpska and District Brcko- None	None.(last update: 2010)	No special provisions	Does not exist
4. Conditions - Waiting period	Federation of BiH, Republika Srpska 30 days after the claim being registered. District Brcko15 days after the claim being registered	2 consecutive weeks beginning with the first week of the Employment Insurance claim in which benefits would otherwise be payable. Severance pay and vacation pay paid on separation will delay the first week payable on a claim/payment of benefit.(last update: 2010)	No special provisions	Cash benefit belongs to an unemployed person as of the first day upon termination of employment, if he/she registers with the Employment Office within 30 days upon termination of employment and files a request for cash benefit within that deadline.
5. Benefits - Determining factors	Federation of BiH Republika Srpska and District Brcko- involuntarily unemployed- duration of paying contributions - 40% of average monthly salary in Federation of BiH in the last three months -average monthly salary in Republika Srpska in past month - registered in Employment Service- employer having fulfilled their contribution duty for all hired employees (in District Brcko)		No special provisions	Cash benefit amount 40 % of the minimum wage determined under General Collective Agreement

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
3. Conditions - Means test	A client must have no income or an income of less than the amount that would fully abate the benefit.(last update: 2011)	None.	None	None.
4. Conditions - Waiting period	The stand-down period is calculated on an individual based on previous income. The maximum stand-down a person can face is two weeks. There is also a stand-down period of 13 weeks if a person voluntarily leaves employment, or is dismissed for misconduct. (last update: 2011)	Benefit is payable from the 8th working day following registration with the employment office, except for persons who have resigned, for whom it is payable not less than 3 months after the date of resignation.	The decision to qualify a citizen, registered with the purpose to find a suitable job, as an unemployed person is taken by employment services in accordance with the place of residence of a citizen within not more than 11 days upon presentation to the employment services of a passport, a labor record or documents replacing them, documents certifying professional qualifications, statements about the average wage in the recent three months at the recent place of work, and for those seeking for work for the first time (without the employment history) and having no profession) qualifications – a passport and a document certifying the level of education.	
5. Benefits - Determining factors	Fixed rate benefit reduced to reflect family income. (last update: 2011)	Length of service, andnational average wage in the previous year.	Earnings-related social assistance:previous earnings, andduration of unemploymentFlat rate social assistance:Flat rate benefit	Previous earnings or contribution bases, andnational minimum wage.

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
3. Conditions - Means test	None.	None.	
4. Conditions - Waiting period	None	One month.	Unemployment benefit is paid from the eighth day after the insured person's registration with the State Employment Service according to established procedure. Unemployment benefit for persons who resigned from their last place of work by their own wishes and without valid reasons is paid on the 91st calendar day.
5. Benefits - Determining factors	previous earningslength of insurance period andemployment record	Earnings prior to redundancy.	service periodinsurance periodaverage wageduration of unemployment

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
6. Benefits - Earnings taken as a reference and ceiling	Not applicable, flat-rate benefit unrelated to previous earnings.	Flat rate benefit	Flat rate payment, does not depend on previous earnings.(last update: 2012)	Average monthly gross earnings ("AME") received during the 12 months before the termination of employment.
7. Benefits - Rates of the benefits	Flat-rate benefit equal to 6850 ALL(49 EUR) per month.	The size of the benefit is determined by the government (18,000 drams)	Maximum rates are subject to partial withdrawal if income exceeds limit, see "Means test" above. Youth Allowance (per fortnight):- Single no dependent children, under 18, at home A\$220.40- Single no dependent children, under 18, away from home A\$402.70- Single no dependent children, 18 and over, away from home A\$402.70- Single no dependent children, 18 and over, at home A\$265.00- Single with dependent children A\$527.50- Partnered, no dependent children A\$402.70- Partnered with dependent children A\$402.70- Partnered with dependent children A\$42.10Newstart Allowance (per fortnight): - Single, 21 or over, no dependent children A\$486.80- Single, 21 or over, with dependent children A\$526.60- Single, aged 60 or over, after nine months A\$526.60- Partnered (each) A\$429.40(last update: 2012)	
8. Benefits - Family supplements	Beneficiaries who have under custody children up to the age of 18, or in cases they study or are unable to work up to 25 years old, benefit an additional family income for each child (5% of the unemployment benefit, but not more than 30%). When one of the parents is under employment relations or gets a full pension, the additional sum is reduced to 50%.	None	See Family Benefits.(last update: 2012)	A supplement of 10% is added for each dependant up to the age of 18 years but up to no more than 50% of benefit in total.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
6. Benefits - Earnings taken as a reference and ceiling	Federation BiH - Flat rate benefits not linked to individual earnings. Republika Srpska and District Brcko- Average net salary earned by the unemployed person in the preceding three months (no ceilings);	Average weekly insurable earnings: the total insurable earnings in the last 26 continuous weeks ending with the last day worked during the qualifying period are divided by the larger of:the number of weeks worked or a divisor determined by legislation (based on the unemployment rate in the region where the claimant resides). Maximum weekly insurable earnings: C\$831 per week; Maximum weekly benefit: C\$457 per week based on a weekly maximum of C\$831. (C\$43,200 ÷52 X 55%).(last update: 2010)	No special provisions	Minimum wage is set under General Collective Agreement
7. Benefits - Rates of the benefits	Federation BiHBenefits are not linked to earnings, and present of 40 % of the average monthly net salary in Federation over the previous 3 months Republika Srpska Rate of benefits depends upon insurance record and is paid as percentage of individual's average earnings:- less than 15 years insurance - 40%-more than 15 years insurance - 45%- cash benefits can be no lower than 30% of average salary in Republika Srpska nor higher than average salary in Republika SrpskaBrcko District:Rate of benefit depends upon insurance record and is paid as percentage of individual's average earnings:- less than 10 years insurance-35%- more than 10 years insurance-40%- cash benefits can be no lower than 20% of average salary in Brcko District nor higher than average salary in Brcko District.	The basic weekly benefit rate is 55% of the claimant's average weekly insurable earnings (see "Earnings taken as reference" above). Benefits are paid fortnightly.(last update: 2010)	None	40 % of the minimum wage determined under General Collective Agreement.Benefit is paid on monthly basis.
8. Benefits - Family supplements	Federation of BiH Republika Srpska and Brcko DistrictNone	The rate of benefit for a claimant whose family income is less than C\$ 25,921 per year and who has one or more dependent children is increased to up to 80% of insurable earnings by a family supplement, subject to the maximum weekly benefit of C\$769.(last update: 2010)	None	See Table 9 "Family benefits"

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
6. Benefits - Earnings taken as a reference and ceiling	Benefit unrelated to previous earnings.(last update: 2011)	The benefit is based on the national average gross wage in the previous year.	The amount of the minimum and maximum unemployment benefit is determined by the Government of the Russian Federation. The maximum amount of unemployment benefit for 2012 is established at 4,900 rubles.	Average wage earned in the six month period before granted unemployment status. Resulting benefit cannot be lower than 80% of minimum wage nor higher than 160% than minimum wage in the Republic.
7. Benefits - Rates of the benefits	The rate of Unemployment Benefit is dependent on age, marital status and number of children:single person aged 18-19 living at home \$134.26 net per weeksingle person aged 18-19 living on their own \$167.83 net per weeksingle person aged 20-24 \$167.83 net per weeksingle person aged 25 and over \$210.40 net per weekmarried, civil union or de facto couple with or without children \$335.66 net per weeksole parent \$288.47 net per weekThese figures are decreased in accordance with an income received by the recipient (see below). However, this does not apply to a married or civil union client whose partner is:granted a benefit in their own rightnot entitled to receive a benefit because of voluntary unemployment or misconduct; oron strike.In these cases 35c is taken from the benefit for each dollar of income earned over \$80.00 (gross) per week.(last update: 2011)	Length % of national of service average wage - under 5 years 50%- 5-10 years 55%- 10 years or more 60%The amount of benefit is reduced by 15% at three-monthly intervals but may not fall below the minimum wage (18 lei per month).		
8. Benefits - Family supplements	Family Tax Credit (See Table 9).(last update: 2011)	Additional unemployment allowance for persons with dependent children aged under 16 years: 1 or 2 children: 10% supplement,3 or more children: 20% supplement (not for each child).	None	See Table IX "Family benefits".

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	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE	
6. Benefits - Earnings taken as a reference and ceiling	Average monthly net salary paid to the worker over the last 24 months of employment.	The daily amount of unemployment insurance benefit is calculated on the basis of the last four months' earnings.	All forms of payments from which insurance contributions have been calculated are taken into account in the average earnings (income) used to calculate unemployment benefit.	
7. Benefits - Rates of the benefits	Paid as a percentage of reference earnings:50% of reference earnings for workers who have the right to benefit for up to 12 months, while for workers who are entitled to benefit for longer than 12 months the benefit equals 50% of reference earning in the first year of entitlement and 40% of reference earnings in the remaining time period The amount of the benefit cannot be higher than 80% of the national average monthly net salary in the past month (21.469 Denars/348€)By rule the benefit is paid monthly.	The daily amount of unemployment insurance benefit is 40% of the average of the last 4 months' gross earnings in basis. This amount can not exceed 80 % of the gross amount of the monthly minimum wage foreseen for workers who have reached the age of 16 in accordance with the Article 39 of the Labour Act No. 4857.	The amount of unemployment benefit is set as a percentage of the average earnings (income), determined in accordance with the procedure for calculating average earnings (income) for calculating payments under universally obligatory State social insurance, and according to the insurance period:up to 2 years 50%from 2 to 6 years 55%from 6 to 10 years 60%over 10 years 70%. Unemployment benefit is paid according to the duration of unemployment as a percentage of the amount set:for the first 90 calendar days 100%for the next 90 calendar days 80%subsequently 70%. Maximum benefit:the average earnings in the relevant branch (same as that in which recipient was previously employed) of the national economy over the preceding month. Minimum benefit: the minimum subsistence level set by law.	
8. Benefits - Family supplements	None	None	None	

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
9. Benefits - Other supplements	Subsidies for groceries, electricity, dependant persons (financed by State Budget). After fulfilling the terms of unemployment benefit, the beneficiaries have the right to receive besides the basic amount of payment, the compensation of increased food prices, the price of bread, electricity, as determined by decision of the Council of Ministers.	None.	Rent assistance: available to people paying private rent on low incomes and residing in AustraliaNo payment if fortnightly rate is less than A\$106.20. Rates depend on marital status and the number of dependent children -non-taxableMobility Allowance: paid to a person with a disability aged 16 or over who cannot use public transport without substantial assistance and is required to travel to and from their home in order to undertake work, training or job seeking Need to satisfy activity test of Newstart and Youth Allowance (other)Standard rate A\$86 per fortnight-Not taxed or means testedPharmaceutical allowance:-A\$6.20 per fortnight for single or couples (combined). Pharmaceutical allowances is not means tested-Youth Allowance (job seeker) must be either temporarily incapacitated or a single principal carer of a dependent child or have a partial capacity to work in order to be eligible for Pharmaceutical Allowance. If the job seeker is undertaking Work for the Dole, Green corps activities, Language, Literacy and Numeracy programs and Community Development employment project activities may be eligible to an additional supplement of A\$20.80 per forthnight (last update: 2012)	
10. Benefits - Duration of benefits	For 12 months, where up to the time of entitlement, they have contributed to the social insurance system for a period of 12 months, but have never benefited in respect of unemployment so far;For 10 months, where they have previously benefited from unemployment fund for a period of 12 months, but to be entitled for the second time, within a 24-month period, they have to apply after the first benefiting period is completed;For 8 months, where they have formerly benefited twice from unemployment fund for periods of time respectively being: first time 12 months, and second time 10 months, but to be entitled for the third time, within a 24-month period, they have to apply after the second benefiting period is completed.		No special provisions.(last update: 2012)	26 calendar weeks within any twelve-monti period.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
9. Benefits - Other supplements	Federation of BiH Republika Srpska and Brcko DistrictNone	None.(last update: 2010)	None	None
10. Benefits - Duration of benefits	Federation BiH Duration varies according to insurance record- 3 months for insurance period from 8 months to 5 years - 6 months for insurance period of 5-10 yrs- 9 months for 10-15 years- 12 months for 15-25 years- 15 months for 25-30 years- 18 months for 30-35 years- 24 months for 35 years plus The benefits are paid monthly. At the request of the unemployed person the whole amount can be paid on a one-time basis for the purpose of establishing own company or in cooperation with another personRepublika Srpska - 1 month for insurance record up to 1 year- 2 months for insurance record of 1 to 2 years - 3 months for insurance record of 5 to 15 years- 9 months for insurance record of 15 to 30 years -12 months for insurance record or 2 to 5 years- 12 months for insurance record or 5 to 15 years, - 6 months for insurance record of 5 to 15 years, - 9 months for insurance record of 5 to 15 years, - 9 months for insurance record of 5 to 15 years, - 9 months for insurance record of 15 to 25 years, - 12 months for insurance record over 25 years, - 12 months for insurance record over 25 years.	qualifying period and the regional rate of unemployment in the area in which the claimant resided when the claim commenced. The benefits may be collected over a 52-calendar week period.(last update: 2010)	None	Cash benefit granted to an unemployed person for:1) 3 months if he/she has insurance service from one to five years; 2) 4 months if he/she has insurance service from five to 10 years; 3) 6 months if he/she has insurance service from 10 to 15 years; 4) 8 months if he/she has insurance service from 15 to 20 years; 5) 10 months if he/she has insurance service from 20 to 25 years; 6) 12 months if he/she has insurance service over 25 years; 7) until re-employment, if he/she has over 30 years of insurance service (women), or over 35 years of insurance service (men)8) an unemployed person who has over 25 years of insurance service, and being a parent to a person entitled to personal disability benefit pursuant to the law, is entitled to cash benefit until re-employment.

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
9. Benefits - Other supplements	People who receive the Unemployment Benefit may also be eligible for the Accommodation Supplement; Disability Allowance; Special Needs Grant; Advance payment of benefit and Temporary Additional Support.(last update: 2011)	None.	For citizens living in regions of the Far North and equivalent areas and in districts and localities where additional regional wage coefficient is applied, an unemployment benefit set in the amount of minimum value of unemployment benefit is increased by the value of the regional coefficient. For citizens affected by radiation accidents and recognized as unemployed subject to the applicable procedure an extra benefit is paid in addition to unemployment benefit pursuant to laws of the Russian Federation on Social Protection of Citizens Affected by Radiation due to Chernobyl NPP Disaster, due to Accident in 1957 at Mayak Production Association and Radioactive Waste Dumping at the Techa River	See Table XI "Guaranteeing Sufficient Resources".
10. Benefits - Duration of benefits	A person has to re-apply for the Unemployment Benefit every 52 weeks and undergo a comprehensive work assessment at the same time. There is no limit on how many times a person can re-apply.(last update: 2011)	5 years of affiliation: 6 months5-10 years of affiliation: 9 months10 or more years of affiliation: 12 months.	Unemployment benefit shall be accrued to citizens from the first day of acknowledgement of their unemployed status.For citizens having had a paid job for no less than 26 weeks on full-time basis within the past 12 months (or equivalent working period on part-time basis) two periods of payment of unemployment benefit are established. The benefit for the first period is established depending on the average salary, for the second period – in minimal amount.Each period of unemployment benefit may not exceed 12 months in total payable over a period of 18 months. The total period of unemployment benefit for citizens may not exceed 24 months in total payable over a period of 36 months.For other categories of citizens two 6-month periods of payment of unemployment benefit are established. The total period of unemployment benefit may not exceed 12 months in total payable over a period of 18 calendar months.	up to 5 years6 months, if insured from 5 to 15 years9 months, if insured from 15 to 25 years12 months, if insured for longer than 25 years24 months, if the beneficiary is up to 2 years to retirement. The benefit may be paid as lump-sum if required by the beneficiary.

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
9. Benefits - Other supplements	None	None	None
10. Benefits - Duration of benefits	Duration of benefits depends on the time the insured person has been employed and has been paying insurance contributions. For example: 1 month duration for those with 9 consecutive months of employment insurance or 12 months with interruptions during the last 18 months (minimum duration); 6 months duration for those with 10 to 12.5 years of employment insurance; 12 months payment for those with more than 25 years of employment insurance. Unlimited duration, i.e. until a new status occurs (pension, employment, etc) for persons who have been more than 15 years in employment and who are at the most 18 months short to qualify for an old age pension. Duration of benefit is extended for women during pregnancy and for persons on training for the time of its duration.	180 days for those with 600 days of unemployment insurance contributions,* 240 days for those with 900 days of unemployment insurance contributions,* 300 days for those with 1080 days of unemployment insurance contributions	The total duration of payment of unemployment benefit may not exceed 360 calendar days during a two year period. For persons of prepension age (during the 2 years before they become entitled to a pension) the duration of payment of unemployment benefit may not exceed 720 calendar days.

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
11. Sanctions	The persons benefiting from illegal activities or having not informed the authorities of a change in their circumstances shall pay all sums back improperly received. Administrative sanctions (suspension of benefit with obligation to refund with interest) and criminal sanctions (if the right has been obtained on the basis of incorrect data). □□Unemployment benefit is suspended if the beneficiary:- is employed; becomes self-employed; refuses to attend employment programmes, with suitable pay, offered by employment offices as long as employment to participate in training and retraining paid courses, offered by employment office;-does not notify the competent employment office;-does not notify the competent employment office, within 5 days, of any change in the family status, having an impact upon the entitlement conditions to the benefit.		Recipients of unemployment benefits are required to advise the payment agency (Centrelink) about changed circumstances and/or receipt of income. Failure to comply, for example by giving false information, can lead to a range of administrative penalties such as cancellation, suspension and/or a reduction in payments. Furthermore, recovery of any overpayment may be sought. Recipients can ask Centrelink to review any penalties imposed. Further review avenues exist through administrative appeal tribunals and through court proceedings. In cases which involve fraud, potential also exists for criminal penalties, including jail sentence and orders for reparation.(last update: 2012)	
12. Accumulation with other social security benefits	The insured person shall be entitled to an employment benefit and the partial disability pension.	Only with family poverty benefits (see Table XI 'Guaranteeing sufficient resources').	Family benefits (see above)(last update: 2012)	May be combined with the benefit for children of families with scarce means.
13. Accumulation with earnings from work	Benefit shall be suspended during employment or other economic active. Unemployment insurance can be paid even in cases of participation in special public state or local programs, provided that he/she did not receive more than the monthly minimum wage.	Not permitted.	See "Means test" above.(last update: 2012)	Unemployment benefit is suspended if a person receives earnings from employment/self-employment.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
11. Sanctions	Federation of BiH, Republika Srpska and Brcko DistrictBenefit is suspended, reimbursement required, no criminal penalties.	Administrative penalties can be imposed to claimants and employers for false declarations made knowingly. Amounts for claimants can be up to 300% the benefit rate per false declaration. In addition to the administrative penalty, a claimant will be issued a notice because he committed an infraction or an offence. A claimant who has had a violation will need more insured hours to qualify for benefits during the subsequent claims. These higher entrance requirements will be based on the value of violation and the number of offences and will be in effect for five years or for the next two claims, whichever occurs first. Employers who engage in fraud, such as falsifying or selling a Record of Employment (ROE) are also liable for a penalty of up to C\$12,000 or the total of the claimant penalties, in collusion cases. Corporate directors or agents may be penalised for fraud if they make false statements while acting for an employer. They can also be held liable to pay employer financial penalties if the employer cannot pay the penalty. (last update: 2010)		Termination of entitlement to cash benefit and termination of keeping records on the unemployed person. An unemployed person will lose his/her right to cash benefit if he/she violates the rules stipulated under the law.Also, records of the unemployed person are no longer kept, by placing the person in the data base of the so called passive unemployed persons.
12. Accumulation with other social security benefits	Federation of BiH, Republika Srpska and Brcko District-Only family benefits may be combined with unemployment benefits	Social Security benefits are not taken into account when calculating the Employment Insurance benefits payable.(last update: 2010)	No special provisions	Accumulation with other social benefits, except with old-age pension, disability or survivor's pension.
13. Accumulation with earnings from work	Federation of BiH, Republika Srpska and Brcko DistrictAs soon as the unemployed person starts working, unemployment benefits are being suspended. Next unemployment is treated per se.	Earnings from employment reduce Employment Insurance benefits payable in a week. However, while receiving regular or parental benefits, a person is entitled to earn 25% of their benefit rate or C\$50, whichever is the higher, before any deduction takes place. Above this threshold benefits, a dollar of benefits is deducted for each dollar of earnings. If benefits are reduced to zero in a week, that week of entitlement is maintained by the claimant for future use within the benefit period.(last update: 2010)		Does not exist

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
11. Sanctions	A claimant who fails to meet his/her "work test" obligations will face the following sanctions:for the first failure the person's benefit is reduced by 50% until they re-comply and if they have not recompiled within four weeks it is reduced by a further 50% until such time as they re-complyfor a second failure the person's benefit is suspended until they re-complylafter the third failure, the benefit is cancelled. The person is not entitled to receive any benefit for 13 weeks from the date of cancellation and has to apply and establish their eligibility for it at that point. A person can receive a provisional benefit if they agree to undertake a suitable activity during the 13 week cancellation period. If they fail to complete this activity the provisional benefit is established as a debt against the person.(last update: 2011)	If unemployment benefit has been obtained illegally through the submission of false documentation, or if a claimant takes a job without informing the employment office, the legislation provides that sums paid out shall be reclaimed automatically.	Payment of unemployment benefit can be suspended, terminated or its amount might be reduced by employment services.	Suspension of benefit, no criminal penalties.
12. Accumulation with other social security benefits	None.(last update: 2011)	None.	Citizens affected by radiation as a result of radiation accidents and disasters and recognized as unemployed subject to applicable procedure are additionally paid a supplement to an unemployment benefit pursuant to the legislation of the Russian Federation on social protection of citizens affected by radiation as a result of Chernobyl NPP Disaster as well as accident in 1957 at Mayak Production Association and Radioactive Waste Dumping at the Techa River.	Accumulation with other social security benefits permitted, except old-age, invalidity and survivors` pension.
13. Accumulation with earnings from work	Income of up to \$80 gross per week may be earned before the Unemployment Benefit begins to be reduced. Income over \$80 abates the benefit at 70c in the dollar. The point at which the Unemployment Benefit is reduced to zero varies according to marital status, number of dependants, residential status, and so on. For example: a single person aged 18 years living at home may earn up to \$262.00 gross per week before their benefit is reduced to zero; a married, civil union or de facto couple with or without children may earn up to \$560.00 gross per week before their benefit is reduced to zero.(last update: 2011)	business venture), he or she loses entitlement to unemployment benefit.	None permissible.	No accumulation.

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
11. Sanctions	Administrative (suspension of benefit with obligation to refund with interest) and criminal sanctions (if the right has been obtained on the basis of incorrect fabricated data). Unemployment benefit is suspended if the beneficiary:becomes economically active, refuses to take a job, education or training offered by the Employment Agency, does not register with the Employment agency within the determined period, orfails to notify to the Employment agency within a period of 8 days of any change that might have an impact on the right to unemployment benefit. In addition the unemployed person will be removed from the records of unemployed people at the Employment Service Agency for one year.	If the recipient contravenes the regulations by making false declarations or by omitting to declare obligatory information, benefit is suspended.	The benefit is terminated if an individual has declared false date.
12. Accumulation with other social security benefits	Possible to combine with child allowance.	None	The following can be accumulated with the benefit:state social assistance to low -income households;state social assistance to families with children.
13. Accumulation with earnings from work	A recipient of unemployment benefit who gets part -time employment is entitled to 50% of the unemployment benefit. S/he retains the right to be referred by the Employment Service Agency to a full-time job position.	Benefits are suspended as soon as the unemployed person resumes work.	Unemployment benefit can be accumulated with wage from public works.

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Partial unemployment				
1. Definition	See "Accumulation with earnings from work above".	No special provisions.	A person with a physical, intellectual or psychiatric impairment, which prevents them from working at least 30 hours per week at the relevant minimum wage or above, independently of support, within the next two years. People in low paid work but who still meet the income test for Newstart Allowance may qualify for part payment.(last update: 2012)	No special provisions.
2. Conditions	See "Accumulation with earnings from work above".	No special provisions.	No special provisions.(last update: 2012)	No special provisions.
3. Rates of the benefits	See "Accumulation with earnings from work above".	No special provisions.	See "Means Test" above(last update: 2012)	No special provisions.
4. Sanctions	See "Sanctions"	No special provisions.	No special provisions.(last update: 2012)	No special provisions.
5. Accumulation with other social security benefits	See "Accumulation with earnings from work above".	No special provisions.	No special provisions.(last update: 2012)	No special provisions.
6. Accumulation with earnings from work	See "Accumulation with earnings from work above".	No special provisions.	No special provisions. See 'Means test' above(last update: 2012)	No special provisions.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Partial unemployment				
1. Definition	Federation of BiH, Republika Srpska and Brcko DistrictNo special provisions	Work Sharing program. Available: during short term, non-recurrent economic emergencies to allow the employer to retain a full work force on a reduced working week; by agreement between the Employment Insurance Commission, the employer, all the employees and any union involved. (last update: 2010)	No special provisions.	No special provisions
2. Conditions	Federation of BiH, Republika Srpska and Brcko DistrictNo special provisions	Minimum period of insurance (see "Qualifying period" above) and must officially be a participant in the program.(last update: 2010)	No special provisions.	No special provisions
3. Rates of the benefits	Federation of BiH, Republika Srpska and Brcko DistrictNo special provisions	Compensation amount is calculated as: (the number of hours lost per week ÷ the number of hours normally worked per week) x the claimant's weekly benefit rate. See 'Rate' above for the calculation of a claimant's weekly benefit rate.(last update: 2010)	No special provisions.	No special provisions
4. Sanctions	Federation of BiH, Republika Srpska and Brcko DistrictNo special provisions	Same as above.(last update: 2010)	No special provisions.	No special provisions
5. Accumulation with other social security benefits	Federation of BiH, Republika Srpska and Brcko DistrictNo special provisions	Social Security benefits are not taken into account when calculating the EI benefits payable.(last update: 2010)	No special provisions.	No special provisions
6. Accumulation with earnings from work	Federation of BiH, Republika Srpska and Brcko DistrictNo special provisions	On a work sharing claim, the claimant is allowed to earn in a week the greater of C\$50 or 25% of his/her benefit rate earnings from an employer other than the work sharing employer, after which the earnings are deducted dollar for dollar from the work sharing benefits.(last update: 2010)	No special provisions.	No special provisions

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Partial unemployment				
1. Definition	There are no special provisions that apply to partial unemployment. Someone who is on the unemployment benefit may work part-time and their benefit is then abated accordingly. They are expected to continue to look for full time work.(last update: 2011)	No special provisions.	No special provisions.	No special provisions.
2. Conditions	No special provisions. (last update: 2011)	No special provisions.	No special provisions.	No special provisions.
3. Rates of the benefits	No special provisions.(last update: 2011)	No special provisions.	No special provisions.	No special provisions.
4. Sanctions	No special provisions.(last update: 2011)	No special provisions.	No special provisions.	No special provisions.
5. Accumulation with other social security benefits	No special provisions.(last update: 2011)	No special provisions.	No special provisions.	No special provisions.
6. Accumulation with earnings from work	No special provisions.(last update: 2011)	No special provisions.	No special provisions.	No special provisions.

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Partial unemployment		Not applicable	
1. Definition	See "Accumulation with earnings from work above".		No special provisions.
2. Conditions	See "Accumulation with earnings from work above".		No special provisions.
3. Rates of the benefits	See "Accumulation with earnings from work above".		No special provisions.
4. Sanctions	See "Accumulation with earnings from work above".		No special provisions.
5. Accumulation with other social security benefits	See "Accumulation with earnings from work above".		No special provisions.
6. Accumulation with earnings from work	See "Accumulation with earnings from work above".		No special provisions.

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Benefits for older unemployed				
1. Measure	No special provisions	- Entitlement to additional social guarantees within five years of pensionable age.	Recipients of Newstart Allowance who are aged 60 or over but under age pension age and have been receiving payment for more than 9 months qualify for a Pensioner Concession Card, a Telephone Allowance of A\$25.20 per quarter, and a Pharmaceutical Allowance of A\$6.20 per fortnight, in addition to the supplements listed in "Other supplements" above. They also receive a higher rate of Newstart Allowance at A\$526.60 per fortnight. Recipients of Newstart Allowance who are aged 55 or over are able to meet participation requirements by undertaking sufficient work of 15 hours per week or approved voluntary work or a combination of these.(last update: 2012)	
2. Conditions	No special provisions	35 years insurance record.	No special provisions(last update: 2012)	The quotas apply to persons who are within 2 years of entitlement to pension and quotas must correspond with the current situation of the labour market and be no more than 5% of the average number of employees. Employers are financially punished for failing to comply with quotas.
3. Rates of the benefits	No special provisions	Entitlement to early old age pension within one year of pensionable age:No reduction of old age pension, see Table VI 'Old Age'. Entitlement to additional social guarantees within 5 years of pensionable age: when the claimant is within 5 years of pensionable age s-he is granted additional vulnerability points when assessing his entitlement under the poverty family benefits system (see Table XI.1 'Guaranteeing Sufficient Resources: General Non-contributory Minimum').	for more than 9 months receive the same rate of payment as single recipients with dependent children (see "Rates of benefits").(last update: 2012)	
4. Accumulation	No special provisions	Not permitted	No special provisions. See "Means test" above.(last update: 2012)	Not applicable.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Benefits for older unemployed				
1. Measure	Federation of BiH,No special provision Brcko DistrictNo special provisionsRepublika Srpska-SESP Project-Government project for employment of persons older than 40 years of age-pension insurance for a maximum period of 3 years, if in the basis of such period on can open pension entitlement	None.(last update: 2010)	No special provisions.	Extended duration of cash compensation until re-employment depending on the insurance service. Subvention for employers who employ certain categories of unemployed persons
2. Conditions	Federation of BiHNo special provisionBrcko DistrictNo special provisionsRepublika Srpska- age 40+	None.(last update: 2010)	No special provisions.	Cash benefit belongs to an unemployed person as follows:If he/she has over 35 years of insurance service, entitlement to cash benefit is realized until re-employment.If he/she has over 25 years of insurance service, and being a parent to a person entitled to personal disability benefit pursuant to the law, is entitled to cash benefit until re-employment.Subventions are awarded to employer who employs a person from the records of unemployed persons, and in the category of persons with difficult employability.
3. Rates of the benefits	Federation of BiH, and Brcko DistrictNo special provisions Republika SrpskaFinancial support fo employer who employs unemployed person older than 40, financial support for unemployed person for starting small business, financial support for occupational training	None.(last update: 2010)	No special provisions.	Cash benefit amounts 40 % of the minimum wage determined under General Collective Agreement.Benefit is paid on monthly basis.Subventions for the employer amount to 45,43% of the total tax levies (taxes and contributions).Subventions are on monthly basis.
4. Accumulation	Federation of BiH, Republika Srpska and Brcko DistrictNo special provisions	None.(last update: 2010)	No special provisions.	See Table 9 "Family benefits"

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Benefits for older unemployed				
1. Measure	No special provisions.(last update: 2011)	No special provisions.	Early pensionPension established on the basis of the proposal of an employment service.Extended social insurance:Duration of unemployment benefits is prolonged for persons with the employment history necessary for the contributory retirement pension who haven't attained the retirement age .	Extended duration of unemployment benefit (up to 24 months), depending on age and period of previous insurance.reduction in social security contributions for 24 months for employers who employ unemployed persons age over 45 years.
2. Conditions	No special provisions. (last update: 2011)	No special provisions.	Early pensionThe pension may be granted two years before the established age of retirement if there's no possibility to employ the unemployed dismissed due to the staff redundancy or due to liquidation who have the required employment history.Extended social insurance:For citizens who have 20 (women) or 25 years (men) of work necessary for an old age pension but have not yet reached pension age (55 and 60 years respectively) the duration of payment is increased by 2 weeks for every year of work over and above the set period required for a full old-age pension, but for no more than 12 additional months. All in all the maximum duration of benefit payment is 24 months within 36 calendar months.	See "Total unemployment".
3. Rates of the benefits	No special provisions. (last update: 2011)	No special provisions.	Persons entitled to a pension on the basis of a proposal from an Employment Agency are granted a pension calculated in accordance with the pension legislation (see Table VI 'Old Age'). This pension is paid by the Russian Federation Pension Fund, which is then reimbursed by the Federal budget. Extended social insurance: Social insurance benefits are paid during the period of entitlement in the amounts specified in 'Full Unemployment: Benefits: Rates above. During the additional period of up to 12 months the recipient receives 45% of his average earnings.	See "Total unemployment".
4. Accumulation	No special provisions. (last update: 2011)	No special provisions.	None	See "Total unemployment".

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Benefits for older unemployed		Not applicable	
1. Measure	Extended duration of payment: entitled until finding new employment or fulfilling the conditions for an old age pension.		Early pension (for employed persons with 1,5 years or less before pensionable age)For those who become unemployed within 720 calendar days of pensionable age, the maximum duration of employment benefit is increased until pensionable age is reach.
2. Conditions	At least 15 years insurance and lacking at most 18 months to fulfill the conditions for an old age pension		Participation in the mandatory unemployment insurance and aged at least:53 years old (women)57 years old (men).
3. Rates of the benefits	See "Total Unemployment: Benefits, Rate of Benefits" above.		The same as for ordinary benefit.
4. Accumulation	None.		The following can be accumulated with the benefit:state social assistance to low -income households;state social assistance to families with children;with wages from public works.

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Adjustment			Newstart Allowance payment rates are adjusted twice a year, based on the Consumer Price Index (CPI). Youth Allowance payment rates are adjusted annually on 1 January based on the CPI.(last update: 2012)	index evaluation.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Adjustment		See Family Supplement above and the repayment of benefits under Limit of income for tax relief or tax reduction below.(last update: 2010)	No special provisions.	Minimum wage is determined under General Collective Agreement.

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Adjustment		Adjusted every 1st January according to the change in the level of the national average wage for the preceding year.		No adjustment. It is only prescribed that the benefit cannot be lower than 80% of the officially set national minimum salary in Serbia.

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Adjustment	Adjusted to reflect the growth rate of the living expenses for the previous year (relevant in cases when unemployment benefit is paid for more than 12 months)	Not applicable	Indexation according to the price index evaluation.

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Taxation and social contributions				
1. Taxation of cash benefits	Not subject to taxation	Not subject to taxation.	Subject to taxation.(last update: 2012)	Not subject to taxation.
2. Limit of income for tax relief or tax reduction	Not applicable	Not applicable.	The Beneficiary Rebate is a tax rebate available to taxpayers who receive unemployment payments. The formula used to calculate the beneficiary rebate will ensure that a person will pay no tax for the year if they:- receive the full amount of any of the qualifying benefits and allowances for the full year, and - have no other taxable income. The Beneficiary Rebate is calculated by minusing the amount of allowance or benefit received by A\$6000 and multiplying by the lowest marginal tax rate of 15%. In addition, the Low Income Tax Rebate is designed to reduce the tax paid by low and middle income earners. It increased to \$1500 per annum in the 2010-2011 tax year, giving a tax free income threshold of \$16000 for taxpayers with incomes up to \$30 000 per annum in 2010-11. (last update: 2012)	, , , , , , , , , , , , , , , , , , ,
3. Social security contributions from benefits	None	None.	Australian social security system is not contributory.(last update: 2012)	None.

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Taxation and social contributions				
1. Taxation of cash benefits	Federation of BiH and Republika Srpska- Not subjected to taxationBrcko District:- Subject to taxation	Subject to taxation.(last update: 2010)	No special provisions.	Not subject to taxation
2. Limit of income for tax relief or tax reduction	Federation of BiH - Not applicableRepublika SrpskaTax relief per year:900 KM for each supported member of the familyAmount for voluntary pension insuranceHousing loan interest rate Brcko District: - Tax relief of 240.00 KM + 50.00 KM (life expenditures) and a further 120.00KM for each supported member of the family. The rest of the individual's income is subjected to taxation in amount of 10%	The limits for tax relief on income change each year, subject to the provisions of the Income Tax Act. Furthermore, if the claimant's net annual income exceeds C\$50,000, s/he must repay 30% of the lesser of:The total benefits paid in that taxation year, orThe amount by which the net income exceeds C\$50,000. First time claimants of regular or fishing benefits (those who were paid less than one week of regular or fishing benefits in the ten years prior to the taxation year in question) and all claims for special benefits (maternity, parental and sickness) are excluded from the repayment provision.(last update: 2010)	Not applicable	Not applicable
3. Social security contributions from benefits	Federation of BiH and Republika Srpska- NoneBrcko District - Contributions are paid the same way as contributions on wages	None.(last update: 2010)	None	Contributions for health insurance and pension and disability insurance are calculated into gross amount of cash benefit.

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Taxation and social contributions				
1. Taxation of cash benefits	The Unemployment Benefit is taxable, with tax being deducted by the Ministry of Social Development prior to the client receiving payment.(last update: 2011)	None.	Not subject to taxation.	Not subject to taxation.
2. Limit of income for tax relief or tax reduction	Income is taxable from the first dollar of income, as follows:up to \$14,000, a tax rate of 10.5%between \$14,000 and \$40,000, a tax rate of 17.5%between \$40,000 and 70,000, a tax rate of 30%over \$70,000: tax rate of 33%.(last update: 2011)		Not applicable.	Not applicable.
3. Social security contributions from benefits	None.(last update: 2011)	The contributions made by the unemployment insurance fund to the State social insurance budget on behalf of the unemployed represent 29% of the benefit.	None.	Health, pension and invalidity insurance contribution is calculated on net benefit. This amount is paid by the National Employment Service.

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Taxation and social contributions		Not applicable	
1. Taxation of cash benefits	Not subject of taxation.		The unemployment benefit is not subject to taxation.
2. Limit of income for tax relief or tax reduction	None.		Not applicable.
3. Social security	Employment Service Agency of Macedonia pays		None.
contributions from benefits	contributions for health insurance on behalf of the beneficiaries of unemployment benefit for the duration of the unemployment benefit Employment Service Agency provides pension and disability insurance for those beneficiaries of unemployment benefit who have been less than 15 years in employment and who are at the most 18 months short to qualify for an old age pension. Pension insurance contributions are paid until the total pension insurance period of the beneficiary reaches the required 15 years.		