

Maternity/Paternity

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Applicable statutory basis	<p>Law No. 7703, dated 11.5.1993 "For the social insurance in Republic of Albania" (since amended).New Law No. 10 383, dated 24.2.2011, "ON COMPULSORY HEALTH CARE INSURANCE", in force as from 25 March 2013.</p>	<p>- Family Code;- Labour Code;- Law on temporary incapacity Benefits, 22 November 2010 - RA Government resolution no 1024, 14 July, 2011</p>	<p>- Social Security Act 1991,- Social Security (Administration) Act 1999,- A New Tax System (Family Assistance) Act 1999.- Fair Work Act 2009.(last update: 2012)</p>	<p>Regulation of the Cabinet of Ministers #189 15.09.1998 on the rules for providing sick-leave certificates to the payers of social insurance contributions.Regulation of the Cabinet of Ministers on payment of social insurance benefits for temporary disability, pregnancy, childbirth, care of children and funeral expenses.</p>

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	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Applicable statutory basis	<p>Federation BiH:- Law on Health Insurance of FBiH (Official Gazette of F BiH, 30/97) amended: in 2002 , 2008 and 2011 (Official Gazette of F BiH, 7/02 , 70/08 and 48/11) - Law on Basis of Social Protection of Civil War Victims and Protection of Families with Children of FBiH, (Official Gazette of F BiH 36/99), amended in 2004, 2006 and 2009 (Official Gazette of FBiH 54/04, 39/06 and 14/09) Supplemented by 10 Cantonal Laws on the same subject- Labour Law of the Federation BiH (Official Gazette of FBiH .43/99), amended in 2000 (Official Gazette of F BiH 32/00) Republic of Srpska:-Law on Health Insurance of Republic of Srpska (Official Gazette of RS 18/99), amended in 2001, 2003, 2008 and 2009 (Official Gazette of RS 51/01, 70/01, 51/03, 57/03 17/08, 01/09, 106/09)- Law on Child Protection of Republic of Srpska (Official Gazette of RS .4/02), amended in 2008 and 2009 (Official Gazette of RS 17/08 and 01/09)- Consolidated text of the Labour Law of Republic of Srpska (official Gazette of RS 55/07) District Brcko: - Labour Law of Brcko District (Official Gazette of Brcko District 7/00) amended in 2003. and 2004 (8/03, 33/04)- Law on Children Protection of Brcko District (Official Gazette of Brcko District 01/03 amended 4/04)- Major Decision (no: 01-014-001435/05 Official gazette of District Brcko/05) on conditions and resources for salary compensation during maternity leave</p>	<p>The Employment Insurance Act (1996) and the Employment Insurance Regulations: Cash Benefits.The Quebec Parental Insurance PlanProvincial health insurance programs (Canada Health Act - 1984): Benefits in kind.(last update: 2010)</p>	<p>Labour Code of Georgia.26.05.2006. Law on Public ServiceOrder of Ministry of Labour, Health and Social Affairs #231/n, August 25, 2006 concerning "Rules of remuneration for leave due to pregnancy, childbirth and adoption".Order of Ministry of Labour, Health and Social Affairs #281/n September 25,2007: „Rules on conducting expertise on temporary incapacity for work and on issuing of sick leave certificate"</p>	<p>Labor Code, 2008 amended in 2011The Law on Health Insurance, 2004 amended in 2012Law on Social and Child Welfare, 2013</p>

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	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Applicable statutory basis	<p>New Zealand Public Health and Disability Act 2000 Income Tax Act 2007 Social Security Act 1964 Parental Leave and Employment Protection Act 1987 (last update: 2011)</p>	<p>Maternity coverage in Moldova is provided according to numerous laws and resolutions the most significant being:- Law no 411 of 28.03.1995 on health protection;- Law no 1585 – XIII of 27.02.1998 on compulsory health insurance;- Law no 185 – XV of 24.05.2001 on reproductive health and family planning;- Government Decision no 913 of 26.08.2005 on approving the National Reproductive Health Strategy;- Government Decision no 886 of 06.08.2007 on approval of the National Health Policy;- Government Decision no 1471 of 24.12.2007 on approval the Health System Development Strategy during 2008-2017.</p>		<p>Law on Financial Support Provided for Families with Children 2002. Revised in 2005, 2009. Statute of Contents and Perimeter of General Population's Health Protection (1993). Law On Labour, 2005, Revised 2009/2013.</p>

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	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Applicable statutory basis	<p>Law on Labour Relations (Official Gazette No. 62/2005), as amended on several occasions Law on health insurance (Official Gazette No. 25/2000), as amended on several occasions and supplemented by extensive guidelines Law on the Protection of Children (Official Gazette no. 23/2013) as amended on several occasions Family Law (Official Gazette no. 80/92), as amended on several occasions Law on Obligatory Social Insurance Contributions (Official Gazette No.142/2008)</p>	<p>Civil Servants: Civil Servants Act of 14. 07.1965 No. 657, amended. Workers: Social Insurance and Universal Health Insurance Law No: 5510 Social Insurances and Universal Health Insurance Law No:5510 dated 31/05/2006</p>	<p>Law of Ukraine "On compulsory state social insurance against temporary disability and covering costs related to childbirth and funeral needs", # 2240-III dated January 18, 2001. Law of Ukraine "On rates of contributions under selected state social insurance programs, # 2213-III dated January 11, 2001 Law of Ukraine "On state social assistance to families with children" # 2811-XII dated November 21, 1992. Law of Ukraine "On budget of Ukraine" The Law of Ukraine "On Amending the Law of Ukraine" On state assistance to families with children "on the payment of assistance for child birth" from November 17, 2009 ? 1723-VI Cabinet of Ministers decision on 23 February 2011 ? 155 "On amendments to paragraph 13 of the Order of the award and payment of state aid to families with children"</p>

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	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Basic principles	<p>Social insurance based scheme with entitlement linked to economic activity and payment of contributions. Financed by contributions from employers and employees. Providing a benefit based on the contributions paid.</p>	<p>A social security scheme financed by global contributions that provides an earnings-related benefit to the economically active population.</p>	<p>To assist families with the extra costs incurred at the time of the birth of a new baby, and to take time off from employment in order to spend time with their new child. (last update: 2012)</p>	<p>Benefits in-kind State Budget finances public health service for all women (based on residency). Cash benefits Compulsory social insurance scheme for employed women with benefits related to their registered earnings.</p>

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	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Basic principles	<p>Federation BiH, Republic of Srpska and - Social insurance based system linked to economic activity that provides an earnings-related benefit. Financed by taxes, contributions and the budgets of the Republic of Srpska and the Cantonal budgets in Federation BiH. The same rules are applicable on the group of self-employed persons. District Brcko- Earnings-related benefit system linked to economic activity. Compensation of net salaries to employers is funded by the District Brcko budget and contributions are paid by employers. The same rules are applicable on the group of self-employed persons.</p>	<p>Provision of social insurance type cash income replacement benefits to employees for both maternity and parental leave. (last update: 2010)</p>	<p>A Social insurance Scheme financed by Social Service Agency that provides a not earning-related benefit to all employees; all residents are covered for maternity care and all permanent residents are covered for child adoption.</p>	<p>Social insurance scheme which is based on the principle of economic activity. Financed from contributions of employers and employees and provides compensation related to earnings.</p>

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	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Basic principles	<p>Pregnancy, childbirth and antenatal care operates on a philosophy of universal entitlement, and is funded from general revenues. Paid parental leave entitlements are targeted to eligible parents and are funded from general revenues. (last update: 2011)</p>	<p>Universal scheme (linked to residence) paying a flat-rate benefit that is financed from the State Budget of Social Insurance for cash benefit and to State budget of Medical insurance for benefits in kind.</p>	<p>The social insurance system is financed by employers' contributions that provide employees an earnings-related maternity and birth allowance and monthly child care allowance, calculated based on the average earnings of the employee. A flat-rate lump-sum is payable to all those who give birth regardless of their employment status. A lump-sum birth allowance is paid to working citizens at their place of employment out of funds of compulsory social insurance, and to non-working citizens – by social welfare bodies from the federal budget's resources.</p>	<p>Social insurance based scheme that is focused on economic activity. It is financed by contributions of employers and employees and provides an earnings-related benefit.</p>

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	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Basic principles	<p>Providing necessary health care and financial support during maternity. Maternity benefits (cash and in-kind): A social insurance scheme providing earnings related benefits to all economically active persons. Assistance for new-born babies: See Table IX Family benefits</p>	<p>Civil Servants: continuation of salary in case of maternity leave. Civil servants raising a child are provided a yearly updated amount in kind (maternity allowance). In the case that both the father and the mother are civil servants, the allowance is given only to the father. In case the maternity allowance given to one of the couples, is higher than the other in accordance to the work agreement or collective labour agreement, then the spouse working as civil servant is not given any maternity allowance; in the case the amount would be lower, then only the difference between the lower amount and the maternity allowance is paid. In-kind benefits to female civil servants and uninsured spouses of male civil servants, financed by the state budget (taxation). Workers: social insurance system providing cash benefits to workers and their uninsured spouses, financed by contributions from employers.</p>	<p>Maternity benefit: A social insurance scheme financed by employer's contributions that provides an earnings-related benefit to all employees. Birth Grant: Lump-Sum Benefit. Maternity Benefit: paid monthly during the first 3 years.</p>

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	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Field of application				
1. Benefits in kind	All residents.	All residents.	All Australian residents, see Table II " Health Care".(last update: 2012)	All female permanent residents.
2. Cash benefits	Employees , other active economic people as employer (in the case of employer who work itself (not paid), but employs and others)and self-employed persons.	employees; andself-employed persons.	Special Benefit: All Australian residents.Maternity Allowance: All Australian residents.Maternity Immunisation Allowance: All Australian residents.Paid maternity leave: Part of employment award conditions according to labour law.Multiple Birth Allowance: All Australian residents.Paid parental Leave; entitlement for working parents of children born or adopted on or after 1 January 2011(last update: 2012)	For employed women having at least 6 months work experience (excluding the self-employed) the benefit is paid by the employer but financed from contributions paid to the State Social Protection Fund.

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	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Field of application				
1. Benefits in kind	Federation of BiH None Republic of Srpska and District Brcko Permanent residents	All medical and hospital services related to pregnancy are covered by provincial health insurance programmes. (last update: 2010)	All residents are covered for maternity health care, Households under the poverty line are entitled for additional maternity care services	See Table II "Health care"
2. Cash benefits	Federation BiH All employed and unemployed women who receive financial assistance. These rules are applicable upon the self-employed persons as well. District Brcko All employed women. These rules are applicable upon the self-employed persons as well. Republic of Srpska All employed and unemployed women. These rules are applicable upon the self-employed persons as well.	Maternity benefits: employees who have given or are about to give birth to a child (or children). Parental benefits: employees who become natural or adoptive parents (mother or father) of a child (or children). (last update: 2010)	Maternity /adoption benefit: all employed women.	Employed and self-employed persons, unemployed persons registered with the Employment Agency and regular students.

Maternity/Paternity

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Field of application				
1. Benefits in kind	All residents who meet the qualifying criteria.(last update: 2011)	Pregnant women, women in delivery and women having recently delivered (during 42 days after delivery) benefit free of charge primary health care services, specialised outpatient and hospital care, and referrals to necessary laboratory investigations.	See Table II "Health Care".	All residents.
2. Cash benefits	All residents (provided they meet the permanent qualifying criteria).(last update: 2011)	See Table IX "Family benefits".	- working women;- women who have been dismissed in connection with divestitures (company liquidation) or termination of activity of self-employed individuals;- women who are enrolled in full-time education in the educational institutions of primary vocational, secondary and higher vocational education institutions and post-graduate education;- women doing military service under the contract, service in rank and file as well as officers of enforcement bodies, in the State Fire Service, in institutions and bodies of the penal system, in the bodies monitoring traffic in narcotic drugs and psychotropic substances, customs bodies;- Women who are not subject to compulsory social insurance in case of temporary disability and maternity (The amount maternity capital in 2013 he was 408,960.50 rubles)..	Employed and self-employed persons.

Maternity/Paternity

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

Maternity/Paternity

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Conditions				
1. Benefits in kind	See Table II "Health Care".	None.	See Table II "Health Care".(last update: 2012)	See Table II "Health Care" above.

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	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Conditions				
1. Benefits in kind	Federation BiH, Republic of Srpska and District Brcko See Table II 'Health Care'	Maternity and Parental benefitIndividuals must fulfil residence and/or waiting period requirement prescribed in provincial/territorial legislation which cannot exceed 3 months.(last update: 2010)	Pregnancy and childbirth is financed by the state budget for all residents;	See Table II "Health care"

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	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Conditions				
1. Benefits in kind	Home HelpNew Zealand citizens or permanent residents who are "ordinarily resident" in New Zealand (continuous residence for at least two years) may be eligible for Home Help, subject to an asset test. The person (or their partner) must hold a current Community Services Card. An application for Home Help may be considered if the client has cash assets of or less than \$4,300.00 if the client is single, or \$7,464.00 if the client is married in a civil union or de facto relationship with a dependent child or children, or a sole parent (there is no income and asset test for clients applying for Home Help because of a multiple birth). (last update: 2011)	See Table II "Health Care".	See Table II "Health Care".	See Table II "Health Care".

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	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Conditions			
1. Benefits in kind	No qualifying conditions.	Civil Servants: From the day they begin to serve for public service. Workers: There is no qualifying period to receive benefit in kind in case of maternity.	None.

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	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
2. Cash benefits	<p>Maternity Benefit: At least 12 months of insurance history and medical certificates confirming pregnancy and birth. Compensation Benefit: - 12 months insurance contributions, and - forced to accept a lower paid job due to pregnancy (confirmed by a decision of a Competent Medical Expert Committee). Birth Grant: Father or mother has paid at least 12 months insurance contributions.</p>	<p>Note from medical institution confirming pregnancy.</p>	<p>Special Benefit: persons in financial hardship, unable to earn a sufficient livelihood due to reasons beyond their control and unable to get any other income support payment. Maternity Payment: payable to families with permanent residence. It is not subject to the income and assets test. Newstart Allowance: Expectant mothers in receipt of Newstart Allowance receive an exemption from the obligation to find employment (the "activity test") from 6 weeks before the expected date of birth of the child to 6 weeks after the date of the birth. The person will continue to receive Newstart allowance but will not have to be actively seeking work. Once the child is born the person may transfer to Parenting Payment. The unemployed person will get Family Tax Benefit in addition to Newstart allowance. Maternity Immunisation Allowance: payable when a child is fully immunised at 18 months also paid where the child is exempt from immunisation for medical reasons or due to conscientious objection by the parents. Paid parental Leave: The scheme provides Parental Leave Pay at the rate of the National Minimum Wage (currently A\$589.30 a week before tax) for a maximum period of 18 weeks. Parental Leave Pay can be taken before, after or at the same time as employer-provided paid leave such as recreation and long service leave, and employer-provided paid and unpaid maternity leave. Full time, part time, casual, seasonal, contractors and self employed workers may be eligible. Employers may provide paid maternity/parental leave in addition to the Government-funded Paid Parental Leave. Multiple Birth Allowance: supplement to other child benefits paid for multiple births of three or more children.</p>	<p>Employed women, registered at the Gynecological and antenatal clinic.</p>

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	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
2. Cash benefits	<p>Federation BiH: For employed women- Minimum 6 months of employment (slight variations between cantons) Republic of Srpska: Employed regardless of the employment duration. In case of an unemployed person, a benefit is granted for the first three children, under the condition that the total monthly income per family member earned six months prior to the submission of the application does not exceed 80,00 BAM and that the cadastral income per family member does not exceed 1,90 BAM. The latter amount is brought to 6,30 BAM if the family does not realize other income and if the catalog value of estimated movable property does not exceed 5.000,00 BAM. Brcko District:- Minimum 3 months of employment The minimum insurance period is being applied for the risk of maternity.</p>	<p>Maternity benefit: Claimant must: have an interruption of earnings or special interruption of earnings (see Table IV "Sickness – Cash benefits: Conditions"); prove pregnancy; have 600 hours of insurable employment in the 52 weeks immediately preceding the commencement of the claim; claim during the period of maternity leave. Parental benefit: Claimant must: have an interruption of earnings or special interruption of earnings (see Table IV "Sickness – Cash benefits: Conditions"); have 600 hours of insurable employment in the 52 weeks immediately preceding the commencement of the claim; prove the date of birth or date of placement for the purposes of adoption; claim parental benefit during the period commencing with the week of birth or placement for adoption and ending 52 weeks later; Where parents share parental benefits, only one waiting period per child/ placement will be served. (last update: 2010)</p>	<p>Condition for cash benefit and maternity leave is a sick leave certificate for pregnancy and childbirth issued by a gynecologist/obstetrician (or if there is no such doctor then by the treating doctor). After childbirth, in case of mother's death, sick-leave certificate may be issued for father or for other caregiver for 183 days. Maternity/adoption Benefit: no minimum periods of employment or residence.</p>	<p>One parent (mother or father) is entitled to get a wage during their maternity/paternity leave.</p>

Maternity/Paternity

NEW ZEALAND

REPUBLIC OF MOLDOVA

RUSSIAN FEDERATION

SERBIA

2. Cash benefits

Paid parental leave payment
Paid parental leave is a government-funded entitlement paid to eligible working mothers and adoptive parents when they take parental leave from their job(s) to care for their newborn or adopted child (under the age of six). Paid parental leave is available for the self-employed, or employees employed by the employer from whom they are taking parental leave, who have worked at least an average of 10 hours per week over either the 26 or 52 weeks prior to the expected date of delivery of their child. Paid parental leave can be received for a maximum of 14 weeks and up to a current maximum of \$441.62 a week before tax. An eligible employee is also able to receive additional payments from their employer, where these are provided for under their employment agreement. Primary eligibility is provided to the mother, although she can transfer the entitlement to her partner where they also meet the eligibility criteria. Entitlements are also available for adoptive parents. **Sickness Benefit** Someone who is pregnant and unable to work due to illness associated with their pregnancy may be entitled to the Sickness Benefit from the 27th week of pregnancy if they meet all the necessary criteria for that benefit (they do not have to demonstrate hardship). If there are complications they can get it earlier than the 27th week. **Sickness Benefit – Hardship** offers assistance to someone who does not meet the statutory criteria for Sickness Benefit. The Sickness Benefit – Hardship also applies to 16-17 year olds who are pregnant and who would suffer financial hardship if the benefit was not available. **Parental Tax Credit** Available to working families who do not receive paid parental leave payments, an income-tested benefit, Veteran's Pension, New Zealand Superannuation, or ACC weekly compensation, for more than three months. The entitlement is paid for up to eight weeks following the birth of a child. Maximum payment is up to \$150.00 per week for eight weeks (maximum of \$1200 per annum). The tax credits are reduced to reflect family income, eventually reaching zero for incomes above a set threshold. Multiple payments are made for multiple births. Families can receive either the Parental Tax Credit or statutory paid parental leave, but not both. (last update: 2011)

See table IX "Family benefits"

Maternity Leave and childbirth Benefit There is no minimum period of employment or residence. Lump-sum benefit for women, registered with the medical institutions in early pregnancy (under 12 weeks); Lump-Sum birth grant; Monthly parental benefit. Benefits are provided to RF citizens, foreign citizens-permanent residents of the RF as well as stateless persons and refugees; foreign citizens and stateless persons with temporary residence in the territory of RF and subject to compulsory medical insurance in case of temporary disability and maternity.

Employed and self-employed mothers. If the father takes leave for child care or for special child care, he is also entitled to the benefit. In cases of adoption (or fostering), one of the adopters (or fosters) is entitled to a benefit.

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THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA

TURKEY

UKRAINE

2. Cash benefits

Maternity benefit: Compulsorily insured for at least 6 months before the delivery of the child and health insurance contributions paid regularly and on time (i.e. with not more than 60 days delay). Assistance for newborn baby: (See Table IX Family benefits)

Civil Servants: No qualifying period
Workers: Temporary incapacity benefit and maternity benefit are provided, 90 days of contribution to receive temporary incapacity benefit, 120 days of contributions to receive nursing benefit during the year preceding

Note from medical institution confirming pregnancy. One (of the) parent(s) should apply not later than 12 months after the birth of the child.

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	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Benefits				
1. Benefits in kind	See Table II "Health Care".	Maternity services and hospital care.	See Table II "Health Care".(last update: 2012)	See Table II "Health Care" above.

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	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Benefits				
1. Benefits in kind	Federation BiH, Republic of Srpska and District Brcko See Table II 'Health Care'	Provincial/territorial authorities have discretion in determining the benefits provided over and above the insured services of the national health insurance program (i.e., Canada Health Act).(last update: 2010)	See Table II "Health Care".	Preventive examination of pregnant women;Examination and counseling 6 weeks after childbirth and once after 6 months, and 3 weeks after spontaneous or permitted abortion or extrauterine pregnancy respectively;Visiting nurse of pregnant women with counseling on pregnancy lifestyles, and preparation for childbirth and care of a newborn;Visiting nurse to puerperiums;Infertility detection and treatment;

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	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Benefits				
1. Benefits in kind	<p>Home Help Provides benefits to clients who require temporary part-time home help to complete normal household tasks. This may include assistance in cases of multiple births. Maternity services are free to eligible women and include antenatal, intrapartum and postnatal care. Independent (community) midwives and hospital based maternity providers are funded to provide services. Screening, diagnostic, and specialist services are also funded. Six weeks after birth the mother and baby are referred to WellChild providers and GPs for ongoing care. WellChild providers are funded to provide assistance to parents of new babies, including: ante-natal classes home visits home-based educational support programmes for parents information on how to prevent injuries to children car seat rental scheme toll-free help line 7am to midnight seven days per week. (last update: 2011)</p>	<p>See Table II "Health Care".</p>	<p>See Table II "Health Care".</p>	<p>Maternal services (medical examination of mother during pregnancy, examination of fetus development) hospitalisation and home care, dental services, prostheses and drugs. All services are free of charge for one year after giving birth. Coverage also includes giving birth and recovering in hospital or home assistance during recovery.</p>

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	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Benefits 1. Benefits in kind	<p>Medical treatment. All health care services covered by the compulsory health care insurance scheme. See Table II "Health care"</p>	<p>See Table III "Health Care" Above.</p>	<p>Free emergency medical care is provided by primary medical and health care units and by hospitals in the following cases: childbirth, and gynecological emergencies.</p>

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	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
2. Leave - Prior to and after confinement	<p>Maternity Benefit:- Single birth (anticipated): total duration of 365 calendar days with at least 35 days prior to and 42 days after child-birth. - Multiple births (anticipated): total duration of 390 calendar days with at least 60 days prior to and 42 days after child-birth. - When a child of up to one year of age is adopted, the adoptive mother receives the benefit from the day of the adoption, but not prior to the 42nd day after birth. It is paid for a maximum of 330 days from the baby's birth and a minimum of 28 days. When a child is adopted during the maternity leave, the real mother shall be paid until the day of the adoption but for no less than 42 days after childbirth.</p>	<p>Pregnancy and confinement benefits are paid for:- 140 calendar days leave (70 calendar days prenatal and 70 calendar days post-natal);- 155 calendar days leave in case of complicated delivery (70 calendar days prenatal and 85 calendar days post-natal);- 180 calendar days leave in case of multiple births (70 calendar days prenatal and 110 calendar days post-natal).</p>	<p>Section 70 of the Fair Work Act 2009 provides that employees are entitled to 12 months' unpaid parental leave if the leave is associated with the birth of a child to the employee or the employee's spouse or de facto partner, or the adoption of a child under 16 years of age. An employee is entitled to request an additional 12 months' unpaid parental leave; however any extension will reduce the other parent's entitlement by an equivalent amount. The employer may only refuse the request on reasonable business grounds. Unpaid parental leave may start up to 6 weeks before the expected date of birth of the child for a pregnant employee. A female employee is entitled to a period of unpaid special maternity leave during pregnancy if she is not fit for work during that period. The amount of special maternity leave taken will proportionately reduce the amount of unpaid leave. Employers may provide additional paid or unpaid maternity/parental leave under the terms of their Enterprise Agreement or Industrial Instrument. (last update: 2012)</p>	<p>The duration varies according to whether recipient is part of the agricultural sector or not: Non-agricultural sector: Normal: 70 days before and 56 days after, total 126 calendar days. Multiple birth or difficult delivery: 70 days before and 70 days after, total 140 calendar days. Agricultural sector: Normal: 70 days before and 70 days after, total 140 calendar days. Difficult delivery: 70 days before and 86 days after, total 156 calendar days. Multiple birth: 70 days before and 110 days after, total 180 calendar days.</p>
3. Leave - Continuation of payment by employer	<p>No.</p>	<p>Only in cases in which the employer is exempted from paying social contributions (e.g. in case of foreign legal entities operating in the Republic of Armenia). If employer is exempted from social contributions, benefits are paid only by them.</p>	<p>It depends on individual conditions of employment. The Fair Work Act provides an entitlement to unpaid parental leave; however an employer may provide paid or unpaid maternity/parental leave under the terms of their Enterprise Agreement or Industrial Instrument. (last update: 2012)</p>	<p>Employer pays full wage from its "Wage Fund" for the first 56 to 70 days, after that period benefits are paid by the social protection system. Every employer must maintain a "Wage Fund" which contains the equivalent of one monthly wage for each employee. (for example, if 100 people work in a factory and each earns \$100 per month, then the employer must have at least \$10,000 in the Wage Fund).</p>

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	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
2. Leave - Prior to and after confinement	<p>Federation BiH: For employed women- At least 28 days before the birth and 335 days after birth, For unemployed women-From the moment of birth and duration as well as amount of financial assistance depends from canton to canton.</p> <p>Republic of Srpska: Every woman has one year of maternity leave, counting from the day of birth. For twins, the third, and any further child, woman has 18 months of maternity leave. Based on the request of woman and recommendation of an authorized medical doctor, woman can begin to use maternity leave 28 days before the date of delivery. Brcko District;- No provisions</p>	<p>Maternity Benefit: Can claim maternity benefits starting 8 weeks prior to expected date of confinement and ending the later of 17 weeks after the expected date of confinement or the actual date of delivery. Duration of benefit: payable up to 15 weeks for biological mother. Parental Benefit: Payable for up to 35 weeks to biological and adoptive parents. The combination of special benefits (Maternity, Sickness, Parental and Compassionate care) cannot exceed 71 weeks providing no regular benefits were paid. If regular benefits were paid the maximum number of weeks is limited to 50 weeks. (last update: 2010)</p>	<p>No rules regarding how leave should be divided before and after the birth. In the case of normal pregnancies mothers can take leave 730 calendar days, out of which 183 days are payable. In the case of complicated or multiple births or premature childbirth (before the 26th week of pregnancy): 200 calendar days, are payable. Adoptive mother (newborn child): can take leave 550 calendar days from the child's birthday, out of which 90 days are payable. (Changes came into force since January, 1 2014)</p>	<p>Total parental leave is 365 days from the day of the child's birth. Maternity leave must start minimum 28 days prior to the birth of child; it may start 45 days prior to this date; The parent may start to work even prior to the date that the leave of 365 days expires, but not prior to expiry of the leave of 45 days from the birth of the child. A child's mother may not interrupt parental leave prior to expiry of the leave 45 days from the birth of the child. If an employed woman starts work prior to the date that the leave of 365 days expires, she shall be entitled to use, apart from the right to have a daily break, another 90 minutes of leave for the purpose of breastfeeding the child. The modalities to take this breastfeeding leave are to be agreed upon with the employer.</p>
3. Leave - Continuation of payment by employer	<p>Federation BiH- No provisions. Brcko District- During the 12 months of maternity leave the employer pays the full net salary to the employee as well as the employee's social security contribution, after that the employer (provided they have the prescribed documentation) claims a reimbursement for the money they have paid in salary to the employee from the District Brcko budget. Republic of Srpska: -First 30 days is paid by employer. Beyond that period the benefit is continued to paid by the employers, who on their turn claim from the Public Fund of Child Protection a reimbursement of the paid salaries up to 12 months for the first and second child and up to 17 months for twins, 3rd or any further children. The employer continues to pay the social security contributions for the employee. The same rules are applicable for the self-employed persons.</p>	<p>Varies according to employers. (last update: 2010)</p>	<p>No provisions. In private sector: depends on agreement between employee and employers</p>	<p>Compensation of gross wage is paid out by the employer, who will receive refund from the State Budget, upon completion of payment. If the person is self-employed, he/she will receive compensation directly from the budget.</p>

Maternity/Paternity

NEW ZEALAND

REPUBLIC OF MOLDOVA

RUSSIAN FEDERATION

SERBIA

2. Leave - Prior to and after confinement

All employers are required to provide parental leave to eligible employees. Employees who have worked an average of 10 hours per week for the same employer over the 26 weeks prior to the expected date of delivery of their child are entitled to 14 weeks maternity leave. Those employed for an average of 10 hours per week for the same employer over the 52 weeks prior to the expected date of delivery of their child are entitled to up to 52 weeks of job protected unpaid parental leave, less any parental paid leave taken. There are limited circumstances where an employee is in a key position where the employer is not required to keep the position open; however, they must provide the employee with preference over appointment into any substantially similar positions. Note that many employers agree in their employment agreements to make payments in excess of the statutory minimum discussed above. Special leave of up to 10 days for a pregnant mother, before maternity leave begins, is available. This is for pregnancy-related reasons, such as ante-natal classes, or appointments with their doctor or midwife. Partner's/paternity leave is available for: up to two weeks for the mother's partner on the birth or adoption of a child, if that partner meets the hours test for the previous 12 months of service; or up to one week for the mother's partner on the birth or adoption of a child if that partner meets the hours test for the previous six months of service. All leave must be taken in the first year after the birth or adoption.

From the 30th week of pregnancy sick leave is provided, and this for a period of 126 calendar days. For complicated births or the birth of two or more children - 140 calendar days. The maternity leave includes a prenatal leave for a period of 70 calendar days and a postnatal leave of 56 calendar days.

A maternity benefit is paid to an insured woman on a cumulative basis for the entire period of maternity leave lasting 70 (in the event of multiple pregnancy - 84) calendar days before delivery and 70 (in the event of obstructed delivery - 86, in the event of delivery of two or more children - 110) calendar days after delivery. Subject to adoption of a child (children) aged under three months a maternity benefit is paid from the day of adoption and upon expiration of 70 (in the event of simultaneous adoption of two or more children - 110) calendar days upon delivery of the child(ren).

The total leave lasts 365 days and is divided into two periods as defined by the Law: Maternity leave - It must start at least 28 days before the presumed day of birth; it may start 45 days before this date. It lasts three months after giving the birth. The father of the child may use this leave if mother dies, abandons the child or is prevented from using the leave (in case of sickness, imprisonment...). Child care leave - It starts after maternity leave and lasts until completion of 365 days of the total leave. The father of the child may also use this leave under no special conditions. The total leave for the third and each following child is two years. The father of the child may also use this leave under no special conditions.

3. Leave - Continuation of payment by employer

None. (last update: 2011)

The employer covers one hundred percent of the salary of the person for the entire period of maternity leave (prenatal leave for a period of 70 calendar days and postnatal leave, for a period of 56 calendar days)

None

Compensation of gross salary. Benefit is advanced by the employer who receives, a full compensation from the central budget, after the payment has been carried out. If the person is self-employed, he/she receives compensation directly from the budget. Salary tax and contributions are paid from the compensation. Woman on maternity leave receives amount equal to her previous net salary. Maximum amount of the benefit is 5 times the national average gross salary.

Maternity/Paternity

THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA

TURKEY

UKRAINE

2. Leave - Prior to and after confinement

Paid maternity leave (Pregnancy and confinement): 9 months (28 days before anticipated delivery), or 12 months in case of multiple-birth. A female employee may begin her maternity leave 45 days before childbirth if authorized by the competent medical commission. Upon her own request, a mother can resume employment or self-employment but not before cessation of a 45 days period after confinement. The female employee who adopts a child is entitled to paid maternity leave until the child reaches nine months and if she adopts more than one child to maternity leave of one year. Maternity leave includes the period of the child's adaptation which lasts between 2-3 months. The (adoptive) father of the child may use the leave if the mother decides not to use it. Unpaid leave of up to three months may be additionally used until the child is 3 years old.

Civil Servants: 16 weeks of full salary maternity leave. 8 weeks have to be taken before the birth and 8 weeks afterwards (additional two weeks for multi delivery). In case the pregnancy is without any health complication, with the exception of the prenatal compulsory 3 weeks leave, the insured persons can postpone the remaining 5 weeks leave before the delivery; consequently 13 weeks (8+5 weeks) will be taken after the birth. The mother may use two additional years of unpaid leave, which is not accountable for social security. However, this period can then be credited afterwards. In addition: time off for breast feeding. A female civil servant is given breast-feeding (maternity) leave for 3 hours a day in the first six months, and one and half hour a day for the second period of six months, counting from the end of the maternity period. The leave is granted taking into account the preferences of the mother (as to the period and the periodicity). Workers: 16 weeks of maternity leave divided equally before and after delivery (additional two weeks for multi delivery). In addition, the insured person is entitled to 1 hour 30 minutes time off per day for breast feeding for a period of 6 months following the delivery. One and a half hour breast-feeding leave a day is given to the female workers in order to breast-feed her infants below one year old. The worker herself determines the period. This period is regarded as daily working period. The mother may use six additional months of unpaid leave, which is not accountable for social security. However, this period can then be credited afterwards for pension in the future.

Maternity Benefit: periodic benefit granted for 126 calendar days, 70 days before and 56 after birth.

3. Leave - Continuation of payment by employer

None.

Civil Servants: The public body employing the insured person continues to pay the insured person's salary in full during her maternity leave. Workers: Insured receives temporary incapacity benefit and maternity allowance. Thus there is no continuation of payment by employer.

None

Maternity/Paternity

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
4. Cash benefits	<p>Maternity Benefit: Paid as a percentage of the daily average assessment basis :- for the period prior to birth: 80% of basis;- for 150 calendar days after birth: 80% of basis;- for the rest of the period: 50% of basis. The assessment basis for calculation of sickness, maternity and other short-term benefits, shall be the total annual wage in respect of which contributions were paid. The amount of maternity benefit for women who were economically inactive before pregnancy equals the base flat-rate old-age pension, see Chapter VI "Old Age". Compensation Benefit: Benefit equals the difference between the previous and present wages, subject to a maximum of 50% of the wages for last calendar year. Birth grant: A lump sum equal to up to 50% of the monthly minimum wage declared by a decision of the Council of Ministers, the benefit is currently 10500 ALL (75 EUR)</p>	<p>The benefits are determined based on the calculated average monthly salary (income) of the employee or self-employed individual. If the amount of the calculated average monthly salary (income) exceeds five times the amount defined in Article 1 of the RA Law on Minimum Monthly Wages, the benefit is calculated based on five times the minimum monthly wage figure defined in Article 1 of the RA Law on Minimum Monthly Wages, according to the rules defined in this article. In case the average monthly salary (income) calculated according to the set rules is less than the amount defined in Article 1 of the RA Law on Minimum Monthly Wages, the benefit is determined according to the amount prescribed in Article 1 of the RA Law on Minimum Monthly Wages. Employee's average monthly salary is calculated on the basis of the rules of the Armenian Labour Code. In order to calculate the employee's benefit, the average monthly salary is divided by 25 and multiplied by the total number of days of maternity, given a six-day work week; respectively it</p>	<p>Special Benefit: A\$ 469.70 per fortnight. This is a maximum rate and may be increased by family payments for additional children or if the recipient is married. Baby Bonus: A\$ 5,294 paid as 13 fortnightly instalments. Maternity Immunisation Allowance: The current rate for Maternity Immunisation Allowance is A\$ 251.00, paid in a lump sum. Multiple Birth Allowance: In a multiple birth, Maternity Payment is paid for each child. (last update: 2012)</p>	<p>Social allowance (82,50 AZN) is paid at the occasion of child birth.</p>

Maternity/Paternity

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
4. Cash benefits	<p>Federation BiH For employed women- 50- 90% of salary (depending on financial capacity of cantons) for period of 1 year For unemployed women -the amount of financial assistance varies from canton to canton Brcko District- 100% of salary for 12 months Republic of Srpska For employed women- 100% of salary for period of 12 months (18 months for twins and or 3rd and any further children) For unemployed women A flat rate benefit amounting to 30% of the net salary that an employed person earns in average in the economy of the Republic of Srpska in the previous year 70,00 BAM,</p>	<p>Maternity and Parental Benefit: The basic weekly benefit is 55% of claimant's average weekly insurable earnings. To obtain the average weekly insurable earnings, the total 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). The maximum weekly benefit is C\$457. 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\$457. (last update: 2010)</p>	<p>The basic amount of the cash benefit is calculated based on salaries but must not exceed 1000 GEL. (The change came into force since January, 1 2014)</p>	<p>During the leave the parent shall be entitled to wage compensation in the amount of the salary he/she would earn if he/she was at work. The amount of the refund from the State Budget cannot be set at an amount lower than the lowest cost of labour (193€) or higher than the two average gross wages in the country (1452€ in 2014) A person working as a self-employed entrepreneur exercises the right at the Center for Social Work. The amount of the wage compensation payable to a solely-employed entrepreneur is defined in the same way as for employed persons The amount of the maternity allowance for a person registered at the Employment Agency and a full-time college student amounts 64.00 € a month. It may be used by mother or father.</p>

Maternity/Paternity

NEW ZEALAND

REPUBLIC OF MOLDOVA

RUSSIAN FEDERATION

SERBIA

4. Cash benefits

Paid Parental Leave (see above) Introduced from 1 July 2002 and provides for up to 14 weeks paid leave at the rate of their ordinary weekly pay or average weekly earnings (whichever is greater), up to a maximum payment, currently \$441.62 per week before tax. The parent is able to take unpaid leave for the remaining period up to 52 weeks after the birth. The payment is financed out of general tax revenue. Paid parental leave has also been available to self-employed parents since 1 July 2006. The rate is equal to the self-employed person's average weekly earnings up to the same maximum as for employed parents. Self-employed persons who earn less than the minimum wage for a minimum of 10 hours per week are entitled to parental leave payments at a flat rate equivalent to 10 hours per week at the rate of the minimum wage. That rate is \$127.50 per week. (last update: 2011)

100% of gross wages averaged over the previous six months. No limits or ceilings.

Maternity allowance is paid in the amount of 100 per cent of the average wage on which insurance contributions to the Social Insurance Fund of the Russian Federation for compulsory medical insurance in case of temporary disability or maternity were accrued. In accordance with the current legislation of the Russian Federation the wage basis for the calculations of social insurance contributions for each individual cannot exceed 568,000 roubles in 2013. The maximum amount is subject to annual adjustment (From January 1 of the corresponding year) (subject to wage increases in the Russian Federation). At the end of the maternity leave working women are granted a leave to care for a child up to the age of 3 years. During the period of such leave and until the child is 1.5 years monthly child care allowance shall be paid. Monthly child care allowance is payable in the amount of 40 percent of the average earnings of the insured person, on which insurance contributions to the Social Insurance Fund of the Russian Federation for social insurance in case of temporary disability or maternity were accrued, but not below the minimum amount of this allowance, set by Federal law No 81-FZ. Maximum amount of the monthly allowance for child care in 2013 was 17 965.5 rubles per month. In addition to the maternity allowance a lump sum to women who registered at the hospital in the early stages of pregnancy is paid (up to twelve weeks). In 2013, the size of the allowance is 515.33 rubles. The amount of a lump sum at birth in 2014 is 13087 rubles

100% of individual's previous gross salary in previous last 12 months if the claimant has worked for at least 6 months prior to maternity leave, 60% of individual's previous gross salary in previous 12 months for period of employment of 3-6 months, and 30% of individual's previous gross salary in previous 12 months for less than 3 months of employment. If the claimant was employed for less than 12 months, his/her entitlements for the remaining months to complete the full year of employment will amount to 50% of average wage in Serbia in the month preceding the leave of absence. The same calculation applies to self-employed. The benefit cannot exceed the level of five times the national average salary nor can the full-rate benefit be lower than the national minimum salary in the month when the beneficiary receives it. National minimum salary was 28,582 RSD – gross, 21,160 RSD - net in January 2014 (56% of net average wage).

Maternity/Paternity

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
4. Cash benefits	<p>Maternity benefit in the amount of 100% of the average monthly net wage paid to the employee (mother) twelve months prior to the maternity leave (monthly payment). 100% of the maternity benefit is covered from the State Budget. Assistance for newborn babies: See Table IX Family benefits.</p>	<p>Civil Servants: See "Continuation of Payment by Employer" above. Workers: See "Continuation of Payment by Employer" above. Civil Servants (cumulation of allowances): In the case that both the mother and the father are practicing as civil servants the maternity allowance is paid only to the father. In case the maternity allowance paid to one spouse in accordance with the work agreement or the collective agreement, is higher than the allowance paid to the other spouse who works as civil servant, no maternity allowance (for the latter person) is paid; if it is lower, than the allowance is paid in the amount of the difference between the two allowances.</p>	<p>Birth grant paid as a lump-sum benefit: - 30 960 UAH for first, - 61 920 UAH for second and - 123 840 for third and following child. Maternity Benefit: min. 130, max 1218 UAH (depends of average monthly total family revenue) before child will reach the age of 3 years.</p>

Maternity/Paternity

	ALBANIA	ARMENIA	AUSTRALIA	AZERBAIJAN
Taxation and social contributions				
1. Taxation of cash benefits	Not subject to taxation.	Income tax, on general terms	Special Benefit: subject to taxation. Maternity Payment: not subject to taxation. Immunisation Allowance: subject to taxation. (last update: 2012)	Maternity benefit is not subject to taxation.
2. Limit of income for tax relief or tax reduction	Not applicable.	Not applicable.	Continued payment of salaries and wages during maternity leave is liable to taxation as income. The Beneficiary Rebate is a tax rebate available to taxpayers who receive certain social security payments and Commonwealth education allowances. 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 multiplying the amount of benefit or allowance over \$6,000 by the lowest marginal tax rate of 15%. (last update: 2012)	None.
3. Social security contributions from benefits	None.	None.	Australian social security system is not contributory. (last update: 2012)	None.

Maternity/Paternity

	BOSNIA AND HERZEGOVINA	CANADA	GEORGIA	MONTENEGRO
Taxation and social contributions				
1. Taxation of cash benefits	Federation BiH and Republic of Srpska- Only benefit claimed by working women in the form of salary compensation is subject to taxation as well as the salaryBrcko District - Subject to taxation	Maternity and Parental benefitSubject to taxation.(last update: 2010)	Not subject to taxation.	Subject to taxation
2. Limit of income for tax relief or tax reduction	Federation BiH - Not applicableRepublic of SrpskaTax relief per year:900 BAM for each supported member of the familyAmount for voluntary pension insuranceHousing loan interest rateBrcko District: -Tax relief of 240.00 BAM + 50.00 BAM (life expenditures) and a further 120.00 BAM for each supported member of the family. The rest of the individual's income is subjected to taxation in amount of 10%	Maternity and Parental benefitThe limits for tax relief on income change each year, subject to the provisions of the Income Tax Act. (last update: 2010)	Not applicable.	Personal income tax: 9% of the tax base (wage)
3. Social security contributions from benefits	Federation BiH -Contributions are paid in the same way as on wagesRepublic of Srpska-Contributions are paid in the same way as on wages. The above applies only to the benefit claimed by working women in the form of salary compensation, while contributions are not paid for other benefitsBrcko District:- Contributions are paid the same way as on wages	Maternity and Parental benefitNone.(last update: 2010)	None.	Benefits subject to social insurance contributions

Maternity/Paternity

	NEW ZEALAND	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION	SERBIA
Taxation and social contributions				
1. Taxation of cash benefits	Paid Parental LeaveSubject to standard personal income tax.Sickness Benefit and Sickness Benefit – HardshipSee Table 3.Parental tax credit:Not subject to taxation.(last update: 2011)	Not subject to taxation.	Not subject to taxation.	Benefits subject to taxation.
2. Limit of income for tax relief or tax reduction	Not applicable.(last update: 2011)	Not applicable.	Not applicable.	Qualification limit defined according to Law on income taxes. Qualification limit for 2013 was 2,185,488 RSD (equal to three times average annual wage in Serbia in 2013). Tax rate is 10%.If annual income exceeds 4,370,976 RSD (equal to six times average annual wage in Serbia in 2013), income tax rate is 15% paid on the income over the limit.
3. Social security contributions from benefits	Not applicable, as social security benefits and pensions are funded through general revenues.(last update: 2011)	None.	None.	Since the contribution is equal to the gross salary it involves contributions for pension and invalidity insurance, health insurance and unemployment insurance.

Maternity/Paternity

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Taxation and social contributions			
1. Taxation of cash benefits	Maternity benefit: Subject to personal income taxation.	Civil Servants: Not subject to taxation.Workers: Not subject to taxation.	Not subject to taxation.
2. Limit of income for tax relief or tax reduction	General taxation rules. No special relief for benefits.	Civil Servants: not applicableWorkers: not applicable.	Not applicable.
3. Social security contributions from benefits	Contributions are calculated and paid in the same way as for wages. Social security rates are applied against the employee's gross wage, which is a sum of the net wage, personal income tax and payroll deductions to pension fund, health care fund and unemployment fund.	Civil Servants: social insurance and universal health insurance premiums are paid.Workers: None	None.