

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Applicable statutory basis	<p>Law No. 7703, dated 11.5.1993 "For the social insurance in Republic of Albania" (since amended).</p>	<p>Law on "State Pensions".22 December , 2010 - - Law on "Social Protection of the Disabled".24 May, 1993- Law on "The Profit Tax" 30 September, 1997 .- RA Government resolution no. 276 of March 2, 2006.- RA Government resolution no. 780 of June 13, 2003.- RA Government resolution no.453 of April 12, 2007.- RA Government resolution no. 665 of May 5, 2011.- RA Government resolution no.635 of June 26, 2014- RA Government resolution no.1734 of December 30, 2010</p>	<p>- Law on social protection of disabled people 1992.- Regulation of the Cabinet of Ministers #128 of 12 August 2002 on "Holiday Vouchers for people who became disabled after the Chernobyl Nuclear Accident and their families and for Army servants (excluding compulsory regular army servants) and their families";Pension Law 1993 (amended 1997 and 1998).- Labour Pension Law 2006.- Social allowance law , 2006.- Decree of the President of the Republic of Azerbaijan on "The increasing of pensions" (1 August 2003).- Decree of the President of Azerbaijan Republic on "granting the stipend of the President of Azerbaijan Republic to the war invalids" #823 09.09.2008.- Decree of the President of the Republic of Azerbaijan on "increasing the amount of social allowances" # 820 27.08.2008.</p>	<p>Federation BiH- Law on Pension and Invalidity Insurance of FBiH (Official Gazette of FBiH 29/98), amended in 2000, 2001, 2006 and 2009 (Official Gazette of the Federation BiH 49/00, 32/01, 59/06, 04/09, and 55/12).Republic of Srpska-Law on Pension and Invalidity Insurance of Republic of Srpska (Official Gazette of RS 134/11), -Law on Professional Rehabilitation Qualification and Employment of Disabled Persons - Consolidated text (Official Gazette of RS 37/12)Brcko District - Employees chose whether to be affiliated with the system in the Federation of BiH or Republic of Srpska</p>

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GEORGIA

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Applicable statutory basis

- Labour Code of Georgia.26.05.2006.- Resolution N279 of Government of Georgia „On defining social package” 23.07.2012 (in force from 1.09.2013)- Law of Georgia concerning “Social aids”29.12.2006.- Law of Georgia concerning “Social Protection of Disabled Persons” (14.6.1995).- Law of Georgia concerning “Medical and Social Appraisal” (7.12.2001).- Order No 1/n by the Minister of Labour, Healthcare and Social Protection “On Approving the Rules of Determining a Limited Ability Status”, 13.1.2003.- Order No 2/n by the Minister of Labour, Healthcare and Social Protection “On the List of Illnesses, Anatomic and Mental Defects in Case of which Special Labour Conditions are allowed for Persons with a Limited Ability Status”, 13.1.2003.

Law on Pension and Disability Insurance, 2003 amended in 2004/2007/2008/2010/2011/2012/2013Law on Contributions for Compulsory Social Insurance, 2007amended in 2008/2009/2010/2012Law on Social and Child Welfare, 2013

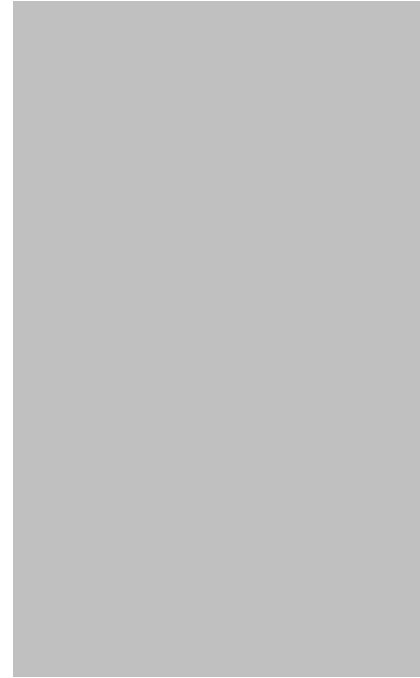
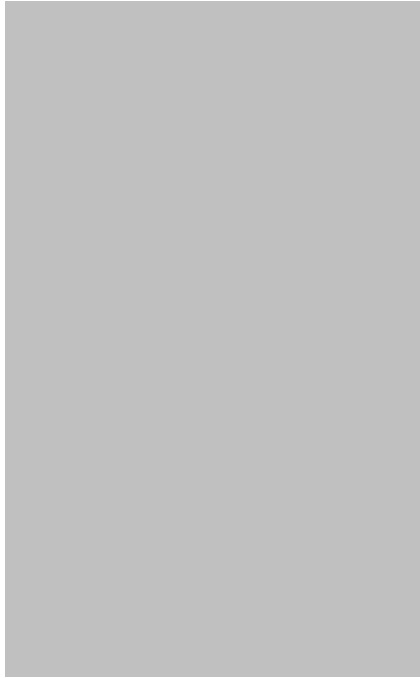
- Law No. 156-XIV, of 14.10.1998 on benefits provided by the state social insurance scheme; came into force on 1.1.1999.- Law No. 489-XIV, of 8.7.1999, on the public social insurance scheme.- Law No. 756-XIV, of 24.12.1999, on insurance in respect of employment injuries and occupational diseases.-UN Convention on the Rights of Persons with Disabilities, ratified by the Law n. 166-XVIII, 09.07.2010- Strategy on social inclusion of persons with disabilities for 2010-2013, adopted by Law n 169-XVIII, 09.07.2010- Law on social inclusion of persons with disabilities N 60, 30.03.2012

Federal Law of December 15, 2001 166-FZ “On the State Pension Provision in the Russian Federation”Federal Law of December 17, 2001, No. 173- FZ “On State Pensions in the Russian Federation”;Federal Law of December 15, 2001, No. 167-FZ “On Obligatory Pension Insurance in the Russian Federation”.Federal Law of May 15, 1991 No. 1244-1 “On Social Protection of Citizens Affected by Radiation Due to Chernobyl NPP Disaster”;Federal Law of November 26, 1998 No. 175-FZ “On Social Protection of Citizens of the Russian Federation Affected by Radiation Due to Accident in 1957 at Mayak Production Association and Radioactive Waste Dumping at the Techa River”;Decree of the Supreme Soviet of the Russian Federation of December 27, 1991 No. 2123-1 “On Application of Law of the Russian Soviet Federal Socialist Republic ‘On Social Protection of Citizens Affected by Radiation Due to Chernobyl NPP Disaster’ to Citizens from Extra Risk Subdivisions»;Federal Law of November 24, 1995 No. 181-FZ “On Social Protection of Disabled Persons in the Russian Federation”; Federal Law of June 24, 1998, No. 125-FZ “On Compulsory Social Insurance against Accidents at Work and Occupational Diseases”;Federal Law of August 22, 2004 ” 122-FZ “On Changes in the Legislative Acts of the Russian Federation and Loss of Validity of Some Legislative Acts of the Russian Federation in Connection with Adoption of the Federal Laws “On Changes in the Federal Law On the Basic Principles of the Legislative (Representative) and Executive State Power Bodies of the Russian Federation Constituents” and “On the Basic Principles of the Local Self-Governance Organization in the Russian Federation”;Federal Law No. 244-FZ, of November 1, 2007 “On Making Amendments in Some Russian Federation Legislation Acts in Order to Increase Material Support for Some Categories of Russian Citizens»;Federal Law of July 24, 2009 No 212- FZ “On Insurance Contributions to the Pension Fund of the Russian Federation, Social Insurance Fund of the Russian Federation, Federal Compulsory Medical Insurance Fund and Local Compulsory Medical Insurance Funds”; Federal Law of March 6, 2001 No. 21-FZ “On Payment of Pensions to Citizens Leaving the Russian Federation for Permanent Residence Purposes”;Federal Law of July 17, 1999 No. 178-FZ “On the State Social Assistance”; Federal Law of July 24, 2009 No. 213-FZ “On Changes in Some Legislative Acts of the Russian Federation and Loss of Validity of Some Legislative Acts (Provisions of Legislative Acts)

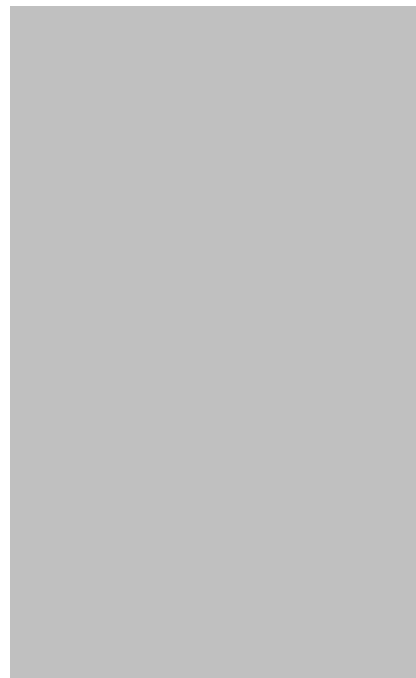
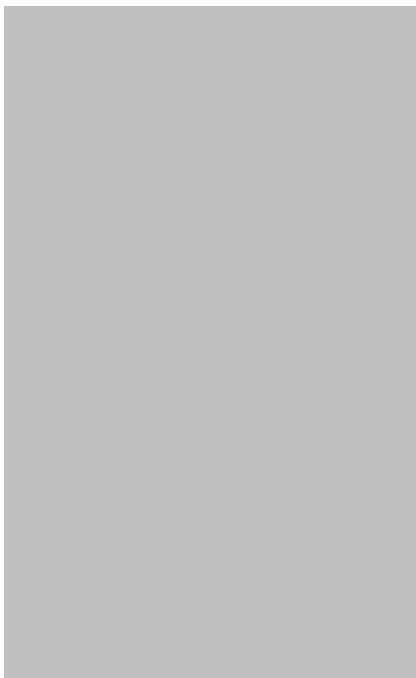
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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Applicable statutory basis	<p>Law on Pension and Disability Insurance 2003, amended 2004/2005/2006/2009/2010/2012/2013/2014 Law on Compulsory Social Insurance Contributions 2004, amended 2005/2006/2009/2011/2013/2014 Law on Professional Rehabilitation and Employment of Persons with Disabilities 2009, Revised 2013 The Budget System Law 2009, amended 2010/2011/2012/2013/2014 Law on Temporary Arrangement of the Pensions Payment Model 2014</p>	<p>Law on pension and disability insurance (Official Gazette No. 98/2012), as amended on several occasions Law on Mandatory Fully Funded Pension Insurance (Official Gazette No. 29/2002), as amended on several occasions Law on Payment of Pensions and Pension Benefits from Fully Funded Pension Insurance (Official Gazette No. 11/2012) Law on employment of people with disabilities (Official Gazette No. 44/2000), as amended on several occasions Law on Obligatory Social Insurance Contributions (Official Gazette No. 142/2008) The laws are supplemented by extensive guidelines</p>		<p>Law of Ukraine "On mandatory state pension insurance", # 1058-IV dated July 9, 2003 Law of Ukraine "On the collection and accounting of a single fee for the compulsory state social insurance". 01.01.2011</p>

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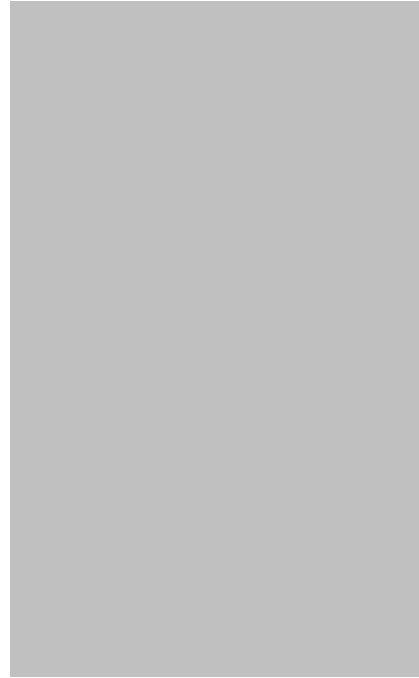
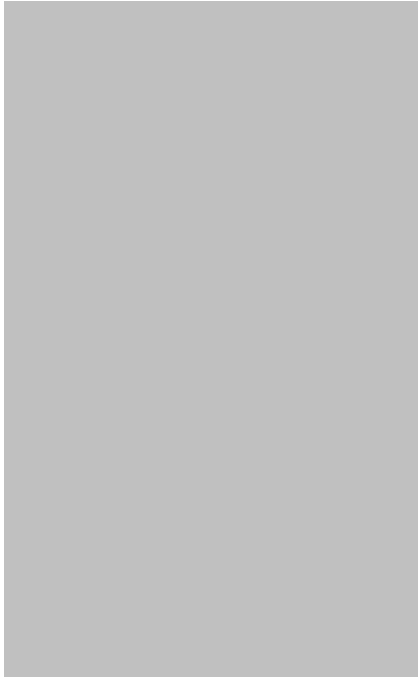


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of the Russian Federation in Connection with Adoption of the Federal Law 'On Insurance Contributions to the Pension Fund of the Russian Federation, Social Insurance Fund of the Russian Federation, Federal Compulsory Medical Insurance Fund and Local Compulsory Medical Insurance Funds'"Federal Law of November 7, 2011, No306-FZ "On Money Allowances of Military Personnel and Providing Them with Individual Payments"Federal Law of 03.12.2012 ? 217-FZ "On the Budget of the Federal Compulsory Medical Insurance Fund of the Russian Federation for 2013 and Planning Periods for 2014 and 2015" Federal Law of 03.12.2012 ? 219-FZ "On the Budget of the Social Insurance Fund of the Russian Federation ?? 2013 and Planning Periods for 2014 and 2015" Federal Law of 03.12.2012 ? 218-FZ "On the Budget of the Pension Fund of the Russian Federation ?? 2013 and Planning Periods for 2014 and 2015"Federal Law of 24.07.2009 N 212-FZ "On insurance contributions to the Pension Fund of the Russian Federation, Social Insurance Fund of the Russian Federation, Federal Compulsory Medical Insurance Fund" By-laws.Decree of the Supreme Soviet of the Russian Federation of December 27, 1991 No. 2123-1 "On Application of Law of the Russian Soviet Federal Socialist Republic «On Social Protection of Citizens Affected by Radiation Due to Chernobyl NPP Accident» to citizens from extra risk units";Subordinate acts.

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Basic principles	<p>Social insurance system funded by contributions providing a basic pension intended to provide a minimum standard of living as well as a pension increment based on the length of insurance and previous earnings.</p>	<p>Disability /Labour/ Pension based on degree of invalidity and duration of insurance record.Disability BenefitAwarded to specific categories of the population regardless of insurance coverage or means, intended for those who do not fulfil the qualifying period required for a Disability /Labour/ Pension (see Table XI.2 'Specific Non-contributory Minimum: Invalidity' below)</p>	<p>Compulsory social insurance scheme financed by contributions and state budget that provides an earnings-related benefit to all employees.</p>	<p>Federation BiH and Republic of Srpska- A social insurance scheme financed by employer's contributions which provides an earning related benefit to all employed person.- No distinction is made between work related and non-work related incapacity, however those with work related incapacity are exempt from the conditions relating to minimum qualifying periods. District Brcko - The people of the District of Brcko do not have their own separate pension system but choose to be affiliated to the scheme in either the Federation of BiH or Republic of Srpska.</p>

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RUSSIAN FEDERATION

Basic principles

Flat rate benefit for all citizens and employees fulfilling the entitlement conditions. No distinction is made between work and non-work related incapacity.

Social insurance scheme which is based on the principle of economic activity. Financed from contributions paid by insured persons, employers, and in special cases funds for social insurance are provided for by the state. Conditions for becoming entitled are years of age and minimum insurance service period. The amount of the compensation depends on the length of the insurance service period and the realized wage. For non-active persons a specific invalidity grant is guaranteed.

Social insurance type system providing an earnings-related benefit based upon the claimant's degree of invalidity.

A contemporary system of disability pension was introduced on January 1, 2002 and partially adjusted within the framework of reforms of 2010. The new system provides for a Labor Disability Pension, based upon the amount of the insurer's (employer's) compulsory contributions for each individual insured physical person or a State Disability Pension, paid at a flat-rate. Citizens of the Russian Federation are entitled to state-provided disability pension irrespective of the place of residence. Foreign citizens and persons without citizenship are entitled to retirement pension on equal terms with Russian citizens, subject to the condition that they are permanently residing in the territory of the Russian Federation (unless otherwise specified by international agreements)

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Basic principles	<p>Compulsory social insurance scheme for active population financed by contributions on a pay as you go basis. Any deficit is covered by the state budget. Benefits depend on age, previous earnings and duration of insurance. Benefits for work and non-work related incapacity are the same but victims of work-related incapacity are exempt from the conditions relating to minimum qualifying periods and their benefits are calculated on the basis of 40 years of insurance.</p>	<p>Compulsory social insurance scheme financed by contributions covering the active population providing earnings-related benefits. Those suffering from employment injuries or occupational diseases do not have to satisfy any of the qualifying periods; they are also entitled to higher benefits.</p>	<p>Civil Servants: Social insurance based system and contribution by civil servant and employer state body. Workers: Social insurance based system financed by contributions from employers and employees providing an earnings related benefit.</p>	<p>Disability pension shall be granted: in the event of disability that resulted in full or partial incapacity to work due to a general disease (including a non-industrial injury and disability from childhood), provided the invalid has the required service as specified; irrespective of whether the individual becomes disabled during employment period, before placement at work, or after ceasing employment; in the event of industrial accident and occupational disease the benefit shall be granted under the Law of Ukraine "On Mandatory State Social Insurance against Industrial Accidents and Occupational Diseases that Caused Disability".</p>

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Field of application	- employers, - employees, and - self-employed persons.	Disability Labour Pension:- employees, self-employed persons and owners of agricultural land, who have been recognized as a person with disability Disability Benefit: Disabled persons not qualifying for any pension,	Employees. Self –employed.	Federation of BiH and Republic of Srpska All insured persons: - employed- self-employed - farmers- persons in religious services

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Field of application

Permanent residents

The insured persons are the employed, self-employed persons and farmers. Disability caused by an employment injury or a professional disease covered as well. For further information see Table 8 Employment injuries and professional diseases.

Citizens of the Republic of Moldova, as well as foreign citizens and stateless persons working there on the basis of an individual contract of employment concluded with an employer in the Republic of Moldova, Citizens of the Republic of Moldova working abroad on the basis of a legal arrangement with an employer in the Republic of Moldova, and holders of elective office or appointees to the public authorities, during their period of office.

Citizens of the Russian Federation, (irrespective of the place of residence) foreign citizens and stateless persons permanently residing in the Russian Federation (unless otherwise specified by an international agreement of the Russian Federation)

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Field of application	All persons performing an economic activity (See also Table VI 'Old Age: Field of Application')In case of a work incapacity due to work injuries or occupational diseases, following groups are also covered:- persons up to 26 years of age who are not insured but do part time work on the youth labour market and during their education,- persons in professional education as directed by the employment agency,- pupils and students on professional practice and internships,- persons working whilst serving time in prison, and-volunteer workers.	employees, the self-employedfarmers,persons engaged in practical or voluntary work,unemployed/students during professional and vocational trainingprisoners	Civil Servants: Civil Servants.Workers: Workers.	All residents.

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Exemptions from compulsory social insurance	None.	None	The public organizations that represent invalids (the NGO's of disabled people) are exempted from compulsory insurance.	Federation of BiH and Republic of SrpskaNone

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Exemptions from compulsory social insurance

None.

None

None.

None.

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Exemptions from compulsory social insurance	Serbian citizens employed abroad, if covered during their employment abroad by mandatory insurance provided by a foreign insurance providerRegistered and unregistered unemployed persons not receiving any unemployment benefit.Posted workers performing gainful activities in Serbia while insured abroad.	None.	Civil Servants: none.Workers: none	None.

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Risks covered				

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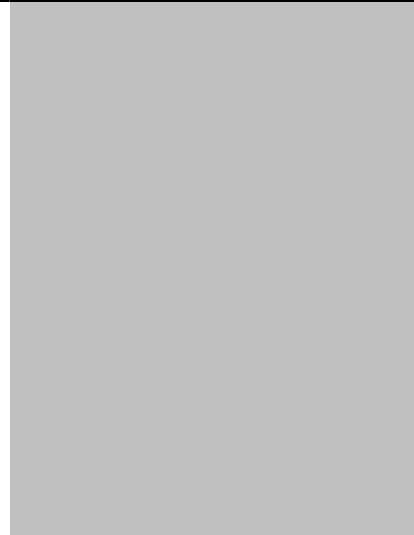
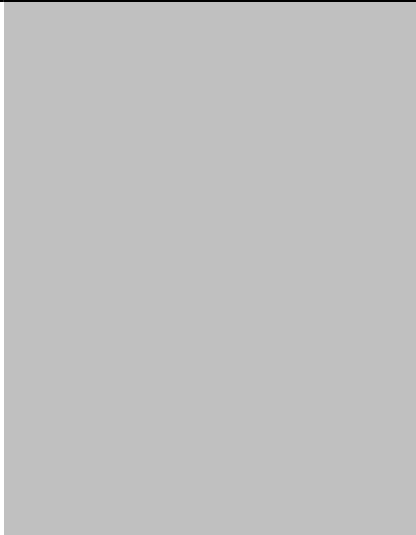
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Risks covered



Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Risks covered	<p>Invalidity is ascertained if person suffers a total loss of working ability due to a change in health condition (as a result of injury or illness related and unrelated to work) which cannot be reversed by medical treatment or rehabilitation. Invalidity is also ascertained when a member of professional military personnel suffers a total loss of capacity for professional military service.</p>	<p>Invalidity is ascertained if the capacity for work is permanently reduced by more than 50% compared to physically and mentally healthy person of the same or similar education and abilities due to a change in the health condition (caused by either work or non-work related injury or disease), which cannot be reversed by medical treatment or rehabilitation. There are two categories of invalidity of the insured persons: * Category I - General incapacity to work: permanent loss of working capacity of the insured when the capacity to work is reduced by more than 80%. * Category II – Occupational incapacity to work: The capacity to work of the insured is reduced from 50% to 80%. The insured person can continue to work on a half-time basis in the same job or be assigned to another job, if he/she has lost the capacity to perform the job on a full-time basis due to reduction of the work capacity by 50% compared to physically and mentally healthy person of the same or similar education and ability. The jobs in relation to which the invalidity is assessed comprise all jobs adequate to his/her physical and mental abilities and to his/her previous jobs.</p>	<p>-The insurance holder, who is determined by the Institutions Health Committee to have lost his/her working capacity or minimum 60% of the earning capacity in the profession due to a work accident or an occupational disease -The insurance holders employed through a service contract and who are working in his/her own name and account who have lost minimum 60% of the earning capacity in the profession or at a degree which does not allow him/her to carry out the professional duties - The insurance holders in the public administration</p>	

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Conditions				
1. Minimum level of incapacity for work	<p>The minimum levels of incapacity are determined by the MEC (Medical Experts Committee). No percentage classification of incapacity. Minimum level of incapacity achieved when claimant is unable to pursue his/her original occupation but could still perform another job.</p>	<p>Group III: less limited vital activity.</p>	<p>Minimum level is 25% of incapacity for work which is determined by the Medical Expert Committee of the Ministry of Labour and Social Protection of Population.</p>	<p>Federation of BiH and Republic of Srpska Minimum 20% of work incapacity, determined on the basis of findings, evaluation and opinions of professional agency. Professional agency is commissioned by PIF and composed of medical and occupational health specialists</p>
2. Possibility of review	<p>Review period determined by MEC. Usually this period is 6 or 12 months</p>		<p>The claimant is also obliged to attend regular examinations from the Medical Social Commission and failure to do so may result in the suspension of the pension.</p>	

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Conditions	Assignment of status of disability is made by the selected medical institutions according to the rules stipulated by the order No 1/n by the Minister of Labour, Healthcare and Social Protection "On Approving the Rules of Determining a Limited Ability Status", 13.1.2003. There are 3 groups of disability for adults: I, II and III. Persons under age of 18 have a status of disabled child.			
1. Minimum level of incapacity for work	If an injured person is capable of continuing the same profession but the salary is reduced or the job requires more effort due to the injury, then the level of professional incapacity is assessed as 25%.	A complete loss of working capacity of 100% and a partial loss of working capacity of 75%.	25% reduction in working capacity.	Reduction in working capacity not less than 40%.
2. Possibility of review	Recipients in some cases are re-examined after 1 year and in the case of changing degree (group) of disability are entitled to receive benefit of adequate amount	Findings, assessment and opinion of the first instance medical commission are subject to a prior control by a body established pursuant to the general regulation of the Pension and Disability Insurance Fund. The insured person may request for reassessment of the findings. The Fund determines the control check-up of the beneficiary within three years from the day of determining the disability except in special cases: when disability is caused by malign disease, amputation of extremity, severe trauma with permanent deformity and similar serious diseases.		Reexamination of persons with the 1st group of disability is conducted one time in 2 years, persons with II and III disability groups - 1 time per year, and children with disabilities - once during the period for which the category of "child with a disability" was set

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Conditions				
1. Minimum level of incapacity for work	Complete and permanent loss of working ability. For members of professional military personnel – total loss of capacity for professional military service.	More than 50% reduction in working capacity. Claimant's remaining working capacity is assessed in view of his/her health, age, education and capacity to work full-time in another job after completion of occupational rehabilitation	Civil Servants Disability pension shall be granted in the event of disability that resulted in above 60% incapacity to work due to a general disease Workers: Minimum 60% loss of work capacity Alternatively minimum 60% loss of earning capacity if caused by an employment injury or occupational disease. Civil servants and workers: In case the person has lost 60% of the working capacity or of the professional earning capacity in his/her childhood or in a period before having taken up work (under insurance), then the insurance holder shall not benefit from invalidity pension due to such disease or handicap.	The level determined by Medico-Social Expert Authority.
2. Possibility of review	The insured person may require reexamination. The Fund shall order a re-examination of the beneficiaries within three years after determination of the disability except in special cases: when invalidity have been caused by cancer, loss of extremities, blindness, diabetes and similar serious diseases, if disability was determined by the foreign social insurance fund, if the beneficiary was older than 58 (man) or 55 (woman) at the moment the invalidity occurred.	Obligatory control by a special Commission for Working incapacity is performed a year after the first assessment (and maximum twice up to the age of 65 of the beneficiary) in order to reassess the degree of invalidity. Afterwards, the pension becomes permanent. Failure to comply with this obligation results in suspension of the invalidity pension. Such control however is not applicable in cases where due to the type of disease there will be no improvement of working capacity. Review is also possible on request of the beneficiary / employer / Pension Fund / the Commission for Working capacity at all times if there is a change in the degree of invalidity. Persons entitled to occupational rehabilitation who could not be trained for particular job or have not exercised their right to occupational rehabilitation within 6 months are also subject to reassessment of working capacity. Additionally, all assessments/controls of the invalidity are subject to audit by a special Commission for Audits	Civil servants – workers The recipient is re-examined upon the demand of the Social Security Institution or on the demand of the recipient him/herself, if circumstances change. The amount of the benefit is adapted in relation to the worsened or improved conditions.	Invalid person when reaching pensionable age can choose between disability and old-age pension

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	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
3. Period for which cover is given	Full and Partial Pensions: Available up to pensionable age, on reaching this age recipients have the right to opt for an old-age pension, if that is more favourable for them.	Unlimited.	Upon reaching pensionable age the recipient may choose between an old age pension or an invalidity pension.	Federation of BiH and Republic of Srpska No defined age limits.
4. Minimum period of affiliation for entitlement	Full and Partial Pensions: The claimant must have been insured for at least half of the period between the age of 20 years and the age at which the disability occurred.	Disability /labour/ Pension: Depending on the age of the person, the length of service should be at least: up to 23 years of age: 2 years 23-26 years of age: 3 years 26-29 years of age: 4 years 29-32 years of age: 5 years 32-35 years of age: 6 years 25-38 years of age: 7 years 38-41 years of age: 8 years 41-44 years of age: 9 years Over 44 years of age: 10 years	Minimum period of affiliation for invalidity benefit requires 5 years of insurance, as well as 4 months for each year of working age (15+). Otherwise, disabled person gets fixed invalidity allowance.	Federation of BiH Minimum of 1 year of insurance. Republic of Srpska There is no minimum period of affiliation for entitlement

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3. Period for which cover is given

Unlimited. After the entitlement to old age pensions the recipient must choose between the invalidity and old age pension

Payment of partial disability pension ceases at the moment the person becomes entitled to old age or full disability pension.

Available to those of working age until they reach pensionable age.

State disability pension, including social disability retirement pension is paid during the period of disability, including the situation of an indefinitely declared period. There is no minimum age stipulated (in case of minors, the payment is done to the representative of the person). There is no official maximum age limit but when the beneficiary acquires the right to an old-age pension he/she will receive an old-age pension instead. Disability retirement pension is set for a period during which the respective person is declared as disabled, however, as long as old-age pension is awarded (including a pre-schedule) or until reaching the age of 60, 55 years (men and women respectively) subject to the existence of five years' pensionable service, and in the event of lack of right to old-age pension – until reaching the age for awarding social pension envisaged by Federal Law «About State Pension Provision in the Russian Federation».

4. Minimum period of affiliation for entitlement

None

If disability is caused by an injury at work or a professional disease – regardless of the length of pension service period; If disability is caused by an injury outside work or a disease – provided that the loss of working capacity occurred prior to reaching the age stipulated for becoming entitled to old-age pension (65 years and four months (men) and 60 years and six months (women) in 2015) and that he/she had accrued pension service covering minimum one third of the work life (work life is the number of full years in the period as of the day when the insured person reached the age of 20, or the age of 23 if he/she acquired college degree in regular education, or the age of 26, if he/she acquired university degree in regular education, until the day of occurrence of disability); Until reached age of 20 – regardless of the length of insurance service period; When disability occurred from the age of 20 to the age of 30 – if he/she has a total of minimum one year of insurance service until the occurrence of disability.

Based upon the age at which a person is declared invalid. Age Qualifying period under 23 1 year 23-26 2 years 26-31 3 years over 31 5 years

The right to disability labor retirement pension is defined irrespective of cause of disability and the length of insurance period. In the event of complete lack of an insurance period and in the event of occurrence of disability as a result of a deliberate commitment by a person of a criminally punishable act or deliberate infliction of injury on its own health a social disability pension is established.

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	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
3. Period for which cover is given	No defined age limits.	As long as the contingency takes	Civil Servants: For the duration of invalidity and up to retirement age.If the beneficiary meets all the necessary conditions (has paid contributions for 9000 days) and reaches pensionable age, the benefit is transformed into an old age pension.If these conditions are not fulfilled, the beneficiary continues to receive invalidity benefit.Workers: For the duration of invalidity.	The invalidity pension is granted for the term of the invalidity or for life for persons over 60.
4. Minimum period of affiliation for entitlement	Victims of work-related incapacity are exempt from the conditions relating to minimum qualifying periods. If invalidity is caused by injury or disease which is unrelated to work/working conditions the following minimum insurance periods are applicable:up to 20 years of age: 1 year of insurance,up to 25 years of age: 2 years of insurance,up to 30 years of age: 3 years of insurance,over 30 years of age: 5 years of insurance.	Non-work related incapacity It depends upon the age of the person when the invalidity emerged:* Age of 45 years and over: have acquired an insurance period of at least 12 years;* Age of 38 - 45 years: have acquired an insurance period for at least 40% of the time between attaining 20 years of age (26 for persons with university education) and the development of invalidity (only full years of service being considered).* Age of 30 -37 years: have acquired an insurance period for at least 30% of the time between attaining 20 years of age (26 for persons with university education) and the development of invalidity (only full years of service being considered);* before the age of 30: have acquired a pension insurance period for at least 12 months;* before the age of 25: have acquired a pension insurance period for at least 9 months;* before the age of 20: have acquired a pension insurance period for at least 6 months;Work-related incapacityNo minimum period applies.	Civil Servants - Workers: 10 years of affiliation and 1800 days of long term insurance contribution has to be paid for invalidity, old-age and death insurance schemes.Invalids who are in need of permanent care should have paid for a period of 1800 days of long term care insurance; no further affiliation requirement is imposed.	Qualification period depends on age when disability occurs, it ranges from2 years for persons aged under 23 years old3 years for persons aged under 264 years for persons aged under 315 years for persons aged over 32.

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<p>Benefits</p> <p>1. Determining factors for the amount of benefits</p>	<p>- The basic old age pension (see Table VI "Old Age"), - Insurance period, and - Average assessment basis.</p>	<p>Disability Labour Pension:length of service and invalidity groupDisability benefit: invalidity group</p>	<p>Degree of invalidity,National minimum wage, andPrevious earnings.</p>	<p>Federation of BiH- period of employment, and-scale of invalidityThe employment record has a consequence for the eventual amount of the benefits in the cases of non-work related diseases and injuries.Republic of Srpska- period of employment- scale of invalidity- gender, and-the calendar year in which the pension is first granted</p>
<p>2. Calculation method, pension formula or amounts</p>	<p>Full Pension:Composed of a basic pension, equal to an old age pension and a pension increment. This increment is 1% per year of insurance multiplied by the average assessment basis.Partial Pension:50% of full pension.</p>	<p>Disability Labour Pension:In case of length of service (LOS) up to 10 years the pension benefit is calculated as following: $P = BP + (LOS \times YV) \times PC$;If the LOS greater than 10 years, the pension benefit calculation formulae is: $P = BP + (10 \times YV + (LOS-10) \times YV1) \times PC$, where:P - Monthly amount of labor pension;BP - Size of basic pension (16000 drams per month) adjusted by a percentage according to disability group, which is: Group I : 140%, Group II: 120%, Group III: 100%.LOS – years of service;YV – value of one year of service for LOS up to 10 years (including) (800 drams); YV1 – value of one year of service for LOS exceeding 10 years; (500 drams) PC – Personal Coefficient of pensioner.The personal coefficient (PC) is defined:For LOS = 10: $PC = 0.1 \times LOS$For 11 = LOS = 40: $PC = 1 + 0.01 \times (LOS - 10)$For LOS > 40: $PC = 1.3 + 0.02 \times (LOS - 40)$.The PC cannot be greater than 2Disability benefit: lump sum :Group I and disabled children (under 18 age): 21500 drams per monthGroup II: 19000 drams per month Group III: 16000 drams per month</p>		<p>Federation of BiH Disability pension caused by a work injury or occupational disease cannot be less than the amount of an old-age pension based upon an insurance record of 40 years .Disability pension caused by disease or injury outside of workplace is determined by the pension basis and depends on the length of the pension insurance record. The amount of disability pension cannot be less than the amount of an old age pension for the same pension insurance record. The average disability pension for December 2010 was 302,31 BAM.Republic of SrpskaDisability pension caused by a work injury or occupational disease cannot be less than the amount of an old-age pension based upon an insurance record of 40 years.Disability caused by disease or injury outside of workplace is determined in a same way as old-age pension (index of average salary earned by insured person divided by average salary in Republic of Srpska multiplied by number of years of pension insurance record and then multiplied by 9,231875 BAM).</p>

Invalidity

GEORGIA

MONTENEGRO

REPUBLIC OF MOLDOVA

RUSSIAN FEDERATION

Benefits

1. Determining factors for the amount of benefits

Degree of invalidity

Mandatory pension and disability insurance based on generational solidarity depending on work, time period for which contributions were paid and the amount of the base on which contributions were paid for pension and disability insurance, a insured persons will be secured the right in case of disability;wages realized during the insurance period;insurance period;gender;cause of occurrence of disability.

insured person's average monthly insured earnings;period of affiliation;category of invalidity.

The amount of labor disability pension is determined on the basis of the length of service and earnings of the insured person, acquired prior to 01.01.2002, insurance payments and other payments made to the Pension Fund after the above mentioned date and on the basis of fixed basic amount of the said pension which depends on the group of disability, the number of dependent disabled family members, the record of work in the Extreme North areas not less than 15 years or not less than 20 years in equivalent regions, as well as residence in "Northern territories".

2. Calculation method, pension formula or amounts

Fixed benefit defined by law. 150 Gel for the persons with severe degree of disability (I group), 100 Gel for persons with moderate degree of disability (II group) and for children with disabilities.

Full disability pension due to complete loss of working capacity, caused by an injury at work or professional disease, will be set in the same level as the old-age pension that the an insured person would receive for 40 years of pension service.Partial disability pension is set in the amount of 75% of the full pension amount.If disability is caused by an injury outside work or a disease:an insured person under 55 years of age shall be provided with additional 2/3 of the pension service he/she lacks until 55 years of age and 1/2 of the pension service he/she lacks from 55 years of age to the age of 60;an insured person over 55 years of age shall be provided with additional 1/2 of pension service lacking until 60 years of age.Disability pension (P) is calculated by multiplying the personal points of the insured person (PP) with the value of the pension for one personal point on the day of entitlement (PVPP) $P=PP \times PVPP$ Personal points (PP) are set through multiplying the personal coefficient of the insured person (PC) by its pension service (PS) $PP=PC \times PS$ Annual personal coefficient represents the relation between the wage of the insured person, i.e. insurance base in certain calendar year according to the average annual wage in Montenegro for that calendar year.

Invalidity benefit is fixed according to the following formulae for the three categories:Category I: $P = 0.42 \times Sa + Va/Vmax \times Sa \times 0.1$ Category II: $P = 0.35 \times Sa + Va/Vmax \times Sa \times 0.1$ Category III: $P = 0.20 \times Sa + Va/Vmax \times Sa \times 0.1$ whereP: amount of benefit, Sa: average monthly insured earnings, Va: actual period of affiliation, andVmax: maximum period of affiliation (from age 18 to statutory retirement age, but no more than 42 years).

The amount of disability retirement pension is calculated based on the formula: $P = PK / (X \times Y) + B$, whereP - amount of disability retirement pension;PK - amount of notional pension capital of an insured (disabled) person registered as of the day of awarding a disability retirement pension for it;X - number of months of expected period of payment of old-age pension estimated as of the day of disability retirement pension award;Y - the ratio of standard length of pensionable service (in months) as of the specified date to 180 months.Standard length of insurance period until reaching by a disabled person the age of 19 years is 12 months, and it is increased by 4 months for each full year of age starting from 19 years, however, not more than up to 180 months;B - fixed basic amount of disability retirement pension disability, which as of 01.04.2014 amounts to:1) Group I - 7820,70 rubles per month;2) Group II - 3,910.34 rubles per month;3) Group III - 1,955.17 rubles per month.Persons on whom unemployable members of the family are dependant, the fixed basic amount of disability retirement pension is entitled in the amount as follows:1) Group I :in the event of one of such family member - 9,124.14 rubles per month;in the event of two of such family members - 10427,61 rubles per month;in the event of three or more of such family members - 11.731.04 rubles per month;1) Group II :in the event of one of such family member - 5,213,80 rubles per month;in the event of two of such family members - 6,517.25 rubles per month;in the event of three or more of such family members - 7,820.70 rubles per month;1) Group III :in the event of one of such family member - 3,258.63 rubles per month;in the event of two of such family members - 4,562.07 rubles per month;in the event of three or more of such family members - 5,865.53 rubles per month;The amount of state disability pension depends on disability group and origin,

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Benefits				
1. Determining factors for the amount of benefits	Previous earnings, period of insurance, gender, age, working place risks, and cause of invalidity (result of work or not).	1st pillar: Previous earnings, Period of insurance, Coefficient, Degree of invalidity. 2nd pillar: If the calculated pension of a member of a pension fund are higher than or equal to the calculated amount of an invalidity pension calculated within the first pillar, the member of the pension fund may, instead of the invalidity pension from the first pillar, choose to use the whole amount of accumulated assets standing to his/her account as a pension paid either through annuity or programmed withdrawals or temporary programmed withdrawals combined with lifelong deferred annuity.	Civil Servants: Factors determining the amount of invalidity benefit are: - index + supplementary index - salary coefficient, - basic salary coefficient, - seniority pay, - allowances and supplements - salary-related allocation rate. Workers: - minimum rate of 40%, and changes by 2% for every 360 days of premium exceeding 7200 premium days (additional 10% for those who require third party care) (maximum limit is 90%), - average annual income - GDP development rate and consumer price index.	disability group previous earnings, and service period.
2. Calculation method, pension formula or amounts	Same formula as for old age pensions (see Table VI 'Old Age: Calculation Method') with certain differences in calculating pension period 'PS': If invalidity is caused by injury at work or occupational disease, the 'PS' is taken as 40 years. If invalidity is unrelated to work and the person is younger than 53, then the pension period varies according to gender and is calculated using the formulae: men: $PS = rs + 2/3(53-x) + 5$ women: $PS = 1.12(rs + 2/3(53-x) + 5)$ If invalidity is unrelated to work and the person is aged between 53-63 (53-58 if female) pension period is based on gender and is calculated using the formulae: men: $PS = rs + 1/2(63-x)$, women: $PS = 1.12(rs + 1/2(58-x))$. Where: PS: calculated pension period included in the old age formula (see Table VI 'Old Age: Calculation Method') X: agers: effective working period. The coefficient 1.12 (in 2015) is gradually decreasing to reach 1.06 in 2021.	The highest invalidity pension is 80% of the pension basis, but only for employment injuries and occupational diseases. The minimum invalidity benefit is 38.00% of the pension basis (for men) and 44.00% of the pension basis (for women). The actual pension is determined according to the individual's working period: $P = c \cdot a \cdot R \cdot C$ = coefficient a = number of years of insurance R = reference earnings See calculation of benefits in Table VI 'Old Age' The beneficiary of an invalidity pension suffering general incapacity to work (category I) prior to the age of 62 (women) and 64 (men) is also entitled to an invalidity supplement if the invalidity pension is less than 80% of the reference earnings. The invalidity supplement constitutes part of the invalidity pension. Invalidity supplement equals to: * 10% of the amount of the invalidity pension if the general work incapacity is 80%; * 15% of the amount of the invalidity pension if the general work incapacity is 90%; * 20% of the amount of the invalidity pension if the general work incapacity is 100%.	Civil Servants first insured before 01.10.2008: For the duration of invalidity and up to retirement age. It is calculated upon 9000 days of premium in all conditions. Formula for calculating monthly invalidity pension (FCMIP) (FCMIP) = (A+B+C+D) x E% Where: A = (Index + supplementary index) x salary coefficient * B: Basic salary coefficient, * C: Seniority pay, * D: Allowances and supplements * E: Salary-related allocation rate Explanation: * Index: indicates figures determined according to civil service grades. * Supplementary index: indicates variable figures relating to category, function and grade. * Basic salary (Basic salary is calculated by multiplying the civil servant's salary indicator with the basic salary coefficient): coefficient determined by the General Finance Act (1000 x basic salary coefficient). * Seniority pay: relates to length of service (20 x salary coefficient) The salary indicator is a scale granted to the civil servant according to his/her education and service years The basic salary coefficient is determined each year by the Financial Budgetary Act. x length of service. * Allowances and supplements: These are determined using figures from the supplementary index and expressed as salary rates by the Secretary of State in the Prime Minister's Office. * Invalidity Pension allocation rate: The invalidity pension is awarded at a replacement rate of 60% when at least a service record is compiled amounting to 10 years Replacement rate is increased with 1% for each insurance year in addition of the minimum 10 years. Civil Servants first insured after 01.10.2008: See "Applicable statutory basis" above. Workers first insured after 01.10.2008: See Table 6 "Old Age" above. Workers first insured after 01.01.2000 and before 01.10.2008: The coefficient system and the index system have been abandoned changing the method for calculating the pension.	The amount of the disability pension is based on the old age pension. The old age pension is determined by the formula: $P = W \times A$, Where P is pension amount in UAHW is pensionable wage (income) of the insured person in UAH and A is accrual rate. Accrual rate used in pension calculation shall be determined by the formula: $M \times SA = \frac{100\% \times 12}{S}$ where A is accrual rate M is months of covered service period S is percentage score determined pursuant to the above mentioned Law for one year of covered service period. The amount of disability pension is expressed as a percentage of the old age pension and depends on the degree of disability: Group I, 100%; Group II, 90%; Group III, 50%.

Invalidity

3. Reference earnings or calculation basis

The assessment basic is a proportion of sum of wages, for which during the insurance period contributions have been paid, with insurance period. For the period before 1.1.1994 reference wages are taken as determined by Council of Minister. In case a person has insurance period before and after 1.1.1994, assessment basic calculated as progressive arithmetic average of assessment part that stem from both periods.

Benefits are flat-rate and so unrelated to previous earnings.

Average Monthly Earnings (AME): individual's average monthly earnings (gross) calculated over 5 years chosen by the beneficiary out of his employment history or over the last 2 years. This method is available for a person who retired before 2006 or accumulated most of the insurance years before 2006.

Federation of BiH and Republic of Srpska See Table VI 'Old Age'

Invalidity

3. Reference earnings or calculation basis

Benefits not linked to earnings	Wages, or insurance bases realized as of January 1, 1970	Average monthly insured earnings over the previous 6 months	and the existence of dependent unemployable family members. From January 1. 2010 it is determined as a percentage of the basic amount set by Federal Law "On State Pensions in the Russian Federation».From 01.01.2014, the amount of the state disability retirement pension is determined as follows:1) for disabled persons of Group I, II, III (except disabled persons of Group I due to Chernobyl NPP Disaster) – as a percentage of the state social pension 3,692.35 rubles, increased by 1,230.78 rubles for each unemployable family member;2) for disabled persons of Group I due to Chernobyl NPP Disaster - on the basis of amount of the social pension 7,384.72 rubles, increased by 1,230.78 rubles for each unemployable family member;From 01.04.2014, taking into account indexation, the amount of the state disability pension is determined in the following manner: 1) for disabled persons of Group I, II, III (due to Chernobyl NPP Disaster) – as a percentage of the amount of social pension 4,323.74 rubles, increased by 1,441.25 rubles for each unemployable family member;2) for disabled persons of Group I due to Chernobyl NPP Disaster - on the basis of the amount of social pension 8,647.51 ruble, increased by 1,441.25 rubles for each unemployable family member. The amount of the disability labour pension is determined by the total duration and salaries of an insured person up to 01.01.2002, the amount of insurance contributions and other payments done to the Pension Fund after the said date.
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Invalidity

3. Reference earnings or calculation basis

See Table VI 'Old Age'.

Pension basis: average net earnings over the entire insurance period (after 1st January 1970). No ceilings but there is a maximum amount of benefit. Sickness / Maternity benefit paid during temporary incapacity of work and unemployment benefits paid in time of unemployment or occupational rehabilitation are taken into account when calculating the pension basis. They are indexed by the same coefficient as for the earnings.

The new formula is: $\text{Average annual earnings} \times \text{Rate (60\%)/12}$; if insured is lack of physically self support $\text{Average annual earnings} \times \text{Rate (70\%)/12}$. Average annual earnings: earnings taken as a basis for the contribution in each calendar year from the year in which claimant began work to the date of claim. These earnings are adjusted in accordance with the Consumer Price Index (CPI) and growth of gross domestic product. The total annual earnings thus calculated should be divided by the total number of days of contribution equals. Average daily earnings which in turn are multiplied by 360 to arrive at average annual earnings. No ceiling. Workers first insured before 01.01.2000 Following formula applied: $\text{Index} \times \text{coefficient} \times \text{rate}$ Where: index: average annual income upon which contribution have been paid over the five years preceding invalidity, coefficient: determined by the Council of Ministers, Mixed system: for those who were affiliated before 01.01.2000 their pension is calculated using both formulas with the results being added together to form their final pension.

Civil Servants: See Table 6 "Old Age" below
Workers: See Table 6 "Old Age" below

Wage (income) over any 60 successive calendar months before 1st July , 2000, irrespective of any breaks, and the entire covered service period after 1st July 1,2000. If service period is less than that specified above, then income over the entire service period shall be taken into account. At the option of applicant, up to 60 successive months shall be excluded from pensionable period, provided that these months account for more 10% of the total service period.

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<p>4. Non contributory periods credited or taken into consideration</p>	<p>Periods of insurance shall include all periods- for which contributions were paid,- during which a benefit was awarded by social insurance, including periods over which a partial disability pension was awarded. The Council of Ministers may declare other periods as credited insurance periods, provided it reimburses the Social Insurance Fund from the State Budget.</p>	<p>Only after 8 years of proper length of service are the following periods included in insurance record: 1) the period of receiving an unemployment benefit; 2) the period during which any of the parents (adopters, custodians) has taken care of his or her disabled child until the child reaches the age of 18, or the period during which an individual recognized as a custodian has taken care of a person with a first degree working incapacity where such a period shall not exceed ten years; 3) the period during which any of the parents (adopters) has taken care of each of his/her child(ren) until the child reached the age of two, provided the above period shall not exceed six years; 4) the period of cohabitation with one's spouse who has served as a soldier in places (military locations) defined by the Government of the Republic of Armenia, provided the above period shall not exceed eight years; 5) the period of cohabitation with one's spouse who has been commissioned to a diplomatic service of a diplomatic mission of the Republic of Armenia in a foreign state, provided the above period shall not exceed five years; 6) the period of full-time study at educational institutions (other than general educational institutions), provided the above period shall not exceed six years; 7) three times the length of the time period of arrest, imprisonment and punishment of persons subjected to repression, prosecution and later on duly acquitted starting from the age of 14 years ; 8)periods of participation in military operations as a member of the armed forces.</p>	<p>The following are classified as employment periods for the purpose of entitlement:- military and non-military national service, including internal affairs, justice and border protection;- emergency rescue special communication units;- higher, medium vocational and professional education, professional improvement courses, postgraduate studies, clinical co-ordination and doctorates;- care for Group I invalids, disabled children aged below 16 years or elderly people aged 70 years and over;- duration of child care by non-working mothers until each child reaches 3 years of age, but no more than 6 years in total;- periods in receipt of unemployment allowances or during retraining and education of the unemployed;- throughout temporary incapacity for work;- duration of pension for non-working invalids of Group I and II who were injured as a result of military/civilian national service or occupational diseases;- duration of forced unemployment of wives of officers, warrant officers and re-enlisted military servicemen, but for no more than 10 years;duration of forced treatment in labour establishment;- during periods of employment completed whilst confined as a criminal.</p>	<p>Federation of BiH and Republic of SrpskaSee Table VI 'Old Age'</p>

Invalidity

GEORGIA

MONTENEGRO

REPUBLIC OF MOLDOVA

RUSSIAN FEDERATION

4. Non contributory periods credited or taken into consideration

None.

For the children she gave birth to, a insured woman shall have six months per child calculated as special service

Compulsory military service in the territorial army, the defence forces, the information and security service or the Department of Civil Protection, periods spent by either parent (or by a guardian in the event of the death of both parents) caring for a child aged under 2 years, periods of study in certain types of higher education up to 1.1.1999, periods of work, of any type and duration, on a collective farm up to 1.1.1999, creative work by members of artists' unions up to 1.1.1999, work for a church, from 1.4.1992, and periods spent caring for a child under 16 years of age or a person over 75 years of age with category I invalidity, up to 1.1.1999.

Period of active service and other equal service provided by Law of the Russian Federation "On Pension Provision for Persons Who Have Done Military Service in Internal Affairs Bodies, the State Fire-Fighting Service, Bodies for Control Over the Circulation of Narcotics and Psychotropic Substances and Institutions and Bodies of the Penal System, and for the Families of Such Persons"; period of obtaining compulsory social insurance benefit during the period of temporary disability; period of care by one of parents of each child until reaching the age of one year and a half, however, not more than three years in total; period of obtaining an unemployment benefit, period of participation in paid public works and period of travel by referral of the state employment agency to another locality for employment purposes; the period of custody of persons unfoundedly put on trial, unfoundedly repressed and subsequently rehabilitated and the period of service of sentence by such persons in place of confinement and in exile; period of care administered by an employable person for a disabled person of Group I, disabled child or person who reached the age of 80; period of cohabitation of servicemen's spouses doing military service under contract in localities where they were not able to work due to lack of employment opportunities, however, not exceeding five years in total; period of living abroad of spouses of employees sent to diplomatic missions and consular offices of the Russian Federation, permanent missions of the Russian Federation under international organizations, trade missions of the Russian Federation in foreign countries, representative offices of federal executive bodies, under federal executive bodies or in capacity of representatives of such authorities abroad, and with representative offices of state institutions of the Russian Federation (state authorities and state institutions of the USSR) abroad and international organizations the list of which is approved by the Government of the Russian Federation, however, not exceeding five years in total. The listed periods are counted towards pensionable service if they were preceded and (or) followed by periods of employment and (or) other activity (irrespective of duration thereof) for which insurance contributions to the Pension Fund of the Russian Federation were paid

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<p>4. Non contributory periods credited or taken into consideration</p>	<p>If insured person is a female who gave birth to 3 or more children the pension period (PS) is increased by 2 years Additional provisions to be applied from 2032 onwards:- 0.5 extra year for women who gave birth to one child, - 1 extra year for women who gave birth to two children;</p>	<p>See Non-contributory periods credited or taken into consideration in Table VI 'Old Age'</p>	<p>Civil Servants: Non-contributory periods for calculation of the amount of benefit are given for the following, provided that the parties (just the employee) concerned subsequently pay employer and employee contributions for these periods• periods of unpaid leave taken by women for the birth of a baby, and• periods of unpaid leave for the spouses of civil servants on official assignment.Workers: Military service, unpaid maternity leave are taken into account. For such periods of service to be included in the affiliation period, the parties (just the employee) concerned must pay the employer and employee contributions.</p>	<p>Periods of disability.</p>

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
5. Supplements for dependants : spouse, children, other dependants	Spouse: None.Children: The family supplement for every dependent child up to 15 years of age is equal to 5% of basic pension, but subject to a maximum of 30%.	Spouse: None.Children: None.	The following supplements are added to disability, minimum and partial pensions:non-working Group I and II invalids with dependants (including wives and children) who are unable to work: 20% of minimum old age pension per dependant (no maximum).	Federation of BiH and Republic of SrpskaNone
6. Minimum pension	Monthly minimum pension is 12264 ALL (87.6 EUR) per month.	Basic pension (16000 drams per month)	This rule is not available now.	Federation of BiH and Republic of SrpskaSee Table VI 'Old Age'
7. Maximum pension	Twice the minimum pension (a total of 24528 ALL or 175.2 EUR) per month).	None.	This rule is not available now.	Federation of BiH and Republic of SrpskaSee Table VI 'Old Age'

Invalidity

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
5. Supplements for dependants : spouse, children, other dependants	None	Spouse - noChildren - noOther dependant - no	Spouse: None.Children: None.	A fixed basic amount is set by taking into account dependentsSee above «The method of calculation, the calculation formula and the pension amount»
6. Minimum pension	100 GEL per month (basic amount)	Minimum pension paid in January 2015, amounted 100.40EUR.Minimum partial disability pension is set in the amount of 75% of the lowest full disability pension.Minimum pension is indexed as for other pensions. Indexation of pension is suspended in 2015.	categories I and II: 100% of minimum old age pension (see Table VI "Old Age");category III: 50% of minimum old age pension.	State disability pension 1) From January 1, 2014 the minimum amount of state disability pension is 3692,35 rubles. The minimum amount of social disability retirement pension is 3138,51 rubles. 2) From April 1, 2014 the minimum amount of state disability retirement pension is 4323,74 rubles. The minimum amount of social disability retirement pension is 3675,20 rubles.
7. Maximum pension	150 GEL per month	Maximum pension is set by multiplying pension service by coefficient 4, which means that the level of personal coefficient is limited for calculation of the pension amount.The amount of the maximum pension is calculated according to maximum value of personal point which is 4 and the maximum amount of pension service PS.	None.	1) From January 1, 2014 the maximum amount of state disability pension is 27,692.65 rubles.From April 1, 2014 the maximum amount of state disability pension is 32,428.15 rubles.2) From January 1, 2014 the maximum amount of social disability retirement pension is 8,861,54 rubles.From April 1, 2014 the maximum amount of social disability pension is 10,876.86 rubles.

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
5. Supplements for dependants : spouse, children, other dependants	Spouse: None.Children: None.Other dependants: None.	Spouse: None.Children: None.	Civil Servants: noneWorkers: none.	Spouse:none. Children:none
6. Minimum pension	See Table VI "Old Age".	See Table VI 'Old Age' below	See Table 6 "Old Age" below	Minimum old age pension for men having 35 years and women, having 30 years of covered service. The amount is set at the level of the minimum subsistence for individuals who are unable to work, as stipulated by the law (894 UAH per month).
7. Maximum pension	See Table VI 'Old Age'.	See Table VI 'Old Age' below	See Table 6 "Old Age" below	No restriction

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
8. Other benefits	Persons who are on invalidity pension are entitled for the disability increment on the basis of the social services legislation. The amount is 3300 lek per month for a full pension and 2200 for a partial pension.	None.	Group I invalids who require care: supplement of 10% of minimum old age pension;All war invalids (including dependant pensioners) supplement of 50% of the minimum old age pension 26 AZN.Monthly cash benefits for strengthening of social protection of pensioners. These benefits replaced the privileges provided for vulnerable categories of population (these privileges included communal, transport and other privileges). The amount of this new benefit is: 26 AZN for Invalids of War 25 AZN for Great Motherland War participants (1941-1945) 18 AZN for the Spouse of persons killed in the Great Motherland War (1941-1945). 26 AZN for Invalids of events "20th January" .15 AZN for the each family member of persons killed during defense of Azerbaijan. 10 AZN for Groups I and II Invalids (excluding War Invalids), Invalids of the Chernobyl Nuclear disaster and social pensioners.5 AZN orphan children and refugees. 67 AZN for disabled children of groups I and II under 18 years oldStipend of the President of Azerbaijan Republic to war invalids:Group I 150 AZN.Group II 130 AZN.Group III 100 AZN.	Federation of BiH and Republic of SrpskaNone

Invalidity

GEORGIA

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8. Other benefits

None.

Subsidy for physical impairment:- for a person who experiences a loss, a severe injury or a considerable disability of certain organs or parts of the body regardless of the fact whether it caused work disability or not;- for person who suffers physical impairment at a degree of at least 50%, when caused by an injury at work or a professional disease.A person with severe disability, is entitled to a personal disability allowance according to the Law on Social and Child Welfare. The amount of the personal disability allowance is 109.20€.A person is entitled to a care and assistance allowance according to the Law on Social and Child Welfare. The amount of the care and assistance allowance is 63.23€

1. State Social benefits for uninsured person with disabilities, including children:2. Care benefit of 500 lei is granted to:Person caring a child with disability with category I;Disabled person (category i) from childhood which are not at the state maintenance;Disabled blind people (category I) to be escorted and cared at homeFrom July 1 2014 a monthly state financial support is granted to the pension beneficiaries when the amount after indexation from April 1, 2014 does not exceed 1,500 MDL. The extra amount is for beneficiaries of disability pension :Category I – 180 lei; Category II – 120 lei;Category III – 100 lei Annual compensation for transport services - for person with musculoskeletal disability – 700 lei (2014)

From January 1, 2005 within the framework of monetization of benefits, disabled persons and disabled children have been provided a right for receiving monthly benefits in cash (MBC). MBC amount is fixed and depends on disabled person category and disability group. Liable for annual indexation (on April 1).From April 1, 2014 the MBC amount for World War II disabled veterans was increased to 4247,84 rubles per month, for disabled persons of Group I – to 2974,03 rubles per month, for disabled persons of Group II and disabled children – to 2123,92 rubles per month, for disabled persons of Group III – to 2123, 92 rubles per month.Disabled persons are entitled to obtain state social assistance in the form of a set of social services.MBC consists of additional medical provision, spa treatment and free travel on the suburban railway and interurban transport to the place of treatment.The amount attributed to pay for the services as set from January 2014 has been881,63 rubles of which:- pharmacological support – 679,5 rubles;- sanatorium-and-spa treatment – 105,05 rubles; - travel by suburban railway transport, and interurban transport to the place of treatment and back – 97,53 rubles.From April 1, 2015 the cost of a set of social services amounts to 930 rubles 83 kopecks. From January 1, 2010 a new social benefit has been introduced as additional pension-related payment for unemployed retired persons in order to raise their material support to the amount of minimum subsistence level of retired persons in the region of residence. If local minimum subsistence level is lower than the retired persons' minimum subsistence level in the Russian Federation, an additional payment is financed out of the Federal Budget; if it is higher, it is financed out of the funds of the constituent of the Russian Federation.The cost of living in the Russian Federation for pensioners in 2014 was set at 6354 rubles.At the same time the cost of living established for pensioners in different regions (rubles per month) varies from region to region:Bryansk region - 5648.00 rubles, Chechen Republic - 5517.00 rubles, Trans-Baikal Territory - 6354.00 rubles, Yamalo-Netenkiy region - 9634.00 rubles, etc.

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
8. Other benefits	<p>Cash Compensation for Bodily Damage Resulting from Workplace Injury or Occupational Disease (See table VIII 'Employment injuries and occupational diseases'). Long-term care benefit (See table XII 'Long-term care').</p>	<p>Invalidity payments for bodily injuries: an independent right to a periodic benefit that is determined by the type of the body injury. It is paid monthly. Entitlement to the benefit and its amount are decided according to the List of body injuries with defined percentages of the damage. When there are several body injuries, all of them are taken into account to determine the total percentage, which cannot be higher than 100%. The conditions of entitlement are: confirmation by the Commission for assessment of the working capacity of the Fund that there is a bodily injury; the person was employed (insured) when the bodily injury occurred, and the insured person has acquired the minimum insurance period as required for the invalidity pension (see "Minimum period of affiliation for entitlement" above). The amount of the benefit is calculated by multiplying the established percentage of the body injury (damage) and the basis, which may be: *9% of the average national wage in the past year if the body injury was caused by a work related injury or disease; *7% of the average national wage in the past year if the body injury was caused by a non-work related injury or disease.</p>	<p>Civil Servants: none Workers: none.</p>	<p>Supplement provided to beneficiaries of social pension, if the amount of the social pension is below the minimum subsistence level for persons with disabilities. The minimum monthly subsistence equation for persons with disabilities is 949 hryvnia. (December 2013)</p>

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Adjustment	<p>The basic old age and disability pensions are annually indexed, according to the change in price of a basket of goods which is considered essential for a minimum standard of living. The partial old age and partial disability pensions are annually indexed in proportion to the full old age pension. The individual assessment basis for the pension increment, awarded to employed persons, is annually adjusted by the Council of Ministers according to the development of the national average contributions paid in that year.</p>	<p>Irregular unilateral decision of Government based upon available resources.</p>	<p>Social security benefits may be adjusted if there is an increase in the average monthly earnings approved at the national level for pension calculations. Decision is made by the President.</p>	<p>Federation of BiH and Republic of Srpska See Table VI 'Old Age'</p>

Invalidity

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Adjustment	None	<p>Pension benefit indexed through indexation of the personal points as of January 1 of the current year, on the basis of statistical data, in relation to the change of the CPI and average wage in Montenegro for the previous year compared to the year prior to it, in the percentage representing the sum of 75% of the percentage increase, i.e. decrease in the CPI and 25% of the percentage of increase, i.e. decrease of wages. Indexation of personal points value is suspended in 2015.</p>	<p>Benefits are indexed on 1st April each year. Annual indexing is based on the year's increase in consumer prices and on the increase in average earnings nationally over the previous year. The indexing coefficient for 2014 is 6,45 %.</p>	<p>The amount of disability labor pension (including the fixed basic amount) is adjusted subject to change in prices, as well as the increase of average monthly earnings in the Russian Federation and the income of the budget of the Pension Fund of the Russian Federation. The Coefficient of labor disability pension recalculation is determined by the Government of the Russian Federation. From February 1, 2014 retirement pensions were indexed by 1.065%, From April 1, 2014 – by 1.017%. Recalculation of the disability retirement pension is carried out in the event of a change in disability group, a change in the number of disabled family members, as well as in the event of attaining a necessary work record in the Extreme North areas and (or) areas equivalent to these and (or) by reaching an insurance record, which gives entitlement to the establishment to an increased basic amount of the insurance component of the labor disability pension connected with work in the Extreme North areas and (or) equivalent regions in connection with labor activity taking into account the amount of "new" insurance contributions to the Pension Fund of the Russian Federation, received after the award) of the disability retirement pension. The amount of the disability pension based upon the state retirement pension is increased annually from April 1, subject to the adjustment of the social pension taking into account the growth of retired person's living minimum wage in the Russian Federation, the coefficient of adjustment is determined by the Government of the Russian Federation.</p>

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Adjustment	See Table VI 'Old Age'.	See Table VI 'Old Age' below	See Table 6 "Old Age" below	Actualization: every 2 years on the basis of amount of wage at the present moment.

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Accumulation with other social security benefits	The invalidity pension may not be combined with pensions for old age, survivors, employment injuries or occupational disease.	Unlimited.	Upon reaching retirement age the recipient of an invalidity pension is entitled to choose an old age pension if that is more favorable for him. If Group I and II invalids have the necessary service length for an old age pension, (including more favorable pensions) the disability pension is granted as the amount of old age pension corresponding to service length.	Federation of BiH and Republic of Srpska Invalidity pension may not be combined with other benefits. After pensionable age the invalidity pension is continued to be paid and not the old age pension.

Invalidity

GEORGIA

MONTENEGRO

REPUBLIC OF MOLDOVA

RUSSIAN FEDERATION

Accumulation with other social security benefits

In invalidity (disability) pension cannot be combined with other benefits such as old-age pension or survivors pension. Upon reaching retirement age the recipient of invalidity pension is entitled to choose an old age pension.

A beneficiary of disability pension can at the same time be a beneficiary of subsidy for physical impairment. Accumulation with other forms of pensions is not possible. It is possible to accumulate with other rights provided for under the Law on Social and Child Welfare I (personal disability benefit and care and assistance allowance).

Beneficiaries may not receive more than one benefit. In addition to invalidity benefit they may receive incapacity allowance. Invalidity benefit is payable up to normal retirement age. At that point, beneficiaries whose age entitles them to old age pension are transferred to that category of benefit. In cases where the level of old age pension is lower than that of invalidity benefit, the level of the latter is maintained.

In case of concurring entitlements to several types of pension, as a rule only one type of pension is paid (pension precedence is given to the highest amount). The following persons are entitled to receive at the same time disability retirement pension and another pension, provided by the law (due to old age, loss of breadwinner, long service or social pension) And old age pension (or social pension):- citizens recognized as disabled as a result of injury suffered due to military action, The Great Patriotic War veterans recognized as disabled as a result of general disease, as well as some other categories of citizens. Parents and widows of the deceased servicemen who were serving in the military forces; - Family members of citizens affected by the Chernobyl disaster as well as some other categories of citizens

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Accumulation with other social security benefits	No accumulation with other pensions. If beneficiary fulfils conditions for more than one pension, s/he selects one. Accumulation possible with Cash Compensation for Bodily Damage or Long-Term Care benefit. The benefit can be also combined with benefits granted by Law on Financial Support to Families with Children and Law on Social Protection.	Within the pension and disability insurance only the payment for bodily injuries (see "Other Benefits" above) can be combined with an invalidity pension and the amount of the payment is not affected by the amount of the invalidity pension. Outside the pension insurance it can be accumulated with child benefits and social assistance benefits. Pensions may be accumulated with the financial reimbursement for assistance and care by other person and with allowances for blindness, mobility and deafness, if annual net income earned by the individual on all grounds (including social cash and pension benefits) is lower than the total of average net salaries paid every month in the past year.	Where the pensions and incomes payable pursuant to Act 5510 are joined; a) of the long term insurance branches; 1) for the insurance holder qualified for both invalidity and old - age pensions, only the old - age pension if the pensions are equal; 2) for the insurance holder who qualified for invalidity, occupational disability or old age pension on the one hand, and survivorship pension on the other hand: both pensions shall be payable b) for the insurance holder who qualified for an (old age, invalidity or survivorship) pension and a benefit from the occupational disease insurance: the highest benefit will be paid, and in addition half the amount of the lower benefit. In case both benefits are equal in amount the benefit from the occupational disease will be paid in full and half of the pension.	Possible to accumulate with family benefits.

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Accumulation with earnings from work	The full invalidity pension is suspended during any periods that the beneficiary is employed or otherwise economically active. The benefit shall continue only in cases where the law explicitly accepts the continuation of employment or other economic activity (e.g. partial disability pension).	Unlimited.	In case of employment, the person receives only the basis part of invalidity benefit (pension) or full amount of social allowance for invalids (who has no right to get labour (invalidity) pension).	Federation of BiH and Republic of Srpska Invalidity pension cannot be combined with other earnings

Invalidity

GEORGIA

MONTENEGRO

REPUBLIC OF MOLDOVA

RUSSIAN FEDERATION

Accumulation with earnings from work

Earnings do not impact on payment and/or amount of invalidity pension.

A person being determined a partial loss of working capacity of 75%, and who is a beneficiary of partial disability pension may be partially employed (in an amount of 1/4th of a full working week regardless of the income earned.

Persons with category III invalidity can work

The pension is paid to working pensioners in full.

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Accumulation with earnings from work	Generally not allowed. If the beneficiary performs gainful activity, invalidity is to be reassessed which usually result in termination of the benefit.Exception possible when work (mainly intellectual) is performed under some specific contracts, usually for a limited period.	Invalidity pension is terminated if a person receives earnings from employment/self-employment, the only exception being additional income earned from temporary non-labour relations contracts (e.g. contracts for services)	Civil Servants – Workers: If a pensioner in receipt of an invalidity pension begins to work again in any organization, payment of invalidity pension is suspended.	Full accumulation possible, no influence on the amount of invalidity pension.

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Return to active life				
1. Rehabilitation, retraining	<p>Professional rehabilitation is available to disabled persons where it may help the recipient re-enter the labour market. The entitlement criteria and methods of training are closely linked with the recipient's educational and medical needs. The government has also developed specialised services providing advice to disabled persons who are choosing or starting another job.</p>	<p>Free-of-charge prostheses, orthoses and corsets Free medicine for Group I and II, with 50% discount for Group III.</p>	<p>Sanatoriums and special treatment as prescribed by doctors Medical, professional and social rehabilitation of disabled people is carried out according to rehabilitation programs determined by the decision of medical-social experts with the participation of representatives of public services and public organizations for invalids Training and retraining of invalids is carried out in different forms including training at home and individual training programs.</p>	<p>Federation of BiH and Republic of Srpska- The employer has the duty to provide the employee (hit by a health disorder) another employment if such possibility exists within the company. - Other suitable employment- New or further training or- To receive an appropriate monetary compensation with regard to the use of these rights Vocational or social services are provided in mainstream public services.</p>
2. Preferential employment of persons with disabilities	<p>Every employer who engages more than 24 employees is obliged to employ one moderately disabled person for every 25 able bodied people working for him/her. If an employer engages a severely disabled person then this counts as five moderately disabled people. Employers who do not fulfill this quota must pay the equivalent of one minimum wage per absent disabled employee to the National Labour Fund. This money is then used to help generate employment opportunities for the disabled. Employers are entitled to subsidies from the Employment Office in order to buy special equipment or adapt the work place in order to cater for those with disabilities. Favorable tax treatment is also available for employers of disabled persons.</p>	<p>Taxable profit is decreased by 150% of the gross salary of each disabled employee.</p>	<p>Creation of special jobs for invalids; Quota of 5% vulnerable groups at all enterprises. Failure to comply results in a penalty of 3 times the average national monthly wage per person below the quota. There are no rewards given for fulfilling the quota.</p>	<p>Federation of BiH No special provisions Republic of Srpska Quota system in public sector of Republic of Srpska (1 handicapped person for 16 employees)</p>

Invalidity

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Return to active life				
1. Rehabilitation, retraining	State Health and Social Programmes (rehabilitation, treatment, , specialized equipment- prosthesis, hearing devices, wheelchairs , etc.).	None	Insured persons are entitled to assistance with the following:physical rehabilitation,recovery of working capacity, andretraining.Persons with category III invalidity can also take vocational training courses.	Disabled persons subject to the group of disability (I, II, III) may be engaged in labor activity. In this case the pension is paid in full. The main provisions for rehabilitation of disabled persons include:restorative medical actions, reconstructive surgery, prosthetic and orthopedic care, sanatorium-and-spa treatment;occupational guidance, training and education, assistance in employment, occupational adaptation;social and environmental, social and pedagogic, social and psychological, and social and cultural rehabilitation, welfare adaptation;fitness and recreational activities, sport.Complex of special rehabilitation activities for disabled people is developed byFederal State Institutions of Medical and Social Assessment.(Rehabilitation of disabled people is under control of Federal Service of Supervision in the Field of Health and Social Development).
2. Preferential employment of persons with disabilities	None	With the aim of supporting employment of persons with disabilities, quota – the number of persons with disabilities that an employer must employ proportional to the total number of employees - were determined.An employer employing a person with disability is entitled to subsidies, relating to:grant for adjustment of working position and working conditions for employment of a person with disability;credit funds under favourable conditions for purchase of machines, equipment and tools necessary for employment of persons with disabilities;participation in financing personal expenses of an assistant (assistant in work) of the person with disability; wage subsidies for persons with disabilities employed.An employer who does not employ a person with disability is obliged to pay in a special contribution to the Fund for Professional Rehabilitation and Employment of Persons with Disabilities.		Employers with a minimum quota of 3% disabled workers in their whole work force are rewarded by:relief from social security contributions for invalids, andlower taxes.

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Return to active life				
1. Rehabilitation, retraining	Persons with invalidity have rights to: professional assistance in examining remaining working capacity and selection of occupation, professional rehabilitation, and subsidies for equipping new workplace.	Occupational rehabilitation to work full-time in another job is provided for -invalid worker up to 50 years of age, whose capacity for work has diminished by 50%-80% and taking into account his/her qualifications needed for the previous work. He/she is entitled to salary compensation (corresponding to the amount of invalid pension), which is paid from the onset of invalidity until the transfer to another adequate job at the same employer, or for up to 12 months after the completion of occupational rehabilitation if no such job can be found. Additionally, the Special Fund within the Employment Service Agency finances adaptation of the working place, procurement of equipment, practical vocational training of a disabled person as well as labour tax relief.	Civil Servants: Any financial support required for medical care is paid along with the pension. Workers: Rehabilitation and retraining services are provided in accordance with the provisions of the Institution's medical operating rules and regulations.	Rehabilitation: sanatoriums and special treatment as prescribed by doctors. Retraining: medical, professional and social rehabilitation of disabled people is carried out according to rehabilitation programmes determined by the decision of medical-social experts with the participation of representatives of public services and public organizations of disabled people..
2. Preferential employment of persons with disabilities	Employer with 20 - 49 employees – must hire at least one disabled person. Employer with 50 and more employees – must hire at least two disabled persons. At least one per every additional 50 employees must be a disabled person. Employer who do not fulfill the abovementioned obligation pays monthly compensation equal to 50% of the average salary in Serbia per missing disabled employee. These rules do not apply to newly established enterprises during first 24 months. Employers who hire disabled persons can obtain reductions in social security contributions for these persons for 3 years.	No quota system in operation. Persons with handicap who run their own independent business and sheltered enterprises are exempted from payment of social contributions, personal income and profit taxes should they employ invalid persons for an indefinite period. Sheltered enterprises are entitled to grants (subsidies) for adaptation of the work place and for procurement of specialized equipment according to the needs of the persons with invalidity.	The Labour Act and Civil Servants Law govern the employment of persons with disabilities. Active participation is promoted by a quota system both in private and public organizations as follows: Civil Servants: All public administrations with more than 50 staff are obliged to employ handicapped persons in the proportion of 4% of the total number of staff. Workers: The 2003/4857 Act relating to work provides that all employers with more than 50 staff are obliged to employ handicapped persons in the proportion of 3% of the total number of staff. Sanctions are applied to an employer who does not implement this quota.	4% of workplaces are reserved for disabled persons. For enterprises employing 8 to 25 persons, one workplace is to be reserved for a disabled person. If employers do not fill these places they have to pay money into an Disability Fund.

Invalidity

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
Taxation and social contributions				
1. Taxation of pension benefits	Not subject to taxation.	Not subject to taxation.	Not subject to taxation.	Federation of BiH and Republic of Srpska- Not subject to taxation District Brcko- Subject to taxation
2. Limit of income for tax relief or tax reduction	Not applicable.	Not applicable.	Not applicable.	Federation of BiH - Not applicable Republic of Srpska Tax relief per year:900 KM for each supported member of the family Amount for voluntary pension insurance Housing 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%
3. Social security contributions from pension	None.	None.	None.	Federation of BiH -Not applicable Republic of Srpska- Not applicable District Brcko- Contributions paid on benefits in same way as on wages

Invalidity

	GEORGIA	MONTENEGRO	REPUBLIC OF MOLDOVA	RUSSIAN FEDERATION
Taxation and social contributions				
1. Taxation of pension benefits	Not subject to taxation.	Not subject to taxation.	Benefits not subject to taxation.	Not subject to taxation.
2. Limit of income for tax relief or tax reduction	All Invalids of I and II Groups receive a tax exemption of 6000 GEL per annum.	Not applicable	Not applicable.	Not applicable.
3. Social security contributions from pension	None	Health care contribution amounting to 1% of the stipulated pension basis.	None.	None.

Invalidity

	SERBIA	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Taxation and social contributions				
1. Taxation of pension benefits	Not subject to taxation.	Pensions are subject to personal income tax.	Civil Servants: not subject to taxation. Workers: not subject to taxation.	Not subject to taxation.
2. Limit of income for tax relief or tax reduction	Not applicable.	Not applicable.	Civil Servants: not applicable. Workers: not applicable	Not applicable.
3. Social security contributions from pension	Pension funds pay a contribution of 10.3% of pension, for health insurance of retired person.	Pension and Disability Fund pays contributions for health insurance on behalf of the pensioners	Civil Servants: none Workers: none.	None.