

Sickness - Cash benefits

Applicable statutory basis

ALBANIA

Law No. 7703, dated 11.5.1993 "For the social insurance in Republic of Albania" (amended), by Law no.104/2014, date 31.07.2014, which has come into force on 1 January 2015.

Law on Health Care in Republic of Albania, No. 10107 dated 30.3.2009;

Code of Labor of Republic of Albania
No.7961, dated 12.07.1995 (amended) by Law no.136, date 05.12.2015.

Law No. 10 383, dated 24.2.2011, "On compulsory health care insurance", has come into force as from 25 March 2013.

(last update of information (Albania) (2019)

ARMENIA

- Labour Code;
- Law on "Temporary incapacity and maternity Benefits" 22 November, 2010
- Law on "State benefits" 12 December, 2013
- RA Government resolution N 1734, 30 December, 2010 ,
- RA Government resolution N 1489, 26 December, 2013,
- RA Government resolution N 275, 3 March, 2014

AZERBAIJAN

Regulation of the Cabinet of Ministers #189 15.09.1998 on the rules for providing sick-leave certificates to the payers of social insurance contributions.

Regulation of the Cabinet of Ministers on payment of social insurance benefits for temporary disability, pregnancy, childbirth, care of children and funeral expenses.

BOSNIA AND HERZEGOVINA

Federation of BiH:

- Law on Health Insurance of FBiH (Official Gazette of FBiH, 30/97), amended in 2002 ,2008, 2011 and 2018 (Official Gazette of FBiH, 7/02, 70/08, 48/11 and 36/18);
- Rules of procedure and criteria for establishment of temporary inability to work of the insured person ("Official Gazzette of FBiH" , No. 3/17).

Republika Srpska:

- Law on Health Insurance of Republika Srpska (Official Gazette of RS, 18/99), amended in 2001, 2003, 2008 and 2009 (Official Gazette of RS 51/01, 58/01, 70/01, 51/03, 57/03, 17/08, 01/09, 106/09 and 110/16)

Brčko District of BiH:

- Law on Health Insurance of the Brčko District of BiH (Official Gazette of Brčko District 1/02), amended (Official Gazette of BD 7/02, 19/07, 02/08 and 34/08)

GEORGIA

Labour Code of Georgia.

27/12/2010 Order of Ministry of Labour, Health and Social Affairs #281/n, September 25, 2007 concerning "Temporary Incapacity Appraisal and Rules for Providing Sick-Leave Certificate".

Order of Ministry of Labour, Health and Social Affairs #87/n, February 20, 2009 on "Rules for appointment and provision of aid for Temporary Incapacity for work"

MONTENEGRO

The Law on Mandatory Health Insurance, 2016 amended in 2017, 2018 and 2019

The Rulebook on the manner of exercising the right to temporary incapacity to work and exercising of the right to wage compensation during temporary incapacity to work, 2020

Criteria for determininig temporary incapacity for work

NORTH MACEDONIA

Health Care Law (Official Gazette No. 43/2012), as amended on several occasions

Law on health insurance (Official Gazette No. 25/2000), as amended on several occasions and supplemented by extensive guidelines

Law on Obligatory Social Insurance Contributions (Official Gazette No.142/2008), as amended on several occasions

Law on Labour Relations (Official Gazette No. 62/2005), as amended on several occasions

REPUBLIC OF MOLDOVA

Law no. 289-XV of 22 July, 2004, on temporary incapacity for work payments and other social insurance benefits,

Government Decision no. 108 of 02/03/2005 regarding the approval of the conditions of establishment, calculation and payment of temporary disability allowances and other social security benefits.

RUSSIAN FEDERATION

Eurasian Economic Union Treaty dd May 22, 2014.

Federal Law of July 24, 1998 No. 125-FZ "On Compulsory Social Insurance against Accidents at Work and Occupational Diseases";

Tax Code of the Russian Federation

Russian Federation Labor Code (Articles 21,22, 183);

Federal Law of July 16, 1999 No. 165-FZ "On Principles of Compulsory Social Insurance";

Federal Law of December 29, 2006 No. 255-FZ "On Compulsory Social Insurance in Case of Temporary Disability and Maternity";

Federal Law of November 21, 2011 No 323-FZ "On the Basics of Health Protection of the Citizens of the Russian Federation";

Federal Law of 28.11.2018 No. 431-FZ "On the budget of the Social Insurance Fund of the Russian Federation for 2019 and for planning period of 2020 and 2021"

Federal Law dd 02.12.2019 No. 384-FZ "On the budget of the Social Insurance Fund of the Russian Federation for 2020 and for planning period of 2021 and 2022"

Federal Law of April 01, 2020 No. 104-FZ "On specifics of calculating benefits for temporary disability and monthly payments in connection with the birth (adoption) of the first or second child."

Federal Law No. 390-FZ dd 08.12.2020 "On the Budget of the Social Insurance Fund of the Russian Federation for 2021 and for Planning Period of 2022 and 2023"

SERBIA

Law On Health Insurance, 2019

Statute of Conditions and Procedures on Health Insurance Rights 2010,

Revised 2011/2013/2017/2019,

Law On Labour 2005, Revised 2009/2013/2014/2017/2018

TURKEY

Civil Servants: Civil Servants Law No: 657 and dated 14/07/1965.

Workers: Social Insurance and Universal Health Insurance Law No: 5510 and dated 31/05/2006.

UKRAINE

Law of Ukraine "On the collection and accounting of a single fee for the compulsory state social insurance". 01.01.2011

Law of Ukraine "On compulsory state social insurance" N1105 in the wording of the law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on reforming mandatory state social insurance and legalization of payroll" N77 from 28/12/2014.

Law of Ukraine "On amendments to some legislative acts Ukraine "dated 12.06.2016, 1774-VIII

(last update of information by Ukraine 2019)

Basic principles

ALBANIA

Social insurance based scheme with entitlement based upon economic activity and payment of contributions. The scheme is financed by contributions from employers and employees and provides a benefit based on the contributions paid. A different system is in operation for the insurance of employment injuries and occupational diseases.

(last update 2019)

ARMENIA

A social security scheme financed by state budget and by employers

AZERBAIJAN

Compulsory social insurance scheme; earning related benefits; aims at maintaining the salary paid by the employer

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska and Brčko District of BiH

Social insurance based system linked to economic activity and payment of contributions.

GEORGIA

Financed by employers equal to salary for the period of temporary incapacity

MONTENEGRO

The insured person is entitled to wage compensation during a temporary incapacity for work.

Temporary incapacity to work is determined by the selected doctor for the first 30 days, and the Medical Commission for a period longer than that.

Wage compensations for the first 60 days of incapacity to work are provided by the employer from its funds, and after that period the compensation is provided by the Fund

NORTH MACEDONIA

Social insurance scheme providing earnings-related benefits for economically active persons.

REPUBLIC OF MOLDOVA

One of the fundamental principles of the organization and functioning of the public social insurance system is the contributory principle, according to which the social insurance funds are constituted on the basis of the contributions due by the persons participating in the public

system, and the social security rights are correlated with the paid social insurance contributions.

Insured persons in the public social insurance system are entitled to indemnity for temporary incapacity for work caused by ordinary illnesses or accidents not related to work, indemnities for temporary incapacity for work caused by industrial injuries or occupational diseases, indemnity for care of the sick child.

The benefit for temporary incapacity for work caused by an industrial injury or occupational disease are granted based on a medical certificate and investigation

documents related to the industrial accident or a document confirming occupational disease, issued by competent authorities. The benefit quantum constitutes 100% of the monthly insured wage of the person insured during the last 6 months preceding the industrial accident or occurrence of occupational disease

The benefit for temporary incapacity for work is payable for all working days; during the first 20 calendar days, such payment are covered by the employers, starting with day 21 – by territorial Structures of the National Agency for Social Insurance from Social Insurance Budget resources. This type of indemnity is granted regardless of the contribution period.

The indemnity for temporary incapacity for work caused by ordinary illnesses or accidents not related to work,

Conditions for granting cash benefits:

The insured persons are entitled to benefits if:

- a) a total contribution period of at least 3 years is confirmed;
- b) a total contribution period of up to 3 years is confirmed, provided that they have completed a minimum contributory period of at least 9 months, realized during the last 24 months preceding the occurrence of the insured risk.
- c) in case of an activity performed on the basis of a fixed-term individual employment contract including seasonal work, if a minimum contributory period of at least 12 months in the last 24 months preceding the occurrence of the insured risk is confirmed.
- d) in the case of being unemployed, the payment of the unemployment benefit is suspended.

Calculation basis: monthly average income realized in the last 12 calendar months preceding the month when the insured risk took place, income from which were calculated and paid the social insurance contributions.

Benefit amount:

60% of the calculation basis - for the persons having 5 years of insurance period;

70% of the calculation basis - for the persons having from 5 to 8 years of insurance period;

90% of the calculation basis – for the persons having more than 8 years of insurance period;

100% of the calculation basis – for persons with disease like tuberculosis, AIDS or any type of cancer.

RUSSIAN FEDERATION

Basic principles of compulsory social insurance are: stability of the financial system of compulsory social insurance provided on the basis of equivalence of insurance coverage by compulsory social insurance funds;
universal nature of compulsory social insurance, social guarantees accessibility for insured persons;
state guarantee of observance of the rights of insured persons for protection against social insurance risks and fulfillment of obligations under compulsory social insurance schemes regardless of financial position of the insurer;
state regulation of the compulsory social insurance system;
compulsory payment of insurance contribution by plan sponsors;
responsibility for the targeted use of compulsory social insurance funds;
provision of supervision and public control;
autonomy of compulsory social insurance financial system .

SERBIA

Compulsory social insurance scheme providing earnings-related benefit to employees, entrepreneurs, priests and clergymen suffering from temporary working incapacity. The benefit is financed by employer for the first 30 days of incapacity, whereas afterwards it is paid by the Health Insurance Fund.

TURKEY

Civil Servants: Public bodies which employ civil servants pay them their full salary when they are temporarily out of work due to illness.
Workers: Based on social insurance providing earnings-related benefits financed by contributions collected from employers.

UKRAINE

Compulsory social insurance scheme for employers and employees -consolidated premium for pension insurance, insurance against temporary disability benefits and expenses related to funerals, insurance against accidents and occupational diseases that caused disability, unemployment insurance (voluntary for self-employed).

The amount of temporary disability benefit is calculated based on insured individuals' wages and covered service period.

Field of application

Beneficiaries

ALBANIA

Compulsory:

Employees and those on whose behalf the state makes contributions (for instance unemployed persons), see Table I 'Financing')

Voluntary:

Self-employed persons (subject to longer waiting periods before payment of benefit).

(last update 2019)

ARMENIA

Employees, and
self-employed persons

AZERBAIJAN

All employed persons.

BOSNIA AND HERZEGOVINA

Federation of BiH,

Persons employed in Federation of BiH and insured persons who work abroad when during their stay in the Federation of BiH they need an assessment of their inability to work. Republika Srpska and District Brčko of BiH

Employed and self-employed persons

GEORGIA

Employees,
military personnel, and
civil servants.

MONTENEGRO

- Employees;
- Civil servants;
- Civilians in military service, military units, and military institutions;
- Elected or appointed persons;
- Entrepreneurs and self-employed persons.

NORTH MACEDONIA

employed persons,
self-employed individuals

REPUBLIC OF MOLDOVA

To social insurance benefits are entitled the insured persons who are domiciled or who reside in the Republic of Moldova and unemployed persons entitled to unemployment benefit.

RUSSIAN FEDERATION

Citizens of the Russian Federation, as well as foreign citizens and stateless persons permanently or temporarily residing in the territory of the Russian Federation, working under an employment contract; including heads of companies who are the only

participants (founders), members, owners of their property; government civil servants, municipal employees; persons holding public office of the Russian Federation, public office of subject of the Russian Federation; municipal jobs filled on a permanent basis; members of a production cooperative taking personal labor participation in its activities; clergymen; persons sentenced to imprisonment and involved in paid work.
Citizens who voluntarily entered into a legal relationship on compulsory social insurance in case of temporary disability and maternity.

SERBIA

Employed persons,
entrepreneurs,
priests and clergymen,
notary and public executor.
No benefit for farmers.

TURKEY

Civil Servants: civil servants.

Workers: workers.

UKRAINE

All insured employees.

(last update 2019)

Membership ceiling

ALBANIA

None.

(last update 2019)

ARMENIA

None.

AZERBAIJAN

None.

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska and District Brčko of BiH
None

GEORGIA

None

MONTENEGRO

None

NORTH MACEDONIA

None.

REPUBLIC OF MOLDOVA

None.

RUSSIAN FEDERATION

None.

SERBIA

None.

TURKEY

Civil Servants: none.

Workers: none.

UKRAINE

None.

(last update 2019)

Exemptions from compulsory insurance

ALBANIA

None.

(last update 2019)

ARMENIA

None.

AZERBAIJAN

None.

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska and District Brčko of BiH
None

GEORGIA

None

MONTENEGRO

No exemptions

NORTH MACEDONIA

None.

REPUBLIC OF MOLDOVA

None.

RUSSIAN FEDERATION

None.

SERBIA

None.

TURKEY

Civil Servants: Public bodies which employ civil servants pay them their full salary when they are temporarily out of work due to illness. Therefore, there is no compulsory premium paid for civil servants.

Workers: none.

UKRAINE

Self-employed and Ukrainian citizens working abroad, for whom voluntary insurance may be arranged.

(last update 2019)

Conditions

Proof of incapacity

ALBANIA

ARMENIA

Medical notes must be produced within 6 months of the worker's recovery.

Note is delivered by the medical institution and has a maximum period of validity of 3 months; possible to be extended with another term of 3 months by permission of the Medical Social Expert Commission

AZERBAIJAN

Incapacity for work due to sickness certified by a doctor.
Certificate required after three working days of continuous absence.

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska and District Brčko of BiH
Certificate from the family medicine doctor for absences up to 42 days in Federation of BiH and 30 days in Republika Srpska and District Brčko (certificate to be produced from the first day of absence), beyond that certificate from the medical commission required. Medical commission is composed of medical specialists and funded by HIFs-Health Insurance Funds (or primary health care institutions in Federation of BiH).

GEORGIA

Proof required. Sickness certificates can only be issued by doctors and institutions that have been licensed by the state. A sick leave certificate is required from the first day of absence. The claimant's own doctor may authorize sickness for the first 10 calendar days only. After this period sick leave may be extended by the Head of the structural unit responsible for sickness certificates at the institution where the doctor is engaged. The Head of Unit may only authorize sick leave up to a maximum of 30 calendar days. For periods of sickness exceeding 30 calendar days the claimant must be examined by a Medical Commission.- within the medical institution.

MONTENEGRO

Based on the defined report form on the temporary incapacity to work.

Temporary incapacity to work in the first 30 days is determined by the selected doctor, and after that the first instance medical commission of the Health Insurance Fund according to the Criteria for determining temporary incapacity for work.

NORTH MACEDONIA

The claimant is obliged to provide a note from his personal doctor verifying his/her incapacity for work from the very first day of absence.

The doctor's note covers the first fifteen days of work absence (day 1 to day 15). If the claimant is absent for more than 15 working days, then a special Medical Committee of the Health Insurance Fund examines further his/her situation and issues a note verifying the temporary incapacity for work.

REPUBLIC OF MOLDOVA

The right to indemnity for temporary incapacity for work is confirmed by a sick leave certificate issued in the manner approved by the Government.

The indemnity for temporary incapacity for work is granted for maximum 180 days during a calendar year.

The Council is a public institution, subordinated to the Ministry of Health, Labor and Social Protection, with the sole competence in determining the degree of disability.

RUSSIAN FEDERATION

Disability certificate issued by a medical organization in the form of a paper document or (with the written consent of the insured person) generated and posted in the information system of the insurer in the form of an electronic document signed using an enhanced encrypted and certified digital signature by a medical expert and medical institution, if medical institution and plan sponsor are participants in the information exchange system for exchange of information in order to form the disability certificate in the form of the electronic document.

SERBIA

A certificate from doctor for incapacity of up to 30 days or certificate of specialists committee for periods longer than 30 days. A monthly re-examination by a committee of specialists is obligatory. The Health Insurance Fund nominates committee, which comprises three doctors with at least one being employed in local office of the Health Insurance Fund.

TURKEY

Civil Servants:

From the first day of illness, workers are obliged to prove that their absence is due to illness by providing a medical certificate from an approved doctor.

Workers:

From the first day of illness, workers are obliged to prove that their absence is due to illness by producing a medical certificate from an approved doctor.

UKRAINE

Incapacity for work certified by doctor (from the first day of absence).

(last update 2019)

Qualifying period

ALBANIA

Minimum qualifying period is 3 Months

(last update 2019)

ARMENIA

None

AZERBAIJAN

6 months work experience.

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska and District Brčko of BiH
None

GEORGIA

No minimum qualifying periods.

MONTENEGRO

None

NORTH MACEDONIA

Compulsorily insured for at least 6 months before the occurrence of the event. This condition is not applicable if the temporary incapacity for work was caused by a work injury or occupational disease.

Contributions for compulsory health insurance paid regularly and on time (no more than 60 days late).

The rules do not apply to persons whose employment is subsidized by the state as they are exempted from payment of contributions for a given time period.

REPUBLIC OF MOLDOVA

The insured persons are entitled to benefits if:

- a) a total contribution period of at least 3 years is confirmed;
- b) a total contribution period of up to 3 years is confirmed, provided that they have completed a minimum contributory period of at least 9 months, realized during the last 24 months preceding the occurrence of the insured risk.
- c) in the case of being unemployed, the payment of the unemployment benefit is suspended.

RUSSIAN FEDERATION

No minimum periods of residence or employment. Except for foreign workers temporarily staying in the Russian Federation: they have the right to receive benefits for temporary incapacity for work, provided that their employers pay insurance contributions for them to the Social Insurance Fund of the Russian Federation for a period of at least six months preceding the month in which the insured event occurred.

SERBIA

Incapacity unrelated to work:
insured continuously for at least 3 months, or 6 months with interruptions over the last 18 months.

Employment injury or an occupational disease:
no minimum insurance period required.

TURKEY

Civil Servants:
Civil Servants are entitled to benefits the day they begin working for public service.

Workers:
If the reason for incapacity is because of sickness - At least 90 days of contributions during the year preceding the diagnosis of temporary incapacity.
If the reason for incapacity is work accident, there is no qualifying period.

UKRAINE

None.

(last update 2019)

Other conditions

ALBANIA

Claimant must pay contributions, coverage continues for 30 days following termination of compulsory insurance.

(last update 2019)

ARMENIA

The person has the right to the Temporary Incapacity Benefits if he made contributions (social security payments, after 2013 –income tax).

AZERBAIJAN

None.

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska and District Brčko of BiH
None

GEORGIA

None.

MONTENEGRO

None

NORTH MACEDONIA

None

REPUBLIC OF MOLDOVA

None

RUSSIAN FEDERATION

Foreign citizens and stateless persons temporarily staying in the territory of the Russian Federation have a right to receive temporary disability benefits, provided that insurance contributions were paid by plan sponsors for a period of at least six months preceding the month the insured event occurred in

Citizens of member-countries of the Eurasian Economic Union temporarily staying in the territory of the Russian Federation are entitled to receive temporary disability benefits from the first day of work irrespective of the period of insurance contributions paid by the employer.

SERBIA

None.

TURKEY

Civil Servants: none.

Workers: none.

UKRAINE

None.

(last update 2019)

Waiting period

ALBANIA

14 days.

(last update 2019)

ARMENIA

None.

AZERBAIJAN

5 days (see below "Benefits Paid by the Employer").

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska and District Brčko of BiH
None

GEORGIA

None

MONTENEGRO

None

NORTH MACEDONIA

None

REPUBLIC OF MOLDOVA

Two days.

RUSSIAN FEDERATION

Benefits are paid to a citizen (insured person) from the first day of temporary incapacity for the entire period of temporary disability until the day of restoration of working capacity (determination of disability)

SERBIA

None.

TURKEY

Civil Servants: none.

Workers: The payment starts on the 3rd day of the temporary incapacity in case of sickness and the payment continues during the term of medical certificate.

"There is no waiting period for an insured who is suffering from temporary incapacity due to work accident or occupational disease"

UKRAINE

The first five days of disability are paid by employers to ensure the rigid supervision of issuing temporary disability certificates by medical institutions.

Temporary disability benefits are paid to insured individuals from Temporary Disability Fund starting on the sixth day of disability.

At the onset of other insured events (taking care of a sick child under 14, another sick family member, a child under three or an invalid child under 16, because of illness of the mother or another caregiver) temporary disability benefits are paid to insured individuals from the first day of disability from the Temporary Disability Fund.

(last update 2019)

Benefits

Benefits paid by employers

ALBANIA

The first 14 calendar days of sickness or periods of nursing a dependent child are the liability of the employer. The amount of payment may be determined by the Labour Code, the employment contract or an agreement with worker's representatives, but must be no less than 80% of the previous wage.

The employer is also responsible for the continued payment of wages for employees who are unable to attend work because they are caring for a sick child. The duration of payment depends on the age of the child:

12 days of absence per year for children aged over 3 years.

15 days per year for children up to 3 years of age,

Furthermore, employees have the right to unpaid leave for an additional period, but no longer than 30 days.

(last update 2019)

ARMENIA

Benefit for the first day of temporary incapacity is not paid, for the next 5 days will be paid by employer (for the other days - by State budget).

AZERBAIJAN

Employers bear the full costs of sickness cash benefits for the first 14 calendar days of illness. After that period the benefit is still paid by the employer but the employer reclaims the costs from the Social Protection Fund.

The amount of benefit paid by the employer is described below under "Benefits of Social Protection: Amount of Benefits".

BOSNIA AND HERZEGOVINA

Federation of BiH and Brčko District of BiH

- 42 days paid by employer

Republika Srpska

- Up to 30 days

The same rules are applicable on self-employed persons.

- Employers pay 100% net salary to employee if incapacity is due to a work related injury or occupational disease.

GEORGIA

Fully covered by employers for whole period of temporary incapacity for work

MONTENEGRO

Wage compensations for the first 60 days of incapacity to work are provided by the employer from its funds, and after that period the compensation is provided by the Fund.

Wage compensation is paid out by the employer and then the employer addresses the Fund for a refund of the paid compensation.

Wage compensation based on temporary incapability for work while maintaining pregnancy shall be provided from the Fund's means from the very first day of temporary incapability for work.

NORTH MACEDONIA

Workers compensation for the first 30 days is paid by the employer from his funds, whereas afterwards it is paid by the Health Insurance Fund.

Exceptions: Workers compensation is covered by the Health Insurance Fund from the first day of temporary incapacity in case of: care of a sick child under 3 years old, blood, tissue or organ donation.

Workers compensation is covered by the Health Insurance Fund from the State budget as of the first day of temporary incapacity in case of absence from work due to maternity leave.

The compensation rate during sickness leave may vary among employers (depending on provisions of the sectoral collective agreement), but it shall be at least 70% of the basis.

REPUBLIC OF MOLDOVA

First five calendar day of sickness are paid from the funds of the employer, but not more than 15 days cumulative per calendar year for several periods of sickness starting with the sixth calendar day of sickness and for several periods of temporary disability - from the first day after the expiry of 15 days cumulative paid from funds of the employer, compensation is paid from the state social insurance budget. If unemployed, sickness allowance is paid from the state social insurance budget from day one;

RUSSIAN FEDERATION

Temporary disability benefits are paid:

1) the employer pays the first three days of temporary disability of the insured person.

Payments for the remaining period, starting from the fourth day after the onset of temporary disability, are made from the budget of the Social Insurance Fund of the Russian Federation;

2) to insured persons who voluntarily enter into legal relations for compulsory social insurance in case of temporary disability and in connection with maternity from the budget of the Social Insurance Fund of the Russian Federation from the first day of temporary disability, pregnancy and childbirth..

The provision of the insured persons with temporary disability benefits is carried out in the following cases:

1) disability due to illness or injury, including in connection with an operation to abort pregnancy or implementation of in vitro fertilization;

2) the need to care for a sick family member;

3) quarantine of the insured person, as well as quarantine of a child under the age of 7 attending a preschool educational institution, or another family member recognized as legally incompetent;

4) implementation of prosthetics for medical indications in a stationary specialized institution;

5) follow-up care in accordance with the established procedure in sanatorium-resort institution located in the territory of the Russian Federation, immediately after the provision of medical care in stationary conditions.

Temporary disability benefit is paid to insured persons in the event of incapacity for work due to illness or injury and other cases during the period of work under an employment contract, performance of service or other activities, during which they are subject to compulsory social insurance in case of temporary disability and maternity, as well as in cases where the disease or injury occurred within 30 calendar days from the date of termination of the specified work or activity, or in the period from the date of the conclusion of the employment contract until the day of its cancellation.

SERBIA

Workers compensation for the first 30 days is paid by the employer, whereas afterwards it is paid by the Health Insurance Fund. Workers compensation is paid by the Health Insurance Fund from the first day of temporary incapacity in case of care of a sick child under 3 years old, tissue or organ donation.

In case of injury at work or an occupational disease the employer finances compensation for the entire period.

TURKEY

Civil Servants:

Employer continues to pay the full salary for 7 days. After that the fringe payment of the salary is deducted from the whole salary whereas the basic salary is paid as long as the sickness continues.

In case the total number of sickness leave days used within one calendar year exceeds 7 days, compensations (paid as a part of salary) corresponding to the exceeding days are reduced at the rate of 25%.

However, no deduction is made during in-patient treatment in an official treatment institution, during sickness leave due to need of long term treatment like cancer, tuberculosis and mental diseases, and sickness leaves given upon medical board report.

Workers:

Until the third day, employer continues to pay salary.

UKRAINE

First 5 days from the beginning of any illness or injury that is unrelated to professional injury and occupational disease. Paid as a percentage of average gross earnings over the last three months depending on length of service

Under 3 years: 50%:

3 to 5 years: 60%;

5 to 8 years: 70%:

more than 8 years: 100%.

(last update 2019)

Benefits of social protections - Amount of benefits

ALBANIA

Sickness benefit shall be 70% of the average daily net assessment base in the past six months from the date of eligibility, if the insured person has completed up to 10 insurance years, or 80%, if the insured person has accumulated over 10 years of insurance. For the hospitalization period, the sickness benefit provided to an eligible person without any dependant is equal to 50 percent of the average daily net assessment base in the past six months from the date of eligibility.

(last update 2019)

ARMENIA

The benefits are determined based on the 80 % of calculated average monthly salary (income) of the employee or self-employed individual.

Employee's average monthly salary is calculated as per the rules set out in the Republic of Armenia Labour Code.

Self-employed individual's average monthly salary (income) is determined through dividing by 12 the income for the year preceding the occurrence of temporary disability that is applied in estimation of paid income tax.

In order to calculate the employee's benefit amount given a six-day work week the calculated portion * of the average monthly salary is divided by 25 and multiplied by the number of working days counting from the second working day of the temporary disability period.

In order to calculate the employee's benefit amount given a five-day work week the calculated portion ** of the average monthly salary is divided by 21 and multiplied by the number of working days counting from the second working day of the temporary disability period

The average salary (income) applied in the calculation of the allowance amount for a self-employed individual is divided by 30,4 (average number of days in a month) and multiplied by the number of calendar days of temporary disability.

*If the calculated portion exceeds 10 times the amount defined in Article 1 of the RA Law on Minimum Monthly Wages, the benefit is calculated based on an amount that equals 10 times the minimum monthly wage .

** If the calculated portion exceeds 5 times the amount defined in Article 1 of the RA Law on Minimum Monthly Wages, the benefit is calculated based on an amount that equals 5times the minimum monthly wage .

AZERBAIJAN

100% of previous earnings in the last month is paid to people who:
have been employed for more than 12 years.

80% of previous earnings in the last month is paid to people who:
have been employed for between 8 and 12 years.

60% of previous earnings in the last month is paid to people who:

have worked for less than 8 years.

The maximum amount of sickness benefit can't be more than 25 times of the basic part of old age labour pension

BOSNIA AND HERZEGOVINA

Federation of BiH, and District Brčko of BiH

Amount of compensation is up to 80% of the last month net salary and 100% if incapacity is due to work related injury. Maximum benefit applies only for work related injuries and occupational diseases. The same rules are applicable on self-employed persons. Additionally in Federation of BiH the compensation is up to 100% when the work incapacity is due to a complication caused at the occasion of the pregnancy or labor, the transplantation of live tissue or organs for third parties.

Republika Srpska

Amount of compensation is between 70% and 90% of the last month net salary and 100% if incapacity is due to a work related injury. The maximum benefits applies only for work related injuries and occupational diseases. Similar rules apply for self-employed persons.

GEORGIA

None

MONTENEGRO

Minimum 70% of the calculation basis and 100% in case of injury at work or professional disease, pregnancy, voluntarily donation of blood, tissues and organs and treatment of the primary disease (such as paraplegia, multiple sclerosis, etc.).

Calculation basis: average earnings that the employed person has realized within the last 12 months prior to the month when temporary incapability for work occurred.

If it is not possible to establish the basis for compensation, the amount of earnings which the employed person would have earned if he/she had worked is used as the compensation basis.

NORTH MACEDONIA

Employees: The basis for calculation of the compensation is the average salary upon which the health contribution for compulsory health insurance was paid 12 months before the occurrence of temporary incapacity.

Self-employed people: The basis for the compensation calculation is the base at which the contribution for the mandatory health insurance has been paid.

The compensation rate during sickness leave shall be 70% of the basis (85% in case of malignant disease).

The rate of the compensation during sick leave is 100% of the basis:
for work injuries and occupational diseases,
during blood, tissue or organ donation, and
during maternity leave.

The amount of the compensation cannot exceed four times the national average monthly salary paid in the previous year

REPUBLIC OF MOLDOVA

Calculation basis: monthly average income realized in the last 12 calendar months preceding the month when the insured risk took place (income from which were calculated and paid the social insurance contributions).

The monthly amount of the indemnity for temporary incapacity of work shall be differentiated, depending on the length of the contribution period, as follows:

Benefit amount:

60% of the calculation basis - for the persons having 5 years of insurance period;

70% of the calculation basis - for the persons having from 5 to 8 years of insurance period;

90% of the calculation basis – for the persons having more than 8 years of insurance period;

100% of the calculation basis – for persons with disease like tuberculosis, AIDS or any type of cancer.

The monthly amount of the indemnity for temporary incapacity for work paid from the employer's funds is 75% of the average salary of the employee, determined in the manner established by the Government.

RUSSIAN FEDERATION

Temporary disability benefit is paid in the amount as follows:

to an insured person whose insurance record is equal to 8 years and over - 100 per cent of average wages;

to an insured person whose insurance record is from 5 to 8 years - 80 per cent of average wages;

to an insured person whose insurance record is less than 5 years - 60 per cent of average wages.

Temporary disability benefit is paid to insured persons in the amount of 60 per cent of average wages in the event of disease or injury occurred within 30 calendar days after termination of employment under an employment contract, service or other activities.

To an insured person whose insurance record is less than six months, temporary disability benefit is paid in the amount not exceeding the minimum wage, set by the federal legislation, and in districts and localities where wage regional factors are applied – subject to the minimum wage amounts applicable in the district/locality.

Separate categories of persons from among those exposed to radiation are provided for the payment of temporary disability benefits in the amount of 100 percent of the average earnings taken into account when calculating insurance contributions for compulsory social insurance for temporary disability and in connection with maternity to the Fund, regardless of the length of the insurance period.

From April 1, 2020, the calculated amount of temporary disability benefit calculated for a full calendar month cannot be less than the minimum wage established by federal law on the day of the insured event. In areas and localities where regional coefficients are established, it cannot be less than the minimum wage established by federal law on the day of the insured event, taking into account these coefficients.

SERBIA

The basis for calculation of the compensation is:

- Employees - his/her average salary during 12 months before the occurrence of temporary incapacity.

- Entrepreneurs, clerks and clergymen – average base at which the contribution for the mandatory health insurance was paid during 12 months before the temporary incapacity occurred.

The compensation rate during sickness leave shall be 65% of the basis.

The rate of the compensation during sick leave is 100% of the basis:

for work injuries and occupational diseases, or in case of tissue or organ donation.

Compensation cannot be lower than the national minimum wage (gross 41,470 RSD, net 30,900 RSD in January 2021 – 49% of net average wage), nor can it exceed 65% (100% if the temporary incapacity is caused by injury at work) of the highest contribution base.

TURKEY

Civil Servants:

For sicknesses necessitating in-patient or outpatient treatments, the civil servants receive their full salary.

Workers:

-Outpatient treatment: 2/3 of previous daily earnings for each day

-Inpatient treatment: 1/2 of previous daily earnings for each day

These amounts are calculated according to earnings subject to contribution of previous 3 months in the last 12 months. (Earning subject to contribution has to be between gross minimum wage and 7.5 times of this amount. See Chapter 1 “Financing”.)

UKRAINE

From the sixth day of any illness or injury that is unrelated to professional injury and occupational disease.

Paid as a percentage of average gross earnings over the last three months depending on length of service

Under 3 years: 50%:

3 to 5 years: 60%;

5 to 8 years: 70%:

more than 8 years: 100%.

(last update 2019)

Benefits of social protections - Duration of benefits

ALBANIA

- Maximum duration for normal workers is 6 months; exceptionally prolonged by up to 3 months, provided that an MEC (Medical Experts Committee) certifies that the claimant shall recover in that period and not become entitled to a disability pension.

- Maximum duration for seasonal and temporary workers, who have been employed for at least 3 months in the last 12 months, is 75

days.

(last update 2019)

ARMENIA

Sickness:

3 months (maximum can be extended up to 6 months)

Nursing another person, full duration counting from second day

(the periods indicated relate to continuous periods of absence, there are no annual limits):

Nursing an adult family member at home: no more 7 calendar days, counting from second day

Nursing a child at home ; 24 calendar days, counting from second day

Nursing a child because of contagious diseases; 28 calendar days, counting from second day

Accompanying a child under 18 years of age with need of individual care or a disabled child during spa treatment; full duration, counting from second day of treatment but not more than the period mentioned in the authorization note (benefit is provided once per year).

nursing a child under 3 years of age or disabled child under 18 years of age, if mother (guardian, trustee) is not able to take care of child because of sickness or nursing another family member in hospital; full duration of mother's (guardian, trustee) sickness or mentioned period caring for person in hospital counting from second day;

nursing a child at hospital: full duration of stay counting from second day, .

Self-employed persons are not entitled to the following benefits:

- nursing a child at home,
- nursing a child because of contagious disease,
- nursing family member (other than child) in hospital.

AZERBAIJAN

Temporary disability payments are paid from the first day of illness up to 6 months maximum. Medical –social examination committee have to be passed after 6 month. Temporary disability payments continue to be paid in case of committee's decision about treatment extension.

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska and District Brčko of BiH

Maximum 12 months

GEORGIA

None

MONTENEGRO

Maximum of 10 months of continuous incapability for work, or after 12 months during which there was total of 10 months of incapability for work with interruptions.

NORTH MACEDONIA

For the duration of illness.

Workers compensation is paid from the first day of working incapacity and lasts during the whole period. The benefit is paid for the working days for which the worker would have received salary pursuant to the regulations for working relations.

In cases of temporary incapacity for up to 12 months the Medical Committee of the Health Insurance Fund refers the insured person to the competent Commission for assessment of the working incapacity pursuant to the regulations on pension and disability insurance. See Table V "Invalidity" and Table VIII "Employment injuries and occupational diseases"

REPUBLIC OF MOLDOVA

The maximum duration of payment is 180 days during a calendar year. The physician may extend the sick leave with 30 days (beyond the mentioned 180 days) to avoid the assessment for a partial disability.

RUSSIAN FEDERATION

From the first day of temporary incapacity for the entire period of temporary disability until the day of restoration of working capacity (determination of disability)

When the insured person is treated in sanatorium-and-spa institution located in the territory of the Russian Federation, immediately after the provision of medical care in in-patient facility, the temporary disability benefit is paid for the period of stay in sanatorium-and-spa institution but not more than 24 calendar days (excluding the case of tuberculosis)

An insured person recognized as person with disabilities by the established procedure, a temporary disability benefit (excluding the case of tuberculosis) is paid for 4 consecutive months maximum or 5 months in a calendar year.

The temporary disability benefit (excluding the case of tuberculosis) is paid to the insured person who concluded a fixed-term labor contract (fixed-term employment contract) for up to 6 months, as well as to the insured person whose illness or injury occurred from the date of the labor contract to the day of its cancellation) is paid for 75 calendar days maximum under this contract. In cases of tuberculosis, the temporary disability benefit is paid until the day of restoration of work capacity (disability categorization).

Temporary disability benefit in case of prosthetics for medical reasons in an inpatient specialized institution is paid to the insured person for the entire period of release from work for this reason including travel time to the place of providing the prosthetics and back

SERBIA

After six months of temporary incapacity the recipient is sent to a committee of specialists for work incapacity assessment to establish if s/he meets the criteria to be entitled to invalidity pension. The decision must be made within two months. The person continues to receive the temporary benefit until a decision is finally taken. The work incapacity is assessed every 30 days by a special commission.

Once the person declared invalid, the benefit is replaced by invalidity pension (see V. Invalidity).

TURKEY

Civil Servants:

Public bodies, which employ civil servants, pay them their full salary when they are temporarily out of work due to sickness. Duration limit is max 12 months. If the sickness leaves is due to the need of long-term treatment like cancer, tuberculosis and mental disease, the duration is max 18 months. If after these respective periods there is still no recovery, the period can be prolonged up to the double term. (There is no duration limit for employment injury and occupational diseases.)

Workers:

Paid until recovery or the last date of medical certificate (doctor's note for sick leave).

UKRAINE

Temporary disability benefits are paid to insured individuals from the Temporary Disability Fund starting on the sixth day of disability until the recovery of capacity for work or the diagnosis of invalidity.

(last update 2019)

Benefits of social protections - Special conditions for unemployed

ALBANIA

None.

(last update 2019)

ARMENIA

None

AZERBAIJAN

No special conditions for unemployed.

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska and District Brčko of BiH
None

GEORGIA

None

MONTENEGRO

The unemployed do not have special type of benefits.

NORTH MACEDONIA

None

REPUBLIC OF MOLDOVA

Unemployed persons are entitled to sickness cash benefit but their unemployment benefit is suspended while they receive sickness benefit.

First, second and third calendar day of sickness are paid from the social insurance budget

RUSSIAN FEDERATION

Persons who are not in labour relations, registered as unemployed in the state employment service, are not subject to compulsory social insurance in case of temporary disability and maternity and do not have the right to benefits for temporary disability.

SERBIA

None

TURKEY

Civil Servants: none.

Workers: none.

UKRAINE

No special provision.

(last update 2019)

Benefits of social protections - Death grant

ALBANIA

Death grant:

Awarded to the insured person or pensioner for the death of a dependent member of his/her family. Also awarded to the survivor of the deceased insured person, who looked after him/her and paid the funeral expenses.

The death grant is equal to up to 50% of the monthly minimum wage, the benefit is currently 13000 ALL (104 EUR)

(last update 2019)

ARMENIA

- lump sum in case of death of old age pensioners (200 000 AMD).

- The person who arranged the funeral of an unemployed person (who contributed for at least one year or who built up at least one

year of service until 01.01.1992) receives death grant equal to the triple amount of unemployment benefit.

AZERBAIJAN

In case of decease of the retired worker, family members or non-family related persons taking care of the funeral, will be paid an amount of 3 times the minimum pension (social insurance pension).

The amount of minimum pension on 01.10.2019 - 200 AZN.

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska

Covers funeral costs and/or lump sum payment of 3 average monthly wages

District Brčko of BiH

Covers funeral costs and/or lump sum payment in amount of minimum wage

GEORGIA

None

MONTENEGRO

340,28 EUR in case of death of beneficiary of cash benefit (social assistance benefit), personal disability benefit, placement in an institution or placement in a foster family.

NORTH MACEDONIA

None

REPUBLIC OF MOLDOVA

Death grant paid for the death of an insured person is a one-time payment allocated to financially support the deceased person's family or person who covered death related expenses.

The right to such support belongs to: any family member of the deceased person, husband (wife), parents, tutor or guardian

Or other person who covered the death related expenses. The grant is a lump sum of 1100 lei.

RUSSIAN FEDERATION

Burial related social benefit paid to spouse, relatives, legal representative or any other person who undertook the burial of the deceased persons. Amount of the benefit is depending upon the cost of service as it is stipulated in a guaranteed list of burial services.

The cost of burial services and the maximum amount of social allowance for burial from February 1, 2020 - RUB 6,124.86.

SERBIA

None

TURKEY

See "survivors"

UKRAINE

- For deceased employees, student, unemployed persons or family member of one of these respective categories 4100 UAH paid for funeral costs

(last update 2019)

Benefits of social protections - Other benefits

ALBANIA

Insured persons forced to change employment for health reasons shall be eligible, with the approval of a Competent Medical Commission, to income compensation from social insurance.

The insured person, that due to health reasons and by decision of a Competent Medical Committee changes employment, shall be eligible to income compensation by social insurance. The amount of compensation shall equal the difference between the previous gross wage and present one. This compensation should not exceed 50% of the individual's daily average of the assessment basis of last calendar year.

The sickness benefit is 5% of the daily average of the annual assessment basis of the last calendar year in any period the beneficiary is hospitalized provided he does not support any dependent person.

(last update 2019)

ARMENIA

None.

AZERBAIJAN

None.

BOSNIA AND HERZEGOVINA

Federation of BiH, Republika Srpska and District Brčko of BiH
None

GEORGIA

None

MONTENEGRO

The employer is entitled to refund 50% of the employee's salary who is on part-time work due to enhanced child care. Part time work approves Medical Commission of Ministry of Finance and Social Welfare.

NORTH MACEDONIA

Reimbursement of travel costs when insured persons are referred for health services abroad.

Insured persons are also entitled to reimbursement of the travel expenses if they are recommended to use outpatient health services for dialysis and rehabilitation and ophthalmologic, hearing and speech exercises out of their area of residence.

REPUBLIC OF MOLDOVA

In order to recover the work capacity, the insured person is entitled to:

- a) indemnity for temporary incapacity for work in connection with orthopedic prosthesis;
- b) balneotherapeutic treatment..

The temporary work incapacity benefit in connection with orthopedic prosthesis shall be granted, if the insured person is hospitalized for prostheses and / or for orthopedic surgery, during the entire period of stay in the hospital.

The method of granting balneotherapeutic treatment tickets is established by the Government.

RUSSIAN FEDERATION

Temporary disability benefit if it is necessary to care for a sick family member, is paid to the insured person:

- 1) in case of caring for a sick child depends on the age of the child p to 7 years old - for the entire period of treatment of a child on an outpatient basis or a joint stay with a child in a medical institution when providing him with medical care in an inpatient setting, but not more than 60 calendar days in a calendar year, if the child's diseases are on the list of diseases determined by the federal executive body that performs the functions of developing and implementing state policy and legal regulation in the field of health, not more than 90 calendar days in a calendar year for all cases of care for this child in connection with the specified disease;
- 2) from 7 to 15 years old - for the period up to 15 calendar days of illness for each case of treatment of a child on an outpatient basis or joint stay with a child in a medical institution when providing him with medical care in an inpatient setting, but not more than 45 calendar days in a calendar year for all cases for this child;
- 3) disabled children under the age of 18 - for the entire period of treatment of a child on an outpatient basis or joint stay with a child in

a medical institution when providing him with medical care in an inpatient setting, but not more than 120 calendar days in a calendar year for all cases for this child;

4) child up to 18 years old who is HIV-infected - for the entire period of their joint stay with the child in a medical organization while providing him with inpatient medical care;

5) in the case of caring for a sick child under the age of 18 with his illness associated with a post-vaccination complication, with malignant neoplasms, including malignant neoplasms of lymphoid, hematopoietic and related issues - for the entire period of treatment of the child in medical institution in the provision of medical care in a hospital;

6) in other cases of caring for a sick family member during treatment on an outpatient basis - no more than 7 calendar days for each case of the disease, but no more than 30 calendar days in a calendar year for all cases of caring for this family member.

If it is necessary to care for a sick family member during his treatment on an outpatient basis, except for cases of caring for a sick child, it is paid in an amount determined depending on the length of the insurance experience of the insured person

Certain categories of persons from among those exposed to radiation, as well as children of the first and subsequent generations born after radiation exposure of one of the parents, are provided for temporary disability benefits in the event of caring for a sick child under the age of 15 years for the entire out-patient treatment or joint stay with a child in an inpatient medical and preventive care facility in the amount of 100 percent of the average earnings taken into account when calculating insurance contributions for compulsory social insurance against temporary disability and maternity to the Fund, regardless of the duration of insurance.

SERBIA

Reimbursement of the costs of transport related to health services if these services are more than 50 km away.

TURKEY

Civil Servants:
None.

Workers:
None.

UKRAINE

At the onset of other insured events (taking care of sick child under 14, another sick family member, a child under three or an invalid under 16, in the event of illness of the mother or caregiver) temporary disability benefits are paid to insured individuals from the first day of disability from Temporary Disability Fund.

(last update 2019)

Taxation and social contributions

Taxation of cash benefits

ALBANIA

Not subject to taxation.

(last update 2019)

ARMENIA

Subject to income tax along the general terms

AZERBAIJAN

Subject to taxation.

BOSNIA AND HERZEGOVINA

Federation of BiH
- Not subject to taxation
Republika Srpska

Salary compensation in case of illness is taxable
Brčko District of BiH:
- Subject to taxation

GEORGIA

Subject to taxation.

MONTENEGRO

Subject to taxation

NORTH MACEDONIA

Subject to personal income taxation. Personal Income tax is paid by the employer or by the Health Insurance Fund respectively i.e. by the one who calculates and pays the workers' compensation.

REPUBLIC OF MOLDOVA

Not subject to taxation.

RUSSIAN FEDERATION

Temporary disability benefits (including benefit for care of a sick family member) are subject to personal income taxation.
The cost of services provided according to the guaranteed list of burial services: not subject to taxation.
Social funeral allowance: not subject to taxation.

SERBIA

Subject to taxation

TURKEY

Civil Servants:
None.

Workers:
None.

UKRAINE

Not subject to taxation.

(last update 2019)

Limit of income for tax relief or tax reduction

ALBANIA

Not applicable.

(last update 2019)

ARMENIA

Not applicable.

AZERBAIJAN

Sickness cash benefits are subject to tax as wages (monthly salary): benefits under 2500 AZN subject to 14 % tax, if the amount exceeds 2500 AZN , then 350 AZN + 25 % of the sum exceeding 2500 AZN is to be paid

BOSNIA AND HERZEGOVINA

Federation of BiH - Not applicable

Republika Srpska

The taxpayer of personal income tax is entitled to the following deductions from the tax base:

- 1) Personal allowance of the taxpayer amounting 6,000 BAM per year,
 - 2) 900,00 BAM per year for each supported member close family and
 - 3) The amount of interest paid on housing loan.
- (Law on Income Tax of Republika Srpska Official Gazette of RS 60/15, 5/16 and 66/18)

District Brčko of BiH

- Tax relief of 240.00 BAM + 50.00 BAM (life expenditures) and a further 120.00 BAM for each supported member of the family. The rest of the individual's income is subjected to taxation in amount of 10%

GEORGIA

Taxes levied on entire income.

MONTENEGRO

Personal income tax: 9% of the tax base (wage)

NORTH MACEDONIA

General taxation rules. No special relief for benefits.

REPUBLIC OF MOLDOVA

Not applicable.

RUSSIAN FEDERATION

Personal income tax: 13% of the tax base.

Tax base: gross income minus RUB 600 per month and minus a further RUB 300 per month for every dependant (total reductions must not exceed RUB 40,000 in one year).

SERBIA

Qualification limit defined according to Law on income taxes.

Qualification limit for 2020 was 2,987,424 RSD (three times average annual wage in Serbia in 2020). No tax is paid if the income is below this limit. Tax rate of 10% applied on the income over the limit.

If annual income exceeds 5,974,848 RSD (six times average annual wage in Serbia in 2020) income tax is paid on the income over the limit at the rate of 15%.

TURKEY

Civil Servants:

Not applicable.

Workers:

Not applicable.

UKRAINE

No information available.

(last update 2019)

Social security contributions from benefits

ALBANIA

None.

(last update 2019)

ARMENIA

None.

AZERBAIJAN

None.

BOSNIA AND HERZEGOVINA

Federation of BiH and Brčko District of BiH
- Contributions are paid the same way as on wages
Republika Srpska
- None

GEORGIA

Contributions from taxation are directed to State budget.

MONTENEGRO

Benefits subject to social insurance contributions

NORTH MACEDONIA

Contributions are calculated and paid in the same way as for wages. Social security rates on the basis of the employee's gross wage, which is a sum of the net wage, personal income tax and payroll deductions to pension fund, health care fund and unemployment fund.

REPUBLIC OF MOLDOVA

None.

RUSSIAN FEDERATION

None.

SERBIA

Benefits subject to social insurance contributions.

TURKEY

Civil Servants:
None.

Workers:
None.

UKRAINE

Insurance contributions for Pension Fund shall be paid from benefits for the periods of temporary disability

(last update by Ukraine 2019)