

## Maternity/Paternity

### 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.

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

New Law No. 10 383, dated 24.2.2011, "ON COMPULSORY HEALTH CARE INSURANCE", in force as from 25 March 2013.

(last update of information (Albania) (2019)

#### ARMENIA

- Family Code;
- Labour Code;
- Law on "Temporary incapacity and Maternity Benefits", 22 November 2010
- Law on "State benefits" 12 December, 2013
- RA Government resolution no 1024, 14 July, 2011
- RA Government resolution no 1179 8 October, 2015

#### 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 F BiH, 30/97) amended: in 2002 , 2008, 2011 and 2018 (Official Gazette of F BiH, 7/02 , 70/08, 48/11 and 36/18)
- Law on Basis of Social Protection of Civil War Victims and Protection of Families with Children of FBiH,(Official Gazette of F BiH 36/99), amended in 2004, 2006 and 2009 (Official Gazette of FBiH 54/04, 39/06 and 14/09) Supplemented by 10 Cantonal Laws on the same subject
- Labour Law of the Federation of BiH (Official Gazette of FBiH 26/16 and 89/18)

##### Republika Srpska:

- Law on Health Insurance of Republika Srpska (Official Gazette of RS 18/99), amended in 2001, 2003, 2008, 2009 and 2016 (Official Gazette of RS 51/01, 70/01, 51/03, 57/03 17/08, 01/09, 106/09, 110/16, 94/19 and 44/20))
- Law on Child Protection of Republika Srpska (Official Gazette of RS .114/17), amended in 2018 (Official Gazette of RS 122/18 and 107/19)
- Labour Low (Official Gazette of RS 01/16) amended in 2018 (Official Gazette of RS 66/18)
- Law on Income Tax of Republika Srpska Official Gazette of RS 60/15, 5/16, 66/18, 105/19 and 123/20)

##### District Brčko of BiH:

- Labour Law of Brčko District (Official Gazette of Brčko District 7/00) amended in 2003. and 2004 (8/03, 33/04)
- Law on Children Protection of Brčko District (Official Gazette of Brčko District 01/03 amended 4/04 )
- Major Decision (no: 01-014-001435/05 Official gazette of District Brčko/05) on conditions and resources for salary compensation during maternity leave

District Brčko:

- Labour Law of Brčko District (Official Gazette of Brčko District 19/06- Consolidate Version) amended in 19/07, 25/08, 20/13, 31/14 and 01/15)
- Law on Children Protection of Brčko District (Official Gazette of Brčko District 52/11- Consolidated Version) amended 3/15
- Mayor's Decision on the conditions and the way of payment of employee benefits to employees during maternity leave number: 01-014-001435/05 from 21 February 2005.

## GEORGIA

Labour Code of Georgia.

27/12/2010

Law on Public Service

Order of Ministry of Labour, Health and Social Affairs #01-133/n, December 29, 2020 concerning "Rules of remuneration for leave due to pregnancy, childbirth, child care and adoption".

Order of Ministry of Labour, Health and Social Affairs #281/n September 25, 2007: "Rules on conducting expertise on temporary incapacity for work and on issuing of sick leave certificate"

## MONTENEGRO

Labor Code, 2019

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

Law on Social and Child Welfare, 2013 amended in 2014/2015/2016/2017

## NORTH MACEDONIA

Benefits in kind – medical care:

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

Maternity leave and benefit:

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

Family Law (Official Gazette no. 80/92), as amended on several occasions

## REPUBLIC OF MOLDOVA

Labor Code;

Law no. 489 of 08.07.1999 on the public social insurance system;

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.

Government Decision no. 1245 of 15.11.2016 for the approval of the Regulation on the conditions for determining, the method of calculation and the payment of the paternal indemnity.

## RUSSIAN FEDERATION

Labor Code of the Russian Federation (Chapter 41); Federal Law of the Russian Federation No. 165-FZ dd 16 July 1999 "On Fundamentals of Compulsory Social Insurance"; Federal Law of the Russian Federation No. 255-FZ dd 29 December 2006 "On compulsory social insurance in case of temporary incapacity for work in connection with maternity"; Federal Law of the Russian Federation No. 81-FZ dd May 19, 1995 "On State Benefits for Citizens with Children"

The Tax Code of the Russian Federation

Federal Law of November 28, 2018 No. 431-FZ "On budget of the Social Insurance Fund of the Russian Federation for 2019 and for planning period of 2020 and 2021"

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"

Legislation of the Russian Federation on taxes and fees (from January 1, 2017);

Federal Law No. 212-FZ dd 24.07.2009 "On Insurance Contributions to the Pension Fund of the Russian Federation, Social Insurance Fund of the Russian

Federation, Federal Fund of Compulsory Medical Insurance "(through December 31, 2016 inc),

Federal Law dd 02.12.2019 N 384-FZ "On budget of the Social Insurance Fund of the Russian Federation for 2020 and for planning period of

2021 and 2022"

Eurasian Economic Union Treaty dd May 22, 2014.

Federal Law No. 184-FZ dd October 6, 1999 "On general principles of organization of legislative (representative) and executive bodies of state power of subjects

Federal Law No. 256-FZ dd December 29, 2006. "On additional measures of state support for families with children"

#### SERBIA

Law on Financial Support Provided for Families with Children 2017, Revised 2018

Law on Health Insurance, 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.

Labour Law No: 4857 and dated 22/05/2003.

#### UKRAINE

Law of Ukraine "On compulsory state social insurance" N1105 Law of Ukraine "On compulsory state social insurance" N1105

Law of Ukraine "On compulsory state social insurance against temporary disability and covering costs related to childbirth and funeral needs", # 2240-III dated January 18, 2001.

Law of Ukraine "On rates of contributions under selected state social insurance programs, # 2213-III dated January 11, 2001

Law of Ukraine "On state social assistance to families with children" # 2811-XII dated November 21, 1992.

Law of Ukraine "On budget of Ukraine"

The Law of Ukraine "On Amending the Law of Ukraine" On state assistance to families with children "on the payment of assistance for child birth" from November 17, 2009 1723-VI

Cabinet of Ministers decision on 23 February 2011 ? 155 "On amendments to paragraph 13 of the Order of the award and payment of state aid to families with children"

The Law of Ukraine "On the prevention of financial disaster and creation of conditions for economic growth in Ukraine" from 27 of March 2014

(last update of information by Ukraine 2019)

## Basic principles

#### ALBANIA

Social insurance based scheme with entitlement linked to economic activity and payment of contributions. Financed by contributions from employers and employees. Providing a benefit based on the contributions paid.

(last update 2019)

#### ARMENIA

A social security scheme financed by global contributions that provides an earnings-related benefit to the economically active population.

#### AZERBAIJAN

Benefits in-kind

State Budget finances public health service for all women (based on residency).

Cash benefits

Compulsory social insurance scheme for employed women with benefits related to their registered earnings.

## BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska

- Social insurance based system linked to economic activity that provides an earnings-related benefit. Financed by taxes, contributions and the budgets of the Republika Srpska and the Cantonal budgets in Federation of BiH.

The same rules are applicable on the group of self-employed persons.

District Brčko of BiH

- Earnings-related benefit system linked to economic activity. Compensation of net salaries to employers is funded by the District Brčko budget and contributions are paid by employers

The same rules are applicable on the group of self-employed persons.

## GEORGIA

A social insurance scheme financed by Social Service Agency that provides a not earning-related benefit to all employees; all residents are covered for maternity care, except public servants, maternity care of which is paid by the Public Authority, i.e. Ministry, etc. and all permanent residents are covered for child adoption.

## MONTENEGRO

Social insurance scheme which is based on the principle of economic activity.

Financed from contributions of employers and employees and provides compensation related to earnings.

Maternity/paternity leave is followed by parental leave. See Table 9 "Family benefits"

## NORTH MACEDONIA

Benefits in kind – medical care:

Compulsory social insurance scheme financed by contributions and taxes. See Table II "Health care".

Maternity leave and benefit:

A social insurance scheme financed from taxes providing earnings related benefits during maternity leave for all economically active persons.

Leave and benefits are taken into account for determining entitlement to old-age benefits.

Assistance for new-born babies:

See Table IX Family benefits

## REPUBLIC OF MOLDOVA

Universal scheme (linked to residence) paying a flat-rate benefit that is financed from the State Budget of Social Insurance for cash benefit and to State budget of Medical insurance for benefits in kind.

## RUSSIAN FEDERATION

Maternity benefit and a lump-sum benefit for women registered with medical institutions in the early stages of pregnancy were paid in 2020 to insured women at their place of work, and in subjects of the Russian Federation participating in the implementation of the pilot project "Direct payments", the maternity benefit and lump-sum benefit for women registered with medical institutions in the early stages of pregnancy were paid to insured women directly by the insurer (territorial bodies of the Social Insurance Fund of the Russian Federation)

A lump-sum benefit and monthly childcare benefits are paid regardless of employment status. In 2020T the mentioned benefits were paid to working citizens at the place of work, and in subjects of the Russian Federation participating in the implementation of the pilot project "Direct payments" directly to insured persons at the expense of compulsory social insurance funds, to unemployed citizens - in social security agencies at the expense of the federal budget.

## SERBIA

Social insurance (for benefits in kind) and tax (for benefits in cash) financed scheme that provides earnings-related benefits. The entitlement to the cash benefit is linked to the type of the economic activity. The benefits are treated equally as wages for the purpose of the future pension composition of the beneficiary.

## TURKEY

### Civil Servants:

Continuation of salary in case of maternity leave.

### Workers:

Compulsory social insurance scheme financed by contributions collected from employers.

## UKRAINE

From July 1st, 2014 maternity benefit by the age of three years and birth grant United in one type of assistance and set in a fixed sum at birth 41 280 UAH, regardless of the number of births in the family

(last update 2019)

## Field of application

### Benefits in kind - medical care

#### ALBANIA

All residents

(last update 2019)

#### ARMENIA

All residents.

#### AZERBAIJAN

All female permanent residents. In case the mother does not work or the child does not have a mother the allowance is given to the working father.

#### BOSNIA AND HERZEGOVINA

Federation of BiH

None

Republika Srpska

All persons insured for health care and persons who do not have the status of an insured person covered by compulsory health insurance during an emergency situation and the state of emergency.

District Brčko of BiH

Permanent residents

#### GEORGIA

All residents are covered for maternity health care,

#### MONTENEGRO

See Table 2 "Health care"

#### NORTH MACEDONIA

Women during pregnancy, delivery and maternity leave (employees, self-employed, unemployed and other groups, e.g. uninsured on any ground)

See Table II "Health care", "Field of application, 1. Beneficiaries".

Voluntary membership of the scheme not possible

#### REPUBLIC OF MOLDOVA

Pregnant women, women in delivery and women having recently delivered (during 42 days after delivery) benefit free of charge all range of health care services.

#### RUSSIAN FEDERATION

See Table II "Health Care".

#### SERBIA

All residents.

#### TURKEY

Benefits in kind (medical care) are given under the Universal Health Insurance. Civil servants and their dependents, and workers and their dependents are insured in the scope of Universal Health Insurance. (For Universal Health Insurance beneficiaries in detail see Chapter 2 "Health Care".)

#### UKRAINE

Basic medical care is provided free of charge to pregnant women and children.

(last update 2019)

### Maternity/paternity leave and benefit - maternity allowance

#### ALBANIA

Employees , other active economic people as employer (in the case of employer who work itself (not paid), but employs and others)and self-employed persons.

(last update 2019)

#### ARMENIA

All residents.

#### AZERBAIJAN

Lump-sum childbirth benefit is paid to all working permanent residents from State Social Protection Fond under MLSP. For women who are not professionally active, the lump-sum benefit is paid by the state budget

#### BOSNIA AND HERZEGOVINA

Federation of BiH

All employed and unemployed women who receive financial assistance. These rules are applicable upon the self-employed persons as well.

District Brčko

All employed women. These rules are applicable upon the self-employed persons as well.

Republika Srpska

All employed and unemployed women. These rules are applicable upon the self-employed persons as well.

Republika Srpska

Both for maternity and paternity, all employed, unemployed and self-employed persons as well.

Child's parents may agree that the employed father of the child and not the mother continues to use the leave after the expiration of 60 days from the child's birth. Moreover, the father is entitled to a paid leave of 5 working days from child birth - or more in exceptional cases.

#### GEORGIA

Maternity /adoption benefit: all employed women.

#### MONTENEGRO

Employed and self-employed persons, unemployed persons registered with the Employment Agency and regular students.

#### NORTH MACEDONIA

Maternity leave and benefit:

employed,

self-employed individuals

The same arrangement applies for adoptive parents.

No membership on a voluntary basis.

Maternity allowance: no statutory entitlement.

#### REPUBLIC OF MOLDOVA

The maternity benefit - the insured, the wife relies on her spouse's support and the unemployed who are registered in the sanitary institutions in the Republic of Moldova are entitled to maternity leave, which includes prenatal leave and postnatal leave and benefits the maternity allowance.

The right to paternity allowance is granted to the insured father in the public social insurance system, employed on the basis of the individual labor contract or in a service report under the administrative act, for the care of the newborn domiciled or residing in the Republic of Moldova.

#### RUSSIAN FEDERATION

Benefits are provided to citizens of the Russian Federation; foreign citizens and stateless persons permanently or temporarily residing in the territory of the Russian Federation, subject to compulsory social insurance in case of temporary disability and i maternity; temporarily staying in the Russian Federation, citizens of countries belonging to the Eurasian Economic Union

Additional measures of state support for families with children in the form of "mother (family) capital" (MFC), amounted to RUB 250,000 have been established since 01.01.2007. The size of MFC is revised annually taking into account the rate of inflation. The size of MFC was RUB 453,026 from 2015 (it is not taxed).

The right to additional measures of state support is given to women – citizen of the Russian Federation, gave birth (adopted) the 2nd, 3rd child and subsequent children, starting from January 1, 2007.

From January 1, 2020, the right to additional measures of state support arises for women with citizenship of the Russian Federation who have given birth (adopted) to their 1st child.

In 2020, the amount o MFC was determined based on the consumer price growth index of 3.0% and amounted to RUB 466,617. In addition, additional payments to the MFC at the birth of the second child have been established, for persons who previously received a certificate in connection with the birth of their first child, in the amount of RUB 150,000.

When a woman has the right to additional measures of state support, she receives a MFC certificate The entitled mother (or father), after 3 years from the date of the birth of the child can transfer the MFC funds to: 1) improve housing conditions; 2) child's education; 3) purchase of goods and services intended for social adaptation and integration into society of children with disabilities; 4) formation of a funded pension for a woman.

As of January 1, 2009, the MFC funds (part of the funds) can be used to repay loans for acquisition (construction) of living quarters, to pay an initial installment of a loan (from May 2015), regardless of the period from the date of birth (adoption) of the 2nd, 3rd child or subsequent children, to purchase goods and services intended for social adaptation and integration into society of children with disabilities (from January 2016)

From January 1, 2018, the funds (part of the funds) of the MFC can be used to receive a monthly payment at the expense of the maternity (family) capital, in connection with the birth (adoption) of a second child starting from January 1, 2018 in accordance with the provisions of the Federal Law dd December 28, 2017 № 418-FZ "On monthly payments to families with children", as well as to pay for paid educational services for implementation of educational programs for preschool education, to pay for other expenses related to obtaining preschool education.

In 2020, the Federal Law dd March 1, 2020 No. 35-FZ "On Amendments to Certain Legislative Acts of the Russian Federation on

Issues Related to Management of Mother (Family) Capital" was adopted, in accordance with which:

- it is possible to issue certificate without a request;
- list of persons who have the right to receive mother (family) capital has been expanded;
- amount of the mother (family) capital has been increased at the birth (adoption) after January 1, 2020 of the second child;
- it is possible to submit an application through a credit institution;
- presentation by the owner of the certificate of a notarial obligation to register the living quarters in the common property of the family has been canceled
- terms for provision of public services for issuance of the certificate and disposal of mother (family) capital have been reduced;
- mother (family) capital program was extended until 2026.

In 2020, the mother (family) capital amounted to RUB 466,617 - for families in which the right to additional measures of state support for families arose before January 1, 2020;

RUB 466,617 - for families who, had their first child (adopted) starting from January 1, 2020;

RUB 616,617 - for families with the second child born (adopted) in 2020;

RUB 616,617 - for families, starting from January 1, 2020, with the third child or subsequent children born (adopted) and the right to additional measures of state support did not arise before January 1, 2020.

In 2020, Federal Law No. 305-FZ dd August 2, 2019 established that the monthly payment in connection with the birth (adoption) of the first and (or) second child will be made until the child reaches the age of 3, based on calculation of average per capita income, equal to 2 times the subsistence minimum of the working-age population.

## SERBIA

Maternity leave: Employed and self-employed mothers. Adoptive and fostering parents included.

Two types of maternity benefits:

- 1) "Wage compensation" – only employees are eligible for the benefit;
- 2) "Other forms of compensation" – provided to those who received income from any kind of self-employment (including occasional work based on contracts) in any of the previous 18 months, or was a farmer for the previous 24 months.

No voluntary membership possible.

## TURKEY

Civil servants are not covered by the maternity insurance. They benefit from maternity leave in the scope of the Civil Servants Law and, they have right to continuation of salary during of maternity leave.

Workers:

Female workers giving birth have right to maternity leave. Maternity benefits are composed of temporary incapacity for work allowance and breastfeeding grant. Temporary incapacity for work allowance is paid to female worker giving birth, and breast-feeding grant is paid to female worker giving birth and male worker for his uninsured wife's giving birth.

## UKRAINE

Universal benefit: all insured and uninsured women (not professionally active), all permanent residents.

No paternity benefit.

(last update 2019)

# Conditions

## Benefits in kind - medical care

### ALBANIA

See Table II "Health Care".

### ARMENIA

None.

### AZERBAIJAN



See Table II "Health Care" above.

#### BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko  
See Table II 'Health Care'

Republika Srpska

- The condition is that the person has health insurance, and it does not matter whether the contributions for health insurance have been paid if the person is insured in accordance with Article 10 Law on Health Insurance/ there are no other conditions and they do not pay fee, provided that women in connection with family planning, as well as during pregnancy, childbirth and maternity up to 12 months after childbirth, who are not covered by compulsory health insurance, and who do not exercise their health insurance rights as family members of the insured, may be insured at the expense of the Budget funds (as well as children up to 15 years of age, school children and university students until the end of their studies, and no later than age 26).  
During an emergency situation and the state of emergency, the condition that the person has the status of an insured person covered by compulsory health insurance is not mandatory.

#### GEORGIA

Pregnancy and childbirth is financed by the state budget for all residents;

#### MONTENEGRO

See Table II "Health care"

#### NORTH MACEDONIA

No qualifying conditions.

#### REPUBLIC OF MOLDOVA

See Table II "Health Care".

#### RUSSIAN FEDERATION

See Table II "Health Care".

#### SERBIA

No qualifying conditions.

#### TURKEY

Civil Servants:

Maternity benefits in kind are provided under the Universal Health Insurance. There is no qualifying period in case of maternity in the scope of the Universal Health Insurance.

Workers:

Maternity benefits in kind are provided under the Universal Health Insurance. There is no qualifying period in case of maternity in the scope of the Universal Health Insurance.

#### UKRAINE

None.

(last update 2019)

## ALBANIA

The maternity benefit shall be payable to an insured woman with regard to pregnancy and child delivery or to an insured father provided she/he has acquired 12 months of insurance in respect of each contingency.

The contingency of where the insured woman's eligibility for another maternity benefit occurs within 24 months from the birth date of the previous child shall be exempted from this rule.

-The benefit period shall be 365 calendar days, including a minimum of 35 days prior to and 63 days after the child delivery. For the insured woman carrying more than one child, the benefit period shall be 390 calendar days, including a minimum of 60 days prior to and 63 days after the child delivery.

(last update 2019)

## ARMENIA

Note from medical institution confirming pregnancy.

## AZERBAIJAN

- Employed women, registered at the Gynecological and antenatal clinic.

## BOSNIA AND HERZEGOVINA

Federation of BiH:

For employed women

- Minimum 6 months of employment (slight variations between cantons)

Republika Srpska:

Employed regardless of the employment duration. In case of an unemployed person, a benefit is granted for a born child in the amount of 405.00 BAM for 12 months, and for twins and every third and subsequent child for 18 months.

This right is exercised by an unemployed mother provided that she resides in the Republika Srpska at least one year before the birth of the child (exceptionally less than that, provided that the father has a residence in Republika Srpska at least one year before the birth of the child) and is unemployed.. This right may also be exercised by a mother who is a foreign national if she has a permanent or temporary residence in the Republika Srpska, is unemployed and is not a beneficiary of the same right in the state of which she is a national.

The right can be realized unemployed father of a child, guardian or adoptive parent if the child's mother is not alive, if a child is left or objective reasons prevented direct care of the child.

Brčko District of BiH:

- Minimum 3 months of employment

The minimum insurance period is being applied for the risk of maternity.

## GEORGIA

Condition for cash benefit and maternity leave is a sick leave certificate for pregnancy and childbirth issued by a gynecologist/obstetrician (or if there is no such doctor then by the treating doctor). After childbirth, in case of mother's death, sick-leave certificate may be issued for father or for other caregiver for 183 days.

Maternity/adoption Benefit: no minimum periods of employment or residence.

## MONTENEGRO

One parent (mother or father) is entitled to get a wage during their maternity/paternity leave.

## NORTH MACEDONIA

Maternity benefit:

Compulsorily insured for at least 6 months before the delivery of the child, health insurance contributions paid regularly and on time (i.e. with not more than 60 days delay) and assessment for temporary work incapacity is given by the selected doctor.

The same provisions apply for adoptive parents.

Assistance for newborn baby:

(See Table IX Family benefits)

## REPUBLIC OF MOLDOVA

The maternity allowance is granted in full at the 30th week of pregnancy for a period of 126 calendar days, and in the case of complicated births or the birth of two or more children - of 140 calendar days. In the case of multiple pregnancy (with triplets or more), the maternity allowance is granted within 24 weeks of pregnancy for a period of 182 calendar days.

The insured on child care leave taking care of children up to age 3, can apply for a monthly child care benefit to all entities in which he / she is engaged, from the date of the leave reach the age 3. In the case of child care leave the initial date differs between the entities, the benefit shall start from the date of the last provision of leave.

The contribution period required to establish allowances includes:

- period of military service, full or reduced;
- child care period – taking care of a child up to 3 years by one of the parents or by tutor in case of both parents' death;
- period during which the insured benefitted from a temporary incapacity indemnity, unemployment benefit, professional integration and reintegration benefits.

The employee insured in the public social insurance system is entitled to the paternity allowance if he:

- a) confirms a total contribution period of at least 3 years;
- b) confirms a total contribution period of up to 3 years, 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;

The contributory period includes contribution periods from the first day of activity of the employee to the date of the child's birth, according to information from the State Register of Individual Records in the Public Social Insurance System.

## RUSSIAN FEDERATION

### Maternity Leave and childbirth Benefit

There is no minimum period of employment or residence.

Lump-sum benefit for women who have registered at medical organizations in the early stages of pregnancy the recipient must register with the medical institution in early pregnancy (up to 12 weeks);

A lump-sum benefit at the birth of a child is received by one of the parents, or whether the person replaces him;

A monthly child care allowance is paid to the person who actually takes care of the child.

Citizens of the Russian Federation, as well as foreign citizens permanently or temporarily residing in the territory of the Russian Federation and stateless persons working under employment contracts, are subject to compulsory social insurance in case of temporary disability and maternity:

- 1) persons working under an employment contract, including heads of companies who are the only participants (founders), members, owners of their property;
- 2) government civil servants, municipal employees;
- 3) persons holding public office of the Russian Federation, public office of subject of the Russian Federation; municipal jobs filled on a permanent basis;
- 4) members of a production cooperative taking personal labor participation in its activities;
- 5) persons sentenced to imprisonment and involved in paid work.

## SERBIA

No minimum employment period required.

## TURKEY

### Civil Servants:

Civil servants benefit from maternity leave in the scope of the Civil Servants Law without qualifying period and, they have right to continuation of salary during of maternity leave.

### Workers:

Workers can benefit from maternity leave without qualifying period. But, in the scope of the maternity benefits;

- to receive temporary incapacity for work allowance, 90 days of contributions during the year preceding is needed.
- to receive breastfeeding grant, 120 days of contributions during the year preceding is needed.

## UKRAINE

Note from medical institution confirming pregnancy.

One (of the) parent(s) should apply not later than 12 months after the birth of the child.

(last update 2019)

# Benefits

## Benefits in kind - medical care

### ALBANIA

See Table II "Health Care".

### ARMENIA

Maternity services and hospital care.

### AZERBAIJAN

See Table II "Health Care" above.

### BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
See Table II 'Health Care'

#### Republika Srpska

- pregnant women and mothers of children under one year of age who have health insurance are exempted from paying medical care expenses (participation), regardless it is an examination, hospitalisation or pregnancy-related and child-birth-related, another services;
- pregnant women and women during maternity up to 12 months after the childbirth, ie for twins and every third and subsequent child for a period of 18 months from the childbirth, which is insured according to Article 10 of the Law on Health Insurance are entitled to health care regardless of whether insurance contributions have been paid for them.

### GEORGIA

See Table II "Health Care".

### MONTENEGRO

Preventive examination of pregnant women;  
Examination and counselling 6 weeks after childbirth and once after 6 months, and 3 weeks after spontaneous or permitted abortion or extrauterine pregnancy respectively;  
Visiting nurse of pregnant women with counselling on pregnancy lifestyles, and preparation for childbirth and care of a newborn;  
Visiting nurse to puerperiums;  
Infertility detection and treatment;

### NORTH MACEDONIA

Benefits in kind include free medical checks during pregnancy and after birth in contracted health institutions

See also Table II "Health care"

### REPUBLIC OF MOLDOVA

See Table II "Health Care".

### RUSSIAN FEDERATION

See Table II "Health Care".

### SERBIA

Maternal services (medical examination of mother during pregnancy, examination of fetus development) hospitalisation and home care,  
dental services,  
prostheses and drugs.  
All services are free of charge for one year after giving birth. Coverage also includes giving birth and recovering in hospital or home assistance during recovery.

#### TURKEY

Benefits in kind include medical cares as follows;

Inpatient and outpatient treatments, other clinic treatments needed for diagnosis, birth, laboratory analysis and other diagnosis methods, medical intervention and treatments according to diagnosis, patient follow-up, uterine evacuation, medical sterilization and emergency health services, other medical care and treatments made by healthcare personnel upon physicians' decisions.

#### UKRAINE

Free emergency medical care is provided by primary medical and health care units and by hospitals in the following cases: childbirth, and gynaecological emergencies.

(last update 2019)

### Maternity/paternity leave: duration, flexibility, transferability

#### ALBANIA

##### Maternity Benefit:

- Single birth (anticipated): total duration of 365 calendar days with at least 35 days prior to and 63 days after child-birth.
- Multiple births (anticipated): total duration of 390 calendar days with at least 60 days prior to and 63days after child-birth.
- When a child up to one year of age is adopted, the adoptive mother/father insured for not less than 12 months is eligible for maternity benefit, which starts at the day of the adoption, but not prior to the 63th day after the child delivery. This eligibility extends to the maximum of 330 days counting from the child delivery. The minimum period for the adoptive mother to receive the maternity benefit is 28 days.
- When a child is adopted during the maternity leave, the biological mother is entitled to a maternity benefit lasting until the adoption day, but not less than 63 days from the child delivery.
- After the 63 days period counting from the child delivery, the insured biological or adoptive father as well is eligible for a leave to look after the child, provided the mother does not exercise such a right or is not qualified for the maternity leave.
- When a child of up to one year of age is adopted, the adoptive mother insured for not less than 12 months is eligible for a maternity benefit, which starts the adoption day, but not prior the 63rd day of the child delivery. This eligibility extends to the maximum of 330 days from the child delivery. The minimum period for the adoptive mother is 28 days.

(last update 2019)

#### ARMENIA

Pregnancy and confinement benefits are paid for: (employed and self-employed mothers)

- 140 calendar days leave (70 calendar days prenatal and 70 calendar days post-natal);
- 155 calendar days leave in case of complicated delivery (70 calendar days prenatal and 85 calendar days post-natal);
- 180 calendar days leave in case of multiple births (70 calendar days prenatal and 110 calendar days post-natal).

Pregnancy and confinement benefits are paid for: (unemployed mothers)

- 140 calendar days leave (70 calendar days prenatal and 70 calendar days post-natal)

#### AZERBAIJAN

The duration varies according to whether recipient is part of the agricultural sector or not:

Non-agricultural sector:

Normal: 70 days before and 56 days after, total 126 calendar days

Multiple birth or difficult delivery: 70 days before and 70 days after, total 140 calendar days.

Agricultural sector:

Normal: 70 days before and 70 days after, total 140 calendar days

Difficult delivery: 70 days before and 86 days after, total 156 calendar days.

Multiple birth: 70 days before and 110 days after, total 180 calendar days.

## BOSNIA AND HERZEGOVINA

Federation of BiH:

For employed women

- At least 28 days before the birth and 335 days after birth,

For unemployed women

- From the moment of birth and duration as well as amount of financial assistance depends from canton to canton.

Republika Srpska:

Every woman has one year of maternity leave, counting from the day of birth. For twins, the third, and any further child, woman has 18 months of maternity leave.

Based on the request of woman and recommendation of an authorized medical doctor, woman can begin to use maternity leave 28 days before the date of delivery.

Child's parents may agree that the employed father of the child and not the mother continues to use the leave after the expiration of 60 days from the child's birth. The woman may, at her own request, with employer's consent, start to work before the expiration of the maternity leave, but not before the expiration of 60 days from the delivery date.

If the woman gives birth to a dead child, or if the child dies before the expiration of the maternity leave, she is entitled to a maternity leave for as long as it is needed, according to authorized medical doctor's assessment, for the woman to recover from the delivery and the condition caused by the loss of the child, but for no less than 45 days from the delivery date, i.e. the date of child's death.

Brčko District of BiH:

Based on labour law: during pregnancy, confinement and care of the baby, the woman shall be entitled to a maternity leave of twelve (12) months without interruption, and for twins, third or any next child, of eighteen (18) months without interruption.

## GEORGIA

In public sector, in the case of normal pregnancies mothers can take leave 730 calendar days, out of which 183 days are payable. In the case of complicated or multiple births or premature childbirth (before the 26th week of pregnancy): 200 calendar days are payable. No rules regarding how leave should be divided before and after the birth.

Adoptive mother (newborn child): can take leave 550 calendar days from the child's birthday, out of which 90 days are payable. (Changes came into force since January 1, 2014)

When it comes to maternity leave in private sector, Article 37 of the newly amended Labour Code (September 29, 2020) provides that, at the request of employee, she shall be granted paid maternity leave of 126 calendar days, and in case of complications during childbirth or the birth of twins, maternity leave of 143 calendar days. As for the paternal leave, an employee (upon his/her request) shall be granted such leave of 604 calendar days and in case of complications during childbirth or the birth of twins, a parental leave of 587 calendar days; 57 calendar days of leave shall be paid. Herewith, upon the request of employees they shall be granted, at once or in parts but at least two weeks a year, an additional unpaid childcare leave of absence of 12 weeks until the child turns five. Additional childcare leave of absence may be granted to any person who actually takes care of the child.

## MONTENEGRO

Total parental leave is 365 days from the day of the child's birth.

Maternity leave must start minimum 28 days prior to the birth of child.

The parent may start to work even prior to the date that the leave of 365 days expires, but not prior to expiry of the leave of 70 days from the birth of the child.

A child's mother may not interrupt parental leave prior to expiry of the leave 70 days from the birth of the child.

After 70 days from the birth of child, father can use parental leave instead of mother.

If an employed woman starts work prior to the date that the leave of 365 days expires, she shall be entitled to use, apart from the right to have a daily break, another 120 minutes of leave for the purpose of breastfeeding the child. The modalities to take this breastfeeding leave are to be agreed upon with the employer.

## NORTH MACEDONIA

Paid maternity leave (Pregnancy and confinement):

9 months (use of 28 days before the confinement is mandatory).or

15 months in case of multiple-birth.

A female employee may begin her maternity leave 45 days before childbirth if authorized by the competent medical commission.

Upon her own request, a mother can resume employment or self-employment but not before cessation of a 45 days period after confinement.

The female employee who adopts a child is entitled to paid maternity leave until the child reaches nine months and if she adopts more than one child to maternity leave of 15 months.

Maternity leave includes the period of the child's adaptation which lasts between 2-3 months.

The (adoptive) father of the child may use the leave if the mother decides not to use it.

Unpaid leave of up to three months may be additionally used by the full-time employed mother until the child is 3 years old.

#### REPUBLIC OF MOLDOVA

The maternity allowance is granted in full at the 30th week of pregnancy for a period of 126 calendar days, and in the case of complicated births or the birth of two or more children - of 140 calendar days.. In the case of pregnancies with 3 or more children, the maternity allowance is granted within 24 weeks of pregnancy for a period of 182 calendar days.

The maternity allowance is granted only to the mothers.

Leave for care is granted to insured persons until the child reaches the age of 3 years

Paternal leave is granted for a period of 14 calendar days, only to the fathers.

#### RUSSIAN FEDERATION

A maternity benefit is paid to an insured woman on a cumulative basis for the entire period of maternity leave lasting 70 (in the event of multiple pregnancy - 84) calendar days before delivery and 70 (in the event of obstructed delivery - 86, in the event of delivery of two or more children - 110) calendar days after delivery.

Subject to adoption of a child (children) aged under three months a maternity benefit is paid from the day of adoption and upon expiration of 70 (in the event of simultaneous adoption of two or more children - 110) calendar days upon delivery of the child(ren).

For certain categories of citizens permanently residing (working) in areas exposed to radiation, prenatal leave for 90 calendar days is provided, with recreational measures outside the territory of radioactive contamination..

#### SERBIA

The total leave lasts 365 days and is divided into two periods: Maternity leave and Child care leave.

Maternity leave - It must start in a period 28-45 days before the presumed day of birth and lasts three months after giving the birth.

The leave also lasts until the end of the third month after giving the birth even if child was born dead or dies during that period. The father of the child may use this leave if mother dies, abandons the child or is prevented from using the leave (in case of severe illness, imprisonment...).

Leave in cases of adopting or fostering – See Table IX 'Family benefits - Parental leave and benefits'

Child care leave - See Table IX 'Family benefits - Parental leave and benefits'

#### TURKEY

Civil Servants:

16 weeks of full salary maternity leave. 8 weeks have to be taken before the birth and 8 weeks afterwards (additional two weeks for multi delivery). In case the pregnancy is without any health complication, with the exception of the prenatal compulsory 3 weeks leave, the insured persons can postpone the remaining 5 weeks leave before the delivery; consequently 13 weeks (8+5 weeks) will be taken after the birth. If the mother dies during the delivery or after the child birth, the father can benefit from this leave.

Male civil servant can benefit from 10 days paternity leave.

Civil servants adopted a child under 3 age can benefit from right to leave for 8 weeks.

In addition: time off for breast feeding. A female civil servant is given breast-feeding leave for 3 hours a day in the first six months, and one and half hour a day for the second period of six months, counting from the end of the maternity period. The leave is granted taking into account the preferences of the mother (as to the period and the periodicity).

For parental leaves, see Chapter 9: Family Benefits.

Workers:

16 weeks of maternity leave divided equally before and after delivery (additional two weeks for multi delivery). In case the pregnancy is without any health complication, with the exception of the prenatal compulsory 3 weeks leave, the insured persons can postpone the

remaining 5 weeks leave before the delivery; consequently, 13 weeks (8+5 weeks) will be taken after the birth. If the mother dies during the delivery or after the child birth, the father can benefit from this leave.

Male worker can benefit from 5 days paternity leave.

Mother or father adopted a child can benefit from right to leave for 8 weeks.

Additionally, 1,5 hour breast-feeding leave a day is given to the workers in order to breast-feed her infants below 1 year old. The worker herself determines the period. This period is regarded as daily working period.

For parental leaves, see Chapter 9: Family Benefits.

#### UKRAINE

Benefit in connection with pregnancy and childbirth: periodic benefit granted for 126 calendar days, 70 days before and 56 after birth.

(last update 2019)

### Maternity/paternity benefit: amounts; continued payment by the employer

#### ALBANIA

The rate of maternity benefit for the insured woman shall be:

-80% of the average daily net assessment base in the last 12 months from the eligibility date, for the period prior to child delivery, and for 150 calendar days, after child delivery;

-50% of the average daily net assessment base in the last 12 months from the eligibility date for the rest of the period.

The assessment basis for calculation of sickness, maternity and other short-term benefits, shall be the total annual wage in respect of which contributions were paid.

The amount of maternity benefit for women who were economically inactive before pregnancy equals the base flat-rate old-age pension, see Chapter VI "Old Age".

-The maternity allowance benefit shall be awarded as well to reimburse the wage reduction of the insured women, who has to change employment for reasons of pregnancy, in conformity with a decision of Medical Expert Committee (MEC), provided she has paid contributions for a period not shorter than 12 months prior to her eligibility.

-The amount of such benefit provided as compensation shall be equal to the difference between the previous and present wages. This compensation cannot be higher than 50 percent of the average daily net assessment base in the past 12 months from the eligibility date.

Birth grant:

A lump sum equal to up to 50% of the monthly minimum wage declared by a decision of the Council of Ministers, the benefit is currently 13000 ALL (104 EUR)

(last update 2019)

#### ARMENIA

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

If the amount of the calculated average monthly salary (income) exceeds 15 times the amount defined in Article 1 of the RA Law on Minimum Monthly Wages, the benefit is calculated on the basis of the amount of 15 times this minimum monthly wage.

In case the average monthly salary (income) calculated according to the set rules is less than the 50% of the amount defined in Article 1 of the RA Law on Minimum Monthly Wages, the benefit is determined according to the 50 % of the amount prescribed in Article 1 of the RA Law on Minimum Monthly Wages.

Average monthly salary is calculated on the basis of the rules of the legislation of RA .

In order to calculate the maternity benefit, the average monthly salary is divided by 30.4 and multiplied by the total number of days of maternity leave,

#### AZERBAIJAN

Monthly maternity benefit is calculated based on salaries but cannot be more than 25 times the minimum amount of labour pension

Lump-sum childbirth benefit – 200 AZN.

At the end of the maternity leave working women are granted a



leave to care for a child up to the age of 3 years.

Amount of monthly child care allowance up to 1,5 year is 44 AZN and from 1,5 to 3 year – 28 AZN

## BOSNIA AND HERZEGOVINA

Federation of BiH

For employed women

- 50-90% of salary (depending on financial capacity of cantons) for period of 1 year

For unemployed women

- the amount of financial assistance varies from canton to canton

Brčko District of BiH

- 100% of salary for 12 months

Republika Srpska

For employed women or another person using the leave.

- 100% of salary for period of 12 months (18 months for twins and or 3rd and any further children)

For unemployed women

benefit is granted for a born child in the amount of 405.00 BAM for 12 months , and for twins and every third and subsequent child for 18 months.

Leave – continuation of payment by employer:

Federation of BiH

- No provisions

Brčko District of BiH

Based on labour law:

The employee benefit during maternity leave shall be exercised at the expense of the Brčko District BiH Budget, on condition that the pension and health insurance contributions have been paid.

Republika Srpska:

- First 30 days is paid by employer. Beyond that period the benefit is continued to paid by the employers, who on their turn claim from the Public Fund of Child Protection a reimbursement of the paid at the expense in the amount of 100% of the gross salary up to 12 months for the first and second child and up to 17 months for twins, 3rd or any further children. The same rules are applicable for the self-employed persons.

## GEORGIA

The basic amount of the cash benefit is calculated based on salaries but must not exceed 1000 GEL. (The change came into force since January 1, 2014)

In public sector is paid for the whole period of the leave by the employer/public institution i.e. Ministry, etc.

When it comes to parental leave in private sector, Article 39 of the Labour Code provides that the cash allowance for a period of paid maternity leave and paid parental leave, as well as paid newborn adoption leave, shall be a maximum of GEL 1 000 in total.

Employers and employees may agree on extra pay for said periods of leave. Maternity leave, parental leave, and newborn adoption leave, shall be paid from the State Budget of Georgia, in accordance with the procedures established by the legislation of Georgia.

Herewith, paternal leave may be enjoyed in whole or in parts by the mother or the father of the child. As for the enjoyment of maternity leave, it is an exclusive right of the mother of the child, although the father of the child has a right to enjoy the days of said leave, which have not been used by the mother of the child. Herewith, when taking a period of parental leave, an employee shall notify the employer thereof 2 weeks prior to taking leave. The employee shall use the paid part of maternity leave in sequence, for 183 or 200 calendar days, respectively.

## MONTENEGRO

During the leave the parent shall be entitled to wage compensation in the amount of the salary he/she would earn if he/she was at work.

The amount of the refund from the State Budget cannot be set at an amount lower than the lowest cost of labour (222 EUR) or higher than the two average gross wages in the country (1566 EUR in 2020)

A person working as a self-employed entrepreneur exercises the right at the Center for Social Work. The amount of the wage compensation payable to a solely-employed entrepreneur is defined in the same way as for employed persons.

The amount of the maternity allowance for a person registered at the Employment Agency and a full-time college student amounts 82,28 EUR a month. It may be used by mother or father. Compensation of gross wage is paid out by the employer, who will receive

refund from the State Budget, upon completion of payment.

If the person is self-employed, he/she will receive compensation directly from the budget.

#### NORTH MACEDONIA

Maternity benefit in the amount of 100% of the average monthly net wage paid to the employee (mother) twelve months prior to the maternity leave (monthly payment).

100% of the maternity benefit is paid from the State Budget (no continued payment by the employer).

The mother (adoptive mother) is entitled to receive up to 50% of the maternity benefit in case she returns to work earlier than the 9 month statutory leave. In this case, the maternity benefit is paid from the State Budget in addition to the salary paid by the employer.

Assistance for newborn babies: See Table IX Family benefits.

#### REPUBLIC OF MOLDOVA

The monthly amount of the maternity allowance is 100% of the average monthly insured income achieved during the last 12 calendar months preceding the occurrence of the insured risk, income from which individual social insurance contributions were calculated and paid.

The insured average monthly income, which represented the base for indemnity calculation is determined by dividing by 12 the insured income realized at all entities during the last 12 calendar months preceding the occurrence of the insured risk.

If the insured during the 12 calendar months preceding the month of the occurrence of the insured risk did not achieve insured income due to maternity leave and / or child care leave for children up to age 3, the amount of maternity allowance and monthly allowance for child-raising shall be established from the calculation basis on the basis of which these allowances for the previous child were calculated, including if he/she received certain single payments during these leaves. The basis for calculating the maternity allowance for insured women who do not fall under any of the conditions regarding the contribution period provided by law is 35% of the forecasted average monthly salary, established by the Government, for the year in which the insured risk occurred.

The insured who is on child care leave for children up to age 3 is entitled to a monthly allowance for raising the child according to the following options:

1. from the date of granting the leave for the care of the child and until the date of reaching the age of 3 years of the child;
2. from the date of granting the leave for the care of the child and until the date of reaching the age of 2 years and 2 months of the child. For the period of leave for childcare after reaching the age of 2 years and 2 months and until reaching the age of 3 years of the child, the monthly allowance for raising the child is not granted.

The basis for calculating the monthly child care allowance up to the age of 3 is the average monthly insured income achieved during the last 12 calendar months preceding the child's birth month, the income from which the individual social insurance contributions were calculated and paid.

The monthly amount of the child raising allowance is:

- 30% of the calculation basis for each child, but not less than the amount of the minimum monthly allowance for raising the child of the insured person, determined in the manner established by the Government, in case of requesting the first option.
- 60% of the calculation basis for each child, but not less than the double amount of the minimum monthly allowance for raising the child of the insured person, determined in the manner established by the Government, until the child reaches the age of 1 year and 30% of the calculation basis for each child, from the day following the age of 1 year and until the child reaches the age of 2 years and 2 months, but not less than the amount of the minimum monthly child raising allowance of the insured person, determined in the established manner by the Government, in case of requesting the second option.

The option initially requested for the establishment of the child raising allowance cannot be subsequently modified.

The basis for calculating the paternal indemnity is 100% of the average monthly income earned on the base work during the last 3 months preceding the child's birth month, the income from which social security contributions were calculated and paid.

Secured income for months included in the calculation while determining the calculation base for social security allowances cannot exceed the sum of 5 forecasted monthly average salaries in the economy for the respective year, multiplied by 12 or by the number of months during which the person realized the secured income. If the calculation includes an incomplete calendar year, the secured income shall be capped considering the number of months during which the secured income was realized for the respective year. The forecasted monthly average income in the economy shall be approved by the Government."

For the period of these leaves, only the benefit is granted. For the period of leave, which overlaps, with the period during which the person has carried out work activity at the workplace, shall be paid the salary, but not the benefit. In such a situation, for the period of the overlap, the benefit paid shall be refunded in the manner prescribed by the law.

#### RUSSIAN FEDERATION

The maternity allowance is paid to an insured woman in the amount of 100 percent of average earnings.

After the end of maternity leave, working women are granted leave to care for a child until they reach the age of 3 years. During the

period of such leave and until the child reaches the age of 1.5 years, a monthly child care benefit is paid.

The monthly child care allowance is paid in the amount of 40 percent of the insured person's average earnings, but not less than the minimum amount of this benefit Federal Law "On state benefits to citizens with children".

From 01.02.2020 till 31.05.2020 the minimum monthly allowance for the care of the first child was RUB 3,277.45, for the second child and subsequent children – RUB 6,554.89.

From 01.06.2020 to 31.01.2021 the minimum monthly allowance for the care of the first child is RUB 6,752 (regardless of the number of children).

In the districts and localities in which regional coefficients for wages are applied in accordance with the established procedure, the amount of the specified benefit is determined taking into account these coefficients.

The maximum amount of the monthly childcare allowance in 2020 was RUB 27,984.66 per month.

In addition to the maternity benefit, lump-sum benefit is paid for women who have registered at medical organizations in the early stages of pregnancy (up to twelve weeks).

In 2020, the amount of this allowance is RUB 675.15.

In addition, one of the parents or the person replacing him is paid a lump-sum benefit at the birth of a child. In the case of the birth of two or more children, the specified benefit is paid for each child.

The size of the lump-sum benefit for the birth of a child in 2020 is RUB 18,004.12.

## SERBIA

Maternity benefits: amount -

1) "Wage compensation" is calculated as the sum of the individual's contribution basis (on which the contributions were paid out of the wages and the income equalized to wages) in previous 18 months.

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).

2) "Other forms of compensation" is calculated as the sum of the individual's contribution basis (on which the contributions were paid out of income not equalized with wages) in previous 18 months divided by 18. For the farmers, the benefit is calculated as sum of contribution basis in the previous 24 months divided by 24.

The maximum amount (for both forms of the maternity benefit) is three times national average wage.

The benefit is directly transferred from the state budget to the beneficiary. Salary tax and contributions are directly paid from the compensation while the mother receives net amount of the compensation.

After completion of the maternity leave of the employees the benefit is paid in the same amount until the end of total leave.

No continued payment by the employer.

## TURKEY

Civil Servants:

The public body employing the insured person continues to pay the insured person's salary in full during her maternity leave.

Workers:

Social Security Institution pays temporary incapacity for work allowance and breast-feeding grant in the scope of maternity insurance.

Temporary incapacity for work allowance is an earnings related benefit paid during the maternity. (For calculation of temporary incapacity for work allowance see Chapter 3 "Sickness-Cash Benefits")

Breast-feeding grant is a flat rate and one-off payment. The amount of this payment is 232 TL for 2021.

There is no continuation of payment by employer.

## UKRAINE

Universal benefit:

- 41 280 UAH for first and following child:

lump sum – 10 320:

monthly (before child will reach the age of 3 years) 860 UAH

(last update 2019)

# Taxation and social contributions

## Taxation of cash benefits

#### ALBANIA

Not subject to taxation.

(last update 2019)

#### ARMENIA

Income tax, on general terms

#### AZERBAIJAN

Maternity benefit is not subject to taxation.

#### BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska

- Only benefit claimed by working women in the form of salary compensation is subject to taxation as well as the salary

Brčko District of BiH

- Subject to taxation

#### GEORGIA

Not subject to taxation.

#### MONTENEGRO

Subject to taxation

#### NORTH MACEDONIA

Maternity benefit:

Subject to personal income taxation.

#### REPUBLIC OF MOLDOVA

Not subject to taxation.

#### RUSSIAN FEDERATION

Not subject to taxation.

#### SERBIA

Subject to taxation.

#### TURKEY

Civil Servants:

Not subject to taxation.

Workers:

Not subject to taxation.

#### 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

None.

### BOSNIA AND HERZEGOVINA

Federation of BiH - Not applicable

Republika Srpska

The tax base of the income tax of personal income shall be reduced by:

- 1) Personal allowance of the taxpayer amounting to 6,000 BAM per year
- 2) 900.00 BAM for each supported member close family
- 3) The amount of interest paid on housing loan.

Brčko District 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

Not applicable.

### 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

Not applicable.

### 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

Not applicable.

(last update 2019)

### Social security contributions from benefits

#### ALBANIA

None.

(last update 2019)

#### ARMENIA

None.

#### AZERBAIJAN

None.

#### BOSNIA AND HERZEGOVINA

Federation of BiH

- Contributions are paid in the same way as on wages

Republika Srpska

- Contributions are paid in the same way as on wages. The above applies only to the benefit claimed by working women in the form of salary compensation, while contributions are not paid for other benefits

Brčko District of BiH:

- Contributions are paid the same way as on wages

#### GEORGIA

None.

#### MONTENEGRO

Benefits subject to social insurance contributions

#### NORTH MACEDONIA

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

#### REPUBLIC OF MOLDOVA

None.

RUSSIAN FEDERATION

None.

SERBIA

Social insurance compensations are paid from the benefit.

TURKEY

Civil Servants: None

Workers: None

UKRAINE

None.

(last update by Ukraine 2019)