

2020

Employment injuries and occupational diseases

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.

(last update of information (Albania) (2019)

ARMENIA

Civil Code;
Labour Code;
ILO 17, 18 conventions;
Law on "Temporary incapacity Benefits" 22 November, 2010;
RA Government Resolution No. 579 of November 15, 1992;
RA Government Resolution No. 619 of May 11, 2006;
RA Government Resolution No. 458 of March 23, 2006;
RA Government Resolution No. 488 of April 13, 2006;
RA Government Resolution No 914 of July 23, 2009

AZERBAIJAN

"The Law of the Republic of Azerbaijan on Compulsory insurance for losing work capacity as a result occupational accidents and illnesses", 11.05.2010. no 999-IIIQ

BOSNIA AND HERZEGOVINA

Federation of BiH
- Law on Pension and Disability Insurance of FBiH (Official Gazette of FBiH 13/18)

Republika Srpska
- Law on Pension and Disability Insurance of RS (official Gazette of RS 134/11),

Brčko District of BiH

GEORGIA

Labour Code of Georgia, 27.12.2010
- Civil Code of Georgia #786, 26.06.1997.
- Law of Georgia concerning "Medical and Social Appraisal" (07.12.2001).
- Governmental decree #45, March 1, 2013 concerning "Rules of remuneration for damage caused to worker's health".
The Law of Georgia on "Occupational Safety", 07/03/2018

MONTENEGRO

Law on Pension and Disability Insurance, 2003
amended in 2004/2007/2008/2010/2012/2013/2014/2014/2016
Rulebook on Determining of Professional Diseases, 2004
Law on Health Insurance, 2016 amended in 2017, 2018 and 2019

Law on Health Care 2016 , amended in 2017, 2018 and 2019

Law on professional rehabilitation and employment of persons with disabilities, 2008 amended in 2010, 2011 and 2016

NORTH MACEDONIA

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

Law on pension and disability insurance (Official Gazette No.98/2012), as amended on several occasions

Rulebook on the list of occupational diseases (Official Gazette No.88/2004),

Rulebook on the list of body injuries (Official Gazette No.57/2019),

Law on Mandatory Fully Funded Pension Insurance (Official Gazette No. 29/2002), as amended on several occasions

Law on Payment of Pensions and Pension Benefits from Fully Funded Pension Insurance (Official Gazette No. 11/2012)

Law on employment of people with disabilities (Official Gazette No. 44/2000), as amended on several occasions

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

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

Law on Health and Safety at Work (Official Gazette No.92/2007) , as amended on several occasions

The laws are supplemented by extensive guidelines

REPUBLIC OF MOLDOVA

Government Decision No. 1361 of 22.12.2005 regarding the Regulation on how Research of accidents at work

Government Decision No. 1025

from 07.09.2016

for the approval of the Health Regulations on Surveillance

the health of people exposed to the action of risk professionals

RUSSIAN FEDERATION

Constitution of the Russian Federation;

Labor Code of the Russian Federation 30.12.2001No. 197-FZ (amended on 23.04.2012 №421-FZ);

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

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

Federal Law No. 477-FZ dd 25.12.2018 "On insurance rates for compulsory social insurance against accidents at work and occupational diseases for 2019 and for planning period of 2020 and 2021"

Federal Law dd 28.11.2018 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. 445-FZ dd December 27, 2019 "On insurance rates for compulsory social insurance against accidents at work and occupational diseases for 2020 and for planning period of 2021 and 2022"

Federal Law of 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"

Federal Law of August 22, 2004" 122-FZ "On Changes in the Legislative Acts of the Russian Federation and Loss of Validity of Some Legislative Acts of the Russian Federation in Connection with Adoption of the Federal Laws "On Changes in the Federal Law On the Basic Principles of the Legislative (Representative) and Executive State Power Bodies of the Russian Federation Constituents" and "On the Basic Principles of the Local Self-Governance Organization in the Russian Federation";;

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

Federal Law of the Russian Federation of October 26, 2002 No127-FZ "On Insolvency (Bankruptcy)".

Subordinate acts.

SERBIA

Law on Health Care, 2019
Law On Health Insurance, 2019
Law on Labour (Labour code), 2005,
Revised 2009/2013/2014/2017/2018
Law on Pension and Disability Insurance, 2003,
Revised 2004/2005/2006/2009/2010/2012/2013/2014/2018/2019

TURKEY

Civil Servants:
Civil Servants Act of 23 07.1965 no. 657, (amended several times).

For those who became civil servants for the first time as of 01.10.2008 see statutory basis for workers.

Workers:
Social Insurance and Universal Health Insurance Law No:5510.

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

UKRAINE

Law on mandatory state social insurance against industrial accidents and occupational disease which cause disability, # 1105-XIV dated September 23, 1999

Law on rates of contributions under mandatory state social insurance against industrial accidents and occupational disease which cause disability.

"Law on insurance rates for compulsory social insurance against disability caused by accidents at work and occupational diseases.
N° 2272-III dated 22 February 2001

The Law of Ukraine "On the State Budget of Ukraine for 2017" The Law of Ukraine "On amendments to some legislative acts Ukraine "dated 06.12.2017 N 1774-VIII

(last update of information by Ukraine 2019)

Basic principles

ALBANIA

Social insurance based system financed by contributions from employers, providing coverage to employees. An earnings-related benefit is paid. This is an entirely separate scheme to that covering non-work related incapacity.

(last update 2019)

ARMENIA

Employers pay a periodic benefit in accordance with their civil liability. A compulsory system of rules and regulations has been put in place by the state in order to determine entitlement to and the amount of this periodic benefit.

AZERBAIJAN

Employer-liability system through private career
Compulsory Social Insurance for employees does not cover this risk.
Benefits in-kind and earnings-related cash benefits paid by employers who are legally registered, pay taxes and are obliged to pay contributions to the State Social Protection Fund. If the employer goes bankrupt then the benefits are paid by an assignee of this employer.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska
- Based on compulsory pension and invalidity insurance but also enabling voluntary membership of the compulsory insurance scheme.

The voluntary insurance is not only possible for the contingency of employment injury/occupational disease. It is a general rule, applicable as well upon the other contingencies of old age, invalidity and survivorship.

- Only economically active persons are entitled to claim benefits.
- No distinctions are made between work related and non-work related incapacity, however those with work related incapacity are exempt from the condition relating to minimum qualifying periods.
- The people of the District of Brčko do not have their own separate pension system but choose to be affiliated to the scheme in either the Federation of BiH or Republika Srpska

GEORGIA

Employers are responsible for providing employees with a safe work environment. Employers are held liable, on the basis of a court decision, to reimburse any damage caused to the worker's health when this is caused by the fault of the employer which is affirmed by court. Additionally, issues related with employment injuries may be regulated under the labour contract.

MONTENEGRO

Social insurance system financed from contributions paid by employers and employees.
Benefit is calculated in relation to the previously earned wage.

Pension insurance covers long-term allowances (see Table V "Invalidity")

Health insurance covers short-term allowances (see Table II "Health care" and Table III "Sickness-cash benefits")

NORTH MACEDONIA

Compulsory insurance for the active population and some other groups financed by contributions, paying out earning related benefits in cash and benefits in kind in the event of an employment related accident or occupational disease.

There is no specific scheme against accidents at work and occupational diseases, but these risks are covered by pension insurance (long-term benefits) and the sickness insurance (short-term benefits and health care).

REPUBLIC OF MOLDOVA

Insurance against industrial injuries or occupational diseases represents an integral part of the mandatory social insurance public system. It is based on the principle that professional risks should be taken on by the persons benefiting from the results of labour services provided, principle of mandatory contributions and other principles of the mandatory social insurance public system.

RUSSIAN FEDERATION

Main principles of compulsory social insurance against industrial incidents and occupational diseases are:

- guarantee of right of the insured to insurance coverage;
- economical interest of insured entities for improvement of working conditions and decrease of occupational risks, reduction of industrial traumatism and occupational diseases;
- compulsory registration as plan sponsors of all persons who employ (attract to work) workers subject to compulsory social insurance against industrial accidents and occupational diseases;
- obligatory payment of insurance contributions by the plan sponsors;
- differentiation of insurance rates depending on class of professional risk.

SERBIA

Social insurance based system financed by contributions from employees and employers providing an earnings-related benefit.

Pension insurance provides long-term benefits (see Table V 'Invalidity'). Health insurance provides short-term benefits (see Table II 'Health Care' and Table III 'Sickness – Cash Benefits').

In case of permanent injury/disease that does not cause invalidity, a specific long-term benefit is paid (separate scheme).

TURKEY

Civil servants:

Do not have to pay premiums for occupational diseases, and work accidents. For this insurance branch is applied the principles of "duty invalidity".

Additionally, civil servants have the right to continuance of salary when they are in temporary incapacity for work, according to Civil Servants Law. (Therefore, civil servants are not covered by short term insurance branches.)

Workers:

Premiums are paid by employer in the framework of short term insurance branches.

Benefits which are paid under specified conditions, as follows;

- Temporary incapacity for work allowance (earning related),
- Permanent incapacity for work benefit (earning related),
- Survivor's benefit (earning related),
- Funeral grant (one off and flat rate: 800,77 TL for 2020), and
- Marriage grant (one off and earning related).

Differences in conditions regarding work related incapacity/death and not work related incapacity/death:

- Work related incapacity/death is covered in the scope of the employment injuries and occupational diseases insurance.
- Non-work-related (temporary) incapacity is covered in the scope of the sickness insurance.
- If insured person dies as a result of non-work-related reason, it is covered by survivor's insurance.
- If there is 60% incapacity for work, it is covered under the invalidity insurance whether it is work related or not.
- These insurances mentioned above are for cash benefits, and conditions and benefits are different (see related chapters). But, all benefits in kind (healthcare) is provided in the scope of Universal Health Insurance (whether it is work related or not).

UKRAINE

Social insurance type system covering employee and self-employed persons with the option of voluntary insurance for those who fall outside the personal scope of the compulsory scheme.

Financed by contributions from employers which vary according to the degree of occupational risk (employers are classified into 67 different classes).

Cash benefits are earnings-related.

(last update 2019)

Field of Application

Beneficiaries

ALBANIA

Employees.

(last update 2019)

ARMENIA

All employees.

AZERBAIJAN

All employees who work with Labour Contract.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
See Table VI 'Old age'

GEORGIA

Employees.

MONTENEGRO

The insured persons are the employed, self-employed persons and farmers.

Rights in the event of disability caused by an injury at work or a professional disease are also granted to persons undertaking professional training, additional training or retraining, pupils and students when engaged in compulsory manufacturing work, specialist practical training or practical instruction, persons serving a prison sentence, while employed in a commercial unit of the institution for serving a prison sentence, as well as persons who suffer an injury while participating in rescue or defense operations in the event of natural disaster, in a military training.

NORTH MACEDONIA

employees,
the self-employed,
farmers,
persons/students engaged in practical or voluntary work,
interns,
unemployed during professional and vocational retraining

REPUBLIC OF MOLDOVA

Employees,
members of cooperatives,
pupils and students of educational establishments engaged in study or work experience,
other persons engaged in professional activity, and
employees of foreign companies on attachment to Moldovan companies for specific purposes.

RUSSIAN FEDERATION

1. insured persons:

- physical persons, performing work on the basis of labor contract concluded with plan sponsors;
- physical persons, convicted to imprisonment and engaged in labor activities by plan sponsors;
- physical persons, doing work on the basis of a civil contract, in the event if the insured person is to pay insurance contributions to the insurer.

2. disabled dependents of insured persons, who died due to industrial accidents or occupational diseases. .

SERBIA

See Table V "Invalidity" and Table III "Sickness".

TURKEY

Civil Servants: All civil servants.

Workers: All workers

UKRAINE

Persons working on conditions of an employment agreement (Contract);

Pupils and students of educational institutions, clinical housemen, postgraduate students and doctoral students enlisted to carry out any work at times before or after those of their studies; during their studies if they are acquiring professional skills; during the period of production practice (work practice/internship) when carrying out work in enterprises;

Persons kept in correctional, therapeutic labour and educational labour establishments and enlisted for work activities in the production facilities of these establishments or in other enterprises under special agreements.

(last update 2019)

Exemptions from compulsory insurance

ALBANIA

None.

(last update 2019)

ARMENIA

Not applicable.

AZERBAIJAN

Social Insurance System does not cover this risk. Only employer covers this risk.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska
- None

GEORGIA

The Law of Georgia on "Occupational Safety" defines that employer is obliged to provide insurance from the work accidents at own expense, during the employment period.

MONTENEGRO

See Table V "Invalidity"

NORTH MACEDONIA

None.

REPUBLIC OF MOLDOVA

None.

RUSSIAN FEDERATION

Compulsory social insurance against industrial accidents and occupational diseases is not provided for persons who perform work in accordance with civil contract that does not oblige the plan sponsor to pay insurance contributions.

SERBIA

See Table V "Invalidity".

TURKEY

Civil Servants: none.

Workers: none

UKRAINE

None.

(last update 2019)

Risks covered

Accidents at work

ALBANIA

Any physical impairment or health damage occurring as a result of the performance of work, or in connection with work that results in temporary incapacity, invalidity or death.

(last update 2019)

ARMENIA

Damage suffered as a result of injuries, occupational diseases and other health impairment suffered while carrying out employment duties.

Injuries sustained:

- within the work-place;
- outside the work-place whilst carrying out employment duties;
- during vocational training, work-practice or practical courses;
- during execution of state or public obligations;
- during execution of civil obligations such as saving life;

AZERBAIJAN

Accident occurring at work place and during employment, giving rise directly or indirectly to a physical injury, functional disorder or disease leading to death or a partial or total loss of working or earning capacity.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska

An injury caused by direct and brief mechanical, physical or chemical effect, by sudden changes in body position, sudden over-exertion of the body, or other changes to the physiological state of the body, if such an injury is causally connected to performing the job.

GEORGIA

Injuries caused by the fault of the employer (on the basis of a court decision, when damage is caused by fault of the employer)
The Law of Georgia on "Occupational Safety" defines that employer is obliged to investigate accidents at work.

MONTENEGRO

Health impairment with permanent or significant incapacity, impairments of certain organs or parts of body disturbing the normal activity of the body (not necessarily resulting in disability).

NORTH MACEDONIA

Any physical or mental injury suffered by the insured person as a result of his/her occupational activities.

(The injury of a contributor inflicted through direct and momentary mechanical, physical or chemical action, as well as the injury caused by abrupt changes in body posture, sudden overloading of the body or other changes of the physiological state of the organism, if such injury is related to the performance of duties at work.)

REPUBLIC OF MOLDOVA

Injuries suffered in the course of work and resulting in partial or total loss of working capacity or death. The term "in the course of work" is interpreted broadly and covers:

the performance of occupational tasks,
vocational training,
participation in cultural, sports or social events organised by the employer, and
travel between different places of work or to work-related meetings abroad.

RUSSIAN FEDERATION

The event as a result of which the insured received an injury or other damage to health during the performance of his duties under the employment contract and in other cases established by the Federal Law both in the territory of the insured and outside it, or while traveling to the place of work or returning from the place of work by transport provided by the plan sponsor and which entailed the need to transfer the insured to another job, temporary or permanent loss of professional ability to work or his death.

SERBIA

Health damage with permanent and significant incapacity, impairment of particular organ or body part that affects normal body activity (not necessarily resulting in invalidity).

TURKEY

Civil Servants:

For the first time, within the law no 5510, employment injuries and occupational disease were replaced with duty invalidity for civil servants.

Duty invalidity:

Civil servants who become invalid during the course of their duty, or as a result of their actions which aim to protect their institution, or on a vehicle provided by their institution for travelling to or from the workplace, or due to an accident occurring at the workplace are deemed as invalid due to duty.

Civil servants who have lost their earning power in profession at a degree not to allow him/her to carry out his/her duties are deemed to be invalid.

Workers:

Any event that occurs in any of the circumstances or situations indicated below, which causes an insured person immediate or subsequent physical or mental incapacity; injured in the workplace, injured in connection with work carried out for the employer, injured having been sent by the employer to perform duties at a place other than the work place, injured during the one and a half hour daily break given to nursing mothers so they may feed their child, injured when transported single or as a group on a vehicle supplied by the employer to and from the place where the work is being done.

UKRAINE

An accident consists of the effect on the worker over a limited time or the sudden effect on him of a hazardous production factor or environment which has arisen during the process of his performance of the duties of his employment, as a consequence of which damage to his health or death has occurred.

The list of circumstances in which the insured event arises is set by the Cabinet of Ministers of Ukraine on the submissions of a specially authorised central executive authority.

(last update 2019)

Travel between home and work

ALBANIA

Covered.

(last update 2019)

ARMENIA

Only covered if using transport provided by the employer on the way to-from work.

AZERBAIJAN

Not covered. Exception: use of an employer's means of transport.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska

Direct travel (regular route) from home to the place of work and vice versa as well as work travel related to

- the exercise of health care rights;
- to the exercise of the new or additional job training rights;
- in another job that he/she is executing in the interest of the firm and other legal entity, where s/he is employed

GEORGIA

Not specified

MONTENEGRO

Covered

NORTH MACEDONIA

Includes injuries suffered:
travelling between home and work,
travelling to take up a new job,
returning to work at the request of the employer during a rest break or holiday, or
travel to and from business meetings or employment duties.
Accidents caused by vis major during the performance of duties at work

REPUBLIC OF MOLDOVA

Covered as long as transport is provided by the employer.

RUSSIAN FEDERATION

On the way to the place of work or return from the work place on the vehicle provided by the insurant

SERBIA

Covered.

TURKEY

Civil Servants (in the scope of duty invalidity) and Workers (in the scope of work accident and occupational diseases insurance):
If insured person is injured in an accident, it is covered when insured person is travelling on the route between home and work in a vehicle provided by the employer, and when he/she is going to duty.

UKRAINE

Not covered.

(last update 2019)

Occupational diseases

ALBANIA

No mixed system in operation, claimant's disease must appear on a list of recognised diseases. The occupational diseases are determined by the Ministry of Health. All enterprises are covered. No minimum periods of exposure to risk have been established.

(last update 2019)

ARMENIA

List of occupational diseases approved by Government Resolution No. 458 of March 23, 2006

No mixed system in place. All organisations are covered by the obligation to make payments for employment injuries or occupational diseases.

AZERBAIJAN

List of recognized occupational diseases. However, there is a mixed system in operation that will cover diseases not on the list provided the claimant can show that disease was caused by his/her employment.

No minimum or maximum periods of exposure required by law.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.

The list of professional illnesses and jobs where those illnesses occur and criteria for their categorization as professional illnesses, is produced by Ministry in charge according to consideration of professional and scientific organizations. No mixed system in operation.

GEORGIA

List of occupational diseases approved by Minister of Labour, Health and Social Affairs of Georgia, No 263/N of September 18, 2002 and No 216/n of July 13, 2007.

There is no mixed system in operation and no rules concerning minimum or maximum periods of exposure.

The Law of Georgia on "Occupational Safety" defines that employer is obliged to investigate occupational diseases at work

MONTENEGRO

Rulebook on Determining of Professional Diseases from 2004, determines professional diseases, work positions, or jobs where those diseases occur and conditions under which they are regarded as professional diseases.

NORTH MACEDONIA

Occupational illnesses caused as a result of a lasting direct effect of the labour process or working conditions. Applies to all enterprises.

Diseases of the List of occupational illnesses. The List is created and adjusted by the Minister of Labour and Social Policy.

No mixed system in operation.

REPUBLIC OF MOLDOVA

A list of recognised occupational diseases is set out in the rules issued by the national Occupational Pathology Centre. The body responsible for compiling and reviewing the list is the national Occupational Pathology Council. The system provides for benefit to be awarded in respect of non-listed diseases provided that the person concerned can prove the disease to be occupational in origin (mixed system).

All companies are covered by the occupational diseases insurance scheme.

Companies are required to insure their workers. If an individual has been exposed to the risk of occupational disease in more than one company, all the companies concerned are responsible.

Persons may claim a pension after the termination of their contribution payments if they can prove, on the basis of legally conducted medical examinations that they have a disease caused by specific risk factors in the workplace.

RUSSIAN FEDERATION

Chronic or acute diseases of the insured as result from the impact of the harmful industrial factor (s) and resulting in temporary or permanent loss of occupational capacity.

SERBIA

List of occupational diseases approved by the Ministry of Labour and Social Policy and the Ministry of Health. These ministries also approve a List of Bodily Injuries.

No mixed system in operation.

The insurance is applied to all organisations and there is no minimum period of exposure to risk.

TURKEY

Civil Servants:

No list of occupational diseases available. Regulation of duty-invalidity applies

Workers:

A list of recognized occupational diseases included in the Social Insurance Regulation for the Medical Affairs. The list defines both the active agents to which a person must have been exposed and sets minimum periods of exposure after which there is a presumption that the disease is occupational in nature.

Mixed system is in operation in that diseases not contained on the list may be accepted by the Supreme Health Board of Social Insurance if that body is convinced that the disease stems from working conditions.

Occupational disease is a case of sickness, invalidity or mental trouble, temporary or permanent, suffered by an insured person due to continuing causal factor, which is characteristic of the nature of the work he is doing, or arising out of conditions required for the execution of such work.

UKRAINE

The list of circumstances in which the insured event arises is set by the Cabinet of Ministers of Ukraine on the submissions of a specially authorized central executive authority.

In certain cases, when there are grounds for this, the Fund for Social insurance against Accidents can recognize as an insured event an accident which has occurred in circumstances not recognized in the list provided by paragraph above.

An occupational disease is a disease which has arisen as a consequence of the insured party's professional activities and was caused

exclusively or mainly by the effect of noxious substances and certain types of work and other factors connected with work.

(last update 2019)

Conditions

Accident at work

ALBANIA

No qualifying period required.

(last update 2019)

ARMENIA

No qualifying period required.

AZERBAIJAN

No qualifying periods.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.

No qualifying period.

GEORGIA

No qualifying period required.

MONTENEGRO

Disability occurred at the workplace No minimum insurance record required.

NORTH MACEDONIA

No qualifying period required.

Employer (insurer) must report immediately or within 48 hours to the Labour Inspectorate any fatal accident or any injury at work which renders the employee incapable of work for at least three consecutive working days, or any collective accident, or dangerous situation.

REPUBLIC OF MOLDOVA

No qualifying period required.

RUSSIAN FEDERATION

No qualifying period required.

SERBIA

No qualifying period required.

TURKEY

Civil Servants:

No qualifying period required.

Workers:
No qualifying period required.

UKRAINE

The fact of an accident at work or an occupational illness is investigated according to the procedure ratified by the Cabinet of Ministers of Ukraine in accordance with the Law of Ukraine "On health and safety at work".

The grounds for the payment to the victim of his expenses on medical care, carrying out medical, professional and social rehabilitation and also insurance payments [to him] depends upon the report on the investigation of the accident or the report on the investigation of the occupational illness (poisoning) in the established forms.

(last update 2019)

Occupational diseases

ALBANIA

No qualifying period required.

(last update 2019)

ARMENIA

No qualifying period required.

AZERBAIJAN

No qualifying periods.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
No qualifying period.

GEORGIA

No qualifying period required.

MONTENEGRO

Disease contracted on the workplace; not minimum insurance record.

NORTH MACEDONIA

No qualifying period required.
No minimum period of exposure to risk.

REPUBLIC OF MOLDOVA

No qualifying period required.

RUSSIAN FEDERATION

No qualifying period required.

SERBIA

No qualifying period required.

TURKEY

Civil Servants:
None

Workers:
No qualifying period required.

UKRAINE

The fact of an accident at work or an occupational illness is investigated according to the procedure ratified by the Cabinet of Ministers of Ukraine in accordance with the Law of Ukraine "On health and safety at work".

The grounds for the payment to the victim of his expenses on medical care, carrying out medical, professional and social rehabilitation and also insurance payments [to him] depends upon the report on the investigation of the accident or the report on the investigation of the occupational illness (poisoning) in the established forms.

(last update 2019)

Benefits

Temporary incapacity - Benefits in kind - Free choice of doctor or hospital

ALBANIA

Free choice of doctor or hospital.

(last update 2019)

ARMENIA

Medical costs, medicines, rehabilitation, technical means and supporting appliances.
. Free choice of doctor or hospital.

AZERBAIJAN

Free choice of doctor or hospital.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
See Table II 'Health Care'

GEORGIA

Not specified

MONTENEGRO

See Table II "Health care"

NORTH MACEDONIA

See Table II "Health Care".

Free choice of a personal doctor for primary medical care.

Access to specialists - Upon referral from personal doctor in the most suitable contracted health institution providing the needed specialist-consultative health services

Hospitalization - Upon referral from specialist or personal doctor; as a rule the closest contracted hospital recommended by the doctor.

REPUBLIC OF MOLDOVA

An individual recovery programme is drawn up by the medical consultant for the insuring employer in conjunction with the insured person.

RUSSIAN FEDERATION

At the expense of the social contributions under compulsory social insurance scheme for accidents at work and occupational diseases paid by the plan sponsors. The injured person does not bear any expenses.

SERBIA

See Table II 'Health Care'.

TURKEY

Temporary incapacity is the status determined by medical certificate from the doctor that the insured can not work in case of illness, maternity, employment injuries and occupational disease.

Civil Servants:

The victim of duty invalidity is free to go to any state, university, foundation, or association hospital or any other public hospital, as well as any private hospital with which an agreement has been signed.

Workers:

The victim of an occupational disease or an employment injury is free to go to any hospital or medical institution whether it is public or private.

UKRAINE

Free choice of doctor or hospital.

(last update 2019)

Temporary incapacity - Benefits in kind - Payment of costs and contribution by person involved

ALBANIA

No co-payments required See Table II 'Health Care'

(last update 2019)

ARMENIA

None

AZERBAIJAN

Full payment by the employer.

No participation by insured person.

Social allowance:

In case of loss of professional ability up to 29% - 33 AZN

In case of loss of professional ability from 30% to 50% - 44 AZN

In case of loss of professional ability from 60% to 79% - 55 AZN

In case of loss of professional ability over 80% - 66 AZN

In case of death – 77 AZN

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska

See Chapter 3. Sickness

GEORGIA

Not specified

MONTENEGRO

None

NORTH MACEDONIA

Health care and medical treatment are paid for by the Fund for Health Insurance.

REPUBLIC OF MOLDOVA

Medical fees are paid by the national social insurance fund and the employer.

RUSSIAN FEDERATION

At the expense of the social contributions under compulsory social insurance scheme for temporary incapacity paid by the plan sponsors. The injured person does not bear any expenses.

SERBIA

None.

TURKEY

Civil Servants and Workers:

In every incapacity for work situations (illness/maternity/ employment injury/ occupational disease) of all insured persons, benefits in kind (healthcare services) are covered under the Universal Health Insurance, and there is no co-payment for healthcare services regarding employment injuries or occupational disease.

UKRAINE

All costs covered by Fond for Social Insurance against Accidents at work and Occupational Diseases of Ukraine.

(last update 2019)

Temporary incapacity - Cash benefits - Waiting period

ALBANIA

None

(last update 2019)

ARMENIA

Up to 5 days

AZERBAIJAN

No waiting period.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska
See Chapter 3. Sickness

GEORGIA

Not specified

MONTENEGRO

None

NORTH MACEDONIA

None

REPUBLIC OF MOLDOVA

No waiting periods.

Incapacity allowance is payable for up to 180 days during 1 year.

In duly justified cases the duration of sick leave may be extended beyond 180 days, but by not more than 30 days

RUSSIAN FEDERATION

At the expense of the social contributions under compulsory social insurance scheme for accidents at work and occupational diseases paid by the plan sponsors. The injured person does not bear any expenses

SERBIA

None.

TURKEY

Civil Servants: none.

Workers: none

UKRAINE

1 month.

(last update 2019)

Temporary incapacity - Cash benefits - Duration

ALBANIA

Maximum 12 months

(last update 2019)

ARMENIA

Whole period of incapacity for work, but not more than the duration of 6 months (as set by the RA Law on "Temporary incapacity Benefits" 22 November, 2010)
See Table 3 – Benefits.

AZERBAIJAN

Paid from the first day of temporary incapacity until recipient either recovers or is classified as permanently incapacitated.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska
Until working capability is regained, or invalidity finally certified, but no longer than 12 months

GEORGIA

Not specified

MONTENEGRO

See Table II "Sickness: Cash benefits"

NORTH MACEDONIA

See Table III "Sickness-cash benefits".
For the duration of illness.
Workers compensation is paid from the first day of working incapacity and lasts during the whole period. 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 capacity in the Pension and Disability Fund.

REPUBLIC OF MOLDOVA

Incapacity allowance is payable for up to 180 days during 1 year.

In duly justified cases the duration of sick leave may be extended beyond 180 days, but by not more than 30 days.

RUSSIAN FEDERATION

Within all the period of temporary incapacity of an insured person or until his/her recovery or establishment of consistent loss of occupational capacity.

SERBIA

See Table III "Sickness: Cash Benefits"

TURKEY

Civil Servants:
Civil servants have right to continuance of salary when they are in temporary incapacity for work. There is no duration limit for occupational disease and work accident. Therefore, s/he continues to receive salary during incapacity for work until s/he has recovered.

Workers:
Paid until recovery or the last date of medical certificate.

UKRAINE

Determined by the medical expert commission. From first day of incapacity until full recovery or determination of invalid status.

(last update 2019)

Temporary incapacity - Cash benefits - Amount of the benefit

ALBANIA

-The benefit in respect of temporary incapacity, due to a work accident/occupational disease, certified by a competent medical expert committee (MEC), shall equal to 100 % of the average daily net assessment base in the past 6 months from the eligibility date, paid for a period up to 12 months.

(last update 2019)

ARMENIA

See Table 3 – Benefits.

AZERBAIJAN

100% of previous year's earnings (no ceilings or maximum amounts applied).

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska

100% of net wage, paid by the employer, for as long as the employee is incapable of work i.e. until classified as invalid.

GEORGIA

Not specified

MONTENEGRO

See Table III "Sickness: Cash benefits"

NORTH MACEDONIA

Paid per month in the amount of 100% of the average net earnings in the twelve months before incapacity.

Cash benefit cannot be higher than the amount of four national average monthly salaries in the past year.

See Table III "Sickness-cash benefits".

REPUBLIC OF MOLDOVA

100% of the average monthly income for the last 6 months preceding the month in which the accident at work took place or occupational disease has been diagnosed.

RUSSIAN FEDERATION

Temporary disability benefit is paid for the whole period of disability up to recovery or establishment of permanent loss of occupational capacity in the amount of 100 % of the monthly average wage accrued for two calendar years preceding the year of occurrence of the temporary disability. The maximum amount of the temporary disablement benefit in connection with an accident at work or an occupational disease for a full calendar month can not exceed four times the maximum monthly insurance payment amount established by the Federal Law dated July 24, 1998 No. 125-FZ "On Compulsory Social Insurance against Industrial Accidents and Occupational Diseases"» ((from 01.02.2019r – RUB309 135,44).

SERBIA

100% of previous wage. See Table III "Sickness: Cash Benefits"

TURKEY

Civil Servants:

Salary of the victim corresponding to duration of the sickness/injury.

Workers:

A sum amounting to half of the daily earnings is paid in respect of hospital treatment, and two thirds in the case of out-patient treatment.

Amount for out-patient treatment (01/01/2020)

minimum: 65,4TL

maximum: 490,5TL

Amount for hospital treatment (01/01/2020)

minimum: 49,05 TL

maximum: 367,88 TL

UKRAINE

100% of previous average gross income. For the first five days paid by owner of an enterprise.

(last update 2019)

Permanent incapacity - Minimum level of incapacity giving entitlement to compensation

ALBANIA

-The benefit in respect of permanent working disability, incurring at least 67 percent of the working capacity lost, certified by a medical committee for determination of the working capacity (MCDWC) is equal to 80 percent of the average daily net assessment base in the last month before the eligibility date, but not less than 80 percent of the national net minimum wage.

(last update 2019)

ARMENIA

10 %

AZERBAIJAN

Minimum level of incapacity is 25% and determined by the Medical Social Experts Commission.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.

See Table V 'Invalidity'.

GEORGIA

See Table V , "Invalidity"

MONTENEGRO

A partial loss of working capacity of 75%;

For the subsidy for physical impairment caused by an injury at work or a professional disease minimum level of incapacity required is 50%.

NORTH MACEDONIA

See Table V "Invalidity".

More than 50% reduction in working capacity assessed to determine if he/she would be able to work full-time in another job after completion of occupational rehabilitation

REPUBLIC OF MOLDOVA

The insured person who, as a result of an accident at work or occupational disease, have lost total or at least 35% of their work capacity are entitled to a disability allowance granted monthly for the entire period in which they benefit of disability pension from the public social insurance system.

The amount of the disability allowance differs in function of the degree of disability of the insured person, established according to the legislation.

RUSSIAN FEDERATION

Decrease in working capacity by 10%.

SERBIA

Invalidity Pension:

100% incapacity for work is needed to be entitled to Invalidity Pension.

Cash Compensation for Bodily Damage Resulting from

Workplace Injury or Occupational Disease (Bodily Damage Compensation):

For a person who experiences a loss, severe damage or disability of specific organs or parts of the body at a degree of at least 30%, when caused by an injury at work or a professional disease. Depending on severity (30% - 100%), the bodily damage is classified in eight categories.

TURKEY

Civil Servants:

There is no level of incapacity giving entitlement to compensation. The sole criterion taken into consideration is whether capacity to work has been lost. There is no permanent incapacity for work benefit for civil servants but in case loss of workforce emanating from injury or sickness exceeds certain limits, invalidity pension is awarded.

Workers:

Permanent incapacity for work benefit is paid to the insured person if his earning capacity is reduced by at least 10%.

UKRAINE

5%.

The degree of the victim's loss of fitness for work is determined by the MSEC (the Medico-Social Expert Commission) with the participation of the Fund for Social Insurance against Accidents and it is expressed in terms of a percentage of the ability to work in his profession which the victim had before the harm to his health. The MSEC establishes the limitations on the level of the victim's vital activities, determines the profession with which the damage to health was connected, the time when it occurred and the invalidity group in which he is placed in connection with harm to his health and also determines the necessary types of medical and social care.

Examination of the victim is carried out on condition of submission of a report on the accident at work or report on the occupational disease in the established forms, the conclusion of a specialised medical institution (the Scientific Research Institute of Occupational Diseases or a branch of it) on the occupational nature of the disease and a referral note from a medical and prophylactic institution or from the employer or the trade union organisation of the enterprise where the victim suffered injury or occupational disease or from a working body of the Executive Management of the Fund for Social Insurance against Accidents, or from a Court or Public Prosecutor's Office.

(last update 2019)

Permanent incapacity - Possibility of review

ALBANIA

Claimant subject to annual review up to the pensionable age.

(last update 2019)

ARMENIA

- Annual review for Groups II and III and every 2 years for Group I;
 - Termless review for specific kinds of diseases (congenital deafness, stomach ablation, windpipe resection).
- (For definition of invalidity groups see Table V 'Invalidity')

AZERBAIJAN

I Group of disability: for life term;
II Group of disability: for five years, and following 2 successive examinations (each for 5 years) - for life term;
III Group of disability: for five years, and following 3 successive examinations (each for 5 years) - for life term;

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
Subject to mandatory inspection according to findings of Medical Expert Commission, or at request of insured person.

GEORGIA

See Table V , "Invalidity"

MONTENEGRO

No

NORTH MACEDONIA

See Table V "Invalidity".

Obligatory control by a special Commission for obligatory control is performed a year after the first award in order to reassess the degree of invalidity. Afterwards, the pension becomes permanent. Failure to comply with this obligation results in suspension of the invalidity pension. Such control however is not applicable in cases where due to the type of disease there will be no improvement of working capacity.

Review is also possible on request of the beneficiary / employer / the Commission for assessment of the working capacity / Pension Fund at all times if there is a change in the degree of invalidity.

Persons entitled to occupational rehabilitation who could not be trained for particular job or have not exercised their right within 6 months are also subject to reassessment of working capacity

REPUBLIC OF MOLDOVA

The committees also carry out annual reassessments. In cases where the insured person's state of health is likely to change during the year, examinations are carried out as necessary, at intervals of no less than three months.

RUSSIAN FEDERATION

Depending upon the health condition estimation of the injured and the forecast of development and adaptation possibilities, a health review is scheduled after six months, one year or two years or is established indefinitely.

Re-examination may also be carried out earlier upon request of the recipient or insurer (the Social Insurance Fund of the Russian Federation).

SERBIA

Compulsory re-examination of pension beneficiaries, within three years from disability having been determined, except in special cases.

Review also possible at the request of the insured or the Pension Fund.

TURKEY

Civil Servants:

Workforce loss can be reviewed in the event of the improvement or worsening of the condition or if new evidence is submitted.

Workers:

The recipient is not re-examined at regular intervals but, the Institution may request a medical examination at any time. Besides, the insured person is entitled to apply to the institution's competent authorities for a review of his level of permanent incapacity.

UKRAINE

An extraordinary expert examination is performed by MSEC at the request of the victim, other interested parties, the Court or the Public Prosecutor's Office.

(last update 2019)

Permanent incapacity - Reference earnings or calculation basis

ALBANIA

See "Temporary incapacity - Cash benefits - Amount of the benefit"

ARMENIA

Average gross earnings over previous 12 months.

AZERBAIJAN

In case of work place accident, the enterprise is totally responsible for paying the benefits to the victim of the labour accident, apart from persons insured by private insurance companies. Benefits are paid monthly, in the percentage ratio of loss of working capability to earnings. Percentage of working capability is set by MSERC. Insured persons, are paid by private insurance companies by particular schemes.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
See Table V 'Invalidity'.

GEORGIA

Not specified

MONTENEGRO

Disability pension – see Table V "Invalidity".
The amount of the subsidy for physical impairment is depending upon the degree of incapacity (see below). The basic amount for physical impairment amounts to 281,61774 EUR).

NORTH MACEDONIA

Average earnings over individual's entire insurance period (commencing after 1st January 1970).

REPUBLIC OF MOLDOVA

See "Temporary Incapacity: Amount of Benefit" above.

RUSSIAN FEDERATION

All types of payment for labor both at the primary place of work and at the secondary one. Amounts of remuneration under civil law agreements are considered if payment of insurance contributions was provided for by them.

SERBIA

Invalidity pension:
See Table V "Invalidity".

Bodily Damage Compensation:
The base for calculation level of the cash compensation for bodily damage was determined in 2003 as 25% of average national net monthly salary in 2002. This amount has since been adjusted in the same way as old age, invalidity and survivors' pensions.

TURKEY

Workers:

Permanent incapacity for work benefit is calculated according to the rate of loss of earning capacity in profession, and 70% of average earnings subject to premium of the last 3 months.

UKRAINE

The sum of the monthly insurance payment is set according to the degree of the victim's loss of capacity to work in his profession and the average monthly earnings which he had before the damage to his health.

(last update 2019)

Permanent incapacity - Amount or formula

ALBANIA

80% of reference earnings. No earnings ceilings or maximum amounts of benefit imposed.

(last update 2019)

ARMENIA

The amount of lost salary of the injured (income) to be compensated is defined as a percentage of the average salary (E) (income), that (s)he was paid prior to disability, injury or incapacitation (L). This percentage is set according to the degree of job-specific incapacitation, and if irrelevant, according to the degree of general incapacity.

Amount to be compensated = average salary (E) * L%,

where L is determined by the Medical and Social Evaluation agency (Social and Medical Expertise Commission)

The compensation amount for damage caused by work-related injury, occupational illness or other health impairment cannot be less than the total of 20 % of minimum monthly wages in the Republic of Armenia *and the amount calculated on it, based on the degree of employee's incapacity.

*Since -01.01.2020 minimum salary is 68000 AMD per month

AZERBAIJAN

Monthly: AME x %of disability

Example: AME (300 AZN) x % of disability (50%) = monthly payment = 150 AZN

(AME is Average Monthly Gross Earnings)

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.

See Table V 'Invalidity'.

GEORGIA

Not specified

MONTENEGRO

Disability pension – see Table V "Invalidity".

The amount of the subsidy for physical impairment is depending upon the degree of incapacity:

For physical impairment of 100% the subsidy amounts 40% of the base;

for physical impairment of 90% the subsidy amounts 36% of the base;

for physical impairment of 80% the subsidy amounts 32% of the base;

for physical impairment of 70% the subsidy amounts 28% of the base;

for physical impairment of 60% the subsidy amounts 24% of the base and

for physical impairment of 50% the subsidy amounts 20% of the base.

Subsidy for physical impairment is determined in a monthly amount is paid retrospectively.

NORTH MACEDONIA

78.40% of the average earnings over claimant's entire insurance period.

REPUBLIC OF MOLDOVA

The scale of compensation is calculated according to the category of disablement.
For the insured person with severe and accentuated disabilities – according to the formula:

$$M_i = 2/3 S_m - P,$$

where:

M_i: the scale of compensation;

S_m: the average wage paid over the 6 months prior to the work accident or occupational disease;

P: the amount of the disability pension awarded by the State's public social insurance scheme.

RUSSIAN FEDERATION

The amount of monthly insurance payment is determined as the share of monthly average wage of the insured calculated in accordance with the level of occupational disability.

Maximum amount of monthly insurance payment from 01.02.2019 – RUB 77 283,86

The amount of a lump-sum insurance premium is determined in accordance with the level of occupational disability on the basis of maximum amount.

Maximum amount of a lump-sum from 01.02.2019 -RUB 100 512,29.

SERBIA

Invalidity pension –
See Table V "Invalidity".

Bodily Damage Compensation:

Amount reflects percentage loss of capacity:

30% - 2,261 RSD (4% of net average wage)

40% - 3,015 RSD (5% of net average wage)

50% - 3,769 RSD (7% of net average wage)

60% - 4,523 RSD (8% of net average wage)

70% - 5,276 RSD (9% of net average wage)

80% - 6,030 RSD (10% of net average wage)

90% - 6,784 RSD (12% of net average wage)

100% - 7,538 RSD (13% of net average wage - January 2020)

TURKEY

Workers:

-Full rate permanent incapacity benefit

(FRPIB):

daily earnings (DE) x 360 x 0.70/12 = (DE) x 21

-Reduced rate permanent incapacity benefit:

(RRPIB)= (FRPIB)x level of incapacity for work (LIW)=DE x 21 x LIW

UKRAINE

Average gross earnings over the previous 6 months.

(last update 2019)

Permanent incapacity - Supplements for dependants

ALBANIA

None.

(last update 2019)

ARMENIA

None.

AZERBAIJAN

Paid by the employer. See Chapter VI "Old Age".

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska
None

GEORGIA

See Table VII "Survivors".

MONTENEGRO

None

NORTH MACEDONIA

None.

REPUBLIC OF MOLDOVA

None.

RUSSIAN FEDERATION

1. Persons entitled to insurance payments in the event of the death of the insured receive the amount of monthly insurance payment calculated on the basis of his average monthly earnings minus the shares attributable to him and to able-bodied persons who were his dependents but who are not entitled to insurance payments. To determine the amount of monthly insurance payments to each entitled person, the total amount of these payments is divided by the number of persons entitled in the event of the death of the insured. The following persons have the right to receive monthly insurance payments in the event of the death of the insured as a result of an insured event:

children of the deceased who have not reached the age of 18, as well as his children enrolled in full-time education - until they finish this training, but no longer than until they reach the age of 23;

child of the deceased, born after his death;

one of the parents, spouse or another family member, regardless of his ability to work, who does not work and is engaged in caring for the deceased's dependent children, grandchildren, brothers and sisters who have not reached the age of 14 years or have reached the specified age, but according to conclusions of institutions of medical and social expertise or a medical organization recognized as in need of constant care ;

other disabled persons who were his dependents or who, by the day of his death, had the right to receive support from him, as well as persons who were his dependents and became disabled within five years from the date of his death.

2. The amount of the lump sum insurance payment in the event of the death of the insured is 1 million rubles.

Lump-sum insurance payment - made in equal shares to persons entitled.

The right to receive a one-time insurance payment in the event of the death of the insured as a result of insured event is given to:

children of the deceased who have not reached the age of 18, as well as his children enrolled in full-time education - until they finish this training, but no longer than until they reach the age of 23;

parents, spouse of the deceased;

disabled persons who were his dependents or who, by the day of his death, had the right to receive maintenance from him;

another member of the deceased's family, regardless of his ability to work, who does not work and is busy caring for the deceased's dependent children, grandchildren, brothers and sisters who have not reached the age of 14 or have reached the specified age, but according to the conclusion of the federal institution of medical and social expertise (hereinafter - institution of medical and social expertise) or medical institution recognized as in need of constant case due to health reasons.

SERBIA

Invalidity pension and Bodily Damage Compensation
None.

TURKEY

Civil Servants: none.

Workers: none.

UKRAINE

Not applicable.

(last update 2019)

Permanent incapacity - Supplements for care by another person

ALBANIA

None.

(last update 2019)

ARMENIA

Supplements are computed by social medical expert commission, based upon the level of incapacity and paid by employer.

AZERBAIJAN

Paid to invalids of Group I 50 AZN per month if they need care, not paid directly to the person who provides the care but to the invalids themselves

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
See Table XII 'Long Term Care'.

GEORGIA

Not specified

MONTENEGRO

See Table XII "Long-term care"

NORTH MACEDONIA

None.

REPUBLIC OF MOLDOVA

None.

RUSSIAN FEDERATION

900 rubles - for outside specialized health care;
225 rubles - for outside household care.

In districts and localities where wage regional coefficients are applied, in accordance with established procedure, the amount of expenses on outpatient care (specialized medical and household care) of insured person is determined taking into account these coefficients.

SERBIA

Invalidity pension and Bodily Damage Compensation
See Table XII "Long-term care".

TURKEY

Civil Servants:

If the beneficiary requires assistance from another person to perform everyday tasks, an additional supplement is paid, amounting to the double of minimum net salary.

Workers:

If the person requires assistance from another person to perform everyday tasks, the amount of 100% of his/her average earnings subject to premium of the last 3 months is paid as permanent incapacity for work benefit.

UKRAINE

Not applicable.

(last update 2019)

Permanent incapacity - Redemption

ALBANIA

-The benefit in respect of minor permanent incapacity (between 33% and 10% loss of capacity as certified by a special medical commission) shall be paid as a lump sum, to be determined in conformity with Social Insurance Institute (SII) Regulations.

-The benefit in respect of partial permanent working disability incurring at least 33 per cent of the working capacity lost, certified by MCDWC, is equal to a portion of the 80 per cent of the average daily net assessment base in the last month before the eligibility date, depending upon the degree of the work capacity lost, but not less than 50 per cent and to be specified in the SII regulations.

(last update 2019)

ARMENIA

In special cases, and after taking into account the financial situation of the organization that has to pay the compensation (i.e. the employer), the court can order the payment of a lump sum of compensation equivalent to no more than 3 years of benefit.

AZERBAIJAN

Not available.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
None

GEORGIA

Not specified

MONTENEGRO

None

NORTH MACEDONIA

None.

REPUBLIC OF MOLDOVA

Before 1999 any redemption was payable by the company responsible for the accident or illness. A single cash benefit was calculated on the basis of an average monthly wage in the Republic of Moldova for each percentage point of lost working capacity, the total to be no less than a year's wages for the victim.

After 1999 this amount is payable by the Social Insurance Fund

This compensation is paid as well as the disability benefit.

RUSSIAN FEDERATION

Amount of lump-sum insurance payment subject to degree of insured's loss of occupational capacity based on maximum amount set by Federal Law of July 24, 1998 No. 125-FZ "On compulsory social insurance against accidents at work and occupational diseases. In districts and localities where wage regional coefficients are applied, the amount of lump-sum payment is determined taking into account these coefficients and increments. Maximum amount of monthly insurance payment from 01.02.2019 -RUB 100 512.29
Amount of monthly insurance payments is determined as share of average monthly wage of an insured person as calculated subject to degree of loss by it of occupational capacity. The maximum amount of monthly insurance payments from 01.02.2019 – RUB 77 283.86

SERBIA

Invalidity pension and Bodily Damage Compensation

None

TURKEY

Not applicable

UKRAINE

Average earnings for each percentage of lost capacity of work.

(last update 2019)

Accumulation with new earnings from work

ALBANIA

Benefits are suspended for any periods during which the beneficiary is employed or otherwise economically active.

(last update 2019)

ARMENIA

Full accumulation allowed between compensation and other earnings, incomes, pension and scholarships.

AZERBAIJAN

Full accumulation permitted.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.

See Table V 'Invalidity'.

GEORGIA

Full accumulation permitted

MONTENEGRO

Yes

NORTH MACEDONIA

Invalidity pension is terminated if a person receives earnings from employment/self-employment

REPUBLIC OF MOLDOVA

Not permitted.

RUSSIAN FEDERATION

The earnings received by the insured after the occurrence of the insured event are not included in the insurance payments.

SERBIA

Invalidity pension: See Table V "Invalidity".

Bodily Damage Compensation: Full accumulation permitted.

TURKEY

Civil Servants:
See Chapter 5 "Invalidity".

Workers:
The insured person may work without any reduction in permanent incapacity for work benefit.

UKRAINE

Not applicable.

(last update 2019)

Accumulation with other social security benefits

ALBANIA

Not permissible.

(last update 2019)

ARMENIA

Full accumulation allowed between compensation and other earnings, incomes, pension and scholarships

AZERBAIJAN

Pension for incapacity for work: accumulation with other state pensions not possible;
Compensation: accumulation possible.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
See Table VII 'Survivors'.

GEORGIA

Full accumulation permitted

MONTENEGRO

If a beneficiary is entitled to more than one pension, he/she will choose one.

NORTH MACEDONIA

If the beneficiary is entitled to two or more pensions then s/he has the right to choose one.

Within the pension and disability insurance system only the payment for bodily injuries (see "Other Benefits", Table V "Invalidity") can be combined with an invalidity pension and the amount of the payment is not affected by the amount of the invalidity pension.

Outside of the pension insurance system, invalidity pension can be accumulated with child benefits and social assistance benefits.

Pensions could be accumulated with the financial reimbursement for assistance and care by other person and disability benefit

REPUBLIC OF MOLDOVA

The beneficiary may be required to choose between benefits or else be automatically awarded whichever benefit is higher. Benefits for medical rehabilitation and recovery of working capacity take priority over other allowances.

RUSSIAN FEDERATION

When calculating insurance payments, all pensions, benefits and other similar payments assigned to the insured both before and after the occurrence of the insured event do not entail a decrease in their size.

SERBIA

Bodily Damage Compensation can be accumulated with the pension.

If the beneficiary is entitled to more than one other pension s/he chooses one.

TURKEY

Civil Servants:

See Chapter 5 "Invalidity".

Workers:

In case an insured person is qualified for both a benefit provided from employment injury and occupational disease insurance, and an old age, invalidity, duty invalidity or survivor's pension, the highest one shall be paid in full along with the half of the lower one. If both are equal, full amount of the benefit and half of the pension are paid.

UKRAINE

Not applicable.

(last update 2019)

Death - Surviving spouse

ALBANIA

50% of the pension that the deceased person would have received at the time of death.

(last update 2019)

ARMENIA

If s-he is not employed and cares for the deceased breadwinner's children, brothers, sisters or grandchildren under 8 years.

Amount is calculated as average gross salary of the deceased breadwinner over the preceding 12 months divided by the number of family members and multiplied by the number of eligible family members. This amount is then divided equally among eligible family members.

AZERBAIJAN

Widow or widower under pension age : AME x 1/3

Widow or widower over pensionable age can choose between his/her spouse's pensions or his/her own pension

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.

See Table VII 'Survivors'.

GEORGIA

Not specified

MONTENEGRO

See Table VII "Survivor's ".

NORTH MACEDONIA

See Table VII "Survivors",

1st pillar

calculated in the same way as non-work related family benefit except there are no qualifying conditions and the benefit is based on the employment injury or occupational disease pension the deceased did or would have received at time of his/her death.

2nd pillar:

In case of a death of a private pension fund member

* If the calculated programmed withdrawal is less than the amount of the family pension, then the total assets accumulated to the deceased member's account shall be transferred to the first pillar and will be calculated and paid as regular family pension

* If the amount of the programmed withdrawal is higher than or equal to the amount of family pension calculated within the first pillar, the beneficiary (survivor) may choose either to use the whole amount of accumulated assets standing to the account as a pension paid through programmed withdrawals or to have the assets transferred to the first pillar and be paid a regular family pension.

REPUBLIC OF MOLDOVA

see the Table VII 'Survivors'"

RUSSIAN FEDERATION

1. Monthly insurance payments are made to the spouse of the deceased, provided that: - the spouse is disabled and was dependent upon the deceased partner; - the spouse regardless of his/her employability is taking care of family members of the deceased: i.e. the deceased person's children, grandchildren, brothers and sisters under the age of 14 years or, although having reached this age are disabled and recognized as needing permanent care for health reasons. 2. Lump-sum insurance payment – is paid to the spouse of the deceased.

SERBIA

See Table VII "Survivors".

TURKEY

Civil Servants:

See Chapter 7 "Survivors".

Workers:

Survivor's benefit is a kind of permanent payment paid monthly to insured person's survivors.

Spouse who was married with insured person when insured person died is one of the survivors qualified for survivor's benefit.

If insured person dies of work accident or occupational disease, 70% of his/her updated monthly salary is paid to the survivors as a survivor's benefit.

If insured person dies when s/he has been receiving permanent incapacity for work benefit because of min 50% incapacity for work, 70% of his/her updated monthly salary is paid to the survivors as a survivor's benefit without considering whether his/her deceased is

a result of employment injuries/occupational disease or not.

If insured person dies when s/he has been receiving permanent incapacity for work benefit because of incapacity for work under 50%, in case his/her death is not related work accident or occupational disease, the amount of his/her permanent incapacity for work benefit is paid his/her survivors as survivor's benefit.

For the sharing amount of benefit among survivors see Chapter 7 "Survivors".

UKRAINE

See Table VII "Survivors"

Death - Orphans of father or mother; of both parents

ALBANIA

25% of the pension (each) that the insured person would have received at the time of death, increased to 50% if there is no surviving spouse.

(last update 2019)

ARMENIA

Amount is calculated as average gross salary of the deceased breadwinner over the preceding 12 months divided by the number of family members and multiplied by the number of eligible family members. This amount is then divided equally among eligible family members.

AZERBAIJAN

100% of AME is equally distributed between dependents eligible for the dependent.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
See Table VII 'Survivors'.

GEORGIA

See Table VII 'Survivors'

MONTENEGRO

See Table VII "Survivor's".

NORTH MACEDONIA

Children are entitled to a family pension when:

aged up to 15 years or 26 if they are studying full-time, or

they are incapable of work before the death of the parent or due to a disability which occurred within one year after the death of the parent.

If a child becomes incapable of working whilst receiving the Family Pension then s/he will receive that pension permanently.

Grandchildren and orphans who were taken care of by the deceased if they were not working nor receiving a pension at the time of the death;

Also see "Death: Surviving Spouse" above.

REPUBLIC OF MOLDOVA

See Table VII "Survivors".

RUSSIAN FEDERATION

1. Minor children of the deceased insured person are entitled to a lump-sum and monthly insurance payments;
2. Adult children of the deceased insured person are entitled to a lump-sum and monthly insurance payments when:
 - disabled and having been dependent upon the deceased person;
 - being trained in educational institutions for full-time studies, but no more than up to 23 years.

SERBIA

See Table VII "Survivors".

TURKEY

Civil Servants:
See Chapter 7 "Survivors".

Workers:
For the amounts of survivor benefits, see the explanations above "Death - Surviving spouse" section.
For the conditions for orphans and the sharing amount of benefit among survivors, see Chapter 7 "Survivors".

UKRAINE

See Table VII "Survivors"

Death - Dependent parents and other relatives

ALBANIA

Parents, grandparents and grandchildren provided they were economically dependent upon deceased at time of death. Each are entitled to 25% of the pension the deceased would have received at the time of death.

(last update 2019)

ARMENIA

If s-he is not employed and cares for the deceased breadwinner's children, brothers, sisters or grandchildren under 14 years. Amount is calculated as average gross salary of the deceased breadwinner over the preceding 12 months divided by the number of family members and multiplied by the number of eligible family members. This amount is then divided equally among eligible family members.

AZERBAIJAN

100% AME is equally distributed between dependents eligible for the dependent.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
See Table VII 'Survivors'.

GEORGIA

Not specified

MONTENEGRO

See Table VII "Survivor's".

NORTH MACEDONIA

The parent is 55 years of age at the date of the insured person's death, or is younger than 55 and is permanently incapable of work.

At the time of the decease the beneficiaries were not in employment nor did receive any pension. Furthermore, neither the cadastral income nor any other income per family member, is higher than 25% of the national average net salary of the previous year. Also see "Death: Surviving Spouse" above.

REPUBLIC OF MOLDOVA

Parents and other relatives are not entitled.

RUSSIAN FEDERATION

Lump-sum and monthly insurance benefits are paid are paid if:

- parent (or relative) is disabled or was depended upon the deceased

- one of the parents, spouse or other family member, regardless of his/her ability to work

do not work and is busy caring for the deceased's dependent children, grandchildren, brothers and sisters who have not reached the age of 14 or have reached the specified age, but according to the conclusion of the federal institution of medical and social expertise (hereinafter - institution of medical and social expertise) or medical institution recognized as in need of constant case due to health reasons;

SERBIA

See Table VII "Survivors".

TURKEY

Civil Servants:

See Chapter 7 "Survivors".

Workers:

For the amounts of survivor benefits, see the explanations above "Death - Surviving spouse" section.

For the conditions for dependent parents and the sharing amount of benefit among survivors, see Chapter 7 "Survivors".

UKRAINE

See Table VII "Survivors"

Death - Maximum for all beneficiaries

ALBANIA

100% of the pension the deceased was or would have been entitled to at time of death and 50% for all orphans if the surviving spouse is economically active or receives a pension.

(last update 2019)

ARMENIA

Average gross salary of the deceased breadwinner.

Benefit can be no lower than the minimum wage and there is no maximum.

AZERBAIJAN

100% of AME.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.

See Table VII 'Survivors'.

GEORGIA

Not specified

MONTENEGRO

100% of the pension amount which would belong to the insured person, or which granted to pension beneficiary.

NORTH MACEDONIA

Family Pension must not exceed 100% of the basic pension of the insured person.

Basic pension: old age or invalidity pension that the deceased person did or would have received at time of his/her death.

See Table VII "Survivors".

REPUBLIC OF MOLDOVA

The maximum amount may not exceed 24 times the national average monthly gross wage.

RUSSIAN FEDERATION

The amount of a lump-sum insurance payment in the event of the death of the insured is 1 million rubles.

The maximum amount of monthly insurance payments to persons entitled to receive insurance payments in the event of the death of the insured as a result of the insured event is established by the Federal Law of July 24, 1998 No.

No. 125-FZ "On compulsory social insurance against accidents at work and occupational diseases." In 2019, the maximum amount of monthly insurance payments was 77,283 rubles.

SERBIA

100% of the pension.

TURKEY

Civil Servants:

100% of the old-age pension to which the deceased was entitled or would have been entitled.

Workers:

Maximum amount of survivor's benefit paid to all survivors is 70% of deceased average earnings subject to premium of the last 3 months.

UKRAINE

See Table VII "Survivors"

Death - Capital sum on death

ALBANIA

The person who pays the funeral expenses of an insured person who died due to an employment injury/occupational disease shall be fully reimbursed by the social insurance scheme at levels to be established under the SII Regulations.

(last update 2019)

ARMENIA

Funeral expenses are reimbursed by the employer.

AZERBAIJAN

Employer covers all funeral expenses according to the Civil Code.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.

Lump sum payment of 3 times the individual's average net monthly wage.

GEORGIA

Not specified

MONTENEGRO

None

NORTH MACEDONIA

In case of death of any worker in the private sector, regardless of the reason for the decease, survivors are entitled to a lump sum in the amount of three average net wages in the past three months. The benefit is paid by the employer. The benefit amounts to 78.345 denars/1.264€. Such benefit for workers in the public sector amounts to 30.000 denars/484€. The benefit is paid under the labour law.

If a pensioner dies, survivors are entitled to a lump sum to cover funeral expenses, provided that the pensioner has been paying monthly contribution to the so called Solidarity fund. No other conditions apply. The benefit amounts 30.000 denars/484€.

REPUBLIC OF MOLDOVA

Death grant is available as a one-off payment determined according to the number and categories of the insured person's dependents: In the case of children aged under 18 years, (23 years if students and irrespective of age for invalid children):

for one child: 5 times the insured person's reference earnings;

for two children: 8 times reference earnings;

for three or more children: 12 times reference earnings ;

Spouse who has either been diagnosed permanently incapable for work or reached retirement age at time of insured person's death: 3 times reference earnings;

spouse, parent of the deceased or another person who, at the time of the death, is not in employment and cares for children (aged under three years) of the insured person: 3 times reference earnings.

Reference earnings: average monthly gross earnings over the 6 months preceding death but no less than the average monthly earnings over the year preceding death nor any more than 3 times the national average earnings.

RUSSIAN FEDERATION

Lump-sum insurance benefit – 1 0000000 rubles is equally distributed among the following persons: the deceased person's spouse, disabled persons being dependent on a deceased person, or persons entitled to his support, a child of the deceased born after his/her death, parents, spouse or other family members irrespective of their ability to work but not working and caring for the deceased person's dependent children, brothers and sisters under the age of 14 or older if the children are classified as needing extra care, as well as dependents of the deceased who have become unfit for work within five years of his/her death.

SERBIA

Funeral grant (funeral expenses covered) – 1.5 average pension in the previous three months within the Pension Fund.

TURKEY

Civil Servants:
See Chapter 7 "Survivors".

Workers:

Flat rate and one off funeral grant is paid as supplementary benefit to family of deceased. The amount of funeral grant is determined by the Board of Directors of the Social Security Institution and approved by the Minister (716 TL for 2019).

Marriage grant for daughters is paid as subsidiary benefit of survivor benefit of two years. If daughter of deceased insured gets married, an amount equal to total benefit of two calendar years is paid to her as marriage grant as lump sum.

UKRAINE

In the case of a victim's death as a consequence of an employment accident or occupational disease, the amount of the lump-sum benefit to his family should be no less than five times the victim's earnings and, in addition, no less than one year of the victim's earnings for each person who was supported by him, and also for his child born within a period not exceeding ten months from the victim's death.

(last update 2019)

Rehabilitation

ALBANIA

Rehabilitation and retraining

- special medical treatment, with pharmaceuticals provided free or half price,
 - state budget reimburses employers for the price of the fuel used by employed invalids,
 - creation of special employment centres for disabled persons,
 - vocational retraining, and
 - labour mediation
- an insured person, who suffers an employment accident/occupational disease, shall receive additional compensation or any training/retraining, necessary to recover lost abilities.

Preferential employment policies

The employer is responsible for employment and vocational rehabilitation of invalids, who are able to work in special employment conditions, according to recommendations of the Medical Expert Committees, these conditions are fixed by the labour offices.

(last update 2019)

ARMENIA

Medical treatment is provided at the expense of the employer. The medical, medical-occupational and social rehabilitation of the disabled person is implemented according to an individual plan developed and approved on the basis of medical-social expertise and is paid until invalidity status is granted

AZERBAIJAN

Rehabilitation and vocational training are available to disabled persons. All costs are paid by the employer.

Sanatoriums and special treatment as prescribed by doctors

Medical, professional and social rehabilitation of disabled people is carried out according to rehabilitation programs determined by the decision of medical-social experts with the participation of representatives of public services and public organizations for invalids

Training and retraining of invalids is carried out in different forms including training at home and individual training programs.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska

- The employer has the duty to provide the employee (hit by a health disorder) another employment if such possibility exists within the company
 - other suitable employment
 - new or further training or
 - appropriate monetary compensation with regard to the loss of these rights
- Vocational or social services are provided in mainstream public services.

GEORGIA

Rehabilitation is carried out for disabled children and World War II veterans.

MONTENEGRO

Professional rehabilitation includes measures relating to assessment of professional capacity, determining of working capacity and skills, as well as professional assistance with the aim of referring persons with disabilities to adequate training programs for inclusion into labor market.

A person with disabilities is employed under general or special conditions, pursuant to the law.

A person with disability is employed under special conditions in special organizations, if he/she can not be employed in the open labor

market based on the working and health capacity.
Special organizations are: Working center, Protection workshop, Protection plant.

NORTH MACEDONIA

See Table V "Invalidity".

Occupational rehabilitation for full-time work in another job is provided for invalid workers up to 50 years of age, whose capacity for work has diminished by 50%-80% and taking into account his/her qualifications needed for the previous work.
He/she is entitled to salary compensation (corresponding to the amount of invalidity pension), which is paid from the onset of invalidity until the transfer to another adequate job at the same employer, or for up to 12 months after the completion of occupational rehabilitation if no such job can be found.

Persons with disabilities may receive on-the-job training for employment purposes at the expense of the Special Fund raised within the National Employment Agency.

The Special Fund finances the adaptation of the working place, the procurement of equipment, engagement of workplace personal assistant and the labour tax relief. Sheltered Enterprises enjoy special treatment in terms of contributions, taxation and wage subsidies for indefinite employment.

REPUBLIC OF MOLDOVA

Insured persons are entitled to appropriate medical treatment for their state of health resulting from employment accidents and occupational diseases:

- outpatient treatment;
- medical examinations and pharmaceutical products;
- emergency medical aid;
- medical services in hospitals and specialised clinics;
- plastic and reconstructive surgery;
- physiotherapy;
- special care;
- treatment in a sanatorium;
- medical equipment and healthcare products for the correction of hearing and vision;
- prostheses, orthopaedic equipment and special orthopaedic shoes.

RUSSIAN FEDERATION

1. Payment of additional expenses associated with medical, social and occupational rehabilitation pursuant to findings of a medical and social assessment institution in regard to insured person's need in the said types of assistance subject to the program for the rehabilitation of the injured.
2. Payment of additional costs for treatment of the insured, carried out in the territory of the Russian Federation immediately after the serious accident at work, until the restoration of working capacity or establishment of permanent loss of working capacity, in the amount of treatment determined by the medical board of the medical institution treating the insured person.

SERBIA

Professional assistance in vocational retraining, rehabilitation programs, assistance in adaptation of the working environment, and employers have three years reductions in social security contributions for each disabled person they employ.

TURKEY

Civil Servants: none.

Workers:

All employers with more than 50 staff are obliged to employ disabled persons in the proportion of 3% of the total number of staff. Sanctions are applied to employer who does not meet this quota.

Additionally, employment of disabled persons is promoted by a social security contribution incentive calculated on the amount of minimum earning subject to contribution. Employer share of the contribution which is paid by employer for disabled person is covered by the state.

UKRAINE

In the case of the occurrence of an insured event, the Fund for Social Insurance against Accidents is obliged, according to the procedure set by legislation:

in accordance with the conclusion of the Medical Consultation Commission (MCC) or the Medico-Social Expert Commission, (hereinafter MSEC), to give training or re-training to invalids in its own educational institutions or, on a contract basis, in other institutions of re-training, if as a consequence of harm to their health or moral damage the victim is unable to carry out his previous work, and to find employment for persons with restricted fitness for work;
to organise jobs for invalids either on its own or together with executive authorities and local self-government authorities or other interested subjects of entrepreneurial activities; in this to compensate at the Fund's expense those production costs which are not covered by sale of the products produced.

(last update 2019)

Other benefits

ALBANIA

The insured persons who suffered an employment accident/occupational disease shall, regardless of insurance record be entitled to:

- additional medical care and rehabilitation,
- benefits in case of incapacity,
- compensation for reasonable damages, and
- benefits in case of death.

Compensation for reasonable damages includes damage caused to clothing, spectacles, watches and any materials necessary to perform their job.

(last update 2019)

ARMENIA

None.

AZERBAIJAN

None

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.

None.

GEORGIA

Not specified

MONTENEGRO

None

NORTH MACEDONIA

See Table V "Invalidity".

REPUBLIC OF MOLDOVA

None

RUSSIAN FEDERATION

None

SERBIA

None.

TURKEY

Civil Servants: none.

Workers: none.

UKRAINE

Compensation by court decision.

(last update 2019)

Adjustment

ALBANIA

The basic old age and disability pensions are annually indexed, according to the change in the price of a basket of goods that is considered essential for a minimum standard of living. The partial old age and partial disability pensions are annually indexed in proportion to the full old age pension. Survivors' pensions are annually indexed in proportion to the old age and invalidity pensions, in conformity with Social Insurance Institute regulations.

The individual assessment basis for the pension increment, awarded to employed persons, is annually adjusted by the Council of Ministers according to the development of the national average contributions paid in that year.

(last update 2019)

ARMENIA

Adjustment is made according to the changes of the minimum wage.

AZERBAIJAN

Periodic re-evaluation according to the price index evaluation is made by the decision of the President.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska.
See Table VI 'Old Age'

GEORGIA

None

MONTENEGRO

Pension benefit indexed through indexation of personal points as of January 1 of the current year, on the basis of statistical data, in relation to the change of the CPI and average wage in Montenegro for the previous year compared to the year prior to it, in the percentage representing the sum of 75% of the percentage increase, i.e. decrease in the CPI and 25% of the percentage of increase, i.e. decrease of wages. Indexation of personal points value was 0,53% in January 2020.

NORTH MACEDONIA

See Table VI 'Old Age' above

REPUBLIC OF MOLDOVA

The level of benefit depends on the average monthly earnings of the job previously performed by the insured person.

RUSSIAN FEDERATION

The recalculation is carried out on the following grounds:

- change in the degree of loss of working capacity;
- change in the circle of persons entitled to receive insurance payments in the event of the death of the insured;
- clarification of data on amount of actual earnings of the insured;
- indexation of monthly insurance payments.

SERBIA

See Table VI “Old-Age”.

TURKEY

Civil Servants:

See Chapter 6 “Old Age” above.

Workers:

Employment injury and occupational disease related benefits are adjusted per six months according to the consumer price index.

UKRAINE

Each year according to increase in the national average wage.

(last update 2019)

Taxation and social contributions

Taxation of cash benefits

ALBANIA

Not subject to taxation.

(last update 2019)

ARMENIA

Not subject to taxation.

AZERBAIJAN

Not subject to taxation.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska

- Not subject to taxation

District Brčko of BiH

- Subject to taxation

GEORGIA

Not subject to taxation.

MONTENEGRO

None

NORTH MACEDONIA

Pensions are subject to taxation.

REPUBLIC OF MOLDOVA

Not subject to taxation.

RUSSIAN FEDERATION

Not subject to taxation.

SERBIA

None.

TURKEY

Civil Servants:
Not subject to taxation.

Workers:
Not subject to taxation.

UKRAINE

No 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

Not applicable.

BOSNIA AND HERZEGOVINA

Federation of BiH
- Not applicable

Republika Srpska
- Tax relief per year:
900 BAM for each supported member of the family
Amount for voluntary pension insurance
Housing loan interest rate

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

Not applicable.

NORTH MACEDONIA

General taxation rules: Individual tax exemption for pensioners: 8.228 denars (€133) per month.

REPUBLIC OF MOLDOVA

Not applicable.

RUSSIAN FEDERATION

Not applicable.

SERBIA

Not applicable.

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

- Recipient pays 1,2% of benefit for health care

Republika Srpska
- None

District Brčko of BiH
- Contributions paid on benefits in same way as on wages

GEORGIA

None.

MONTENEGRO

Health care contribution amounting to 1% of the stipulated pension basis.

NORTH MACEDONIA

Contribution of 13% for health insurance. This contribution is not deducted from the pension; the amount is computed by the Pension and Disability Insurance Fund as if it was paid from individual pensions and is transferred to the Health Insurance Fund of North Macedonia.

REPUBLIC OF MOLDOVA

None.

RUSSIAN FEDERATION

None.

SERBIA

Contribution of 10.3% of benefit paid by the pension fund towards health insurance contribution.

TURKEY

Civil Servants: none.

Workers: none.

UKRAINE

None.

(last update by Ukraine 2019)