

# **MISSCEO**



# 2019

# **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.

### **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 loosing 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),

### **Brcko District**

- Employees chose whether to be affiliated with the system in the Federation of BiH or Republika Srpska

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

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### 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**

The Constitution of the Russian Federation;

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

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

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

The Federal Law of December 2, 2013 323-FZ «On Insurance Rates for Compulsory Social Insurance Against Industrial Accidents and Occupational Illnesses for 2014 and the Planning Period of 2015 and 2016»;

The Federal Law of 02.12.2013 ? 331-FZ "On Amendments to Article 11 of the Federal law" On compulsory social insurance against industrial accidents and occupational diseases

Federal Law No. 362-FZ of December 14, 2015 "On Insurance Tariffs for Mandatory Social Insurance Against Occupational Accidents and Occupational Diseases for 2016"

Federal Law of December 14, 2015 № 363-FZ "On the budget of the Social Security Fund of the Russian Federation for 2016"

The Federal Law of 01.12.2014? 401-FZ "On insurance rates for compulsory social insurance against industrial accidents and occupational diseases for 2015 and the planning period of 2016 and 2017"

The Federal Law of 01.12.2014? 386-FZ "On budget Social Insurance Fund of the Russian Federation for 2015 and the planning period of 2016 and 2017"

The 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 «On the Budget of the Social Insurance Fund of the Russian Federation for 2014 and Planning Periods of 2015-2016» of December 2, 2013 No.322-FZ;

The Federal Law of the Russian Federation of December 29, 2006 No. 255-FZ "On Compulsory Social Insurance in Case of Temporary

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Disability and Maternity";

The Federal Law of the Russian Federation of November 30, 2011 No 356-FZ "On Compulsory Social Insurance against Accidents at Work and Occupational Diseases for 2012 and Planning Periods for 2013-2014";

The Federal Law of November 30, 2011 No 372-FZ "On the Budget of the Social Insurance Fund of the Russian Federation for 2012 and Planning Periods for 2013-2014";

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

Federal Law Federal Law of December 31, 2017 No. 484-FZ "On Insurance Tariffs for Compulsory Social Insurance against Industrial Accidents and Occupational Diseases for 2018 and for the Planning Period of 2019 and 2020"

Federal Law of 05.12.2017 No. 364-FZ "On the budget of the Social Insurance Fund of the Russian Federation for 2018 and for the planning period of 2019 and 2020"

Subordinate acts.

#### **SERBIA**

Law on Health Care, 2005,
Revised 2010/2011/2012/2013/2014/2015/2017
Law On Health Insurance, 2005, Revised 2009/2011/2012/2014/2015/2016
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

### 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.  $N^{\circ}$  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

# **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.

### **ARMENIA**

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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 Republic of 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 Brcko do not have their own separate pension system but choose to be affiliated to the scheme in either the Federation of BiH or Republic of Srpska

#### **GFORGIA**

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

 $Compulsory\ social\ insurance\ against\ industrial\ incidents\ and\ occupational\ diseases\ provides\ for:$ 

social protection of the insured and economical interest of insurance entities for the improvement of working conditions and decrease of occupational risks; reduction of industrial traumatism and occupational diseases;

compensation of harm caused to life and health of the insured during the performance of obligations under employment agreement and in other set cases by means of provision to the insured in full volume of all necessary types of insurance benefits including payment of expenses for medical, social and occupational rehabilitation;

Provision of preventative measures on elimination of industrial traumatism and occupational diseases.

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 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: 595 TL for 2018), 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 injures 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 very according to the degree of occupational risk (employers are classified into 67 different classes).

Cash benefits are earnings-related.

# **Field of Application**

Employees.

Beneficiaries
ALBANIA
Employees.
ARMENIA
All employees.
AZERBAIJAN
All employees who work with Labour Contract.
BOSNIA AND HERZEGOVINA
Federation of BiH and Republic of Srpska. See Table VI 'Old age'
GEORGIA

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### **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,

ntarns

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 the insurer;
- physical persons, convicted to imprisonment and engaged in labor activities by the insurer;
- 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: Civil Servants.

Workers: 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.

### **Exemptions from compulsory insurance**

ALBANIA

None.

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ARMENIA
Not applicable.
AZERBAIJAN
Social Insurance System does not cover this risk. Only employer covers this risk.
BOSNIA AND HERZEGOVINA
Federation of BiH and Republic of 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
No compulsory social insurance against industrial accidents and occupational illnesses is required for individuals who perform works based on the civil law contract not providing the insurant's obligation to pay insurance contributions.
SERBIA
See Table V "Invalidity".
TURKEY
Civil Servants: none.
Workers: none
UKRAINE
None.

## **Risks covered**

### **Acccidents 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.

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### **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 Republic of 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  $% \left( 1\right) =\left( 1\right) \left( 1\right)$ 

travel between different places of work or to work-related meetings abroad.

### RUSSIAN FEDERATION

The event as a result of which the insured sustain injuries or other health damage during the performance of its obligations under the employment agreement and which resulted in the necessity of transferring the insured to the other employment, temporary or permanent loss of its occupational capacity or 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.

### Travel between home and work

Covered.	ALBANIA			
	Covered.			

# 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 Republic of 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;
- $\mbox{-}\mbox{ to the exercise of the new or additional job training rights;}$
- 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

### NORTH MACEDONIA

Covered

Includes injuries suffered: travelling between home and work, travelling to take up a new job,

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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.

### **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.

### 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 Republic of 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.

### **Conditions**

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### **Accident at work**

ALBANIA
No qualifying period required.
ARMENIA
No qualifying period required.
AZERBAIJAN
No qualifying periods.
BOSNIA AND HERZEGOVINA
Federation of BiH and Republic of 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

The grounds for the payment to the victim of his expenses on medical care, carrying out medical, professional and social

Ministers of Ukraine in accordance with the Law of Ukraine "On health and safety at work".

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.

### **Occupational diseases**

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ALBANIA
No qualifying period required.
ARMENIA
No qualifying period required.
AZERBAIJAN
No qualifying periods.
BOSNIA AND HERZEGOVINA
Federation of BiH and Republic of 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".

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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.

## **Benefits**

Temporary incapacity - Benefits in kind - Free choice of doctor or hospital  ALBANIA
Free choice of doctor or hospital.
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 Republic of 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
Free choice of doctor or hospital.
SERBIA
See Table II 'Health Care'.
TURKEY

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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

UKRAINE

public or private.

Free choice of doctor or hospital.

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

ALBANIA

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

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 manat

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

In case of loss of professional ability from 60% to 79% - 55 manat In case of loss of professional ability over 80% - 66 manat

In case of death - 77 manat

**BOSNIA AND HERZEGOVINA** 

Federation of BiH and Republic of Srpska

See Chapitre 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 contributions which have to be paid by the employer to the Social Insurance Fund. 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 injures or occupational disease.
UKRAINE
All costs covered by Fond for Social Insurance against Accidents at work and Occupational Diseases of Ukraine
Temporary incapacity - Cash benefits - Waiting period
ALBANIA
None
ARMENIA
Up to 5 days
AZERBAIJAN
No waiting period.
BOSNIA AND HERZEGOVINA
Federation of BiH and Republic of Srpska
See Chapitre 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.

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In duly justified cases the duration of sick leave may be extended beyond 180 days, but by not more than 30 days
RUSSIAN FEDERATION
None.
SERBIA
None.
TURKEY
Civil Servants: none.
Workers: none
UKRAINE
1 month.
Temporary incapacity - Cash benefits - Duration
ALBANIA
Marianum 12 mantha

Maximum 12 months

### 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 Republic of 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

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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 disability 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.

### 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.

**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 Republic of Srpska100% 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

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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 01.02.2018 g - 296,390.64 rubles).

#### 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 (01/01/2019)

minimum: 56,85 TL maximum: 426,39 TL

Amount for hospital treatment (01/01/2019)

minimum: 46,64 TL maximum: 319,80 TL

### UKRAINE

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

### 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.

### **ARMENIA**

10 %

### AZERBAIJAN

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

### **BOSNIA AND HERZEGOVINA**

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

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### 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**

Work decrement 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.

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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.

### Permanent incapacity - Possibility of review

#### **ALBANIA**

Claimant subject to annual review up to the pensionable age.

#### **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 Republic of 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.

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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.

### 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 Republic of 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 280,13303 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.

### Permanent incapacity - Amount or formula

### ALBANIA

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

### 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 (45000 drams) \*in the Republic of Armenia (9000 drams) \*and the amount calculated on it, based on the degree of employee's incapacity.

\*Since 01.07.2014 minimum monthly wages amounts to -50000 drams (20%- 10000 drams)

### **AZERBAIJAN**

Monthly: AME x %of disability

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

### **BOSNIA AND HERZEGOVINA**

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

### **GEORGIA**

Not specified

### MONTENEGRO

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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

78.72% 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:

Mi = 2/3 Sm - P,

where:

Mi: the scale of compensation;

Sm: 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 is set by the Federal Law on the Budget of the Social Insurance Fund of the Russian Federation for the following financial year.

The amount of a lump-sum insurance premium is determined in accordance with the level of occupational disability on the basis of maximum amount established by the Federal Law on Budget of the Social Insurance Fund of the Russian Federation for the following financial year.

### SERBIA

Invalidity pension -

See Table V "Invalidity".

**Bodily Damage Compensation:** 

Amount reflects percentage loss of capacity:

30% - 2,145 RSD (4% of net average wage)

40% - 2,860 RSD (5% of net average wage)

50% - 3,575 RSD (7% of net average wage)

60% - 4,291 RSD (8% of net average wage)

70% - 5,006 RSD (9% of net average wage)

80% -5,721 RSD (10% of net average wage)

90% - 6,437 RSD (12% of net average wage)

100% - 7,152 RSD (13% of net average wage - January 2019)

### 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

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Average gross earnings over the previous 6 months.

# **Permanent incapacity - Supplements for dependants** ALBANIA None. ARMENIA None. AZERBAIJAN Paid by the employer. See Chapter VI "Old Age". BOSNIA AND HERZEGOVINA Federation of BiH and Republic of Srpska None **GEORGIA** See Table VII "Survivors". **MONTENEGRO** None NORTH MACEDONIA None. REPUBLIC OF MOLDOVA None. **RUSSIAN FEDERATION** None SERBIA Invalidity pension and Bodily Damage Compensation None. TURKEY Civil Servants: none. Workers: none. UKRAINE Not applicable.

Permanent incapacity - Supplements for care by another person

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ALBANIA
None.
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 Republic of 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 minimum net salary.
Workers:  If the person requires assistance from another person to perform everyday tasks, the amount of 100% of his/her average

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earnings subject to premium of the last 3 months is paid as permanent incapacity for work benefit.

UKRAINE

Not applicable.

### **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.

#### **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 Republic of 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 one-time insurance payment subject to degree of insured's loss of occupational capacity based on maximum amount set by federal law on the Budget of the Social Insurance Fund of the Russian Federation for the next financial year. In the event of death of an insured person one-time insurance payment is set in the amount in the amount equal to the maximum amount.

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.

In 2016 - 90,401.9 rubles

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.

In districts and localities where regional wage coefficients, per cent wage increments have been established the amount of monthly insurance benefit is calculated taking into account these coefficients and increments.

For example the regional wage coefficients in Magadan Region is 1,70.

The maximum amount of monthly insurance payments may not exceed in 2016 – 69,510 rubles.

The size of a lump-sum insurance payment is determined in accordance with the degree of loss by the insured of professional disability, based on the maximum amount established by Federal Law No. 125-FZ of July 24, 1998, "On Compulsory Social

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Insurance against Industrial Accidents and Occupational Diseases. In the localities where district coefficients are established, percentage wage supplements, the size of a lump-sum insurance payment is determined taking into account these coefficients and premiums. The maximum amount of a lump-sum insurance payment from 01.02.2018 is 96 368.45 rubles

The size of the monthly insurance payment is defined as the share of the average monthly earnings of the insured, calculated in accordance with the degree of loss of professional working ability.

The maximum monthly insurance payment since February 1, 2018 is 74,097.66 rubles.

SERBIA

Invalidity pension and Bodily Damage Compensation None

TURKEY

Not applicable

UKRAINE

Average earnings for each percentage of lost capacity of work.

### Accumulation with new earnings from work

ALBANIA

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

**ARMENIA** 

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

AZERBAIJAN

Full accumulation permitted.

**BOSNIA AND HERZEGOVINA** 

Federation of BiH and Republic of 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** 

Full accumulation is permissible

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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.

### Accumulation with other social security benefits

ALBANIA

Not permissible.

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 Republic of Srpska. None.

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 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 allowances for blindness, mobility and deafness.

### 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.

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### **RUSSIAN FEDERATION**

Full accumulation is permissible

#### 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.

### **Death - Surviving spouse**

### ALBANIA

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

### 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 Republic of 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

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death.

2nd pillar:

In case of a death of a private pension fund member, the survivor may choose either to use total amount of assets accumulated to that member's account through programme withdrawals or to have the assets transferred to the first pillar and be paid regular Family pension.

### REPUBLIC OF MOLDOVA

#### Beneficiaries:

- a) insured person's children who at the moment of their parent's death:
- are under age 18 or over 18, but younger than age 23, if they pursue their studies (full time) in educational institutions of secondary, secondary vocational and superior level;
- hold a disability degree, regardless of their age;
- b) insured person's spouse who at the moment of spouse death:
- holds a disability degree;
- reached the retirement age;

c) deceased insured person's spouse or any of his/her parents, or another person who, at the moment of insured person's death, is not employed and is taking care of an insured person's child under the age of 3.

### **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.

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 Republic of 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. Under-age 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 dependant upon the deceased person
- if one of the parents, spouse or other member of the family, regardless of his/her ability to work is taking care of the child as long as the child is below the age of 14 or if the child is disabled;
- being trained in educational institutions for full-time studies, but no more than up to 23 years
- a lump-sum and monthly insurance payments when:
- training in educational institutions in full-time education, but not more than 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".

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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.

### 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 Republic of 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

See Table VII "Survivors. Death benefit" which is also payable to parents

### **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 is taking care of this person

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.

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 Republic of 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

Maximum amount of lump-sum and monthly insurance payments is set by the Federal Law on the Budget of the Social Insurance Fund of the Russian Federation for the following financial year.

In 2016 maximum monthly insurance payment amounted to 69.510 rubles, maximum amount of lump-sum insurance payments is set at the level of 1 000000 rubles.

SERBIA

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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.

#### **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 Republic of 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 75.148 denars/1212€. Such benefit for workers in the public sector amounts to 30.000 denars/485€.

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/485€.

### 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

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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 dependant 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 who are not working and are 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 dependants 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.

### 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.

### **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 Republic of Srpska- the employer has the duty to provide the employee (hit by a health disorder) another employment if such possibility exists within the company

- other suitable employment
- new or further training or
- 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 on general conditions for all persons with disabilities.

#### **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.

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### **RUSSIAN FEDERATION**

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.

#### 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.

### 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.

ARMENIA
None.

AZERBAIJAN

# BOSNIA AND HERZEGOVINA

None

Federation of BiH and Republic of Srpska. None.

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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.

# **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.

### ARMENIA

Unilateral decision of Government taken on irregular basis; depending upon available resources

### 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 Republic of Srpska. See Table VI 'Old Age'.

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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 2% in January 2019. 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** Adjustment is made in line with a change in occupational disability degree, a change in a set of people entitled to receive insurance payments, and in the event of indexation of monthly insurance benefits by reference to the level of inflation. SERBIA See Table VI "Old-Age". TURKEY Civil Servants: See Chapter 6 "Old Age" above. 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.

### **Taxation and social contributions**

### **Taxation of cash benefits**

ALBANIA

Not subject to taxation.

ARMENIA

AZERBAIJAN

Not subject to taxation.

Not subject to taxation.

**BOSNIA AND HERZEGOVINA** 

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Federation of BiH and Republic of Srpska
- Not subject to taxation District Brcko
- Subject to taxation
GEORGIA
Not subject to taxation.
MONTENECDO
MONTENEGRO
None
NORTH MACEDONIA
Paratient and blocks to the transfer
Pensions are subject to taxation.
REPUBLIC OF MOLDOVA
NEI OBEIC GI MOEBOVI
Not subject to taxation.
RUSSIAN FEDERATION
Not subject to taxation.
SERBIA
None.
TUDIEV
TURKEY
Civil Servants:
Not subject to taxation.
Workers:
Not subject to taxation.
UKRAINE
No subject to taxation.
, and the state of
Limit of income for tax relief or tax reduction
ALBANIA
Not applicable.
ARMENIA
Not applicable.
AZERBAIJAN
Not applicable.
BOSNIA AND HERZEGOVINA
Federation of BiH - Not applicable

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900 KM for each supported member of the family Amount for voluntary pension insurance Housing loan interest rate Brcko District: - Tax relief of 240.00 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: 8.000 denars (€120) 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. Social security contributions from benefits ALBANIA None. ARMENIA None. AZERBAIJAN None.

Republic of Srpska - Tax relief per year:

**BOSNIA AND HERZEGOVINA** 

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Republic of Srpska- None
District Brcko
- 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

Federation of BiH

None.

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

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