

## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>Applicable statutory basis</b>	No specific scheme.	- RA Law "On State benefits", 12 December , 2013- RA Government Resolution No. 145 of 30 January, 2014 .- RA Government Resolution No. 5 of 14 January 2016	- Pension Law 1993 (amended 1997 and 1998).- Instruction on rules for assignment of benefits to children of families with scarce means.- Resolution of the President #315 of 22 May 1996.- Resolution #22 of the Cabinet of Ministers of 2 February 1995.- The Law on Targeted Social - Assistance 21.10.2005 (applicable since 01.01.2006).- The Law on the amendments and additions to the Law on Targeted Social Assistance 13.06. 2008 (applicable since 25.06.2008).	Federation of BiH- Law on the Basis of Social Protection, Protection of Civilian War Victims and Protection of Families with Children (Official Gazette of Federation of BiH 36/99 ), amended in 2004,2006 and 2009 (Official Gazette of FBiH 54/04, 39/06 and 14/09) Supplemented by 10 cantonal laws on the same subject. Republic of Srpska- Law on Children's Protection of Republic of Srpska (Official Gazette of RS 04/02), amended in 2008 and 2009 (Official Gazette of RS 17/08, 01/09)District of Brcko- Law on Children Protection of Brcko District (Official Gazette of Brcko District 01/03 and 04/04 )- Law on Social Welfare of Brcko District (Official Gazette of Brcko District 01/03 and 04/04)

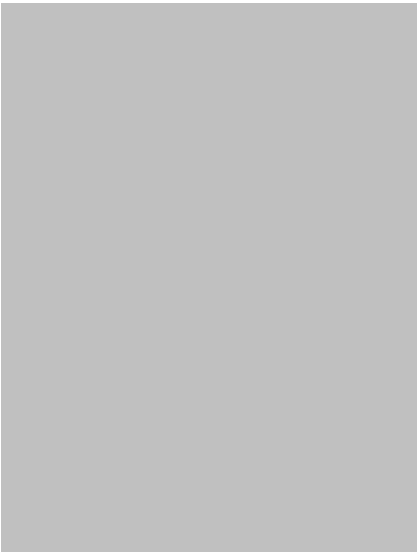
## Family benefits

	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>Applicable statutory basis</b>	<p>Order of Government of Georgia #14528.07.2006.Order of Government of Georgia #262 on promoting of improvement of demgraphic situation 19.03.2014Order of the minister labour, health and social affairs Georgia #31/n 31.03.2014 on rules of administration of the child allowance</p>	<p>Law on Social and Child Welfare, 2013/2014/2015/2016/2017Family Law, 2007/2016Rulebook on the closer Criteria for exercising basic benefits from Social and Child Welfare, 2013/2016</p>	<p>Federal Law of October 6, 1999 No 184-FZ "On the Basic Principles of Organization of Legislative (Representative) and Executive Bodies of State Power of the Constituent Parts of the Russian Federation"Federal Law of the Russian Federation of November 21, 2011 No 323-FZ "On the Basics of Health Protection of the Citizens of the Russian Federation";Federal Law No. 363-FZ of December 14, 2015"On the budget of the Social Security Fund of the Russian Federation for 2016"The Basics of the Russian Federation Citizens Health Care Legislation approved by the Supreme Council of the Russian Federation on July 22, 1993 No. 5487-1;Federal Law of July 16, 1999 No. 165-FZ "On Principles of Compulsory Social Insurance". Federal Law of December 29, 2006 No. 255-FZ (with amendments of 03.12.2011) "On Compulsory Social Insurance in Case of Temporary Disability and Maternity"Federal Law "On State Benefits for Citizens with Children» No. 81-FZ of May 19, 1995;Federal Law «On the Budget of the Social Insurance Fund of the Russian Federation for 2011 and Planning Periods of 2012-2013» of December 8, 2010 No. 334-FZFederal Law of July 24, 2009 No. 212-FZ "On Insurance Contributions to the Pension Fund of the Russian Federation, Social Insurance Fund of the Russian Federation, Federal Compulsory Medical Insurance Fund and Local Compulsory Medical Insurance Funds;Federal Law «On the Budget of the Social Insurance Fund of the Russian Federation for 2011 and for the Planning Period of 2012-2013» of July 21, 2007 No. 183-FZ;Federal Law "On State Benefits for Citizens with Children» No. 81-FZ of May 19, 1995 (amended in 1999, 2000, 2002 and 2008, 2009 and 2011).Federal Law «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 Law "About the Basic Principles of the Legislative (Representative) and Executive State Power Bodies of the Russian Federation Constituents" and "About the Basic Principles of the Local Self-Governance Organization in the Russian Federation», of August 22, 2004 122-FZ;Federal Law «About Making Amendments in Some Russian Federation Legislation Acts Following Development of Power Division», No. 258-FZ, of December 29, 2006;Federal Law «About Making Amendments in Some Russian Federation Legislation Acts in Order to Increase Material Support for Some Categories of the Citizens", No 244-FZ, dated November 1, 2007;Federal Law «On the Budget of the Social Insurance</p>	<p>Law on Family with Children Financial Support, 2002. Revised 2005/2009/2014Family Law, 2005, Revised 2011/2015Law on Social Protection 2011</p>

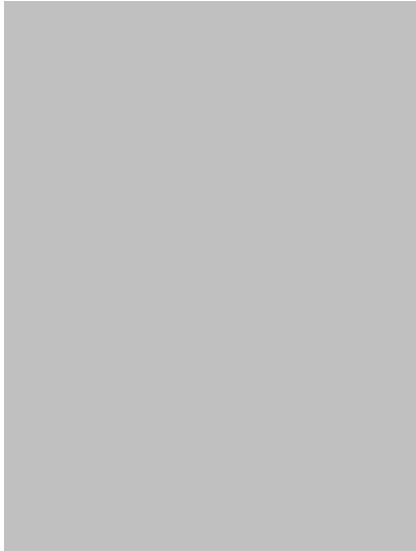
## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<p><b>Applicable statutory basis</b></p>	<p>Law on the Protection of Children (Official Gazette no. 23/2013) Family Law (Official Gazette no. 80/92) as amended on several occasions Social Protection Law (Official Gazette No. 79/2009) as amended on several occasions Law on Labour Relations (Official Gazette No. 62/2005) as amended on several occasions Law on health insurance (Official Gazette No. 25/2000) as amended on several occasions</p>	<p>There is no family benefit as an insurance branch in Turkish Social Security Law. But some family and child benefits are given to citizens according to the other Turkish legislations. Retirement Fund Act No. 5434 dated 08/06/1949, Civil Servants Law No. 657 Law on Social Services No. 2828 Law on Payment of Pension to the Needy, Feeble and Destitute Turkish Citizens No. 2022 Regulation on the Determination of Disabled Persons Who are in need of Care and the Determination of Conditions of Care dated 30.07.2013 and No. 26244</p>	<p>Law of Ukraine "On State assistance to families with children" # 2812-12 dated November 21, 1992 with amendments Law of Ukraine "On State Social Assistance to Low-Income Families" # 1768-III dated June 1, 2000. The Law of Ukraine "On amendments to some legislative acts of Ukraine" dated 24.12.2015 # 911-VIII</p>

**Family benefits**



## Family benefits



Fund of the Russian Federation for 2011 and Planning Periods of 2012-2013» of December 8, 2010 No. 334-FZ; Federal Law of December 10, 2010 No. 355-FZ «On the Budget of the Pension Fund of the Russian Federation for 2011 and for the Planning Period of 2012-2013»; Federal Law of July 24, 2009 No. 212-FZ "On Insurance Contributions to the Pension Fund of the Russian Federation, Social Insurance Fund of the Russian Federation, Federal Compulsory Medical Insurance Fund and Local Compulsory Medical Insurance Funds". The Federal Law of the Russian Federation of 21 November, 2011 No 323-FZ "On the Basics of Health Protection of the Citizens of the Russian Federation"; Federal Law of 30.11.2011 No 372-FZ "On the Budget of the Social Insurance Fund of the Russian Federation for 2012 and Planning Periods for 2013-2014" Federal Law of 30.11.2011 N 372-FZ "On the Budget of the Social Insurance Fund of the Russian Federation for 2012 and Planning Periods for 2013 and 2014 "Federal Law of the Russian Federation of May 19, 1995 No 81-FZ "On State Benefits for Citizens with Children" Subordinate acts.

**Family benefits**



## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>Child Benefit</b> <b>1. Basic principles</b>	No specific scheme	Social assistance financed by state budget	Social insurance (child care benefit) and social assistance (targeted social assistance and child benefit) system. There are several child benefits in the country: 1. Benefit paid to the children from TSA (targeted social assistance) beneficiary families during their first year of life- AZN 50 per month 2. Benefit paid to mothers who have more than 5 kids- AZN 30 per each kid under 18 years	Federation BiH:- A universal system financed from cantonal budget provides benefits to families if they meet the legal requirements for obtaining such benefits (varies from canton to canton). Republic of Srpska:- A universal system financed from contributions, donations, interest on fixed-term deposits and other funds Brcko District:- A universal system financed by the Budget of Brcko District providing a flat rate benefit to all residents whose child (ren) reside(s) in Brcko District, should they fulfil conditions prescribed by law.
<b>2. Field of application: Beneficiaries</b>	No specific scheme	Poor families with child( ren) under 18, (benefit is paid to the adult member of family) .	Social insurance benefits: Insured persons with at least one child. Social assistance benefits: Low-income families.	Federation BiH:- employed and unemployed parents, who fulfill conditions regulated by the law - children without parent(s), and - families with handicapped child Republic of Srpska and Brcko District- permanent residents (The benefit is officially paid to the parent who submitted application.)
<b>3. Conditions - Residence of the child</b>	No specific scheme	No provisions.	Child must be resident in Azerbaijan.	All three Entities Permanent residence required

## Family benefits

	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>Child Benefit</b> <b>1. Basic principles</b>	A universal system financed by general taxation providing a benefit to residents.	The scheme is based on social assistance (entitlement upon need). Financed from the State Budget.	Social security system, targeted assistance based upon needs.	System of social support based on prior census income examination and financed by budget of the Republic of Serbia, with the option given to regional and local governments to provide an extended level of benefits. Entitled persons must be citizens of Serbia residing in Serbia.
<b>2. Field of application: Beneficiaries</b>	One of the parents living in regions where mortality exceeds the birth rate	The right can be exercised by citizens of Montenegro residing in the territory of Montenegro. The holder of the right to child allowance is the parent, or caretaker or the person to whom the child is entrusted for care, upbringing and training.	Award procedure is set by laws and other regulatory legal acts of constituent entities of the Russian Federation considering the level of the family income	One of the parents, custodians or foster parents must be a citizen of Serbia residing in Serbia.
<b>3. Conditions - Residence of the child</b>	Child and Parents must be Residents	Yes.	Citizenship.RefugeesLevel of household members' income/family with income less than regional living minimum wage.	Child must be a citizen of Serbia residing in Serbia, as well as his/her parent/ custodian/foster parent.



## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<p><b>Child Benefit</b></p> <p><b>1. Basic principles</b></p>	<p>Child allowance: Monthly payment financed by the State budget. It is provided to families with low incomes for the purposes of covering part of the expenses for upbringing and development of a child. Parental allowance for the third newly born child: Universal scheme financed from State budget providing benefit to mother who after 1st January 2009 gave a birth to a third child. It is aimed at decreasing the social risk for larger families by compensating the costs of raising the third child</p>	<p>Turkey does not have a national scheme as an insurance branch of family benefits. But, according to Civil Service Act No. 657, family benefits and children's allowances are paid to the married civil servants. Active insured persons covered by the Retirement Fund Act No. 5434, family benefit payments are provided in accordance with the Civil Servants Law No. 657. In accordance with the Civil Servants Law No. 657, Family benefit is accorded to: - Civil servants spouse (not working and not receiving any social security pension, no longer receive the pension in case of divorce or death). The benefits are paid to husband when husband and wife are both civil servants. - Civil servants children (including step children) Children (female-male) lose their rights to take the pension in case of marriage or when they are 25 years old. Female unmarried children without the imposition of any age. The pension is also paid without the imposition of any age conditions to sick and handicapped children for whom the Health Board has decided that their sickness or handicap prevents them from working. Children (female and male) no longer receive the pension when they start a job. Children (female and male) no longer receive the benefit when they start to take scholarship and when state supplies their educational needs.</p>	<p>Assistance during pregnancy and childbirth; Lump-sum assistance on birth of a child; Assistance during care for a child; Money payments to mothers (fathers) caring for three or more children aged up to 16 years; Assistance while caring for an invalid child; Assistance during temporary inability to work while caring for a sick child; Assistance for children aged up to 16 years (pupils – up to 18 years); Assistance paid to single mothers for children; Assistance for the children of servicemen on national service; Assistance for children under guardianship or foster care; Temporary assistance for children below the age of majority whose fathers are evading paying alimony, or from whom it is impossible to recover alimony.</p>
<p><b>2. Field of application: Beneficiaries</b></p>	<p>Child allowance: Macedonian citizens permanently staying in the Republic of Macedonia. The parent must be either: - an employed person or pensioner, - beneficiary of unemployment benefit, - beneficiary of permanent money assistance, - farmer, - a craft worker (old or rare crafts), - serving regular army service, or - a war veteran. Parental allowance for the third newly born child: Macedonian citizens permanently staying in the Republic of Macedonia for the last 3 years</p>	<p>Civil Servants</p>	<p>Families have the right to State assistance during pregnancy and childbirth, on the birth of a child, during care for a child up to the age of three years, a sick child or an invalid child and in other cases, on the conditions provided by the present Law and other regulatory acts. Citizens of Ukraine who have returned from other states to permanent residence in Ukraine have the right to the State assistance Law beginning from the month when they arrive in Ukraine. Foreign citizens and stateless persons resident in Ukraine are entitled to State assistance equally with citizens of Ukraine as stipulated by law and other regulatory acts.</p>
<p><b>3. Conditions - Residence of the child</b></p>	<p>Child allowance: The child must be Macedonian citizen, enrolled as a full-time student once the child reaches school age. Parental allowance for the third child: The child must be Macedonian citizen, enrolled as a full-time student once the child reaches school age (except if the child is unable to attend school due to disability)</p>	<p>none</p>	<p>Child must be resident</p>

# Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>4. Conditions - Other conditions</b>	No specific scheme	Family benefit shall be granted to the poor family (with child)- whose insecurity score is higher than the marginal insecurity score. ( The family insecurity score is established based on anumber of indicators, in particular, the social group of each member of the family (disabled person, pensioner, unemployed person, single mothers, adult having no active work capacity , etc.), the number of family members possessing no active work capacity, the place of residence, housing conditions, average annual income of the family, etc..).	Social assistance (income tested): Paid to families with average monthly per capita income up to 105 manat.Child care benefit: Paid for children up to age 3.Child allowance (income tested): Paid to families with a child younger than age 1 and average monthly per capita income up to 105manat.Birth and adoption grants: Paid to the mother (or other recognized caregiver).Full orphan's special allowance: Paid to a guardian for a full orphan.	Federation BiH:- number of family members,- means test: monthly income per family member- conditions determined by cantonal regulationsRepublic of Srpska:- employment status -If the total monthly income per family member, earned six months prior to the submission of the application does not exceed 81,00 BAM for the second child or 85,00 BAM for third child and 93,00 BAM for fourth child and a cadastral income per family member does not exceed 3% of the average cadastral income per hectare of land in the previous year, and 10% if a family does not have any other income, and if catalog value of estimated movable property does not exceed 5.000,00 BAM.Brcko District:Means tested:- total monthly income per family member (including the children) no higher than 15% of average earnings in Brcko District - cadastral income per family member in the last year no higher than 3% of average cadastral income per 1 ha of landCitizenship applies for both parents and child
<b>5. Age limit</b>	No specific scheme	Up to child's 18 years old	First year of lifeUp to 18 years old	Federation BiH- up to 18 years - up to 25 years for full time students (full-time study)Republic of Srpska- up to 15 years - up to the 19 years (handicapped children and children in foster care-after 19 years of age as long as the person is in the educational system Brcko District- up to 15 years - up to 26 years if full-time student or handicapped
<b>6. Benefits - Monthly amounts</b>	No specific scheme	The supplement varies according to vulnerability score and geographic location:If vulnerability score is between first level:Basic amount* (per household): 18000 drams per month +5500 drams for each household member aged below 18 years or 6500 drams for each member aged below 18 years of the household with 4 and more children under 18 years of age - 6000 drams for families living in highland or borderline settlements. + 7000 drams for households with 4 and more children under 18 years of age and living in highland or borderline settlements. Vulnerability score is between second level: -accordingly 6000, 7000, 6500, 7500 drams.Vulnerability score is in third and over level: -accordingly 6500,7500, 7000, 8000 drams. lamp sums :50000 drams in case of new born child25000 dram in case of admission to first grade		Federation BiHFlat rate benefit that varies from Canton to Canton:Example: Canton Sarajevo for one child if in regular education and household income not exceeding 120,00 BAM = 33,00 BAM for one child without both parents, handicapped child = 50,00 BAM Republic of Srpska: The basic amount varies with the number of children in the family - 1st child: no right- 2nd child: 35,00 BAM- 3rd child: 70,00 BAM- 4th child: 35,00 BAM- 5th and more: no right- Handicapped children and children in foster care receive a basic amount of 90,00 BAM (if not placed in social institutions)Brcko District10% of average earnings in Brcko District (average earning equal 683.33 BAM per month, benefit fixed at 68.33 BAM per month). Child benefit paid at 150% regardless of family means to a child:- without both parents- with special needs- who lives with one parent (self-supporting) ,and - whose parent(s) is (are) invalid(s) over 60% incapable of work.

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	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>4. Conditions - Other conditions</b>	3rd and each next child in a family	Entitlement to a child allowance for the three children in the family. Entitlement is also restricted to given social eventualities: To beneficiaries (parent) of social assistance benefits, care and assistance allowance or disability allowances To children without parents To beneficiaries (parent) of social assistance benefits provided within the setting of an agreement of activation or other unfavourable social situation (see Table 11 Guaranteeing sufficient resources)	The child and the parents (adoptive, guardian, foster-parent) must live together, and means tested so only paid to families with an average per capita income not exceeding the minimum subsistence level (see Table XI "Guaranteeing Sufficient Resources").	Monthly net income per family member (including children) must be lower than the defined threshold. The threshold in January is 8,369 RSD (20% of net average wage). The threshold is increased by 20% if the child is disabled or raised by custodian, foster parent or single parent and amounts to 10,043 RSD (24% of net average wage). It is adjusted on a six-monthly basis (on 1 April and 1 October) according to changes of the Consumer Price Index in previous period.
<b>5. Age limit</b>	2 years	Entitlement to child allowance is valid until the child reaches the age of 18 if the child is engaged in regular education. An exceptional entitlement to child allowance is realized by a child after reaching the age of 18, if undergoing regular secondary school education, until the end of the time limit prescribed for that kind of education. A child, from the age of 15 until reaching the age of 18, who is not engaged in regular education, is entitled to the benefit if it is registered at the Employment Agency.	Is paid until reaching the age of 18 (for schoolchildren/students – until the age of 23).	Up to 19 years of age, exceptionally up to age of 26 years for children with special needs, during their primary and high school education.
<b>6. Benefits - Monthly amounts</b>	200 Gel in a High mountainous regions, 150 Gel in all others.	The monthly amount of the child allowance depends upon the social situation: Recipient of social assistance cash benefit: 19,74€; of care and assistance allowance: 26,56€; of personal disability allowance: 32,98€; child without parental care: 32,98€; in case of activation assistance or assistance unfavourable social situation: 19,74 €;	See Table «Maternity Benefit» Level of monthly child allowance is fixed by local authorities	2,675 RSD monthly per child (6% of net average wage), paid for maximum 4 children per family. In case of a child that is disabled or raised by a custodian, foster parent or single parent the level is 3,478 RSD per child (8% of net average wage). It is adjusted every six months (on 1 April and 1 October) according to changes of the Consumer Price Index in previous period.

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	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>4. Conditions - Other conditions</b>	<p>Child allowanceThe claimant must:- be parent, stepparent, grandparent, foster parent or custodian; - actually support the child(ren) concerned;- live with the child in the same household, and- satisfy a means test.The total monthly income per family member (including the children) must be lower than 2.587 denars (26% of the minimum wage). For single parents this income threshold is 5.174 denars (51% of the minimum wage). Income threshold is adjusted at the beginning of each year according to the cost of living in the previous year.Parental allowance for the third newly born child:The mother claimant takes care for the child, ensures educational attendance of the child and regular vaccination, had undertaken health checks during pregnancy, had taken proper care for the previously born children, lives and works in the country.</p>	none	<p>The grounds for granting women assistance for pregnancy and childbirth consist of a medical certificate (certificate of inability to work) issued according to established procedure, and for women serving in the Military a certificate from a medical institution (Military Medical Commission) and a medical certificate (certificate of inability to work) issued according to established procedure.Assistance during pregnancy and childbirth is granted to women dismissed from employment in connection with the liquidation of an enterprise, institution or organization until they are able to work again on the basis of the certificate of the liquidation commission and a medical certificate (certificate of inability to work) issued according to established procedure.Assistance during pregnancy and childbirth is granted to women who have been registered as unemployed with the State Employment Service for no less than 10 months on the basis of a certificate from the State Employment Service and a medical certificate (certificate of inability to work) issued according to established procedure.</p>
<b>5. Age limit</b>	<p>Child allowanceChild allowance is paid for children up to 18 years of age, if regular students.Parental allowance for the third childPaid until the child is 10 years old.</p>	The same as mentioned in "1. Basic principles"	<p>Families bringing up children of this age have the right to assistance for children up to the age of 16 years or 18 years if the child is still at school.</p>
<b>6. Benefits - Monthly amounts</b>	<p>Child allowanceSee "Variations with age" below.Parental allowance for the third child equals 8.362 denars (83% of the minimum wage). Monthly payment for a period of 10 years.</p>	For each children:Salary coefficient (according to the Law No 657) X index (250)	<p>Caring for 3 or more childrenMothers or fathers who care for 3 or more children up to the age of 16 years (18 if full-time students) are entitled to100% of the minimum wage for caring for 3 children, and200% of the minimum wage for caring for 4 or more children. Means-tested benefit for all childrenAssistance is given for children aged up to 16 years (18 if they are still at school) equal to 50% of the minimum wage for each child if the aggregate average monthly income per member of the family in the previous quarter did not exceed three times the amount of the minimum wage.</p>

## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>7. Benefits - Variations with income</b>	No specific scheme	No provisions.	1.Only families eligible for TSA (targeted social assistance)	Federation BiH,-vary from canton to canton - amount varies from 62,00 BAM to 120,00 BAM Republic of Srpska-Described under Conditions District Brcko None
<b>8. Benefits - Variations with age</b>	No specific scheme	No provisions.	Up to 1 year old	Federation BiH,-up to 18 years and up to 25 years for full-time students-vary from canton to canton Republic of Srpska and District Brcko None
<b>9. Special cases: unemployed persons; pensioners; orphans</b>	None		55 AZN for guardians of orphans.	

## Family benefits

	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>7. Benefits - Variations with income</b>	None	No variation with income	None	None.
<b>8. Benefits - Variations with age</b>	None	No variation with age	None	None.
<b>9. Special cases: unemployed persons; pensioners; orphans</b>		Orphans' allowance 32,98€	Unemployed persons – none Pensioners (in case they perform the role of foster parents) – the same norms as for parents	None.

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>7. Benefits - Variations with income</b>	Child allowanceNone.Parental allowance for the third childNone	none	Low income families caring for children up to 3 years old are entitled to the benefits
<b>8. Benefits - Variations with age</b>	Child allowanceFor children up to 15 years of age or as long as they are full-time primary school pupils 744 denars (7% of the minimum wage) For children between 15 and 18 years of age or as long as they are full time secondary school students 1.180denars (12% of the minimum wage) Regardless of the number of children in the family and of their age the total monthly amount of child allowance which can be claimed by one parent may not exceed the maximum of 1.870 denars (19% of the minimum wage)Parental allowance for the third childNone	Different amounts are paid for children under 6 years and older than 6 years old.	For able-bodied people - 21% of the subsistence minimum – 336,00 UAH;for work incapacitated persons , and disabled persons - 100% of the subsistence minimum 1 247,00 UAH ; For children up to the age of 6 years - 85% of the subsistence minimum 1151,75 UAH; 6 to 18 years - 85% of the subsistence minimum 1435,65 UAH; 18 to 23 years (subject of study) - 85% of the subsistence minimum 1 360,00 UAH.For each child (except disabled children), which is part of the low-income family minimum subsistence level increased by 10 percent.For children brought up in poor families, state social supplement is granted, for a child below the age of 13 years - 250 UAH, for a child aged 13 to 18 years – 500 UAH.
<b>9. Special cases: unemployed persons; pensioners; orphans</b>	No specific benefits. Normal benefits apply.	none	Benefits for children in guardianship calculated in relation to the level of respectively two subsistence levels: Children of the age between 3-6 years - 2 456,00 UAH, Children of the age between 6-18 years - 3 062,00 UAH).In the case where the child is already in receipt of a benefit (pension, child support, scholarship), the amount of the guardianship is paid as a difference between the two subsistence minimum levels and the (other) benefit.

## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>Child raising allowances</b>				
<b>1. Basic principles</b>	No specific scheme	State subsidy providing a flat-rate benefit paid to those who take time off work in order to raise their children.	An insurance based scheme financed by contributions providing earnings-related and flat-rate benefits to employees who leave the labour market in order to raise a child.	Federation BiH, and District BrckoNo special provisions Republic of Srpska. It is regulated that the following persons have a right to work only part-time in order to take care of child with psychological and physical disabilities:-one of employed parents, guardian, adoptive parent and single employed parent-employed parent under the condition where the other parent is disabled (first and second category of disability) and is not able to take care of child.
<b>2. Field of application: Beneficiaries</b>	No specific scheme	employees,self-employed persons, andowners of agricultural land.	All workers residing in Azerbaijan, including self-employed persons, members of collective farms, landowners, and foreign citizens.	Federation BiH and District BrckoNo special provisions Republic of Srpska. Employed parent.
<b>3. Conditions</b>	No specific scheme	The claimant must be economically active at the moment of the child birth and consecutively takes a leave for taking care of the child.	No qualifying periods.	Federation BiH and District BrckoNo special provisions Republic of Srpska-evaluation and determination of capability is done-there is need for additional care-the child is not placed in an appropriate health or social facility
<b>4. Amounts of benefit</b>	No specific scheme	18 000 drams per month (paid until the child reaches 2 years of age) ,	40 AZN from the birth until 1,5 years of age, 25 AZN per month for 1,5- 3 years of age.	Federation BiH and District BrckoNo special provisions Republic of Srpska No benefit is granted but wage is paid by employer as though the person would have been working full-time. In case of part-time leave, the employer will receive a reimbursement from the Public Fund for Child Protection. And not in case of full-time employment.



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	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>Child raising allowances</b>				
<b>1. Basic principles</b>	No special provisions.	Entitlement to wage compensation during leave from work for part-time work due to intensive child care, that is, for taking care of a sick child is granted by the employer. A self-employed entrepreneur receives wage compensation at the PI Centre for social work.	No benefit of the kind exists (see child care allowance and table "Maternity")	See Table IV "Maternity".
<b>2. Field of application: Beneficiaries</b>	No special provisions.	Citizens of Montenegro, with permanent residence.	Not applicable	See Table IV "Maternity".
<b>3. Conditions</b>	No special provisions.	A need for intensive care of a child, or for care of a sick child.	Not applicable	See Table IV "Maternity".
<b>4. Amounts of benefit</b>	No special provisions.	An employer shall be entitled to reimbursement of funds on the grounds of the payment of compensation for salary to an employee for part – time work, at the PI Centre for Social Work, in the amount of 50% of the salary of the employee. A self-employed entrepreneur receives wage compensation at the PI Centre for social work in an amount equal to 50% of the salary.	Not applicable	See Table IV "Maternity".

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	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>Child raising allowances</b>		Not applicable	
<b>1. Basic principles</b>	Salary compensation for shortened working hours due to care for disabled child: Salary compensation financed from the State Budget paid to employees who are entitled to work half of the full working time due to care of a child with mental and physical development problems and with chronic illness. The part-time working hours are considered as full-working hours. See Chapter 12 "Long-term Care" Financial assistance granted to a single parent of disabled child, upon reaching pensionable age See Chapter XI Guaranteeing Sufficient Resources: Specific Non-contributory minima	Not applicable	Assistance while caring for a child up to the age of three years. In the case of the birth of two or more children the amount of assistance while caring for the children is multiplied by number of children.
<b>2. Field of application: Beneficiaries</b>	Salary compensation for shortened working hours due to care for disabled child: Employees Financial assistance granted to a single parent of disabled child, upon reaching pensionable age See Chapter XI Guaranteeing Sufficient Resources: Specific Non-contributory minima	Not applicable	All residents
<b>3. Conditions</b>	Salary compensation for shortened working hours due to care for disabled child: The child has mental and physical development problems and chronic illness, but is not placed in a social or healthcare institution. Both parents are employed or in a case of a single parent family then the parent is self-supporting (the income from her or his employment or self-employment is the single source of income for living in the family). See Chapter 12 "Long-term Care" Financial assistance granted to a single parent of disabled child, upon reaching pensionable age See Chapter XI Guaranteeing Sufficient Resources: Specific Non-contributory minima	Not applicable	A person who actually cares for the child and lives with him.
<b>4. Amounts of benefit</b>	Salary compensation for shortened working hours due to care for disabled child: 4.987 denars (49% of the minimum wage). The salary compensation for shortened working hours is used as a basis for calculation and payment of the contributions and other obligations. Financial assistance granted to a single parent of disabled child, upon reaching pensionable age See Chapter XI Guaranteeing Sufficient Resources: Specific Non-contributory minima	Not applicable	Benefit 860 UAH

## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>Child care allowances</b>	This entitlement is based on social insurance , explained in Chapitre 4 - Maternity			
<b>1. Basic principles</b>		No provision	See "Child rising allowances".	Federation BiH, and District BrckoNo special provisionsRepublic of Srpska:See Table IV 'Maternity/Paternity'
<b>2. Field of application: beneficiaries</b>		No provision	See "Child rising allowances".	Federation BiH and District BrckoNo special provisionsRepublic of Srpska: Employed parentSee Table IV 'Maternity/Paternity'
<b>3. Conditions</b>		No provision	See "Child rising allowances".	Federation BiH and District BrckoNo special provisions Republic of Srpska:See Table IV 'Maternity/Paternity'

## Family benefits

	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>Child care allowances</b>				
<b>1. Basic principles</b>	None	No special allowance.	The uniform system of government benefits to citizens with children, providing state-guaranteed financial support for motherhood, fatherhood and childhood	See Table IV "Maternity".
<b>2. Field of application: beneficiaries</b>	None	Not applicable	Persons subject to compulsory medical insurance in case of temporary disability and maternity; persons not subject to compulsory social insurance in case of temporary disability and maternity (including students of full-time educational establishments).	See Table IV "Maternity".
<b>3. Conditions</b>	None	Not applicable	Maternity Leave Allowance is paid for the period of maternity leave of 70 (in the case of multiple pregnancies - 84) calendar days before and 70 (in the case of complicated deliveries - 86, the birth of two or more children - 110) calendar days after delivery. Women who have registered in the hospital in early stages of pregnancy (before 12 weeks) are entitled to a lump-sum to be assigned in addition to the grant of maternity leave. The lump-sum at the birth of a child shall be attributed and paid, under condition that the application for the benefit has been filed within six months from the date of birth of the child. The monthly allowance for child care is paid until the child reaches the age of eighteen months, both to citizens who are subject to compulsory social insurance in case of temporary disability and maternity, and to those who are not subject to compulsory social insurance, including individuals who have never entered labor relations. The persons eligible to both a monthly allowance for child care and unemployment benefits are entitled to choose one of the benefits.	See Table IV "Maternity".

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>Child care allowances</b>		Not applicable	
<b>1. Basic principles</b>	Co-payment (in-kind benefit): A universal scheme financed by the State Budget to parents who enroll their child in public kindergarten. The State supports parents in covering expenses for child care in public kindergartens. Parents pay only part of the price for the child's stay in the kindergarten: costs for child nutrition and part of the material costs.	Not applicable	Not applicable.
<b>2. Field of application: beneficiaries</b>	Residents.	Not applicable	Not applicable.
<b>3. Conditions</b>	No specific conditions.	Not applicable	Not applicable.

## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>4. Amount of benefits</b>		No provision	See "Child rising allowances".	Federation BiH and District BrckoNo special provisions Republic of Srpska:See Table IV 'Maternity/Paternity'

## Family benefits

	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>4. Amount of benefits</b>	None	Not applicable	<p>Monthly child care benefit is paid to insured persons (mother, father, other relatives, guardians), who de facto are engaged in taking care of the child and are on leave to care for a child, from the date of granting of leave to care for a child until the child reaches the age of eighteen months. The right for child care benefit is saved if a person who is on leave to care for a child, is working part-time or from home, and continues taking care of the child. The mother who is entitled to maternity benefit may in the period after the childbirth, receive a maternity allowance or a monthly child care benefit with the remains of the maternity benefit. If child care is carried out simultaneously by several people, the right to receive monthly child care benefit is granted to one of the said persons. The monthly child care benefit is paid at a rate of 40% of average wage of the insured person for the two calendar years preceding the year of the onset of leave to care for a child, but not less than the minimum amount of this benefit, set by the law of the Russian Federation (in 2016, - 2908.62 for care of the 1st born child and, 5817.24 rubles for care of the 2nd and subsequent children).</p>	See Table IV "Maternity".

## Family benefits

### THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA

### TURKEY

### UKRAINE

#### 4. Amount of benefits

The State covers 77% of the costs for child's attendance in the kindergartens. Parents pay 1490 Denars per month (15% of the minimum wage) for a full day, i.e. the remaining 33% of the market price.

Not applicable

Not applicable.



## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>Other benefits</b>				
<b>1. Birth and adoption grants</b>	<p>Birth Grant: If the father or mother has paid at least 12 months insurance contributions. Amount: A lump sum equal to up to 50% of the monthly minimum wage declared by a decision of the Council of Ministers, the benefit is currently 10500 ALL (75 EUR).</p>	<p>Child birth and adoption (only if the child is adopted directly from hospital) lump-sum benefit (50.000 drams) for the first and second child and - 1.000.000 drams for the third and fourth child, 1.500.000 drams – fifth and each following child born.</p>	<p>Normally the benefit is granted to the mother, but sometimes also to the carer (in case of absence of the mother). Lump sum benefit of 99AZN</p>	<p>Federation BiH- One-time payment for all employed and unemployed women. The amount varies from 86,00 BAM-500,00 BAM. The cash assistance for child nutrition is provided up to 6 months in the amount which varies from 48,00 BAM-119,00 BAM. Republic of Srpska- One-time payment made upon the birth (for the first and the second child) in the amount not less than 50% of average net salary per employed in economy of Republic of Srpska in the previous year (250,00 BAM), in the amount of 600,00 BAM for the third child and 450,00 BAM for fourth one. Brcko District- One-time payment made upon the birth (not on adoption) of a child. Applies to every baby born whose parents are resident in BD regardless of family income- amount of 25% of average earnings in BD (benefit equals 170.83 BAM)</p>
<b>2. Allowance for single parent</b>	No specific scheme	None	No special allowance.	<p>Federation BiH and Republic of Srpska - No special provisions. Brcko District- Entitled to increased child benefits equal to 50% of the basic child benefit amount</p>

## Family benefits

	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>Other benefits</b>				
<b>1. Birth and adoption grants</b>	No special provisions.	Birth allowance: lump sum of 109,07 per birth for the supply of baby accessories. A parent may exercise the right to the benefit until the child reaches the age of one.	Lump-sum maternity allowance upon childbirth: 15512.65 rubles; Monthly childcare benefit for Citizens, who are subject to compulsory social insurance, is paid in the amount of 40 percent of average income (income, money allowance), on which insurance contributions to the Social Insurance Fund of the Russian Federation are accrued, not exceeding the limit value of base for calculation of insurance contributions to the Social Insurance Fund of the Russian Federation.	Birth grant Provided for a mother who gives birth to her first, second, third and fourth child. Amounts: first child: 38,274 RSD (one off payment - 92% of net average wage – January 2016) second: 149,666 RSD (361% of net average wage) third: 269,387 RSD (649% of net average wage) fourth: 358,915 RSD (865 % of net average wage) Grant for the second, third and fourth child is paid monthly in 24 equal instalments. Conditions are citizenship and residence. Under certain circumstances the father can be eligible (death of mother, mother abandoned the child or mother is unable to take care of the child). Birth grant is not paid if the assets' tax base of the whole family is higher than 12,000,000 RSD.
<b>2. Allowance for single parent</b>	No special provisions	Does not exist.	No special scheme	Single parents who are eligible for family support have family benefits increased by 20%.

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>Other benefits</b>			
<b>1. Birth and adoption grants</b>	<p>One off financial assistance for a new born baby is provided for the first new born/adopted baby (ies). It is payable to one of the parents who is a citizen of and a permanent resident in the Republic of Macedonia. The child must be born in the Republic of Macedonia. The benefit amounts 5. 017 denars (50% of the minimum wage)</p>	<p>Birth grant, which is financed by the state budget is given to Turkish parents for their babies born alive. Birth grant is financed by the State for all citizens whether they work or not. It is paid as 300 TL for first child, 400 TL for second one and 600 TL for third and others. Social insurance system also provides cash benefits to workers and their dependent spouses, financed by contributions from employers.</p>	<p>See Table V "Maternity"</p>
<b>2. Allowance for single parent</b>	<p>No special scheme. However, the status of single parents is reflected in the more favorable income threshold applicable to single parent's families when determining the entitlement to child allowance. Single parents with disabled children are entitled to higher amount of the Special allowance. Moreover, Financial assistance may be granted to a single parent of a disabled child, upon reaching pensionable age, provided that the parent took care for his/her disabled child until the child reached the age of 26, the parent is unemployed or not entitled to pension (See Chapter XI Guaranteeing Sufficient Resources: Specific Non-contributory minima) In addition, pregnant single mothers may claim continuous financial assistance as the last resort cash benefit under the social assistance scheme during their pregnancy from a month before delivery and after delivery whilst the child is below the age of 3 years. (See Chapter XI Guaranteeing Sufficient Resources: Specific Non-contributory minima) This benefit may be combined with child allowance, parental allowance or the special allowance for handicapped children.</p>	<p>none</p>	<p>Single mothers (who never have been married) have the right to child assistance if the birth certificate of the concerned child does not mention any father or in case a father is mentioned, this is done in accordance with the established procedures related to the mother's indication. Widow(ers) who are not entitled to a survivor's pension nor to a social pension, but who raise a child/children, are entitled as well to child assistance (for single parents) In case of marriage, the right to single mother/parent assistance is retained, unless the person marries to the father of the child. Single mother assistance is not granted to a woman who is having a joined household with a partner (with whom she is not in registered marriage).</p>

## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>3. Special allowances for children with disabilities</b>	No specific scheme	None.	No special allowances. Allowance available for disabled children until 18 years old amounting to 74 AZN per month; after 18 years old child receives benefit for level of invalidity assessed by Medical Social Experts Commission of the Ministry of Labour and Social Protection of Population.	Increased basic child benefits, amount varies between Entities, Brcko District and Cantons. Republic of Srpska Children with disabilities can exercise their right to the allowance for assistance and care by other person; the right to compensation for the cost of transport, accommodation and meals during the primary education; the right to compensation for the costs of accommodation and transport if they are involved in the education process after elementary school. Also, the local government provides a part of funds to co-finance the attendance in preschools institutions for children with disabilities.
<b>4. Advance on maintenance payments</b>	No specific scheme	None.	None.	Federation BiH-The Court determines the obligation to pay and the amount of the maintenance-in case of avoiding to make maintenance payment, the same amount is claiming through court-Child support obligation could be signed in the presence of a Notary Public. The signed document has enforcement power. Republic of SrpskaThe Court determines the alimony and the amount of alimony. The law specifies the alimony in the amount of at least 15% of salary, pension, fixed money rent, or from the guaranteed salary in the Republic of Srpskafor each dependent person. Percentage for all dependent persons cannot be higher than 50%. If the income, from which the alimony is deducted, is earned abroad, and alimony collection procedure is initiated by the court District BrckoNo special provisions

## Family benefits

	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>3. Special allowances for children with disabilities</b>	See table V , "Invalidity"	Entitlement to child allowance may be exercised by: a child who is recipient of care and support allowance 26,56€; a child who is recipient of personal disability allowance 32,98€. Entitlement to child allowance is valid until the child reaches the age of 18. Entitlement to assistance of upbringing and education of children and young people with special educational needs which comprise of costs of accommodation into a institution and transport costs. The costs for daily stay will be financed from the State Budget (Day care centers) for children with developmental disabilities, in the amount of 150€, for each child. One of the parents or guardians - who take of a person who is recipient of a personal disability allowance regardless of employment or pension status, is entitled to financial compensation. The amount of compensation amounts 193.00 EUR per month. The parent or guardian - who takes care of two or more persons with disabilities, of which at least one is recipient of personal disability allowance or care and support allowance, is entitled to compensation in the amount of 193.00 EUR, monthly, for each person individually.	Payment of four additional days off per month for one of employed parent (guardian, tutor) for care of disabled children. In the amount of average wage.	Parents or custodians of handicapped children, eligible for family support, receive family benefits increased by 20%.
<b>4. Advance on maintenance payments</b>	No special scheme.	No special mechanism under the social security system.	Pursuant to Article 16 of Federal Law of May 19, 1995 No 81-FZ "On State Benefits for Parents with Children" constituent parts of the Russian Federation are entitled to set regional benefits, their amounts, the order of awarding and indexation thereof and the payment thereof shall be subject to laws and other regulations of constituent parts of the Russian Federation. In 78 constituent parts of the Russian Federation children whose parents are evading support payments are provided with benefits. The state pays 300-500 rubles to the parent providing maintenance to the child. Benefits for single mothers and children from large families are usually paid at a rate which is by two times higher than the basic amount.	If a parent ordered by the court to support his/her child/ren avoids doing so then the Centre for Social Work (social services centre) provides temporary financial support, with the possibility of recovery from the obliged parent.

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>3. Special allowances for children with disabilities</b>	<p>Special allowance for disabled children up to 26 years of age (including children with Down syndrome), regardless of the family income or whether the child regularly attends school. The only condition is that they are permanent residents in the past three years and citizens of the country. Benefit equals 4,366 denars (43% of the minimum wage).The benefit is increased by 50% for single parents with disabled child and by 25% for parents in need (recipients of financial social assistance or continuous financial assistance).Not paid to children who are accommodated in state institutions</p>	<p>According to the Law No. 2022 a monthly payment for persons caring for their disabled relatives who are under age of 18. (As of 2017 the amount is 353,21 TL.)See as well "Basic principles" and "Amounts" under the "Table 11 - Guaranteed minimum resources".</p>	<p>Paid to one of the parents of a disabled child where that parent is capable of work but is not actually working, or paid to a person who replaces that parent. If that parent or guardian is engaged in the full-time care of the disabled child up to the age of 16 years she/he is entitled to assistance. This assistance is equal to 100% of the national minimum wage per month.Assistance to single mothers for their children is given to the amount of:100% of the minimum wage to single mothers (widows, widowers) who were deprived of their parent's care and brought up in children's homes (residential schools) and who have children aged up to 16 years (18 if they are still at school); 50% of the minimum wage to single mothers who have children aged up to 16 years (18 years if they are still at school) and widows and widowers with children who do not receive pensions for them for loss of the breadwinner or social pensions.If two or more children are born, the assistance to single mothers for children is granted for each child.</p>
<b>4. Advance on maintenance payments</b>	<p>The Court determines the amount of the regular monthly payment of the maintaining parent. The amount depends on the total income of maintaining parent, his/her employment prospects, health as well as child's age, schooling needs. When the maintaining parent is not respecting the court decision, enforcement proceeding will be launched upon a request of the other parent. The State uses social assistance to undertake the care of needy persons if it's impossible for the obliged person to make the payments.</p>	<p>None</p>	<p>Not applicable</p>

## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>5. Other allowances</b>	No specific scheme	None.	Targeted social assistance-only for poor families- Persons living permanently in Azerbaijan (citizens of Republic Azerbaijan and foreign citizens)if an average monthly income of the family divided by each family member is less than 105 AZN (need criteria), state pays (cash) the difference as a social allowance.	Federation BiH- Depends on Cantonal decisions Republic of Srpska- Depends on decision of local government.Brcko District- Benefits intended for accommodation in foster family -150.00 BAM per month.- Entitlement to free transport of children to-from school for a distance of 3 or more km

## Family benefits

	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>5. Other allowances</b>	none	<p>The right to nutrition expenses in a public pre-school institution. The woman who gave birth to three or more children is entitled to monthly compensation in the amount of 267,56 EUR. The right shall be acquired by a woman who gave birth to three children and has completed at least 25 years of service, or a woman who gave birth to four or more children and achieve at least 15 years of service. This right may not be used within the time of employment and excludes the possibility of simultaneous use of pension rights. The woman who gave birth to three or more children is entitled to monthly compensation in the amount of 145,94 EUR, if she is on evidence of Employment Agency for at least 15 years.</p>	<p>Lump-sum adoptive parent allowance – at the time the child is transferred to the family amounted to 12,405 rubles in 2012 and 13087,61 in 2013, 13 741, 13 in 2014. Monthly child care allowance for adoptive parents (mother) is provided on the same terms. Furthermore, monthly benefits for maintenance of children in foster and tutorial families (not less than 4 thousand rubles) and fee for adoptive parents (not less than 2.5 thousand rubles) are paid.</p>	<p>Allowances for Foster Parents Foster parents are eligible for monthly compensation based on the number of fostered children. It consists of two parts: 1) Foster Parent's Compensation – 14,874 RSD monthly if one child is fostered, 9,153 RSD per child if two or more children are fostered. This is also a base for calculating pension and health contributions to be paid for foster parents from state budget. 2) Compensation for hosting child/ren: 24,371 RSD per child. In total, Compensation received by the Foster parent amounts to 39,245 RSD monthly for one child, (94% of net average wage in January 2017) 42,677 RSD monthly for 2 children (103% of net average wage), 51,830 RSD monthly for 3 children (125% of net average wage). Besides, every fostered child receives monthly pocket money, which amounts to 3,468 RSD for January 2017 (8% of net average wage). For children educated in other place than area of their fostering residence, compensation of transport costs is added: 3,468 RSD (8% of net average wage) for transport up to 20 km, 5,110 RSD (12% of net average wage) for transport exceeding 20 km. One-off Compensation for costs of books for school children having education in: primary school: 20% of national average gross salary paid in June. The compensation is paid in August of the respective year – 12,804 RSD in August 2016. secondary school: 25% of the same base – 16,005 RSD. faculty (university): 30% of the same base – 19,206 RSD.</p>



## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>5. Other allowances</b>	<p>- Monthly cash compensation paid to foster families for orphans or other children who have been taken into care. The total benefit amounts 8.125 denars (81% of the minimum wage). Part of this amount (6.250 denars) covers the expenses of the foster families and another part (1.875 denars) represents an award for the foster parents. Both parts of the monthly cash compensation are increased each by 625 denars if the foster child is a child without parents or a child with anti-social behavior. Both parts of the monthly cash compensation are increased each by 1.250 denars if the foster child is a child with mental and/or physical handicap or a young offender.- Guardian of a child without parents and parental care, not accommodated in state institutions and without income based on property or any other basis may claim continuous financial assistance as the last resort cash benefit under the social assistance scheme until the child is 18 years of age. (See Chapter XI Guaranteeing Sufficient Resources: Specific Non-contributory minima)- Entitlement to free transport to-from school for a distance of 2.5 or more km between the place of living and the school.</p>	none	Not applicable

## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>Adjustment</b>	No specific scheme	Unilateral decision of Government taken on irregular basis; depending upon available resources	Adjustment is based upon a decision of government.	Federation BiH, Republic of Srpska and District Brcko According to the amount of wages and cost of living index.

## Family benefits

	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>Adjustment</b>	None	Adjustment twice a year determined by adding 50% of increase in the cost of living and 50% of the increase in average wage in the preceding half year period.	None.	Benefit is adjusted on 1 April and 1 October, based on changes of the Consumer Price Index in previous six months.

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
Adjustment	All benefits are adjusted at the beginning of each year by the inflation rate in the previous year. No adjustment is made if the inflation rate declined compared with year-ago levels, i.e. the amount of benefits paid in the previous year remains unchanged.	Updated annually	

## Family benefits

	ALBANIA	ARMENIA	AZERBAIJAN	BOSNIA AND HERZEGOVINA
<b>Taxation and social contributions</b>				
<b>1. Taxation of cash benefits</b>	No specific scheme	Not subject to taxation.	Not subject to taxation.	Federation BiH, Republic of Srpska and District Brcko Not subject to taxation
<b>2. Limit of income for tax relief or tax reduction</b>	No specific scheme	Not applicable.	Not applicable.	Federation BiH and District Brcko Not applicable Republic of Srpska. The tax base of the income tax of personal income shall be reduced by: Personal allowance of the taxpayer amounting to 2.400,00 BAM per year, 900,00 BAM for each supported member close family, amount of interest paid on housing loan. (Law on Income Tax of Republic of Srpska Official Gazette of RS 60/15 and 5/16)
<b>3. Social security contributions from benefits</b>	No specific scheme	None.	None.	Federation BiH, Republic of Srpska and District Brcko None

## Family benefits

	GEORGIA	MONTENEGRO	RUSSIAN FEDERATION	SERBIA
<b>Taxation and social contributions</b>				
<b>1. Taxation of cash benefits</b>	Not subject to taxation.	Family benefits are not subject to taxation.	Not subject to taxation.	Not subject to taxation.
<b>2. Limit of income for tax relief or tax reduction</b>	Not applicable.	Not applicable.	Not applicable.	Not applicable.
<b>3. Social security contributions from benefits</b>	None.	Beneficiaries of these benefits are not obliged to pay for contributions in other schemes for social security on this benefit.	None.	None.

## Family benefits

	THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	TURKEY	UKRAINE
<b>Taxation and social contributions</b>		none	
<b>1. Taxation of cash benefits</b>	None.	none	None
<b>2. Limit of income for tax relief or tax reduction</b>	Not applicable.	none	Not applicable.
<b>3. Social security contributions from benefits</b>	None.	none	None.