

### Family benefits

#### Applicable statutory basis

##### ALBANIA

No specific scheme.

(last update of information (Albania) (2019))

##### ARMENIA

- RA Law "On State benefits" , 12 December , 2013
- RA Government Resolution No. 145 of 30 January, 2014 .
- RA Government Resolution No. 61 of 25 January 2018

##### AZERBAIJAN

- 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).

##### BOSNIA AND HERZEGOVINA

###### 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.

###### Republika Srpska

- Law on Children's Protection of RS (Official Gazette of RS 114/17, 122/18 and 107/19),
- Labour Low (Official Gazette of RS 01/16) amended in 2018 (Official Gazette of RS 66/18)
- Law on Income Tax (Official Gazette of RS 60/15, 5/16, 66/18 and 105/19).
- Decision on approval of placement of funds for the promotion of the position of persons with disabilities with a personal disability allowance ("Official Gazette of the Republika Srpska" No. 6/19 i 9/19) Law on Social Protectioni ("Official Gazette of the Republika Srpska" No 37/12, 90/16, 94/19).

###### Brčko District of BiH

- Law on Children Protection of Brčko District (Official Gazette of Brčko District 51/11- Consolidated Version) amended 3/15
- Law on Social Welfare of Brčko District (Official Gazette of Brčko District 01/03, 04/04, 19/07 and 02/08)

##### GEORGIA

###### Order of Government of Georgia #145

28.07.2006.

Order of Government of Georgia #262 on promoting of improvement of demographic situation 19.03.2014

Order of the minister labour, health and social affairs Georgia #31/n 31.03.2014 on rules of administration of the child allowance

##### MONTENEGRO

Law on Social and Child Welfare, 2013 amended in 2014/2015/2016/2017  
Family Law, 2007 amended in 2016  
Rulebook on the closer Criteria for exercising basic benefits from Social and Child Welfare, 2013 amended in 2015/2016/2017

#### NORTH MACEDONIA

Law on the Protection of Children (Official Gazette no. 23/2013) as amended on several occasions  
Family Law (Official Gazette no. 80/92) as amended on several occasions  
Law on Social Protection Law (Official Gazette No. 104/2019) 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

#### REPUBLIC OF MOLDOVA

Law No. 315 of 23.12.2016 on social benefits for children,

- Government Resolution No. 769, of 25.11.1992 with later amendments,
- Government Resolution No. 42, of 25.1.1999, amending Government Resolution No. 198, of 16.4.1993,
- Law No. 499-XIV, of 14.7.1999, on State social benefits for certain categories of citizens with later amendments,
- Government Resolution No. 1478, of 15.11.2002, on allowances for families with children,
- Government Resolution No. 1733, of 31.12.2002, on standards of financial insurance for orphan children and children lacking parental care in family-type homes
- Government Resolution No. 889 of 11.11.2013 for the approval of the Framework Regulation on the organization and functioning of the Social Support Service for Families with Children.

#### RUSSIAN FEDERATION

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 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 of December 2, 2013 No. 322-FZ "On the budget  
Of the Social Insurance Fund of the Russian Federation for 2014 and for planning period 2015 and 2016 "  
Federation of May 19, 1995 No 81-FZ "On State Benefits for Citizens with Children"  
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"

#### SERBIA

Law on Families with Children Financial Support, 2017 Revised 2018  
Family Law, 2005, Revised 2011/2015  
Law on Social Protection 2011

#### TURKEY

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

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

Decree Law on Organization and Functions of the Ministry of Family and Social Policies No: 633 and dated 03/06/2011.

## UKRAINE

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

(last update of information by Ukraine 2019)

# Child Benefit

## Basic principles

### ALBANIA

No specific scheme

(last update 2019)

### ARMENIA

Social assistance financed by state budget

### AZERBAIJAN

Social insurance (child care benefit) and social assistance (targeted social assistance and child benefit) system.

1. Benefit paid to the children from TSA (targeted social assistance) beneficiary families during their first year of life-AZN 55 per month

2. Benefit paid to mothers who have more than 5 children- 55 AZN per each child under 18 years

### BOSNIA AND HERZEGOVINA

Federation of 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).

Republika Srpska:

-The cash benefit amount depends on the birth order of child just like on special circumstance (children with developmental delays, children without parental care, children whose family exercises the right to financial assistance)

- Brčko District of BiH

- A universal system financed by the Budget of Brčko District providing a flat rate benefit to all residents whose child(ren) reside(s) in Brčko District, should they fulfil conditions prescribed by law.

### GEORGIA

A universal system financed by general taxation providing a benefit to residents.

### MONTENEGRO

The scheme is based on social assistance (entitlement upon need). Financed from the State Budget.

### NORTH MACEDONIA

#### Child allowance

Tax-financed scheme providing means-tested benefits which vary according to age of the child. It is provided to families with low incomes for the purposes of covering part of the expenses for upbringing and development of a child.

#### Education allowance:

Tax-financed scheme providing means-tested benefits paid to household with a child who is in regular schooling in primary or secondary education in schools in the Republic of North Macedonia. It is intended to cover part of the household expenses associated with a regular visit to compulsory education for children.

#### Parental allowance for the third newly born child:

Tax-financed scheme providing means-tested benefit to mother for her third live-born child. It is aimed at decreasing the social risk for larger families by compensating the costs of raising the third child.

#### REPUBLIC OF MOLDOVA

"Child benefit" takes the form of regular payments in respect of children, and is designed to offset the cost of child rearing.

The scheme is based on social insurance (with entitlement linked to paid work and/or the payment of contributions) and social assistance (with entitlement linked to need).

For insured persons it is financed from employers' and employees' contributions; for non-insured persons it is paid for from the State budget.

Some benefits are means tested or needs tested; others are not.

#### RUSSIAN FEDERATION

Social security system, targeted assistance based upon needs.

#### SERBIA

Universal system financed by central budget based on prior census income examination, 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, foreigners with a status of permanently settled foreigner in Serbia or foreigners working in Serbia if it is regulated by an international agreement.

The children must reside in Serbia and attend preschool and school education on a regular basis.

#### TURKEY

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 are 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.

#### UKRAINE

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.

(last update 2019)

## Field of application: Beneficiaries

### ALBANIA

No specific scheme

(last update 2019)

### ARMENIA

Poor families with child(ren) under 18, (benefit is paid to the adult member of family) .

### AZERBAIJAN

Social insurance benefits: Insured persons with at least one child.

Social assistance benefits: Low-income families.

### BOSNIA AND HERZEGOVINA

Federation of BiH:

- employed and unemployed parents, who fulfill conditions regulated by the law
- children without parent(s), and
- families with handicapped child

Republika Srpska

- All citizens who meet the prescribed conditions

Brčko District of BiH

District Law on Child Protection (Official Gazette of the Brčko District 51/11 – consolidated text) changes and amendments 3/15.

The right to child allowance, as a cash benefit, belongs to every citizen of the Brčko District under the conditions provided for by the law.

A citizen of the Brčko District who has a registered private company, a sole trade business or is engaged in a different type of private activity subject to taxation or lump sum, just like other persons whose income is higher than the means test of 15% of average wage in the District per a household member.

### GEORGIA

“Demographic situation promotion program” was approved on March 31, 2014. The aim of the program is to improve the demographic situation in Georgia, especially in the rural areas, through financial incentives for birth rates. In the framework of the same program, according to the Georgian law on “Development of Mountainous Regions”, children born after January 1, 2016 also granted the right to receive the monetary social assistance, if one of the parents has permanent resident status of in the mountainous region.

### MONTENEGRO

The right can be exercised by citizens of Montenegro residing in the territory of Montenegro and foreigners with an approved temporary stay or permanent residence in Montenegro, asylum seeker and foreigner under subsidiary protection.

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.

#### NORTH MACEDONIA

##### Child allowance

Macedonian citizens with permanent residence in the Republic of North Macedonia

Foreign citizens residing permanently in the country in accordance with international agreements (bilateral coordination instruments).

##### Education allowance:

Macedonian citizens with permanent residence in the Republic of North Macedonia in the last 3 years.

##### Parental allowance for the third newly born child:

Macedonian citizens with permanent residence in the Republic of North Macedonia in the last 3 years.

#### REPUBLIC OF MOLDOVA

Persons whose legal and habitual place of residence is in the Republic of Moldova.

#### RUSSIAN FEDERATION

Procedure is set by laws and other regulatory legal acts of constituent entities of the Russian Federation considering the level of the family income

#### SERBIA

One of the parents, custodians or foster parents must be a citizen of Serbia residing in Serbia or a foreigner with a status of permanently settled foreigner in Serbia or a foreigner working in Serbia if it is regulated by an international agreement. The children must reside in Serbia and attend preschool and school education on a regular basis.

#### TURKEY

Civil Servants

#### UKRAINE

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.

(last update 2019)

### Conditions - Residence requirements

#### ALBANIA

#### ARMENIA

No provisions.

#### AZERBAIJAN

Child must be resident in Azerbaijan.

#### BOSNIA AND HERZEGOVINA

Federation of BiH and Brčko District:  
Permanent residence required

Republika Srpska

- children who have permanent residence, unless otherwise provided by an international treaty.

#### GEORGIA

#### MONTENEGRO

Yes.

#### NORTH MACEDONIA

Child allowance

The child must be Macedonian citizen, with permanent residence in the Republic of North Macedonia.

Education allowance:

The child must be Macedonian citizen, with permanent residence in the Republic of North Macedonia.

Parental allowance for the third child

The child must be Macedonian citizen, with permanent residence in the Republic of North Macedonia

#### REPUBLIC OF MOLDOVA

The child's legal and habitual place of residence must be in the Republic of Moldova.

#### RUSSIAN FEDERATION

Citizenship.

Refugees

The income level of family members / families with incomes below the regional subsistence level.

#### SERBIA

See "2: Field of application: Beneficiaries" above

#### TURKEY

none

#### UKRAINE

Child must be resident

(last update 2019)

### Conditions - Other conditions

#### ALBANIA

No specific scheme

(last update 2019)

#### ARMENIA

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 a number 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.,).

#### AZERBAIJAN

Social assistance (income tested): Paid to families with average monthly per capita income up to 160 AZN.

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 160 AZN.

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.

#### BOSNIA AND HERZEGOVINA

Federation of BiH:

- number of family members,
- means test: monthly income per family member
- conditions determined by cantonal regulations

Republika Srpska:

The right to child allowance is provided for the second, third and fourth child in the family, depending on the material position of the family, on the order of birth and the age of children. The right is exercised until the child has reached the age of 15, provided that the child is a regular pupil/student.

Irrespective of the material position, a child without parental care who has a guardian is entitled to an allowance until the child has reached the age of 18.

Irrespective of the material position and the order of birth, the right to child allowance is exercised by:

a child who is entitled to a supplement for the assistance and care by another person until the age of 18 or 26, provided that the child is a regular pupil/student;

a child whose parent exercises the right to financial allowances until the child has reached the age of 18 or 26, provided that the child is a regular pupil/student;

a child under the age of three, if the child requires intensified care according to the findings of an authorised physician.; a child who has been determined by an expert commission to be a child with a disability or illness that leads to difficulties in psychomotor and sensorimotor development.

Brčko District of BiH:

Means tested:

- total monthly income per family member (including the children) no higher than 15% of average earnings in Brčko District
  - cadastral income per family member in the last year no higher than 3% of average cadastral income per 1 ha of land
- Citizenship applies for both parents and child.

#### GEORGIA

3rd and each next child in a family

#### MONTENEGRO

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)



## NORTH MACEDONIA

### Child allowance

The 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 (monthly income per household member). See "7. Benefits – Means-testing".

The child must:

- \* be enrolled as a full-time student once the child reaches school age.
- \* not be placed in social protection or other institution with a decision of the Social Work Center.

Education allowance:

- \* be parent, primarily mother or custodian;
- \* satisfy a means test (monthly income per household member). See "7. Benefits – Means-testing".

The child must be enrolled as a full-time student in primary or secondary education in schools in the Republic of North Macedonia, verified by the Ministry of Education and Science and enrolled in the Central Register of the Republic of North Macedonia.

Parental allowance for the third newly born child:

The mother claimant takes care for the child, ensures educational attendance of the child (except if the child is unable to attend school due to severe disability) and regular vaccination, had undertaken health checks during pregnancy, had taken proper care for the previously born children, lives and works in the country.

## REPUBLIC OF MOLDOVA

None, if benefit was requested within 12 months of the childbirth.

If later, the benefit is established retroactively but not more than for 12 months prior to the date of request if it was requested within three years from the birth for insured persons, resp. 2 years for uninsured persons.

## RUSSIAN FEDERATION

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").

## SERBIA

No other conditions

## TURKEY

none

## UKRAINE

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 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.

(last update 2019)

## Age limit

### ALBANIA

No specific scheme

(last update 2019)

### ARMENIA

Up to child's 18 years old

### AZERBAIJAN

First year of life

Up to 18 years old

### BOSNIA AND HERZEGOVINA

Federation of BiH

- up to 18 years

- up to 25 years for full time students (full-time study)

Republika Srpska

The right is exercised by a child under the age of 15, provided that the child is a regular pupil/student.

The right to child allowance is exercised by a child without parental care who has a guardian until the child has reached the age of 18, by a child who is entitled to a supplement for the assistance and care by another person and a child whose parent exercises the right to financial allowances until the age of 18 or 26, provided that the child is a regular pupil/student;

Brčko District

- up to 15 years

- up to 26 years if full-time student or handicapped

### GEORGIA

2 years

### MONTENEGRO

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.

### NORTH MACEDONIA

Child allowance

Child allowance is paid for children up to 18 years of age, if regular students.

Education allowance:

Child allowance is paid for children up to 18 years of age, if regular students.

Parental allowance for the third child

Paid until the child is 10 years old.

### REPUBLIC OF MOLDOVA

From birth till the age of 2 for uninsured persons and 2 years and 2 months or 3 years for insured persons (depending on the chosen option).

#### RUSSIAN FEDERATION

Is paid until reaching the age of 18 (for schoolchildren/students – until the age of 23).

#### SERBIA

Up to 20 years of age, exceptionally up to age of 21 for children with breaks in education due to justified reasons and up to 26 years for children with special needs, during their primary and high school education

#### TURKEY

The same as mentioned in "1. Basic principles"

#### UKRAINE

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.

(last update 2019)

### Benefits - amounts

#### ALBANIA

No specific scheme

(last update 2019)

#### ARMENIA

The supplement varies according to vulnerability score and geographic location:

If vulnerability score is between first level:

Basic amount\* (per household): 18000 AMD per month +

5500 AMD for each household member aged below 18 years or

6500 AMD for each member aged below 18 years of the household with 4 and more children under 18 years of age - 6000 AMD for families living in highland or borderline settlements. + 7000 AMD 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 .AMD

Vulnerability score is in third and over level:

-accordingly 6500,7500, 7000, 8000 AMD.

Lump sums :

50000 AMD in case of new born child

25000 AMD in case of admission to first grade

#### AZERBAIJAN

Normal Case:

The basic amount is paid to those who pass the means test (income must be no more than 160 AZN for each family member per month).

Special Cases: The following amounts are paid instead of the normal child benefit:

- if parent is in periodic military service: 100 AZN

- children of war and 20 January invalids: 15 AZN;

- children of parents killed during defence of their motherland: 21 AZN

- children of parent(s) who helped during the Chernobyl nuclear accident: 15 AZN

Benefits – variations with income:

1. Only families eligible for TSA (targeted social assistance)

Benefits – variations with age: Up to 1 year old

Other special cases: 100 AZN for guardians of orphans

## BOSNIA AND HERZEGOVINA

Federation of BiH

Flat 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

Republika Srpska:

The amount of child allowances for 2019 is as follows:

- For the second and fourth child 39.60 BAM;
- For the third child 79.20 BAM;
- For children who exercise their right independently of the material position and regardless of the order of birth 101.20 BAM.

Brčko District of BiH

10% of average earnings in the Brčko District (if the amount of monthly earnings is BAM 850.00, the amount of child allowance shall be BAM 85.00 per month).

A child without both or one parents, a family that has a child with mental or physical developmental delays and a family in which one or both parents belonging to invalidity categories I to VI (until and including VI) group – category, as well as single parents shall be entitled to a child allowance regardless of the means-related conditions, increased by 50%.

"Benefits – variations with income":

Federation of BiH,

-vary from canton to canton

-amount varies from 62,00 BAM to 120,00 BAM

Republika Srpska

-Described under Conditions

District Brčko of BiH

None

"Benefits – variations with age":

Federation of BiH,

-up to 18 years and up to 25 years for full-time students

-vary from canton to canton

Republika Srpska and District Brčko

None

## GEORGIA

200 Gel in a High mountainous regions, 150 Gel in all others.

## MONTENEGRO

The monthly amount of the child allowance depends upon the social situation:

Recipient of social assistance cash benefit: 24,56€; of care and assistance allowance: 33,06€; of personal disability allowance: 41,02€; child without parental care: 41,02€; in case of activation assistance or assistance unfavourable social situation: 24,56 €;

## NORTH MACEDONIA

"Benefits – monthly amounts"

Child allowance

Monthly payment. The benefit varies according to the age and number of children in the family.

\*If the family has a child or children who are at pre-school age, the amount of the benefit for one child is 1.209,6 denars per month, while for two or more children in the family it is 1.915,2 denars per month.

\*If there is a child of school age, the amount of the allowance for one child is 1.008 denars per month, while for two or more children it is 1.612,8 denars per month.

\*If there are two or more children in the family, and if one of the children is at school age enrolled in a school, the amount of the right is 1.612,8 denars per month.

Education allowance:

The amount of the educational allowance is 705,6 denars per month for a child in primary education (between 5 and 15 years of age) and 1.008 denars per month for a child in secondary education (between 15 and 18 years of age) during the school year.

Parental allowance for the third child equals 8.362 denars (57.7% of the minimum wage). Monthly payment for a period of 10 years.

#### REPUBLIC OF MOLDOVA

For insured persons according to the options:

-30% of previous average wage for 12 months, but not less than 640 MDL;

- 60% of previous average wage for 12 months, but not less than 1280 MDL, until the child reaches the age of 1 year and 30% of the calculation basis from the day following the age of 1 year and until the child reaches the age of 2 years and 2 months, but not less than 640 MDL.

for uninsured person: 640 MDL per month.

#### RUSSIAN FEDERATION

See Table «Maternity Benefit»

Amount of monthly child benefit is fixed by local authorities

#### SERBIA

3,048 RSD monthly per child (5% of net average wage in January 2020), paid for maximum 4 children per family.

3,962 RSD per child (7% of net average wage) if the child is raised by a custodian, foster parent or single parent.

4,572 RSD per child (8% of net average wage) if the child is disabled.

Up to 5,486 RSD per child (9% of net average wage) if the child is disabled and raised by a custodian, foster parent or single parent.

The benefit is adjusted every six months (on 1 January and 1 July) according to changes of the Consumer Price Index in previous period.

The benefit is paid to one of the parents, adoptive or fostering parents.

#### TURKEY

Civil Servants:

There are benefits paid monthly for children and spouse.

For each children:

Salary coefficient (according to the Law No 657) X index (250)

For spouse:

Salary coefficient (according to the Law No 657) X index (1500)

Variations with income:

None

Variations with age:

Different amounts are paid for children under 6 years and older than 6 years old.

#### UKRAINE

Monthly payments:

Caring for 3 or more children

Mothers or fathers who care for 3 or more children up to the age of 16 years (18 if full-time students) are entitled to

100% of the minimum wage for caring for 3 children, and

200% of the minimum wage for caring for 4 or more children.

Means-tested benefit for all children

Assistance 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.

Benefits – variations with income:

Low income families (having income less than 1700 UAH per person in average) caring children up to the age of 16 years (18 if full-time students) are entitled to the benefits.

Benefits – variations with age:

For able-bodied adult people - 21% of the subsistence minimum – 336,00 UAH;

for work incapacitated adult 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.

Special cases:

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.

(last update 2019)

## Benefits - Means testing

ALBANIA

ARMENIA

No provision.

AZERBAIJAN

Social assistance (income tested): Paid to families with average monthly per capita income up to 160 AZN.

BOSNIA AND HERZEGOVINA

Republika Srpska

- if the monthly income per family member does not exceed 20% for the second child (88.00 BAM), 21% for the third child (92.40 BAM), 23% for the fourth child (101.20 BAM) from the lowest wages in the Republic in the previous year;

- if the catalog value of the estimated movable property does not exceeds the value of the 13 lowest wages in the Republic of the previous year (5,720 BAM)

The property census does not apply to the following users of rights: a child without parental custody, a child who is entitled to a child allowance and care allowance, a child whose parent is entitled to financial assistance and a child up to three years old , if the child is required to increase healing according to the finding of the authorised doctor.

GEORGIA

None

MONTENEGRO

Child allowance for beneficiaries (parent) of social assistance – means testing applied: the amount of the average monthly income in the previous quarter must not exceed the base rate for 68,30 € to 129,84 € applied for the awarding of this benefit;

for beneficiaries (parent) whose child is entitled to care assistance allowance or to disability allowance – no means testing is applied; similarly no means testing for orphans (children without parents);

NORTH MACEDONIA

Child allowance:

The total monthly income per household member must be lower than 6.854,4 denars (47.3% of the minimum wage). The income

threshold is increased for each additional household member by coefficient of the equivalent scale which is 0.5 for the second member, 0.4 for the third, 0.4 for the fourth, 0.2 for the fifth, 0.1 for the sixth, 0.1 for the seventh and 0.1 for eighth member or more. If there is a single parent in the household, an extra 1.2 is added to the adult equivalent size. Income threshold is adjusted at the beginning of each year according to the cost of living in the previous year.

**Education allowance:**

The total monthly income per household member must be lower than 6.854,4 denars (47.3% of the minimum wage). The income threshold is increased for each additional household member by coefficient of the equivalent scale which is 0.5 for the second member, 0.4 for the third, 0.4 for the fourth, 0.2 for the fifth, 0.1 for the sixth, 0.1 for the seventh and 0.1 for eighth member or more. If there is a single parent in the household, an extra 1.2 is added to the adult equivalent size. 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 child:**

Total average family income on all grounds is lower than the minimum net wage for the previous year.

**REPUBLIC OF MOLDOVA**

The benefit is not means tested.

**RUSSIAN FEDERATION**

None

**SERBIA**

The condition to become entitled to the benefit is that monthly net income per family member (including children) is lower than the threshold – 9,144 RSD in January 2020 (15% 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 10,973 RSD (18% of net average wage).

The threshold is increased by 30% if the child is raised by single parent in case the other parent is unknown, not entitled to survivor pension or disabled but not entitled to disability pension. The threshold then amounts to 11,887 RSD (20% of net average wage). It is adjusted on a six-monthly basis (on 1 January and 1 June) according to changes of the Consumer Price Index in previous period.

**TURKEY**

none

**UKRAINE**

State social assistance to low-income families is paid depending on the income and wealth of the family.

(last update 2019)

## Parental leave and benefits

### Basic principles

**ALBANIA**

Law no.7961, date 12.7.1995

“Labour Code of the Republic of Albania” amended with the law no. 136/2015, date 5.12.2015.

Based on the employee - employer relations.

(last update 2019)

**ARMENIA**

State subsidy providing a flat-rate benefit paid to those who take time off work in order to raise their children.

## AZERBAIJAN

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.

## BOSNIA AND HERZEGOVINA

Federation of BiH, and District Brčko  
No special provisions

Republika Srpska.

After expiry of maternity leave, one of working parents have the right to work half the working hours for the time until the child turns three years of age, if the child, according to the findings of a competent doctor, needs additional care.

In that case, the employer is entitled to a refund of the salary compensation from the Public Fund for Child Protection.

One of the parents of children with mental and physical disabilities, which is not located in the appropriate health or social institution, has the right to work half the working hours with the right to salary compensation for the second half of full-time employment.

Compensation for the child's parents is provided by the Public Fund for Child Protection of the Republika Srpska.

Parental leave of employed/self-employed parents relies on the system of compulsory social insurance, the leave is paid, and cash benefits depend on the earnings, and the leave is included in the pensionable employment period.

## GEORGIA

No special provisions.

## MONTENEGRO

Entitlement to wage compensation to mother or father during leave for one year. See Table 4 "Maternity/paternity"

Entitlement to wage compensation during leave from work for part-time work due to intensive child care, that is, for taking care of a child with severe disabilities is granted by the employer. A self-employed entrepreneur receives wage compensation at the PI Centre for social work.

## NORTH MACEDONIA

Parental leave is considered a maternity/paternity benefit: see Table IV "Maternity/Paternity".

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"

## REPUBLIC OF MOLDOVA

Universal scheme intended to offset loss of earnings by providing a flat-rate benefit that supplements the child benefit for those who cease work in order to care for a child. Benefit is paid to all children under 2 years, for children aged over 2 years the benefit is means tested.

## RUSSIAN FEDERATION

There are no benefits of this kind (see childcare benefits and Maternity ).

## SERBIA

Social insurance based scheme that is focused on economic activity. It is financed by contributions of employers, employees and self-employed and provides an earnings-related benefit which is equally treated as wages for the purposes related to future pension benefits of the beneficiary.

## TURKEY



Parental leave bases on the Civil Servants Law for civil servants and Labour Law for workers. The Laws provide the rights to unpaid leave and part-time working for parents. Unpaid leave is not accountable for social security. However, this period can be credited afterwards through paying relevant contributions retroactively by insured person.

#### UKRAINE

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.

(last update 2019)

### Field of application: Beneficiaries

#### ALBANIA

The employees

(last update 2019)

#### ARMENIA

employees,  
self-employed persons, and  
owners of agricultural land.

#### AZERBAIJAN

All workers residing in Azerbaijan, including self-employed persons, members of collective farms, landowners, and foreign citizens.

#### BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
No special provisions

Republika Srpska  
Employed/self-employed parent (or another person entrusted with the care of the child) may be the beneficiary of parental leave

#### GEORGIA

In public service the Law of Georgia on "Public Service" parental leave is guaranteed by Article 64, which determines that only the parent actually taking care of an adopted child may enjoy the adoption leave. In that case, an officer shall be granted a leave of 550 calendar days, 90 calendar days of which are paid, provided the child's mother has not used the leave provided for by this article.

When it comes to parental leave in private sector, there are no specific provisions related to mention but under Article 30 of the Organic Law of Georgia "Georgian Labour Code" at the request of employees, they shall be granted, at once or in parts but at least two weeks a year, an additional unpaid childcare leave of absence of 12 weeks until the child turns five. Additional childcare leave of absence may be granted to any person who actually takes care of the child.

#### MONTENEGRO

Citizens of Montenegro with permanent residence and foreigners with an approved temporary or permanent stay in Montenegro.

#### NORTH MACEDONIA

Parental leave is considered a maternity/paternity benefit: see Table IV "Maternity/Paternity".

Salary compensation for shortened working hours due to care for disabled child: Employees

#### REPUBLIC OF MOLDOVA

Beneficiaries must be legally and habitually resident in the Republic of Moldova.

RUSSIAN FEDERATION

Not applicable

SERBIA

Parental leave and benefits: Employees and self-employed. Adoptive and fostering parents included.

No voluntary membership possible.

TURKEY

Civil servants and workers

UKRAINE

All residents

(last update 2019)

## Conditions

ALBANIA

The employee, who has more than one continuous year of employment at the same employer

(last update 2019)

ARMENIA

The claimant must be economically active at the moment of the child birth and consecutively takes a leave for taking care of the child.

AZERBAIJAN

No qualifying periods.

BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
No special provisions

Republika Srpska  
Employed persons regardless of the length of employment.

GEORGIA

No special provisions.

MONTENEGRO

In case of part-time work the main condition is need for intensive care of a child or for care of child or person with severe disabilities

NORTH MACEDONIA

Parental leave is considered as a maternity/paternity benefit: see Table IV "Maternity/Paternity".

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

#### REPUBLIC OF MOLDOVA

0 - 2 years: for uninsured person  
0 – 3 years: for insured person

#### RUSSIAN FEDERATION

Not applicable

#### SERBIA

No minimum employment period required.

#### TURKEY

None

#### UKRAINE

A person who actually cares for the child and lives with him.

(last update 2019)

### Parental leave: duration, flexibility and transferability

#### ALBANIA

The employee, who has more than one continuous year of employment at the same employer, is entitled to an unpaid leave, no less than 4 months, until the child who is dependent reaches the age of 6 years. The right to request parental leave shall be individual for each parent and not transferable, except when one parent dies. Leave may be granted separately, but not less than one week a year. Duration shall be determined by a written agreement, between the employer and the employee.

In the case of adoption of a child, parental leave shall be granted within 6 years from the day of adoption of the child, but no later than when the child reaches the age of 12 years.

(last update 2019)

#### ARMENIA

Parental leave duration is 3 years:

Parental leave paid until the child reaches 2 years of age, and 1 more year unpaid leave period.

- periods of leave can be shared or transferred between parents; and also
- leave can be transferred by parents to other persons (e.g. grandparents)

#### AZERBAIJAN

At the end of the maternity leave working women are granted a leave to care for a child up to the age of 3 years.

#### BOSNIA AND HERZEGOVINA

Republika Srpska

After the expiration of the maternity leave, one of the employed parents has the right to work on a part-time basis until the child turns three years of age, if the child, according to authorized medical doctor's findings, requires special care.

One of the parents of the child with  
with mental-physical developmental delays that is not placed in an appropriate health or social insurance is entitled to work on a part-time basis with the right to an employee benefit for the other half of full-time working hours.

If the parents of a child up to three years old, who need increased care, have died, or have left the child or are unknown, or are

excluded from other legitimate reasons can not care about the child, the right to work part-time is the employee adopting the child or the person to whom the custody authority has entrusted the child to custody and care.

The duration or the beginning and termination of the use of the right to work part-time with the right to pay a fee for the other half of full-time is decided by an authorized health care institution, taking into account the needs of the child for enhanced parental custody and care.

Only one parent (father or mother) can use the right, ie, the condition is that another parent does not use that right.

Children with developmental delays shall exercise right to child allowance under more favourable conditions and in higher amounts – as described in the section: child benefits.

#### GEORGIA

In public service the Law of Georgia on “Public Service” parental leave is guaranteed by Article 64, which determines that only the parent actually taking care of an adopted child may enjoy the adoption leave. In that case, an officer shall be granted a leave of 550 calendar days, 90 calendar days of which are paid, provided the child's mother has not used the leave provided for by this article.

When it comes to parental leave in private sector, there are no specific provisions related to mention but under Article 30 of the Organic Law of Georgia “Georgian Labour Code” at the request of employees, they shall be granted, at once or in parts but at least two weeks a year, an additional unpaid childcare leave of absence of 12 weeks until the child turns five. Additional childcare leave of absence may be granted to any person who actually takes care of the child.

#### MONTENEGRO

See Table 4 “Maternity/paternity”

Entitlement to wage compensation during leave from work for part-time work due to intensive child care is granted until the third year of the child. In the case of care of child or person with severe disabilities the entitlement to wage compensation is permanently.

Unpaid leave is possible. During the unpaid leave employee has right to health care.

#### NORTH MACEDONIA

Parental leave is considered as a maternity/paternity benefit: see Table IV “Maternity/Paternity”.

Salary compensation for shortened working hours due to care for disabled child: This is an individually claimed right to shortened working hours (part-time work) by one of the parents, which may be used as long as the conditions are met.

#### REPUBLIC OF MOLDOVA

None

#### RUSSIAN FEDERATION

#### SERBIA

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

Maternity leave – See Table IV ‘Maternity/Paternity – Maternity/paternity benefit’

Child care leave – It starts after maternity leave and lasts until completion of 365 days of the total leave. The leave can be transferred between parents with no limitations.

The total leave for the third and each following child is two years The father of the child may also use this child care leave under no special conditions.

In cases of adoption (fostering) of the child younger than age 5, one of the adopters (fosters) may take 8 months of leave but no longer than the fifth birthday of the child. If the adoption (fostering) takes place within three months after the child’s birth, the leave lasts until the child is 11 months old.

One of the parents, adoptive or fostering parents may take an unpaid leave until the third birthday of the child.

One of the parents, adoptive or fostering parents may take paid leave or to work half-time (receiving compensation for the missing part of the wage) until the fifth birthday of the child who needs special care.

#### TURKEY

##### Civil Servants:

Civil servants (mother or father) may use 2 years of unpaid leave. Civil servants (mother or father) adopted a child under 3 age, also can benefit from this right.

There is also right to half-time work for mother. Duration of this right is 2 months for the first birth, 4 months for the second birth and 6 months for more (additional 1 month for multi delivery). If baby is disabled, duration is 12 months. Civil servants adopted a child under 3 age, also can benefit from this right.

Additionally, there is right to part-time working for one of the parents after maternity leaves are finished. This right can be used until the first month of primary school of children. The parents adopted a child also can benefit from this leave.

##### Workers:

Mother may use 6 months of unpaid leave. Also male or female workers adopted a child under 3 age can benefit from this right.

There is also right to half-time work for female workers. Duration of this right is 60 days for the first birth, 120 days for the second birth and 180 days for more (additional 30 days for multi delivery). If baby is disabled, duration is 360 days. Also male or female workers adopted a child under 3 age can benefit from this right.

Additionally, there is right to part-time working for one of the parents after maternity leaves are finished. This right can be used until the first month of primary school of children. However, for the benefit from this right, other spouse needs to be a working person. Also male or female workers adopted a child under 3 age can benefit from this right.

#### UKRAINE

Up to 6 years old (unpaid).

Can be taken on a part-time basis and/or intermittently over a period of time upon the leave application of one of parents.

Periods of leave can be shared or transferred between parents.

(last update 2019)

### Parental benefit

#### ALBANIA

Unpaid leave, no less than 4 months, until the child who is dependent reaches the age of 6 years

(last update 2019)

#### ARMENIA

18 000 AMD per month

#### AZERBAIJAN

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

#### BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
No special provisions

Republika Srpska

For employed persons the amount of benefit corresponds to 100% of the wage and is paid on a monthly basis, just like the wage, for a period of 12 months, and for a period of 18 months for twins, third or any next child.

For more details see table IV

#### GEORGIA

Paid only in public sector when father can take a leave for 90 calendar days (paid), provided that the child's mother has not used the leave provided for by the Law on Public Service.

#### MONTENEGRO

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

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.

#### NORTH MACEDONIA

Parental leave is considered a maternity/paternity benefit: see Table IV "Maternity/Paternity".

Salary compensation for shortened working hours due to care for disabled child: equivalent to 50% of the average net salary earned by the parent in the previous year. It cannot exceed 50% of the national average net salary in the country in the previous year (i.e. 12.606 denars). The salary compensation for shortened working hours is used as a basis for calculation and payment of the contributions and other obligations.

#### REPUBLIC OF MOLDOVA

None

#### RUSSIAN FEDERATION

Not applicable

#### SERBIA

See Table IV 'Maternity/paternity – Maternity/paternity benefit'

#### TURKEY

Not applicable

#### UKRAINE

Benefit 860 UAH

(last update 2019)

## Child care allowances

### Basic principles

#### ALBANIA

This entitlement is based on social insurance, explained in "Chapter 4 - Maternity"

(last update 2019)

ARMENIA

No provision

AZERBAIJAN

See “Child rising allowances”.

BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
No special provisions

Republika Srpska:

Benefits for unemployed parents are financed from the Child Protection Fund, and the funds for the work of the Fund are secured from child protection contributions, donations, the budget of the Republic; these benefits are flat rate.

For more details see Table IV ‘Maternity/Paternity’

GEORGIA

None

MONTENEGRO

No special allowance.

NORTH MACEDONIA

No child care allowances

REPUBLIC OF MOLDOVA

Not applicable

RUSSIAN FEDERATION

The uniform system of government benefits to citizens with children, providing state-guaranteed financial support for motherhood, fatherhood and childhood

SERBIA

No child allowances

TURKEY

Not applicable

UKRAINE

Universal periodic financial assistance for families with children is absent.

(last update 2019)

**Field of application: beneficiaries**

ALBANIA

ARMENIA

No provision

AZERBAIJAN

See "Child rising allowances".

BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
No special provisions

Republika Srpska:  
unemployed mother, and may be an unemployed father, or guardian or adopter of the child, if the child's mother is not alive, or has left the child, or for objective reasons he is prevented from taking immediate care of the child.

For more details see Table IV 'Maternity/Paternity'

GEORGIA

None

MONTENEGRO

Not applicable

NORTH MACEDONIA

No child care allowances

REPUBLIC OF MOLDOVA

Not applicable

RUSSIAN FEDERATION

mothers or fathers, other relatives, guardians actually caring for the child, subject to compulsory social insurance in case of temporary disability and maternity, including mothers or fathers, other relatives, guardians who actually care for the child, from among civilians personnel of military formations of the Russian Federation located in the territories of foreign states in cases stipulated by international treaties of the Russian Federation, and who are on parental leave;

mothers doing military service under contract, mothers or fathers serving as privates and commanding officers of internal affairs bodies, State Fire Service, workers of institutions and bodies of the penal system, bodies for control over the circulation of narcotic drugs and psychotropic substances, customs organs and those on parental leave

mothers or fathers, other relatives, guardians actually caring for the child, dismissed during the period of parental leave, mothers dismissed during maternity leave in connection with the liquidation of institutions, termination of activities by individuals as individual entrepreneurs

mothers or fathers, guardians who actually take care of the child and are not subject to compulsory social insurance in case of temporary disability and maternity (including full-time students in vocational educational institutions, educational institutions of higher education, educational institutions of supplementary vocational education and scientific institutions);

SERBIA

Not applicable

TURKEY

Not applicable



#### UKRAINE

Not applicable.

(last update 2019)

### Conditions

#### ALBANIA

#### ARMENIA

No provision

#### AZERBAIJAN

See "Child rising allowances".

#### BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH

No special provisions

Republika Srpska:

In case of an unemployed person, the condition is residence in the Republic at least a year before the birth of the child and that the mother is unemployed for a period of six months before the birth of the child.

This right may also be exercised by a mother who is a foreign national if she has permanent or temporary residence in the Republic, that she is unemployed six months before the birth of the child and is not a beneficiary of the same rights in the country of her nationality

For more details see Table IV 'Maternity/Paternity

#### GEORGIA

None

#### MONTENEGRO

Not applicable

#### NORTH MACEDONIA

No child care allowances

#### REPUBLIC OF MOLDOVA

Not applicable

#### RUSSIAN FEDERATION

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.

#### SERBIA

See Table IV "Maternity".

TURKEY

Not applicable

UKRAINE

Not applicable.

(last update 2019)

**Benefits: amounts**

ALBANIA

ARMENIA

No provision

AZERBAIJAN

See "Child rising allowances".

BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
No special provisions

Republika Srpska:  
For unemployed persons the benefit is paid on a monthly basis, in the amount of 405 BAM.

For more details see Table IV 'Maternity/Paternity'

GEORGIA

None

MONTENEGRO

Not applicable

NORTH MACEDONIA

No child care allowances

REPUBLIC OF MOLDOVA

Not applicable

RUSSIAN FEDERATION

A monthly childcare benefit is paid to persons subject to compulsory social insurance in case of temporary disability and maternity, in the amount of 40 percent of the insured person's average earnings, but not less than the minimum amount of this allowance established by Federal Law No. 81-FZ.

In 2019, the maximum amount of monthly childcare benefit is 26,152.27 rubles per month.

From February 1, 2019, the minimum monthly childcare benefit is 3277.45 rubles for caring for the first child and 6554.89 rubles for caring for the second and subsequent children.

SERBIA

Not applicable

TURKEY

Not applicable

UKRAINE

Not applicable.

(last update 2019)

### Benefits: means testing

ALBANIA

ARMENIA

No provision

AZERBAIJAN

BOSNIA AND HERZEGOVINA

Republika Srpska:  
Giving is not subject to means-testing

GEORGIA

Targeted social assistance is a special cash assistance programme aimed at reducing levels of poverty of the most vulnerable households in the country. The programme is operational since 2006 and is based on the assessment of households using special methodology that uses Proxy Means Testing formula and assesses households with "wellbeing score".

Since 2015 revised methodology of assessment and assistance scheme was introduced.

Assistance is provided based to the gradation system- families, having lower scores receive more financial support. Also a new child cash benefit was introduced for families having children under 16 years of age and it consists 50 GEL .

See also tables "Guaranteed Minimum Resources"

MONTENEGRO

Not applicable

NORTH MACEDONIA

No child care allowances

REPUBLIC OF MOLDOVA

RUSSIAN FEDERATION

SERBIA

Not applicable

TURKEY

Not applicable

UKRAINE

Not applicable.

(last update 2019)

### Benefits: free or subsidized childcare facilities

ALBANIA

ARMENIA

No provision

AZERBAIJAN

BOSNIA AND HERZEGOVINA

Republika Srpska:

Unit of local self-government co-finance the stay of children with developmental delays, children without parental care, children of beneficiaries of financial assistance and children victims of domestic violence in pre-school institutions. Subsidies for other children depend on the founder of the public pre-school institution, i.e. on the unit of local self-government.

Stay in institutions of social protection is intended solely for children in special circumstances (children without parental care, with developmental delays, victims of trafficking in children and similar)

GEORGIA

MONTENEGRO

Not applicable

NORTH MACEDONIA

Partially subsidized childcare facilities (in-kind benefit):

The State (via municipalities) 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.

The State covers 77% of the costs for child's attendance in the kindergartens. Parents pay 1.490 denars per month (10,3% of the minimum wage) for a full day, i.e. 33% of the market price.

Single parents receiving guaranteed minimum assistance are entitled to fully subsidized/free childcare for their children in public kindergartens and so do families whose material condition deteriorated as a result of force majeure (fire, flood, etc.).

REPUBLIC OF MOLDOVA

RUSSIAN FEDERATION

SERBIA

Full compensation of the costs of child care facilities for the orphans and children with disabilities.  
Subsidized costs of crèche for children from poor families – under competence of the cities and municipalities.

#### TURKEY

Not applicable

#### UKRAINE

Not applicable.

(last update 2019)

## Other benefits

### Birth and adoption grants

#### ALBANIA

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 13000 ALL(104 EUR).

(last update 2019)

#### ARMENIA

Child birth and adoption (only if the child is adopted directly from hospital) lump-sum benefit 50.000 AMD for the first child, 150.000 AMD for second child and - 1.000.000 AMD for the third and fourth child, 1.500.000 AMD – fifth and each following child born.

#### AZERBAIJAN

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 200 AZN

#### BOSNIA AND HERZEGOVINA

Federation of 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.

Republika Srpska

The cash assistance for newborn equipment

This right is exercised for every newborn child regardless of the material status of the family. A mother of a foreign citizen who has a permanent or temporary stay in the Republic may also be eligible for the right, provided that the child was born in Republika Srpska and that in the country of which the citizen is not a beneficiary of this right.

The right is realized in a one-time amount of 250.00 BAM

Pronatal compensation for a third and fourth child:

This right is exercised by a mother who has a place of residence in the Republic. The mother realizes for a third and fourth-born child irrespective of the material status of the family and the place of birth of the child. The right may also be exercised by the mother of a foreign national who has a permanent or temporary stay in the Republic, provided that the child was born in the Republika Srpska and that she is not the beneficiary of this right in the country of her nationality.

This right is realized in one-time amount of money.

- For a third-born child in the amount of 600.00 BAM;
- For a fourth-born child in the amount of 450.00 BAM.

Brčko District of BiH

The right to assistance for newborn equipment is provided without exception for every new born child in the family, if the parent of the new born child files an application together with a declaration of permanent residents and a birth certificate for the new born child

within a deadline of 60 days.

One-time assistance for newborn equipment is exercised at the rate of 25% of the average monthly wage in the Brčko District.

#### GEORGIA

No special provisions.

#### MONTENEGRO

Birth allowance: lump sum of 113,10€ per birth for the supply of baby accessories.

Birth allowance for the beneficiary of social assistance: lump sum of 135,71€ 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.

#### NORTH MACEDONIA

One off financial assistance for a new born baby is tax-financed and is provided for the first and second 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 North Macedonia. The child must be born in the Republic of North Macedonia.

The benefit amounts 5.040 denars (34.8 % of the minimum wage) for the first new born and 20.160 denars (139%) for the second new born baby.

#### REPUBLIC OF MOLDOVA

Flat-rate at childbirth for insured and uninsured person.

6303 MDL for every child,

Starting with July 1, 2019 - 7911 MDL for each child.

Adopted children receive a monthly allowance until they reach the age of 18 in the amount of 800 MDL,

#### RUSSIAN FEDERATION

One of the parents or a person replacing him is paid a lump sum at the birth of a child. In the event of the birth of two or more children, this allowance is paid for each child.

The size of a lump-sum childbirth benefit in 2019 (from 02/01/2019) is 17,479.73 rubles.

#### SERBIA

##### Birth grant

Provided for a mother who gives birth to her first, second, third and fourth child.

Amounts:

The benefit for the first child is paid as one-off payment - 101,598 RSD (169% of net average wage – January 2020)

The benefit for the second child is paid in 24 monthly instalments – 10,160 RSD (17% of net average wage).

The benefit for the third and fourth child is paid in 120 monthly instalments (until the child reaches age 10):

third: 12,192 RSD (20% of net average wage);

fourth: 18,288 RSD (31% of net average wage).

In addition, parents of the first four children in a family receive one-off payment for the equipping a child: 5,080 RSD (8% of net average wage)

The benefits are indexed on a six-monthly basis (on 1 January and 1 June) according to changes of the Consumer Price Index in previous period.

Entitled mothers must be citizens of Serbia residing in Serbia or foreigners with a status of permanently settled foreigner in Serbia, under the condition that the child is born in Serbia.

Under certain circumstances the father can be eligible (mother is a foreigner, died, abandoned the child or is unable to take care of the child).

The children must reside in Serbia, attend preschool or school education on a regular basis and is vaccinated according to the health care regulations.

#### TURKEY

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.

See chapter 4: Maternity/paternity

#### UKRAINE

See Table V “Maternity”

### Allowance for single parent

#### ALBANIA

No specific scheme

(last update 2019)

#### ARMENIA

None

#### AZERBAIJAN

No special allowance.

#### BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska  
- No special provisions

##### Brčko District of BiH

10% of average earnings in the Brčko District (if the amount of average earnings is BAM 850.00, the amount of child allowance will be BAM 85.00).

A child without both or one parent, a family with a child with mental or physical developmental delays, and a family in which both parents or one parent is a disabled person from I to VI /until and including VI) group –category, and single parents, shall be entitled to child allowance, regardless of the means-related conditions, increased by 50%.

#### GEORGIA

No special provisions

#### MONTENEGRO

Does not exist.

#### NORTH MACEDONIA

No special allowance. 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, permanent 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 are entitled to higher amount of guaranteed minimum assistance during their pregnancy from a month before delivery and so do single parent whilst the child is below the age of 7 years. (See Chapter XI Guaranteeing Sufficient Resources). This benefit may be combined with child allowance or the special allowance for children with disabilities.

Single parents with low income are entitled to fully subsidized childcare in public kindergartens.

#### REPUBLIC OF MOLDOVA

No specific family benefits for lone parents

#### RUSSIAN FEDERATION

According to Article 16 of Federal Law No. 81-FZ dd May 19, 1995 "On State Benefits for Citizens with Children", subjects of the Russian Federation were granted the right to establish regional benefits, their amount, order of appointment, indexation and payment are regulated by legislative and other regulatory legal acts of the subjects of the Russian Federation.

In 83 subjects of the Russian Federation, benefits are paid to single mothers with the average amount of RUB 667,91.

#### SERBIA

Single parents who are eligible for family support have family benefits increased by 20%.

#### TURKEY

none

#### UKRAINE

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).

(last update 2019)

### Special allowances for children with disabilities

#### ALBANIA

No specific scheme

(last update 2019)

#### ARMENIA

None.

#### AZERBAIJAN

No special allowances. Allowance available for disabled children until 18 years old amounting to 150 AZN + 50 AZN for each orphan (granted per month); after the age of 18 years, the orphan receives a benefit equal to level of invalidity as assessed by Medical Social Experts Commission of the Ministry of Labour and Social Protection of Population.

#### BOSNIA AND HERZEGOVINA

Increased basic child benefits, amount varies between Entities, Brčko District and Cantons.

Republika Srpska:

Children with disabilities can exercise their right to the allowance for assistance and care by other person; the right on personal disability allowance, 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, meals and transport if they are involved in the education process after



elementary school and the right on child allowances under more favourable conditions and in an increased amount. Also, the local government provides a part of funds to co-finance the attendance in preschools institutions for children with disabilities.

#### GEORGIA

See table V , "Invalidity"

#### MONTENEGRO

Entitlement to child allowance may be exercised by:

a child who is recipient of care and support allowance 33,06€;

a child who is recipient of personal disability allowance 41,02€.

Entitlement to child allowance is valid until the child reaches the age of 18.

Entitlement to assistance of up-bringing 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 care 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 200,14 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 200,14 EUR, monthly, for each person individually.

#### NORTH MACEDONIA

Special allowance for children with disabilities or chronic illness (including children with Down syndrome) up to 26 years of age, regardless of the family income or whether the child regularly attends school. The parent must be with permanent residence in North Macedonia. The child must be Macedonian citizen, with permanent residence in the Republic of North Macedonia. Persons with refugee status are also entitled to special allowance. Benefit equals 5.136,76 denars (35.4% of the minimum wage). The benefit is increased by 50% for single parents with disabled child (7.705 denars) and by 25% (6.370 denars) for parents in need (recipients of guaranteed minimum assistance).

Not paid if children are accommodated in state non-residential or other type of institution

#### REPUBLIC OF MOLDOVA

An allowance for care of a sick child is provided up to the age of ten years and for children with recurrent disease/disability up to the age of 18. A medical leave certificate is granted.

#### RUSSIAN FEDERATION

Payment of four additional days off per month for employed parents (guardians, tutors) for care of disabled children: In the amount of average wage. .

#### SERBIA

Parents or custodians of handicapped children, eligible for family support, receive family benefits increased by 20%.

#### TURKEY

According to the Law No. 2022 a monthly payment for persons caring for their disabled relatives who are under age of 18. (As of 2020 the monthly amount is 537,09TL.)

See as well "Basic principles" and "Amounts" under the "Table 11 - Guaranteed minimum resources".

#### UKRAINE

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.

(last update 2019)

## Advance on maintenance payments

### ALBANIA

No specific scheme

(last update 2019)

### ARMENIA

None.

### AZERBAIJAN

None.

### BOSNIA AND HERZEGOVINA

Federation of 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.

Republika Srpska

The 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 Republika Srpska for 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 Brčko of BiH

No special provisions

### GEORGIA

No special scheme.

### MONTENEGRO

No special mechanism under the social security system.

### NORTH MACEDONIA

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 guaranteed minimum assistance to undertake the care of needy persons if it's impossible for the obliged person to make the payments.

### REPUBLIC OF MOLDOVA

No special provisions. Allowances to offset additional expenses are made through social insurance offices.

#### RUSSIAN FEDERATION

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 80 subjects of the Russian Federation, child benefits are paid for children whose parents shy away from paying alimony, its average amount is RUB 530.66.

#### SERBIA

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.

#### TURKEY

None

#### UKRAINE

Not applicable

(last update 2019)

### Other allowances

#### ALBANIA

No specific scheme

(last update 2019)

#### ARMENIA

None.

#### AZERBAIJAN

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 160 AZN (need criteria), state pays (cash) the difference as a social allowance.

#### BOSNIA AND HERZEGOVINA

Federation of BiH

- Depends on Cantonal decisions

Republika Srpska

Depends on decision of local government.

Brčko District of BiH

- 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

#### GEORGIA

None

## MONTENEGRO

The right to nutrition expenses in a public pre-school institution.

The right to free rest and recreation.

## NORTH MACEDONIA

\* Monthly cash compensation paid to foster families for orphans or other children who have been taken into care. The total benefit ranges from 13.957,8 denars for one child (96.3% of the minimum wage), if one child is placed in foster care to 9.281,7 denars per child, if five children are placed in foster care..

The monthly cash compensation is increased to 16.348,8denars if the foster child is a child with mental and/or physical disability or a young offender.

If the foster parents are relatives of the child(ren), the monthly compensation ranges from 9.468,1 denars per child, if one child is placed in foster care to 4.792 denars per child, if five children are placed in foster care

\* Entitlement to free transport to-from school for a distance of 2.5 or more km between the place of living and the school (not part of the social protection scheme).

## REPUBLIC OF MOLDOVA

Social support service for families with children

The service is oriented towards families with children to prevent and / or overcome risk situations in order to ensure the child's growth and education in the family environment.

The service is provided in two forms: primary family support and secondary family support.

Under secondary family support, families with children can benefit from money support, that in the case of a single payment, the amount of the financial aid shall not exceed 4 000 lei, or in the case of monthly payments - 700 lei.

Social support service for families with children is paid from local budget, but also from the sources of the Republican Social Support Fund.

At the moment, not all districts have developed this service, which is still under development.

## RUSSIAN FEDERATION

Lump-sum adoptive parent allowance – at the time the child is transferred to the family amounted to RUB 16350.33. A lump-sum allowance for the adoption of a child with disabilities, a child over 7 years and brothers and sisters - in the amount of RUB 124,929.83.

In addition, there were: a lump sum allowance to the pregnant wife of a serviceman on military conscription service in 2017 - RUB 25,892.45; a monthly benefit for a child of a serviceman on military conscription, in 2017 – RUB 11096 , 77..

## SERBIA

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 – 18,308 RSD monthly if one child is fostered, 11,266 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: 26,726 RSD per child.

In total, Compensation received by the Foster parent amounts to 45,034 RSD monthly for one child, (75% of net average wage in January 2020) 49,258 RSD monthly for 2 children (82% of net average wage), 60,524 RSD monthly for 3 children (101% of net average wage).

Besides, every fostered child receives monthly pocket money, which amounts to 4,283 RSD for January 2020 (7% of net average wage).

For children who are educated in another place than the (area of their) fostering residence, a compensation of transport costs is added: 4,022 RSD (7% of net average wage) for transport up to 20 km, 5,900 RSD (10% of net average wage) for transport exceeding 20 km.

All of the benefits listed above are indexed monthly according to the changes of the average wage.

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 – 14,802 RSD in August 2019;

secondary school: 25% of the same base –18,502 RSD;  
faculty (university): 30% of the same base – 22,203 RSD.

TURKEY

none

UKRAINE

Not applicable

(last update 2019)

## Tax concessions

ALBANIA

ARMENIA

None.

AZERBAIJAN

Not available

BOSNIA AND HERZEGOVINA

Republika Srpska

Tax reliefs for families with children/tax allowances for child care exist.

GEORGIA

MONTENEGRO

Does not exist

NORTH MACEDONIA

No tax allowances for families with children/No tax relief for childcare expenses

REPUBLIC OF MOLDOVA

RUSSIAN FEDERATION

SERBIA

No tax allowances for families with children/No tax relief for childcare expenses.

TURKEY

UKRAINE

## Adjustment

### ALBANIA

No specific scheme

(last update 2019)

### ARMENIA

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

### AZERBAIJAN

Adjustment is based upon a decision of government.

### BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
According to the amount of wages and cost of living index.

#### Republika Srpska

- The amount of child benefits is calculated as a percentage of the base made by the lowest wage in the Republic of the previous year, and the amount of the right is adjusted according to the changes in the base;
- The amount of the allowance for assistance and care of another person is calculated as a percentage of the base of the average net wage earned in the Republic of the previous year and the amount of the right is adjusted annually with the base;
- Salary compensation during the use of maternity leave and pay for part-time work (for the second half of working time) is adjusted monthly with the growth of average wages in the Republic

### GEORGIA

None

### MONTENEGRO

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.

### NORTH MACEDONIA

All benefits are adjusted at the beginning of each year by the changes in the cost of living in the previous year. No adjustment is made if cost of living declined compared with year-ago levels, i.e. the amount of benefits paid in the previous year remains unchanged.

### REPUBLIC OF MOLDOVA

Under current legislation, social allowances are index linked and are increased in accordance with the budgetary capacity of the State.

### RUSSIAN FEDERATION

None.

### SERBIA

The benefits are indexed on a six-monthly basis (on 1 January and 1 June) according to changes of the Consumer Price Index in previous period.

Exception are the allowances for foster parent which are indexed monthly according to the changes of the average wage.

TURKEY

Updated annually

UKRAINE

## Taxation and social contributions

### Taxation of cash benefits

ALBANIA

No specific scheme

(last update 2019)

ARMENIA

Not subject to taxation.

AZERBAIJAN

Not subject to taxation.

BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
Not subject to taxation

Republika Srpska

No benefit is subject to taxation with the exception of the employee benefit during the use of maternity leave – as described in the “parental leave and benefit” section

GEORGIA

Not subject to taxation.

MONTENEGRO

Family benefits are not subject to taxation.

NORTH MACEDONIA

None.

REPUBLIC OF MOLDOVA

Not subject to taxation.

RUSSIAN FEDERATION

Not subject to taxation.

SERBIA

Not subject to taxation.

TURKEY

none

UKRAINE

None

(last update 2019)

### Limit of income for tax relief or tax reduction

ALBANIA

No specific scheme

(last update 2019)

ARMENIA

Not applicable.

AZERBAIJAN

Not applicable.

BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
Not applicable

Republika Srpska.

The tax base of the income tax of personal income shall be reduced by:  
1) Personal allowance of the taxpayer amounting to 6,000 BAM per year  
2) 900.00 BAM for each supported member close family and  
3) amount of interest paid on housing loan

GEORGIA

Not applicable.

MONTENEGRO

Not applicable.

NORTH MACEDONIA

Not applicable.

REPUBLIC OF MOLDOVA

Not applicable.

RUSSIAN FEDERATION



Not applicable.

SERBIA

Not applicable.

TURKEY

none

UKRAINE

Not applicable.

(last update 2019)

### Social security contributions from benefits

ALBANIA

No specific scheme

(last update 2019)

ARMENIA

None.

AZERBAIJAN

None.

BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH  
None

Republika Srpska

No benefit is subject to taxation with the exception of the employee benefit during the use of maternity leave – as described in the “parental leave and benefit” section

GEORGIA

None.

MONTENEGRO

Beneficiaries of these benefits are not obliged to pay for contributions in other schemes for social security on this benefit.

NORTH MACEDONIA

None.

REPUBLIC OF MOLDOVA

Not payable.

RUSSIAN FEDERATION

None.

SERBIA

None.

TURKEY

none

UKRAINE

None.

(last update by Ukraine 2019)