

### 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, 30 January 2014
- RA Government resolution No 50, 24 January 2019

##### AZERBAIJAN

- Law "On Pension" dated 1992 (amended in 1997).
- Instruction on rules for assignment of benefits to children of families with scarce means.
- Resolution of the President No. 315, dated 22 May 1996.
- Resolution of the Cabinet of Ministers No. 22, dated 2 February 1995.
- Law "Targeted Social Assistance" dated 21 October 2005 (applicable since 01.01.2006).
- 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, 54/04, 39/06, 14/09, 45/16 and 40/18) amended in 2004, 2006 and 2009 (Official Gazette of FBiH 54/04, 39/06 and 14/09) Cantonal laws of Social Protection, Protection of Civilian War Victims and Protection of Families with Children.

###### Republika Srpska

- Law on Children's Protection of RS (Official Gazette of RS 114/17, 122/18, 107/19 and 119/21)
- Labour Law (Official Gazette of RS 01/16) amended in 2018 (Official Gazette of RS 66/18 and 119/21)
- Law on Income Tax (Official Gazette of RS 60/15, 5/16, 66/18, 105/19 and 123/20, 49/21 and 119/21).
- Law on Social Protection ("Official Gazette of the Republika Srpska" No 37/12, 90/16, 94/19 and 42/20)
- Family Law ("Official Gazette of Republika Srpska" No. 54/02, 41/08 and 63/14
- Law on Primary Education and Upbringing ("Official Gazette of Republika Srpska" No. 79/15, 44/17, 31/18, 84/19, 35/20 and 63/20)
- Law on Secondary Education and Upbringing ("Official Gazette of Republika Srpska" No. 41/18, 35/20 and 92/20)

###### Brčko District of BiH

- Law on Children Protection of Brčko District (Official Gazette of Brčko District 51/11- Consolidated Version) amended 3/15, 18/20, 29/20, 41/20 and 13/21
- Law on Social Welfare of Brčko District (Official Gazette of Brčko District 01/03, 04/04, 19/07, 02/08 and 20/20)

##### GEORGIA

- Order of Government of Georgia No 145, (28.07.2006).
- Order of Government of Georgia No 262 on promoting of improvement of demographic situation
- The law on "Development of Mountainous Regions".

## MONTENEGRO

Law on Social and Child Welfare, 2013, amended in 2014/2015/2016/2017/2021/2023.

Family Law, 2007, amended in 2016.

Rulebook on the closer Criteria for exercising basic benefits from Social and Child Welfare, 2020, amended in 2021/2023.

## 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,

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. 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,
- Government Decision No. 1278/2018 for the approval of the Regulation on types, amounts and conditions specific allowances for raising and caring for placed children in guardianship services, professional parental assistance and family house type service the modification and abrogation of some decisions of the Government,
- Government Decision No. 378/2018 the determination and payment of daily allowance for children,
- Government Decision No. 132/2020 for the approval of the Regulation on the manner of establishing and paying the allowances for some categories of children and young people,
- Government Decision No. 581/2006 for the approval of the Regulation on the conditions for establishing and paying allowances for adopted children and those under guardianship.

## SERBIA

Law on Financial Support Provided for Families with Children, 2017, revised 2018/2021.

Family Law, 2005, revised 2011/2015.

Law on Social Protection, 2011/2022.

## TÜRKIYE

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 No 26244 dated 30.07.2013.

Labour Law No 4857 dated 22/05/2003.

Decree Law on Organisation and Functions of the Ministry of Family and Social Policies No 633 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 the state budget, aimed at raising the standard of living of the family.

### 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 : 100 AZN per month.

2. Benefit paid to mothers who have more than 5 children: 100 AZN per each child under the age of 18

3. Allowance for adopted child, including a child under 18 years of age with disabilities: for an adopted child (except for the children mentioned in the second paragraph of this sub-item) – 200 AZN; for an adopted child with disabilities under 18 years of age – 600 AZN.

### 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 the 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.

#### 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.

#### TÜRKİYE

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 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 stepchildren)

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

A family with child(ren) under the age of 18, whose insecurity score is higher than the marginal score entitling to receive a family benefit set by the Government of the RA for a given year, has the right to receive a family benefit.

The amount of the family benefit is determined by adding to the basic part of the family benefit the allowance given for each member of the family who is under the age of 18.

The amount of the allowance given to a family member under 18 years of age is differentiated based on the level of insecurity of the given family, place of residence, and the number of family members under 18 years of age.

#### 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

Under the "targeted social assistance program" child benefits are paid for children under the age of 16 living in socially vulnerable families with a rating score under 120,001.

Under the "demographic situation promotion program benefits are paid to families with 3 or more children.

According to the Law on "Development of Mountainous Regions", children born after 1 January 2016 are 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.

#### 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.

#### TÜRKIYE

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, as well as a foreigner with permanent or temporary residence permit.

#### GEORGIA

Benefits paid to residents.

#### 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.

#### SERBIA

See "2: Field of application: Beneficiaries" above

#### TÜRKIYE

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 families (with child) whose insecurity score is higher than the marginal insecurity score. The family insecurity score is established on the basis of a number of indicators, in particular, the social group of each member of the family (disabled person, pensioner, unemployed person, single mother, adult having no active working capacity, etc.), the number of family members possessing no active working capacity, the place of residence, the housing conditions, the average annual income of the family, etc. Each characteristic has a numerical value, through which a family's insecurity score is calculated.

The marginal insecurity score is set every year by the Government of RA (for 2023 it is 28.00)

#### AZERBAIJAN

Social assistance (income tested): Paid to families with the average monthly income per family member up to 246 AZN.

Child allowance (income tested): Paid to families with a child younger than 1 year of age and the average monthly income per family member up to 246 AZN.

Birth and adoption grants: Paid to the mother (or other recognised 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

Targeted social assistance program: children under the age of 16 living in socially vulnerable families with a vulnerability score under 120, 001. Demographic situation promotion program: 3rd and each following child in a family.

## MONTENEGRO

Entitlement to a child allowance for the five 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

The lump-sum allowance at the birth of the child is established:

a) for each child born alive, including in the case of twins or more children born from a single pregnancy, in the same amount;

b) to the mother, and in case of her death - to the legal representative of the child;

c) provided that the child was registered with the competent subdivision of the Public Services Agency;



- d) provided that it was requested no later than 12 months after the birth of the child;  
The monthly Allowance for child care up to the age of 2 is established:
- a) for each child born alive, including in the case of twins or more children born from a single pregnancy, in the same amount, from the date of the child's birth, except for the cases provided for in letter f);
  - b) provided that the child was registered with the competent subdivision of the Public Services Agency;
  - c) at the request, optionally, of one of the legal representatives of the child, who directly takes care of the child, regardless of whether they carry out an activity;
  - d) provided that it was requested within 12 months of the child's birth. If the respective allowance was requested later than the indicated term, it is established retroactively, but not more than for 12 months preceding the date of the address, provided that it was requested within 2 years from the date of the child's birth;
  - e) in the case of the child's death, based on the death certificate, during the child's lifetime, provided that it is addressed within the term provided for in letter d);
  - f) in the case of adoption or placement of the child in guardianship/guardianship service - from the date of the irrevocable date of the court decision approving the adoption, respectively, from the date of issuance of the provision regarding the placement of the child in guardianship/guardianship service;
  - g) a single allowance for one and the same child.

#### SERBIA

No other conditions

#### TÜRKIYE

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 18 years of age.

#### AZERBAIJAN

Income-tested child allowance: first year of life.

Mothers with 5 or more children: up to 18 years of age.

#### 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

Amendments to the Child Protection Law 13/21: A child who is in regular primary education is suspended from the payment of child allowance in case of serious violation of discipline and obligations of students related to unjustified absence from classes and other forms of educational work, more than 36 lessons during the school year.

#### GEORGIA

Targeted social assistance program: 16 years of age.

Demographic situation promotion program: 2 years of age.

#### 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 years. In case of insured persons the age of child depends on option that is requested for establishment of allowance.

#### 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

#### TÜRKIYE

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 amount of the benefit calculated:

If the score is between the first level (families with 28.07-35.00 insecurity score):

Basic amount\* (per household): 20,000 AMD per month + 5,500 AMD for each household member aged below 18 years; or + 6,500 AMD for each member aged below 18 years of the household with 4 and more children under 18 years of age, + 6,000 AMD for each member aged below 18 years of the household living in highland or borderline settlements; + 7,000 AMD for each member aged below 18 years of the households with 4 and more children under 18 years of age and living in highland or borderline settlements.

If score is between second level (families with 35.01-39.00 insecurity score):

- accordingly 6,000, 7,000, 6,500, 7,500 AMD.

If score is on third and over level (families with 39.01 and more insecurity score):

- accordingly 6,500, 7,500, 7,000, 8,000 AMD.

Lump sums :

50,000 AMD in case of new born child.

25,000 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 246 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: 120 AZN,
- children of persons with disabilities due to war and 20 January events : 15 AZN,
- children of parents who died in the defence of their motherland : 21 AZN,
- children of parent(s) who participated in the liquidation of the consequences of the Chernobyl nuclear accident : 15 AZN.

Other special cases: 120 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 2021 is as follows:

- For the second and fourth child 46.80 BAM;
- For the third child 93.60 BAM;
- For children who exercise their right independently of the material position and regardless of the order of birth 119.60 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 high mountainous regions, 150 GEL in all other regions.

For targeted social assistance beneficiaries, the amount of the child benefit is 150 GEL, from July 2023 it is 200 GEL.

#### MONTENEGRO

The child allowance is 30,00 EUR per month for a child up to the age of 18.

The social assistance cash benefit is 50,88 EUR/month. The allowance for care and assistance is 60,12 EUR. The personal disability allowance is 69,38 EUR. The allowance for a child without parental care is 69,38 EUR. The allowance in case of activation assistance or assistance for unfavourable social situation is 50,88 EUR.

#### NORTH MACEDONIA

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 1,443 MKD per month, while for two or more children in the family it is 2,284 MKD per month.

\*If there is a child of school age, the amount of the allowance for one child is 1,203 MKD per month, while for two or more children it is 1,684 MKD 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 1,923 MKD per month.

Education allowance:

The amount of the educational allowance is 842 MKD per month for a child in primary education (between 5 and 15 years of age) and 1,203 MKD 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 9,191 MKD (51% 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.

For uninsured person the benefit and the minimum amount of the benefit for insured person, from January 2021 is 740 MDL per month. For the year 2022: Monthly allowance for the care of the child up to 2 years old (from 01.10.2022 the monthly allowance was established, for all children regardless of the status of the parent (insured or uninsured) 1,000 MDL per month.

In addition, the monthly support allowance is paid for raising up to the age of 3 twin children or several children born from a single pregnancy, for insured and uninsured persons. Its amount from October 1, 2022 is 500 MDL per month.

#### SERBIA

3,830 RSD monthly per child (5% of net average wage in January 2023), paid for a maximum of 4 children per family.

4,979 RSD per child (6% of net average wage) if the child is raised by a custodian, foster parent or single parent.

5,745 RSD per child (7% of net average wage) if the child is disabled.

6,894 RSD per child (8% 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.

## TÜRKIYE

### Civil Servants:

There are benefits paid monthly for children and spouse.

### For each child:

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

### For spouse:

Salary coefficient (according to the Law No 657) X index (1,500)

### Variations with income:

None

### Variations with age:

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

## 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

The data provided by the family is subject to verification by comparison with the information available to the relevant authorities.

## AZERBAIJAN

Social assistance (income tested) : Paid to families with the average monthly income per family member up to 246 AZN.

## BOSNIA AND HERZEGOVINA

### Republika Srpska

- if the monthly income per family member does not exceed 20% for the second child (104.00 BAM), 21% for the third child (109.20 BAM), 23% for the fourth child (119,60 BAM) from the lowest wages in the Republika Srpska in the previous year;

- if the catalogue value of the estimated movable property does not exceed the value of the 13 lowest wages in the Republic of the previous year (6.760 BAM)

The property census does not apply to the following users of rights: a child without parental custody, a child who is entitled to supplement for the assistance and care by another person, 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, as well as a child who has been determined by an expert commission to have a disability or illness that leads to difficulties in psychomotor and sensorimotor development.

## GEORGIA

The targeted social assistance program is based on the assessment of households using a special methodology that is based on proxy means testing formula whereby households are assessed using a 'wellbeing score'. Families are eligible when their vulnerability score is under 120,001.

Assistance is provided based on the gradation system whereby families, having lower scores receive more financial support. A child benefit is paid in addition to the subsistence allowance to families with children under 16 years of age.

## MONTENEGRO

Child allowance for beneficiaries up to the age of 18 is not means tested.

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 80,23 EUR to 152,54 EUR 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 8,176 MKD (45.4% 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 8,176 MKD (45.4% 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.

## SERBIA

The condition to become entitled to the benefit is that monthly net income per family member (including children) is lower than the threshold – 11,490 RSD in January 2023 (14% 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 13,787 RSD (17% 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 14,936 RSD (18% 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.

#### TÜRKIYE

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

Social assistance financed by the state budget, providing a care leave benefit paid to those who take time off work in order to raise their children and flat-rate benefit for persons who are not on care leave.

#### 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

Partly compensated adoption leave for public servants.

Partly paid parental leave and unpaid additional parental leave for private sector employees.

#### 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 4 "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 Table 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.

#### 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.

#### TÜRKIYE

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

All residents.

#### 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

Public servants and employees.

#### 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 4 "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.

#### SERBIA

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

No voluntary membership possible.

#### TÜRKIYE

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

None.

#### 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 4 "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 Table 12 "Long-term Care.

#### REPUBLIC OF MOLDOVA

0 - 2 years: for uninsured person

0 - 3 years: for insured person

#### SERBIA

No minimum employment period required.

#### TÜRKIYE

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 mental-physical developmental delays that is not placed in an appropriate health or social institution 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 the public service the only form of parental leave (other than maternity leave) is the adoption leave granted to public servants who have adopted a child under one year of age. In this case, a public servant actually taking care of the adopted child is granted a leave of 550 calendar days, of which 90 calendar days is compensated (provided the child's mother has not used the leave).

In the private sector, an employee is entitled to a parental leave of 604 calendar days (587 calendar days in case of complications during childbirth or the birth of twins), of which 57 calendar days are compensated. The parental leave may be enjoyed in whole or in parts by the mother or the father of the child. The employee shall notify the employer 2 weeks in advance about the intention to take parental leave. The employee shall use the paid part of maternity leave in sequence, for 183 or 200 calendar days, respectively.

Upon his/her request, an employee may be granted an additional unpaid parental leave of 12 weeks until the child turns 5. The additional parental leave may be granted to an employee, who actually takes care of the child. The additional leave may be taken in whole or in parts, but not less than 2 weeks a year. In the public sector the father can take a paid leave for 90 calendar days, provided that the child's mother has not used the leave.

In the private sector, the cash allowance for a period of paid maternity leave and paid parental leave, as well as paid newborn adoption leave, shall be a maximum of GEL 2, 000 in total. Employers and employees may agree on extra pay for said periods of leave.

## 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 permanent.

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 4 "Maternity/Paternity".

Salary compensation for shortened working hours due to care for disabled child: This is an individually claimed right to shorten 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.

## SERBIA

The total leave lasts 365 days and is divided into two periods: Maternity leave and Child care leave.  
Maternity leave – See Table 4. 'Maternity/Paternity – Maternity/paternity benefit'

Child care leave 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.

## TÜRKİYE

Civil Servants:

Civil servants (mother or father) may use 2 years of unpaid leave. Civil servants (mother or father) adopted a child under 3 years of 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 years of 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 years of 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 years of 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 years of 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

Amount of child care benefit up to 2 years old.

1) if the child is born before 1 January 2023: 31,600 AMD

2) if the child is born on or after 1 January 2023, if:

a) the parent is not on care leave: AMD 31,600

b) the parent is on care leave in the amount of 50 percent of the Minimum Monthly Salary" :

50% of 75,000AMD = 37,500 AMD

The parent, who is registered and actually residing at the address of the rural settlement, and is on care leave, receives the benefits of points a and b at the same time.

## 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

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

In the private sector, the cash allowance for a period of paid maternity leave and paid parental leave, as well as paid newborn adoption leave, shall be a maximum of 2,000 GEL in total. Employers and employees may agree on extra pay for said periods of leave.

## 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 4 "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. 15,929 MKD). 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.

SERBIA

See Table 4 'Maternity/paternity – Maternity/paternity benefit'

TÜRKIYE

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

Social assistance financed by the state budget, aimed at raising the standard of living of the family.

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 Republika Srpska; these benefits are flat rate, and they are not based on the social insurance system.

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

SERBIA

No child care allowances.

TÜRKIYE

Not applicable.

UKRAINE

Universal periodic financial assistance for families with children is absent.

(last update 2019)

### Field of application: beneficiaries

ALBANIA

ARMENIA

Families with 3 and more children.

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

- Under the Government Decision No. 1278/2018, the beneficiaries are children placed in guardianship service, foster care and family-type children's homes;

- Under the Government Decision No. 378/2018, the beneficiaries are children temporarily left without parental care and children without parental care, who are placed in family-type services, in the social service Community Home for Children at Risk and in the social service Placement Centre for Children Separated from Parents, who are enrolled in educational institutions;
- Under the Government Decision No. 132/2020, the beneficiaries are children temporarily left without parental care and children without parental care, as well as young people who until the age of 18 held such status.

#### SERBIA

Not applicable.

#### TÜRKIYE

Not applicable.

#### UKRAINE

Not applicable.

(last update 2019)

### Conditions

#### ALBANIA

#### ARMENIA

The third and each following child born after 1 January 2022.

#### AZERBAIJAN

See "Child rising allowances".

#### BOSNIA AND HERZEGOVINA

Republika Srpska:

In case of an unemployed person, the condition is residence in the Republika Srpska at least a year before the birth of the child (exceptionally less than that period, provided that the father has resided in Republika Srpska for at least one year before the birth of the child) and the mother is unemployed. This right may also be exercised by a mother who is a foreign national if she has permanent or temporary residence in the Republika Srpska, that she is unemployed 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

SERBIA

See Table 4 "Maternity".

TÜRKIYE

Not applicable.

UKRAINE

Not applicable.

(last update 2019)

### Benefits: amounts

ALBANIA

ARMENIA

Monthly amounts - 50,000 AMD paid up to the child's 6th birthday.

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

1. Under the Government Decision No 1278/2018:  
- one-off allowance upon placement (MDL 3,688.70);  
- monthly allowance (MDL 1,400 per month);  
- one-off allowance upon reaching the age of 18 (MDL 1,000).

2. Under the Government Decision No. 378/2018  
In 2023 the amount is: on ordinary days – MDL 20; on the child's birthday – MDL 167, and on public holidays – MDL 119.

3. Under the Government Decision No. 132/2020 are established the following types of allowances:

- one-off allowance upon graduation from boarding school (MDL 5,000);
- monthly maintenance allowance (amount equal to the subsistence minimum);
- monthly housing allowance (MDL 500);
- one-off allowance for research, thesis and diploma-related work in the final academic year (MDL 500);
- one-off allowance upon graduation (MDL 10,000).

SERBIA

Not applicable.

TÜRKIYE

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

None.

MONTENEGRO

Not applicable.

NORTH MACEDONIA

No child care allowances.

REPUBLIC OF MOLDOVA

The benefit is not means tested.

SERBIA

Not applicable.

**TÜRKIYE**

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 of beneficiaries of financial assistance and children, victims of domestic violence in pre-school institutions.

The Public Fund for Child Protection provides compensation for co-financing the stay in the preschool institution of children without parental care and children with developmental delays.

Subsidies for other children depend on the founder of the public pre-school institution, i.e. on the unit of local self-government.

Also, Republika Srpska co-finances the extended stay of children in primary school (children attending the first grade), and in the school for children with disabilities: for children of the first, second and third triad/level; Republika Srpska co-finances the morning care of children in primary school for students of all grades who use organized transportation.

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 MKD per month (8% 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****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.

#### TÜRKIYE

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 300,000 AMD for the first and second child, 1,000,000 AMD for a third and fourth child, 1,500,000 AMD for a fifth and each following child born.

#### AZERBAIJAN

Lump sum benefit of 500 AZN. Normally the benefit is granted to the mother, but in case there's no mother - to the actual caregiver.

#### 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. This right is exercised by a mother who has a place of residence in the Republika Srpska. 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

Prenatal 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

To improve the demographic situation, a targeted state program provides monthly cash assistance for the third and subsequent children in regions where natural growth is not observed. Also, monetary assistance is provided for every newborn, one of whose parents has the status of a permanent resident in the high mountainous settlement.

## MONTENEGRO

Birth allowance: lump sum of 900,000 EUR per birth for the supply of baby accessories.

Birth allowance for the beneficiary of social assistance: lump sum of 1.000 EUR 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 newborn baby is tax-financed and is provided for the first and second newborn/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 6,010 MKD (33 % of the minimum wage) for the first newborn and 24,045 MKD (134%) for the second newborn

## REPUBLIC OF MOLDOVA

Flat-rate at childbirth for insured and uninsured person.

From January 2020 – 8,299 MDL for each child.

From January 2021 – 9,459 MDL for each child. From January 2022 –10,068 MDL for each child. From January 2023 – 10,932 MDL for each child.

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

## 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 – 345,399 RSD (417% of net average wage – January 2023).

The benefit for the second child is paid in 24 monthly instalments – 12,766 RSD (15% 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: 15,319 RSD (19% of net average wage);

fourth: 22,979 RSD (28% of net average wage).

In addition, parents of the first four children in a family receive one-off payment for the equipping a child: 6,383 RSD (8% of net average wage). Additional birth grant in a form of one-off payment of 115,133 RSD (139% of net average wage) is paid for the second and third child.

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

## TÜRKİYE

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 TRY for first child, 400 TRY for second one and 600 TRY for third and others.

Social insurance system also provides cash benefits to workers and their dependent spouses, financed by contributions from employers.

See Table 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 Table 11 "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 11 "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 single parents.

#### SERBIA

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

#### TÜRKIYE

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

Social allowance for disabled children under the age of 18 :

Person with disability due to 81-100% impairment of bodily functions - 270 AZN

Person with disability due to 61-80% impairment of bodily functions - 220 AZN

Person with disability due to 31-60% impairment of bodily functions - 150 AZN

Presidential grant of 300 AZN a month is paid to person with disability due to 81-100% impairment of bodily functions (visual disability), 200 AZN a month is paid to person with disability due to 81-100% impairment of bodily functions.

And 100 AZN Presidential grant for their caregivers.

Level of disability is assessed by Medical Social Experts Commissions under 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, 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.

A parent of a child who has permanent developmental disabilities due to which he is completely dependent on the support and care of another person in meeting basic living needs and who has a physical disability in the percentage of 100%, is entitled to a monthly allowance of 25% of the lowest salary in Republika Srpska in the previous year; the benefit can be realized by one of the parents who

is unemployed; if there are two or more children with disabilities in the family, the benefit may be received by both unemployed parents; instead of the parents the benefit may be received by the unemployed spouse or common-law spouse of the parent with whom the child lives in the household; if the child's parents have died or neither parent lives with the child, or lives with the child but is unable to provide the necessary care due to his/her psychophysical condition, the benefit may be received by one of the unemployed family members with whom the child lives in the household.

#### GEORGIA

Within the frame of the social rehabilitation and child care program, there is a sub-program which provides home care for children with severe and profound developmental delays.

See also table V "Invalidity".

#### MONTENEGRO

Entitlement to child allowance may be exercised by:

- a child who is recipient of care and support allowance 60,12 EUR;
- a child who is recipient of personal disability allowance 69,38 EUR.

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 150EUR, 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 235,13 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 235,13 EUR, monthly, for each person individually.

#### NORTH MACEDONIA

Special allowance for children with disabilities (including severe, more severe or most severe physical disabilities, moderate, severe and profound intellectual disability, chronic illness, with impaired vision, impaired hearing, impaired speech, autism and multiple types of disability) 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 7,046 MKD (39% of the minimum wage). The benefit is increased by 50% for single parents with disabled child (10,568 MKD) and by 25% (8,806 MKD) 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.

- Law No. 499-XIV, of 14.7.1999, on State social benefits for certain categories of citizens.

#### SERBIA

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

#### TÜRKIYE

According to the Law No. 2022 a monthly payment for persons caring for their disabled relatives who are under the age of 18. (As of 2021 the monthly amount is 609.61 TRY)

See also "Basic principles" and "Amounts" under 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, an 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.

#### 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.

#### TÜRKIYE

None.

#### UKRAINE

Not applicable

(last update 2019)

### Other allowances

#### ALBANIA

No specific scheme

(last update 2019)

#### ARMENIA

None.

#### AZERBAIJAN

Targeted social assistance exists only for poor families:

For persons living permanently in Azerbaijan (citizens of Republic Azerbaijan and foreign citizens) if the average monthly income of the family divided by the number of family members is less than 246 AZN (need criteria), the state pays (in 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.

The unit of local self-government bears the costs of transportation, food and accommodation of students who attend classes in primary and secondary schools for children with developmental disorders; the costs of transporting children with developmental disorders who attend regular school are borne by Republika Srpska.

Republika Srpska finances the transportation costs of all primary school students who travel to school from a distance of more than four kilometers.

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 18,112 MKD for one child (101% of the minimum wage), if one child is placed in foster care to 12,201 MKD per child, if five children are placed in foster care.

The monthly cash compensation is increased to 21,275 MKD 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 11,840 MKD per child, if one child is placed in foster care to 5,993 MKD 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 MDL, or in the case of monthly payments - 700 MDL.

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 all districts have developed this service.

#### 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 – 20,490 RSD monthly if one child is fostered, 16,272 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: 40,846 RSD per child.

In total, compensation received by the foster parent amounts to 61,336 RSD monthly for one child (74% of net average wage in January 2023), 114,236 RSD monthly for 2 children (138% of net average wage), 171,354 RSD monthly for 3 children (207% of net average wage).

Besides, every fostered child receives monthly pocket money, which amounts to 5,722 RSD for January 2023 (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: 5,573 RSD (7% of net average wage) for transport up to 20 km, 8,173 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 – 20,505 RSD;

secondary school: 25% of the same base – 25,631 RSD;

faculty (university): 30% of the same base – 30,757 RSD.

Subsidy for building or buying house or apartment – mothers who give birth to child as of January 2022 and possess no house or apartment are eligible. Additional condition is that parents' earnings in total are up to two average wages in Serbia. The subsidy amounts 20,000 EUR.

Subsidy for building or buying house or apartment – mothers who give birth to child as of January 2022 and possess no house or apartment are eligible. Additional condition is that parents' earnings in total are up to two average wages in Serbia. The subsidy amounts 20,000 EUR.

#### TÜRKİYE

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 childcare exist.

GEORGIA

The Tax Code of Georgia establishes tax relief for employees. In particular, the taxable income received during a calendar year up to 3,000 GEL by a single mother is not taxed. The same applies to a person who has adopted a child (within 1 year of adoption) and a person who has a foster child.

For persons with one or two children under the age of 18, permanently residing in a high-mountain settlement, the income tax payable on taxable salary income up to GEL 3,000 per calendar year is reduced by 50 percent.

MONTENEGRO

Does not exist.

NORTH MACEDONIA

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

REPUBLIC OF MOLDOVA

SERBIA

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

TÜRKİYE

UKRAINE

# Adjustment

## ALBANIA

No specific scheme

(last update 2019)

## ARMENIA

Decision of the 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 and the amount of the right to personal disability benefit is calculated as a percentage of the base of the average net wage earned in the Republika Srpska in 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 Republika Srpska

## 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.

## 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.

## TÜRKIYE

Updated annually.

## 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.

#### SERBIA

Not subject to taxation.

#### TÜRKIYE

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 8.400 BAM per year
- 2) 1.800 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.

SERBIA

Not applicable.

TÜRKİYE

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.

### SERBIA

None.

### TÜRKIYE

None.

### UKRAINE

None.

(last update by Ukraine 2019)