

Maternity/Paternity

Applicable statutory basis

ALBANIA

Law No. 7703, dated 11.5.1993 "For the social insurance in Republic of Albania" (amended), by Law no.104/2014, date 31.07.2014, which has come into force on 1 January 2015.

Code of Labor of Republic of Albania
No.7961, dated 12.07.1995 (amended) by Law no.136, date 05.12.2015.

New Law No. 10 383, dated 24.2.2011, "ON COMPULSORY HEALTH CARE INSURANCE", in force as from 25 March 2013.

(last update of information (Albania) (2019)

ARMENIA

- Family Code
- Labour Code
- Law on "Temporary incapacity and maternity benefits", 22 November 2010
- Law on "State benefits", 12 December 2013
- RA Government resolution No 1024, 14 July 2011
- RA Government resolution No 1179, 8 October 2015

AZERBAIJAN

"Regulations on the Calculation and Payment of Allowances on Compulsory State Social Insurance and Benefits Paid at the Expense of the Insurant to Employees who have a Temporary Disability", approved by the Resolution of the Cabinet of Ministers No. 189 dated 15.09.1998.

BOSNIA AND HERZEGOVINA

Federation of BiH

- Law on Health Insurance of FBiH (Official Gazette of F BiH, 30/97) amended: in 2002 , 2008, 2011, 2018 and 2022(Official Gazette of F BiH, 7/02 , 70/08, 48/11, 36/18 and 61/22)
- Law on Basis of Social Protection of Civil War Victims and Protection of Families with Children of FBiH,(Official Gazette of F BiH 36/99), amended in 2004, 2006 and 2009 (Official Gazette of FBiH 54/04, 39/06 and 14/09) Supplemented by 10 Cantonal Laws on the same subject
- Labour Law of the Federation of BiH (Official Gazette of FBiH 26/16 and 89/18)

Republika Srpska

- Law on Mandatory Health Insurance of Republika Srpska ("Official Gazette of RS", 93/22) amended in 2022 ("Official Gazette of RS": 132/22)
- Law on Child Protection of Republika Srpska (Official Gazette of RS .114/17), amended in 2018, 2019 and 2021 (Official Gazette of RS 122/18, 107/19 and 119/21)
- Labour Low (Official Gazette of RS 01/16) amended in 2018 and 2021 (Official Gazette of RS 66/18 and 119/21)
- Amendments in the Law are related for new salary definition and methodology for its accounting.
- Law on Income Tax of Republika Srpska Official Gazette of RS 60/15, 5/16, 66/18, 105/19, 123/20, 49/21 and 119/21

District Brčko of BiH

- Labour Law of Brčko District (Official Gazette of Brčko District 7/00) amended in 2003. and 2004 (8/03, 33/04)
- Law on Children Protection of Brčko District (Official Gazette of Brčko District 01/03 amended 4/04)
- Major Decision (no: 01-014-001435/05 Official gazette of District Brčko/05) on conditions and resources for salary compensation during maternity leave
- District Brčko:

- Labour Law of Brčko District (Official Gazette of Brčko District 19/06- Consolidate Version) amended in 19/07, 25/08, 20/13, 31/14 and 01/15)
- Law on Children Protection of Brčko District (Official Gazette of Brčko District 52/11- Consolidated Version) amended 3/15
- Mayor's Decision on the conditions and the way of payment of employee benefits to employees during maternity leave number: 01-014-001435/05 from 21 February 2005.

GEORGIA

Labour Code of Georgia, 27.12.2010.

Law on Public Service

Order of the Ministry of Labour, Health and Social Affairs No 01-133/n, 29 December 2020 concerning "Rules of remuneration for leave due to pregnancy, childbirth, child care and adoption".

Order of the Ministry of Labour, Health and Social Affairs No 281/n 25 September 2007 concerning "Rules on conducting expertise on temporary incapacity for work and on issuing of sick leave certificate".

MONTENEGRO

Labor Code, 2019, amended in 2021.

The Law on Mandatory Health Insurance, 2021.

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

NORTH MACEDONIA

Benefits in kind – medical care:

Law on Health Insurance (Official Gazette No. 25/2000), as amended on several occasions and supplemented by extensive guidelines.

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

Maternity leave and benefit:

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

Family Law (Official Gazette no. 80/92), as amended on several occasions.

REPUBLIC OF MOLDOVA

Labor Code no. 154/2003;

Law no. 489 of 08.07.1999 on the public social insurance system;

Law no. 289-XV of 22.07.2004 on temporary incapacity for work payments and other social insurance benefits;

Government Decision no. 108 of 02.03.2005 regarding the approval of the conditions of establishment, calculation and payment of temporary disability allowances and other social security benefits.

Government Decision no. 1245 of 15.11.2016 on the approval of the Regulation on the conditions for determining, the method of calculation and the payment of the paternal indemnity.

SERBIA

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

Law on Health Insurance, 2019.

Law On Labour 2005, revised 2009/2013/2014/2017/2018.

TÜRKIYE

Civil Servants: Civil Servants Law No 657 dated 14/07/1965.

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

Labour Law No 4857 dated 22/05/2003.

UKRAINE

Law of Ukraine "On compulsory state social insurance" N1105 Law of Ukraine "On compulsory state social insurance" N1105

Law of Ukraine "On compulsory state social insurance against temporary disability and covering costs related to childbirth and funeral needs", # 2240-III dated January 18, 2001.

Law of Ukraine "On rates of contributions under selected state social insurance programs, # 2213-III dated January 11, 2001

Law of Ukraine "On state social assistance to families with children" # 2811-XII dated November 21,1992.

Law of Ukraine "On budget of Ukraine"

The Law of Ukraine "On Amending the Law of Ukraine" On state assistance to families with children "on the payment of assistance for child birth" from November 17, 2009 1723-VI

Cabinet of Ministers decision on 23 February 2011 ? 155 "On amendments to paragraph 13 of the Order of the award and payment of state aid to families with children"

The Law of Ukraine "On the prevention of financial disaster and creation of conditions for economic growth in Ukraine" from 27 of March 2014

(last update of information by Ukraine 2019)

Basic principles

ALBANIA

Social insurance based scheme with entitlement linked to economic activity and payment of contributions. Financed by contributions from employers and employees. Providing a benefit based on the contributions paid.

(last update 2019)

ARMENIA

A social security scheme financed by global contributions that provides an earnings-related benefit to the economically active population.

AZERBAIJAN

Benefits in-kind

State Budget finances public health service for all women (based on residency).

Cash benefits

Compulsory social insurance scheme for employed women with benefits related to their registered earnings.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska

- Social insurance based system linked to economic activity that provides an earnings-related benefit. Financed by taxes, contributions and the budgets of the Republika Srpska and the Cantonal budgets in Federation of BiH.

The same rules are applicable on the group of self-employed persons.

District Brčko of BiH

- Earnings-related benefit system linked to economic activity. Compensation of net salaries to employers is funded by the District Brčko budget and contributions are paid by employers

The same rules are applicable on the group of self-employed persons.

GEORGIA

A social protection scheme financed by Social Service Agency that provides a not earnings-related benefit to all employees; all residents are covered for maternity care, except public servants, maternity care of which is paid by the public authority, i.e. the Ministry, and all permanent residents are covered for child adoption.

MONTENEGRO

Social insurance scheme for economically active persons.

Financed from contributions of employers and employees and provides compensations related to earnings.

Maternity/paternity leave is followed by parental leave. See Table 9 "Family benefits".

NORTH MACEDONIA

Benefits in kind – medical care:

Compulsory social insurance scheme financed by contributions and taxes. See Table 2 "Health care".

Maternity leave and benefit:

A social insurance scheme financed from taxes providing earnings related benefits during maternity leave for all economically active persons.

Leave and benefits are taken into account for determining entitlement to old-age benefits.

Assistance for new-born babies:
See Table 9 Family benefits.

REPUBLIC OF MOLDOVA

Universal scheme (linked to residence) paying a flat-rate benefit that is financed from the State Budget of Social Insurance for cash benefit and to State budget of Medical insurance for benefits in kind.

SERBIA

Social insurance (for benefits in kind) and tax (for benefits in cash) financed scheme that provides earnings-related benefits. The entitlement to the cash benefit is linked to the type of the economic activity. The benefits are treated equally as wages for the purpose of the future pension composition of the beneficiary.

TÜRKIYE

Civil Servants:
Continuation of salary in case of maternity leave.

Workers:
Compulsory social insurance scheme financed by contributions collected from employers.

UKRAINE

From July 1st, 2014 maternity benefit by the age of three years and birth grant United in one type of assistance and set in a fixed sum at birth 41 280 UAH, regardless of the number of births in the family

(last update 2019)

Field of application

Benefits in kind - medical care

ALBANIA

All residents

(last update 2019)

ARMENIA

All residents.

AZERBAIJAN

All female permanent residents.

BOSNIA AND HERZEGOVINA

Federation of BiH
None

Republika Srpska
All persons insured for health care and persons who do not have the status of an insured person covered by compulsory health insurance during an emergency situation and the state of emergency.

District Brčko of BiH
Permanent residents

GEORGIA

All residents are covered for maternity health care.

MONTENEGRO

See Table 2 "Health care"

NORTH MACEDONIA

Women during pregnancy, delivery and maternity leave (employees, self-employed, unemployed and other groups, e.g. uninsured on any ground)

See Table 2 "Health care", "Field of application, 1. Beneficiaries".

Voluntary membership of the scheme not possible.

REPUBLIC OF MOLDOVA

Pregnant women, women in delivery and women having recently delivered (during 42 days after delivery) benefit free of charge all range of health care services.

SERBIA

All residents.

TÜRKIYE

Benefits in kind (medical care) are given under the Universal Health Insurance. Civil servants and their dependents, and workers and their dependents are insured in the scope of Universal Health Insurance. (For Universal Health Insurance beneficiaries in detail see Table 2 "Health Care".)

UKRAINE

Basic medical care is provided free of charge to pregnant women and children.

(last update 2019)

Maternity/paternity leave and benefit - maternity allowance

ALBANIA

Employees , other active economic people as employer (in the case of employer who work itself (not paid), but employs and others)and self-employed persons.

(last update 2019)

ARMENIA

All residents.

AZERBAIJAN

Lump-sum childbirth benefit is paid to all working permanent residents from State Social Protection Fond under MLSPF. For women who are not professionally active, the lump-sum benefit is paid by the state budget.

In case the mother does not work, or the child does not have a mother the allowance is given to the working father.

BOSNIA AND HERZEGOVINA

Federation of BiH

All employed and unemployed women who receive financial assistance. These rules are applicable upon the self-employed persons as well.

District Brčko

All employed women. These rules are applicable upon the self-employed persons as well.

Republika Srpska

All employed and unemployed women. These rules are applicable upon the self-employed persons as well.

Republika Srpska

Both for maternity and paternity, all employed, unemployed and self-employed persons as well.

Child's parents may agree that the employed father of the child and not the mother continues to use the leave after the expiration of 60 days from the child's birth. Moreover, the father is entitled to a paid leave of 5 working days from child birth - or more in exceptional cases.

GEORGIA

Maternity/adoption benefit: all employed women.

MONTENEGRO

Employed and self-employed persons, unemployed persons registered with the Employment Agency and regular students.

NORTH MACEDONIA

Maternity leave and benefit:

- employed,
- self-employed individuals.

The same arrangement applies for adoptive parents.

No membership on a voluntary basis.

Maternity allowance: no statutory entitlement.

REPUBLIC OF MOLDOVA

The maternity benefit - the insured, the wife relies on her spouse's support and the unemployed who are registered in the sanitary institutions in the Republic of Moldova are entitled to maternity leave, which includes prenatal leave and postnatal leave and benefits the maternity allowance.

The right to paternity allowance is granted to the insured father in the public social insurance system, employed on the basis of the individual labor contract or in a service report under the administrative act, for the care of the newborn domiciled or residing in the Republic of Moldova.

SERBIA

Maternity leave: Employed and self-employed mothers. Adoptive and fostering parents included.

Two types of maternity benefits:

- 1) "Wage compensation" – only employees are eligible for the benefit;
- 2) "Other forms of compensation" – provided to those who received income from any kind of self-employment (including occasional work based on contracts) in any of the previous 18 months or was a farmer for the previous 18 months.

No voluntary membership possible.

TÜRKİYE

Civil servants are not covered by the maternity insurance. They benefit from maternity leave in the scope of the Civil Servants Law and, they have right to continuation of salary during of maternity leave.

Workers:

Female workers giving birth have right to maternity leave. Maternity benefits are composed of temporary incapacity for work allowance

and breastfeeding grant. Temporary incapacity for work allowance is paid to female worker giving birth, and breast-feeding grant is paid to female worker giving birth and male worker for his uninsured wife's giving birth.

UKRAINE

Universal benefit: all insured and uninsured women (not professionally active), all permanent residents.
No paternity benefit.

(last update 2019)

Conditions

Benefits in kind - medical care

ALBANIA

See Table II "Health Care".

ARMENIA

None.

AZERBAIJAN

See Table II "Health Care" above.

BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko
See Table II 'Health Care'

Republika Srpska

During an emergency situation and the state of emergency, the condition that the person has the status of an insured person covered by compulsory health insurance is not mandatory.

- In accordance with Article 20 Law on Mandatory Health Insurance:

Children up to the age of 18, school children and students until the end of their schooling, and no later than the age of 26, as well as a woman in the process related to family planning, during pregnancy, childbirth and maternity up to 12 months after childbirth, and for twins, or the third and every subsequent child up to 18 months after childbirth, can on this basis acquire the status of an insured person in compulsory health insurance.

These categories are given the opportunity to be included in insurance at the expense of budget funds, when they have no other legal basis on which that status can be determined

GEORGIA

Pregnancy and childbirth care are financed by the state budget for all residents.

MONTENEGRO

See Table 2 "Health care"

NORTH MACEDONIA

No qualifying conditions.

REPUBLIC OF MOLDOVA

See Table II "Health Care".

SERBIA

No qualifying conditions.

TÜRKIYE

Civil Servants:

Maternity benefits in kind are provided under the Universal Health Insurance. There is no qualifying period in case of maternity in the scope of the Universal Health Insurance.

Workers:

Maternity benefits in kind are provided under the Universal Health Insurance. There is no qualifying period in case of maternity in the scope of the Universal Health Insurance.

UKRAINE

None.

(last update 2019)

Maternity/paternity leave and benefit

ALBANIA

The maternity benefit shall be payable to an insured woman with regard to pregnancy and child delivery or to an insured father provided she/he has acquired 12 months of insurance in respect of each contingency.

The contingency of where the insured woman's eligibility for another maternity benefit occurs within 24 months from the birth date of the previous child shall be exempted from this rule.

-The benefit period shall be 365 calendar days, including a minimum of 35 days prior to and 63 days after the child delivery. For the insured woman carrying more than one child, the benefit period shall be 390 calendar days, including a minimum of 60 days prior to and 63 days after the child delivery.

(last update 2019)

ARMENIA

Note from medical institution confirming pregnancy.

AZERBAIJAN

Employed women, registered at the gynecological and antenatal clinic.

BOSNIA AND HERZEGOVINA

Federation of BiH:

For employed women

- Minimum 6 months of employment (slight variations between cantons)

Republika Srpska:

Employed regardless of the employment duration. In case of an unemployed person, a benefit is granted for a born child in the amount of 405.00 BAM for 12 months, and for twins and every third and subsequent child for 18 months.

This right is exercised by an unemployed mother provided that she resides in the Republika Srpska at least one year before the birth of the child (exceptionally less than that, provided that the father has a residence in Republika Srpska at least one year before the birth of the child) and is unemployed.. This right may also be exercised by a mother who is a foreign national if she has a permanent or temporary residence in the Republika Srpska, is unemployed and is not a beneficiary of the same right in the state of which she is a national.

The right can be realized unemployed father of a child, guardian or adoptive parent if the child's mother is not alive, if a child is left or objective reasons prevented direct care of the child.

Brčko District of BiH:

- Minimum 3 months of employment
The minimum insurance period is being applied for the risk of maternity.

GEORGIA

Condition for cash benefit and maternity leave is a sick leave certificate for pregnancy and childbirth issued by a gynecologist/obstetrician (or if there is no such doctor then by the treating doctor). After childbirth, in case of mother's death, sick-leave certificate may be issued for the father or for another caregiver for 183 days.
Maternity/adoption benefit: no minimum periods of employment or residence.

MONTENEGRO

One of the parents (mother or father) is entitled to a wage compensation during the maternity/paternity leave.

NORTH MACEDONIA

Maternity benefit:

Compulsorily insured for at least 6 months before the delivery of the child, health insurance contributions paid regularly and on time (i.e. with not more than 60 days delay) and assessment for temporary work incapacity is given by the selected doctor.

The same provisions apply for adoptive parents.

Assistance for newborn baby:

(See Table 9 "Family benefits").

REPUBLIC OF MOLDOVA

The maternity allowance is granted in full at the 30th week of pregnancy for a period of 126 calendar days, and in the case of complicated births or the birth of two or more children - of 140 calendar days. In the case of multiple pregnancy (with triplets or more), the maternity allowance is granted within 24 weeks of pregnancy for a period of 182 calendar days.

The insured on child care leave taking care of children up to age 3, can apply for a monthly child care benefit to all entities in which he / she is engaged, from the date of the leave reach the age 3. In the case of child care leave the initial date differs between the entities, the benefit shall start from the date of the last provision of leave.

The contribution period required to establish allowances includes:

- period of military service, full or reduced;
- child care period – taking care of a child up to 3 years by one of the parents or by tutor in case of both parents' death;
- period during which the insured benefitted from a temporary incapacity indemnity, unemployment benefit, professional integration and reintegration benefits.

The employee insured in the public social insurance system is entitled to the paternity allowance if he:

- a) confirms a total contribution period of at least 3 years;
- b) confirms a total contribution period of up to 3 years, provided that they have completed a minimum contributory period of at least 9 months, realized during the last 24 months preceding the occurrence of the insured risk;

The contributory period includes contribution periods from the first day of activity of the employee to the date of the child's birth, according to information from the State Register of Individual Records in the Public Social Insurance System.

SERBIA

No minimum employment period required.

TÜRKİYE

Civil Servants:

Civil servants benefit from maternity leave in the scope of the Civil Servants Law without qualifying period and, they have right to continuation of salary during of maternity leave.

Workers:

Workers can benefit from maternity leave without qualifying period. But, in the scope of the maternity benefits;

- to receive temporary incapacity for work allowance, 90 days of contributions during the year preceding is needed.
- to receive breastfeeding grant, 120 days of contributions during the year preceding is needed.

UKRAINE

Note from medical institution confirming pregnancy.
One (of the) parent(s) should apply not later than 12 months after the birth of the child.

(last update 2019)

Benefits

Benefits in kind - medical care

ALBANIA

See Table II "Health Care".

ARMENIA

Maternity services and hospital care.

AZERBAIJAN

See Table II "Health Care" above.

BOSNIA AND HERZEGOVINA

Federation of BiH and District Brčko of BiH
See Table II 'Health Care'

Republika Srpska

- pregnant women and mothers of children under one year of age who have health insurance are exempted from paying medical care expenses (participation), regardless it is an examination, hospitalisation or pregnancy-related and child-birth-related, another services;
- pregnant women and women during maternity up to 12 months after the childbirth, ie for twins and every third and subsequent child for a period of 18 months from the childbirth, which is insured according to Article 10 of the Law on Health Insurance are entitled to health care regardless of whether insurance contributions have been paid for them.

GEORGIA

See Table II "Health Care".

MONTENEGRO

Preventive examination of pregnant women;
Examination and counselling 6 weeks after childbirth and once after 6 months, and 3 weeks after spontaneous or permitted abortion or extrauterine pregnancy respectively;
Visiting nurse of pregnant women with counselling on pregnancy lifestyles, and preparation for childbirth and care of a newborn;
Visiting nurse to puerperiums;
Infertility detection and treatment;

NORTH MACEDONIA

Benefits in kind include free medical checks during pregnancy and after birth in contracted health institutions.

See also Table 2 "Health care".

REPUBLIC OF MOLDOVA

See Table II "Health Care".

SERBIA

Maternal services (medical examination of mother during pregnancy, examination of fetus development) hospitalisation and home care, dental services, prostheses and drugs.
All services are free of charge for one year after giving birth. Coverage also includes giving birth and recovering in hospital or home assistance during recovery.

TÜRKIYE

Benefits in kind include medical cares as follows;

Inpatient and outpatient treatments, other clinic treatments needed for diagnosis, birth, laboratory analysis and other diagnosis methods, medical intervention and treatments according to diagnosis, patient follow-up, uterine evacuation, medical sterilization and emergency health services, other medical care and treatments made by healthcare personnel upon physicians' decisions.

UKRAINE

Free emergency medical care is provided by primary medical and health care units and by hospitals in the following cases: childbirth, and gynaecological emergencies.

(last update 2019)

Maternity/paternity leave: duration, flexibility, transferability

ALBANIA

Maternity Benefit:

- Single birth (anticipated): total duration of 365 calendar days with at least 35 days prior to and 63 days after child-birth.
- Multiple births (anticipated): total duration of 390 calendar days with at least 60 days prior to and 63days after child-birth.
- When a child up to one year of age is adopted, the adoptive mother/father insured for not less than 12 months is eligible for maternity benefit, which starts at the day of the adoption, but not prior to the 63th day after the child delivery. This eligibility extends to the maximum of 330 days counting from the child delivery. The minimum period for the adoptive mother to receive the maternity benefit is 28 days.
- When a child is adopted during the maternity leave, the biological mother is entitled to a maternity benefit lasting until the adoption day, but not less than 63 days from the child delivery.
- After the 63 days period counting from the child delivery, the insured biological or adoptive father as well is eligible for a leave to look after the child, provided the mother does not exercise such a right or is not qualified for the maternity leave.
- When a child of up to one year of age is adopted, the adoptive mother insured for not less than 12 months is eligible for a maternity benefit, which starts the adoption day, but not prior the 63rd day of the child delivery. This eligibility extends to the maximum of 330 days from the child delivery. The minimum period for the adoptive mother is 28 days.

(last update 2019)

ARMENIA

Pregnancy and confinement benefits are paid to employed and self-employed mothers for:

- 140 calendar days leave (70 calendar days prenatal and 70 calendar days post-natal);
- 155 calendar days leave in case of complicated delivery (70 calendar days prenatal and 85 calendar days post-natal);
- 180 calendar days leave in case of multiple births (70 calendar days prenatal and 110 calendar days post-natal).

Pregnancy and confinement benefits are paid to unemployed mothers for:

- 140 calendar days leave (70 calendar days prenatal and 70 calendar days post-natal).

AZERBAIJAN

Non-agricultural sector:

Normal: 70 days before and 56 days after, total 126 calendar days,

Multiple birth or difficult delivery: 70 days before and 70 days after, total of 140 calendar days.

Agricultural sector:

Normal: 70 days before and 70 days after, total of 140 calendar days,

Difficult delivery: 70 days before and 86 days after, total of 156 calendar days,

Multiple birth: 70 days before and 110 days after, total of 180 calendar days.

BOSNIA AND HERZEGOVINA

Federation of BiH:

For employed women

- At least 28 days before the birth and 335 days after birth,

For unemployed women

- From the moment of birth and duration as well as amount of financial assistance depends from canton to canton.

Republika Srpska:

Every woman has one year of maternity leave, counting from the day of birth. For twins, the third, and any further child, woman has 18 months of maternity leave.

Based on the request of woman and recommendation of an authorized medical doctor, woman can begin to use maternity leave 28 days before the date of delivery.

Child's parents may agree that the employed father of the child and not the mother continues to use the leave after the expiration of 60 days from the child's birth. The woman may, at her own request, with employer's consent, start to work before the expiration of the maternity leave, but not before the expiration of 60 days from the delivery date.

If the woman gives birth to a dead child, or if the child dies before the expiration of the maternity leave, she is entitled to a maternity leave for as long as it is needed, according to authorized medical doctor's assessment, for the woman to recover from the delivery and the condition caused by the loss of the child, but for no less than 45 days from the delivery date, i.e. the date of child's death.

Brčko District of BiH:

Based on labour law: during pregnancy, confinement and care of the baby, the woman shall be entitled to a maternity leave of twelve (12) months without interruption, and for twins, third or any next child, of eighteen (18) months without interruption.

GEORGIA

In the public sector, in the case of normal pregnancies mothers can take maternity leave of 730 calendar days, out of which 183 days are payable. In the case of complicated or multiple births or premature childbirth (before the 26th week of pregnancy): 200 calendar days are payable. No rules regarding how leave should be divided before and after the birth.

Adoptive mother of a newborn child can take adoption leave of 550 calendar days from the child's birthday, out of which 90 days are payable.

Concerning maternity leave in the private sector, the mother is entitled to paid maternity leave of 126 calendar days, and in case of complications during childbirth or the birth of twins, maternity leave of 143 calendar days. As for the parental leave, an employee is entitled to such leave of 604 calendar days and in case of complications during childbirth or the birth of twins, a parental leave of 587 calendar days; 57 calendar days of leave shall be paid. Upon the request of employees, they shall be granted, at once or in parts, but at least two weeks a year, an additional unpaid childcare leave of absence of 12 weeks until the child turns five. Additional childcare leave of absence may be granted to any person who actually takes care of the child.

MONTENEGRO

Total parental leave is 365 days from the day of the child's birth.

Maternity leave must start minimum 28 days prior to the birth of child.

The parent may start to work even prior to the date that the leave of 365 days expires, but not prior to expiry of the leave of 70 days from the birth of the child.

A child's mother may not interrupt parental leave prior to expiry of the leave 70 days from the birth of the child.

After 70 days from the birth of child, father can use parental leave instead of mother.

If an employed woman starts work prior to the date that the leave of 365 days expires, she shall be entitled to use, apart from the right to have a daily break, another 120 minutes of leave for the purpose of breastfeeding the child. The modalities to take this breastfeeding leave are to be agreed upon with the employer.

NORTH MACEDONIA

Paid maternity leave (Pregnancy and confinement):

9 months (use of 28 days before the confinement is mandatory) or

15 months in case of multiple birth.

A female employee may begin her maternity leave 45 days before childbirth if authorized by the competent medical commission.

Upon her own request, a mother can resume employment or self-employment but not before cessation of a 45-day period after confinement.

The female employee who adopts a child is entitled to paid maternity leave until the child reaches nine months and if she adopts more than one child to maternity leave of 15 months.

Maternity leave includes the period of the child's adaptation which lasts between 2-3 months.

The (adoptive) father of the child may use the leave if the mother decides not to use it.

Unpaid leave of up to three months may be additionally used by the full-time employed mother until the child is 3 years old.

REPUBLIC OF MOLDOVA

The maternity allowance is granted in full at the 30th week of pregnancy for a period of 126 calendar days, and in the case of complicated births or the birth of two or more children - of 140 calendar days.. In the case of pregnancies with 3 or more children, the maternity allowance is granted within 24 weeks of pregnancy for a period of 182 calendar days.

The maternity allowance is granted only to the mothers.

Leave for care is granted to insured persons until the child reaches the age of 3 years

Paternal leave is granted for a period of 14 calendar days, only to the fathers.

SERBIA

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

Maternity leave must start in a period 28-45 days before the presumed day of birth and lasts three months after giving the birth. The leave also lasts until the end of the third month after giving the birth even if child was born dead or dies during that period. The father of the child may use this leave if mother dies, abandons the child or is prevented from using the leave (in case of severe illness, imprisonment, etc.).

Leave in cases of adopting or fostering – See Table IX 'Family benefits - Parental leave and benefits'

Child care leave - See Table 9. 'Family benefits - Parental leave and benefits'.

TÜRKİYE

Civil Servants:

16 weeks of full salary maternity leave. 8 weeks have to be taken before the birth and 8 weeks afterwards (additional two weeks for multi delivery). In case the pregnancy is without any health complication, with the exception of the prenatal compulsory 3 weeks leave, the insured persons can postpone the remaining 5 weeks leave before the delivery; consequently 13 weeks (8+5 weeks) will be taken after the birth. If the mother dies during the delivery or after the child birth, the father can benefit from this leave.

Male civil servant can benefit from 10 days paternity leave.

Civil servants adopted a child under 3 age can benefit from right to leave for 8 weeks.

In addition: time off for breast feeding. A female civil servant is given breast-feeding leave for 3 hours a day in the first six months, and one and half hour a day for the second period of six months, counting from the end of the maternity period. The leave is granted taking into account the preferences of the mother (as to the period and the periodicity).

For parental leaves, see Table 9: Family Benefits.

Workers:

16 weeks of maternity leave divided equally before and after delivery (additional two weeks for multi delivery). In case the pregnancy is without any health complication, with the exception of the prenatal compulsory 3 weeks leave, the insured persons can postpone the remaining 5 weeks leave before the delivery; consequently, 13 weeks (8+5 weeks) will be taken after the birth. If the mother dies during the delivery or after the child birth, the father can benefit from this leave.

Male worker can benefit from 5 days paternity leave.

Mother or father adopted a child can benefit from right to leave for 8 weeks.

Additionally, 1,5-hour breast-feeding leave a day is given to the workers in order to breast-feed her infants below 1 year old. The worker herself determines the period. This period is regarded as daily working period.

For parental leave, see Table 9: Family Benefits.

UKRAINE

Benefit in connection with pregnancy and childbirth: periodic benefit granted for 126 calendar days, 70 days before and 56 after birth.

(last update 2019)

Maternity/paternity benefit: amounts; continued payment by the employer

ALBANIA

The rate of maternity benefit for the insured woman shall be:

-80% of the average daily net assessment base in the last 12 months from the eligibility date, for the period prior to child delivery, and for 150 calendar days, after child delivery;

-50% of the average daily net assessment base in the last 12 months from the eligibility date for the rest of the period.

The assessment basis for calculation of sickness, maternity and other short-term benefits, shall be the total annual wage in respect of which contributions were paid.

The amount of maternity benefit for women who were economically inactive before pregnancy equals the base flat-rate old-age pension, see Chapter VI "Old Age".

-The maternity allowance benefit shall be awarded as well to reimburse the wage reduction of the insured women, who has to change employment for reasons of pregnancy, in conformity with a decision of Medical Expert Committee (MEC), provided she has paid contributions for a period not shorter than 12 months prior to her eligibility.

-The amount of such benefit provided as compensation shall be equal to the difference between the previous and present wages. This compensation cannot be higher than 50 percent of the average daily net assessment base in the past 12 months from the eligibility date.

Birth grant:

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

The benefits are determined based on the calculated average monthly salary (income) of the employee or self-employed individual.

If the amount of the calculated average monthly salary (income) exceeds 15 times the amount defined in Article 1 of the RA Law on Minimum Monthly Wages, the benefit is calculated on the basis of the amount of 15 times this minimum monthly wage.

In case the average monthly salary (income) calculated according to the set rules is less than the 50% of the amount defined in Article 1 of the RA Law on Minimum Monthly Wages, the benefit is determined according to the 50 % of the amount prescribed in Article 1 of the RA Law on Minimum Monthly Wages.

Average monthly salary is calculated on the basis of the rules of the legislation of RA.

In order to calculate the maternity benefit, the average monthly salary is divided by 30.4 and multiplied by the total number of days of maternity leave.

AZERBAIJAN

Monthly maternity benefit is calculated based on salaries but cannot be more than 25 times the minimum amount of labour pension.

As of 1 January 2023, the lump-sum benefit for the birth of a child is 500 AZN.

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

The monthly childcare allowance is 44 AZN for children under the age of 1.5 year and 28 AZN for children from 1.5 to 3 years.

BOSNIA AND HERZEGOVINA

Federation of BiH

For employed women

- 50-90% of salary (depending on financial capacity of cantons) for period of 1 year

For unemployed women

- the amount of financial assistance varies from canton to canton

Brčko District of BiH
- 100% of salary for 12 months

Republika Srpska

For employed women or another person using the leave.

- 100% of salary for period of 12 months (18 months for twins and or 3rd and any further children)

For unemployed women

benefit is granted for a born child in the amount of 405.00 BAM for 12 months , and for twins and every third and subsequent child for 18 months.

Leave – continuation of payment by employer:

Federation of BiH

- No provisions

Brčko District of BiH

Based on labour law:

The employee benefit during maternity leave shall be exercised at the expense of the Brčko District BiH Budget, on condition that the pension and health insurance contributions have been paid.

Republika Srpska:

- First 30 days is paid by employer. Beyond that period the benefit is continued to paid by the employers, who on their turn claim from the Public Fund of Child Protection a reimbursement of the paid at the expense in the amount of 100% of the gross salary up to 12 months for the first and second child and up to 17 months for twins, 3rd or any further children. The same rules are applicable for the self-employed persons.

GEORGIA

The basic amount of the cash benefit is calculated based on salaries, but must not exceed 2,000 GEL.

In the public sector the benefit is paid for the whole period of the leave by the employer/public institution (e.g. the Ministry). 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 the periods of leave. Maternity leave, parental leave, and newborn adoption leave, are paid from the state budget of Georgia, in accordance with the procedures established by the legislation of Georgia.

Parental leave may be enjoyed in whole or in parts by the mother or the father of the child. As for the enjoyment of maternity leave, it is an exclusive right of the mother of the child, although the father of the child has a right to enjoy the days of the leave, which have not been used by the mother of the child. When taking a period of parental leave, an employee shall notify the employer thereof 2 weeks in advance. The employee shall use the paid part of maternity leave in sequence, for 183 or 200 calendar days, respectively.

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.

The amount of the refund from the State Budget cannot be set lower than the lowest cost of labour (450 EUR) or higher than the two average gross wages in the country (1,766 EUR in 2022).

A person working as a self-employed entrepreneur exercises the right at the Center for Social Work. The amount of the wage compensation payable to a self-employed entrepreneur is defined in the same way as for employed persons.

The amount of the maternity allowance for a person registered at the Employment Agency and a full-time college student amounts 96,28 EUR a month. It may be used by mother or father. Compensation of gross wage is paid out by the employer, who will receive a refund from the State Budget, upon completion of payment.

If the person is self-employed, he/she will receive compensation directly from the budget.

NORTH MACEDONIA

Maternity benefit in the amount of 100% of the average monthly net wage paid to the employee (mother) twelve months prior to the maternity leave (monthly payment).

100% of the maternity benefit is paid from the State Budget (no continued payment by the employer).

The mother (adoptive mother) is entitled to receive up to 50% of the maternity benefit in case she returns to work earlier than the 9 month statutory leave. In this case, the maternity benefit is paid from the State Budget in addition to the salary paid by the employer.

Assistance for newborn babies: See Table 9 Family benefits.

REPUBLIC OF MOLDOVA

The monthly amount of the maternity allowance is 100% of the average monthly insured income achieved during the last 12 calendar months preceding the occurrence of the insured risk, income from which individual social insurance contributions were calculated and paid.

The insured average monthly income, which represented the base for indemnity calculation is determined by dividing by 12 the insured income realized at all entities during the last 12 calendar months preceding the occurrence of the insured risk.

If the insured during the 12 calendar months preceding the month of the occurrence of the insured risk did not achieve insured income due to maternity leave and / or child care leave for children up to age 3, the amount of maternity allowance and monthly allowance for child-raising shall be established from the calculation basis on the basis of which these allowances for the previous child were calculated, including if he/she received certain single payments during these leaves. The basis for calculating the maternity allowance for insured women who do not fall under any of the conditions regarding the contribution period provided by law is 35% of the forecasted average monthly salary, established by the Government, for the year in which the insured risk occurred.

The insured who is on child care leave for children up to age 3 is entitled to a monthly allowance for raising the child according to the following options:

- 1) from the date of granting the leave for the care of the child and until the date of reaching the age of 3 years of the child;
- 2) from the date of granting the leave for the care of the child and until the date of reaching the age of 2 years and 2 months of the child. For the period of leave for childcare after reaching the age of 2 years and 2 months and until reaching the age of 3 years of the child, the monthly allowance for raising the child is not granted.

The basis for calculating the monthly child care allowance up to the age of 3 is the average monthly insured income achieved during the last 12 calendar months preceding the child's birth month, the income from which the individual social insurance contributions were calculated and paid.

The monthly amount of the child raising allowance is:

- 30% of the calculation basis for each child, but not less than the amount of the minimum monthly allowance for raising the child of the insured person, determined in the manner established by the Government, in case of requesting the first option.
- 60% of the calculation basis for each child, but not less than the double amount of the minimum monthly allowance for raising the child of the insured person, determined in the manner established by the Government, until the child reaches the age of 1 year and 30% of the calculation basis for each child, 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 the amount of the minimum monthly child raising allowance of the insured person, determined in the established manner by the Government, in case of requesting the second option.

The option initially requested for the establishment of the child raising allowance cannot be subsequently modified.

The basis for calculating the paternal indemnity is 100% of the average monthly income earned on the base work during the last 3 months preceding the child's birth month, the income from which social security contributions were calculated and paid.

Secured income for months included in the calculation while determining the calculation base for social security allowances cannot exceed the sum of 5 forecasted monthly average salaries in the economy for the respective year, multiplied by 12 or by the number of months during which the person realized the secured income. If the calculation includes an incomplete calendar year, the secured income shall be capped considering the number of months during which the secured income was realized for the respective year. The forecasted monthly average income in the economy shall be approved by the Government."

For the period of these leaves, only the benefit is granted. For the period of leave, which overlaps, with the period during which the person has carried out work activity at the workplace, shall be paid the salary, but not the benefit. In such a situation, for the period of the overlap, the benefit paid shall be refunded in the manner prescribed by the law.

From 1 September 2022, insured persons who are on childcare leave for up to 3 years of age are granted a new option to receive monthly childcare allowance for a period of 12 months at 90% of the calculation basis.

SERBIA

Maternity benefits: amount -

1) "Wage compensation" is calculated as the sum of the individual's contribution basis (on which the contributions were paid out of the wages and the income equalized to wages) in previous 18 months.

Compensation cannot be lower than the national minimum wage (gross 54,649 RSD, net 40,480 RSD in January 2023 - 49% of net average wage).

2) "Other forms of compensation" is calculated as the sum of the individual's contribution basis (on which the contributions were paid out of income not equalized with wages) in previous 18 months divided by 18.

The maximum amount (for both forms of the maternity benefit) is three times national average wage.

The benefit is directly transferred from the state budget to the beneficiary. Salary tax and contributions are directly paid from the compensation while the mother receives net amount of the compensation.

After completion of the maternity leave of the employees the benefit is paid in the same amount until the end of total leave.

No continued payment by the employer.

TÜRKIYE

Civil servants:

The public body employing the insured person continues to pay the insured person's salary in full during her maternity leave.

Workers:

Social Security Institution pays temporary incapacity for work allowance and breast-feeding grant in the scope of maternity insurance.

Temporary incapacity for work allowance is an earnings-related benefit paid during the maternity. (For calculation of temporary incapacity for work allowance see Table 3 "Sickness-Cash Benefits")

Breast-feeding grant is a flat rate and one-off payment. The amount of this payment is 520 TRY for 2023.

There is no continuation of the payment by the employer.

UKRAINE

Universal benefit:

- 41 280 UAH for first and following child:

lump sum – 10 320:

monthly (before child will reach the age of 3 years) 860 UAH

(last update 2019)

Taxation and social contributions

Taxation of cash benefits

ALBANIA

Not subject to taxation.

(last update 2019)

ARMENIA

Income tax on general terms.

AZERBAIJAN

Maternity benefit is not subject to taxation.

BOSNIA AND HERZEGOVINA

Federation of BiH and Republika Srpska

- Only benefit claimed by working women in the form of salary compensation is subject to taxation as well as the salary

Brčko District of BiH

- Subject to taxation

GEORGIA

Not subject to taxation.

MONTENEGRO

Subject to taxation.

NORTH MACEDONIA

Maternity benefit:
Subject to personal income taxation.

REPUBLIC OF MOLDOVA

Not subject to taxation.

SERBIA

Subject to taxation.

TÜRKIYE

Civil Servants:
Not subject to taxation.

Workers:
Not subject to taxation.

UKRAINE

Not subject to taxation.

(last update 2019)

Limit of income for tax relief or tax reduction

ALBANIA

Not applicable.

(last update 2019)

ARMENIA

Not applicable.

AZERBAIJAN

None.

BOSNIA AND HERZEGOVINA

Federation 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
- 3) The amount of interest paid on housing loan.

Brčko District of BiH:

-Tax relief of 240.00 BAM + 50.00 BAM (life expenditures) and a further 120.00 BAM for each supported member of the family. The rest of the individual's income is subjected to taxation in amount of 10%

GEORGIA

The Tax Code of Georgia establishes tax relief for employees. In particular, the taxable income received during a calendar year up to 3000 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.

MONTENEGRO

Personal income tax: 9% of the amount of tax base (wage) from 700.01 EUR to 1,000 EUR and 15% of the amount of tax base (wage) over 1,000 EUR.

NORTH MACEDONIA

General taxation rules. No special relief for benefits.

REPUBLIC OF MOLDOVA

Not applicable.

SERBIA

Qualification limit defined according to Law on income taxes.

Qualification limit for 2022 is 3,719,376 RSD (three times average annual wage in Serbia in 2022). No tax is paid if the income is below this limit. Tax rate of 10% applied on the income over the limit.

If annual income exceeds 7,438,752 (six times average annual wage in Serbia in 2022) income tax is paid on the income over the limit at the rate of 15%.

TÜRKİYE

Civil Servants: not applicable

Workers: not applicable.

UKRAINE

Not applicable.

(last update 2019)

Social security contributions from benefits

ALBANIA

None.

(last update 2019)

ARMENIA

None.

AZERBAIJAN

None.

BOSNIA AND HERZEGOVINA

Federation of BiH

- Contributions are paid in the same way as on wages

Republika Srpska

- Contributions are paid in the same way as on wages. The above applies only to the benefit claimed by working women in the form of salary compensation, while contributions are not paid for other benefits

Brčko District of BiH:

- Contributions are paid the same way as on wages

GEORGIA

None.

MONTENEGRO

Benefits subject to social insurance contributions.

NORTH MACEDONIA

Contributions are calculated and paid in the same way as for wages. Social security rates are applied against the employee's gross wage, which is a sum of the net wage, personal income tax and payroll deductions to pension fund, health care fund and unemployment fund.

REPUBLIC OF MOLDOVA

None.

SERBIA

Social insurance compensations are paid from the benefit.

TÜRKIYE

Civil Servants: None

Workers: None

UKRAINE

None.

(last update by Ukraine 2019)